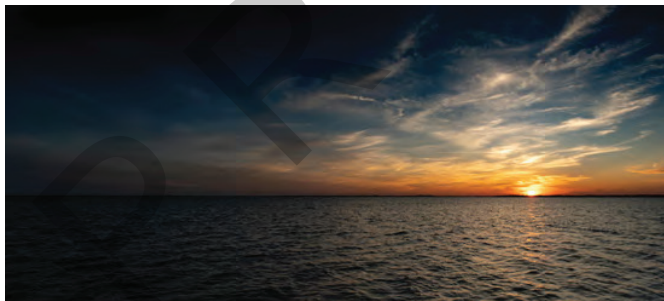




PROPOSED BUDGET FISCAL YEAR 2024-2025



This budget will raise more revenue from property taxes than last year's budget by an amount of \$782,103, which is a nine percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$468,968.

Property Tax Rate Comparison

Rate	2023-2024	2024-2025
Property Tax Rate	\$0.689747	\$0.689747
No-New-Revenue Tax Rate	\$0.534529	\$0.664632
No-New-Revenue Maintenance & Operations Tax Rate	\$0.522074	\$0.541773
Voter-Approval Tax Rate	\$0.669136	\$0.681570
Debt Rate	\$0.128790	\$0.120835
De Minimis Rate	\$0.689747	\$0.699020

The total amount of municipal debt obligations secured by property taxes: \$15,350,000

The information below is in accordance with Section 140.0045 of the Local Government Code as amended by HB 1495 of the 86th Texas Legislature:

Item	2022-32 Actual	2023-2024 Estimated	2024-2025 Budget
Legislative Lobbying	\$ 0	\$ 0	\$ 0
Legal Public Notices	\$ 3,383	\$ 4,000	\$ 7,000

CITY OF SANGER, TEXAS

ANNUAL BUDGET

OCTOBER 1, 2024 – SEPTEMBER 30, 2025

SUBMITTED TO
THE MAYOR AND CITY COUNCIL
AUGUST 19, 2024

THOMAS MUIR
Mayor

MARISSA BARRETT
Council Member, Place 1

GARY BILYEU
Council Member, Place 2

DENNIS DILLON
Council Member, Place 3

ALLEN CHICK
Council Member, Place 4

VICTOR GANN
Council Member, Place 5

JOHN NOBLITT
City Manager

CLAYTON GRAY
Chief Financial Officer

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Sanger
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Sanger, Texas, for its Annual Budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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PROPOSED

INTRODUCTION

BUDGET MESSAGE

August 19, 2024

Introduction

We are pleased to present the FY 2024-2025 Budget for the City of Sanger.

The city's budget is the most important working policy and planning tool used by the City Council and staff to provide quality services to the residents of Sanger as established by City Council. Municipal budgets are always challenging. Resources are limited and it makes it difficult to address every problem and every concern. The strength of the economy is reflected in our General Fund revenues. However, budget planning should always be prudent to take into account current market conditions and future challenges during the process.

The City of Sanger is still experiencing a period of accelerated growth. Permit numbers for new residential and commercial projects continue to increase at a consistent pace. Additionally, the City has experienced a record number of requests for large residential subdivisions and mixed-use projects. The City will continue to balance this growth with the quality and levels of service our residents expect; while ensuring the sustainability of our community and addressing future needs. The staff has prioritized that all of this be achieved within the framework of fiscal responsibility.

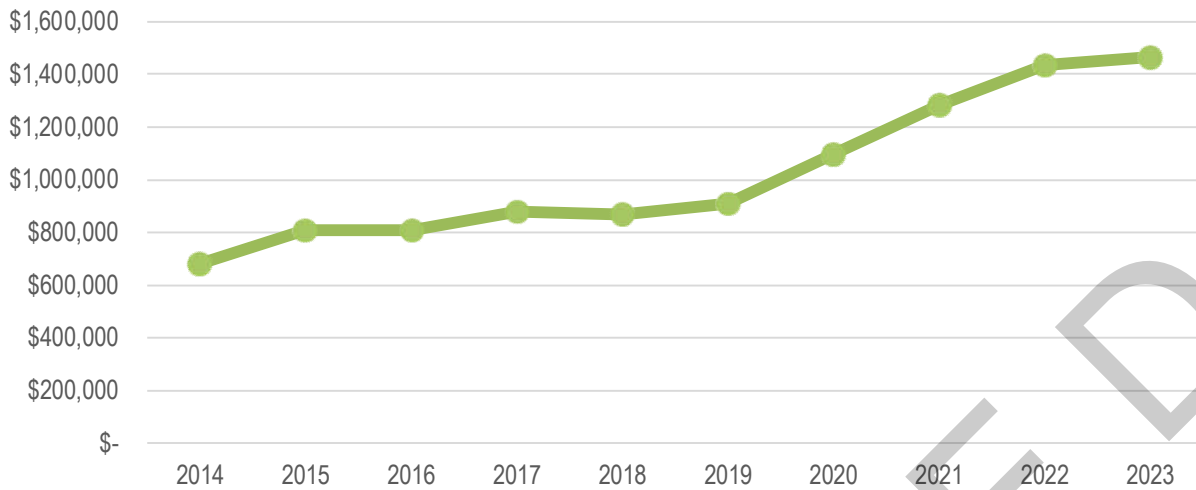
The intent of this budget message is to explain both the structure of the budget and the atmosphere in which it was created. Following the same format as previous years, the budget message outlines the highlights of this year's budget. It also discusses the city's Strengths, Weaknesses, Opportunities, and Threats (SWOT analysis) for the upcoming year. Finally, it discusses the structure of the budget, where revenues come from, and where the money goes. The budget message should provide the reader insight into municipal government finances and make the raw numbers more understandable.

Current Conditions

During the past 12 months, the city has had to adapt and adjust to changes in management, inflation rates, and supply chain shortages. Inflation rates continue to rise to historic levels and are projected to remain high for the foreseeable future. This tends to impact not only the City's purchasing power but also lending rates. Supply chain issues will continue to impact project timelines and costs through 2025.

The housing market is still strong, and demand continues to be high due to the area's housing shortage. Additional residents add to several revenue streams but also increase the need for services, which is often times offsetting, negating any revenue gains. Sales tax in FY 2024-2025 should end the year close to projections. For FY 2024-2025 we are projecting General Fund Sales Tax Revenues of \$1,925,000.

General Fund Sales Tax Ten Year History



New residential and commercial construction and increased valuations are reflected in an anticipated increase in the property tax base. As always, we take a conservative approach to budgeting revenues.

We continue to work on the Capital projects scheduled for this year, and some of these will carry over into next year. In FY 2018-19 we started the engineering work as it relates to relocating utilities due to the widening of FM 455 (TxDOT project) and this project still continues in FY 2024-2025. The IH-35 Expansion project has entered the engineering phase and the relocation of utilities will continue in FY 2024-2025. The City is installing a new advanced metering system for water and electric meters. Installation should start in October 2023 and be completed by the end during the first quarter of 2024-2025.

FY 2023- 2024 Budget Highlights

Capital Equipment

To request departmental capital expenditures, city department directors will complete a request form for each requested expenditure. During individual and group budget meetings, these requests are reviewed along with supporting documentation and options to the request. All capital requests are reviewed to determine if they are in sync with City Council goals and the city's strategic plan. The departmental capital request forms for these items are included in the Appendix of this document.

The proposed budget includes the following Capital Equipment.

Department	Category	Description	Amount
Police	Vehicles	Chevrolet Tahoe	\$ 75,677
Police	Vehicles	Chevrolet Tahoe	\$ 75,677
Police	Vehicles	F150 Responder	\$ 76,209
Police	Vehicles	F150 Responder	\$ 76,209
Fire	Vehicles	Re-Chassis Medic	\$ 247,448
Fire	Vehicles	Re-Chassis Rescue	\$ 123,483
Development Services	Vehicles	Ford F-150 Pickup	\$ 47,225
Streets	Capital Improvements	Solar Powered School Crossing System	\$ 44,000
Parks	Vehicles	Pickup	\$ 55,320
Facilities	Capital Improvements	Replace Library Entry Doors	\$ 10,000

Internal Service Fund

Some departments have responsibilities in both the General Fund and Enterprise Fund. To both increase transparency and assist operational efficiency, we have placed those departments in an Internal Service Fund (ISF). This allows us to present a single budget for each department better reflecting that department's true budget. It also streamlines the purchasing process. For accounting purposes, these departments are allocated to the funds on a monthly basis so that each fund's true cost can be reflected in the audit.

Personnel

We continue to make improvements to our compensation and benefits plan so that we can both attract and maintain competent staff members. The City recently engaged Public Sector Personnel Consultants to prepare a compensation study. On June 3, 2024, the City Council adopted a new salary schedule based on that study's results. The new schedule makes adjustments to positions that are currently below market grade. The personnel review system uses a weighted measure to award this percentage at 2%, 4%, and 6% levels depending upon performance. In the current economic climate, it is imperative that we stay competitive on wages and benefits to keep from continually losing good employees to other cities.

This fiscal year we are proposing to add several new positions that are important to our operations as the city continues to grow: one Detective in the Police Department, one Forman in the Streets Department, one Library Assistant in the Library Department, One Capital Improvement Manager and one Administrative Assistant position in Public Works; and one Economic Development Coordinator in Economic Development. In addition, a new position of Executive Assistant is being funded in the Administration Department in lieu of the Assistant City Manager position. Finally, our Fire Department is applying for SAFER Grant to fund six Firefighter/Paramedics. (These six positions are funded in the Fire Grants Fund, as they will only be hired if Sanger received the grant funds.

Operating Expenses

We do not directly control many of our operating expenses like health care costs and the price of fuel. Absorbing these costs can leave very little extra money left for the expansion of services. Any proposed increases in operating costs must be accompanied by written justification from the department head. All of the department heads have done a good job in their proposed budgets of keeping operating expenses in check.

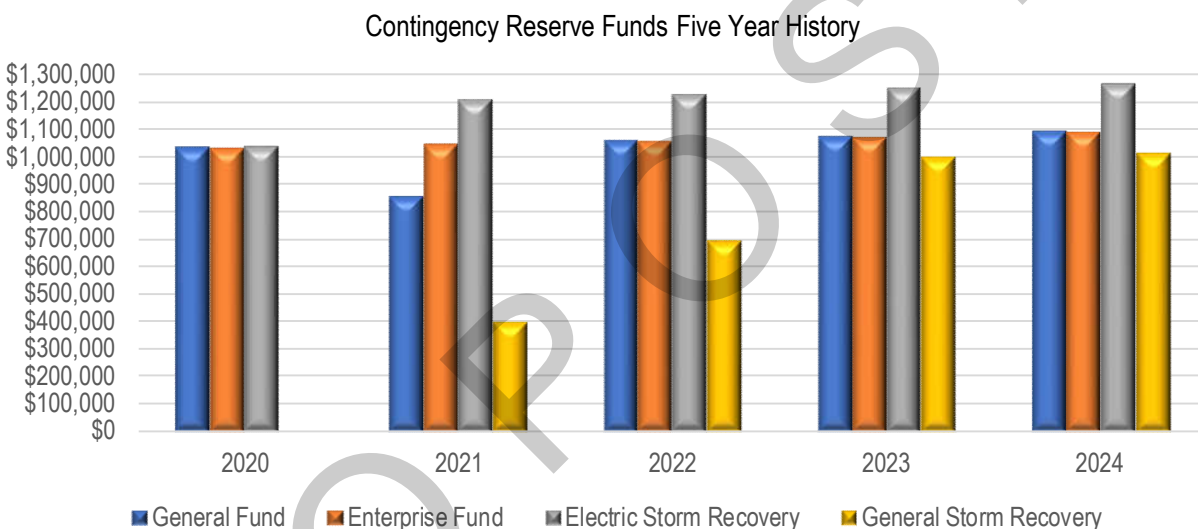
Capital Projects

This year, capital projects continuing include work related to the relocation of utilities along FM 455, work related to the relocation of utilities along I-35, the rehabilitation of several streets in the city, as well as the installation of a new automated water and electric meter reading system.

New projects slated to begin during the year include work on aesthetics along the I-35 corridor, preliminary designs of a new public safety facility, installation of clarifiers at the waste water treatment plant; replacement of a waste water line on Keaton Road, improvements to the water, wastewater, and electrical distribution systems, and initial work on improvements and renovations to the Senior Center and the Community Center. A five-year Capital Projects Summary is included in this document.

Reserve

In 2014 the City reached its goal of increasing emergency reserves to \$2,000,000. In addition to these reserves, the city has two funds that account for reserves earmarked specifically for recovery from storm damage. The Electric Storm Recovery Fund has approximately \$1.27M in reserves to repair electric system damage from storms. The General Storm Recovery was established in the year 2020-2021 to set aside designated monies for storm recovery expenses of the General Fund, such as repairing damages to streets or parks. This Fund has a balance of \$1.0M.



SWOT Analysis

A SWOT analysis is a look at the city's Strengths, Weaknesses, Opportunities and Threats (SWOT). It is intended to give the reader a strategic perspective of current and future issues. These issues have an effect on both revenues and expenditures.

Strengths

The local economy remains strong as indicated by the steady increase in construction. The unemployment rate has adjusted in Denton County and remains lower than the state average. The area continues to see a large influx of new residents each year and this trend is expected to continue for the foreseeable future. Sanger's location is one of its greatest strengths and something we continue to aggressively market.

Rail and Interstate access and developable industrial land also top the list of Sanger's strengths. Commercial interest in industrial property has picked up in the last year. We continue to proactively recruit retailers and other businesses.

Another asset is the quality of life enjoyed by the citizens of Sanger. Sanger residents have access to all of the amenities of the metroplex while enjoying life in a quiet, small-town atmosphere. Access to Lake Ray Roberts is also a quality-

of-life asset and an economic boost for Sanger. The sports park has been a tremendous quality of life improvement for our citizens as well. It is well-used and has been well-received by the citizens. It has also been a tremendous advertising tool for Sanger. In 2014, we added a splash park to replace our obsolete swimming pool, another quality-of-life improvement for our citizens to enjoy. In 2018 the 4B board funding allowed the installation of shade structures to cover the bleachers at Porter Park. In 2019 the Board provided grant funding for a community project that involved building an event pavilion at Porter Park.

Sanger Electric is another strength enjoyed by the City of Sanger. This revenue not only supports the Enterprise Fund but the Storm Recovery Fund as well.

Sanger also enjoys having both a 4A and 4B economic development board. Each of these boards generates over \$1M annually in revenue. These monies have allowed Sanger to compete economically and make the quality-of-life improvements as mentioned above. 4B funds are currently being used to pay for the debt service on the Porter Sports Complex and other projects.

Emergency reserve funds are also a strength. Eventually, every city faces some type of disaster. Be it a tornado, flood, ice storm or another disaster, two things are certain: the city will need money for the recovery efforts, and traditional revenue sources will be negatively impacted at the same time. Having these funds on hand will help us recover as quickly as possible without destroying us financially.

Weaknesses

To a large extent, cities in Texas are dependent on property taxes to fund their general revenue operations. In Sanger, approximately 53% of general fund operating revenues come from property tax. The weakness here is that almost three quarters of the market value of property in Sanger comes from residential improvements. Demand for service is much higher from residential properties than from commercial properties. This means that, when averaged out, residences rarely pay the full amount in property tax for the services they receive from the city. Commercial properties, however, typically generate more property tax than they require in services. Growing our commercial property tax base is essential to providing quality service to our customers while limiting the property tax burden on our residents. Recruiting more industrial and commercial development continues to be a priority.

Another weakness is median home prices in Sanger. High demand for homes and a short supply of available properties continues raising average home prices across the state. The most recent report supplied by the Denton County Appraisal District reveals that the average home value in Denton County is \$543,295. The same report values the average home in Sanger at \$304,587. The lower values result in a much lower tax income per property than in other areas. We need to diversify our housing mix to include houses in higher price ranges that generate higher property taxes. This will also help alleviate the tax burden on families with lower incomes and those with fixed incomes. The Council has established benchmarks that are helping to alleviate this weakness. As a result, we are seeing our average valuation increase. We will continue to proactively encourage this trend at the staff and Council levels to eliminate this weakness.

Another weakness that stifles growth is the fact that as the city limit has expanded, we added areas that are not in our water supply CCN. Because the water supply corporation that serves these areas does not provide fire protection, development is severely limited. In recent years, legislation has alleviated this to some extent by providing a mechanism to transfer the CCN. However, the issue still remains a hindrance to growth due to the costs associated with the transfer.

The increase in requests for special districts, such as Municipal Utility Districts (MUDs), continues to flood our region. The ease at which these districts can be created has reduced the City's leverage for mutually beneficial development agreements that would bring many of these districts into the City's taxing jurisdiction. Instead, these districts tend to fall outside our municipal boundaries but require high expenditure services, primarily fire and emergency medical services, subsidized by Sanger's General Fund.

Opportunities

Industrial Development

Sanger is uniquely located to service both North Texas and Southern Oklahoma and has hundreds of acres of developable land with both interstate highway and rail access. Sanger must capitalize on these industrial prospects and aggressively market its strengths. To do this will require additional investment in infrastructure to ensure that industrial sites are "shovel ready" when companies are ready to move. To that end, the city has extended water and wastewater lines to potential industrial sites along I-35 to entice industrial development.

Residential Development

The city has issued 52 single-family residential permits so far this year. Several new phases of existing developments are underway or have residential lots that have just been released for construction. Staff and Council continue to encourage a greater mix in housing and we are still seeing those efforts pay off. Homes in higher price ranges generate higher property taxes but typically require the same number of services as homes of lesser appraised value. This allows the city to provide services at a lower tax rate, saving everyone on their property taxes. The average home value in Sanger is approximately \$304,587. At that value, a home will generate approximately \$2,100 in city property tax each year. In comparison, a \$450,000 home generates approximately \$3,100 at the same tax rate. Simply put, higher-priced homes translate into lower property taxes and increased services for everyone.

Commercial Development

Commercial development continues to progress at a steady pace. Sanger is experiencing some commercial growth and should see more as the IH-35 and 455 expansion projects begin and work towards final completion. The good news is that Sanger has plenty of developable commercial property. We have invested heavily in bringing utilities to these sites so that they are ready for development. The city must continue to promote commercial development, especially development that generates both property and sales tax.

Threats

High inflation rates and continued supply chain shortages will be our biggest threat this fiscal year. At this time, it is very difficult to project the long-term impacts on the economy. It is imperative that we monitor it closely and stay ahead of any economic downturn.

One threat that bears close watch is the increased cost of health insurance. We typically do not know until late in the budget process if we will face an increase this year or not but an increase is likely.

Another significant threat is Senate Bill 2, which makes numerous changes to the process for adopting property tax rates. The bill lowered the city property tax rollback rate from 8.0% to 3.5% with an automatic election required to exceed that percentage. The bill does provide for some concessions such as a \$500,000 levy increase threshold for cities under 30,000 population. The provisions of this Bill will continue to impact revenues in the future.

Understanding the Municipal Budget

This section is intended to give the reader an overview of how the budget works. Municipal budgets are governed by Federal and State Statutes and local regulations. The intent here is not to explain every requirement for municipal budgeting but to discuss generally how the budget works.

The city operates six major funds. They are the General Fund, Enterprise Fund, 4A Economic Development Fund, 4B Economic Development Fund, Debt Service Funds and Capital Improvement Funds. These funds are explained in detail below. The city's fiscal year runs from October 1st through September 30th each year. The budget process begins in the spring of each year internally. Budget workshops are held during the summer of each year with the city Council and economic development boards. Public hearings are also held on the budget. The budget must be approved and next year's property tax rate set before October 1st each year.

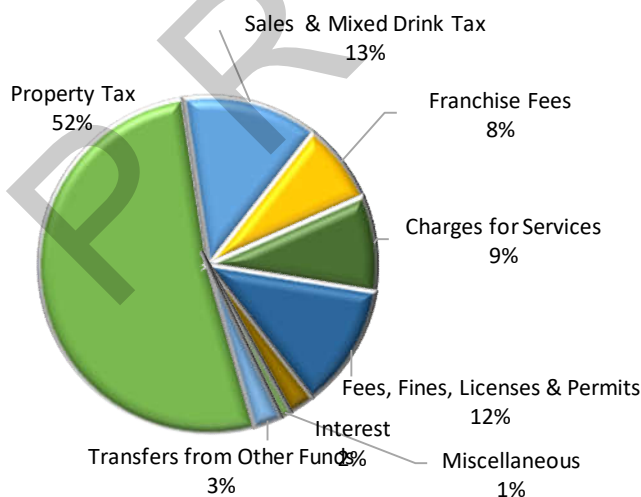
One important point to make is that revenue numbers in the budget are estimates of what we think will be collected next year. Projected revenues are not sitting in the city's bank account on October 1st waiting to be used. If revenues do not meet projections, then expenditures must be curtailed to meet those shortfalls. If revenues exceed projections, then excess fund balances at the end of the year can be used to build up reserves, do capital projects or supplant next year's revenues.

General Fund

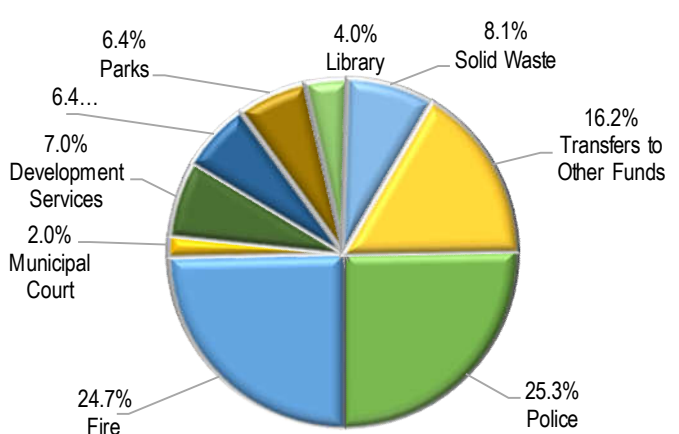
The General Fund is the fund used to finance the operations of the general government. The General Fund includes Public Safety, a portion of Public Works, Community Services, Sanitation, and a portion of Administrative and Support Services. Public Safety includes Police, Municipal Court, Animal Control, Code Enforcement, Fire and Ambulance departments. Sanitation is solid waste, which is contracted out to a third-party operator. Community Services include Development Services and the Library. The Park and Recreation and Street departments are shown on their own to more clearly show the portion of the general fund spent on these departments. Transfer to Other Funds includes transfer to the Internal Service Fund as well as the Capital Improvement Projects Fund.

General Fund revenues come from a myriad of sources including property tax, sales tax, court fees, Fire and EMS revenues and franchise fees. By far, the largest revenue stream is property tax. Due to the growth and appreciation of property values, Sanger has enjoyed increasing property taxes over the last twelve years.

General Fund Revenues by Type



General Fund Expenditures by Department

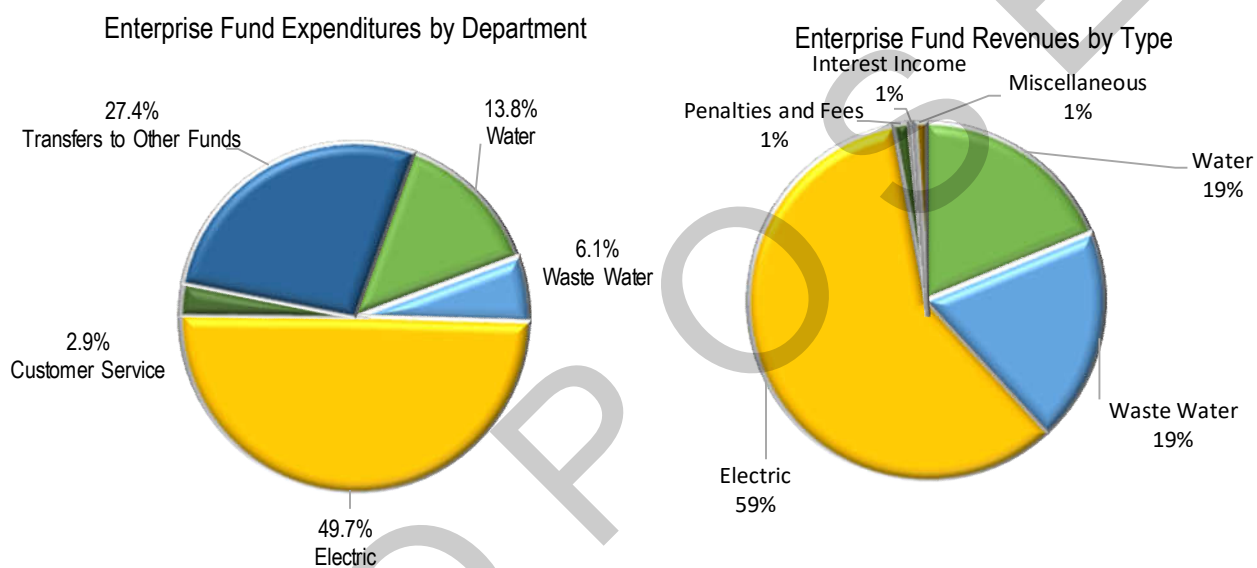


Enterprise Fund

The Enterprise Fund is made up of utility departments including Water, Wastewater, and Electric. Expenditures include daily operations of the utilities, capital improvements, debt service on bonds for capital improvements as well as transfers to the Internal Service Fund and the Electric Storm Recovery Fund.

One increase we have to absorb in the electric utility is the increase in transmission and congestion costs we pay. These costs are regulated by the Electric Reliability Council of Texas (ERCOT) and are used partially to help pay for new transmission lines from West Texas to other parts of the State.

The city engaged NewGen Strategies & Solutions, an independent consulting firm, several years ago to make recommendations for rates for the next five years. Council responded to the recommendations by making adjustments to utility billing rates and plans to follow NewGen's recommendations. In 2023, the City engaged NewGen once again to update the City's rate study. This year's budget is based on their recommended utility rates.



Internal Service Fund

The Internal Service Fund includes departments with responsibilities in both the General and Enterprise Funds. The Internal Service Fund allows us to show the department's entire budget in one place, making it more transparent and easier to manage. The departments include Non-Departmental costs, City Council, Administration, City Secretary, Legal, Public Works, Finance, Human Resources, Marketing, and Facilities Maintenance. Instead of having a separate budget for each fund, those departments have a single budget in the Internal Service Fund. This makes it easier for the reader to see the true cost of the department without having to look in two different places. It also streamlines cost allocation internally.

Economic Development Funds

Under Texas Law, certain municipal governments can establish Economic Development Corporations for the purposes of attracting economic development and other limited purposes. These corporations are overseen by boards appointed by the City Council. Sanger is one of the few Cities that has both a 4A and 4B Economic Development Corporation. Both of these corporations receive revenues from a separate $\frac{1}{2}$ cent sales tax. This sales tax generates over \$900,000 each year for each of the corporations.

Thanks to these two boards the City of Sanger has been able to provide economic development incentives and make park and recreation improvements that it simply could not afford otherwise. While these funds can only be used for limited purposes, having them frees up revenues for other purposes.

Debt Service Fund and Capital Projects Funds

Long-term, property tax-funded debt is paid from the Debt Service Fund. The Capital Projects Funds are where expenditures on Capital Projects are paid. (There are separate funds for General Capital Projects and Enterprise Capital Projects.) Both debt service and capital projects funds serve as internal service funds used for accounting purposes.

Hotel/Motel Tax Fund

The expenditure of hotel occupancy tax (HOT) funds is tightly regulated by state law. To ensure that these funds are spent appropriately, they are placed in a separate fund and not commingled with the General Fund. This budget also provides up to \$20,000 a year in HOT taxes to the Sanger Chamber of Commerce for marketing.

Strategic Planning

The City's Comprehensive Plan contains several strategic goals that guide budgeting through a program of strategic planning for results. Each year, these goals help determine items included in the annual budget. Each Department identified in this budget references the specific comprehensive plan goals that are supported by the operations of that department. A few of these are discussed below for the current year.

Street Network - Several years ago, the City developed a multi-year plan to improve aged streets in the City. The 2024-2025 Phase of this plan is included in the budget, providing \$791,594 for street improvements.

Country Atmosphere – The budgets of several departments, including Police, Animal Control, Fire, Parks and Administration incorporate the goal of maintaining and improving upon the existing county living atmosphere of Sanger.

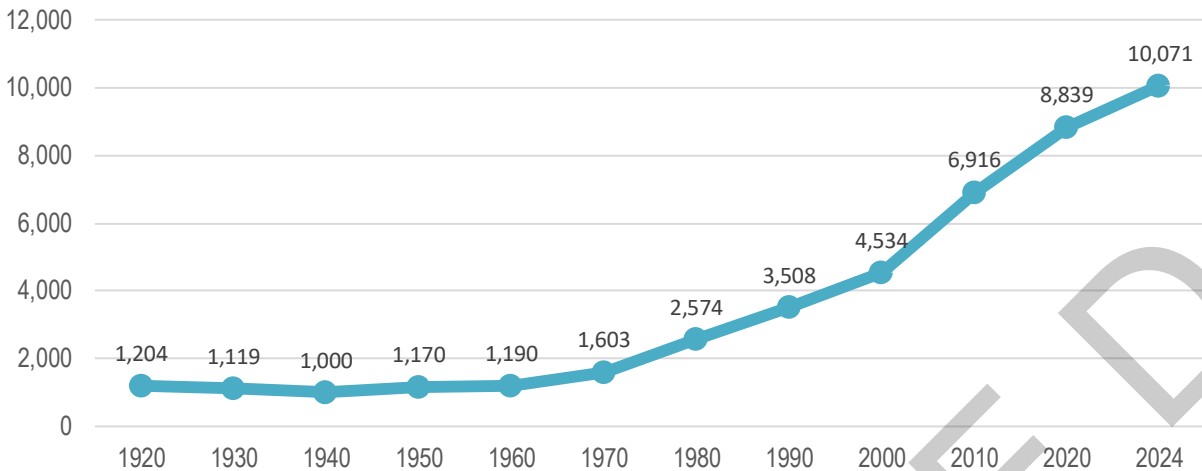
Looking Toward the Future

The Dallas-Fort Worth area continues to add new residents each year. According to the U.S. Census Bureau population estimates, six of the US counties with the largest population growth are located in Texas. We believe this makes Sanger a prime candidate for growth as the DFW area continues to attract new businesses and residents.

The northern cities of the DFW area continue to see much growth, and many people are choosing to live in a northern suburb and drive south for work. Easy access via I-35 makes Sanger an excellent choice for people looking to live in a smaller community.

Sanger has grown from a railroad stop established in the 1880s into a thriving community that offers residents the best of both worlds: big-city opportunities combined with small-town charm. Sanger's population has more than doubled in the past 20 years, growing from 4,534 in 2000 to an estimated 10,071 in 2024.

Population Growth



A new Holiday Inn Express opened in 2020 and has seen business grow as travel in the US picks up after the slump induced by COVID-19. Sanger continues to be an attractive destination for residential and commercial developers alike.

The combination of the population growth of the DFW area, Sanger's ideal position for commuters who want to live in a smaller community, and new business ventures in Sanger point to a bright future for our city.

Conclusion

The fiscal condition of the City is strong. The commitment to conservative financial policies has positioned Sanger well for the future. This budget again demonstrates a conservative approach to assist us in remaining financially stable. It reflects our commitment to improving the community where we can by utilizing outlays for additions and improvements to amenities and infrastructure, as well as the maintenance of existing assets.

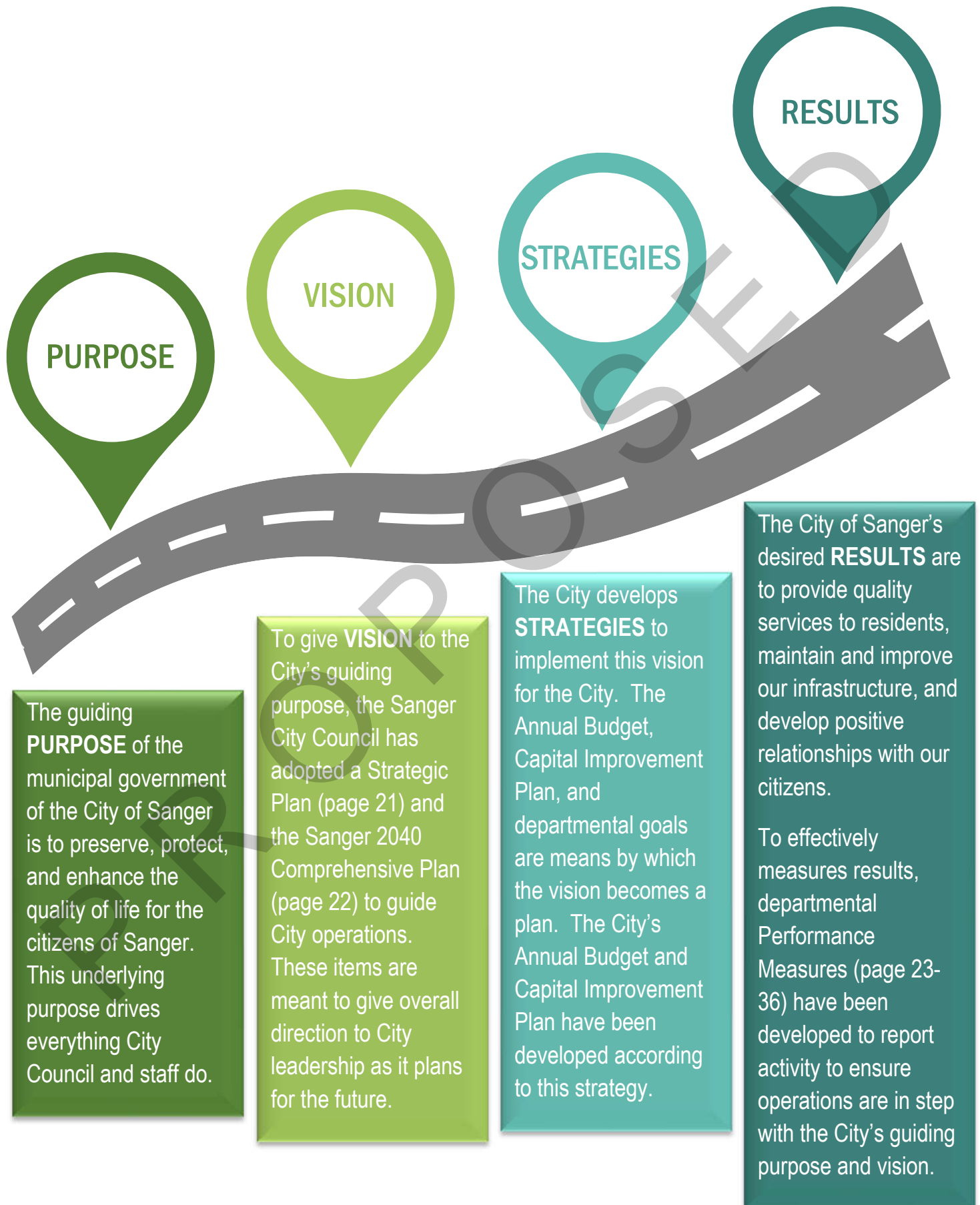
Information on the City's current and past year budgets, as well as other financial information, is available on the City's website at https://www.sangertexas.org/page/finance_transparency.

I would like to thank Chief Financial Officer Clayton Gray for the work he has done in the preparation of this budget, and for providing the historical data on the funds presented. I would like to thank our department heads. They have done a tremendous job of managing their departments through the immense challenges of the past several years by working as a team to provide our community with the highest level of service. I also want to thank the Mayor and Council for their support and leadership. Staff looks forward to working with you all during the implementation of this budget.

Respectfully submitted,

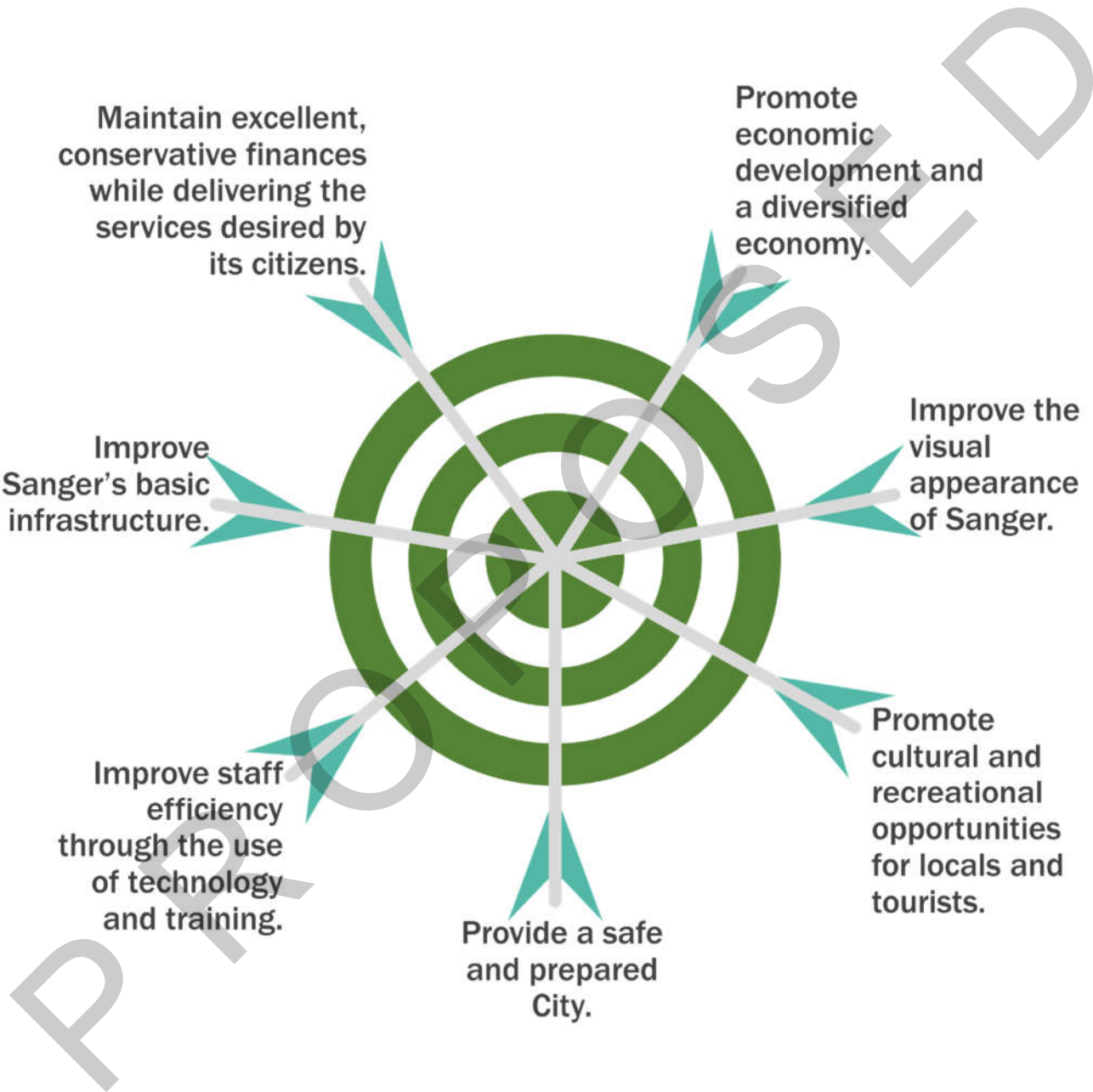
John Noblitt
City Manager

STRATEGIC PLANNING FOR RESULTS



CITY COUNCIL STRATEGIC PLAN

In 2023, the Sanger City Council adopted a plan to provide guidance for the future which included a specific set of strategic goals, which are tangible directives to guide the development of the City. These seven goals are general statements of the community’s desired ultimate physical, social, economic, and environmental status. These strategic goals and strategies set the standard with respect to the community’s desired quality of life.



SANGER 2040 COMPREHENSIVE PLAN

The City worked with a third-party consultant to prepare a comprehensive plan tailored to Sanger's vision and goals over the next 20 to 30 years.

View the plan here: <https://tx-sanger.civicplus.com/DocumentCenter/View/180/Sanger-Comprehensive-Plan-PDF>



PERFORMANCE MEASURES

Performance measures enable the City to collect information about operational activities, community conditions, and other factors in order to make informed decisions regarding services. They provide a tangible way to set goals and monitor progress of those goals. The use of performance measures allows management to make decisions that are supported by evidence. For instance, performance measures are reviewed as a step in the budget process to help determine service levels, staffing, and allocation of expenditures.

During this fiscal year, each department worked with the City Manager to review current measures and to develop new measures to provide the best information for making informed decisions going forward. To ensure the relevancy of the measures, each performance measure is tied to a departmental objective, and each departmental objective is tied to one of the visionary goals set by the City Council.

Presented below are performance measures for the past fiscal year. This information will be updated with 2023-24 results at the end of September.

P O L I C E	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	To review, research, and evaluate training and technology for purchase that will allow the department to operate safely and effectively, delivering the service citizens deserve				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of dedicated budget spent on capital and equipment	92%	90%	100%	95%
	Percent of dedicated budget spent on contracts and maintenance	94%	100%	91%	95%
	Percent of dedicated budget spent on officer training	86%	198%	85%	95%

P O L I C E	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Maintain low levels of crime by quickly and efficiently responding to calls for service, thorough investigation and efficient disposition of cases. Maintain safe and efficient roadways via enforcement				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Reduce time in route to calls	7 minutes	6 minutes	6 minutes	< 6 minutes
	Increase the number of citizen contacts	316	225	N	N
	Percent of cases with leads cleared by any means	N	N	N	75%



Activity measures that are informational only



New measure or measure no longer tracked

F I R E	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Respond to Fire Emergency with in the City Limits, meeting NFPA 1720 standards				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Average Response time meeting NFPA 1720 of 6 minutes or less for first due apparatus	Met	Met	Met	Meet
	Average Response with manpower meeting NFPA 1720 / Total effective response force with a minimum of 16 (17 if an aerial device is used)	Not met	Not met	Not Met	Not Meet

F I R E	CITY COUNCIL GOAL				
	Provide a safe and prepared City.				
	DEPARTMENTAL OBJECTIVE				
	Respond to Medical Emergency with in the FD Total response district in a Life Saving Standard Time				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Average Response time to Medical Emergency, 8 minutes or less travel time for the arrival of an advanced life support (ALS) unit at an emergency medical incident	7:01	6:32	6:46	6:32

C O U R T	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	To move towards more of a paper light court, more online options on handling citations, text reminders of				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of DSC or Deferred option online, text reminders	N	N	N	5%
	Percent of court documents being digitized	N	N	20%	40%



Activity measures that are informational only



New measure or measure no longer tracked

D E V E L O P M E N T S E R V I C E S	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Provide timely and thorough review and inspections of projects				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Commercial Reviews/Reviewed within 10 days	89%	89%	91%	85%
	Residential Reviews/Reviewed within 10 days	87%	71%	96%	85%
	Misc. (Electric, Mechanical, Plumbing, Irrigation, Fence)/Reviewed within 5 days	77%	77%	80%	90%
S E R V I C E S	Commercial Inspections/Conducted within 1 business day	95%	92%	91%	90%
	Residential Inspections/Conducted within 1 business day	96%	91%	94%	90%
	Misc. Inspections/Conducted within 1 business day	96%	91%	95%	90%

D E V E L O P M E N T S E R V I C E S	CITY COUNCIL GOAL				
	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Provide timely and thorough review of all projects to ensure development is cohesive to the development surrounding and does not cause any adverse impact on neighboring properties				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Preliminary Plats processed within state statute timeframe	100%	33% (ext request)	20% (ext request)	100%
	Final/Minor/Amended Plats process within state statute timeframe	71% (ext request)	92% (ext request)	80% (ext request)	100%
	Replats processed within state statute timeframe	100%	100%	100%	100%
S E R V I C E S	Zoning requests processed within 60 days	100%	100%	100%	100%
	SUP processed within 60 days	100%	100%	100%	100%
	Variances processed within 60 days	100%	100%	100%	100%



Activity measures that are informational only



New measure or measure no longer tracked

D E V E L O P M E N T S E R V I C E S	CITY COUNCIL GOAL				
	Improve the visual appearance of Sanger				
	DEPARTMENTAL OBJECTIVE				
	Obtain community and owner support to abate properties not in compliance				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Total Cases	690	1106	595	I
	Pro-Active Cases	504	741	530	I
	Complaint-Based Cases	186	365	65	I
	Percent Voluntarily Abated	93%	97%	94%	100%
	Percent with Citations Issued	7%	5%	8%	0
S T R E E T S	Percent with Liens Filed	7%	2%	4%	0
	Average days to close a case	22	17	15	15
	Percent of Brush Piles Removed within 1 week	N	N	95.02%	95%

S T R E E T S	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	To maintain the City's infrastructure and visual appearance				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of street signs repaired or replaced within two days of notification and traffic control (STOP) signs within one hour of notification	100%	100%	100%	100%

S T R E E T S	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	To maintain the City's infrastructure and visual appearance and provide unobstructed views				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of tree limbs that impede driver visibility pruned within two days of notification	100%	100%	100%	100%



Activity measures that are informational only



New measure or measure no longer tracked

P A R K S	CITY COUNCIL GOAL				
	Improve the visual appearance of Sanger				
	DEPARTMENTAL OBJECTIVE				
	Continue to upgrade our current parks system				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Comprehensive maintenance check list of the park system	N	N	10%	40%
	Comprehensive maintenance checks of rental facilities	N	N	N	40%
	Percent of parks signs replaced	N	N	N	30%

P A R K S	CITY COUNCIL GOAL				
	Promote cultural and recreational opportunities for locals and tourists				
	DEPARTMENTAL OBJECTIVE				
	Provide recreational programming to the citizens of Sanger				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of Parks Department-sponsored recreational opportunities.	N	N	N	2
	Number of special events held	N	5	6	6
	Number of tournaments hosted	N	1	3	0.4

P A R K S	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Digitize the Parks & Recreation processes				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of Parks forms available online	N	N	30%	100%

L I B R A R Y	CITY COUNCIL GOAL				
	Promote cultural and recreational opportunities for locals and tourists				
	DEPARTMENTAL OBJECTIVE				
	Increase public awareness and utilization of library services among Sanger & Denton County residents both in person and digitally				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of library visits increased by 25%	6,867* Storm	20,519	21,841	27,301
	Number of new cards	272* Storm	461	493	542
	Circulation of library materials	11,241 *Storm	23,496	23,124	27,749



Activity measures that are informational only



New measure or measure no longer tracked

L I B R A R Y	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	Secure funding to maintain a high level of support for the educational, economic, recreational and cultural needs of the community through grant opportunities				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Grant dollars awarded to Library	Not awarded	Not awarded	Awarded	Awarded

L I B R A R Y	CITY COUNCIL GOAL				
	Improve the visual appearance of Sanger				
	DEPARTMENTAL OBJECTIVE				
	Create a comfortable and welcoming environment for library patrons and visitors that encourages community and aids in ease of finding library materials				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percentage of Library collection standardized	N	N	N	15%

L I B R A R Y	CITY COUNCIL GOAL				
	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Support the educational and economic informational needs to small business owners, students and job seekers through offering up to date materials, digital offerings and special programs				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of community outreach events and programs sponsored by the Library	N	N	2	6

L I B R A R Y	CITY COUNCIL GOAL				
	Promote cultural and recreational opportunities for locals and tourists				
	DEPARTMENTAL OBJECTIVE				
	Continue to support lifelong learning throughout each stage of development - early childhood, school aged children, tweens and teens, adults with engaging programming				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Increase the number of yearly adult programs by 25%	15	28	29	36.3
	Increase the average adult program attendance by 25%	5.9	5.6	7.8	9.8
	Increase the number of yearly tween and teen programs by 50%	1	11	11	16.0
	Increase the average tween and teen program attendance by 25%	2	8.2	6.8	8.5
	Increase the number of yearly children's programs by 50%	32	43	56	70.0
	Increase the average children's program attendance by 25%	17.5	17.3	21.4	26.8



Activity measures that are informational only



New measure or measure no longer tracked

W A T E R	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	To inform citizens about the quality of water produced and distributed by the City of Sanger				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Complete and publish the Annual Water Quality Report by June 1st of the following year as required by the TCEQ	Achieved	Achieved	Achieved	Achieve

W A T E R	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	To maintain the freshness of our water.				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Flush all dead-end water mains every month	Achieved	Achieved	Achieved	80%

W A S T E R	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Ensure optimal wastewater treatment to produce a safe effluent				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Average monthly tons of waste sludge processed	65	73	63	60

W A S T E R	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Provide adequate treatment to ensure monthly parameters are being met in the removal of BOD, TSS,				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percentage of Discharge Monthly Reports in compliance with permit requirements	97.9%	100%	100%	100%

E L E C T R I C	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	Provide the most efficient electric service at the least cost to the rate payers				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of work orders responded to within 48 hours	85%	75%	70%	80%
	Percent of after-hours calls responded to within 30 minutes	93%	90%	89%	100%



Activity measures that are informational only



New measure or measure no longer tracked

E L E C T R I C	CITY COUNCIL GOAL				
	Improve Sanger's basic infrastructure				
	DEPARTMENTAL OBJECTIVE				
	Strive to continuously update and maintain the electric infrastructure				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Clear 4.5 miles of distribution miles annually	1 mile	1.5 miles	1 mile	4.4 miles
	Upgrading electric poles	9 of 10	58	82	10
	Number of LED street light conversions completed	75	68	12	15

C U S T O M E R S E R V I C E	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	To increase operational efficiency by incorporating electronic processes for the billing and paying of utility accounts				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Increase the number of accounts signed up for paperless billing - percent of accounts signed up for e-bills	N	N	5%	10%
	Increase the number of payments processed through an automated process (draft, online, phone, or text) - percent of payments made via an automated process	44%	51%	54%	58%

C U S T O M E R S E R V I C E	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	To provide exceptional service to utility billing customers, fostering a positive customer-centric				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of utility bills processed on time	93%	94%	100%	100%
	Percent of utility bills processed without error due to the Customer Service Department	99.70%	99.80%	97.70%	100%

C U S T O M E R S E R V I C E	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Implement Laserfiche to improve customer service efficiency				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of utility customer account documents digitized	5%	50%	100%	100%




Activity measures that are informational only





New measure or measure no longer tracked

S E C R E T A R Y	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	Increase government transparency by providing timely public access to City Council agendas and legislative action taken by City Council in the minutes				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	City Council agendas posted 72 hours before meeting	100%	100%	100%	100%

S E C R E T A R Y	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Utilization of software and process workflows to increase staff efficiency and effectiveness responding to requests				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of Public Information Act (PIA) requests processed within statute timeframe	100%	100%	100%	100%

P U B L I C	CITY COUNCIL GOAL				
	Improve the visual appearance of Sanger				
	DEPARTMENTAL OBJECTIVE				
	To provide an aesthetically pleasing community				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Remove 95% of brush and limb piles within one week of notification		97%	94%	95%

F I N A N C E	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	To prepare financial and budgetary documents of the highest quality that evidence the spirit of transparency and full disclosure				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Receive an unmodified opinion on the City's annual audit	Received	Received	Received	Received
	Receive the GFOA Distinguished Budget Presentation Award	Awarded	Awarded	Awarded	Awarded
	Financial reports provided to City Council	12	12	12	
	Financial reports provided to City Departments	26	26	26	



Activity measures that are informational only



New measure or measure no longer tracked

F I N A N C E	CITY COUNCIL GOAL				
	Maintain excellent, conservative finances while delivering the services desired by its citizens				
	DEPARTMENTAL OBJECTIVE				
	To provide timely an accurate payments to vendors and employees				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of vendor payments made within 30 days	95%	94%	93%	100%
	Percent of employee payroll items processed error-free	100%	100%	100%	100%
	Number of accounts payable items processed	6,429	6,300	6,696	I
	Number of Purchase Orders issued	302	446	528	I

F I N A N C E	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Implement Laserfiche to improve Accounts Payable efficiency				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Percent of Accounts Payable documents digitized	10%	85%	100%	100%

R E S O U R C E S	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Implement Laserfiche				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Moving active and inactive employee files to streamline processes and reduce the carbon footprint	N	N	16%	80%

R E S O U R C E S	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	On-site Training Hub with TML				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Securing the classification as a TML approved training Hub to offer more in person training opportunities to staff and surrounding Cities at a zero or minimal cost	N	15%	85%	100%



Activity measures that are informational only



New measure or measure no longer tracked

R E S O U R C E S	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Staffing and Turnover				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Positions Filled	16	28	33	17
H U M A N R E S O U R C E S	Time to fill a position	7-8 weeks	3-4 weeks	3-4 weeks	2-3 weeks
	Employee Turnover/Retirement	12	32	26	0

R E S O U R C E S	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Enriching Employees lives with Resources				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Wellness Events and Education	1	2	4	5
H U M A N R E S O U R C E S	Flu Shot Clinic	0	0	2	2
	Wellness Expo and Health Screening	0	0	0	1

R E S O U R C E S	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Human Resources Sponsored Training Events				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Leadership Training	1	1	2	3
H U M A N R E S O U R C E S	Teex's/FEMA Training	1	0	0	2
	General Safety Training	0	0	0	2

M A R K E T I N G	CITY COUNCIL GOAL				
	Promote cultural and recreational opportunities for locals and tourists				
	DEPARTMENTAL OBJECTIVE				
	Expand our current events to attract tourism and provide a statement event for Sanger				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Maintain the three current City events - Christmas on the Square, Freedom Fest, and Old Bolivar Street Festival		>5,000 attendees and added fireworks	Won Stevie Award for best municipal event	Maintain events



Activity measures that are informational only



New measure or measure no longer tracked

M A R K E T I N G	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Provide opportunities for Community Engagement and interaction				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Community Engagement	N	Coffee w City Manager (1)per year	Added Coffee with a cop, City Showcase 3CM, 1Cop	Add coffee with City Council 2 per year

Provide monthly Council Recaps through videos with the Mayor

N

Started

Highly followed

Continue 1 per month

Create a monthly letter and video from the CM to residents

N

Letter Created

Videos added / high click rate

Continue 1 per month

M A R K E T I N G	CITY COUNCIL GOAL				
	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Communicate with Sanger residents and businesses through the use of social media				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Increase Facebook followers/likes	N	N	Current FB audience is 9,132	Grow by 5%

Maintain updated city website

N

N

3.9k New Users in 2023

Grow by 5%

Engage audience through paid ads

N

N

Reach up 9.5% 203,102 Impressions - 18.1% - 891,022

Grow by 5%

M A R K E T I N G	CITY COUNCIL GOAL				
	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Promote the City through newsletters, websites, and connections to the community				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Maintain updated website DiscoverSanger.com	N	N	10,667 Unique Visits	Grow by 5%

Create and promote an EDC newsletter

N

N

Created - 245 subscribers

Grow over 300



Activity measures that are informational only



New measure or measure no longer tracked

F A C I L I T I E S	CITY COUNCIL GOAL				
	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Current facility upgrades (Safety and Security)				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of safety upgrades	N	N	15%	30%
	Number of security system upgrades	N	N	N	25%

F A C I L I T I E S	CITY COUNCIL GOAL				
	Improve the visual appearance of Sanger				
	DEPARTMENTAL OBJECTIVE				
	Improve the customers experience				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of visual upgrades added to city facilities	N	N	10%	30%

E C O N O M I C D E V E L O P M E N T	CITY COUNCIL GOAL				
	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Build Awareness of Community Assets				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of trade show events attended to market Sanger to brokers, developers, and national retailers	3	3	2	≥3
	Number of targeted retailers engaged at Trade Shows	N	N	N	10
	Number of active prospects	N	N	N	5
	Number of events sponsored by the EDC	2	2	6	≥3
	Number of conference attended to engage with other EDOs (TEDC, IEDC, SEDC.)	4	6	4	≥3
	Number of Site Selection/Networking Events attended outside the metroplex area and in Texas to increase awareness of Sanger	N	1	7	≥3

I Activity measures that are informational only

N New measure or measure no longer tracked

D E V E L O P M E N T	CITY COUNCIL GOAL				
	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Foster Strong Relationships with Existing Businesses				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Total annual local business visits	N	12	16	≥24
	Number of questionnaires/surveys as means of keeping in touch with local businesses	N	N	1	≥1
	Number of request for small business assistance	N	N	N	≥1

D E V E L O P M E N T	CITY COUNCIL GOAL				
	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Create and Promote Sanger Using an Integrated Marketing & Communication Strategy				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Number of visitors to the Economic Development Website	N	N	3,000	≥3,000
	Number of followers on social media	N	N	1400	≥1,470
	Number of ads in regional publications to market Sanger for tourism and promote business expansion	N	2	5	≥5
	Number of subscribers to the quarterly Economic Development newsletter.	N	N	245	≥258



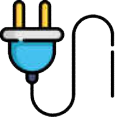







I Activity measures that are informational only

N New measure or measure no longer tracked

LONG-RANGE FINANCIAL PLANNING

CONSIDERATION OF GROWTH FACTORS FROM THE PAST TEN YEARS

The City's long-range financial operating financial planning model takes into consideration a number of factors affecting the city's continued growth. Key growth indicators affecting both revenue and expenses are presented below, indicating the increase over ten years from 2014 through 2024.

	Factor	2014	2024	Growth
	Population - Denton County continues to see record numbers of new residents each year	6,916	10,071	46%
	Number of Residential Housing Units - The increasing population drives the development of new neighborhoods.	2,194	3,282	50%
	Number of Electric Utility Accounts - New construction in Sanger Electric's service area increases the number of customers	2,614	2,806	7%
	Number of Water Utility Accounts - - New construction in Sanger Electric's service area increases the number of customers	2,596	3,631	40%
	Number of Waste Water Utility Accounts - - New construction in Sanger Electric's service area increases the number of customers	2,478	3,454	39%
	Number of Property Tax Parcels - As open land is developed, the number of both residential and commercial parcels increase each year	3,847	4,865	26%
	Taxable Property Valuation - A continued strong real estate market and market demand continue to increase property values	\$ 431,459,694	\$ 1,373,407,440	218%
	Property Tax Revenues - As both the number of parcels and valuations rise each year, property tax revenues increase	\$ 2,817,529	\$ 7,061,026	151%
	Sales Tax Revenues - Growth of commercial enterprises combined with an increasing population result in higher sales taxes	\$ 1,358,531	\$ 3,388,067	149%
	I-35 Estimated Daily Traffic Count - Interstate 35 runs through Sanger, brining many visitors each day through our city	56,742	75,443	33%

ASSUMPTIONS FOR REVENUE FORECASTING

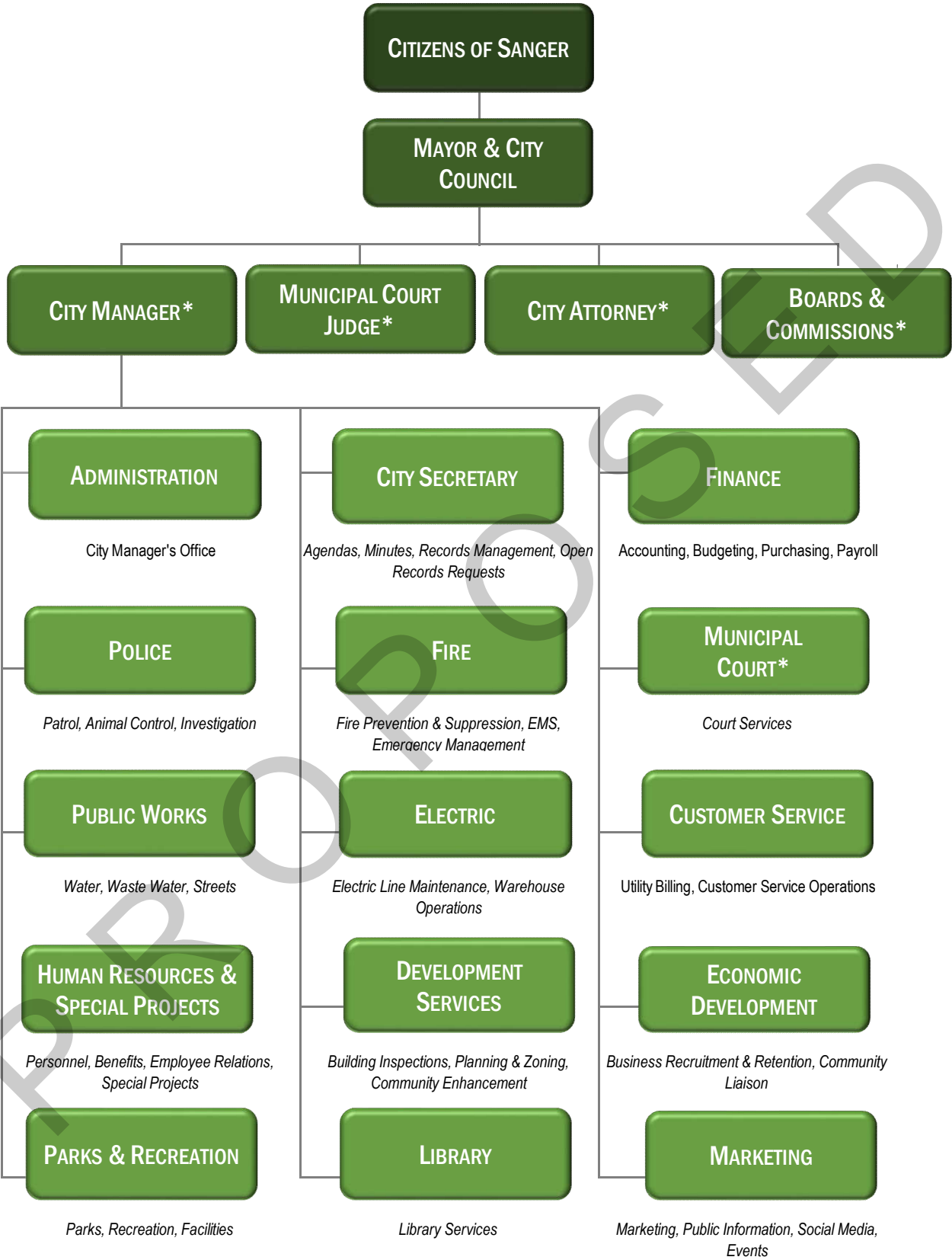
An increasing population will lead to increased revenues in the following areas:

- **Charges for Services** – An increased number of customers for electric, water, and wastewater services. The City employs NewGen Strategies and Solutions to determine and forecast electric, water, and waste water rates. The most recent rate study was performed in 2023 and goes through 2029. City Council adopted the rates suggested by the Study in August to be effective with the first billing in October.
- **Property Taxes** – As the city grows, open land is divided into individual parcels for development. Continued high demand for new construction (both residential and commercial) result in increasing property tax revenues. The Texas State Senate passed Senate Bill 2 in 2019, making sweeping changes to the taxing process. The law restricts the amount of property tax increase allowed each year, which can greatly hinder a growing community like Sanger. The City works closely with the Denton Central Appraisal District and the Denton County Tax Assessor/Collector each year in updating revenue forecasts.
- **Sales Taxes** – The combination of a growing population and an increased number of commercial enterprises result in increased sales tax revenues for Sanger. The City works closely with our Economic Development department to understand how new businesses coming to Sanger will affect sales tax revenues. For instance, the Sanger's first Starbucks and first QT store opened in 2023. Once road construction is complete on I-35 and FM 455 through the City, it is expected that more businesses will open along those thoroughfares.
- **Fines, Fees, Licenses & Permits** – Combined licenses, fees, fines, and permits historically account for about ten percent of the General Fund revenues. Increased population, development, density, and road traffic are factors affecting the growth of these revenue areas.

ASSUMPTIONS FOR EXPENDITURE FORECASTING

- **Salaries & Benefits** – The City considers employees the most important of all assets. The City recently engaged Public Sector Personnel Consultants to prepare a compensation study. On June 3, 2024, the City Council adopted a new salary schedule based on that study's results. The new schedule makes adjustments to positions that are currently below market grade. In addition to these adjustments, this budget includes a 4% allotment for raised during the year. The City participates in the Texas Municipal Retirement System, offering a 2:1 matching ratio to employee contributions.
- **Supplies & Materials** – As Sanger grows, operations will demand that the consumption of supplies and materials increase accordingly. While these items are typically estimated to increase five percent each year, the current period of high post-Covid inflation have resulted in much higher prices in some categories. We continue to monitor costs, searching for the most cost-efficient means of obtaining the necessary items for operations.
- **Maintenance & Operations** – Overall, maintenance and operations costs are assumed to increase at a rate of five percent each year. The combined effects of the COVID-19 pandemic and inflation have resulted in much higher prices in some categories, and the City is exploring cost-efficient means of providing necessary items.
- **Capital Expenditures** – As Sanger grows, there is a need for new capital expenditures – including new streets, expanding utility systems, and other infrastructure to maintain the current levels of service offered to the citizens and businesses in our city. The City's Capital Improvement Plan is updated each year to give the most accurate forecast of needs over the next five years.

ORGANIZATIONAL CHART



*City Manager, City Attorney, Municipal Court Judge, Municipal Court Clerk, Boards & Commissions are appointed by City Council

AUTHORIZED PERSONNEL

Fund & Department		2022-23	2023-24	2024-25
General	Police	20.0	23.0	24.0
	Fire	26.0	26.0	32.0
	Municipal Court	4.0	4.0	4.0
	Development Services	6.0	6.0	6.0
	Streets	5.0	5.0	6.0
	Parks	6.4	6.4	6.4
	Library	6.0	7.0	8.0
	General Fund Totals	73.4	77.4	86.4
Enterprise	Water	9.0	9.0	9.0
	Waste Water	3.0	3.0	3.0
	Electric	8.0	8.0	8.0
	Customer Service	0.0	3.0	3.0
	Enterprise Fund Totals	20.0	23.0	23.0
Internal Service	Administration	2.0	2.0	2.0
	City Secretary	1.0	1.0	1.0
	Legal	1.0	1.0	1.0
	Public Works Administration	2.0	2.0	4.0
	Finance	6.0	4.0	4.0
	Human Resources	2.0	2.0	2.0
	Marketing	1.0	1.0	1.0
	Facilities	0.6	0.6	0.6
	Internal Service Fund Totals	15.6	13.6	15.6
4A	Economic Development	0.5	0.5	1.0
	4A Fund Totals	0.5	0.5	1.0
4B	Economic Development	0.5	0.5	1.0
	4B Fund Totals	0.5	0.5	1.0
Total Authorized Personnel		110.0	115.0	127.0

NOTE: Detailed position information is presented with each Department in the budget.

The following twelve positions are new this year:

- Police– One Detective
- Fire– Six Firefighter/Paramedics (if funded by SAFER grant)
- Streets – One Foreman
- Library – One Library Assistant
- Administration – One Executive Assistant is funded instead of the Assistant City Manager position
- Public Works – One Capital Improvement Manager and one Administrative Assistant
- Economic Development – One Economic Development Coordinator



BUDGET CALENDAR



THE CITY OF SANGER, TEXAS BUDGET CALENDAR FY 2024-2025

Date(s)	Action
March 12, 2024	Budget Materials Distributed to Departments, which begin working on a requested budget, goals, and long-range plans.
April 1, 2024 - April 4, 2024	City Manager and Finance Director meet individually with Directors for mid-year budget review
April 9, 2024	City Manager, Finance Director and Directors meet to review individual departmental requested budget, discuss long-range financial plans and goal-setting.
April 10, 2024 - June 30, 2024	Preliminary Budget is Prepared. City Manager works with Directors on goal-setting and long-range planning for departments and the City as a whole.
July 1, 2024	City Council Budget Workshop
July 15, 2024	City Council Budget Workshop
July 25, 2024	Chief Appraiser Certifies Tax Roll
August 5, 2024	Submit No-New-Revenue and Voter-Approval Tax Rates to City Council
	City Council approves a proposed tax rate
August 12, 2024	Public Hearing on Budget Public Hearing on Tax Rate
August 19, 2024	City Council Vote on Approval of Tax Roll City Council Vote on Adoption of Budget City Council Vote on Levying a Tax Rate

THE BUDGET PROCESS

The City of Sanger's fiscal year begins on October 1st and ends on September 30th of the following calendar year. This fiscal year establishes both the budget year and the accounting year.

The budget is developed at a departmental level. In March, the Finance Director develops worksheets that detail expenditures for the past four years, year-to-date balances as of March 31st, and projected totals through the end of the current fiscal year. These worksheets are distributed to individual departments for review and completion. Each department prepares an estimate for their projected totals through the end of the fiscal year and estimates for the upcoming year. For any increases or additions of new items to the budget, departments will document the justification for the requested increases. Once the departments have completed the worksheets, they are returned with any supporting documentation to the Finance Director. The City Manager and the Finance Director meet with each Department Director individually to review the budget worksheets. The City Manager and all City Directors meet an entire day to review each department's budget requests for the coming year. Directors work with the City Manager during individual and group meetings to identify long-range planning and goal-setting. As the budget process progresses, the City Manager works with departments to focus on these goals and plans to ensure they align with the City's overall goals.

Revenues are projected based on historical trends, the current economic climate, and expected future trends. Personnel expenses are prepared based on the current year and adjusted as necessary for staffing changes or changes in the cost of benefits. Utility expenses are projected based on the current and prior years, modified where applicable due to utility rate changes or changes to City facilities. During the budget process, it is essential to consider the present, past, and future. Current conditions for this budget include the number of utility customers the City serves, the staffing level required to provide services to citizens, and how the post-Covid period of high inflation has affected the City's operating costs. The past holds valuable information, including historical trends of sales tax revenues and the rate of change in property values for property tax projections. Future considerations include the number of new houses expected to be built in the next twelve months, the number and size of businesses scheduled to open soon, and planned development along the I-35 corridor that runs through Sanger. To help prepare for the future, this budget contains a five-year projected budget for the General Fund.

The departmental budget worksheets are combined with revenues, personnel, and utility expenses to prepare a working budget, which the City Manager reviews. The City Manager and the Finance Director meet with each department to review and discuss the requested budget in detail. These meetings assist the City Manager in determining budget priorities. The Denton County Chief Appraiser will certify the tax roll during July, allowing the City to propose a tax rate and estimate property tax revenues.

A series of public budget workshops are held with the City Council, allowing for citizen input for the budget process. These workshops allow the City Council to formulate its priorities for the proposed budget. Following these workshops, the proposed budget is formulated. This proposed budget is filed with the City Secretary before the end of August and is published on the City's website for citizen review. Public hearings on the proposed budget and property tax rate are scheduled to allow for citizen input. Following the public hearings, the budget may be adopted.

The budget may be adopted at any regular or special meeting of the City council prior to the beginning of the fiscal year. On final adoption, the budget is in effect for the budget year. During the year, the City Council may amend or

change the budget to provide for any additional expense. Section 9.05 of the City's Charter states "Under conditions which may arise and which could not reasonably have been foreseen in the normal process of planning the budget, the Council may, by a majority vote of the full membership, amend or change the budget to provide for any additional expenses in which the general welfare of the citizenry is involved. These amendments shall be by ordinance, and shall become an attachment to the original budget."

In February and August, the City Manager and the Finance Director meet individually with each Department Director to compare operations year to date with the annual budget.

PROPOSED

LIST OF FUNDS

GOVERNMENTAL FUNDS	<p>GENERAL FUND: This is the general operating fund for the City, utilized to account for all resources not required to be accounted for in another fund. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p> <p>DEBT SERVICE FUNDS: This governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p> <p>CAPITAL PROJECTS FUNDS: These funds were established to account for resources used for the acquisition and construction of capital facilities by the City. Capital Projects Funds of the City include Capital Projects Fund and Enterprise Capital Projects Fund. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p> <p>SPECIAL REVENUE FUNDS: These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include Hotel/Motel Tax Fund; General Storm Recovery Fund; Enterprise Storm Recovery Fund; Beautification Fund; Library Restricted Fund; Parkland Dedication Fund; Roadway Impact Fee Fund; Court Security Fund; Court Technology Fund; Child Safety Fund; Police Donations Fund; Fire Donations Fund; Park Donations Fund, and Library Donations Fund. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p>
PROPRIETARY FUNDS	<p>ENTERPRISE FUND: This fund accounts for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. The basis of accounting for financial reporting and budgeting is the accrual basis.</p> <p>INTERNAL SERVICE FUND: This fund accounts for the financing of centralized services to different funds and City departments on a cost reimbursement basis. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p>
FIDUCIARY FUNDS	<p>4A CORPORATION FUND: This fund accounts for the operations and financing of self-supporting activities of the Sanger Texas Industrial Development Corporation. Funded by a ½ cent sales tax, this fund is used to help new and existing businesses expand in Sanger with a primary goal of bringing jobs to Sanger. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p> <p>4B CORPORATION FUND: This fund accounts for the operations and financing of self-supporting activities of the Sanger Texas Economic Development Industrial Corporation. Funded by a ½ cent sales tax, this fund is used to enhance the local economy by improving the quality of life in Sanger. The basis of accounting for financial reporting and budgeting is the modified accrual basis.</p>

FUND RELATIONSHIPS WITH FUNCTIONAL AREAS

	FUNCTIONAL AREA				
	Administration	Public Safety	Community Development	Public Works	Culture & Recreation
General		Police, Animal Control, Fire, Municipal Court	Development Services	Streets, Solid Waste	Parks & Recreation, Library
Debt Service	Debt Service				
Enterprise	Debt Service			Water, Waste Water, Electric	
Internal Service	City Council, Administration, City Secretary, Legal, Finance, Human Resources, Facilities			Public Works Administration	
4A			4A		
4B			4B		
Capital Projects	Administration			Public Works Administration	
Enterprise Capital Projects	Administration			Public Works Administration	
Hotel/Motel	Administration				
General Storm Recovery	Administration				
Electric Storm Recovery	Administration				
Fire Grant Fund		Fire			
Beautification	Administration				
Library Restricted					Library
Parkland Dedication	Administration				
Roadway Impact Fee	Administration				
Court Security		Court			
Court Technology		Court			
Child Safety		Police			
Forfeited Property		Police			
Police Donations		Police			
Fire Donations		Fire			
Park Donations					Parks
Library Donations					Library

ABOUT SANGER

OVERVIEW

The City of Sanger, Texas was incorporated in 1886 and operates under a Council-Manager form of government. The City provides general government, public safety, public works, culture and recreation, water, sewer and electricity operations to citizens.

LOCATION

Sanger is strategically located along in Northern Denton County and occupies 10.9 square miles along Interstate 35. The city's location, services and amenities make it a wonderful place to live. Uniquely situated 50 miles from both Dallas and Fort Worth, Sanger offers residents the amenities of a major metropolitan area while retaining a small-town quality of life. In addition, the Dallas/Fort Worth International Airport is 38 miles away.

Sanger is located minutes from the shores of Lake Ray Roberts, the 6th largest lake in Texas. Sanger is also located in "horse country", as Denton County has more working horse ranches than any other county in the United States.



HISTORY

During the rapid expansion of railroads following the Civil War, the Gulf, Colorado & Santa Fe Railway grew from South Texas northward, through the area that is today known as Sanger. The railroad selected a spot between Fort Worth and Gainesville for a new stop. The railroad had two reasons for selecting this particular spot. First, the steam locomotives of the day required frequent stops to replenish the engine's water supply. Second, this spot was close to the Chisholm Trail. Cattle drives were a major economic activity at the time and the Chisholm Trail was the most important route for cattle drives leaving Fort Worth. In a relatively short time, the railroad would replace the Chisholm Trail as the means for moving cattle north out of Texas.

In 1886, the railroad purchased land from Mrs. Elizabeth Huling of Lampasas, Texas and built a one-room depot, cattle pens and loading chute on the site. Mrs. Huling hired two surveyors to lay out a town around the railroad stop, and she donated land for a wagon yard, water well, school, town square, cemetery, and a church. Lots were laid out for stores and homes, and lots were given to anyone who would build a house costing at least \$500. The city was originally named Huling in her honor.

The community's name was changed to New Bolivar for a short time. The railroad officially named the town Sanger in 1887 in honor of railroad customers Lehman, Isaac, Alex, Sam and Philp Sanger. Pioneers in the dry goods wholesale and resale industry in Texas, the Sanger Brothers built a chain of stores in railroad towns to utilize the trains to move merchandise. Although the city was named in their honor, the Sanger Brothers never lived in the city or operated a store here.

Rail service began when the first trains came through in 1887. Cattle began loading the trains as soon as service to Kansas City was established. The first residents of the area were Francis and Melissa Ready and their daughter Molly. In the spring of 1887, the family sought refuge from a snow storm in the depot as they were passing through, and decided to stay. The family built a one-room cabin, and Mrs. Ready cooked meals for the cowboys who drove the cattle to the pens. Mr. Ready later built a hotel near the pens, and operated a post office in the lobby after he was commissioned postmaster.

The City of Sanger was incorporated in 1892 and William E. Partlow was elected the first Mayor of Sanger. Business thrived in the following years and led to the growth of the City. Thanks to a large mill and grain elevator, Sanger became a large farming community.

At some point, a fire destroyed the depot and the railroad built a new station that included a larger depot building, waiting rooms, a Western Union telegraph office, and a Wells Fargo freight office. The depot operated 24 hours a day, 6 days a week. Around 1900, ranchers began trucking cattle to Fort Worth instead of shipping them to Kansas City. At the time when the trains stopped shipping cattle, resourceful individuals began using the railroad to ship dairy cream to Fort Worth and Ardmore, Oklahoma.

Texas State Highway 40 ran through the area and became a portion of US Route 77 in 1929. Interstate 35 was built along the route in the early 1960's. As the railroad replaced the cattle trail, the highway system replaced the railway as the conduit that brought visitors and business to Sanger. The years following World War II saw the decline of railroads nationwide, and the Sanger depot eventually closed. Interstate 35 serves the heartland of America, running from South Texas to Minnesota. According to the Texas Department of Transportation, more than 50,000 vehicles pass through Sanger on I-35 daily.

QUICK FACTS

LOCATION	Sanger is located along Interstate 35 in northern Denton County in north Texas. Sanger is located less than an hour from both Dallas and Fort Worth.
AREA	10.9 square miles
FORM OF GOVERNMENT	Council-Manager
INCORPORATION	1892
POPULATION	10,071 (01/01/2024 estimate)
TRANSPORTATION	Interstate 35 DFW Airport - 39 miles Love Field - 48 miles BNSF Railway
CLIMATE	Köppen Climate Classification "Cfa" (Humid Subtropical Climate) Average temperature 64° Average Precipitation 14.9"
SALES TAX RATE	6.25% State of Texas 1.00% City of Sanger 0.50% 4A Corporation 0.50% 4B Corporation
BOND RATING	AA+ (Standard & Poor's)
TOP 10 PROPERTY TAXPAYERS	Wal-Mart Stores East, L.P. US06068 Wal-Mart Stores East, L.P. Crossmar Texas Industrial 1 LLC & Sanger Tex Industrial LLC MPG Texas 2LLC & Hatchedegg LLC Maccamp LTD Ramar Land Corporation PNK T1 LLC MYA Hotels LLC & DMG Investments LLC & Manisha Hotels LLC Stonewood Ranch LLC STC Group Miller LLC

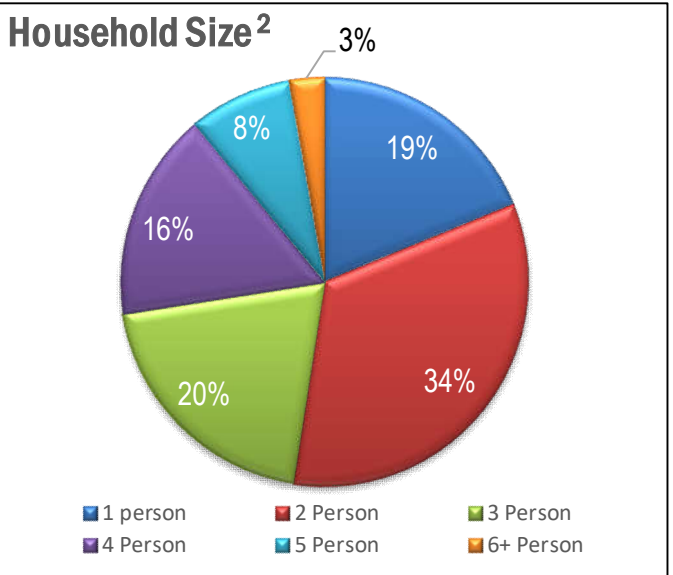
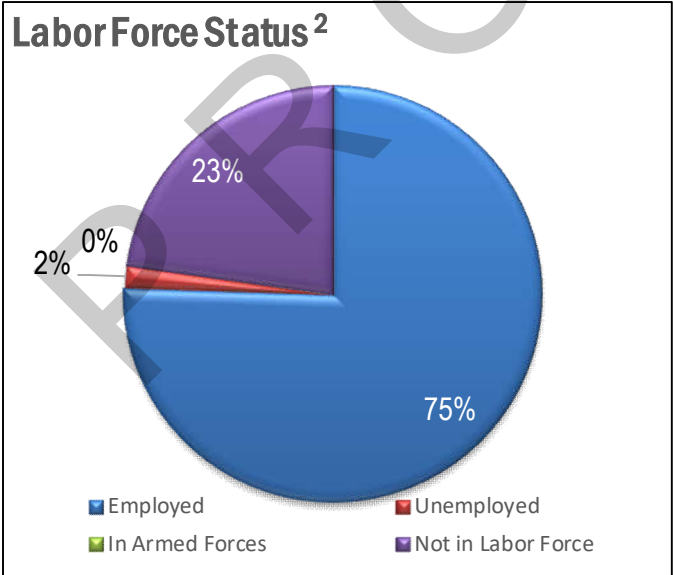
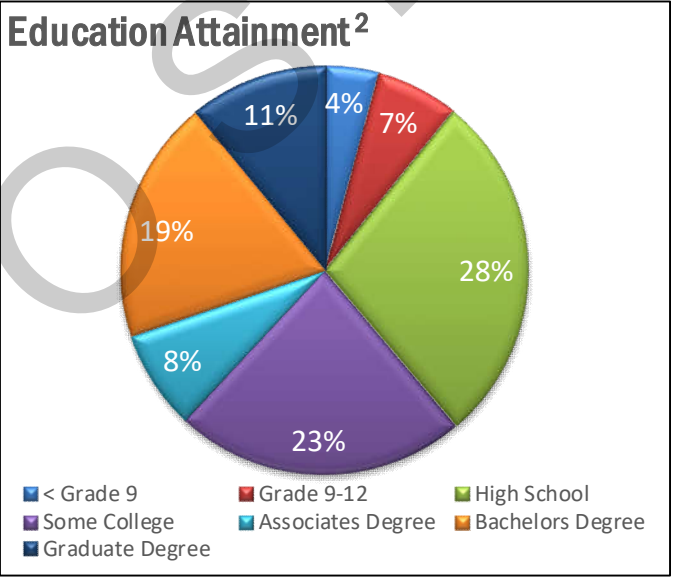
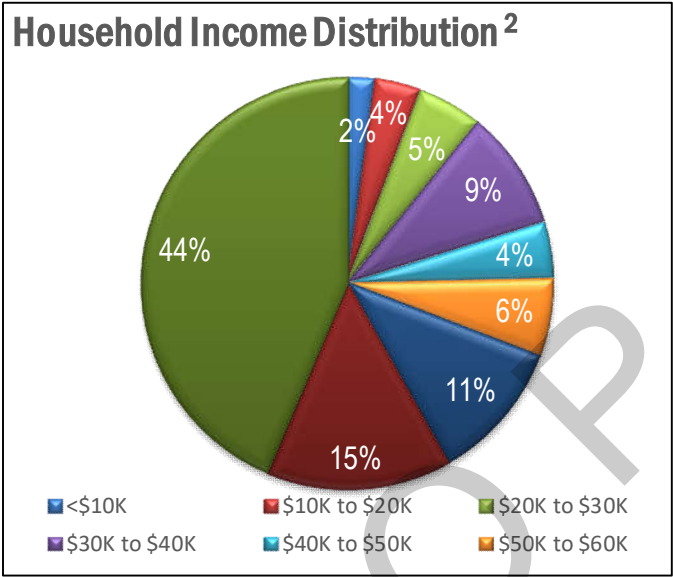
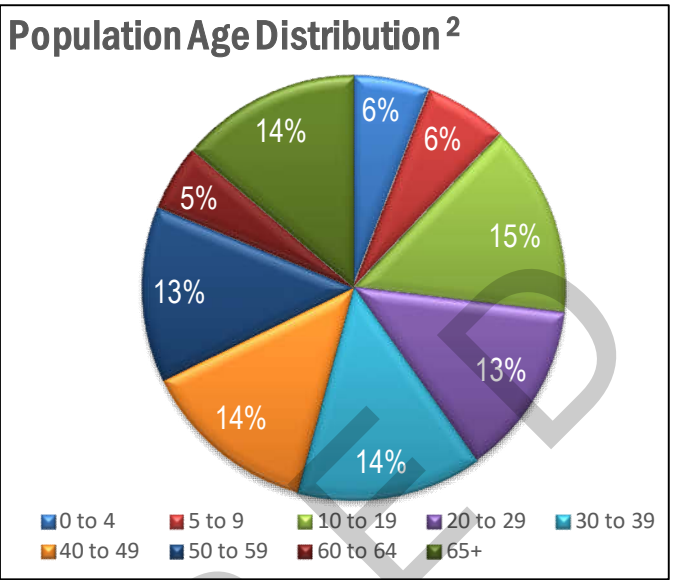
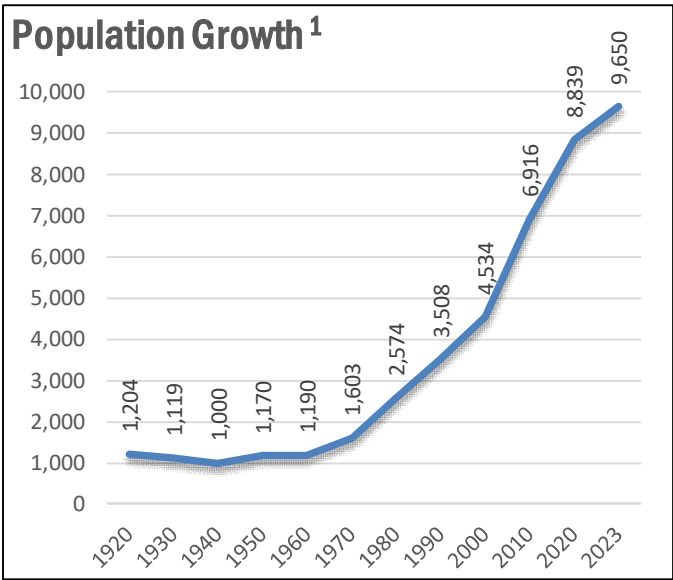
LOCAL EVENTS

Sanger takes pride in the small-town charm it offers. The City proudly hosts many community events for all ages throughout the year, offering residents a chance to have fun with their neighbors. Events from the past year include the following:

MARCH	City-Wide Clean-Up Day
APRIL	Easter Egg-Apalooza
MAY	Hooked Up Fishing Derby
JUNE	Summer Reading Program
JULY	Freedom Fest
AUGUST	Back 2 School Bash
SEPTEMBER	Old Bolivar Street Songwriter Festival
OCTOBER	City-Wide Clean-up Day
	Sanger "Sellabration"
DECEMBER	Christmas on the Square
ONGOING	Various Sports Leagues
	Book Club
	Sanger Studio Saturday
	Preschool Story Time
	Legos at the Library
	Coffee with the City Manager



SANGER DEMOGRAPHICS



¹ North Central Texas Council of Governments
² Sanger Economic Development Department

THE AREA



TOP TEN EMPLOYERS

900-1,000 Employees

Walmart Distribution
Center

250 – 300 Employees

Sam's Distribution Center
Sanger Independent
School District

150-200 Employees

R&L Carriers

100-150 Employees

A&W Productions
City of Sanger
Eikon Engineering

50-100 Employees

Babe's Chicken

1-50 Employees

North Texas Plastics
Sanger Bank



LOCAL SCHOOLS

Sanger Independent School District

Butterfield Elementary
School
Chisholm Trail Elementary
School
Clear Creek Intermediate
School
Sixth Grade Campus
Sanger Middle School
Linda Tutt High School
Sanger High School

Universities

*University of North Texas
(Denton)*

*Texas Women's
University (Denton)*

*North Central Texas
College (Gainesville)*



LOCAL ATTRACTIONS

Sanger Public Library
Sanger Museum
Lake Ray Roberts

3 miles

Fort Worth Stockyards
44 miles

American Airlines
Center
(Dallas Mavericks and
Dallas Stars)
49 miles

Amon Carter Museum of
American Art
50 miles

Six Flags Over Texas
51 miles

Dallas Museum of Art
51 Miles

Globe Life Field
(Texas Rangers)
54 miles

AT&T Stadium
(Dallas Cowboys)
56 miles

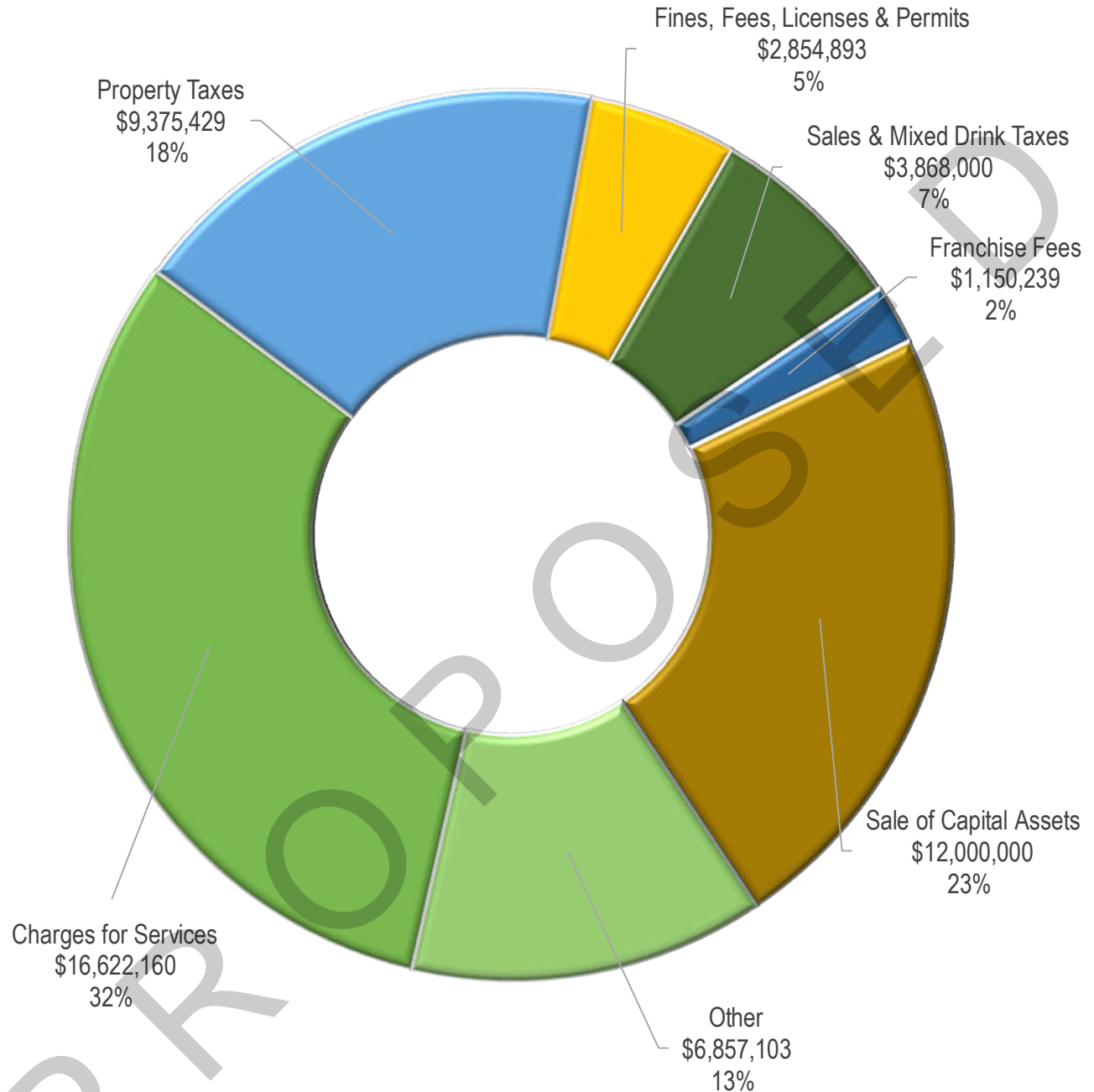


PROPOSED

BUDGET SUMMARY

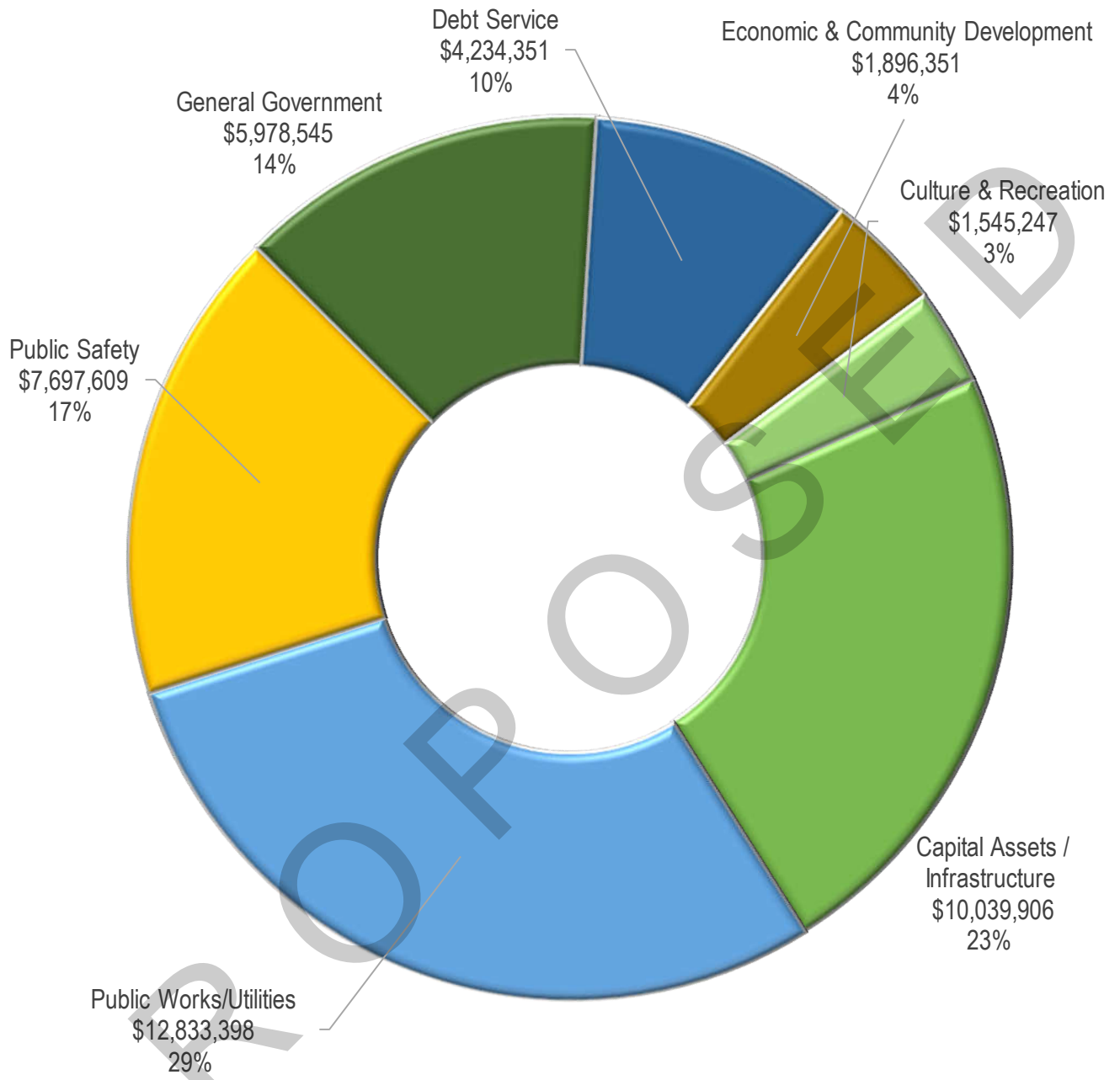
2024-2025 BUDGET AT A GLANCE

WHERE DOES THE MONEY COME FROM?



TOTAL REVENUES = \$52.7 MILLION (EXCLUDES INTER-FUND TRANSFERS)

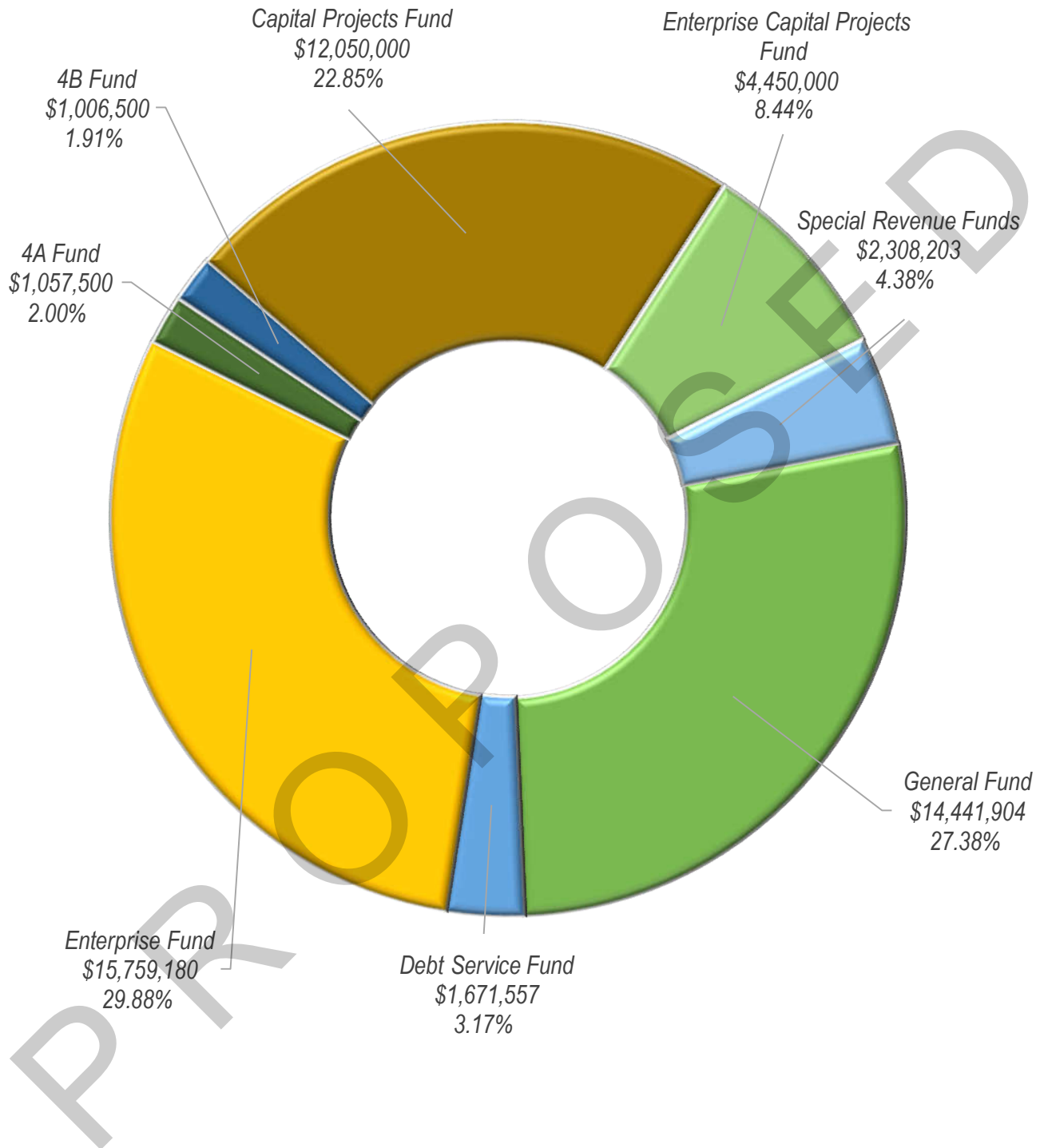
HOW IS THE MONEY USED?



Total Expenditures = \$44.2 Million (Excludes Inter-Fund Transfers)

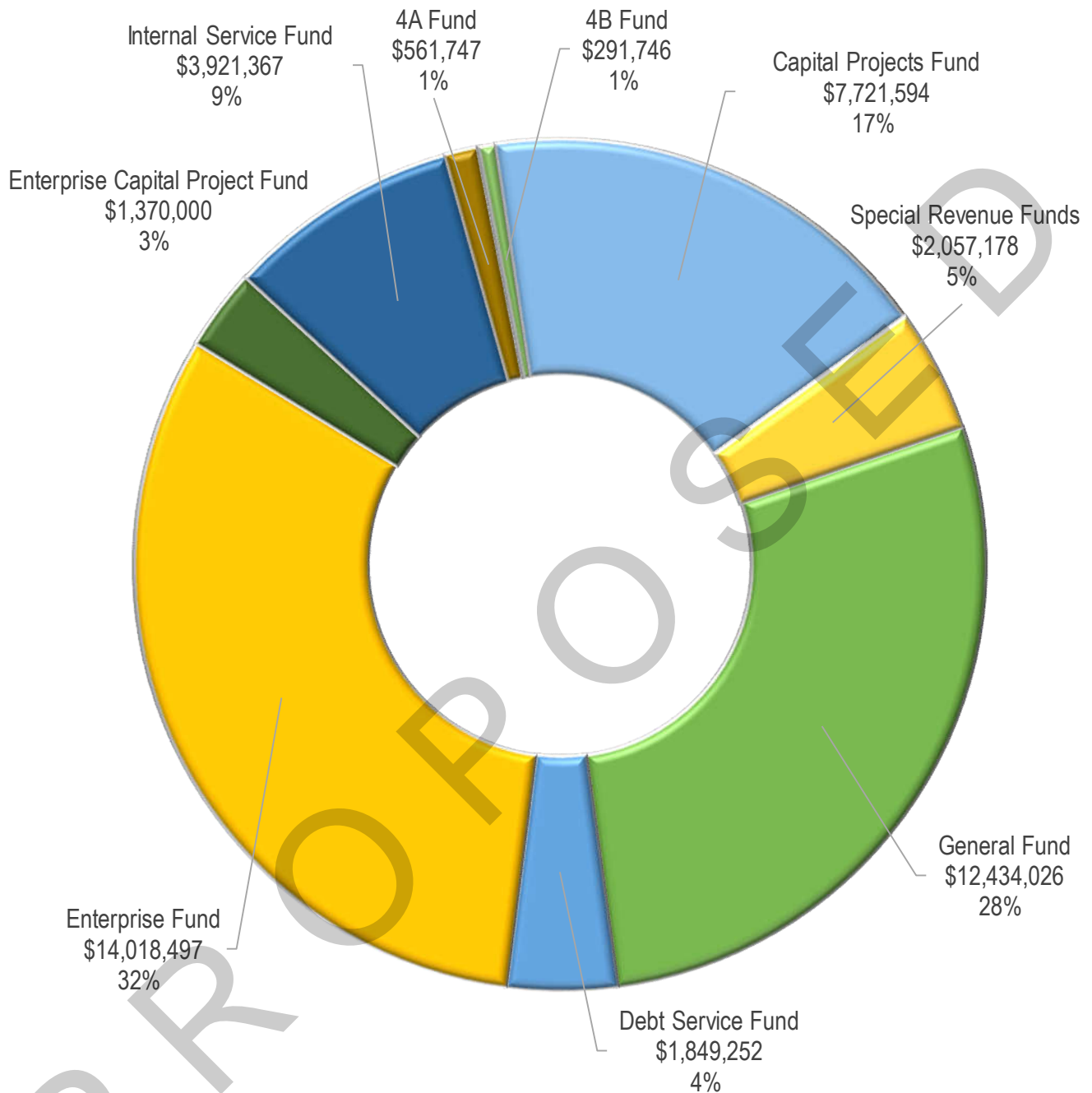
2024-2025 BUDGET BY FUND

REVENUES BY FUND



Total Revenues = \$52.7 Million (EXCLUDES INTER-FUND TRANSFERS)

EXPENDITURES BY FUND



Total Expenditures = \$44.2 Million (Excludes Inter-Fund Transfers)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OVERVIEW OF MAJOR REVENUE SOURCES

The City has numerous sources of income, including taxes, franchise fees, charges for services, fees, and licenses and permits. For the 2024-2025 budget, four revenue sources account for 79% of all revenues: Charges for Services, Sale of Capital Assets, Property Taxes, and Sales/Mixed Drink Taxes.

Charges for Services

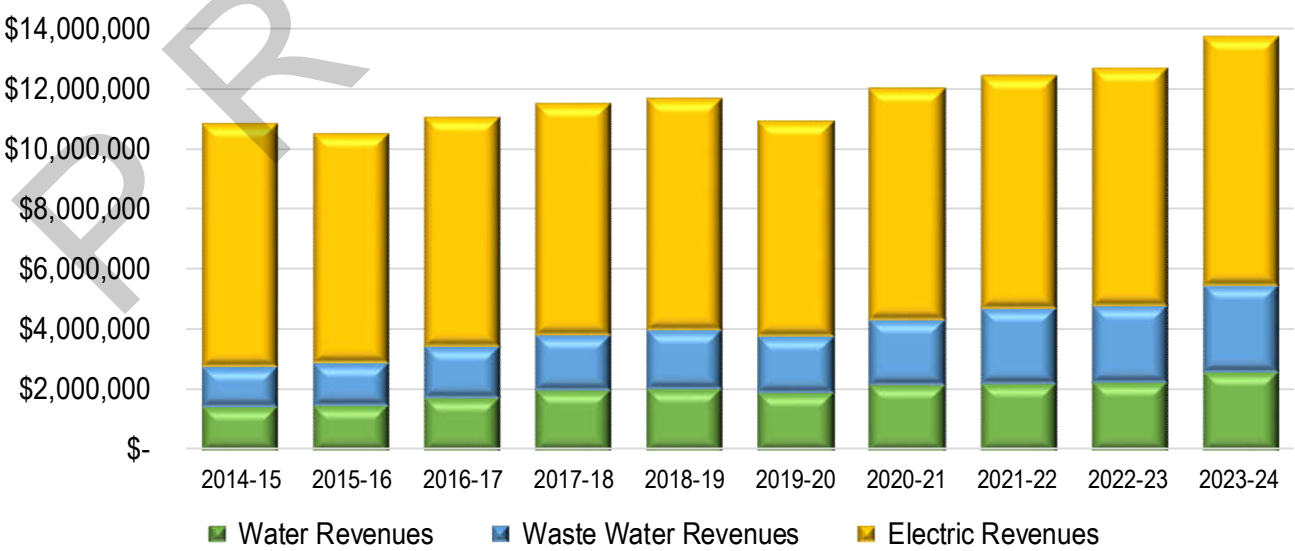
Charges for Services includes the billing of Water, Waste Water and Electric utilities in the Enterprise Fund and Solid Waste Collections in the General Fund. Total Charges for services are \$16,662,160 which is 32% of the City's total projected revenues.

Enterprise Fund Charges for Services

The primary revenue stream of the Enterprise Fund is the billing and collection of Water, Waste Water and Electric utilities. Totalling \$15,256,160, these combined charges for services accounts for 29% of the City's projected revenues.

- Water revenues of \$2,952,431 are an increase of \$343,935 (13%) over last year's projection of \$2,608,504. Revenues have steadily grown through the years, resulting from both increasing population and occasional changes in the rate structure. Water revenues are expected to rise in future years due to the continued growth of our community's population.
- Waste Water revenues of \$3,044,402 are an increase of \$151,299 (5%) over last year's projection of \$2,893,103. Revenues have steadily grown through the years, the result of both increasing population and occasional changes in the rate structure. Waste Water revenues are expected to rise in future years, the result of the continued growth of our community's population.
- Electric revenues of \$9,259,319 are an increase of \$977,302 (12%) from last year's projection of \$8,282,017. The City has reevaluated projections for Electric revenues over the past several years and has adjusted revenue estimates as necessary. Electric revenues are expected to rise in future years, the result of the continued growth of our community's population.

Enterprise Fund Charges for Services Past 10 Years



Water, Waste Water and Electric rates are set by City ordinance and have historically been set using trend analysis and a cost-of-service model. The City engaged NewGen Strategies & Solutions, an independent consulting firm, to make recommendations for rates for the next five years. NewGen presented their findings and recommendations to City Council in August 2023. City Council has adopted the suggested rates to be effective with the first billing in October.

General Fund Charges for Services

General Fund Charges for services includes billing for Sanitation and Recycling Services. These charges total \$1,196,427 and account for 2% of total revenues. This amount is a decrease of 1% over last year’s projection of \$1,213,116. When the City entered into a new contract with Republic Services this year, residential waste collections moved from twice per week to once per week to reduce costs to customers.

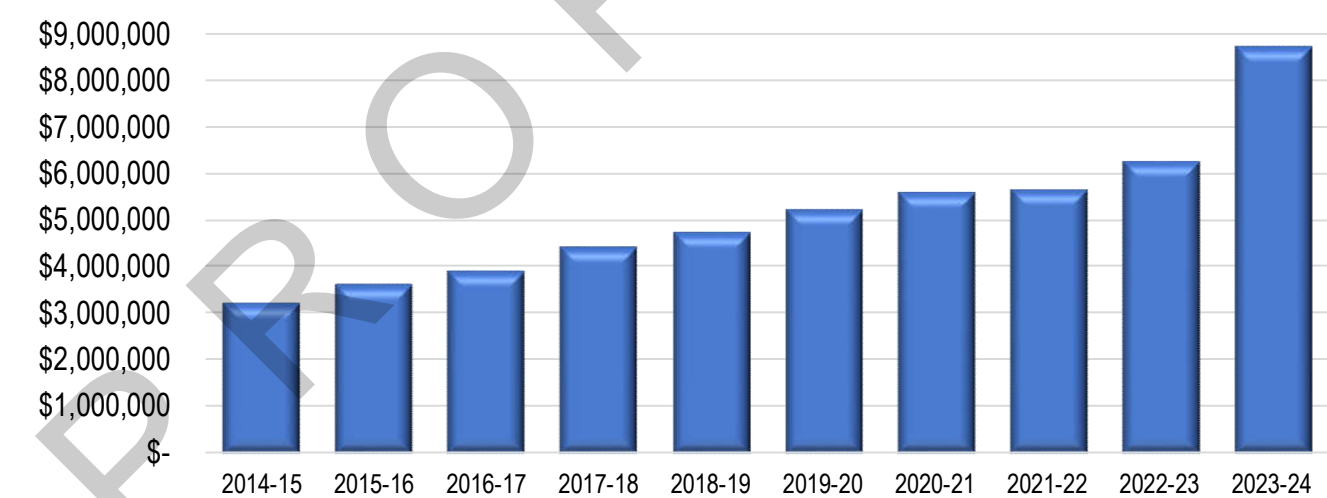
Sale of Capital Assets

The City plans on selling real property for an estimated price of \$12,000,000 during the year. The City purchased the property for \$10.6M in 2023. Proceeds from the investment will be used to fund future capital projects in the Capital Projects Fund.

Property Taxes

The collection of Property Taxes accounts for a total of \$9,375,429 or 18% of the City’s projected revenues. Property within Sanger is appraised annually by the Denton Central Appraisal District. Property Tax revenue is calculated using the appraised values of properties and the property tax rate. Property Taxes are reported in the General Fund and the Debt Service Fund. Projected Property Tax collections are an increase of \$611,447 (7%) over the prior year projection of \$8,763,982. Property Tax revenues are expected to continue to rise in future years, the result of a continued pattern of new home starts and commercial building in our community.

Property Tax Revenues Past 10 Years



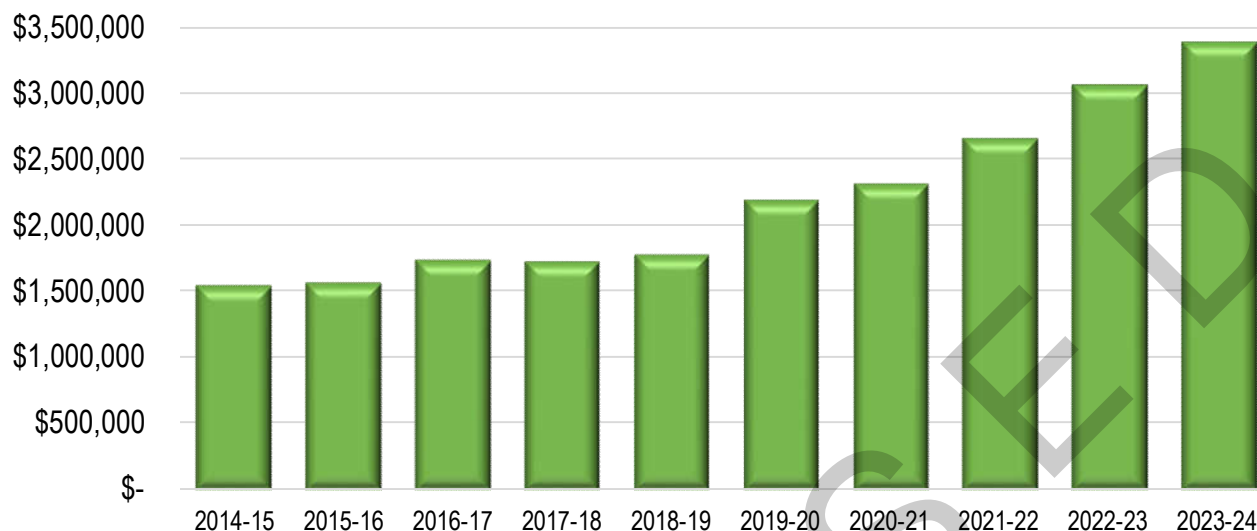
The Sanger City Council approved Ordinance 08-20-23 on August 21, 2023, setting the property tax rate at \$0. 689747 per \$100 valuation for the 2023-24 budget year. For 2024-25, the same tax rate of \$0.689747 is proposed.

Sales Taxes

The collection of Sales Taxes accounts for a total of \$3,850,000 (7%) of the City’s projected revenues. Sales subject to sales tax are taxed at a total of 8.25% (6.25% to the State of Texas) and 2.0% to the City of Sanger. Projected Sales

Taxes for 2024-25 are an increase of 14% over those projected for 2023-24 at \$3,388,067. Sales Tax revenues are expected to rise in future years, the result of continued growth of commercial enterprises in Sanger.

Sales Tax Revenues Past 10 Years



OVERVIEW OF MAJOR EXPENDITURE CATEGORIES

Sanger is a growing community, as evidenced by the fact that our population has more than doubled since 2000. As our significant sources of revenue have grown, so have our major expenditure categories. Management is dedicated to keeping current service levels to our citizens and business community as we grow. The primary categories of expenditures in this budget include Salaries & Benefits, Maintenance & Operations, Capital Expenses, and Debt Service. For the 2024-2025 budget, these four categories combined total 81% of all expenditures.

Salaries and Benefits

With a total of \$12,433,070, Salaries and Benefits account for 28% of total expenditures. The General Fund accounts for \$7,930,515 of this amount. The General Fund includes 86.4 (68%) of the City's 127 budgeted positions. The category of Salaries and Benefits encompasses employee compensation and the City's portion of Social Security and Medicare taxes, Texas Municipal Retirement System, health insurance and worker's compensation.

Maintenance and Operations

With a total of \$9,068,796, Maintenance and Operations expenditures account for 21% of total expenditures. The bulk of this amount (\$8,250,166) is budgeted in the Enterprise Fund. Major components of this amount are: Electric Wholesale Utility Purchases & Transmission Costs; Electric Franchise Fees; Water Purchases and Utility Demand Charges; Systems Maintenance for Water, Waste Water & Electric.

Capital Expenses

During the budget process, capital items are identified and considered for inclusion in the budget. These items may be identified by individual City departments, the City Manager, or by the City Council. Capital projects must be clearly defined and the need explained in order to make it into the budget. Through meetings between the City Manager and Directors and in City Council workshops, these projects are discussed. Those projects identified as necessary are then placed on a timeline – which will determine if they are included in the current budget or in a future budget. The Capital Projects section of this document explains this in more detail and includes a five-year future schedule of currently planned projects.

With a total of \$9,922,842, Capital Expenditures account for 22% of total expenditures. The bulk of this amount (\$7,721,594) is budgeted in the Capital Projects Fund. The major components of this amount are \$3,000,000 for the renovation and improvement of Marion Road, \$1,000,000 for I-35 Aesthetics, \$800,000 each for land purchase for a Joint Public Safety Facility and Improvements to Porter Park; and \$791,594 for the Street Rehabilitation with the City.

The following pages detail capital expenditures for the budget year by fund, and include the effects of the item on the budget and the City's service levels.

PROPOSED

General Fund

Capital Expense	Amount	Budgetary Impact	Service Level Impact
Chevrolet Tahoe (Vehicle Replacement) + Laptop	\$ 75,677	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
Chevrolet Tahoe (Vehicle Replacement) + Laptop	\$ 75,677	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
Ford F-150 Responder (Vehicle Replacement) + Laptop	\$ 76,209	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
Ford F-150 Responder (Vehicle Replacement) + Laptop	\$ 76,209	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
Re-Chassis Rescue	\$ 123,483	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Fire Department.	Allow the City to provide a higher level of fire and emergency medical services.
Re-Chassis Medic	\$ 247,448	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Fire Department.	Allow the City to provide a higher level of fire and emergency medical services.
Ford F-150 Pickup	\$ 47,225	The expected impact on current and future operations is to reduce maintenance costs for vehicles in the Development Services Department.	Allow the City to provide a higher level of service in the Development Services Department.
Solar-Powered LED Flashing School Crossing System	\$ 44,000	There is no expected impact on current and future operational costs	Allow the City to provide a higher level of service in the Street Department and a higher level of safety for pedestrians in school crossing zones.
Chevrolet Silverado Pickup (Replacement Vehicle)	\$ 55,320	The expected impact on current and future operations is to reduce maintenance costs for vehicles in the Parks Department.	Allow the City to provide a higher level of service in the Parks Department.
Fund Total	\$ 821,248		

Internal Service Fund	Capital Expense	Amount	Budgetary Impact	Service Level Impact
	Replace Library Entrance Doors	\$ 10,000	There is no expected impact on current and future operational costs	Allow the City to increase the level of service in the Facilities Department.
	Fund Total	\$ 10,000		

Capital Projects Fund	Capital Expense	Amount	Budgetary Impact	Service Level Impact
	Annual Street Rehab Program	\$ 791,594	This project is expected to decrease maintenance costs in the Street Department in current and future budget years.	Allow the City to provide upgraded street system for citizens.
	Street Utility Maintenance Program	\$ 200,000	This project is expected to decrease maintenance costs in the Street Department in current and future budget years.	Allow the City to provide upgraded street system for citizens.
	I-35 Aesthetics	\$ 1,000,000	There is no impact on current budget, but it is expected to reduce maintenance costs in the future since this project is replacing aged infrastructure.	Allow the City to provide upgraded street system for citizens.
	Marion Road	\$ 3,000,000	This project is expected to decrease maintenance costs in the Street Department in current and future budget years.	Allow the City to provide upgraded street system for citizens.
	Joint Public Safety Facility	\$ 800,000	When a new facility is completed, the project is expected to decrease ongoing building maintenance costs and energy consumption.	Allow the City to provide upgraded public safety services to our community.
	Porter Park Phase II	\$ 800,000	The expected impact on current and future operations is to reduce maintenance costs for grounds maintenance in the Parks Department	Allow the City to provide a higher level of service in the Parks Department.
	Senior Center Improvements	\$ 500,000	When a new facility is completed, the project is expected to decrease ongoing building maintenance costs and energy consumption.	Allow the City to provide upgraded services to the senior members of our community.
	Porter Park Pond Renovation	\$ 530,000	The expected impact on current and future operations is to reduce maintenance costs in the Parks Department	Allow the City to maintain the current level of public service in the Parks Department.
	Community Center Renovation	\$ 100,000	Updating this facility with new restrooms, kitchen, storage areas, paint and electrical upgrades is expected to reduce ongoing building maintenance costs.	Allow the City to provide upgraded services to the members of our community.
	Fund Total	\$ 7,721,594		

Enterprise Capital Projects Fund

Capital Expense	Amount	Budgetary Impact	Service Level Impact
Keaton Road Sewer Line	\$ 320,000	This project is expected to reduce sewer line maintenance costs in future budget years.	Allow the City to continue providing waste water service to customers as Sanger grows.
Fifth Street Sewer Rehabilitation	\$ 350,000	This project is expected to reduce sewer line maintenance costs in future budget years.	Allow the City to continue providing waste water service to customers as Sanger grows.
Railroad Lift Station	\$ 500,000	This project is expected to reduce sewer line maintenance costs in future budget years.	Allow the City to continue providing waste water service to customers as Sanger grows.
WWTP Clarifiers	\$ 200,000	This project is expected to reduce sewer line maintenance costs in future budget years.	Allow the City to continue providing waste water service to customers as Sanger grows.
Fund Total	\$ 1,370,000		
Grand Total	\$ 9,922,842		

Additional details on capital expenditures in the Capital Projects and Enterprise Capital Projects Funds are included in this document beginning on page 174.

OVERVIEW OF CHANGES IN FUND BALANCE

City funds often will not see a great increase or decrease in Fund Balance in a single year. There are circumstances, however, where a larger increase or decrease in Fund Balance may occur as the result of strategic planning. Changes in Fund Balance are projected to be as follows:

Fund	Projected Beginning Fund Balance, 10/01/2024	Revenues & Other Sources	Expenditures & Other Uses	Projected Ending Fund Balance, 9/30/2025	% Change
General Fund	\$ 18,738,327	14,836,904	14,836,904	\$ 18,738,327	0.0%
Debt Service Fund	\$ 447,300	1,851,557	1,849,252	\$ 449,605	0.5%
Enterprise Fund	\$ 24,846,923	16,059,180	16,059,180	\$ 24,846,923	0.0%
Internal Service Fund	\$ -	3,921,367	3,921,367	\$ -	0.0%
4A Fund	\$ 5,838,820	1,057,500	576,747	\$ 6,319,573	8.2%
4B Fund	\$ 2,904,144	1,006,500	486,746	\$ 3,423,898	17.9%
Capital Projects Fund	\$ 1,877,440	12,550,000	7,721,594	\$ 6,705,846	257.2%
Enterprise Capital Projects Fund	\$ 1,144,266	4,450,000	1,370,000	\$ 4,224,266	269.2%
Special Revenue Funds	\$ 4,642,347	2,308,203	2,657,178	\$ 4,293,372	-7.5%
Total	\$ 60,439,567	\$ 58,041,211	\$ 49,478,968	\$ 69,001,810	14.2%

Enterprise Capital Projects Fund

The Enterprise Capital Projects Fund is projecting an increase in Fund Balance of \$3,080,000 (269%). This increase is primarily the result of the projected receipt of reimbursements from the State of Texas of approximately \$3,500,000. Fund expenditures on capital projects total \$1,370,000. More details are included in the Capital Projects Fund section of this document.

Capital Projects Fund

The Capital Projects Fund is projecting a 257% increase (\$2,419,891) in Fund Balance this year. This increase is primarily the result of the projected sale of real property in the amount of \$12,000,000. Fund expenditures on capital projects total \$7,721,594. More details are included in the Capital Projects Fund section of this document.

Special Revenue Funds

The Special Revenue Funds are projecting an overall increase in Fund Balance of \$241,000 (5%). The majority of this increase is a \$200,000 projected increase in the Roadway Impact Fee Fund. The monies in the Roadway Impact Fee Fund will be used for future neighborhood development projects.

COMBINED FUNDS SUMMARY (DETAILED)

COMBINED SUMMARY OF REVENUES, EXPENDITURES AND CHANGES TO FUND BALANCE FOR ALL FUNDS SUBJECT TO APPROPRIATION

	General Fund	Debt Service Fund	Enterprise Fund	Internal Service Fund	4A Fund
Beginning Fund Balance	18,738,327	447,300	24,846,923	-	5,838,820
Revenues					
Property Tax	7,715,872	1,659,557	-	-	-
Sales & Mixed Drink Tax	1,943,000	-	-	-	962,500
Franchise Fees	1,150,239	-	-	-	-
Charges for Services	1,366,000	-	15,256,160	-	-
Fees	1,082,717	-	231,500	-	-
Licenses & Permits	481,750	-	-	-	-
Fines	187,926	-	-	-	-
Interest Income	365,000	12,000	122,500	-	95,000
Sale of Capital Assets	-	-	-	-	-
Miscellaneous	149,400	-	149,020	-	-
Total Revenues	14,441,904	1,671,557	15,759,180	-	1,057,500
Other Sources					
Transfers In	395,000	180,000	300,000	3,921,367	-
Total Other Sources	395,000	180,000	300,000	3,921,367	-
Total Revenues/Sources	14,836,904	1,851,557	16,059,180	3,921,367	1,057,500
Expenditures					
Salaries & Benefits	7,930,515	-	2,234,193	2,025,304	119,642
Supplies & Materials	632,613	-	219,289	801,690	62,205
Maintenance & Operations	724,330	-	8,267,186	92,500	900
Contract Services	2,021,470	-	607,230	822,000	129,000
Utilities	99,800	-	305,500	169,873	-
Capital Expenses	821,248	-	-	10,000	-
Debt Service	-	1,849,252	2,385,099	-	-
Court Costs	67,809	-	-	-	-
Grant Expenses	136,241	-	-	-	250,000
Total Expenditures	12,434,026	1,849,252	14,018,497	3,921,367	561,747
Other Uses					
Transfers Out	2,402,878	-	2,040,683	-	15,000
Total Other Uses	2,402,878	-	2,040,683	-	15,000
Total Expenses/Uses	14,836,904	1,849,252	16,059,180	3,921,367	576,747
Excess of Revenues/Sources over Expenditures/Uses	-	2,305	-	-	480,753
Ending Fund Balance	18,738,327	449,605	24,846,923	-	6,319,573

	4B Fund	Capital Projects Fund	Enterprise Capital Projects Fund	Special Revenue Funds	Total
Beginning Fund Balance	2,904,144	1,877,440	1,144,266	4,642,347	60,439,567
Revenues					
Property Tax	-	-	-	-	9,375,429
Sales & Mixed Drink Tax	962,500	-	-	-	3,868,000
Franchise Fees	-	-	-	-	1,150,239
Charges for Services	-	-	-	-	16,622,160
Fees	-	-	750,000	105,000	2,169,217
Licenses & Permits	-	-	-	-	481,750
Fines	-	-	-	16,000	203,926
Interest Income	44,000	50,000	200,000	75,150	963,650
Sale of Capital Assets	-	12,000,000	-	-	12,000,000
Miscellaneous	-	-	3,500,000	2,112,053	5,910,473
Total Revenues	1,006,500	12,050,000	4,450,000	2,308,203	52,744,844
Other Sources					
Transfers In	-	500,000	-	-	5,296,367
Total Other Sources	-	500,000	-	-	5,296,367
Total Revenues/Sources	1,006,500	12,550,000	4,450,000	2,308,203	58,041,211
Expenditures					
Salaries & Benefits	119,641	-	-	3,775	12,433,070
Supplies & Materials	50,205	-	-	31,600	1,797,602
Maintenance & Operations	900	-	-	-	9,085,816
Contract Services	61,000	-	-	68,000	3,708,700
Utilities	-	-	-	-	575,173
Capital Expenses	-	7,721,594	1,370,000	-	9,922,842
Debt Service	-	-	-	-	4,234,351
Court Costs	-	-	-	-	67,809
Grant Expenses	60,000	-	-	1,953,803	2,400,044
Total Expenditures	291,746	7,721,594	1,370,000	2,057,178	44,225,407
Other Uses					
Transfers Out	195,000	-	-	600,000	5,253,561
Total Other Uses	195,000	-	-	600,000	5,253,561
Total Expenses/Uses	486,746	7,721,594	1,370,000	2,657,178	49,478,968
Excess of Revenues/Sources over Expenditures/Uses	519,754	4,828,406	3,080,000	(348,975)	8,562,243
Ending Fund Balance	3,423,898	6,705,846	4,224,266	4,293,372	69,001,810

COMBINED FUNDS BUDGET SUMMARY

COMBINED BUDGET SUMMARY

FOR ALL FUNDS SUBJECT TO APPROPRIATION

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	52,986,473	59,055,308	59,055,308	60,439,567
Revenues				
Property Tax	6,312,099	8,764,833	8,763,982	9,375,429
Sales & Mixed Drink Tax	3,154,452	3,518,000	3,401,032	3,868,000
Franchise Fees	1,051,134	1,060,095	1,064,751	1,150,239
Charges for Services	14,316,932	15,319,412	14,980,051	16,622,160
Fees	1,920,533	1,990,260	1,896,641	2,169,217
Licenses & Permits	465,478	309,500	698,570	481,750
Fines	137,938	184,815	180,446	203,926
Interest Income	812,075	658,250	858,585	963,650
Sale of Capital Assets	-	-	-	12,000,000
Miscellaneous	3,901,859	3,808,250	4,060,968	5,910,473
Total Revenues	32,072,500	35,613,415	35,905,026	52,744,844
Other Sources				
Transfers In	10,390,935	6,581,906	12,772,769	5,296,367
Bond Proceeds	12,647,705	11,270,903	-	-
Total Other Sources	23,038,640	17,852,809	12,772,769	5,296,367
Total Revenues/Sources	55,111,140	53,466,224	48,677,795	58,041,211
Expenditures				
Salaries & Benefits	8,569,847	10,291,181	9,623,273	12,433,070
Supplies & Materials	981,748	1,559,406	1,194,510	1,797,602
Maintenance & Operations	7,538,870	8,527,108	7,318,111	9,085,816
Contract Services	2,908,806	3,732,337	2,922,758	3,708,700
Utilities	517,650	555,327	486,031	575,173
Capital Expenses	20,790,573	23,322,987	10,972,797	9,922,842
Debt Service	1,647,943	4,267,504	7,156,328	4,234,351
Court Costs	49,234	62,389	57,782	67,809
Grant Expenses	44,945	116,000	73,750	2,400,044
Total Expenditures	43,049,616	52,434,239	39,805,340	44,225,407
Other Uses				
Transfers Out	5,992,689	6,569,347	7,488,196	5,253,561
Total Other Uses	5,992,689	6,569,347	7,488,196	5,253,561
Total Expenses/Uses	49,042,305	59,003,586	47,293,536	49,478,968
Excess of Revenues/Sources over Expenditures/Uses	6,068,835	(5,537,362)	1,384,259	8,562,243
Ending Fund Balance	59,055,308	53,517,946	60,439,567	69,001,810

PROPOSED

FUNDS IN DETAIL

GENERAL FUND

OVERVIEW

The General Fund is the principle operating fund for resources (revenues) and uses of resources (expenditures) for what are generally recognized as governmental functions and services. In general, all activities are recorded in this fund unless there is a managerial or legal reason for it to be recorded in another fund.

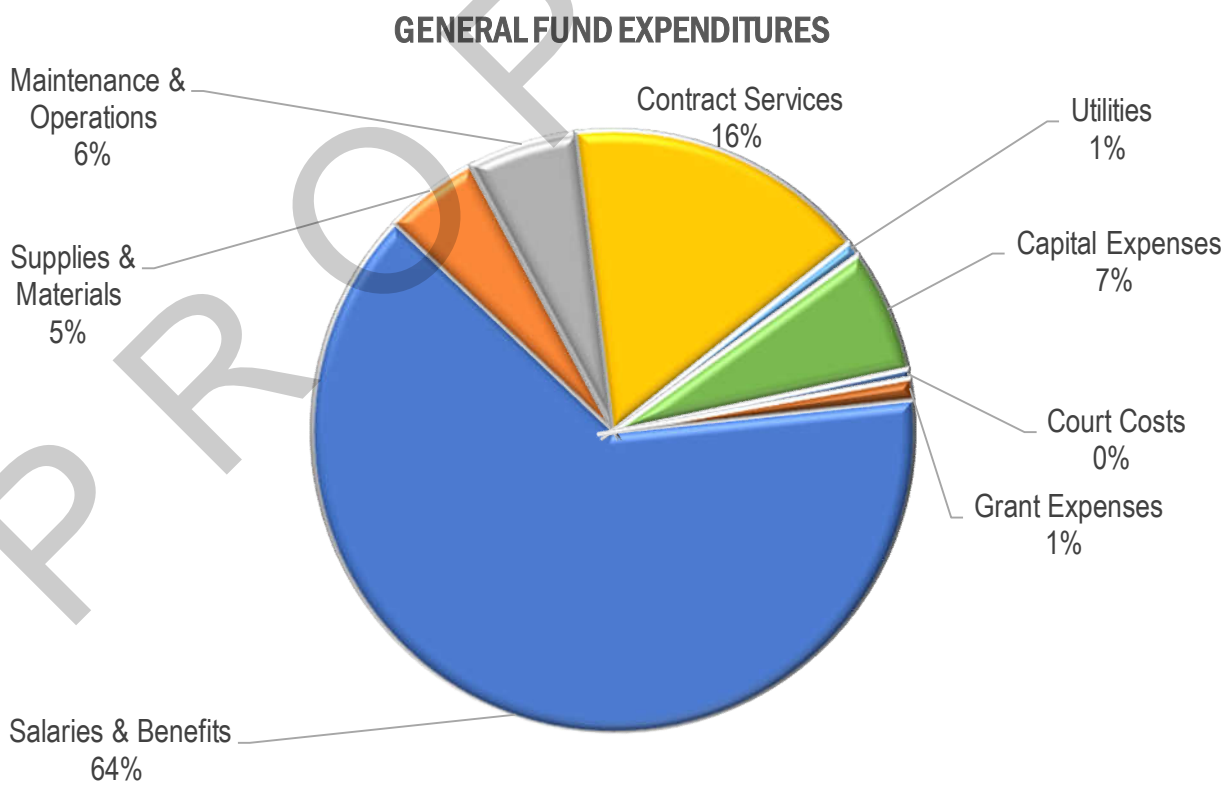
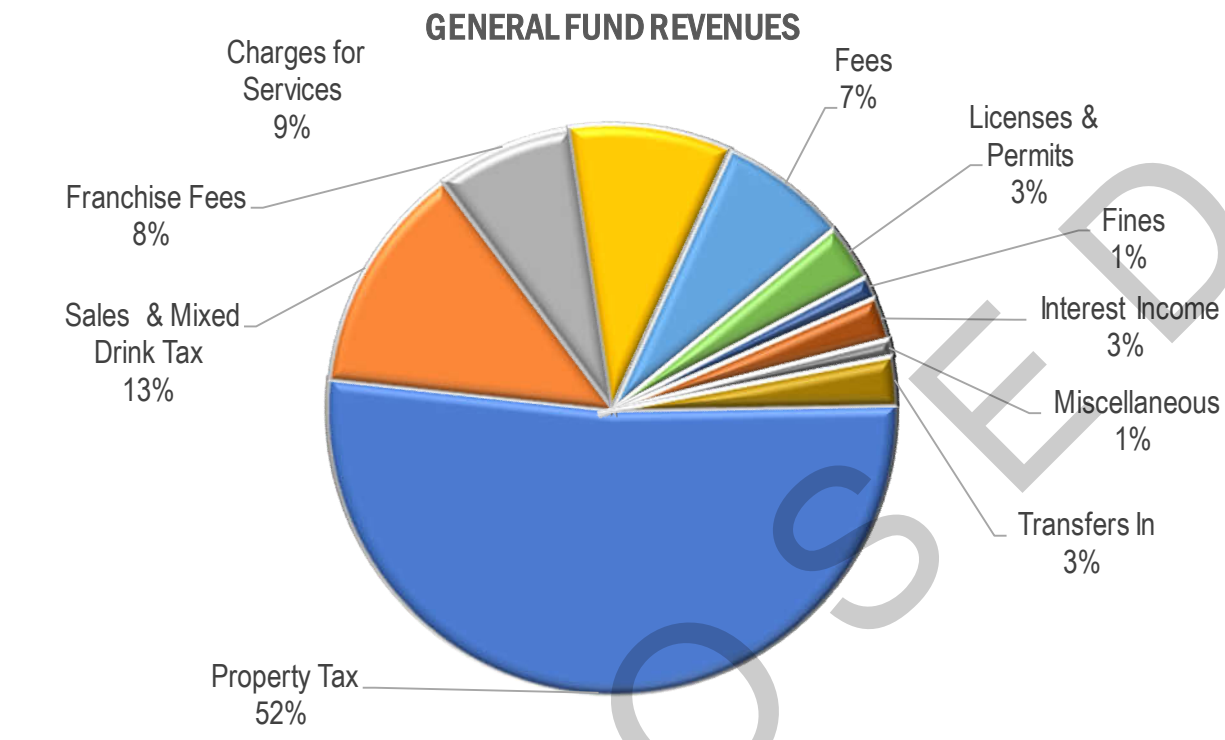
The General Fund receives revenues from property taxes, sales taxes, franchise fees, fines, fees for service, interest income and other miscellaneous general revenue sources.

The General Fund includes these departments:

- Police
- Fire
- Municipal Court
- Development Services
- Streets
- Parks & Recreation
- Library
- Solid Waste

The basis of accounting for the General Fund for both financial reporting and budgeting is the modified accrual basis.

GENERAL FUND BUDGET SUMMARY



GENERAL FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	13,347,372	18,538,572	18,538,572	18,743,935
Revenues				
Taxes	7,742,359	8,868,392	8,750,573	9,658,872
Franchise Fees	1,051,134	1,060,095	1,064,751	1,150,239
Solid Waste	1,213,116	1,364,000	1,196,427	1,366,000
Licenses & Permits	465,478	309,500	698,570	481,750
Fines	123,565	170,315	167,051	187,926
Fire & EMS	1,016,831	780,000	901,535	985,947
Police & Animal Control	38,742	4,500	1,989	56,920
Parks & Recreation	17,115	14,750	18,853	17,500
Library	17,895	21,010	32,093	22,350
Interest Income	251,838	200,000	324,154	365,000
Miscellaneous	2,707,837	119,000	346,242	149,400
Total General Fund Revenues	14,645,910	12,911,562	13,502,238	14,441,904
Other Sources				
Transfers In	152,428	146,535	146,532	395,000
Total Other Sources	152,428	146,535	146,532	395,000
Total Revenues/Sources	14,798,338	13,058,097	13,648,770	14,836,904
Expenditures				
Salaries & Benefits	4,634,599	6,386,440	6,017,001	7,930,515
Supplies & Materials	325,018	459,415	400,793	632,613
Maintenance & Operations	579,432	713,484	637,105	724,330
Contract Services	1,938,571	1,967,620	1,759,983	2,021,470
Utilities	71,087	97,627	60,273	99,800
Capital Expenses	370,235	1,287,749	893,484	821,248
Debt Service	64,016	51,535	51,535	-
Court Costs	49,234	62,389	57,782	67,809
Grant Expenses	11,905	56,000	33,750	136,241
Total Expenditures	8,044,097	11,082,259	9,911,706	12,434,026
Other Uses				
Transfers Out	1,563,041	2,020,325	3,531,701	2,402,878
Total Other Uses	1,563,041	2,020,325	3,531,701	2,402,878
Total Expenses/Uses	9,607,138	13,102,584	13,443,407	14,836,904
Excess of Revenues/Sources over Expenditures/Uses	5,191,200	(44,487)	205,363	-
Ending Fund Balance	18,538,572	18,494,085	18,743,935	18,743,935

GENERAL FUND REVENUES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Taxes				
Property Tax	6,102,304	7,040,392	7,000,000	7,605,872
Delinquent Prop. Tax	28,316	30,000	44,493	50,000
Penalty & Interest Prop. Tax	26,389	30,000	55,048	60,000
Sales Tax	1,569,103	1,750,000	1,638,067	1,925,000
Mixed Drink Tax	16,247	18,000	12,965	18,000
Total Taxes	7,742,359	8,868,392	8,750,573	9,658,872
Franchise Fees				
ATMOS	77,389	75,000	76,000	78,750
Suddenlink	30,872	32,000	32,500	33,600
Nortex	3,694	3,200	5,337	6,000
COSERV	161,749	175,000	178,536	183,750
City of Sanger Water	123,383	123,383	123,380	143,628
City of Sanger Sewer	146,612	146,612	146,608	152,220
City of Sanger Electric	410,400	410,400	410,390	453,441
Garbage	72,944	67,000	65,000	70,350
Roll-offs	18,971	20,000	21,000	21,000
ROW fees	5,120	7,500	6,000	7,500
Total Franchise Fees	1,051,134	1,060,095	1,064,751	1,150,239
Solid Waste				
Sanitation Billing	1,200,699	1,350,000	1,181,636	1,350,000
Sanitation Penalties	12,417	14,000	14,791	16,000
Total Solid Waste	1,213,116	1,364,000	1,196,427	1,366,000
Licenses & Permits				
Building Permits	321,910	200,000	521,144	375,000
Zoning and Plats	51,349	35,000	5,238	20,000
Engineering Inspection Fee	11,685	20,000	5,000	15,000
Civil Plan Review Fees	26,170	10,000	14,301	8,000
Street Cut Permit	300	1,000	467	500
Health Permits	15,788	16,000	23,517	20,000
Fire Alarm/Sprinkler	29,734	15,000	119,426	32,000
Solicitor Permits	425	1,000	833	750
RV Park Annual Permit	0	1,500	2,000	1,500
Beer & Wine Permit	1,105	2,500	767	1,500
Mowing Fees	7,012	7,500	5,877	7,500
Total Licenses & Permits	465,478	309,500	698,570	481,750

GENERAL FUND REVENUES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Fines				
Default/Court	737	500	968	1,100
Judicial Fee- County-JFCT	86	150	22	165
Judicial Fee-City	10	50	2	55
Local Municipal Jury	49	150	72	165
State Traffic Fee	8,201	15,000	11,863	16,500
Consolidated Court Fee	30,540	42,000	44,117	46,200
State Jury Fee - SJRF	126	200	16	220
Child Safety Court Cost	295	700	267	770
Administrative Fee \$20	210	300	307	375
Special Expense Fee	14,400	22,000	15,141	24,200
Truancy Prevention Fund	2,474	3,600	3,606	3,960
Fines	53,174	70,000	76,654	77,000
Impound Fees	0	0	21	0
Warrant Fees - FTA	3,400	3,000	3,639	3,300
Arrest Fees	2,273	3,500	3,354	3,850
LEOSE-Police	50	0	0	0
CTVOC - Police	8	0	0	0
Traffic Code	501	1,500	712	1,650
Civil Justice Fee	1	5	0	0
Defensive Driving Fee	230	1,000	267	1,100
Cash Bonds Court	500	0	(800)	0
Time Payment Local	565	700	400	770
Municipal Service Bureau	4,748	5,000	5,602	5,500
Time Payment State	63	100	0	100
Truancy Defensive Fund	32	60	8	66
TLFTA1	400	300	240	330
TLFTA2	300	300	344	330
TLFTA3	192	200	229	220
Total Fines	123,565	170,315	167,051	187,926
Fire & EMS				
Fire Denton Co. Interlocal	30,150	30,000	185,662	254,800
EMS Denton Co. Interlocal	212,550	175,000	238,857	179,147
Fire Grant Funding	0	175,000	0	56,000
Emergicon Revenue	524,272	400,000	413,854	396,000
Texas Supplemental Amb	180,430	0	0	0
Emergency Relief Reimbursement	69,429	0	63,162	0
Deployment Reimbursement	0	0	0	100,000
Total Fire & EMS	1,016,831	780,000	901,535	985,947

GENERAL FUND REVENUES

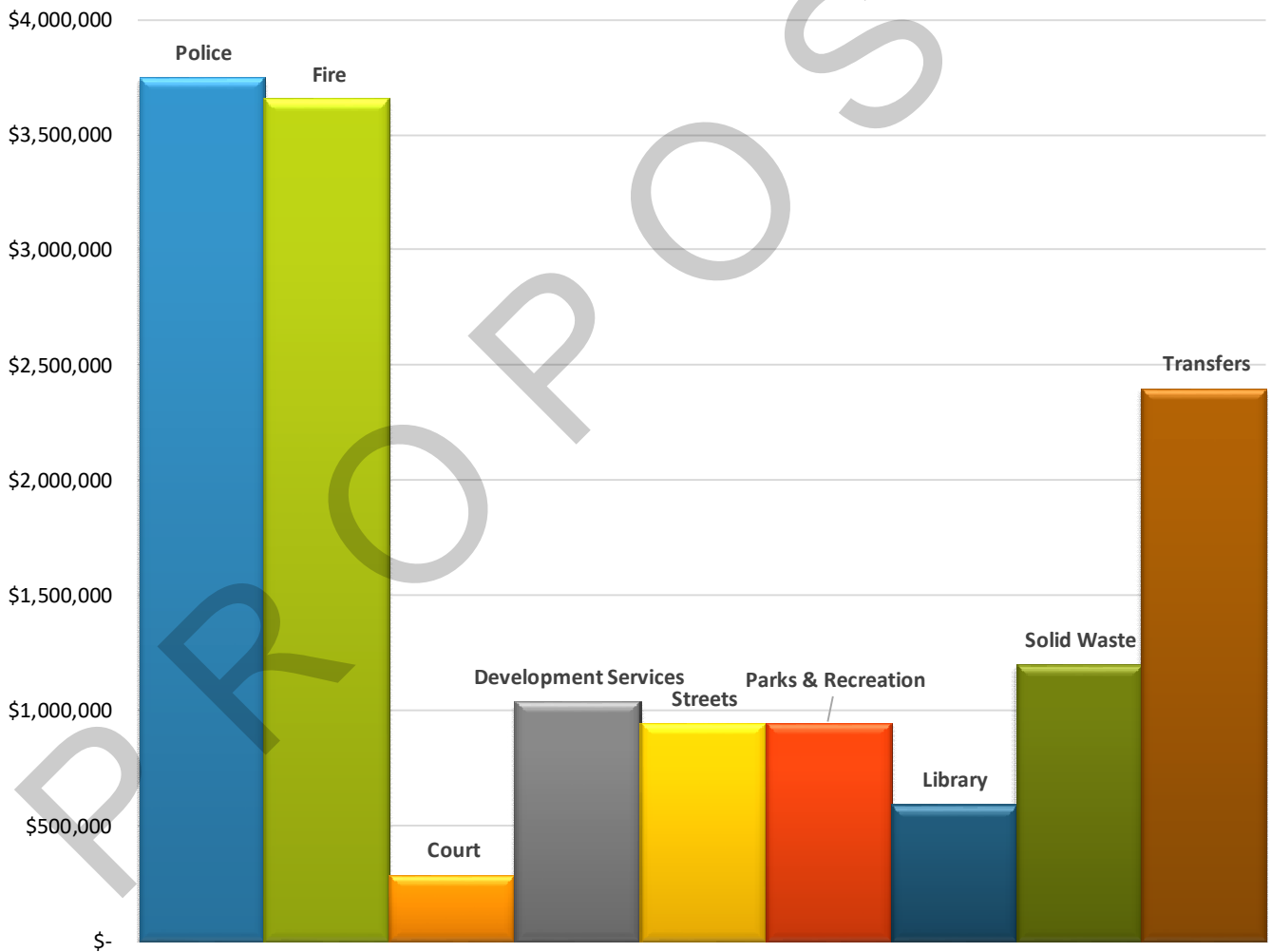
	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Police and Animal Control				
Animal Control Fees	1,135	1,500	207	1,500
Police Fees	2,894	3,000	1,782	3,000
Sanger ISD Resource Officer	34,713	0	0	0
Grant Funding	0	0	0	52,420
Total Police and Animal Control	38,742	4,500	1,989	56,920
Parks & Recreation				
Community Center Fees	10,370	7,500	9,280	10,000
Park & Ballfield Revenues	5,770	1,750	6,053	5,000
Special Events	25	3,000	0	0
Church Rental Fees	950	2,500	3,520	2,500
Total Parks and Recreation	17,115	14,750	18,853	17,500
Library				
Library Miscellaneous	510	200	471	450
Library Fines	35	60	111	100
Library Copies	2,022	3,000	2,390	3,000
Inter Library loan	957	0	37	900
Library Cards	64	0	23	0
Lost Books	507	350	585	500
Denton Co Interlocal Agreement	13,800	17,400	28,476	17,400
Total Library	17,895	21,010	32,093	22,350
Interest Income	251,838	200,000	324,154	365,000
Interest Income	251,838	200,000	324,154	365,000

GENERAL FUND REVENUES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Miscellaneous Income				
Rental Income	21,692	22,500	24,959	31,500
Miscellaneous Income	37,041	25,000	284,787	36,000
2023 Tax Notes	2,607,295	0	0	0
Returned Check Fees	35	0	140	0
Event Sponsorships	30,500	17,500	27,799	22,200
Vendor Fees	5,169	4,000	10,353	9,700
Proceeds from Sale of Assets	0	25,000	0	25,000
Insurance Damage Reimbursement	6,105	25,000	(1,796)	25,000
Total Miscellaneous	2,707,837	119,000	346,242	149,400
Total General Fund Revenues	14,645,910	12,911,562	13,502,238	14,441,904
Other Sources				
PILOT from Enterprise Fund	95,000	95,000	94,998	95,000
Transfer from Storm Recovery Fund	0	0	0	300,000
Transfer from Debt Service Fund	51,535	51,535	51,534	0
Transfer from Forfeited Property Fund	5,893	0	0	0
Total Transfers	152,428	146,535	146,532	395,000
Total General Fund Revenues/Sources	14,798,338	13,058,097	13,648,770	14,836,904

GENERAL FUND EXPENDITURES BY CATEGORY AND DEPARTMENT

Expenditure Category	Department									Total
	Police	Fire	Court	Development Services	Streets	Parks & Recreation	Library	Solid Waste	Transfers	
Salaries & Benefits	\$ 2,890,924	\$ 2,782,320	\$ 200,260	\$ 608,833	\$ 485,522	\$ 487,449	\$ 475,207	\$ -	\$ -	\$ 7,930,515
Supplies & Materials	124,103	292,350	20,300	44,700	20,260	35,850	95,050	-	-	632,613
Maint. & Operations	136,500	127,500	1,250	5,800	343,530	106,250	3,500	-	-	724,330
Contract Services	224,970	77,000	-	335,300	-	163,600	20,600	1,200,000	-	2,021,470
Utilities	18,000	7,200	-	1,000	55,000	18,600	-	-	-	99,800
Capital Outlay	303,772	370,931	-	47,225	44,000	55,320	-	-	-	821,248
Debt Service	-	-	-	-	-	-	-	-	-	-
Court Costs	-	-	67,809	-	-	-	-	-	-	67,809
Grant Expenses	52,420	-	-	-	-	83,821	-	-	-	136,241
Transfers	-	-	-	-	-	-	-	-	2,402,878	2,402,878
Total	\$ 3,750,689	\$ 3,657,301	\$ 289,619	\$ 1,042,858	\$ 948,312	\$ 950,890	\$ 594,357	\$ 1,200,000	\$ 2,402,878	\$ 14,836,904



POLICE

OVERVIEW

The City of Sanger Police Department provides law enforcement services for the City. It is tasked with upholding and protecting the safety and security of citizens and visitors to the City of Sanger.

Mission Statement

To enhance the quality of life in the City through a proactive and professional level of police service; to maintain a strong commitment to excellence; to ensure safety through integrity, trust, and accountability; to treat all persons with respect, dignity, and equality; and to build partnerships with the community to meet current and future challenges.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Provide a safe and prepared City
- Maintain excellent, conservative finances while delivering the services desired by its citizens

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Maintain staffing to a level that can provide appropriate police response and significantly reduce overtime.
- Many successful outreaches to the community and local social organizations.
- Implemented a new RMS/CAD system and electronic ticket writing system.
- Acquisition of new T7 Model Tasers, ten sets of Stop sticks pursuit termination spikes, and five heavy shields for active shooter situations.

GOALS FOR FISCAL YEAR 2024-25

- Begin to increase staffing to meet coming needs as city grows.
- Start a vehicle purchase plan to maintain an updated and functional fleet, thus reducing maintenance costs and vehicle downtime.
- Begin upgrading mobile data computers (officer laptops).
- Research new handheld and in-car radios to upgrade the system; current radios have dead spots throughout the city.

BUDGETED PERSONNEL SCHEDULE

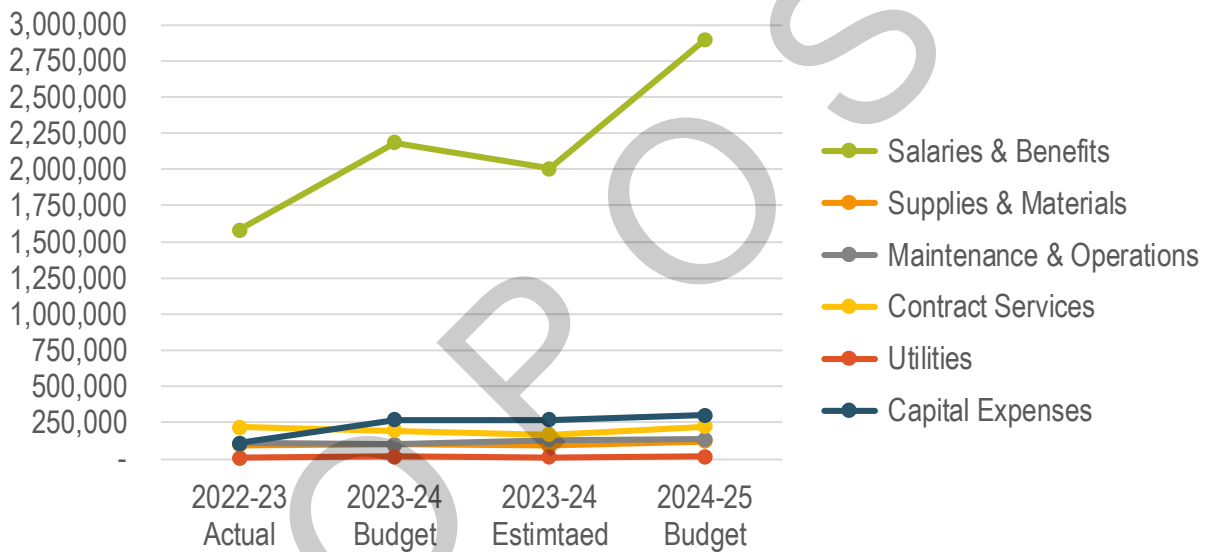
Position Title	2022-23	2023-24	2024-25
Police Chief	1	1	1
Assistant Police Chief	1	0	0
Lieutenant	1	2	2
Sergeant	2	4	4
Detective	2	2	3
Police Officer	11	12	12
Administrative Assistant	1	1	1
Clerk / Property Room Technician	1	1	1
Total Budgeted Positions	20	23	24

**Departmental Performance Measures are included in the Introduction Section of this document.*

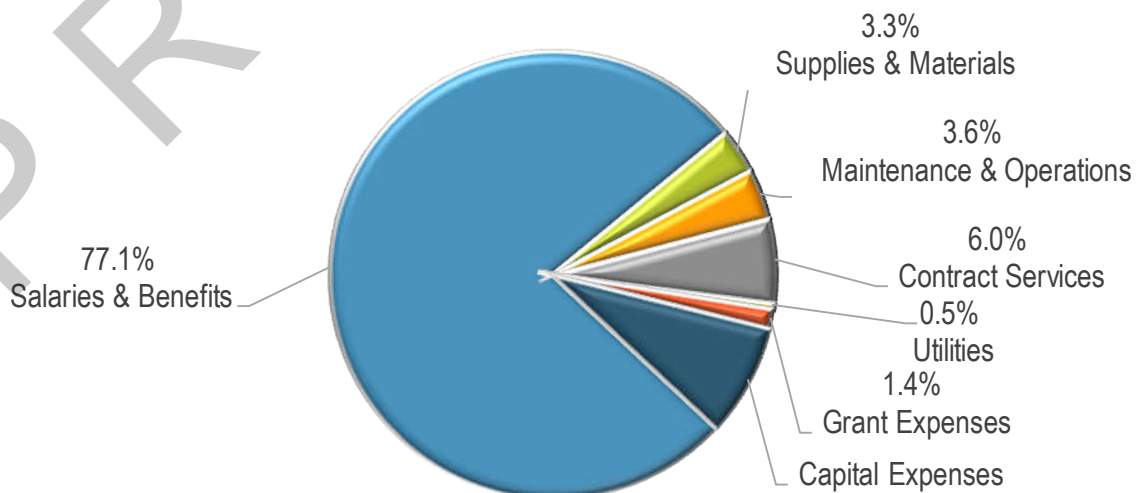
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	1,581,507	2,186,220	2,005,396	2,890,924	704,704	32.23%
Supplies & Materials	95,170	100,512	92,011	124,103	23,591	23.47%
Maintenance & Operations	109,722	99,500	130,450	136,500	37,000	37.19%
Contract Services	220,351	194,420	167,493	224,970	30,550	15.71%
Utilities	6,016	17,100	13,359	18,000	900	5.26%
Grant Expenses	-	-	-	52,420	52,420	-
Capital Expenses	106,299	271,504	271,504	303,772	32,268	11.88%
Total Department Budget	2,119,065	2,869,256	2,680,213	3,750,689	881,433	30.72%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



FIRE

OVERVIEW

The City of Sanger Fire Department is responsible for all facets of fire suppression and prevention within the City and surrounding area of the county. It is a combination department made up of paid staff and volunteers. The fire station is staffed around the clock for rapid response to emergencies. Other duties include rescue, emergency medical services and public education.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Provide a safe and prepared City

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- The Sanger Fire Dept. has continued to grow not only in response numbers, but has to add additional personnel to our daily staffing model. We have hired more Texas Commissioned of Fire Protection certified Firefighter, along with each member also being a Texas Department of State Health Service Certificated Paramedic. While not only maintaining an exceptional response time along with high quality performance in our own primary response district, the department performed at the highest level of State wide mutual aid. The Sanger Fire department has deployed members to incidents all over the State, and worked within the Texas Intrastate Fire Mutual Aid System TIFMAS in Del Rio, TX., The Texas Task Force 2 flooding response, and the Texas A&M Forest Service TFS with the largest wild fires in Texas history, back in February of 2024.
- We have our temporary fire station being delivered sometime in August 2024. Once it is delivered and final set up is completed, we will be transiting all of our emergency responses to the new location. This will be the first time the Sanger Fire Department has not responded from our originally volunteer built station since 1988.

GOALS FOR FISCAL YEAR 2024-25

- The Cities first ever Aerial Apparatus will be arriving in the last quarter of 2024. In preparation for the arrival of the specialty type of apparatus, all of our current Sanger Fire personnel have now attended both the Aerial apparatus course and the Driver Operator course. Each member now has obtained the State Certification for both positions. We have also sent our members to the Fire Officer I & II course to further the education in the Fire Service.

BUDGETED PERSONNEL SCHEDULE

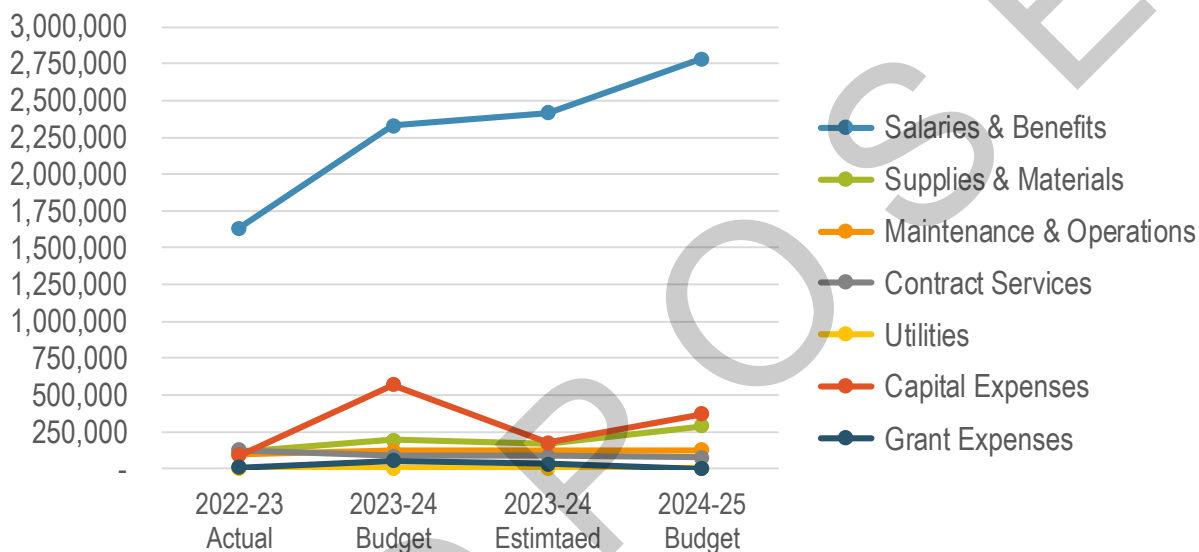
Position Title	2022-23	2023-24	2024-25
Fire Chief (Full-time)	1	1	1
Assistant Fire Chief	1	1	1
Fire Marshall/Inspector	1	1	1
Lieutenant	3	3	3
Firefighter/Paramedic	13	13	13
Firefighter/Paramedic (funded by SAFER)	0	0	6
Administrative Assistant	1	1	1
Firefighter/Paramedic (Part-time)	6	6	6
Total Budgeted Positions	26	26	32

**Departmental Performance Measures are included in the Introduction Section of this document.*

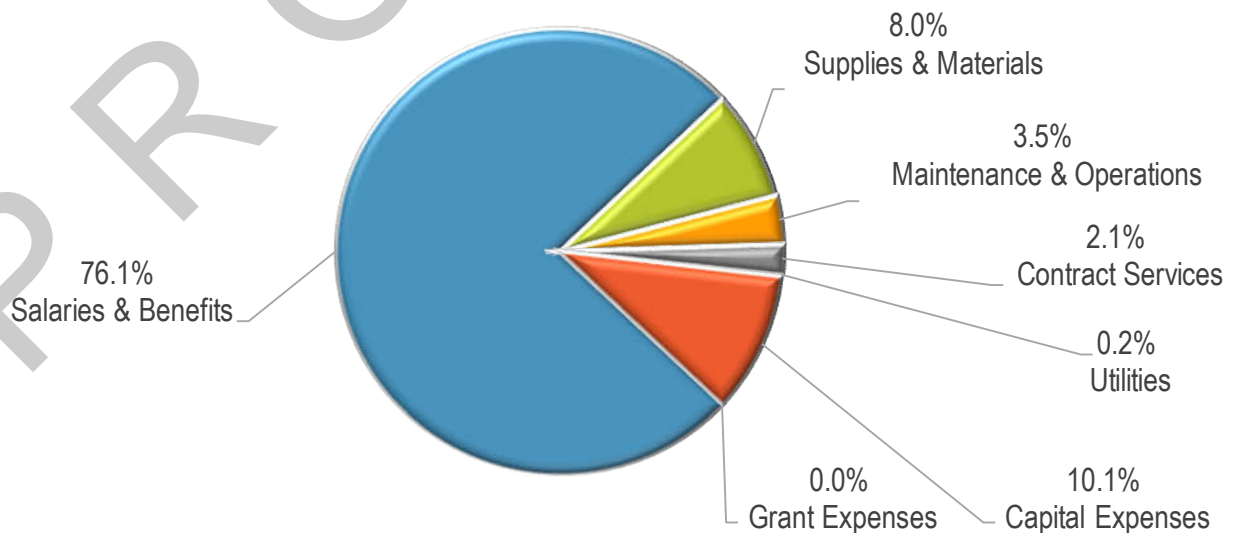
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	1,631,526	2,327,210	2,417,333	2,782,320	455,110	19.56%
Supplies & Materials	115,846	193,850	167,406	292,350	98,500	50.81%
Maintenance & Operations	99,890	122,500	122,689	127,500	5,000	4.08%
Contract Services	126,763	86,500	85,933	77,000	(9,500)	-10.98%
Utilities	2,743	7,200	2,744	7,200	-	0.00%
Capital Expenses	92,827	571,145	176,880	370,931	(200,214)	-35.05%
Grant Expenses	11,905	56,000	33,750	-	(56,000)	-100.00%
Total	2,081,500	3,364,405	3,006,735	3,657,301	292,896	8.71%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



MUNICIPAL COURT

OVERVIEW

The City of Sanger Municipal Court is responsible for the adjudication of criminal matters arising from events occurring within the City. The Municipal Court tracks and collects fines and warrants, holds court to adjudicate cases and renders fines to the appropriate state agency.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve staff efficiency through the use of technology and training

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- The Court Clerk and Deputy Court Clerk both maintained their certifications by continuing education hours. The Deputy Court Clerk is certified as a Municipal Court Clerk II, and the Court Clerk is certified as a Municipal Court Clerk.
- The Court went live with new automated ticket writers
- Case resolution bundle

GOALS FOR FISCAL YEAR 2024-25

- Become a paper light court
- Fill a Marshall/Bailiff position.

BUDGETED PERSONNEL SCHEDULE

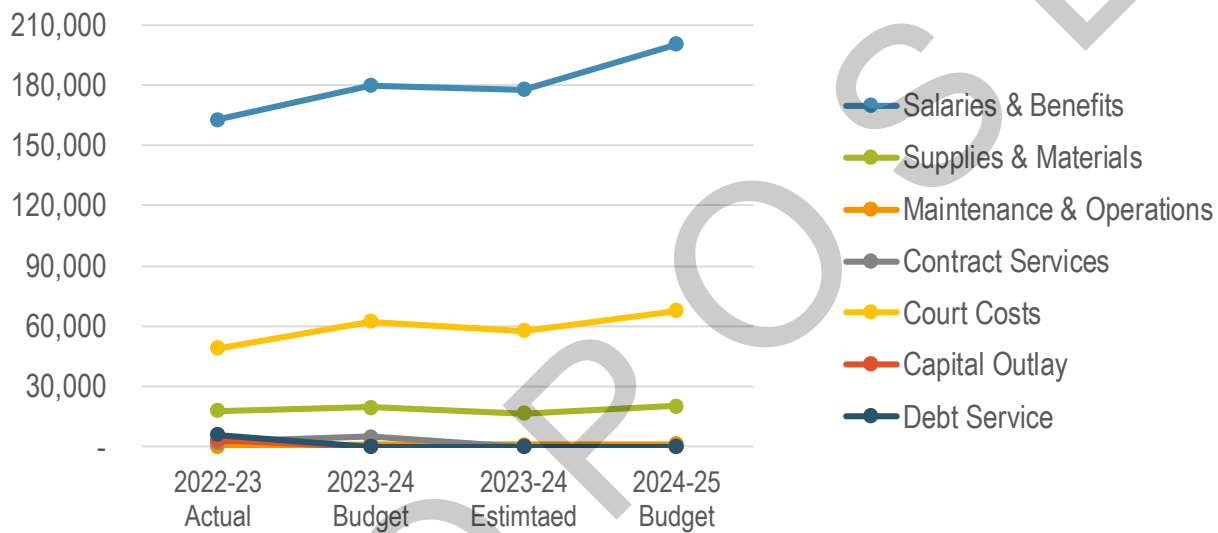
Position Title	2022-23	2023-24	2024-25
Court Clerk	1	1	1
Deputy Court Clerk	1	1	1
Municipal Judge (Part-Time)	2	2	2
Total Budgeted Positions	4	4	4

**Departmental Performance Measures are included in the Introduction Section of this document.*

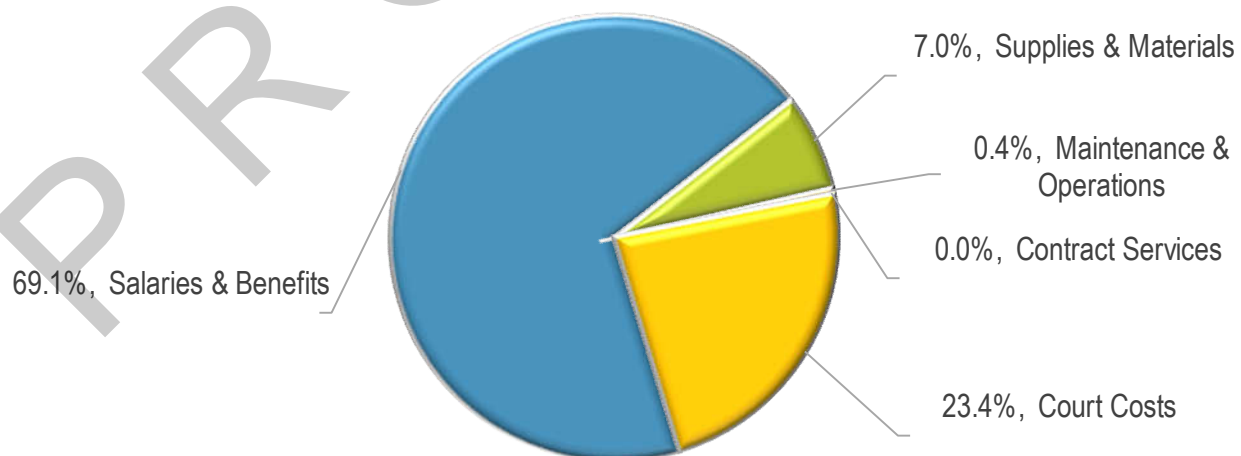
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	162,779	179,660	177,691	200,260	20,600	11.47%
Supplies & Materials	18,070	19,500	16,641	20,300	800	4.10%
Maintenance & Operations	-	1,250	1,168	1,250	-	0.00%
Contract Services	2,435	5,000	-	-	(5,000)	-100.00%
Court Costs	49,234	62,389	57,782	67,809	5,420	8.69%
Capital Outlay	3,366	-	-	-	-	-
Debt Service	5,945	-	-	-	-	-
Total	241,829	267,799	253,282	289,619	21,820	8.15%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



DEVELOPMENT SERVICES

OVERVIEW

The City of Sanger Development Services Department issues business related permits and provides inspection services for both new and existing construction. Development Services also reviews and approves construction plans and documents and works with builders and property owners on development issues. Development Services is also responsible for planning and zoning and provides support for the planning and zoning commission. Development Services maintains the comprehensive master plan, zoning maps and city limits maps and files the necessary documents with the County.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Provide a safe and prepared City
- Promote economic development and a diversified economy
- Improve the visual appearance of Sanger

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Ordinance rewrite in legal review (Subdivision, Sign, & Zoning)
- Housing Study – passed by Council
- Roadway Impact Fee Study – In Committee review

GOALS FOR FISCAL YEAR 2024-25

- Complete Ordinance approval
- Complete Roadway Impact Fee approval
- Look into a Downtown Master Plan

BUDGETED PERSONNEL SCHEDULE

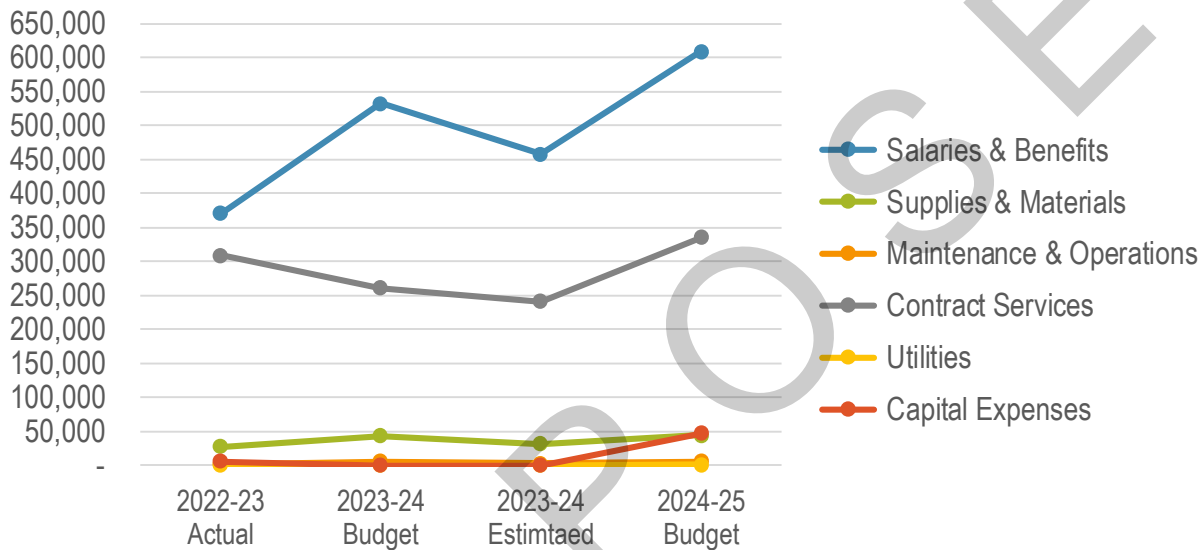
Position Title	2022-23	2023-24	2024-25
Development Service Director	1	1	1
Building Inspector	1	1	1
Code Enforcement Officer	1	1	1
Chief Building Official	0	1	1
Planning Technician	0	1	1
Administrative Assistant I	0	1	1
Planner	1	0	0
Plans Examiner	1	0	0
Permit Technician	1	0	0
Total Budgeted Positions	6	6	6

*Departmental Performance Measures are included in the Introduction Section of this document.

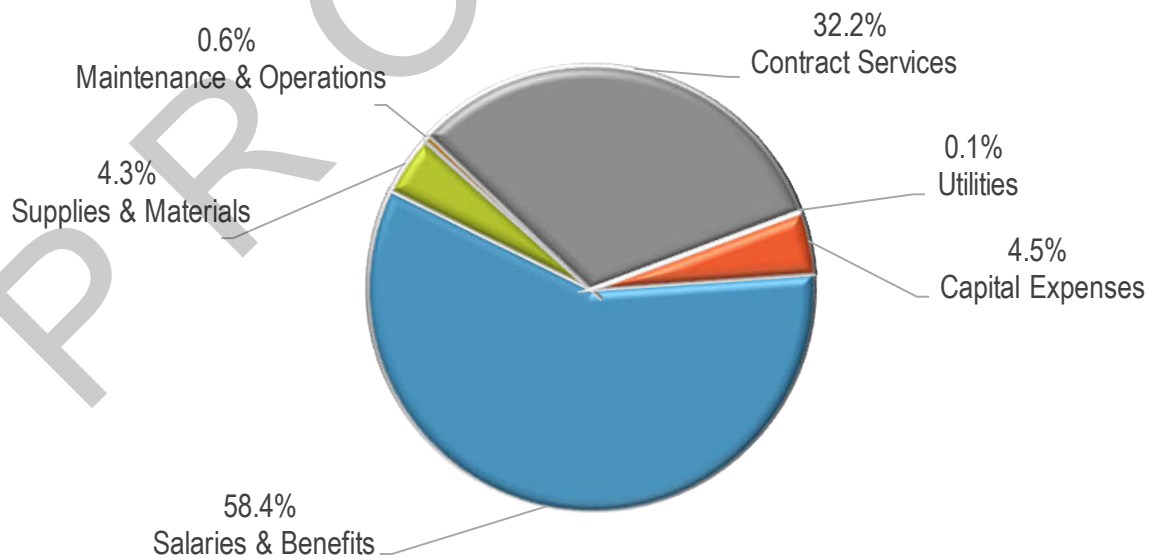
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	370,226	532,170	457,675	608,833	76,663	14.41%
Supplies & Materials	27,157	43,000	31,463	44,700	1,700	3.95%
Maintenance & Operations	2,458	5,800	2,618	5,800	-	0.00%
Contract Services	308,862	260,300	241,335	335,300	75,000	28.81%
Utilities	396	600	396	1,000	400	66.67%
Capital Expenses	6,138	-	-	47,225	47,225	-
Total	715,237	841,870	733,487	1,042,858	200,988	23.87%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



STREETS

OVERVIEW

The City of Sanger Street Department is responsible for maintaining the roads, streets, alleys, sidewalks and right of ways in the City of Sanger. They also maintain street signs. The Street Department serves as the liaison with contractors building new streets or rehabilitating old streets.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Provide a safe and prepared City
- Improve Sanger's basic infrastructure

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Rebuilt subgrade and resurfaced 19 linear blocks of streets
- Installed service driveways at 3 well sites
- Cleaned fence lines of trees at Acker and Cowling well sites
- Installed new handicap-accessible parking at the historic church

GOALS FOR FISCAL YEAR 2024-25

- Rebuild subgrade and resurface Duck Creek Rd. in between I-35 service road and N. Tejas, Fairfield Drive, Brook Glen Drive, Rising Star Lane, Brooke Drive, Benjamin Drive, and Lainey Drive
- Maintain Marion Road and Belz Road until they can be rebuilt

BUDGETED PERSONNEL SCHEDULE

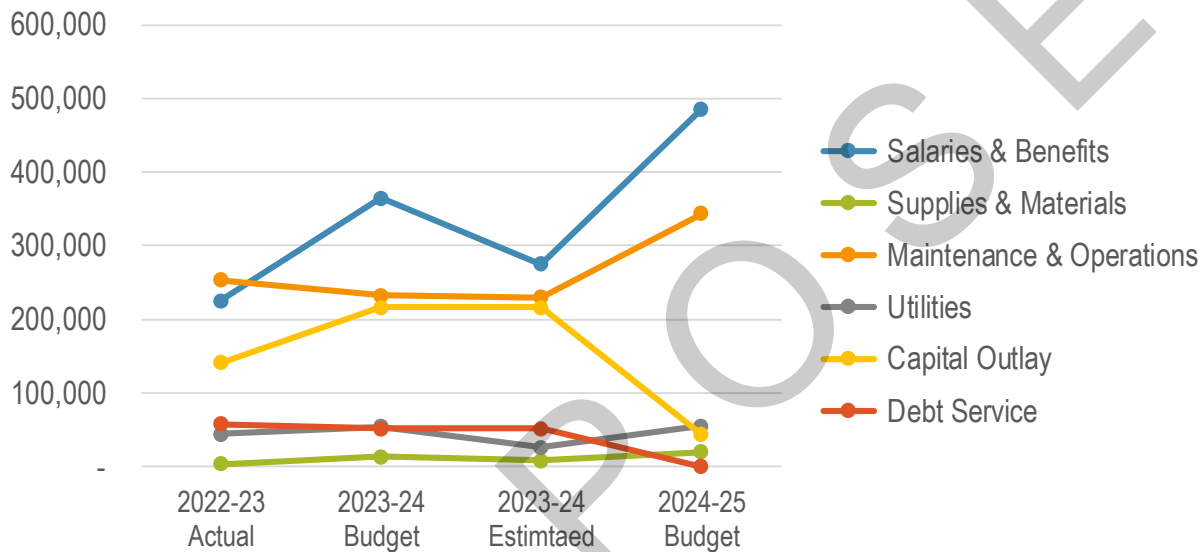
Position Title	2022-23	2023-24	2024-25
Streets Superintendent	1	1	1
Foreman	0	0	1
Utility Worker	4	4	4
Total Budgeted Positions	5	5	6

**Departmental Performance Measures are included in the Introduction Section of this document.*

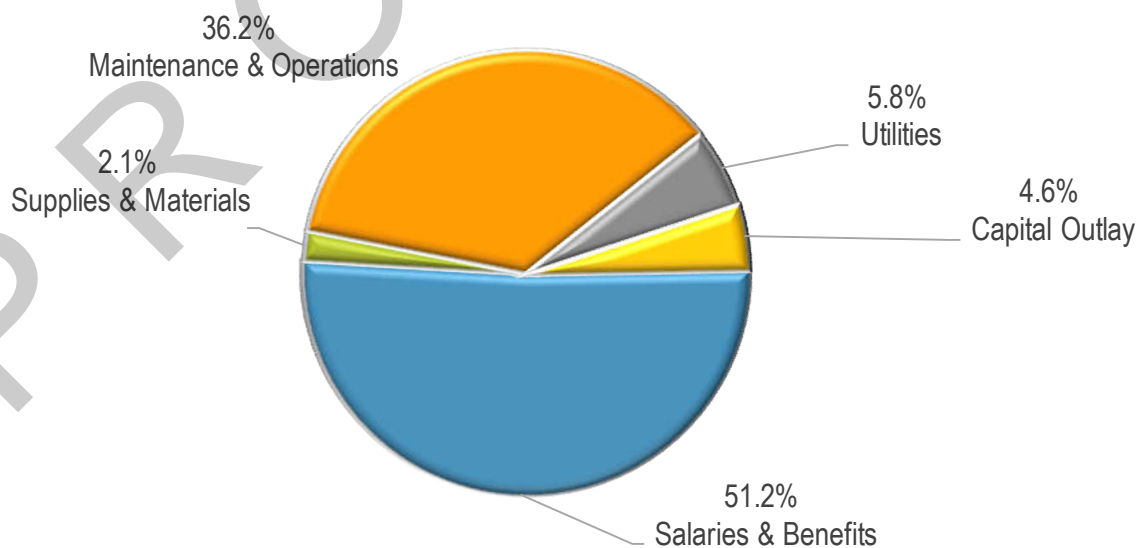
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	225,153	364,740	275,182	485,522	120,782	33.11%
Supplies & Materials	4,189	13,673	8,574	20,260	6,587	48.18%
Maintenance & Operations	252,921	233,000	230,000	343,530	110,530	47.44%
Utilities	44,442	54,127	26,747	55,000	873	1.61%
Capital Outlay	140,933	216,378	216,378	44,000	(172,378)	-79.67%
Debt Service	58,071	51,535	51,535	-	(51,535)	-100.00%
Total	725,709	933,453	808,416	948,312	14,859	1.59%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



PARKS & RECREATION

OVERVIEW

The City of Sanger Parks Department is responsible for the maintenance operations associated with all City Park and Facilities. The Parks department is also responsible for all building maintenance operations throughout the organization. The Parks Department is responsible for the brush removal program and vector control operations.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve the visual appearance of Sanger
- Promote cultural and recreational opportunities for locals and tourists
- Improve staff efficiency through the use of technology and training

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Completion of the new Downtown Park Conceptual Renderings.
- New security system at Switzer Park and Porter Park.
- New backstop padding on the fields at Porter Park.
- Sandblasted and painted the restrooms at Railroad Park and Switzer Park.

GOALS FOR FISCAL YEAR 2024-25

- Complete the Porter Park Phase II Conceptual Renderings.
- Complete the Porter Park Pond issues.
- Work with the Sanger Girl Scouts and Lions Club to install a new playground at Switzer Park.
- Start the renovation of the Railroad Park Ballfields
- Continue upgrading our current park system

BUDGETED PERSONNEL SCHEDULE

Functions of the Facilities Department are handled by personnel in the Parks Department. Ten percent of salaries and benefits from Parks Department personnel are allocated to the Facilities Department.

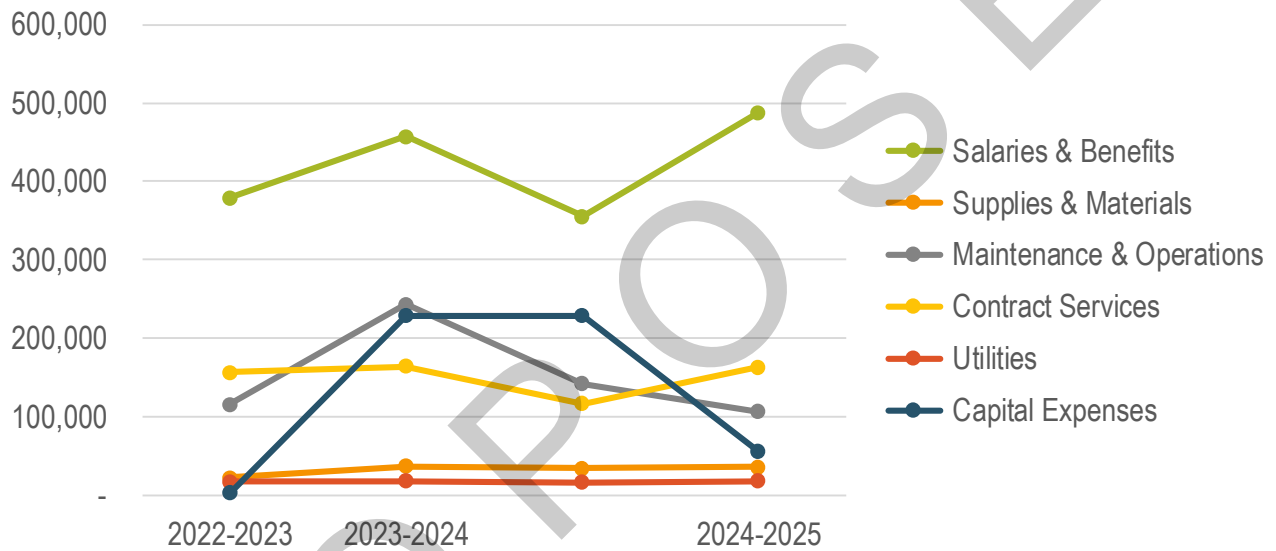
Position Title	2022-23	2023-24	2024-25
Parks & Recreation Director	0.9	0.9	0.9
Public Works Director	0	0	0
Recreation Coordinator	1	1	1
Crew Leader	0.9	0.9	0.9
Grounds Maintenance Worker	3.6	3.6	3.6
Total Budgeted Positions	6.4	6.4	6.4

**Departmental Performance Measures are included in the Introduction Section of this document.*

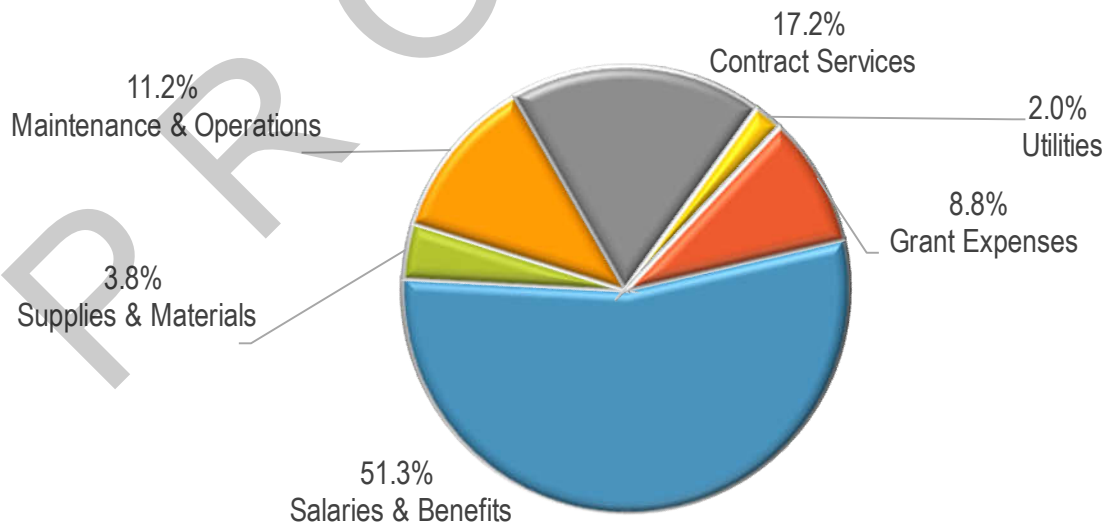
DEPARTMENTAL EXPENDITURES

Category	2022-2023	2023-2024		2024-2025	Difference	% Change
	Actual	Budget	Estimate	Budget		
Salaries & Benefits	378,781	457,060	355,187	487,449	30,389	6.65%
Supplies & Materials	22,694	37,100	34,698	35,850	(1,250)	-3.37%
Maintenance & Operations	116,356	243,291	142,680	106,250	(137,041)	-56.33%
Contract Services	156,788	164,300	116,466	163,600	(700)	-0.43%
Utilities	17,490	18,600	17,027	18,600	-	0.00%
Grant Expenses	-	-	-	83,821	83,821	-
Capital Expenses	3,105	228,722	228,722	55,320	(173,402)	-75.81%
Total	695,214	1,149,073	894,780	950,890	(198,183)	-17.25%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



LIBRARY

OVERVIEW

The City of Sanger Library provides written, audio and video materials for loan to the public. The library also provides computer and internet access free of charge. Librarians assist customers with researching a wide range of subjects. The Library also provides a wide range of educational programs to both adults and children.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Promote cultural and recreational opportunities for locals and tourists
- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Promote economic development and a diversified economy
- Improve the visual appearance of Sanger

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Recipient of the Texas Municipal Library Directors Association Achievement of Excellence in Libraries Award for 2023. Of the 545 public libraries in Texas, only 84 received this award in 2023
- Added additional programming to our regular schedule for children, teens, and adults! We increased our program offerings by at least 50% and have seen a steady increase in visits, circulation, and program participation
- We celebrated our annual City-wide Art Exhibition and contest with 63 artists and 98 pieces of artwork, compared to 2023, when we had 28 artists and 34 pieces of artwork.

GOALS FOR FISCAL YEAR 2024-25

- Identify former library users (expired cards) and create a marketing effort to welcome back former library users to the library. Aim to welcome back at least 10% of the total former library users (expired cards)
- Apply for and be awarded a grant for an outreach vehicle or other technology to support library engagement in our community for the 2024 -2025 fiscal year
- Increase engagement among the 20 – 50 year adult age groups. 15% increase in total attendance and 10% increase in total number of programs
- Create a procedure manual for all library employees detailing all aspects of library services by February 2025

BUDGETED PERSONNEL SCHEDULE

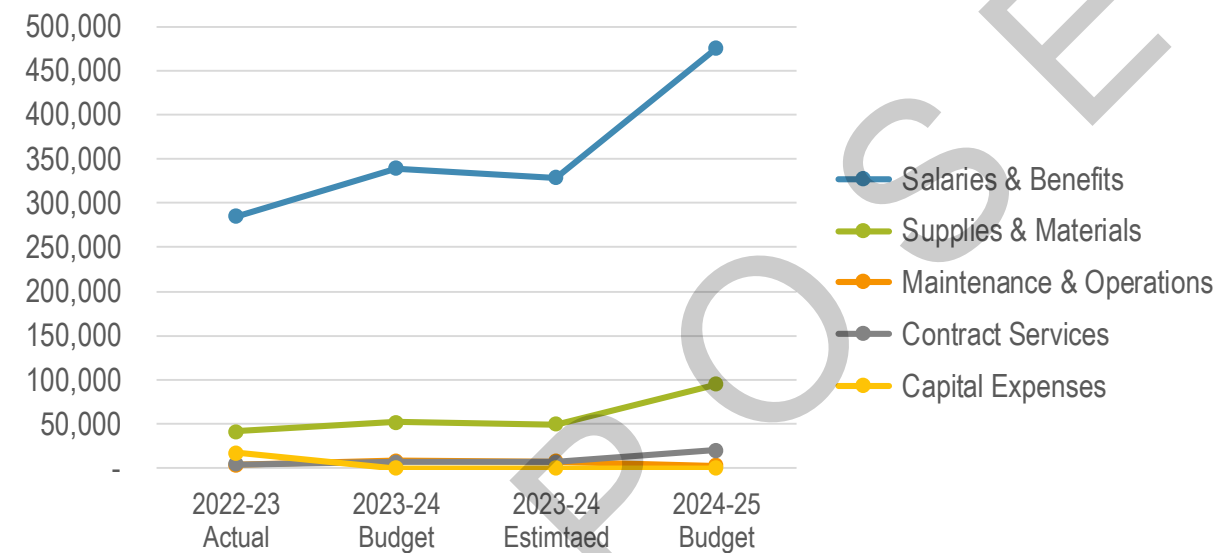
Position Title	2022-23	2023-24	2024-25
Library Director	1	1	1
Librarian	1	1	0
Children's Library Assistant	1	1	0
Technical Services Specialist	0	0	1
Library Program & Data Support Specialist	0	0	1
Library Assistant	1	1	2
Library Assistant (Part-Time)	2	3	3
Total Budgeted Positions	6	7	8

**Departmental Performance Measures are included in the Introduction Section of this document.*

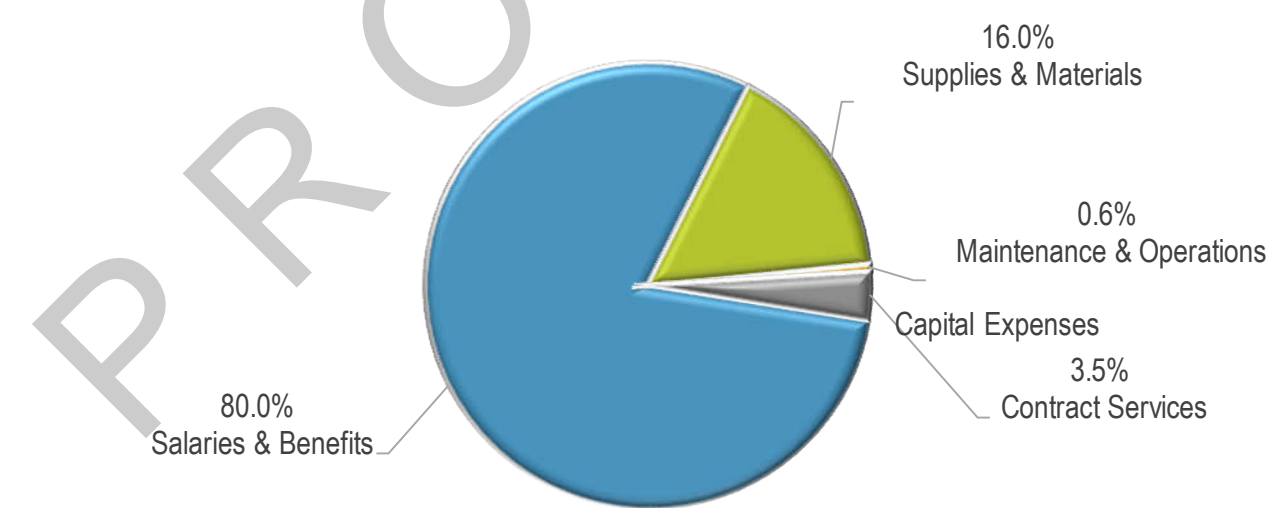
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	284,627	339,380	328,537	475,207	135,827	40.02%
Supplies & Materials	41,892	51,780	50,000	95,050	43,270	83.57%
Maintenance & Operations	3,693	8,143	7,500	3,500	(4,643)	-57.02%
Contract Services	4,685	7,100	7,100	20,600	13,500	190.14%
Capital Expenses	17,567	-	-	-	-	-
Total	352,464	406,403	393,137	594,357	187,954	46.25%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



SOLID WASTE

OVERVIEW

The City contracts with Republic Services for solid waste services in the City of Sanger. Republic is responsible for providing residential and commercial waste management services to the businesses, schools, and residents of Sanger.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

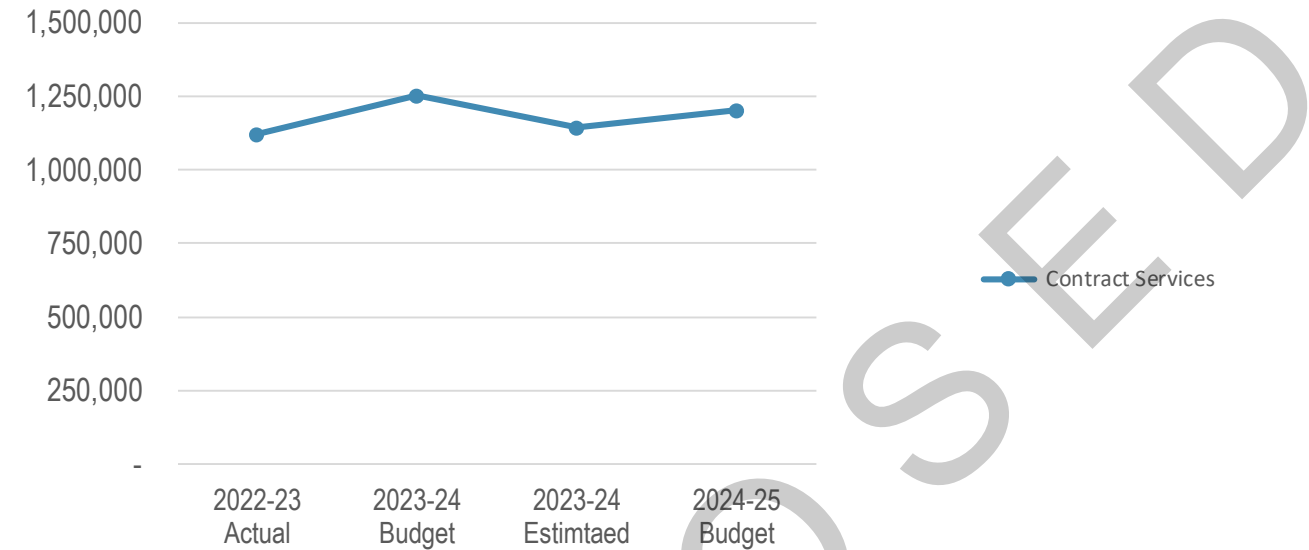
- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Provide a safe and prepared City

No personnel are budgeted in this department.

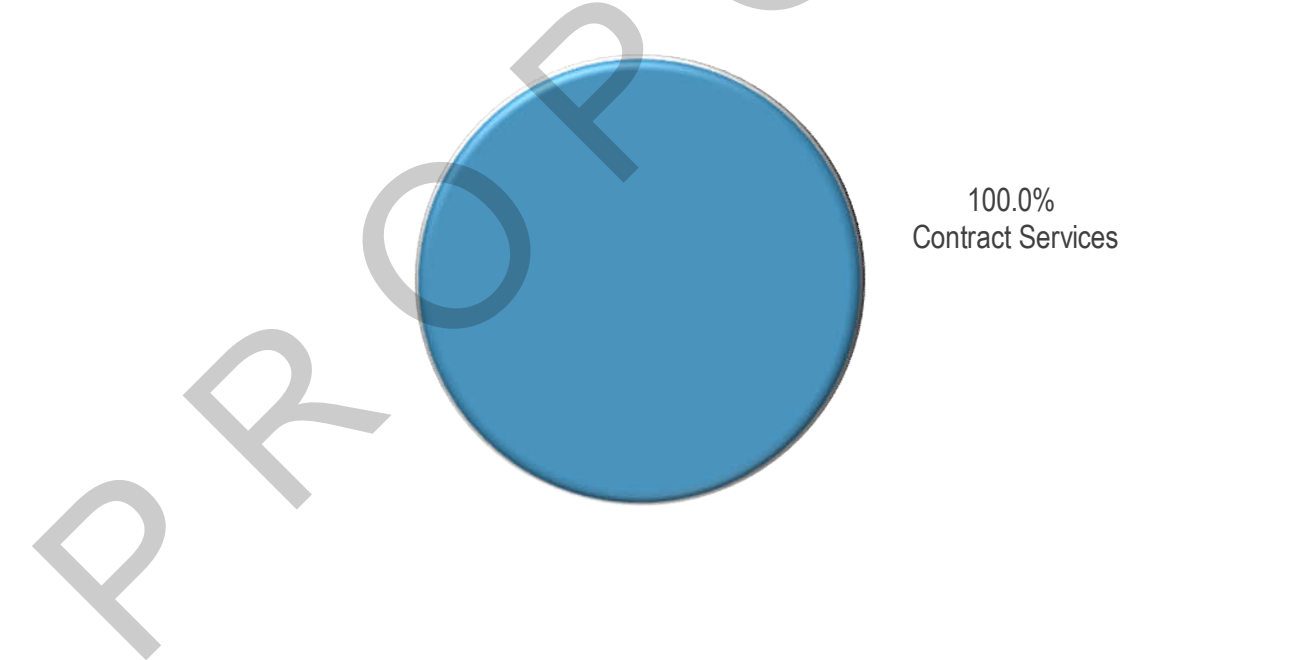
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Contract Services	1,118,687	1,250,000	1,141,656	1,200,000	(50,000)	-4.00%
Total Solid Waste	1,118,687	1,250,000	1,141,656	1,200,000	(50,000)	-4.00%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



TRANSFERS

OVERVIEW

The City transfers between funds in order to properly account for revenues and expenses.

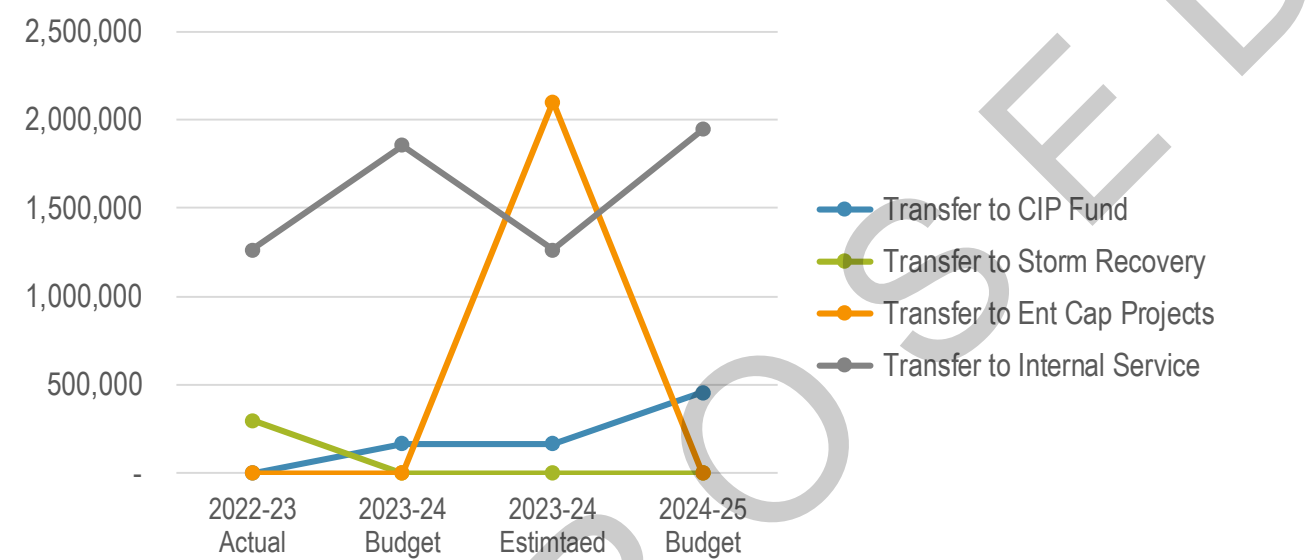
No personnel are budgeted in this department.

PROPOSED

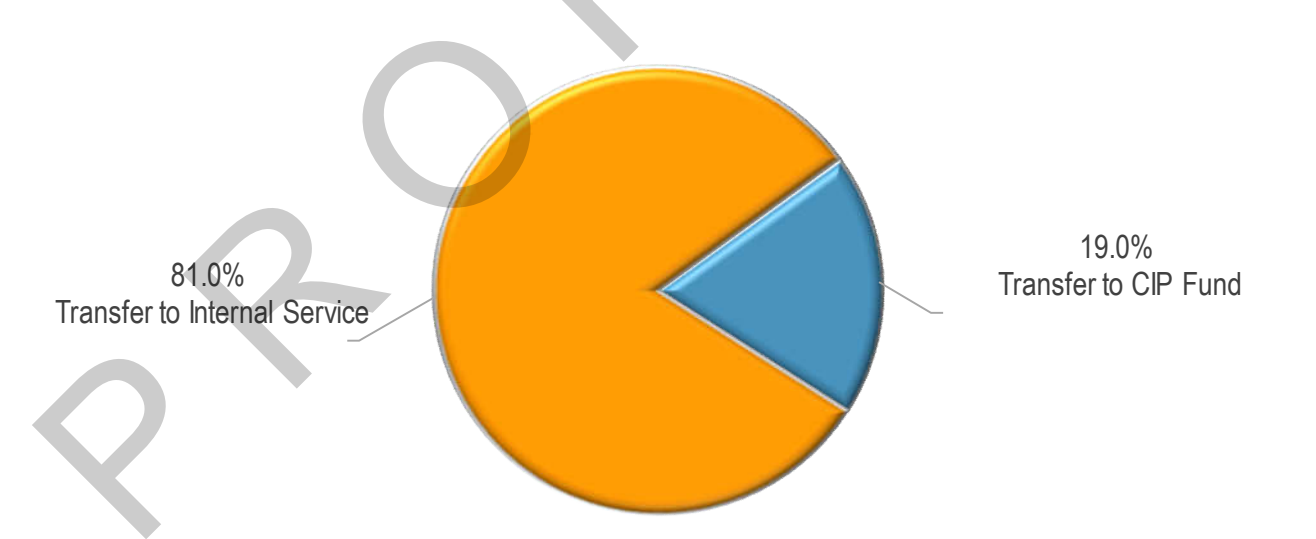
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Transfer to CIP Fund	-	167,510	167,510	457,194	289,684	172.94%
Transfer to Storm Recovery	300,000	-	-	-	-	-
Transfer to Ent Cap Projects	-	-	2,101,150	-	-	-
Transfer to Internal Service	1,263,041	1,852,815	1,263,041	1,945,684	92,869	5.01%
Total	1,563,041	2,020,325	3,531,701	2,402,878	382,553	18.94%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



DEBT SERVICE FUND

OVERVIEW

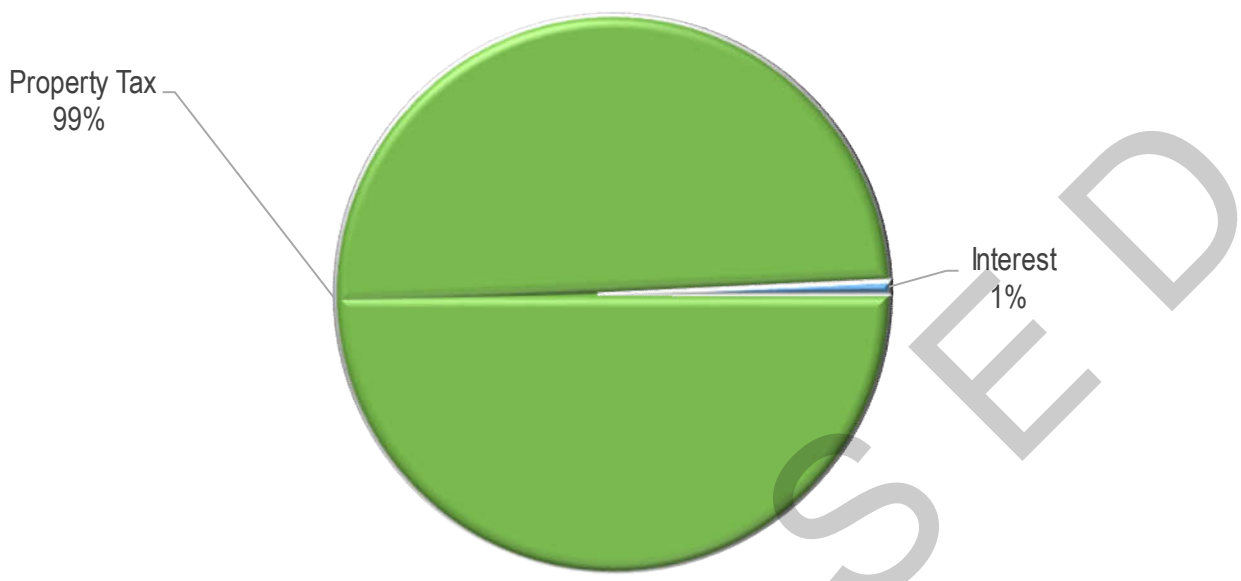
The Debt Service Fund accounts for the receipt of funds from a tax levy and other sources for the accumulation of funds to meet the principal and interest obligations on General Fund Obligations.

The City Charter of the City of Sanger, Texas, does not provide a debt limit. Under the provision of State law (Article XI, Section 5, of the State of Texas Constitution), the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. For 2023-24, the City's adopted tax rate was \$0.560957 per \$100 assessed valuation for maintenance and operations plus \$0.128790 per \$100 assessed valuation for debt service, equaling \$0.689747, which is well below the maximum rates allowed by law. For 2024-25, a tax rate of \$0.689747 is proposed once again.

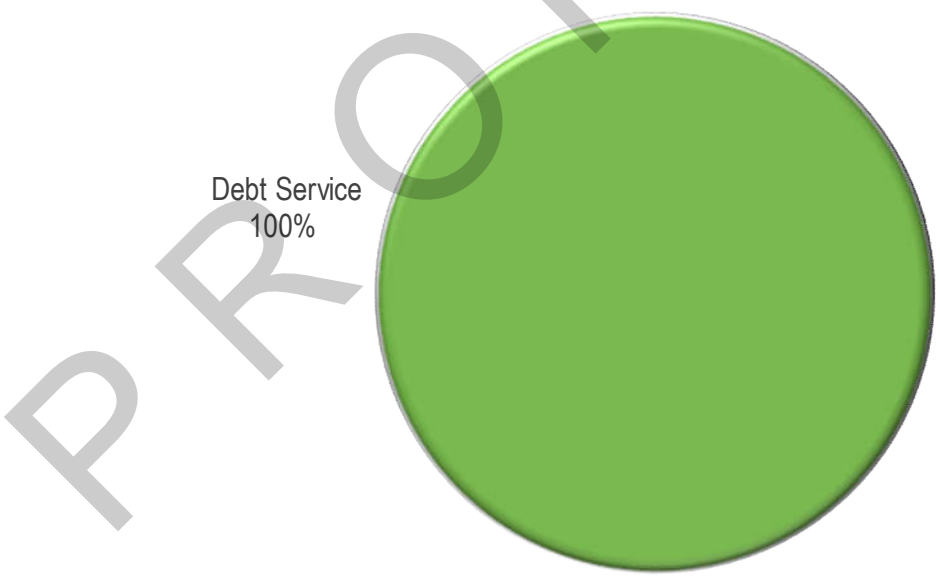
The basis of accounting for the Debt Service Fund for both financial reporting and budgeting is the modified accrual basis.

DEBT SERVICE FUND BUDGET SUMMARY

DEBT SERVICE FUND REVENUES



DEBT SERVICE FUND EXPENDITURES



DEBT SERVICE FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	461,401	402,464	402,464	447,300
Revenues				
Property Taxes	155,090	1,664,441	1,664,441	1,659,557
Interest Income	48,960	25,000	11,177	12,000
Total General Fund Revenues	204,050	1,689,441	1,675,618	1,671,557
Other Sources				
Transfers In	217,013	180,000	270,000	180,000
Total Other Sources	217,013	180,000	270,000	180,000
Total Revenues/Sources	421,063	1,869,441	1,945,618	1,851,557
Expenditures				
Debt Service	428,465	1,849,247	1,849,247	1,849,252
Total Expenditures	428,465	1,849,247	1,849,247	1,849,252
Other Uses				
Transfers Out	51,535	51,535	51,535	-
Total Other Uses	51,535	51,535	51,535	-
Total Expenses/Uses	480,000	1,900,782	1,900,782	1,849,252
Excess of Revenues/Sources over Expenditures/Uses	(58,937)	(31,341)	44,836	2,305
Ending Fund Balance	402,464	371,123	447,300	449,605

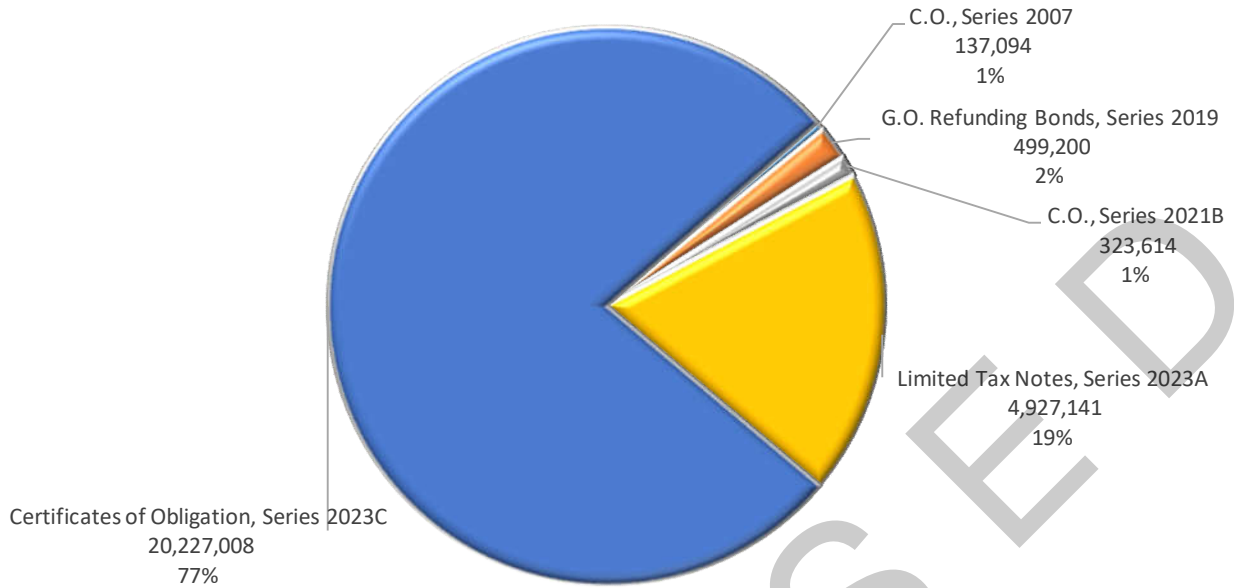
DEBT SERVICE FUND EXPENDITURES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Co 2007 Principal	37,400	37,400	37,400	39,100
Co 2007 Interest	8,826	7,180	7,180	5,536
Co 2013 Principal	24,000	-	-	-
Co 2013 Interest	720	-	-	-
Refunding 2019 Principal	220,000	225,000	225,000	235,000
Refunding 2019 Interest	32,100	23,300	23,300	14,300
2021 GO Refunding Principal	6,600	31,200	31,200	30,600
2021 GO Refunding Interest	5,158	5,135	5,135	4,956
2023 Tax Note Principal	-	646,000	646,000	670,000
2023 Tax Note Interest	92,661	175,455	175,455	151,109
CO 2023C Principal	-	160,000	160,000	155,000
CO 2023C Interest	-	537,327	537,327	542,401
Bond Administration Fees	1,000	1,250	1,250	1,250
Total Debt Payments	\$ 428,465	\$ 1,849,247	\$ 1,849,247	\$ 1,849,252
74-Transfers				
Transfer To General Fund	51,535	51,535	51,535	-
Total 74-Transfers	51,535	51,535	51,535	-
Total Debt Service	480,000	1,900,782	1,900,782	1,849,252

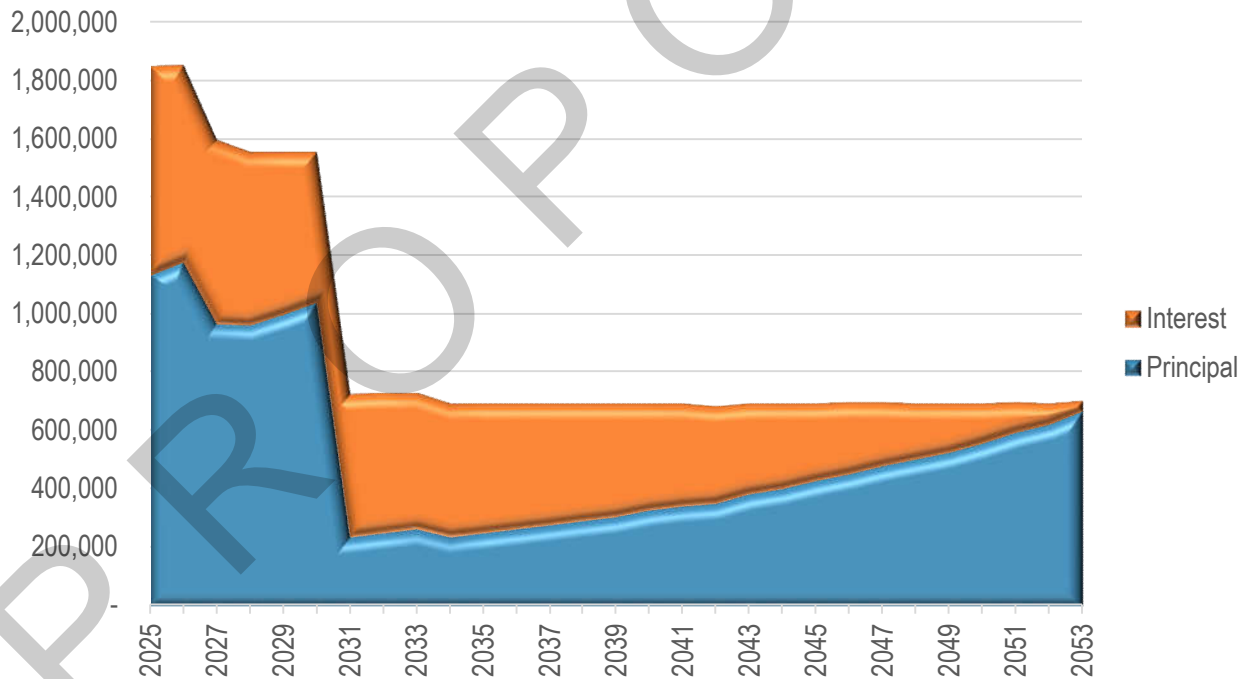
DEBT SERVICE FUND REQUIREMENTS BY YEAR

Fiscal Year	Principal	Interest	Total
2025	1,129,700	718,301	1,848,001
2026	1,178,700	673,771	1,852,471
2027	968,000	632,369	1,600,369
2028	960,800	594,446	1,555,246
2029	1,000,000	556,915	1,556,915
2030	1,039,000	517,524	1,556,524
2031	239,200	491,977	731,177
2032	254,800	481,049	735,849
2033	264,800	469,319	734,119
2034	240,000	457,078	697,078
2035	255,000	444,237	699,237
2036	265,000	430,595	695,595
2037	280,000	416,418	696,418
2038	295,000	401,438	696,438
2039	310,000	385,655	695,655
2040	330,000	368,756	698,756
2041	345,000	350,775	695,775
2042	356,000	331,973	687,973
2043	385,000	312,080	697,080
2044	405,000	291,098	696,098
2045	430,000	268,620	698,620
2046	455,000	244,755	699,755
2047	480,000	219,503	699,503
2048	505,000	192,862	697,862
2049	530,000	164,835	694,835
2050	560,000	135,420	695,420
2051	595,000	104,340	699,340
2052	625,000	71,318	696,318
2053	669,000	36,630	705,630
Total	15,350,000	10,764,057	26,114,057

Total Debt Service Fund Debt by Obligation



Debt Service Fund Annual Debt Service Requirements



ENTERPRISE FUND

OVERVIEW

The Enterprise Fund is the financial structure used for the accounting of providing water, sanitary sewer, and electric services to the residents of the City and for the billing and collection of charges to customers for these services.

The Enterprise Fund receives revenues from the billing of water, wastewater, and electricity, interest income, and other miscellaneous revenue sources.

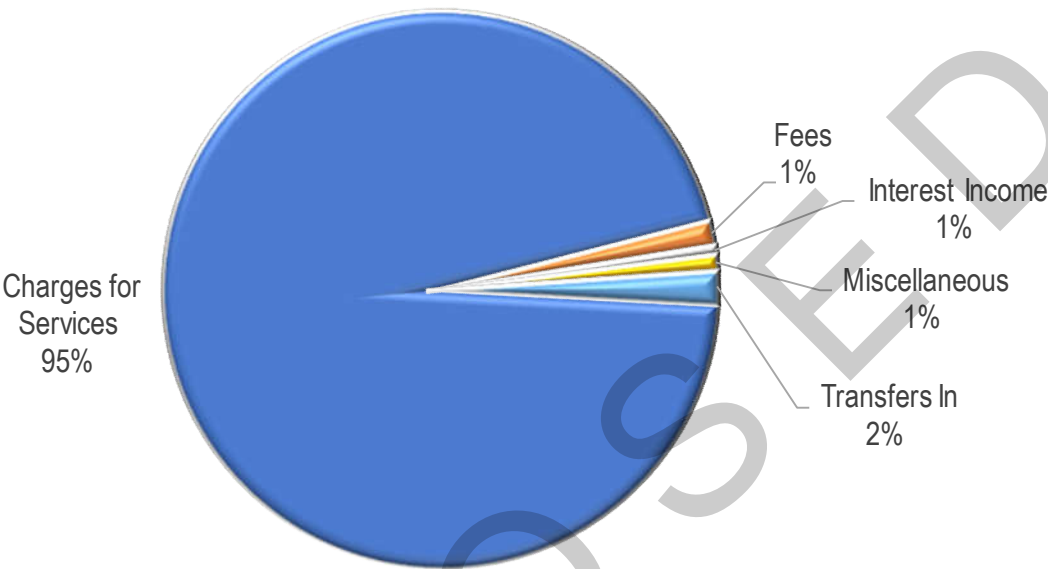
The Enterprise Fund includes these departments:

- Water
- Waste Water
- Electric
- Customer Service
- Debt Service

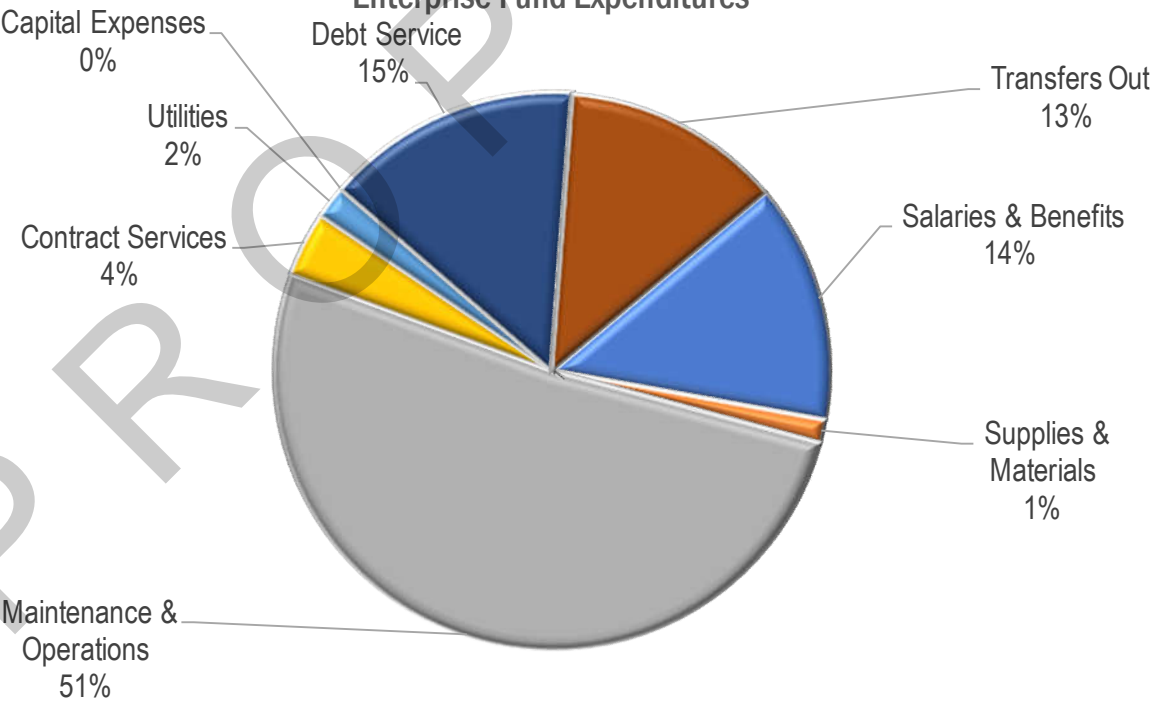
The basis of accounting for the Enterprise Fund for both financial reporting and budgeting is the accrual basis.

ENTERPRISE FUND BUDGET SUMMARY

Enterprise Fund Revenues



Enterprise Fund Expenditures



ENTERPRISE FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	15,463,996	19,881,229	19,881,229	24,846,923
Revenues				
Water	2,402,668	2,565,619	2,608,504	2,952,439
Waste Water	2,577,612	2,955,440	2,893,103	3,044,402
Electric	8,123,536	8,434,353	8,282,017	9,259,319
Penalties and Fees	181,919	210,000	217,171	231,500
Interest Income	96,288	75,000	67,912	122,500
Miscellaneous	117,835	119,000	93,476	149,020
Total Enterprise Fund Revenues	13,499,858	14,359,412	14,162,183	15,759,180
Other Sources				
Transfers In	4,375,892	-	4,189,331	300,000
Use of Fund Balance	-	1,279,913	-	-
Total Other Sources	4,375,892	1,279,913	4,189,331	300,000
Total Revenues/Sources	17,875,750	15,639,325	18,351,514	16,059,180
Expenditures				
Salaries & Benefits	1,869,472	2,022,511	1,758,780	2,234,193
Supplies & Materials	113,831	193,008	120,654	219,289
Maintenance & Operations	6,896,325	7,702,424	6,594,134	8,267,186
Contract Services	143,150	483,721	224,871	607,230
Utilities	300,046	305,500	271,659	305,500
Capital Expenses	-	716,647	716,647	-
Debt Service	80	2,000	4,115	2,385,099
Total Expenditures	9,322,904	11,425,811	9,690,860	14,018,497
Other Uses				
Transfers Out	4,135,613	4,287,487	3,694,960	2,040,683
Total Other Uses	4,135,613	4,287,487	3,694,960	2,040,683
Total Expenses/Uses	13,458,517	15,713,298	13,385,820	16,059,180
Excess of Revenues/Sources over Expenditures/Uses	4,417,233	(73,973)	4,965,694	-
Ending Fund Balance	19,881,229	19,807,256	24,846,923	24,846,923

ENTERPRISE FUND REVENUES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Water				
Water Billing	2,375,842	2,515,619	2,566,661	2,872,567
Water Meter Revenue	26,826	50,000	41,843	79,872
Total Water	2,402,668	2,565,619	2,608,504	2,952,439
Total Sewer	2,577,612	2,955,440	2,893,103	3,044,402
Electric				
Electric Income	7,931,261	8,251,853	8,176,148	9,068,819
Security Lights	53,781	55,000	60,265	62,000
Construction Income	112,087	100,000	14,501	100,000
Pole Contact Fee	19,565	20,000	26,086	20,000
Saw Set Pole Fees	6,180	7,500	4,627	7,500
Meter Bases	662	-	390	1,000
Total Electric	8,123,536	8,434,353	8,282,017	9,259,319
Penalties & Fees				
Penalties	126,999	140,000	158,092	165,000
Service Fees	54,920	70,000	59,079	66,500
Total Penalties and Fees	181,919	210,000	217,171	231,500
Total Interest	96,288	75,000	67,912	122,500
Miscellaneous Income	24,178	25,000	5,663	25,000
Credit Card Fees	76,755	82,500	86,860	92,000
Cash Over (Under)	5	-	24	-
Returned Check Fees	1,260	1,500	1,493	2,020
Sale of Capital Assets	-	10,000	-	15,000
Insurance Damage Reimbursement	15,637	-	(564)	15,000
Total Miscellaneous	117,835	119,000	93,476	149,020
Total Revenues	13,499,858	14,359,412	14,162,183	15,759,180
Transfers				
Transfer from Ent Capital Projects	4,375,892	-	-	-
Transfer from Electric Storm Fund	-	-	-	300,000
Transfer from Ent Debt Service	-	-	1,302,634	-
Transfer from Enterprise Debt Service Fun	-	-	2,886,697	-
Use of Fund Balance	-	1,279,913	-	-
Total Transfers	4,375,892	1,279,913	4,189,331	300,000
Total Enterprise Fund Revenues/Sources	17,875,750	15,639,325	18,351,514	16,059,180

ENTERPRISE FUND 2023-2024 EXPENDITURES BY CATEGORY AND DEPARTMENT

Expenditure Category	Department					Total
	Water	Waste Water	Electric	Customer Service	Transfers	
Salaries & Benefits	\$ 688,273	\$ 294,117	\$ 1,017,745	\$ 234,058	\$ -	\$ 2,234,193
Supplies & Materials	38,150	38,500	77,139	65,500	-	219,289
Maintenance & Operations	1,207,225	442,220	6,445,241	172,500	-	8,267,186
Contract Services	143,735	53,000	410,495	-	-	607,230
Utilities	152,100	150,000	3,400	-	-	305,500
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	7,500	-	-	7,500
Transfers	-	-	-	-	2,040,683	2,040,683
Total	\$ 2,229,483	\$ 977,837	\$ 7,961,520	\$ 472,058	\$ 2,040,683	\$ 13,681,581





WATER

OVERVIEW

The City of Sanger Water Department is responsible for providing safe drinking water to the citizens of Sanger by operating and maintaining the city's potable water system providing service to over 2000 customers. The Department maintains approximately 44 miles of city water mains and 2,750 water meters.

The City of Sanger's public water system received a "Superior" rating from the TCEQ and extensively test the water to assure that the system maintains this rating.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve Sanger's basic infrastructure
- Provide a safe and prepared City
- Maintain excellent, conservative finances while delivering the services desired by its citizens

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- New AMR water meter system
- EPA required entry point PFAS quarterly sampling
- Painting Acker EST
- Purchased a new high-pressure jetter truck
- Made repairs and painted the 300,000-gallon ground storage tanks on Cherry Street

GOALS FOR FISCAL YEAR 2024-25

- Replace all commercial water meters
- Replace Well #8 flow meter
- Install RFD on Well #9

BUDGETED PERSONNEL SCHEDULE

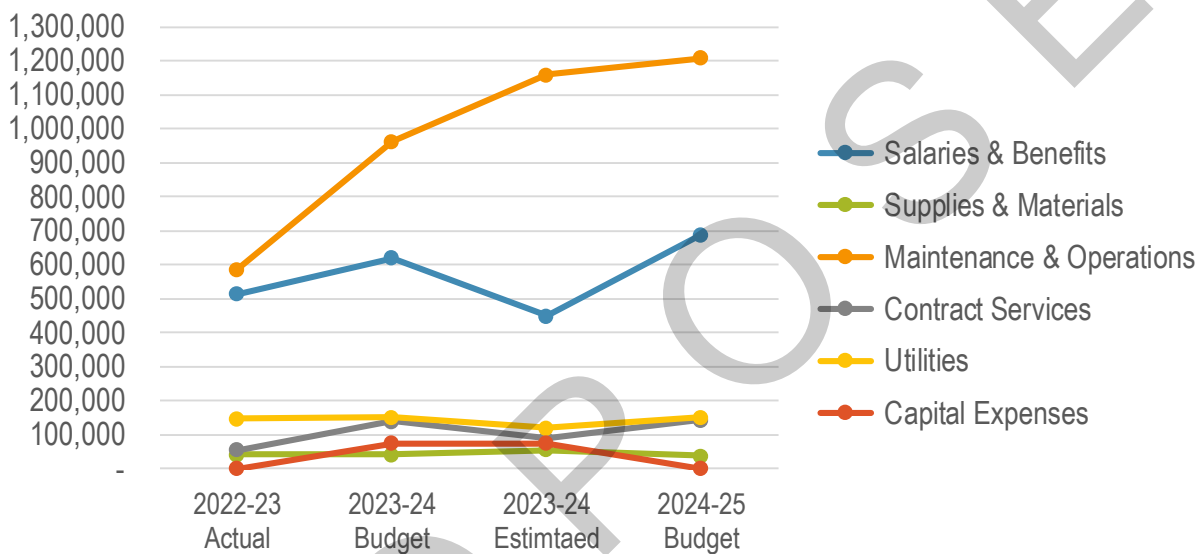
Position Title	2022-23	2023-24	2024-25
Water Superintendent	1	1	1
Utility Worker	7	7	7
AMR Technician	1	1	1
Total Budgeted Positions	9	9	9

**Departmental Performance Measures are included in the Introduction Section of this document.*

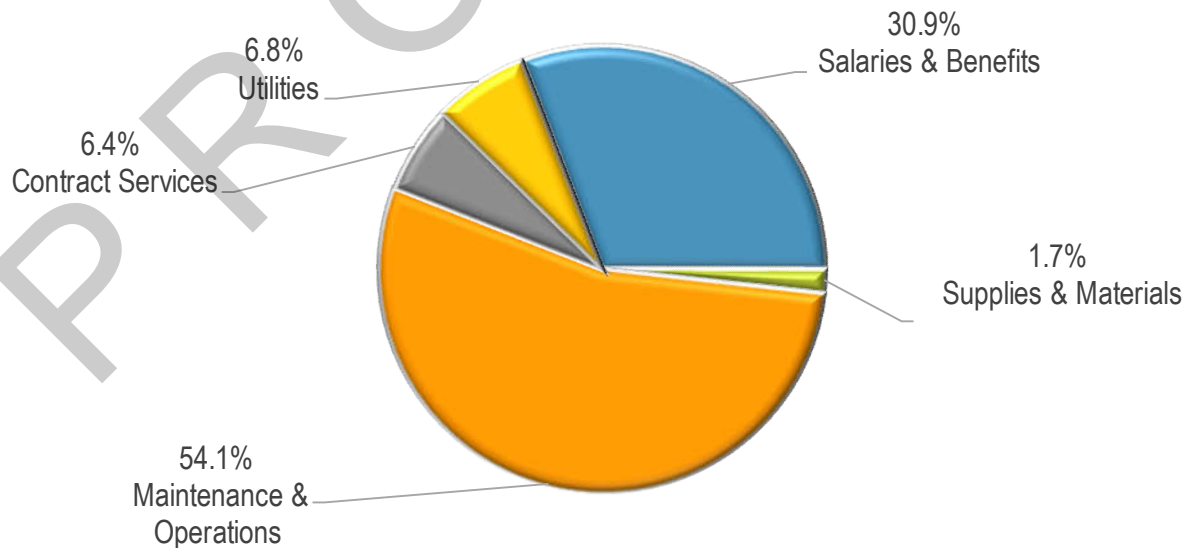
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	513,978	618,951	448,626	688,273	69,322	11.20%
Supplies & Materials	40,835	41,169	55,514	38,150	(3,019)	-7.33%
Maintenance & Operations	586,375	961,812	1,158,526	1,207,225	245,413	25.52%
Contract Services	55,803	140,226	87,956	143,735	3,509	2.50%
Utilities	147,708	152,100	120,005	152,100	-	0.00%
Capital Expenses	-	73,974	73,974	-	(73,974)	-100.00%
Total	1,344,699	1,988,232	1,944,601	2,229,483	241,251	12.13%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



WASTE WATER

OVERVIEW

The City of Sanger Waste Water Department is responsible for collection of all wastewater and its transmission to the wastewater treatment plant. This service includes the operation, maintenance, and repair of all sewer lines, manholes, and lift stations connected to the wastewater collection system.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve Sanger's basic infrastructure
- Provide a safe and prepared City
- Maintain excellent, conservative finances while delivering the services desired by its citizens

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Consistently meeting all permit parameters
- Increase permit to 1.2 MGD
- Plant Operator upgraded his Wastewater license from a class "C" to a class "B"

GOALS FOR FISCAL YEAR 2024-25

- Consistently meet all permit parameters
- Install additional turbo blower

BUDGETED PERSONNEL SCHEDULE

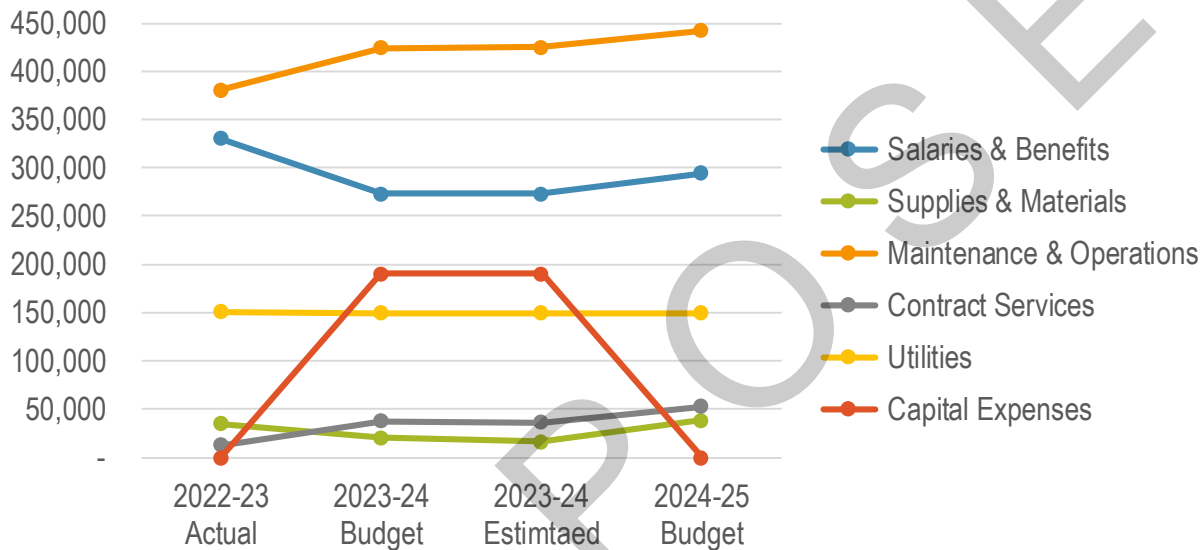
Position Title	2022-23	2023-24	2024-25
WWTP Superintendent	1	1	1
Plant Operator	2	2	2
Total Budgeted Positions	3	3	3

**Departmental Performance Measures are included in the Introduction Section of this document.*

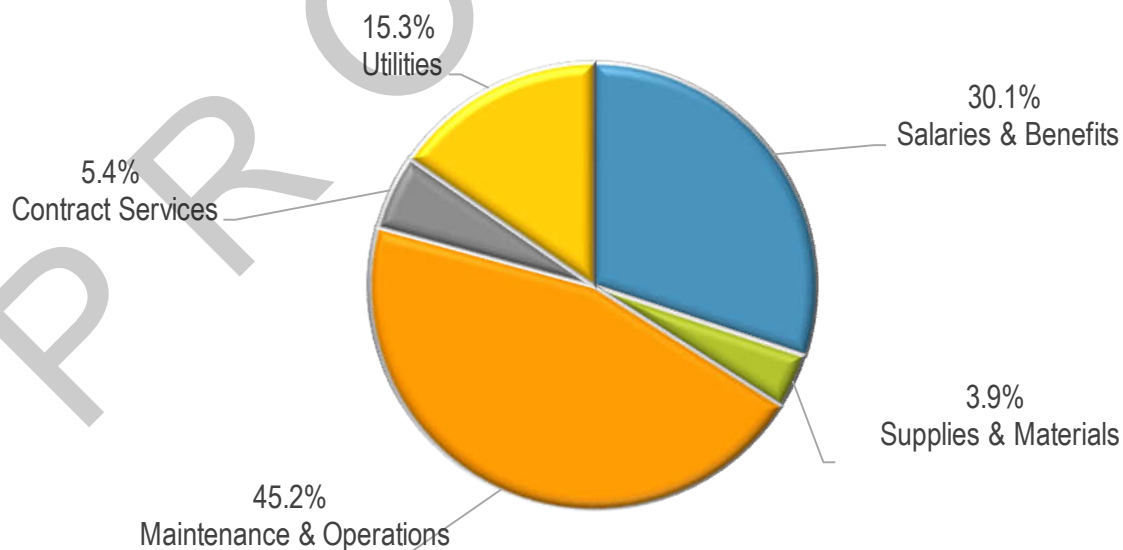
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	330,409	273,340	273,000	294,117	20,777	7.60%
Supplies & Materials	34,852	20,700	16,220	38,500	17,800	85.99%
Maintenance & Operations	380,836	424,412	425,000	442,220	17,808	4.20%
Contract Services	12,842	38,000	36,000	53,000	15,000	39.47%
Utilities	150,880	150,000	150,000	150,000	-	0.00%
Capital Expenses	-	190,156	190,156	-	(190,156)	-100.00%
Total	909,819	1,096,608	1,090,376	977,837	(118,771)	-10.83%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ELECTRIC

OVERVIEW

The City of Sanger Electric Department provides service to over 2000 customers and maintains the electrical distribution system with the City's Electric service area. Sanger Electric is dedicated to providing fast, reliable and professional service at the lowest cost possible.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve Sanger's basic infrastructure
- Provide a safe and prepared City
- Maintain excellent, conservative finances while delivering the services desired by its citizens

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Power lines relocated for the IH-35 Expansion Project
- New Commercial Accounts brought on line (Glen Polk Chevrolet, Auto Zone and Sanger ISD Ag Science Building)
- Having a fully staffed Electric Department

GOALS FOR FISCAL YEAR 2024-25

- Getting the Substation Expansion Started
- Starting the first phase of the System Upgrade
- Apprenticeship Program for the new employees

Budgeted Personnel Schedule

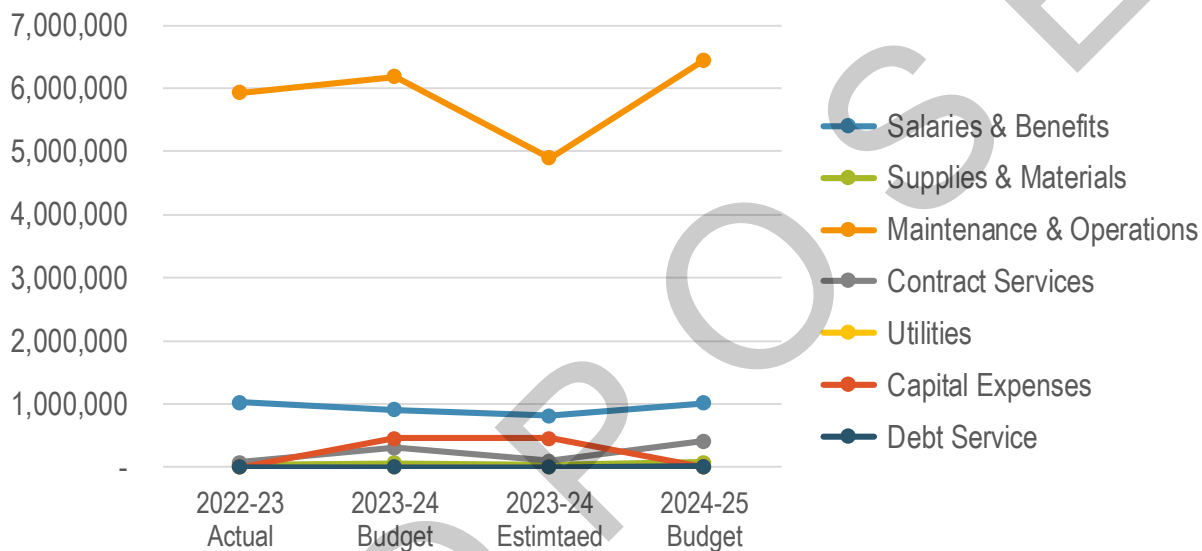
Position Title	2022-23	2023-24	2024-25
Director of Electric Utilities	1	1	1
Foreman	1	1	1
Crew Leader	1	1	1
Line Tech	3	3	3
Electric Tech/Groundman	1	1	1
Administrative Assistant	1	1	1
Total Budgeted Positions	8	8	8

**Departmental Performance Measures are included in the Introduction Section of this document.*

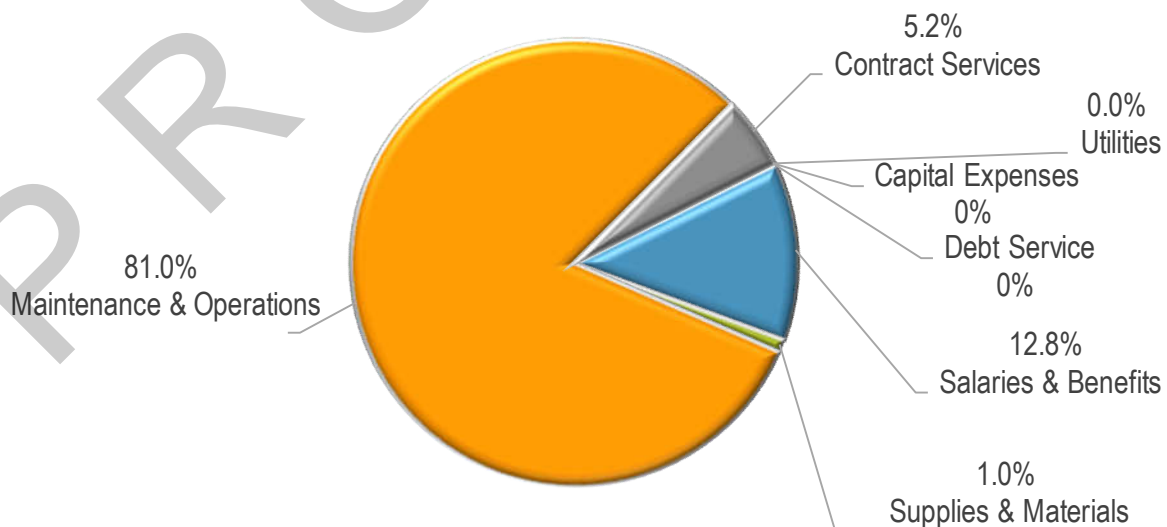
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	1,022,692	904,920	810,068	1,017,745	112,825	12.47%
Supplies & Materials	38,144	69,639	44,208	77,139	7,500	10.77%
Maintenance & Operations	5,929,114	6,183,700	4,901,713	6,445,241	261,541	4.23%
Contract Services	74,505	305,495	100,915	410,495	105,000	34.37%
Utilities	1,458	3,400	1,654	3,400	-	0.00%
Capital Expenses	-	452,517	452,517	-	(452,517)	-100.00%
Debt Service	80	2,000	4,115	7,500	5,500	275.00%
Total	7,065,993	7,921,671	6,315,190	7,961,520	39,849	0.50%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



CUSTOMER SERVICE

OVERVIEW

The City of Customer Service Department performs functions of utility billing and customer service to all of the City’s residential and commercial utility customers. These functions were formerly in the Finance Department, and the new Customer Service Department was established for the 2023-2024 budget year. Three positions from Finance were reassigned to the new department.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve staff efficiency through the use of technology and training
- Maintain excellent, conservative finances while delivering the services desired by its citizens

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Improved customer ease of connections and disconnects by implementing DocuSign and online payment portal through CivicPlus.
- Reduce water waste and increase customer satisfaction by starting leak notifications to customers.
- Increased billing accuracy through AMI billing.

GOALS FOR FISCAL YEAR 2024-25

- Update the billing cycles to a week apart to streamline processes.
- Move read date closer to bill date to reduce unbilled usage.
- Promote self-service and efficiency through the release of the AMI customer portal.

BUDGETED PERSONNEL SCHEDULE

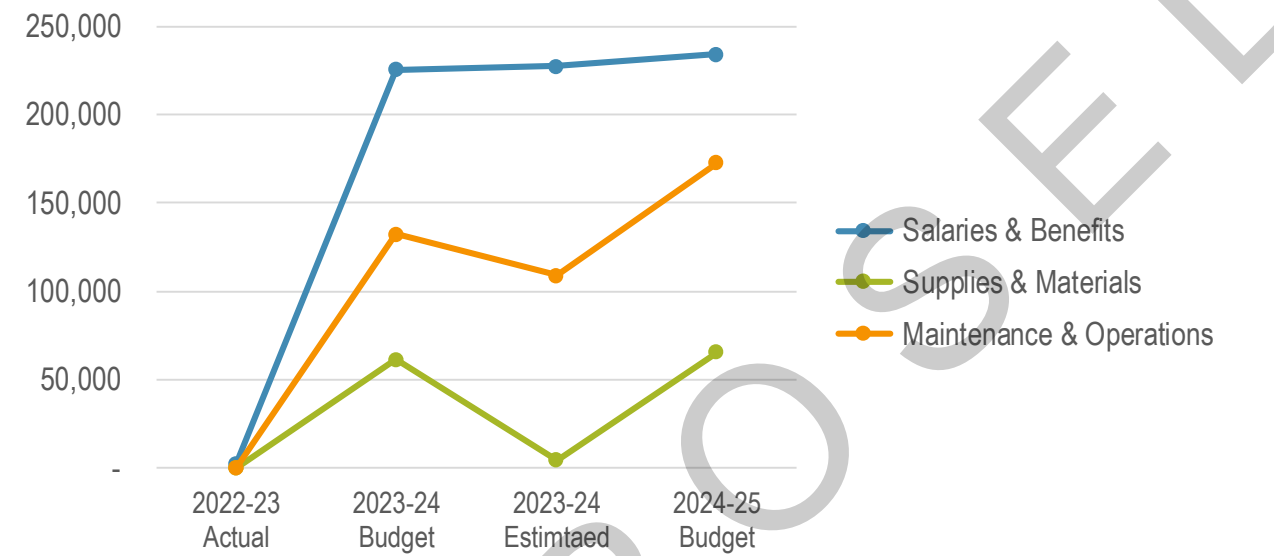
Position Title	2022-23	2023-24	2024-25
Customer Service Manager	0	1	1
Customer Service Representative	0	2	2
Total Budgeted Positions	0	3	3

**Departmental Performance Measures are included in the Introduction Section of this document.*

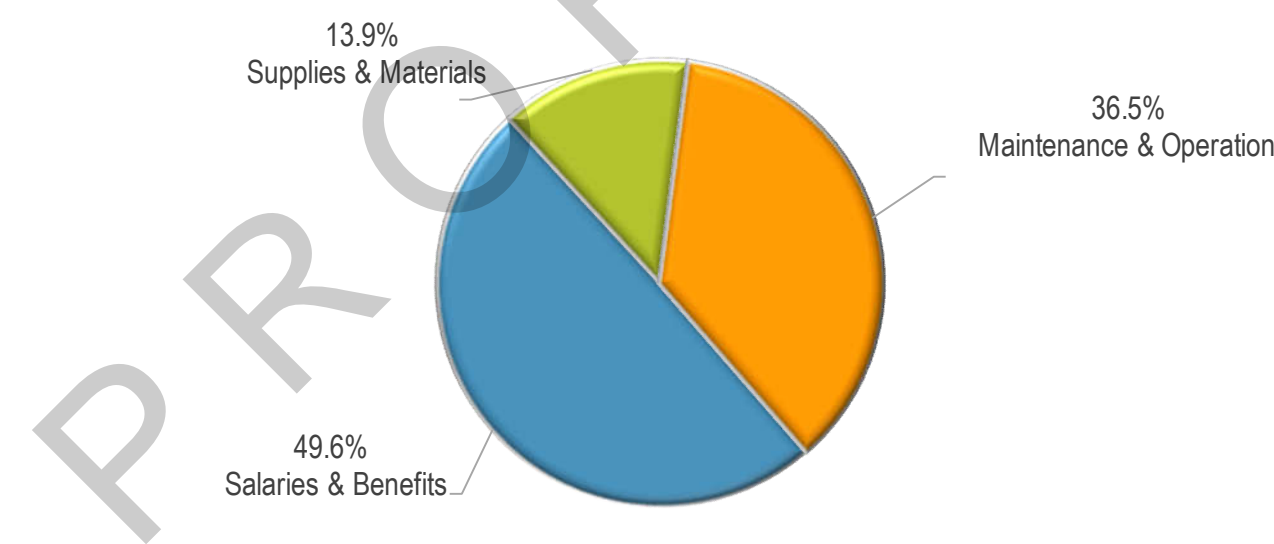
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	2,393	225,300	227,086	234,058	8,758	3.89%
Supplies & Materials	-	61,500	4,712	65,500	4,000	6.50%
Maintenance & Operations	-	132,500	108,895	172,500	40,000	30.19%
Total	2,393	419,300	340,693	472,058	52,758	12.58%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



DEBT SERVICE

OVERVIEW

Debt Service pays principal, interest, and bond fees on the City's Enterprise Fund Debt.

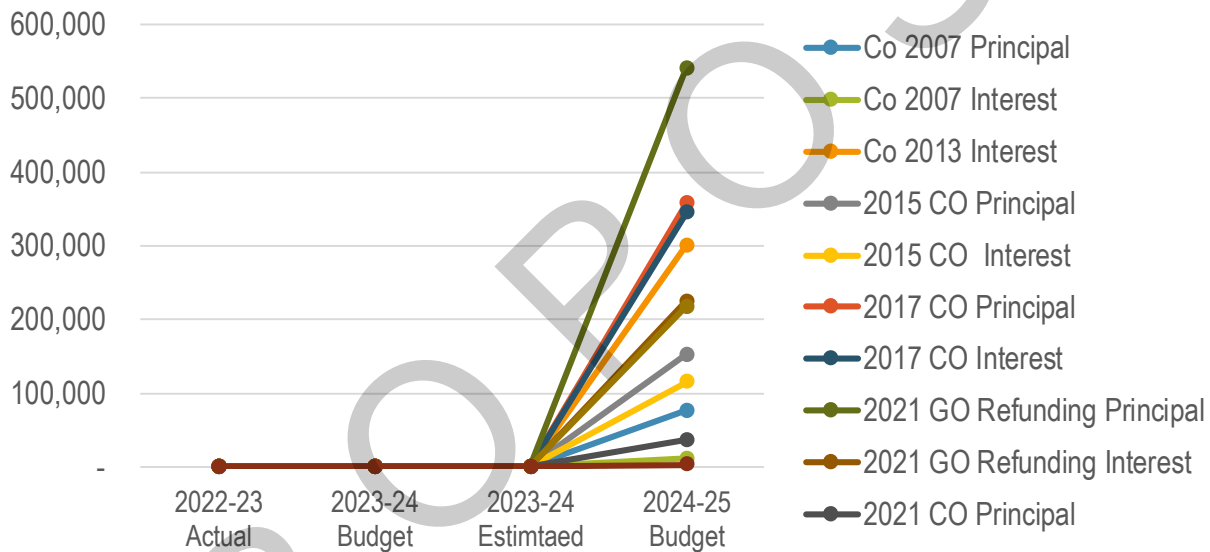
The Enterprise Debt Service Fund was established several years ago with the intention of creating a more efficient accounting system for Enterprise Fund debt, similar to the General Debt Fund. However, in practice, this has proven to be highly inefficient. The full accrual accounting method for the Enterprise Fund has resulted in numerous entries and transfers between the two funds, rendering the process counterproductive. Therefore, starting October 1, 2021, the fund is being reintegrated into the Enterprise Fund as it was previously.

No personnel are budgeted in this department.

DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
2007 CO Principal	-	-	-	75,900	75,900	-
2007 CO Interest	-	-	-	10,745	10,745	-
2015 CO Principal	-	-	-	300,000	300,000	-
2015 CO Interest	-	-	-	151,900	151,900	-
2017 CO Principal	-	-	-	115,000	115,000	-
2017 CO Interest	-	-	-	357,600	357,600	-
2021 GO Refunding Principal	-	-	-	345,000	345,000	-
2021 GO Refunding Interest	-	-	-	541,150	541,150	-
2021 CO Principal	-	-	-	224,400	224,400	-
2021 CO Interest	-	-	-	36,348	36,348	-
2023B CO Interest	-	-	-	217,056	217,056	-
Bond Administration Fees	-	-	-	2,500	2,500	-
Total	-	-	-	2,377,599	2,377,599	-

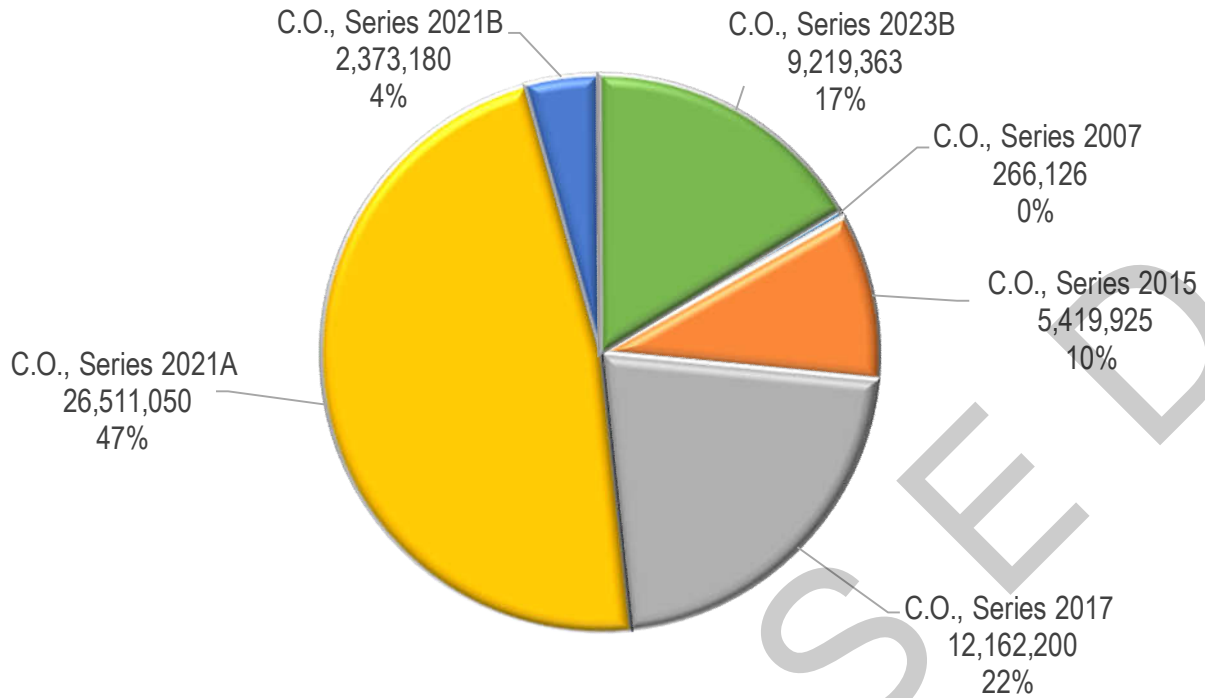
EXPENDITURE BY CATEGORY



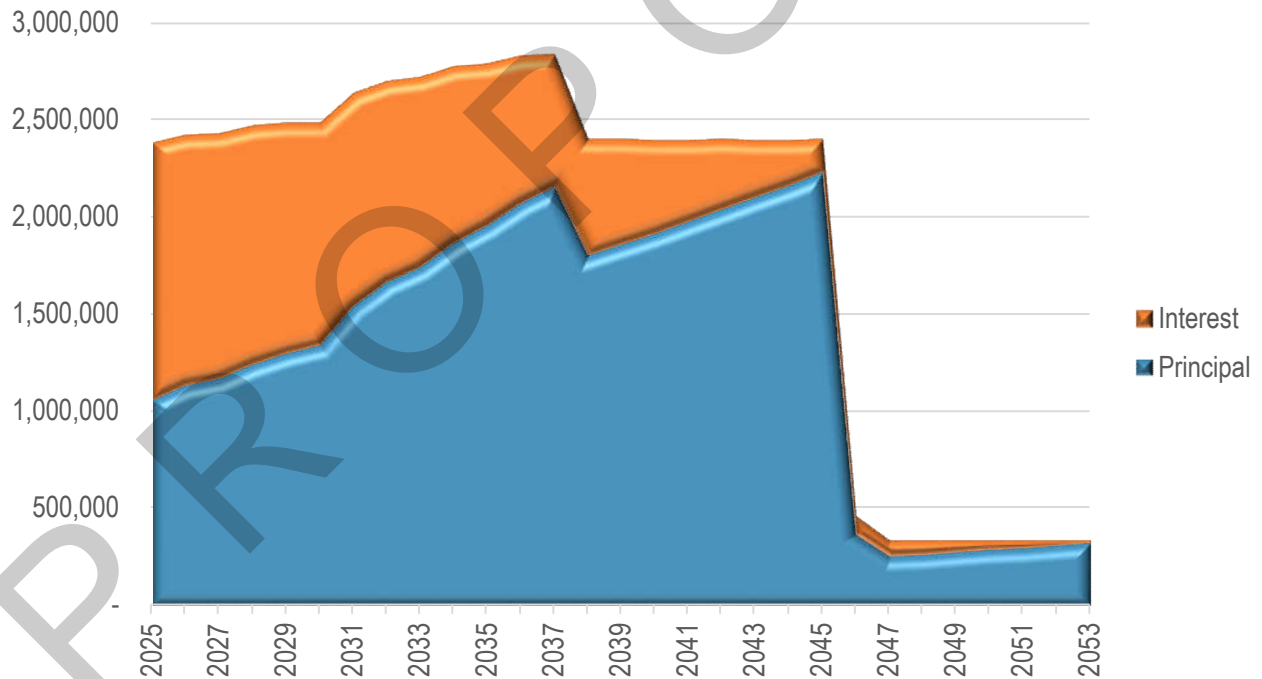
ENTERPRISE DEBT SERVICE REQUIREMENTS BY YEAR

Fiscal Year	Principal	Interest	Total
2025	1,060,300	1,314,798	2,375,098
2026	1,131,300	1,288,857	2,420,157
2027	1,169,000	1,260,315	2,429,315
2028	1,243,200	1,223,852	2,467,052
2029	1,302,000	1,182,616	2,484,616
2030	1,342,000	1,138,381	2,480,381
2031	1,540,800	1,091,917	2,632,717
2032	1,660,200	1,036,638	2,696,838
2033	1,740,200	974,398	2,714,598
2034	1,860,000	908,869	2,768,869
2035	1,950,000	833,712	2,783,712
2036	2,070,000	754,850	2,824,850
2037	2,150,000	683,556	2,833,556
2038	1,800,000	599,806	2,399,806
2039	1,855,000	542,206	2,397,206
2040	1,910,000	482,756	2,392,756
2041	1,970,000	423,506	2,393,506
2042	2,035,000	362,356	2,397,356
2043	2,095,000	299,156	2,394,156
2044	2,160,000	234,106	2,394,106
2045	2,230,000	167,006	2,397,006
2046	370,000	97,706	467,706
2047	260,000	84,106	344,106
2048	270,000	73,706	343,706
2049	280,000	62,906	342,906
2050	295,000	51,356	346,356
2051	305,000	39,188	344,188
2052	315,000	26,606	341,606
2053	330,000	13,613	343,613
Total	38,699,000	17,252,844	55,951,844

Total Enterprise Debt Service Debt by Obligation



Enterprise Debt Service Annual Debt Service Requirements



TRANSFERS

OVERVIEW

The City transfers between funds in order to properly account for revenues and expenses.

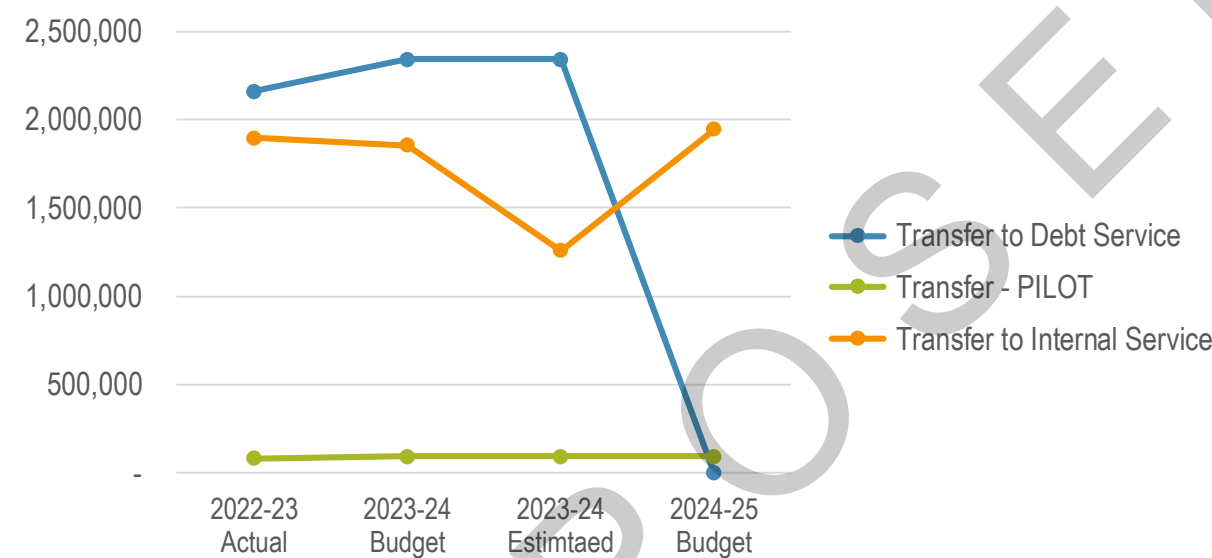
No personnel are budgeted in this department.

PROPOSED

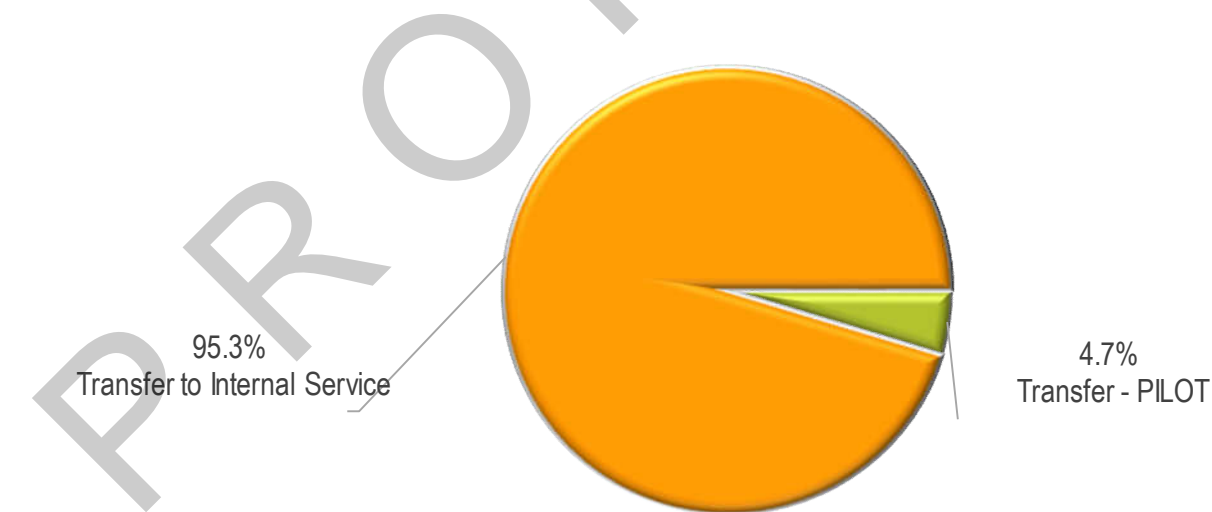
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Transfer to Debt Service	2,158,000	2,339,672	2,339,672	-	(2,339,672)	-100.00%
Transfer - PILOT	83,052	95,000	95,000	95,000	-	0.00%
Transfer to Internal Service	1,894,561	1,852,815	1,260,288	1,945,683	92,868	5.01%
Total	4,135,613	4,287,487	3,694,960	2,040,683	(2,246,804)	-52.40%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ENTERPRISE DEBT SERVICE FUND

OVERVIEW

The Enterprise Debt Service Fund was established several years ago with the intention of creating a more efficient accounting system for Enterprise Fund debt, similar to the General Debt Fund. However, in practice, this has proven to be highly inefficient. The full accrual accounting method for the Enterprise Fund has resulted in numerous entries and transfers between the two funds, rendering the process counterproductive. Therefore, starting October 1, 2021, the fund is being reintegrated into the Enterprise Fund as it was previously.

Prior year activity is presented here for the sake of continuity and consistency.

ENTERPRISE DEBT SERVICE FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	1,865,486	2,896,509	2,896,509	-
Other Sources				
Interest	28,283	25,000	15,188	-
Transfers In	2,158,000	2,339,672	2,339,672	-
Total Other Sources	2,186,283	2,364,672	2,354,860	-
Expenditures				
Debt Service	1,155,260	2,364,672	2,364,672	-
Transfers Out to Enterprise Func	-	-	2,886,697	-
Total Expenditures	1,155,260	2,364,672	5,251,369	-
Excess of Revenues/Sources over Expenditures/Uses	1,031,023	-	(2,896,509)	-
Ending Fund Balance	2,896,509	2,896,509	-	-

ENTERPRISE DEBT SERVICE FUND EXPENDITURES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Co 2007 Principal	-	72,600	72,600	-
Co 2007 Interest	17,134	13,940	13,940	-
Co 2013 Principal	5,280	-	-	-
Co 2013 Interest	-	290,000	290,000	-
2015 CO Principal	169,375	160,750	160,750	-
2015 CO Interest	-	115,000	115,000	-
2017 CO Principal	364,050	361,050	361,050	-
2017 CO Interest	-	228,800	228,800	-
2021 GO Refunding Principal	37,821	37,652	37,652	-
2021 GO Refunding Interest	-	320,000	320,000	-
2021 CO Principal	559,600	550,750	550,750	-
2021 CO Interest	-	-	-	-
2023B CO Interest	-	211,630	211,630	-
Bond Administration Fees	2,000	2,500	2,500	-
Total Debt Service	1,155,260	2,364,672	2,364,672	-



INTERNAL SERVICE FUND

OVERVIEW

Revenues and expenses related to services provided to organizations inside the City on a cost reimbursement basis are accounted for in an Internal Service Fund. The City's Internal Service Fund was set up to provide administrative support services to other city Funds.

The Internal Service Fund receives revenues from transfers from the General Fund and the Enterprise Fund.

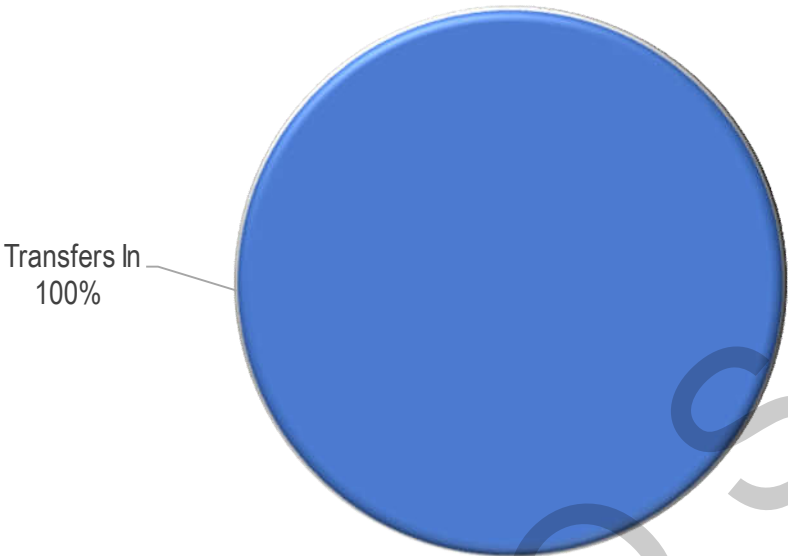
The Internal Service Fund includes these departments:

- City Council
- Administration
- City Secretary
- Legal
- Public Works Administration
- Finance
- Human Resources
- Marketing
- Facilities
- Non-Departmental

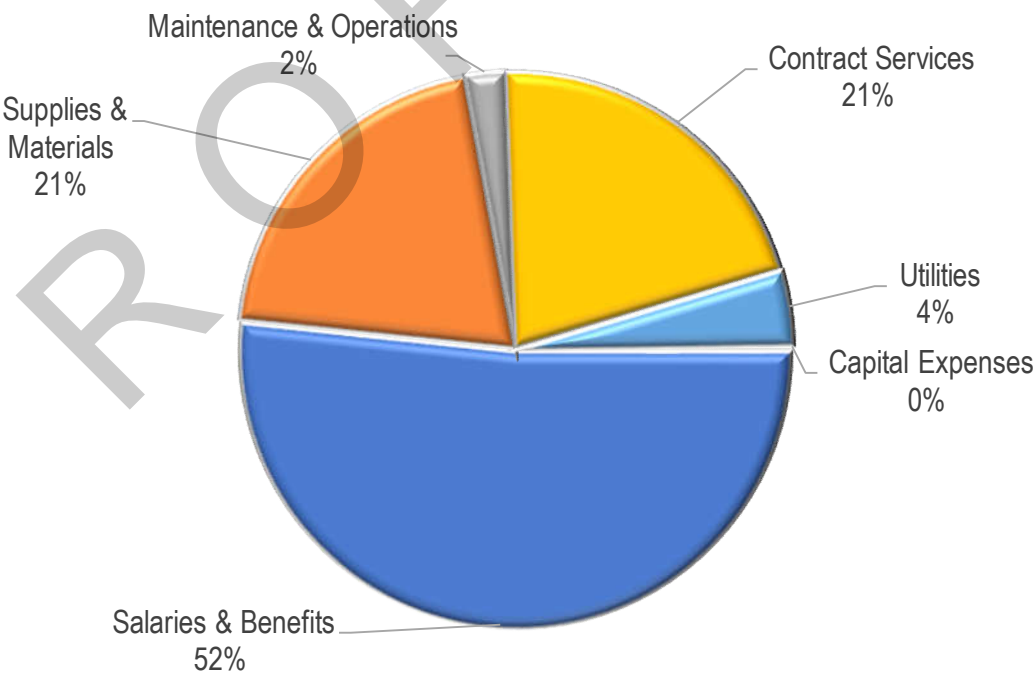
The basis of accounting for the Internal Service Fund for both financial reporting and budgeting is the modified accrual basis.

INTERNAL SERVICE FUND BUDGET SUMMARY

Internal Service Fund Revenues



Internal Service Fund Expenditures

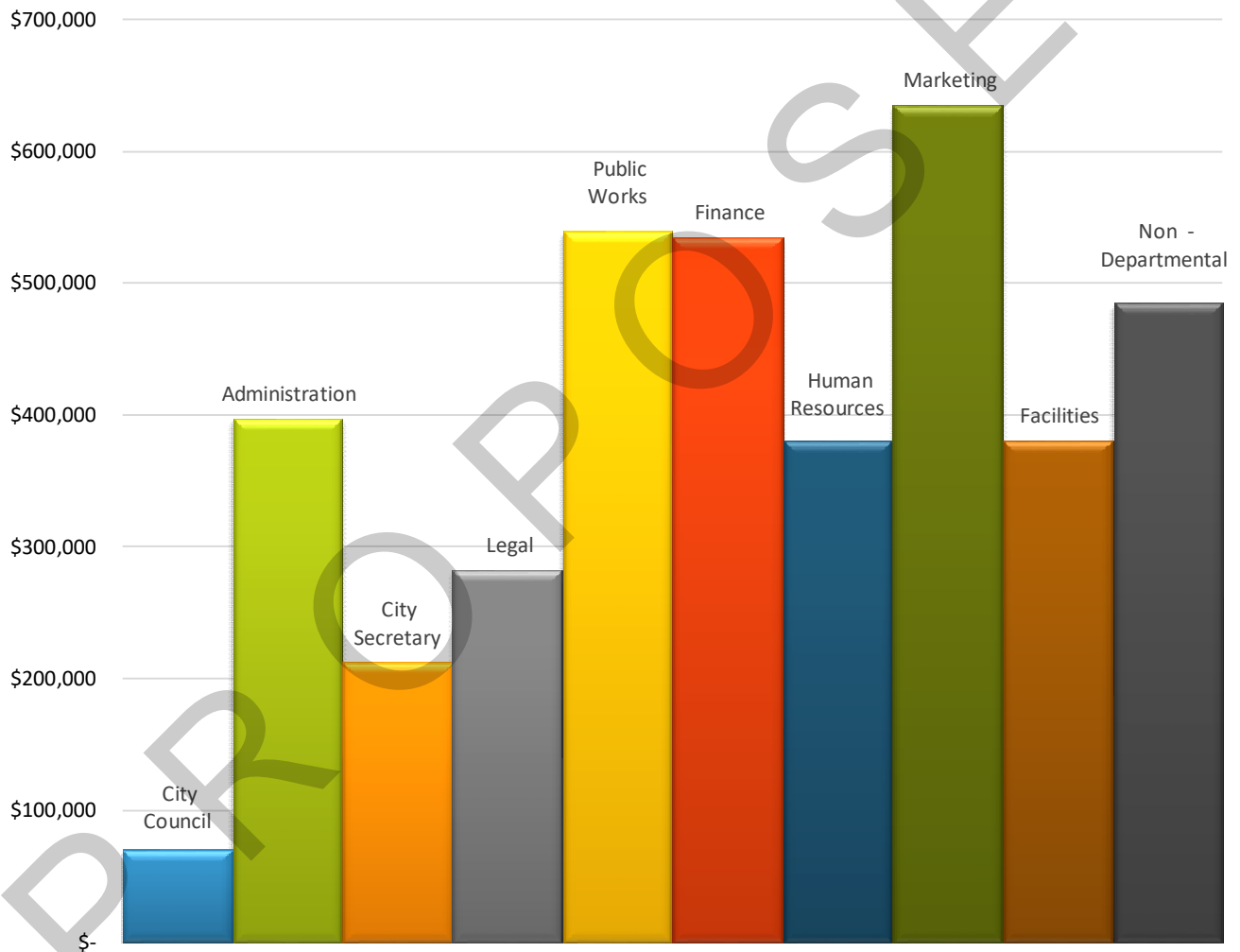


INTERNAL SERVICE FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	-	(214,232)	(214,232)	-
Revenues				
Transfers from Enterprise Fund	1,894,561	1,859,095	1,764,287	1,945,684
Transfers from General Fund	1,263,041	1,859,094	1,764,287	1,945,683
Transfers from 4A	15,000	15,000	15,000	15,000
Transfers from 4B	15,000	15,000	15,000	15,000
Total Internal Service Fund Revenues	3,187,602	3,748,189	3,558,574	3,921,367
Expenditures				
Salaries & Benefits	1,946,085	1,754,280	1,719,699	2,025,304
Supplies & Materials	448,782	704,983	583,063	801,690
Maintenance & Operations	56,029	105,000	82,772	92,500
Contract Services	785,599	1,028,396	786,404	822,000
Utilities	146,517	152,200	154,099	169,873
Capital Expenses	18,700	3,280	18,243	10,000
Debt Service	122	50	62	-
Total Expenditures	3,401,834	3,748,189	3,344,342	3,921,367
Excess of Revenues over Expenditures	(214,232)	-	214,232	-
Ending Fund Balance	(214,232)	(214,232)	-	-

INTERNAL SERVICE FUND 2023-2024 EXPENDITURES BY CATEGORY AND DEPARTMENT

Expenditure Category	Department										
	City Council	Administration	City Secretary	Legal	Public Works	Finance	Human Resources	Marketing	Facilities	Non - Departmental	Total
Salaries & Benefits	\$ -	\$333,863	\$139,662	\$217,397	\$434,628	\$460,620	\$240,208	\$153,744	\$ 45,182	\$ -	\$ 2,025,304
Supplies & Materials	20,800	41,000	56,800	11,840	15,300	74,750	77,200	445,600	20,400	38,000	801,690
Maintenance & Operations	-	10,000	-	-	1,500	-	-	1,500	70,000	9,500	92,500
Contract Services	49,500	12,000	16,000	53,500	88,000	-	63,000	35,000	67,500	437,500	822,000
Utilities		1,000	436				437	-	168,000	-	169,873
Capital Outlay								-	10,000	-	10,000
Total	\$70,300	\$397,863	\$212,898	\$282,737	\$539,428	\$535,370	\$380,845	\$635,844	\$381,082	\$485,000	\$ 3,921,367



CITY COUNCIL

OVERVIEW

The City of Sanger City Council is elected by the people and is responsible for setting general policy and direction for city government. The Council's budget includes funds to pay for items such as audit services and City elections.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

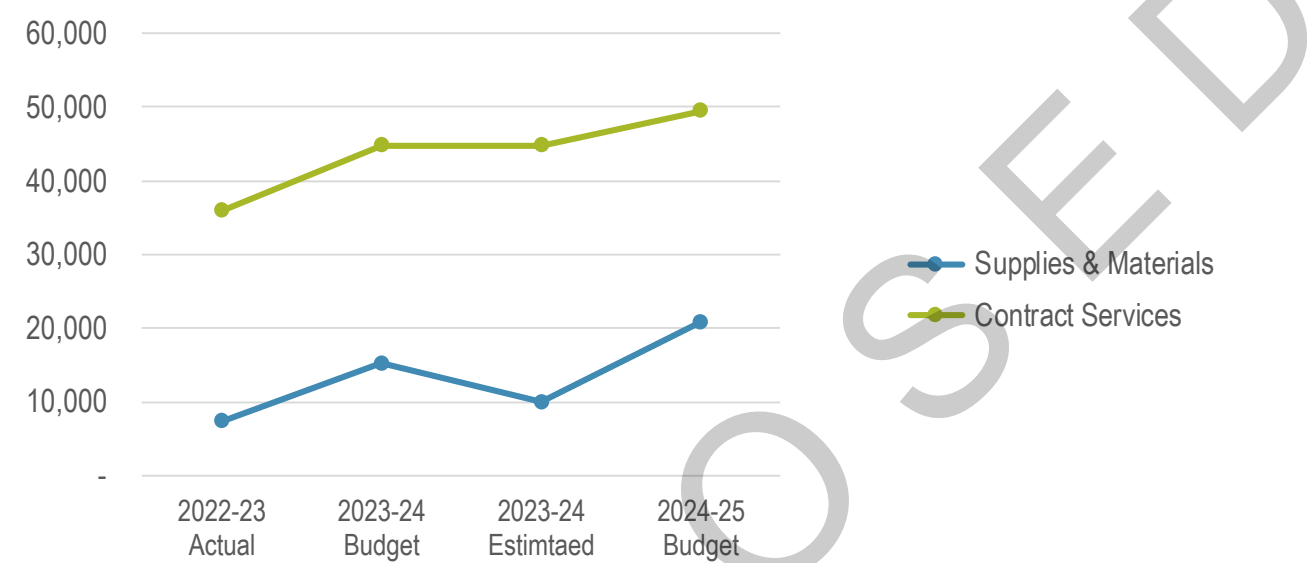
- Improve staff efficiency through the use of technology and training
- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Improve Sanger's basic infrastructure
- Improve the visual appearance of Sanger
- Promote economic development and a diversified economy
- Provide a safe and prepared City
- Promote cultural and recreational opportunities for locals and tourists

No personnel are budgeted in this department.

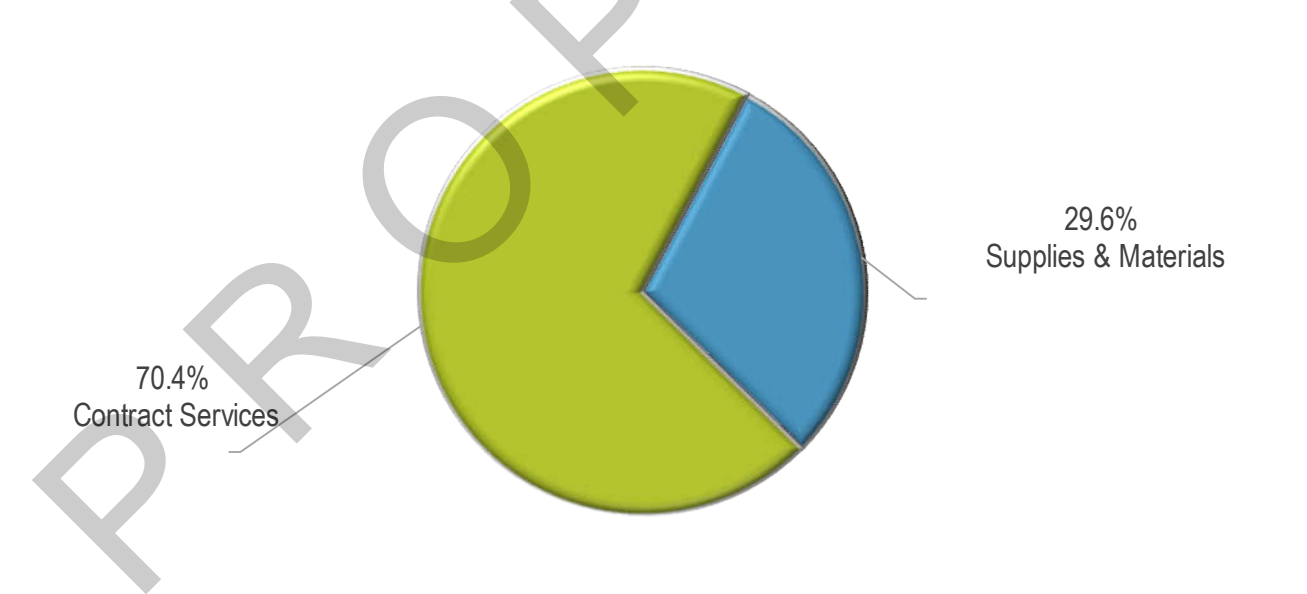
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Supplies & Materials	7,341	15,200	10,000	20,800	5,600	36.84%
Contract Services	35,932	44,750	44,750	49,500	4,750	10.61%
Total	43,273	59,950	54,750	70,300	10,350	17.26%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ADMINISTRATION

OVERVIEW

The City of Sanger Administration Department is responsible for the daily operations of all aspects of city government. Administration includes the office of City Manager. Administration is responsible for the day-to-day general governmental administration of the City including directing, coordinating, and reviewing operations in the implementation of policy directive provided by Sanger's Mayor and City Council.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

- Improve staff efficiency through the use of technology and training
- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Improve Sanger's basic infrastructure
- Improve the visual appearance of Sanger
- Promote economic development and a diversified economy
- Provide a safe and prepared City
- Promote cultural and recreational opportunities for locals and tourists

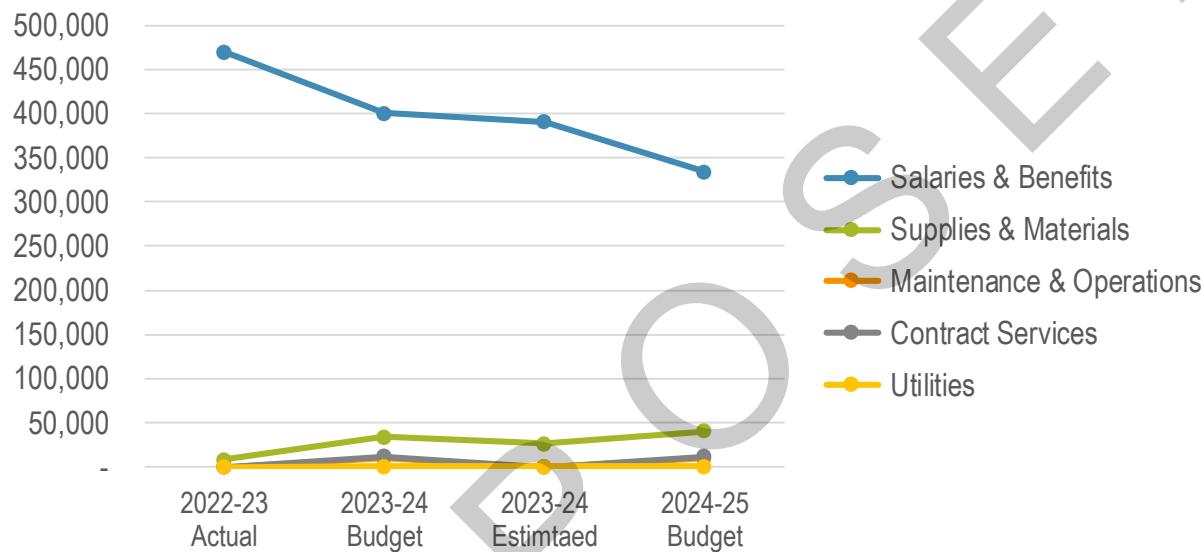
BUDGETED PERSONNEL SCHEDULE

Position Title	2022-23	2023-24	2024-25
City Manager	1	1	1
Executive Assistant	0	0	1
Assistant City Manager	1	1	0
Total Budgeted Positions	2	2	2

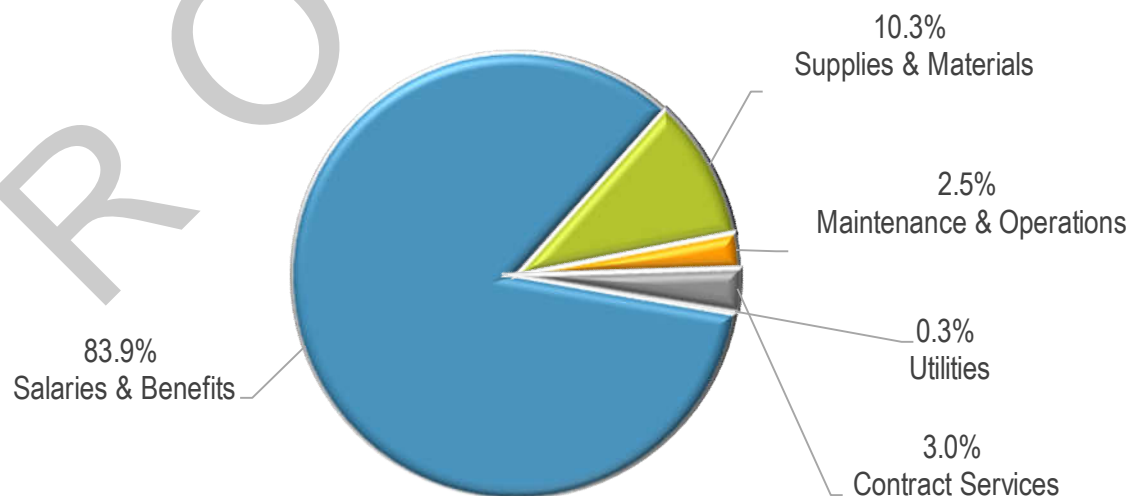
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	469,337	400,090	390,713	333,863	(66,227)	-16.55%
Supplies & Materials	8,375	34,000	26,831	41,000	7,000	20.59%
Maintenance & Operations	-	10,000	-	10,000	-	0.00%
Contract Services	-	12,000	-	12,000	-	0.00%
Utilities	472	1,000	923	1,000	-	0.00%
Total	478,184	457,090	418,467	397,863	(59,227)	-12.96%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



CITY SECRETARY

OVERVIEW

The City of Sanger City Secretary Department is responsible for implementing policies and procedures for disseminating information to the Sanger City Council, City staff, and citizens of Sanger. The City Secretary's core services include elections, preparing City Council meeting packets and meeting minutes, records management, processing Public Information Act requests, and maintaining the City's Code of Ordinances.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve staff efficiency through the use of technology and training
- Maintain excellent, conservative finances while delivering the services desired by its citizens

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Manage the May 2024 General Election
- Created Campaign Finance page pursuant to the Election Code requirements
- Informed citizens of the Laserfiche Public Records search portal
- Upgrade of JustFOIA, including the addition of a new request form for Police records
- Fleet management Laserfiche workflow
- Recertify the City Secretary's professional designation of Texas Registered Municipal Clerk

GOALS FOR FISCAL YEAR 2024-25

- Manage the May 2025 General Election
- Implement Board Management Software

BUDGETED PERSONNEL SCHEDULE

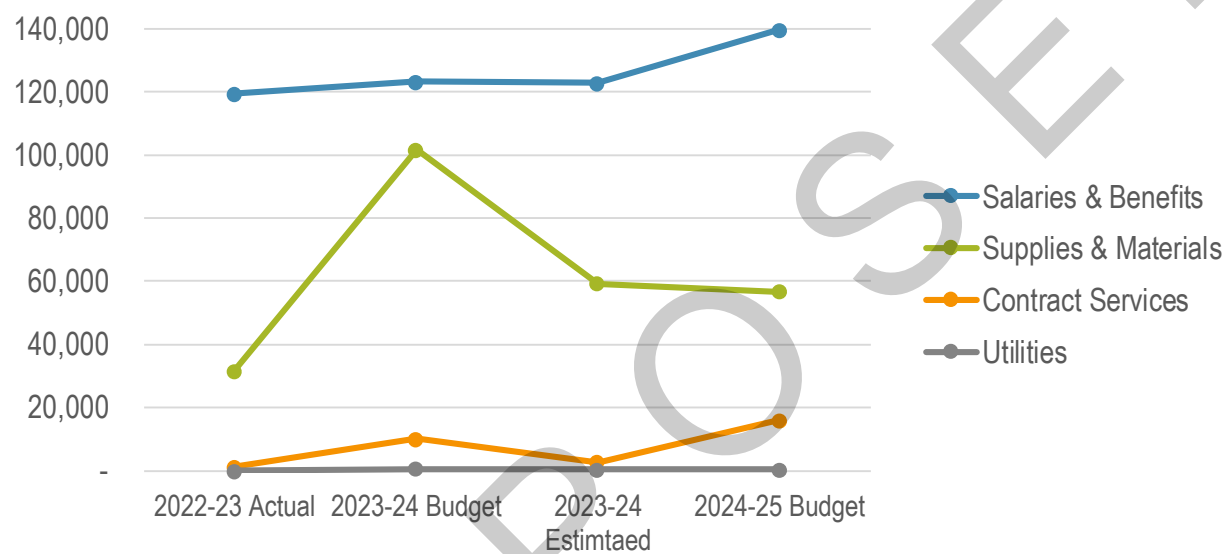
Position Title	2022-23	2023-24	2024-25
City Secretary	1	1	1
Total Budgeted Positions	1	1	1

**Departmental Performance Measures are included in the Introduction Section of this document.*

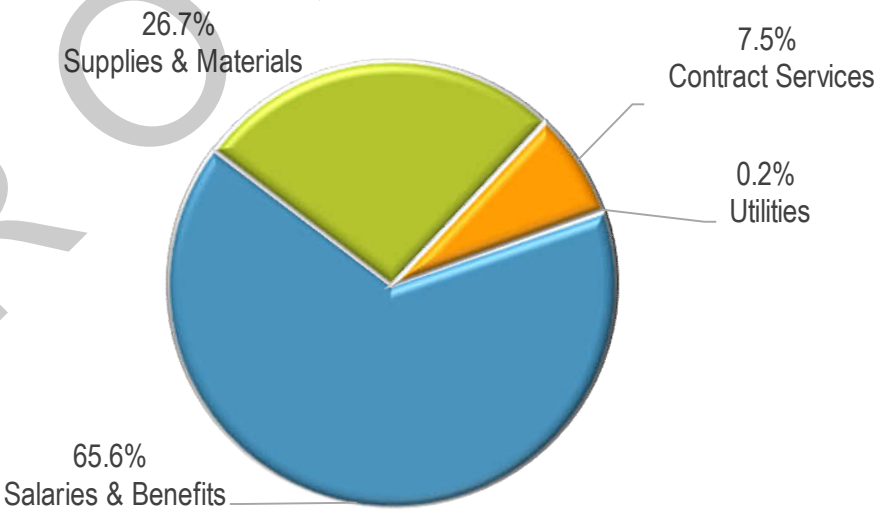
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	119,476	123,180	122,844	139,662	16,482	13.38%
Supplies & Materials	31,519	101,700	59,285	56,800	(44,900)	-44.15%
Contract Services	1,224	10,000	2,633	16,000	6,000	60.00%
Utilities	0	600	450	436	-164	-0.273333
Total	152,219	235,480	185,212	212,898	(22,418)	-9.52%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



LEGAL

OVERVIEW

The City of Sanger Legal Department is responsible for providing legal support for operations of the city on matters including litigation support, contract negotiation, and municipal court

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

- Improve staff efficiency through the use of technology and training
- Maintain excellent, conservative finances while delivering the services desired by its citizens

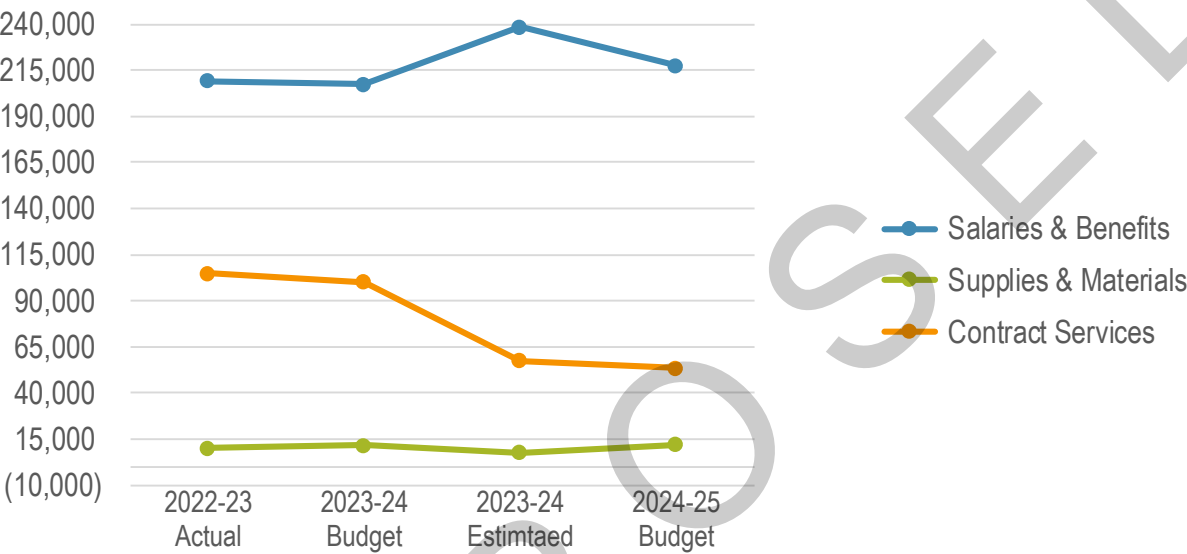
BUDGETED PERSONNEL SCHEDULE

Position Title	2022-23	2023-24	2024-25
City Attorney	1	1	1
Total Budgeted Positions	1	1	1

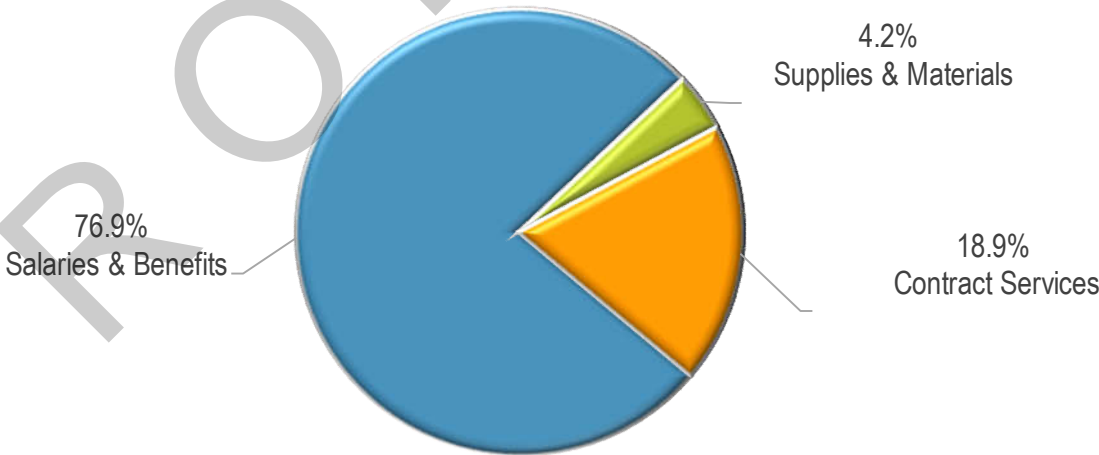
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	209,254	207,240	238,449	217,397	10,157	4.90%
Supplies & Materials	10,047	11,770	7,787	11,840	70	0.59%
Contract Services	104,650	100,000	57,543	53,500	(46,500)	-46.50%
Total	323,951	319,010	303,779	282,737	(36,273)	-11.37%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



PUBLIC WORKS

OVERVIEW

The City of Sanger Public Works Administration Department oversees the street, park and recreation, fleet maintenance, water and wastewater departments. It is also responsible for engineering services and liaison with outside engineers and contractors. Public Works Administration oversees most capital improvement projects. Engineering also reviews new subdivision plans and serves as the flood plain coordinator.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve the visual appearance of Sanger
- Improve Sanger's basic infrastructure

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Installed back-up electric generators at Utility Road well, Well 6, Fire Station, P.D., and City Hall
- Coordination with TXDOT on I-35/455 projects
- Coordinate with KSA on new WWTP site selection
- New 5-year Water Conservation and Drought Contingency Plan

GOALS FOR FISCAL YEAR 2024-25

- Marion Road City/County project
- Finalize Impact Fee study
- Coordinate with TXDOT on the I-35 project
- Implement Board Management Software

BUDGETED PERSONNEL SCHEDULE

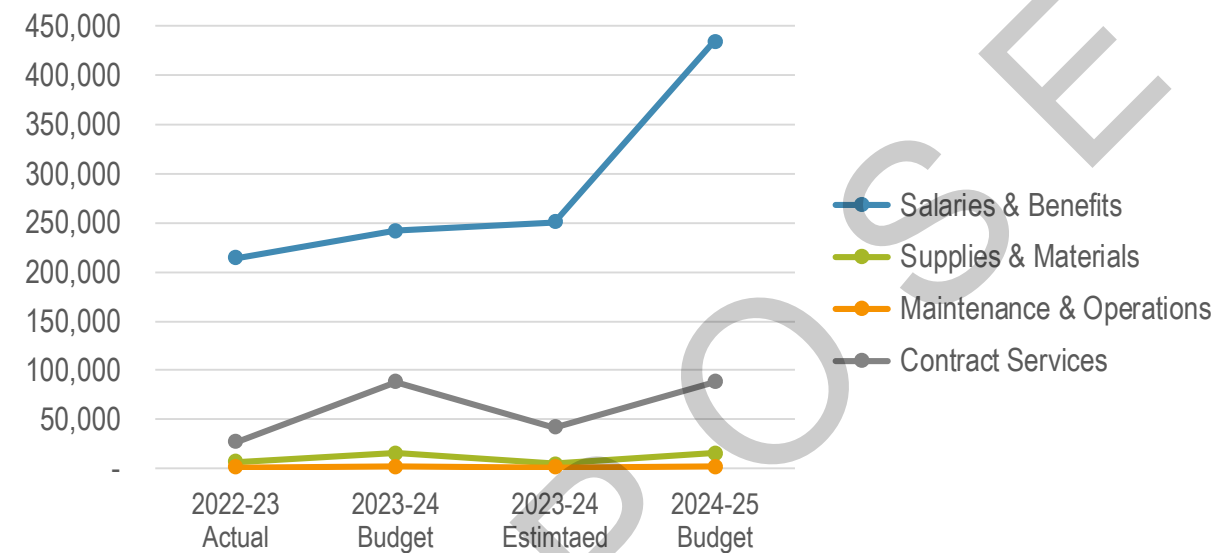
Position Title	2022-23	2023-24	2024-25
Public Works Director	1	1	1
Operations Coordinator	1	1	1
Capital Improvement Manager	0	0	1
Administrative Assistant	0	0	1
Total Budgeted Positions	2	2	4

**Departmental Performance Measures are included in the Introduction Section of this document.*

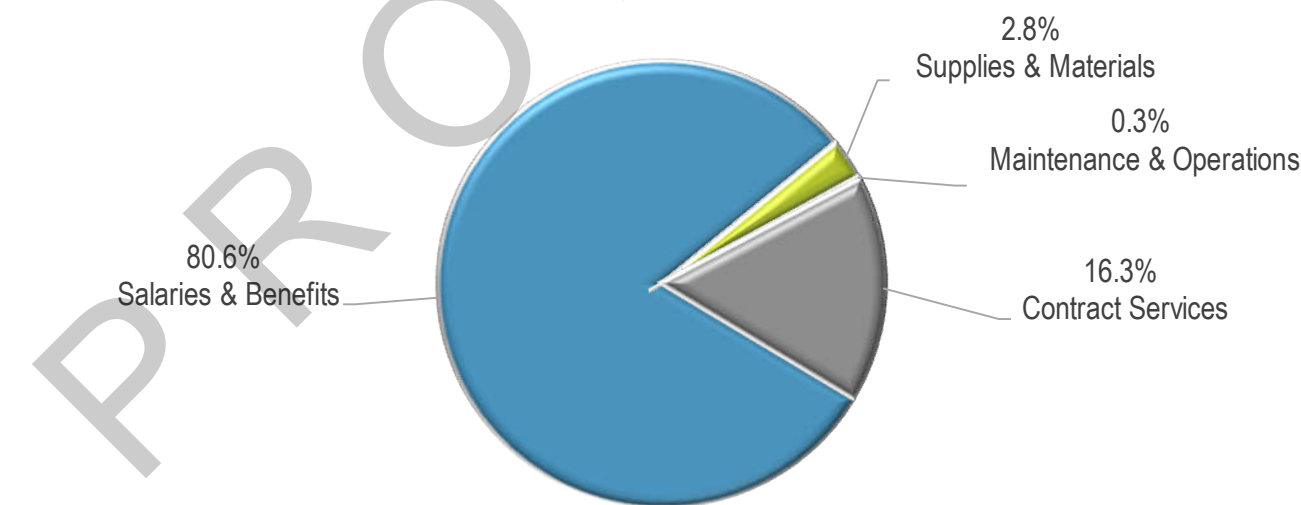
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	214,249	241,770	251,060	434,628	192,858	79.77%
Supplies & Materials	6,910	15,300	4,278	15,300	-	0.00%
Maintenance & Operations	855	1,500	1,205	1,500	-	0.00%
Contract Services	26,861	88,000	41,687	88,000	-	0.00%
Total	248,875	346,570	298,230	539,428	192,858	55.65%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



FINANCE

OVERVIEW

The Finance Department is responsible for all financial and accounting operations of the City. The department is charged with managing the City's resources through budgeting, purchasing, and reporting. Operations of the department include handling all accounts receivable and payable functions, preparing payroll for all City employees, paying all City obligations, and preparing the City's annual budget document. Finance assists Administration with budget monitoring and provides reports to the City Manager and City Council on current revenues and expenditures.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Improve staff efficiency through the use of technology and training

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Received an unmodified opinion on the City's annual audit.
- Received the GFOA Distinguished Budget Presentation Award
- Prepared 100% of payroll items without error due to departmental processing
- Trained Department Heads and staff on using the City's financial system

GOALS FOR FISCAL YEAR 2024-25

- Receive an unmodified opinion on the City's annual audit.
- Receive the GFOA Distinguished Budget Presentation Award
- Prepare 100% of payroll items without error due to departmental processing

BUDGETED PERSONNEL SCHEDULE

Position Title	2022-23	2023-24	2024-25
Finance Director	1	1	1
Controller	0	1	1
Accountant	1	1	1
Accounting Technician	1	1	1
Customer Service Manager	1	0	0
Customer Service Representative	2	0	0
Total Budgeted Positions	6	4	4

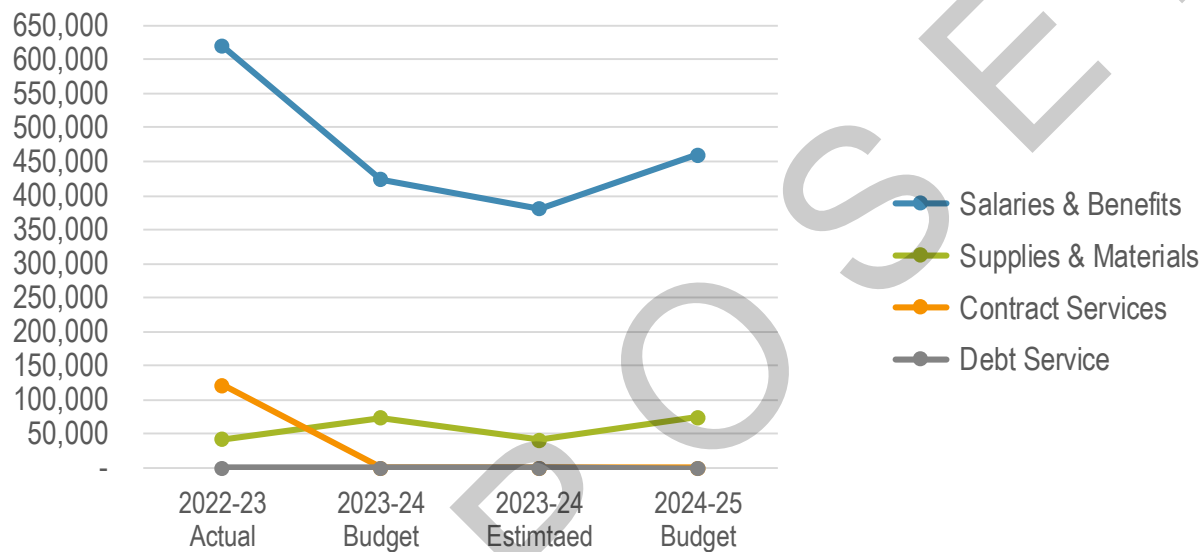
**Beginning with the 2023-2024 budget, the Customer Service Manager and Customer Service Representatives are being moved a new Customer Service Department in the Enterprise Fund.*

**Departmental Performance Measures are included in the Introduction Section of this document.*

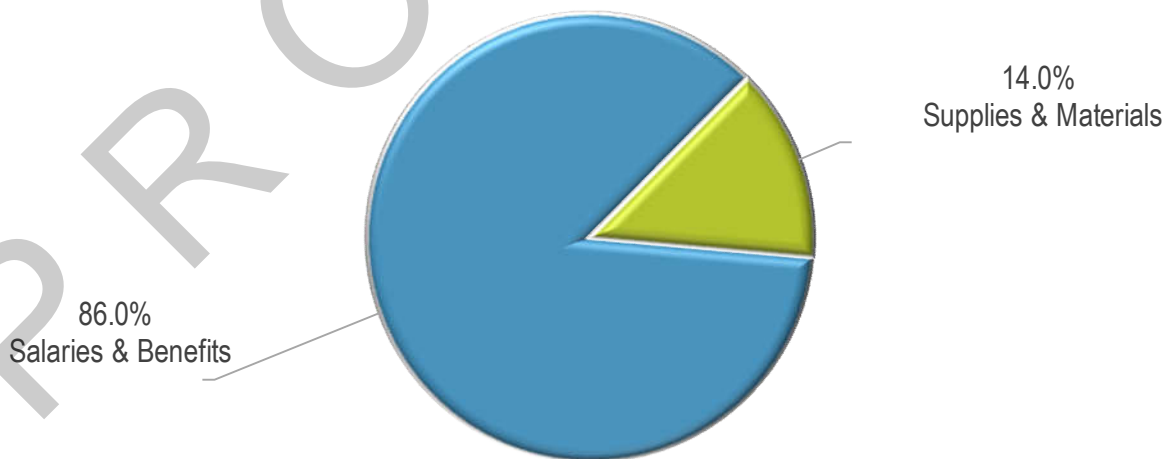
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	619,934	424,310	381,099	460,620	36,310	8.56%
Supplies & Materials	42,399	73,590	41,346	74,750	1,160	1.58%
Contract Services	120,839	-	-	-	-	-
Debt Service	122	50	62	-	(50)	-100.00%
Total	783,294	497,950	422,507	535,370	37,420	7.51%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



HUMAN RESOURCES

OVERVIEW

The City of Sanger Human Resources Department is responsible for providing support to City departments, current employees, and job applicants and providing expertise on salaries, benefits, training, and employee relations.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Improve staff efficiency through the use of technology and training
- Provide a safe and prepared City

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Completed a city-wide pay plan study.
- Conducted multiple leadership training offered by TML and the State of Texas.
- Streamlined employee major benefits to one carrier versus multiple carriers.
- Moved all active employee files to digital and 5% of former employees.

GOALS FOR FISCAL YEAR 2024-25

- Move all former employee files from paper to digital.
- Conduct an ongoing leadership training program by an outside firm.
- Move paper processes to a digital format or platform.
- Onboard a full-time generalist for Human Resources.

BUDGETED PERSONNEL SCHEDULE

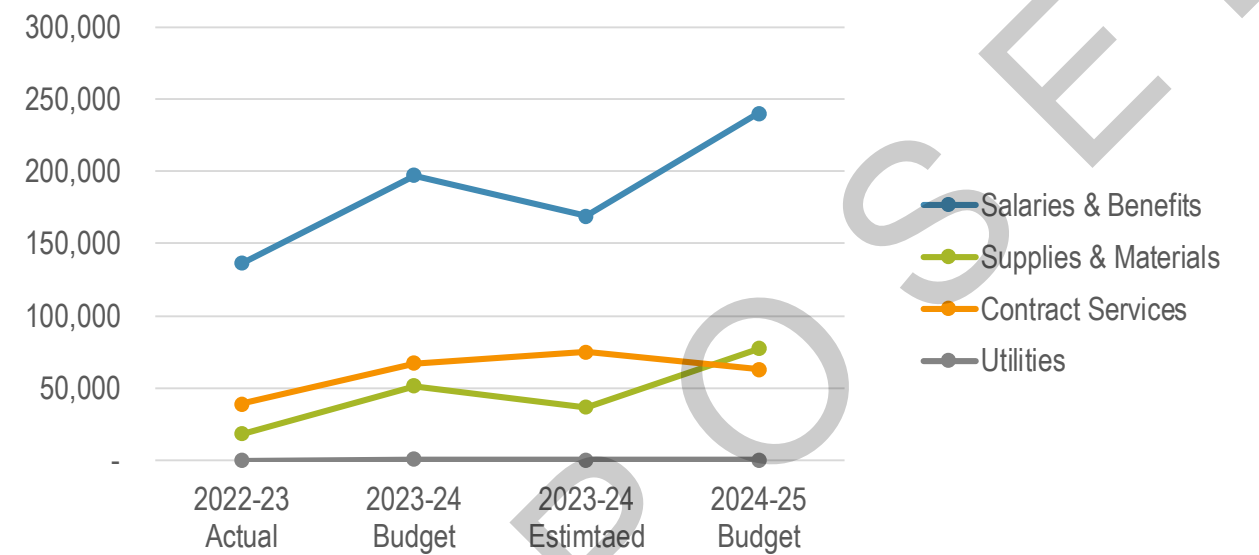
Position Title	2022-23	2023-24	2024-25
Human Resources Director	1	1	1
Human Resources Generalist (Full Time)	0	0	1
Human Resources Generalist (Part Time)	0	1	0
Total Budgeted Positions	1	2	2

**Departmental Performance Measures are included in the Introduction Section of this document.*

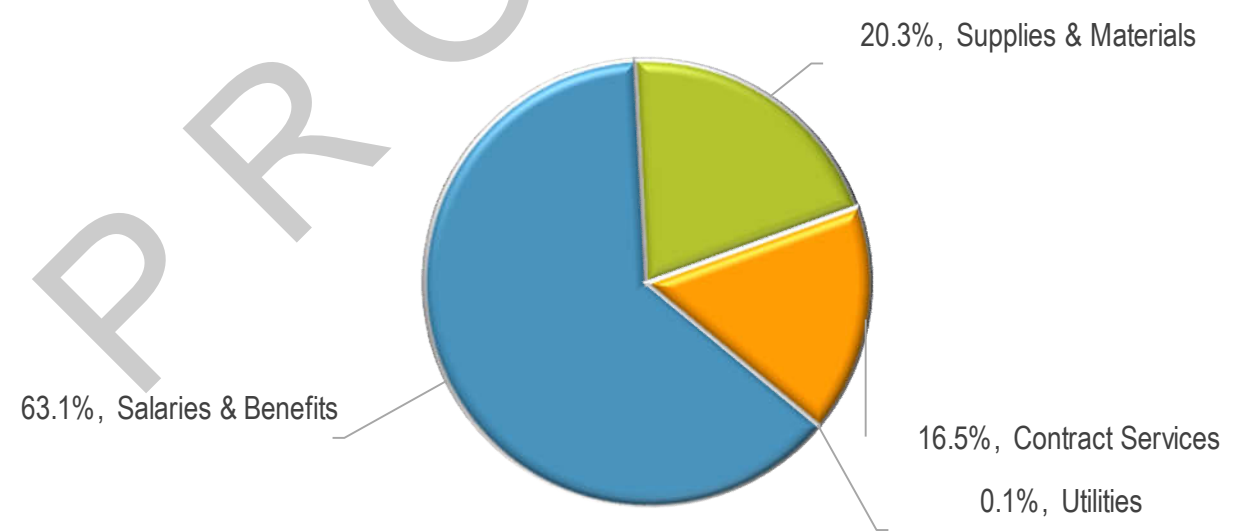
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	136,418	197,230	168,926	240,208	42,978	21.79%
Supplies & Materials	18,177	51,682	36,756	77,200	25,518	49.38%
Contract Services	38,954	67,228	75,073	63,000	(4,228)	-6.29%
Utilities	0	600	451	437	-163	-27.17%
Total	193,549	316,140	280,755	380,845	64,268	20.33%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



MARKETING

OVERVIEW

The City of Sanger Marketing Department is responsible for promoting and marketing the City of Sanger and informing citizens about the City's services, programs, and special events.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Promote cultural and recreational opportunities for locals and tourists
- Provide a safe and prepared City
- Promote economic development and a diversified economy
- Improve staff efficiency through the use of technology and training

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- Received Stevie Award for FreedomFest
- Launched 1st Old Bolivar Station Songwriter Festival
- Launched 266 Express Podcast
- Increased social media reach by 58% over prior year

GOALS FOR FISCAL YEAR 2024-25

- Increase sales tax revenues for the months with major events by 5%
- Produce a Business Development Guide to aid businesses in navigating the process with the City.
- Host a National Night Out Event that we can grow throughout the community.
- Create a monthly blog posting to highlight the lifestyle in Sanger.

BUDGETED PERSONNEL SCHEDULE

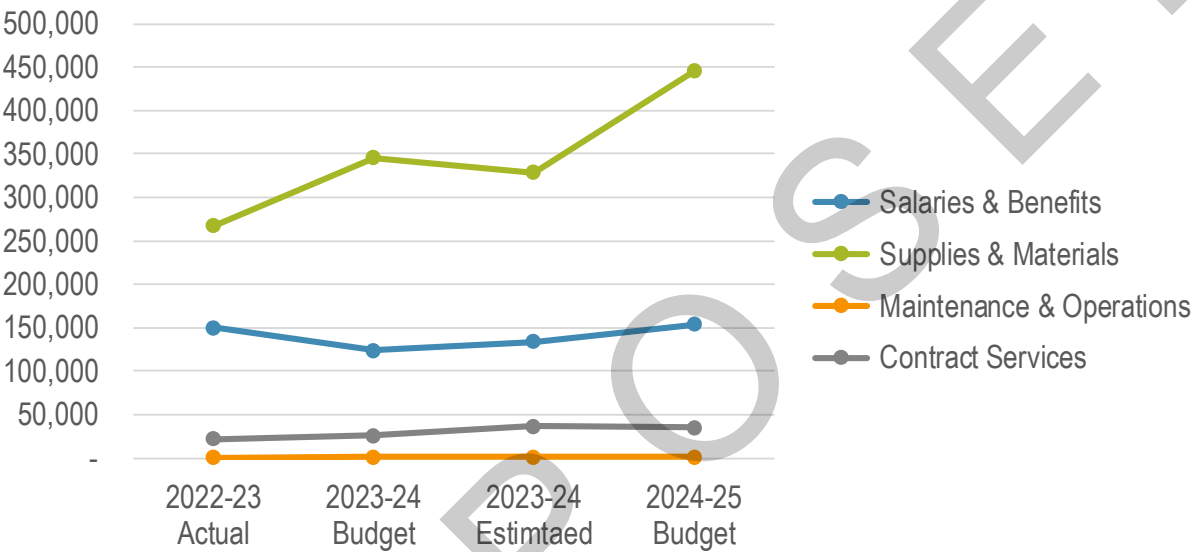
Position Title	2022-23	2023-24	2024-25
Marketing Director	1	1	1
Total Budgeted Positions	1	1	1

**Departmental Performance Measures are included in the Introduction Section of this document.*

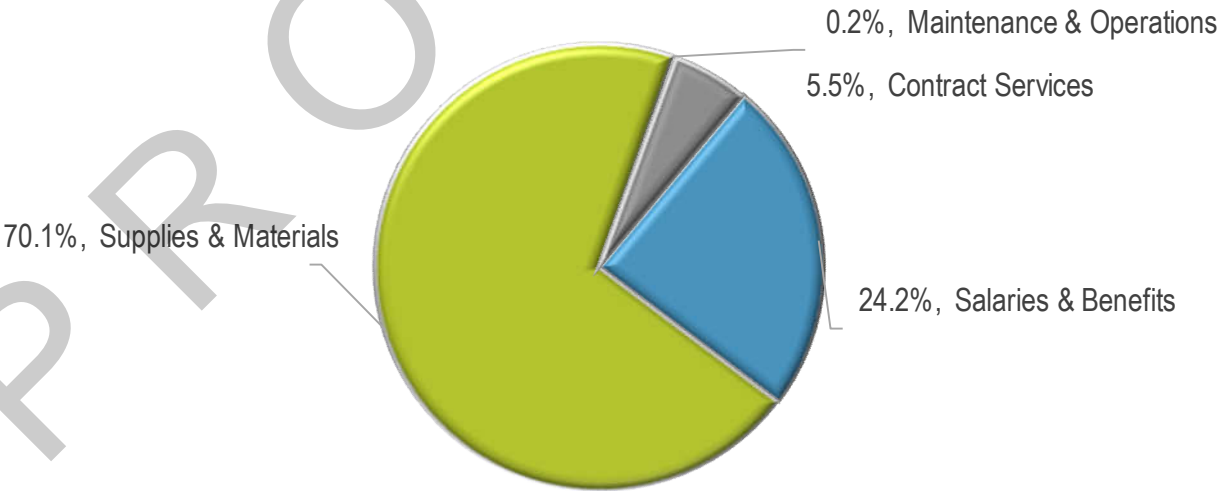
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	149,667	123,850	133,780	153,744	29,894	24.14%
Supplies & Materials	267,679	345,341	328,333	445,600	100,259	29.03%
Maintenance & Operations	418	1,500	1,500	1,500	-	0.00%
Contract Services	22,080	26,118	36,134	35,000	8,882	34.01%
Total	439,844	496,809	499,747	635,844	139,035	27.99%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



FACILITIES

OVERVIEW

The City of Sanger Facilities Department provides for the maintenance and operations of City-owned buildings. This includes repairs, janitorial services and utilities.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Promote cultural and recreational opportunities for locals and tourists
- Provide a safe and prepared City

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Church Exterior Paint
- City Hall Conference Room Remodel
- Completed the Public Works Building new roof project
- Completed the Public Works Building conference room remodel

GOALS FOR FISCAL YEAR 2024

- Begin the renovation of the Sullivan Senior Center
- Upgrade the audio & visual system at the Church
- Continue to upgrade city facilities when the opportunity arises

BUDGETED PERSONNEL SCHEDULE

Functions of the Facilities Department are handled by personnel in the Parks Department. Although there are no employees working solely in Facilities, ten percent of salaries and benefits from Parks Department personnel are allocated to Facilities.

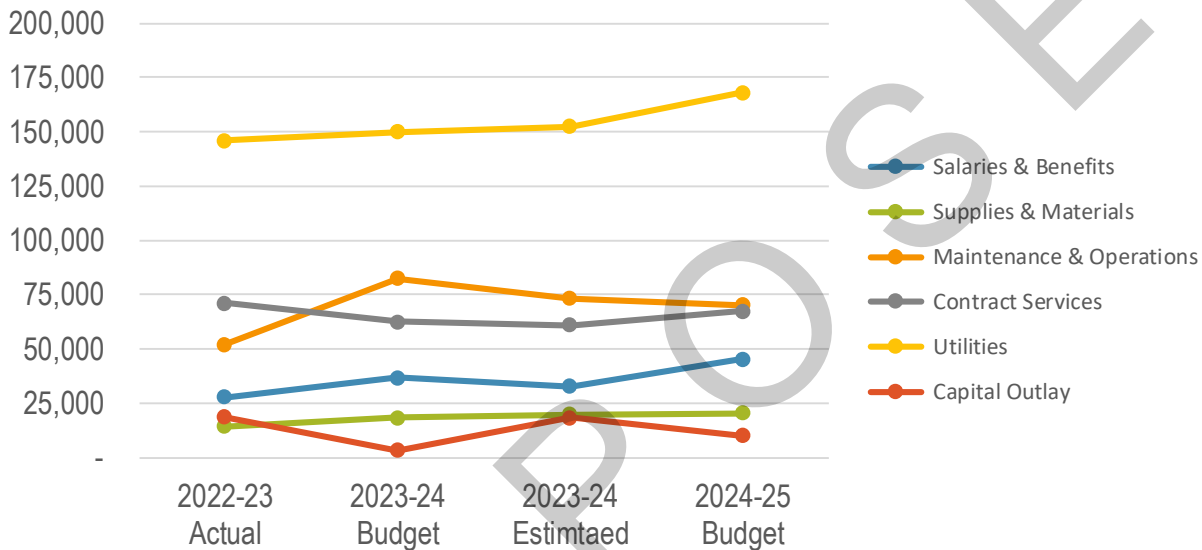
Position Title	2022-23	2023-24	2024-25
Parks & Recreation Director	0.1	0.1	0.1
Crew Leader	0.1	0.1	0.1
Grounds Maintenance Worker	0.4	0.4	0.4
Total Budgeted Positions	0.6	0.6	0.6

**Departmental Performance Measures are included in the Introduction Section of this document.*

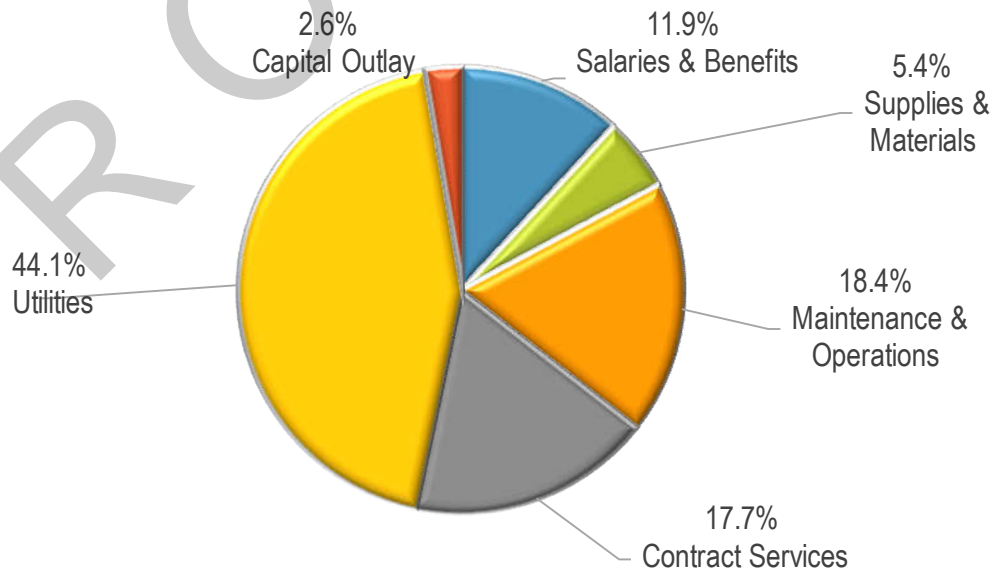
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	27,750	36,610	32,828	45,182	8,572	23.41%
Supplies & Materials	14,232	18,400	19,829	20,400		0.00%
Maintenance & Operations	51,878	82,500	73,165	70,000	(12,500)	-15.15%
Contract Services	70,971	62,500	60,958	67,500	5,000	8.00%
Utilities	146,045	150,000	152,275	168,000	18,000	12.00%
Capital Outlay	18,700	3,280	18,243	10,000	6,720	204.88%
Total	329,576	353,290	357,298	381,082	25,792	7.30%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



Non-DEPARTMENTAL

OVERVIEW

The City of Sanger Non-Departmental Department budget accounts for expenses that cannot easily be attributed to any specific department. This includes postage, property and liability insurance and tax collection fees.

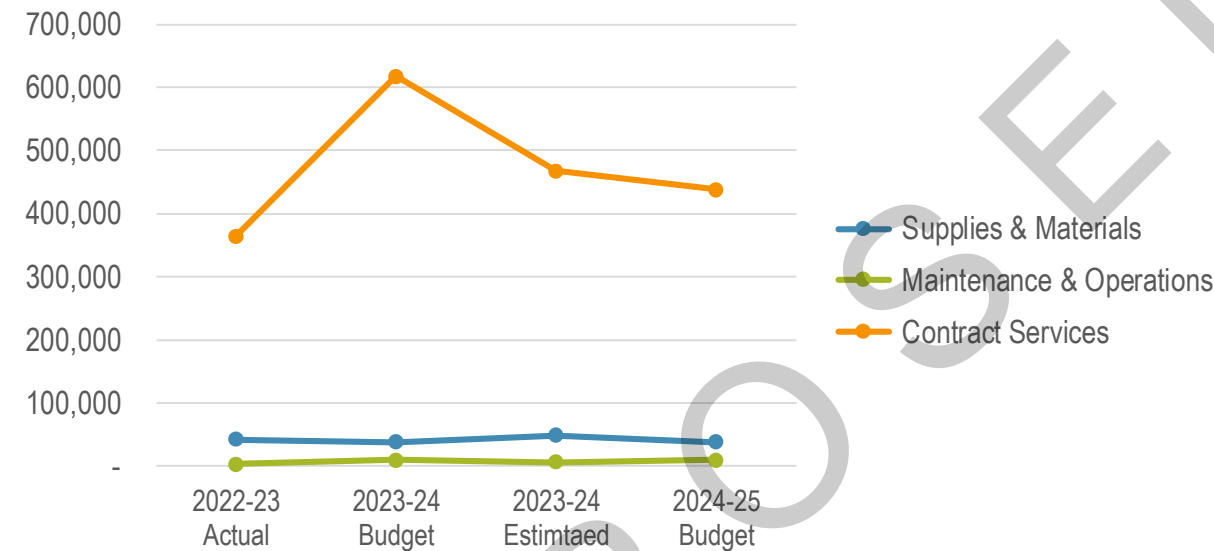
No personnel are budgeted in this department.

PROPOSED

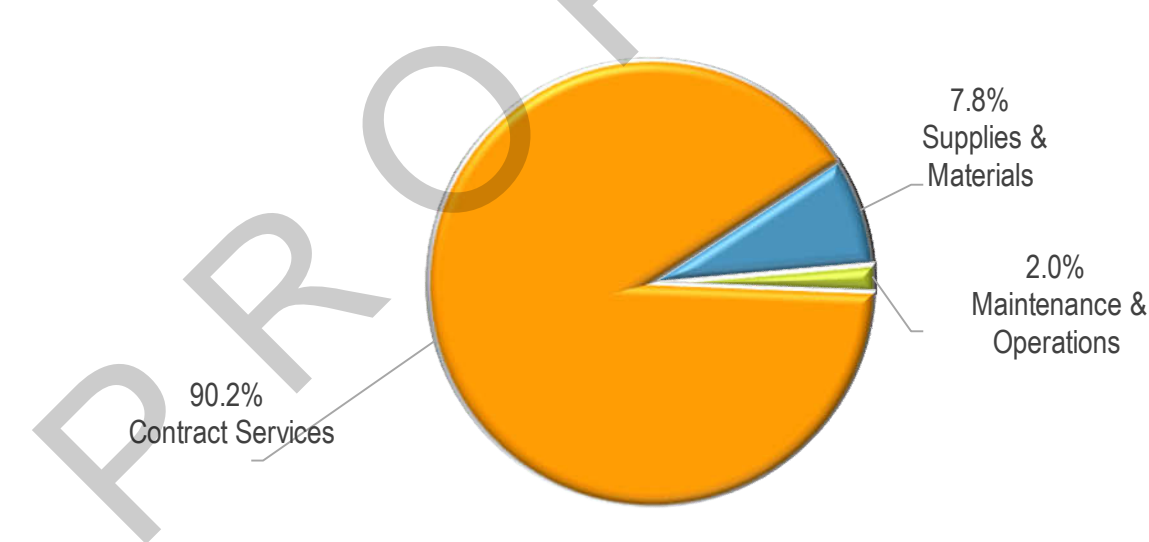
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Supplies & Materials	42,103	38,000	48,618	38,000	-	0.00%
Maintenance & Operations	2,878	9,500	6,902	9,500	-	0.00%
Contract Services	364,088	617,800	467,626	437,500	(180,300)	-29.18%
Total	409,069	665,300	523,146	485,000	(180,300)	-27.10%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



4A CORPORATION FUND

OVERVIEW

The Sanger Texas Industrial Development Corporation (4A Fund) is funded by a 1/2 cent sales tax. It is used to help new and existing businesses expand in Sanger with a primary goal of bringing jobs to the Sanger community. Primary jobs include manufacturing and distribution jobs that increase income and enhance the local economy.

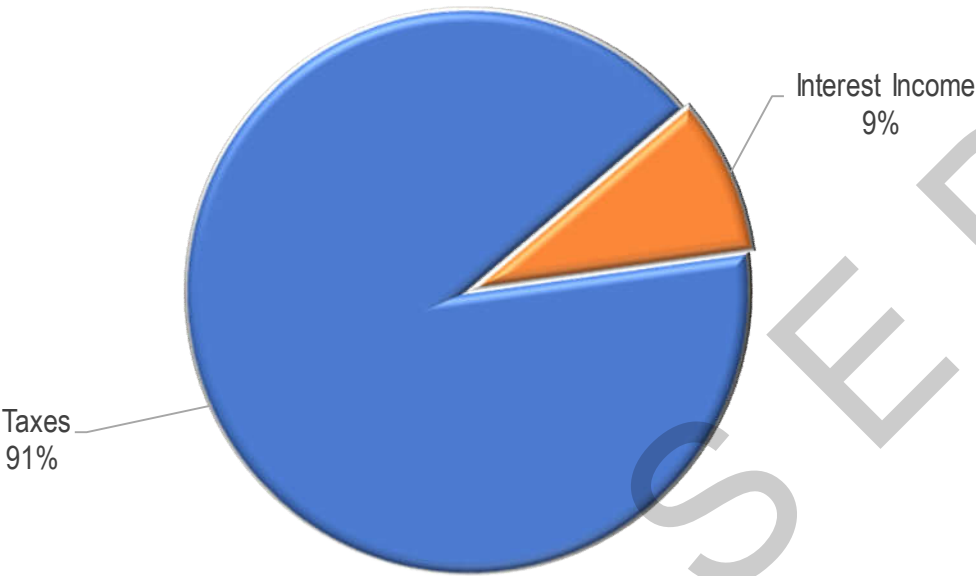
The mission of the Sanger Economic Development Corporation is to continually expand our property and sales tax base, encourage creation of jobs, promote tourism, improve the quality of life, and facilitate a self-sustaining local economy for the City by attracting, assisting, and retaining businesses, as well as investing in our community needs to foster growth and encourage tourism.

The Sanger Texas Industrial Development Corporation is governed by a board of five directors, all of whom are appointed by the City Council of the City of Sanger. The 4A Fund was incorporated in the state of Texas as a non-profit industrial development corporation under section 4A of the Development Corporation Act of 1979.

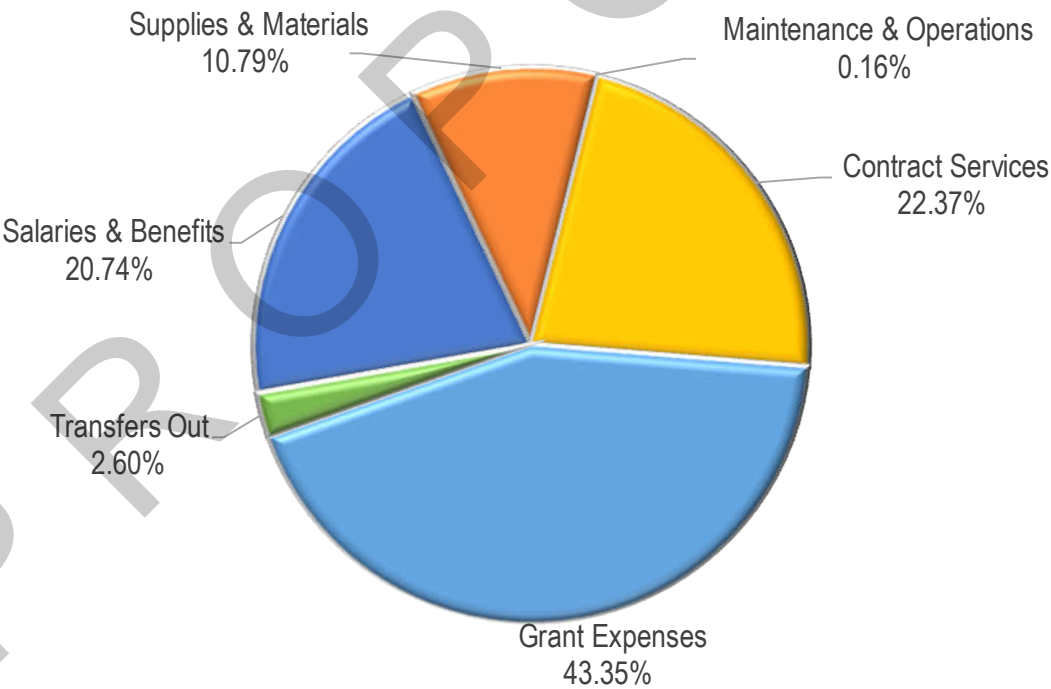
The basis of accounting for the 4A Corporation Fund for both financial reporting and budgeting is the modified accrual basis.

4A CORPORATION FUND BUDGET SUMMARY

4A Fund Revenues



4A Fund Expenditures



4A CORPORATION FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	3,330,064	5,009,920	5,009,920	5,838,820
Revenues				
Taxes	784,551	875,000	875,000	962,500
Grant Revenue	15,040	-	-	-
Interest Income	67,770	40,000	95,000	95,000
Sale of Capital Assets	938,768	-	-	-
Total Revenues	1,806,129	915,000	970,000	1,057,500
Expenditures				
Salaries & Benefits	60,502	63,475	63,000	119,642
Supplies & Materials	35,771	85,250	50,000	62,205
Maintenance & Operations	682	3,100	3,100	900
Contract Services	14,318	22,800	10,000	129,000
Grant Expenses	-	-	-	250,000
Total Expenditures	111,273	174,625	126,100	561,747
Other Uses				
Transfers Out	15,000	15,000	15,000	15,000
Total Other Uses	15,000	15,000	15,000	15,000
Total Expenses/Uses	126,273	189,625	141,100	576,747
Excess of Revenues/Sources over Expenditures/Uses	1,679,856	725,375	828,900	480,753
Ending Fund Balance	5,009,920	5,735,295	5,838,820	6,319,573

4A CORPORATION FUND REVENUES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Taxes				
Sales Tax	784,551	875,000	875,000	962,500
Total Taxes	784,551	875,000	875,000	962,500
Miscellaneous Income				
Grant Revenue	15,040	-	-	-
Interest Income	67,770	40,000	95,000	95,000
Sale of Capital Assets	938,768	-	-	-
Total Miscellaneous	1,021,578	40,000	95,000	95,000
Total Revenues	1,806,129	915,000	970,000	1,057,500

ECONOMIC DEVELOPMENT

OVERVIEW

The mission of the Economic Development Department is to retain, strengthen, and diversify our local economy while capitalizing on our location in north central Texas.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Promote economic development and a diversified economy

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- TEDC Economic Development Excellence Recognition Award
- Conceptual design for the new downtown park
- Conceptual design for Porter Park 2 with emphasis on a Miracle League Field
- Awarded \$20,000 in Property Enhancement Grants

GOALS FOR FISCAL YEAR 2024-25

- Enhance marketing/promotion efforts
- Actively support existing businesses through business retention and expansion efforts
- Promote real estate development opportunities
- Develop a Strategic Plan for the Economic Development Corporation

BUDGETED PERSONNEL SCHEDULE

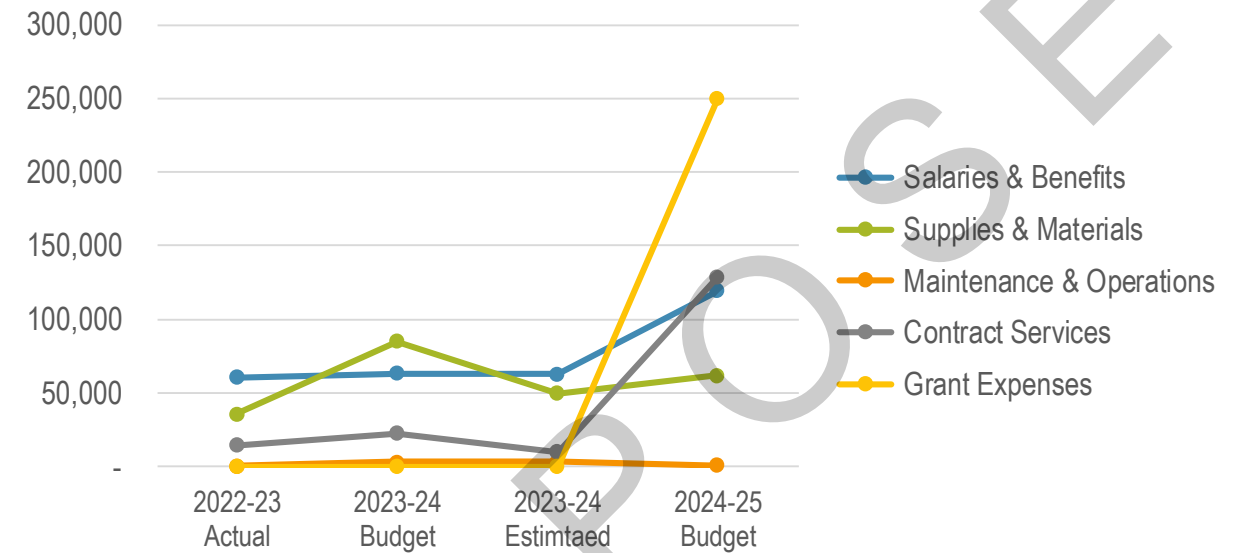
Position Title	2022-23	2023-24	2024-25
Director of Economic Development	0.5	0.5	0.5
Economic Development Coordinator	0	0	0.5
Total Budgeted Positions	0.5	0.5	1

**Departmental Performance Measures are included in the Introduction Section of this document.*

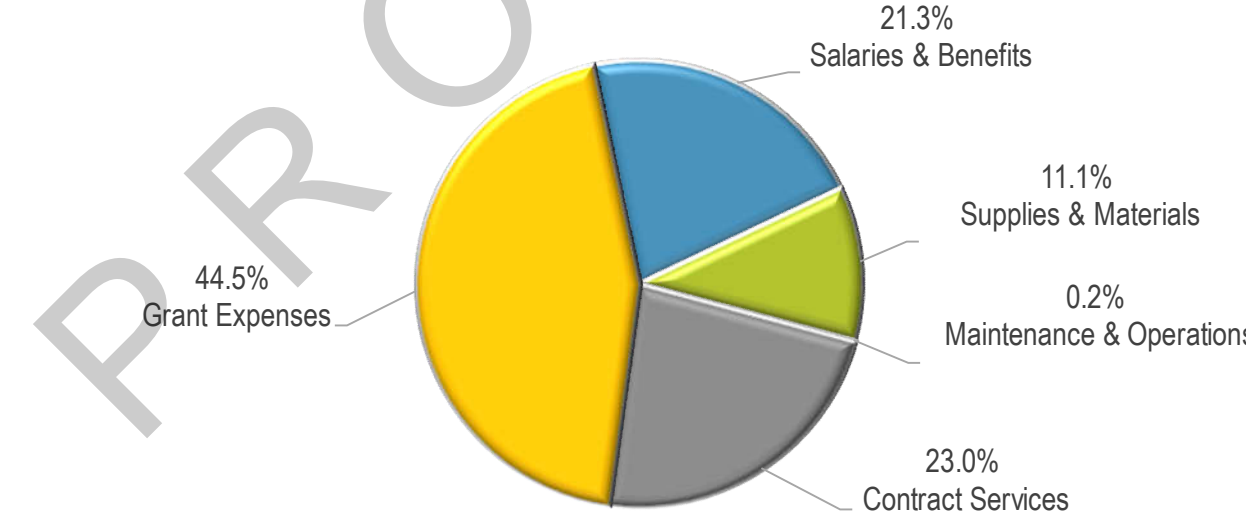
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	60,502	63,475	63,000	119,642	56,167	88.49%
Supplies & Materials	35,771	85,250	50,000	62,205	(23,045)	-27.03%
Maintenance & Operations	682	3,100	3,100	900	(2,200)	-70.97%
Contract Services	14,318	22,800	10,000	129,000	106,200	465.79%
Grant Expenses	-	-	-	250,000	250,000	-
Total	111,273	174,625	126,100	561,747	387,122	221.69%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



4B CORPORATION FUND

OVERVIEW

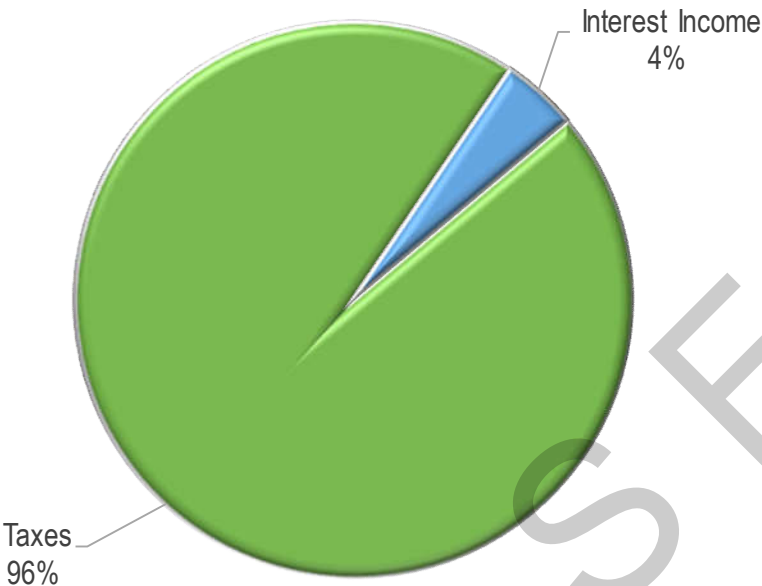
The Sanger Texas Economic Development Corporation (4B Fund) is funded by a 1/2 cent sales tax. It is used to enhance the local economy by improving the quality of life. This includes park improvements, downtown streetscaping and other projects that make living in Sanger enjoyable.

The Sanger Texas Economic Development Corporation is governed by a board of seven directors, all of whom are appointed by the City Council of the City of Sanger. The 4B Fund was incorporated in the state of Texas as a nonprofit industrial development corporation under Section 4B of the Development Corporation Act of 1979.

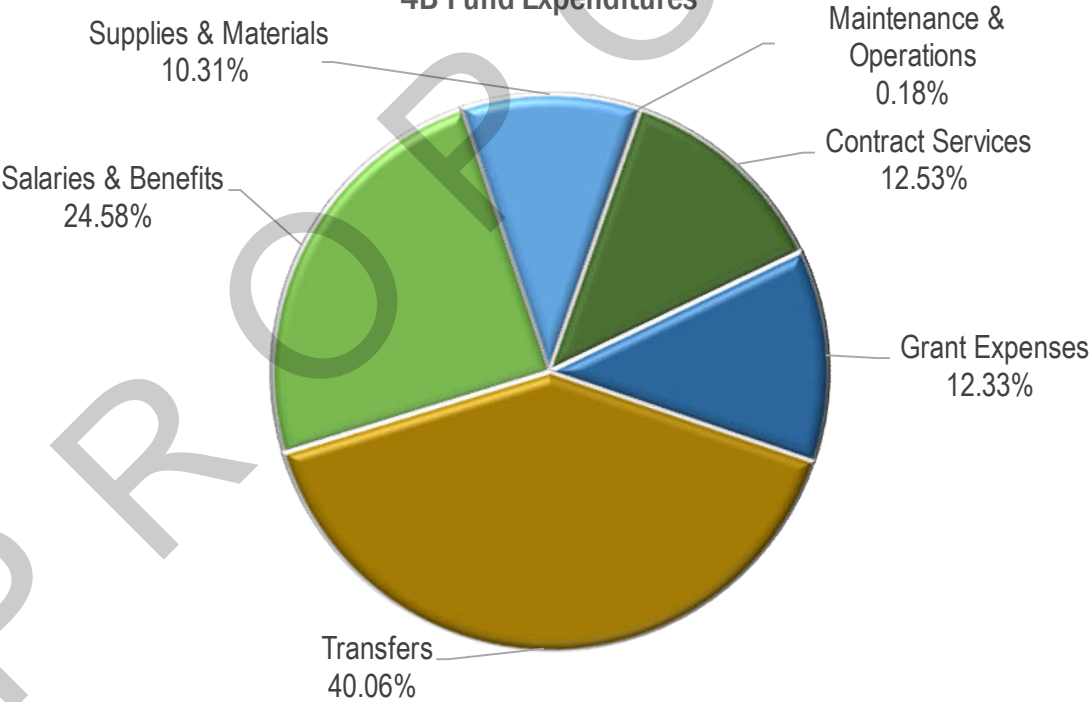
The basis of accounting for the 4B Corporation Fund for both financial reporting and budgeting is the modified accrual basis.

4B CORPORATION FUND BUDGET SUMMARY

4B Fund Revenues



4B Fund Expenditures



4B CORPORATION FUND BUDGET SUMMARY

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	2,384,677	2,470,144	2,470,144	2,904,144
Revenues				
Taxes	784,551	875,000	875,000	962,500
Interest Income	46,907	35,000	48,000	44,000
Total Revenues	831,458	910,000	923,000	1,006,500
Expenditures				
Salaries & Benefits	58,346	63,475	63,000	119,641
Supplies & Materials	58,346	73,250	40,000	50,205
Maintenance & Operations	794	3,100	1,000	900
Contract Services	11,168	162,800	120,000	61,000
Grant Expenses	33,040	60,000	40,000	60,000
Capital Outlay	356,797	-	30,000	-
Total Expenditures	518,491	362,625	294,000	291,746
Other Uses				
Transfers Out	227,500	195,000	195,000	195,000
Total Other Uses	227,500	195,000	195,000	195,000
Total Expenses/Uses	745,991	557,625	489,000	486,746
Excess of Revenues/Sources over Expenditures/Uses	85,467	352,375	434,000	519,754
Ending Fund Balance	2,470,144	2,822,519	2,904,144	3,423,898

4B CORPORATION REVENUES

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Taxes				
Sales Tax	784,551	875,000	875,000	962,500
Total Taxes	784,551	875,000	875,000	962,500
Miscellaneous Income				
Grant Revenue	8,080	-	-	-
Interest Income	37,927	35,000	48,000	44,000
Rental income	900	-	-	-
Total Miscellaneous	46,907	35,000	48,000	44,000
Total Revenues	831,458	910,000	923,000	1,006,500

ECONOMIC DEVELOPMENT

OVERVIEW

The mission of the Economic Development Department is to retain, strengthen and diversity our local economy while capitalizing on our location in north central Texas.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Promote economic development and a diversified economy

ACCOMPLISHMENTS FOR FISCAL YEAR 2023-24

- TEDC Economic Development Excellence Recognition Award
- Conceptual design for the new downtown park
- Conceptual design for Porter Park 2 with emphasis on a Miracle League Field
- Awarded \$20,000 in Property Enhancement Grants

GOALS FOR FISCAL YEAR 2024-25

- Enhance marketing/promotion efforts
- Actively support existing businesses through business retention and expansion efforts
- Promote real estate development opportunities
- Develop a Strategic Plan for the Economic Development Corporation

BUDGETED PERSONNEL SCHEDULE

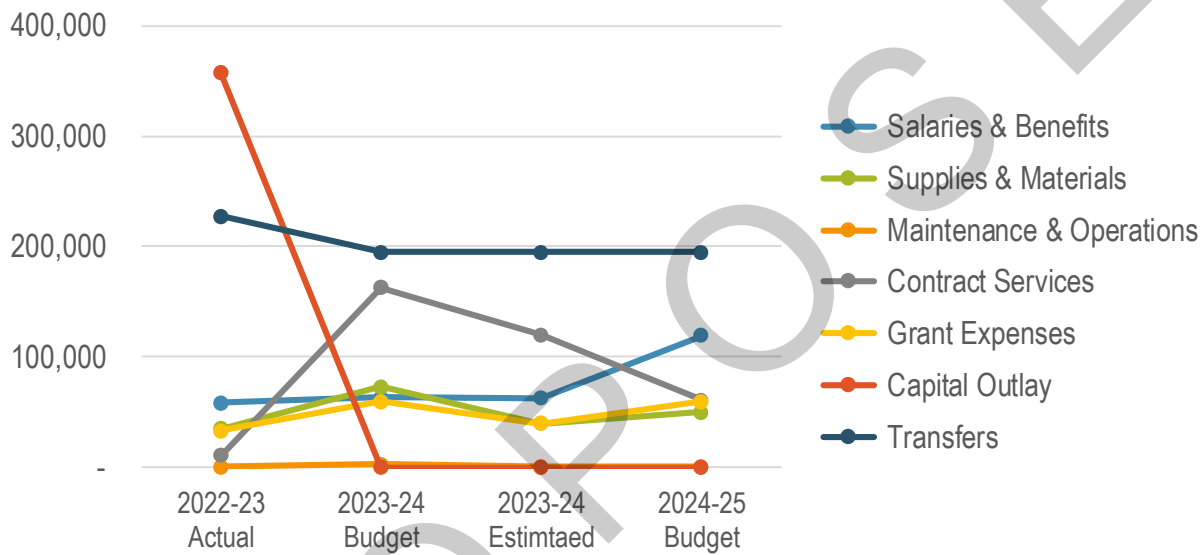
Position Title	2022-23	2023-24	2024-25
Director of Economic Development	0.5	0.5	0.5
Economic Development Coordinator	0	0	0.5
Total Budgeted Positions	0.5	0.5	1

**Departmental Performance Measures are included in the Introduction Section of this document.*

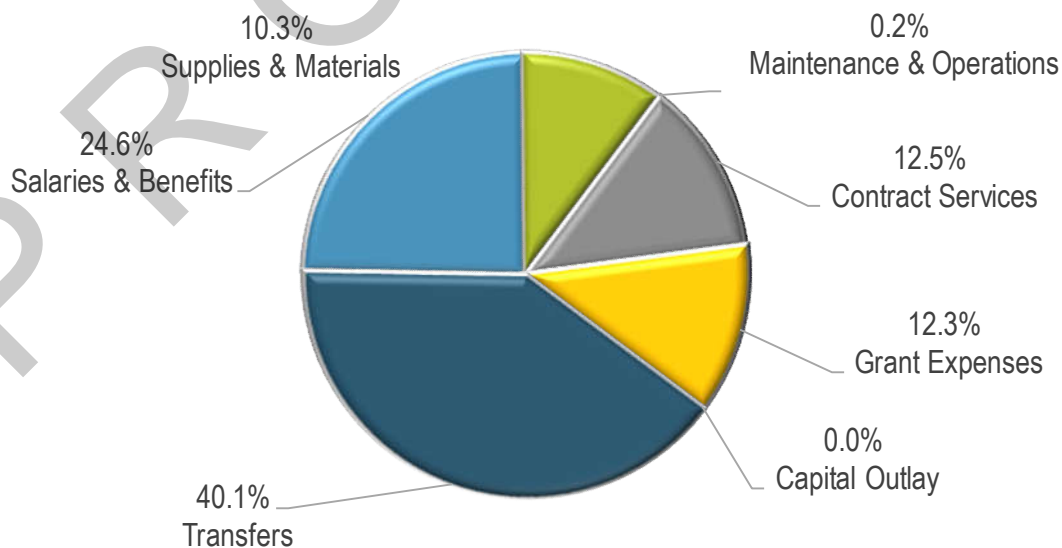
DEPARTMENTAL EXPENDITURES

Category	2022-23 Actual	2023-24 Budget	2023-24 Estimtaed	2024-25 Budget	Difference	% Change
Salaries & Benefits	58,346	63,475	63,000	119,641	56,166	88.49%
Supplies & Materials	34,825	73,250	40,000	50,205	(23,045)	-31.46%
Maintenance & Operations	794	3,100	1,000	900	(2,200)	-70.97%
Contract Services	11,168	162,800	120,000	61,000	(101,800)	-62.53%
Grant Expenses	33,040	60,000	40,000	60,000	-	0.00%
Capital Outlay	356,797	-	-	-	-	-
Transfers	227,500	195,000	195,000	195,000	-	0.00%
Total	722,470	557,625	459,000	486,746	(70,879)	-12.71%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



SPECIAL REVENUE FUNDS

OVERVIEW

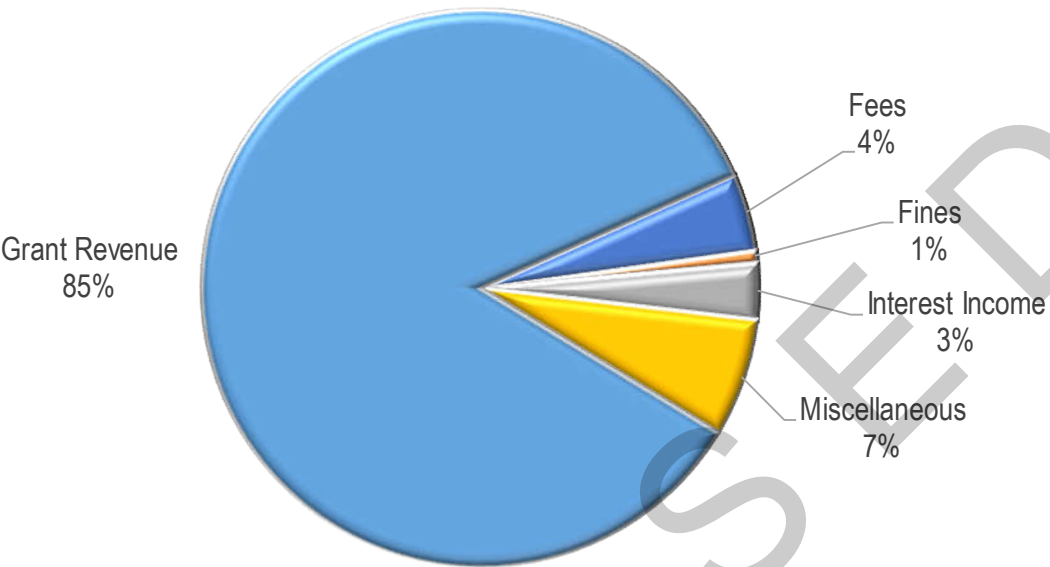
The City utilizes Special Revenue Funds to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes. The City utilizes the following Special Revenue Funds:

- Hotel Occupancy Tax Fund
- General Storm Recovery Fund
- Electric Storm Recovery Fund
- Fire Grant Fund
- Beautification Fund
- Library Restricted Fund
- Parkland Dedication Fund
- Roadway Impact Fee Fund
- Court Security Fund
- Court Technology Fund
- Child Safety Fee Fund
- Police Donations Fund
- Fire Donations Fund
- Parks Donations Fund
- Library Donations Fund

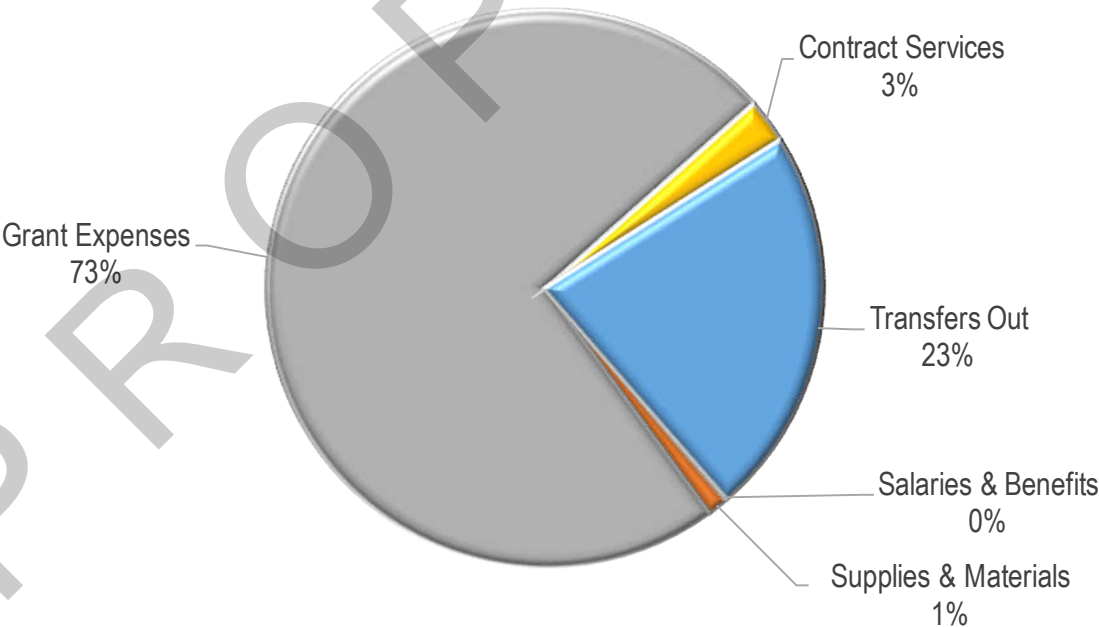
The basis of accounting for the Special Revenue Funds for both financial reporting and budgeting is the modified accrual basis.

SPECIAL REVENUE FUNDS BUDGET SUMMARY

Special Revenue Funds Revenues



Special Revenue Funds Expenditures



COMBINED SCHEDULE OF ALL SPECIAL REVENUE FUNDS

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	3,814,636	4,358,841	4,358,841	4,642,347
Revenues				
Taxes	69,466	65,000	105,000	153,000
Fees	85,781	210,000	100,000	105,000
Fines	14,373	14,500	13,395	16,000
Interest Income	38,515	58,250	72,154	75,150
Grant Revenue	34,763	-	15,000	1,953,803
Miscellaneous	18,150	5,250	1,250	5,250
Transfers	300,000	-	-	-
Total Revenues	561,048	353,000	306,799	2,308,203
Expenditures				
Salaries & Benefits	843	1,000	1,793	3,775
Supplies & Materials	-	43,500	-	31,600
Contract Services	16,000	67,000	21,500	68,000
Grant Expenses	-	-	-	1,953,803
Transfers	-	-	-	600,000
Total Expenditures/Uses	16,843	111,500	23,293	2,657,178
Excess of Revenues/Sources over Expenditures/Uses	544,205	241,500	283,506	(348,975)
Ending Fund Balance	4,358,841	4,600,341	4,642,347	4,293,372

HOTEL OCCUPANCY TAX FUND

The Hotel Occupancy Tax Fund is used to account for revenues from the Hotel Occupancy Tax.

	2022-2023	2023-2024	2024-2025	
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	149,895	205,361	205,361	293,861
Revenues				
Hotel Occupancy Tax	162,023	160,000	180,000	175,000
Tax Abatements	(93,693)	(95,000)	(75,000)	(22,000)
Interest Income	1,136	-	3,500	3,750
Total Hotel Tax Fund Revenues	69,466	65,000	108,500	156,750
Expenditures				
Contract Services	14,000	20,000	20,000	20,000
Total Hotel Tax Fund Expenditures	14,000	20,000	20,000	20,000
Excess of Revenues/Sources over Expenditures/Uses	55,466	45,000	88,500	136,750
Ending Fund Balance	205,361	250,361	293,861	430,611

GENERAL STORM RECOVERY FUND

The General Storm Recovery Fund is utilized to account for funds to repair storm damage within the City.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	700,000	1,005,367	1,005,367	1,019,896
Revenues/Other Sources				
Interest	5,367	15,000	14,529	16,750
Transfer from General Fund	300,000	-	-	-
Total General Storm Recovery Fund Revenues	305,367	15,000	14,529	16,750
Expenditures				
Tranfers to General Fund	-	-	-	300,000
Total Court Security Fund Expenditures	-	-	-	300,000
Excess of Revenues/Sources over Expenditures/Uses	305,367	15,000	14,529	(283,250)
Ending Fund Balance	1,005,367	1,020,367	1,019,896	736,646

ELECTRIC STORM RECOVERY FUND

The Electric Storm Recovery Fund is utilized to account for funds to repair the City's electric system following storms and other weather events.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	1,234,785	1,255,941	1,255,941	1,277,941
Revenues/Other Sources				
Interest	21,156	20,000	22,000	22,000
Transfer from Enterprise Fund	-	-	-	-
Total General Storm Recovery Fund Revenues	21,156	20,000	22,000	22,000
Expenditures				
Transfers to Enterprise Fund	-	-	-	300,000
Total Court Security Fund Expenditures	-	-	-	300,000
Excess of Revenues/Sources over Expenditures/Uses	21,156	20,000	22,000	(278,000)
Ending Fund Balance	1,255,941	1,275,941	1,277,941	999,941

FIRE GRANT FUND

The Fire Grant Fund is utilized to account for grant funds for the Sanger Fire Department

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	68,302	103,654	103,654	120,404
Revenues/Other Sources				
Safer Grant Revenue	-	-	-	651,803
Apparatus Grant Revenues	-	-	-	1,302,000
Miscellaneous Grant Revenues	34,763	-	15,000	-
Interest Income	589	-	1,750	1,500
Total General Storm Recovery Fund Revenues	35,352	-	16,750	1,955,303
Expenditures				
Safer Grant Expenses	-	-	-	651,803
Apparatus Grant Expenditures	-	-	-	1,302,000
Total Court Security Fund Expenditures	-	-	-	1,953,803
Excess of Revenues/Sources over Expenditures/Uses	35,352	-	16,750	1,500
Ending Fund Balance	103,654	103,654	120,404	121,904

BEAUTIFICATION FUND

The Beautification Fund is utilized to account for revenue sources dedicated to beautification of City-owned parks by the Parks Department.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	5,526	5,558	5,558	5,658
Revenues				
Interest	32	-	100	100
Miscellaneous	-	500	-	500
Total Beautification Fund Revenues	32	500	100	600
Expenditures				
Supplies & Materials	-	6,000	-	500
Total Beautification Fund Expenditures	-	6,000	-	500
Excess of Revenues/Sources over Expenditures/Uses	32	(5,500)	100	100
Ending Fund Balance	5,558	58	5,658	5,758

LIBRARY RESTRICTED FUND

The Library Restricted Fund is utilized to account for specific revenues set aside for future Library expenditures.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	98,591	99,231	99,231	101,031
Revenues				
Interest Income	640	500	1,800	1,975
Total Library Restricted Fund Revenues	640	500	1,800	1,975
Ending Fund Balance	99,231	99,731	101,031	103,006

PARKLAND DEDICATION FUND

The Parkland Dedication Fund is utilized to account for the collection and expenditure of Parkland Dedication Fees. City Ordinances requires new residential developments to provide for community parks and open spaces.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	104,428	105,025	105,025	106,775
Revenues				
Interest	597	1,750	1,750	1,750
Parkland Dedication Fee	-	10,000	-	5,000
Total Parkland Dedication Fund Revenues	597	11,750	1,750	6,750
Ending Fund Balance	105,025	116,775	106,775	113,525

ROADWAY IMPACT FEE FUND

The Roadway Impact Fee Fund is utilized to account for the collection and expenditure of Roadway Impact Fee. City Ordinances requires each development to pay a share of the cost of such capital improvements or roadway expenditures attributable to such new development.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	1,352,429	1,446,342	1,446,342	1,570,342
Revenues				
Interest	8,132	20,000	24,000	24,500
Roadway Impact Fee	85,781	200,000	100,000	100,000
Total Roadway Impact Fee Fund Revenues	93,913	220,000	124,000	124,500
Ending Fund Balance	1,446,342	1,666,342	1,570,342	1,694,842

COURT SECURITY FUND

The Court Security Fund is utilized to account for Court Security Fees imposed on convictions by the Sanger Municipal Court.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	15,754	17,453	17,453	16,685
Revenues				
Interest	94	-	275	275
Fines	2,448	2,500	750	3,500
Total Court Security Fund Revenues	2,542	2,500	1,025	3,775
Expenditures				
Salaries & Benefits	843	1,000	1,793	3,775
Total Court Security Fund Expenditures	843	1,000	1,793	3,775
Excess of Revenues/Sources over Expenditures/Uses	1,699	1,500	(768)	-
Ending Fund Balance	17,453	18,953	16,685	16,685

COURT TECHNOLOGY FUND

The Court Technology Fund is utilized to account for Court Technology Fees imposed on convictions by the Sanger Municipal Court.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	102	126	126	1,126
Revenues				
Fines	2,024	2,000	2,500	2,500
Total Court Technology Fund Revenues	2,024	2,000	2,500	2,500
Expenditures				
Contract Services	2,000	2,000	1,500	3,000
Total Court Technology Fund Expenditures	2,000	2,000	1,500	3,000
Excess of Revenues/Sources over Expenditures/Uses	24	-	1,000	(500)
Ending Fund Balance	126	126	1,126	626

CHILD SAFETY FUND

The Child Safety Fund is utilized to account for Child Safety Fees collected by the Sanger Municipal Court.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	64,445	74,771	74,771	86,666
Revenues				
Interest	425	-	1,750	1,750
Fines	9,901	10,000	10,145	10,000
Total Child Safety Fee Fund Revenues	10,326	10,000	11,895	11,750
Expenditures				
Contract Services	-	45,000	-	45,000
Total Child Safety Fee Fund Expenditures	-	45,000	-	45,000
Excess of Revenues/Sources over Expenditures/Uses	10,326	(35,000)	11,895	(33,250)
Ending Fund Balance	74,771	39,771	86,666	53,416

POLICE DONATIONS FUND

The Police Donations Fund is utilized to account for specific funds donated for the exclusive use of the Sanger Police Department.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	78	178	178	178
Revenues				
Miscellaneous	100	2,500	-	2,500
Total Police Donations Fund Revenues	100	2,500	-	2,500
Expenditures				
Supplies & Materials	-	2,500	-	2,500
Total Police Donations Fund Expenditures	-	2,500	-	2,500
Excess of Revenues/Sources over Expenditures/Uses	100	-	-	-
Ending Fund Balance	178	178	178	178

FIRE DONATIONS FUND

The Fire Donations Fund is utilized to account for specific funds donated for the exclusive use of the Sanger Fire Department.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	7,038	17,632	17,632	18,932
Revenues				
Interest	94	250	300	300
Miscellaneous	10,500	1,000	1,000	1,000
Total Fire Donations Fund Revenues	10,594	1,250	1,300	1,300
Expenditures				
Supplies & Materials	-	15,000	-	15,000
Total Fire Donations Fund Expenditures	-	15,000	-	15,000
Excess of Revenues/Sources over Expenditures/Uses	10,594	(13,750)	1,300	(13,700)
Ending Fund Balance	17,632	3,882	18,932	5,232

PARK DONATIONS FUND

The Park Donations Fund is utilized to account for specific funds donated for the exclusive use of the Parks Department.

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	6,311	13,890	13,890	14,140
Revenues				
Interest	79	250	250	250
Miscellaneous	7,500	1,000	-	1,000
Total Park Donations Fund Revenues	7,579	1,250	250	1,250
Expenditures				
Supplies & Materials	-	13,000	-	13,000
Total Court Security Fund Expenditures	-	13,000	-	13,000
Excess of Revenues/Sources over Expenditures/Uses	7,579	(11,750)	250	(11,750)
Ending Fund Balance	13,890	2,140	14,140	2,390

LIBRARY DONATIONS FUND

The Library Donations Fund accounts for specific funds donated for the exclusive use of the Sanger Public Library.

	2022-2023	2023-2024	2024-2025	
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	6,952	7,208	7,208	7,708
Revenues				
Interest	206	500	250	250
Miscellaneous	50	250	250	250
Total Library Donations Fund Revenues	256	750	500	500
Expenditures				
Supplies & Materials	-	7,000	-	600
Total Library Donations Fund Expenditures	-	7,000	-	600
Excess of Revenues/Sources over Expenditures/Uses	256	(6,250)	500	(100)
Ending Fund Balance	7,208	958	7,708	7,608

PROPOSED

CAPITAL PROJECTS

CAPITAL PROJECTS FUNDS

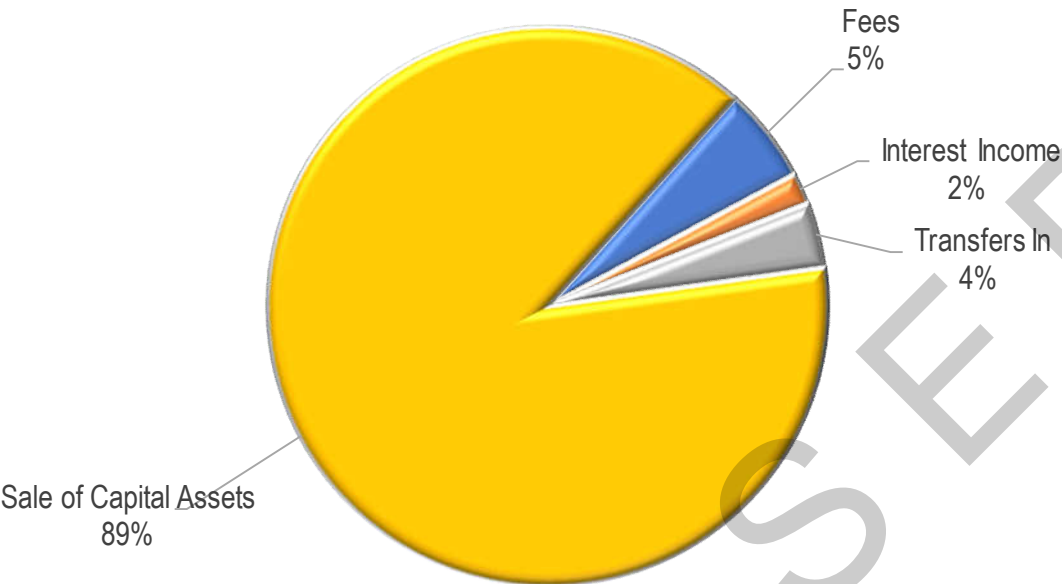
OVERVIEW

The City maintains two separate funds for capital projects. The Capital Projects Fund was established to account for general capital projects and the Enterprise Projects Fund was established to account for those capital projects specifically related to the water, wastewater and electric utility.

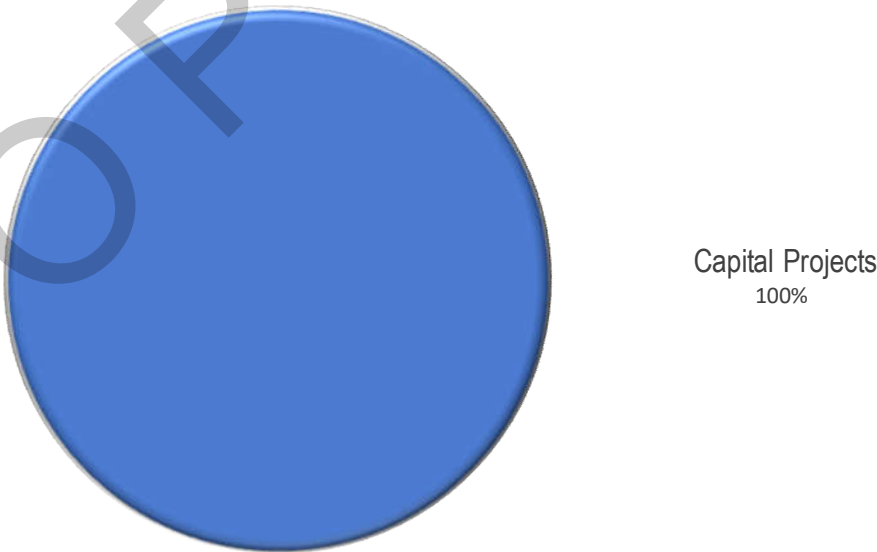
The basis of accounting for the Capital Projects Funds for both financial reporting and budgeting is the modified accrual basis.

COMBINED CAPITAL PROJECTS FUNDS BUDGET SUMMARY

Combined Capital Projects Funds Revenues



Combined Capital Projects Funds Expenditures



CAPITAL PROJECTS FUND

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	3,347,015	2,674,353	2,674,353	1,877,440
Revenues				
Interest Income	43,209	50,000	50,000	50,000
Sale of Capital Assets	-	-	-	12,000,000
Total Capital Projects Fund Revenues	43,209	50,000	50,000	12,050,000
Other Sources				
Transfers From General Fund	-	167,510	167,510	500,000
Bond Proceeds	12,647,705	3,000,000	-	-
Total Other Sources	12,647,705	3,167,510	167,510	500,000
Total Revenues/Sources	12,690,914	3,217,510	217,510	12,550,000
Expenditures				
Street Rehab Program	581,774	362,401	362,401	791,594
Technology Upgrade Program	70,123	-	-	-
Downtown Improvements	2,850	-	-	-
New Downtown Park	1,712,135	-	-	-
Cost of Debt Issue	217,027	-	-	-
Building Improvements	30,983	-	369,322	-
Riley Property Purchase	10,652,854	-	7,700	-
Street Maintenance/Utility Program	28,741	425,000	175,000	200,000
Marion Road - Arterial	-	750,000	-	3,000,000
I-335 Aesthetics	62,576	2,500,000	100,000	1,000,000
Joint Public Safety Facility	-	800,000	-	800,000
Senior Center Improvements	-	500,000	-	500,000
Porter Park Phase II	-	300,000	-	800,000
Community Center Renovations	-	-	-	100,000
Porter Park Pond Renovation	-	-	-	530,000
Transfers	4,513	-	-	-
Total Expenditures	13,363,576	5,637,401	1,014,423	7,721,594
Excess of Revenues over Expenditures	(672,662)	(2,419,891)	(796,913)	4,828,406
Ending Fund Balance	2,674,353	254,462	1,877,440	6,705,846

ENTERPRISE CAPITAL PROJECTS FUND

	2022-2023	2023-2024		2024-2025
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	8,971,826	3,043,116	3,043,116	1,144,266
Revenues				
Water Tap Fees	261,250	350,000	275,000	350,000
Sewer Tap Fees	301,000	400,000	350,000	400,000
Interest Income	190,305	150,000	175,000	200,000
Total Revenues	752,555	900,000	800,000	950,000
Other Sources				
Transfer from General Fund	-	-	2,101,150	-
Intergovernmental Revenue	-	3,500,000	3,500,000	3,500,000
Bond Proceeds	-	8,270,903	-	-
Total Other Sources	-	11,770,903	5,601,150	3,500,000
Total Revenues/Sources	752,555	12,670,903	6,401,150	4,450,000
Expenditures				
WWTP Bar Screen Repair	9,489	-	-	-
Riley Property Purchase	3,525,142	-	-	-
Relocation of Utilities along FM 455	1,660,474	-	150,000	-
Relocation of Utilities along I-35	348,725	9,922,910	5,000,000	-
Automated Metering System	550,835	3,200,000	2,250,000	-
Water System Improvements	586,600	1,200,000	700,000	-
Wastewater System Improvements	-	335,000	100,000	-
Electric System Improvements	-	350,000	100,000	-
WWTP Clarifiers	-	-	-	200,000
Keaton Road Sewer Line	-	320,000	-	320,000
Fifth Street Sewer Rehabilitation	-	350,000	-	350,000
Railroad Lift Station	-	-	-	500,000
Total Expenditures	6,681,265	15,677,910	8,300,000	1,370,000
Other Uses				
Transfers Out	-	-	-	-
Total Other Uses	-	-	-	-
Total Expenses/Uses	6,681,265	15,677,910	8,300,000	1,370,000
Excess of Revenues over Expenditures	(5,928,710)	(3,007,007)	(1,898,850)	3,080,000
Ending Fund Balance	3,043,116	36,109	1,144,266	4,224,266

CAPITAL IMPROVEMENT PLAN

INTRODUCTION

This plan addresses capital improvement needs in the City of Sanger over the next five years and funding sources for projects expected in FY 2024--25.

As in any city with older infrastructure, maintenance and rehabilitation of existing infrastructure is an ongoing and never-ending process. It is easy to get behind and hard to catch up. Over the past several years more and more resources have been dedicated to infrastructure maintenance and replacement and several projects have been completed. Several years ago, City staff and Council identified streets within the city in need of rehabilitation. The rehabilitation of these streets was divided into separate phases. This trend of rehabilitating our infrastructure is a trend that needs to continue as we try to catch up with our aging and ailing infrastructure.

As Sanger continues to experience growth, the City's focus remains on improving the infrastructure needed to support development. In 2021, Council approved the issuance of \$18,615,000 to be used for: the relocation of utilities along both FM-455 and I-35, the WWTP outfall stream restoration, and the purchase of a new automated meter reading system for water and electric meters. In 2023, Council approved the issuance of \$15,215,000 for the purchase of approximately 450 acres of real property for future development, including future water, wastewater, and electric system improvements.

PROJECT STATUS

Projects Continuing in FY 2024-2025	Anticipated Funding Source
Annual Street Rehab Project	Capital Projects Fund
Street/Utility Maintenance Program	Capital Projects Fund
I-35 Aesthetics	Capital Projects Fund
Automated Metering System	Enterprise Bond Funds
New Projects in 2024-2025	Anticipated Funding Source
Marion Road - Arterial (city only)	Capital Projects Fund
Joint Public Safety Facility	Capital Projects Fund
Porter Park Phase II	Capital Projects Fund
Senior Center Improvements	Capital Projects Fund
Porter Park Pond Renovation	Capital Projects Fund
Community Center Renovation	Capital Projects Fund
Keaton Road Sewer Line	Enterprise Capital Projects Fund
Fifth Street Sewer Rehabilitation	Enterprise Capital Projects Fund
Railroad Lift Station	Enterprise Capital Projects Fund
WWTP Clarifiers	Enterprise Capital Projects Fund
Future Projects	Anticipated Funding Source
Belz Rd/Jennifer Cir	Capital Projects Fund
Municipal Complex	Capital Projects Fund
New WWTP Engineering	Enterprise Capital Projects Fund
Elevated Water Storage	Enterprise Capital Projects Fund

PROJECTS

FM 455 Expansion:

The City is currently in the process of relocating the utilities (water, wastewater, electric) along FM 455 in preparation for TXDOT widening the road. The project is on track and it is expected to be completed within the next 24 months.

IH-35 Expansion

TXDOT is planning to expand IH-35 through Sanger. As a result, the City will have to relocate utilities (water, sewer, electric). The City has already initiated the design engineering work, and construction began in FY 2022-23. While designing the project, the City will consider improvement options that would accommodate future growth in the area.

Enterprise Capital Projects

In 2022, The City Council approved a contract to replace the current water and electric meter system with a new AMI system. The new metering infrastructure will provide greater accuracy, increased efficiency, and enhanced overall customer service experience. The majority of water meters have now been replaced, and the contractor has begun installing electric meters. This project will be completed within the next 12 months.

At the recommendation of Alan Plummer and Associates, Council decided to refurbish the existing wastewater treatment plant rather than build a new one in January 2014. Construction began in May of 2017 and has now been completed. Recently, the City engaged KSA Engineering to assist with site validation for a new wastewater treatment plant in an effort to prepare for future growth.

Several other system improvements (water, wastewater, and electric) are scheduled for FY 2024-25 such as replacing several sewer lines and installing additional bays at the electric substation.

Streets and Thoroughfares:

Many streets in Sanger are in dire need of rehabilitation. In the last few years, we have concentrated our efforts on improving the thoroughfares that carry the most traffic. This does not mean that there are no residential streets that are in as bad or worse condition. In 2019, we outlined a Street Improvement Plan and this year we are proposing to move forward with the next phase as outlined in the Project Status section of this report. However, focusing on thoroughfares as our priority gives us the greatest positive impact for most people. For 2024-2025, preliminary work will begin on the Marion Road arterial project. In addition, the City has also allocated funding toward establishing a Street Utility Maintenance Program (SUMP).

Parks and Facilities:

The Sanger 2040 Comprehensive Plan has identified a new park to be constructed in Downtown. In FY 2022-23, the City began the concept design and begin the acquisition of property needed for the development of the park. The City will also begin evaluating Phase II of Porter Park located on the east side of IH-35. Funds are also being allocated towards a new Joint Public Safety facility. The design engineering is scheduled for FY 2024-25. The budget also includes funds for preliminary design work on renovations to the Senior Center and the Community Center.

Facility needs that are farther out on the horizon include the expansion of the library and building a new municipal complex as identified in the Sanger 2040 Comprehensive Plan.

CONCLUSION

As you can see, a myriad of projects is planned over the next ten years and they will keep us very busy. Many of these projects will go unseen to most citizens but they all directly impact the quality of life in the community by ensuring reliable utilities, safe streets and sidewalks, and adequate public facilities. It is important to note again that even after all of this work is complete, there will still be other needs arise as our infrastructure continues to age. Like every City, we will continue the struggle of balancing needs and resources to maintain current facilities and infrastructure, prepare for growth, and improve the quality of life in our community.

PROPOSED



CAPITAL PROJECTS FIVE YEAR SUMMARY

General Capital Projects

	2022-2023 Actual	2023-2024 Estimate	2024-2025 Budget
Capital Projects Fund Balance	3,347,015	2,674,353	4,454,143
Project Funding			
Interest Income	43,209	50,000	50,000
Transfers from General Fund	-	167,510	500,000
Proceeds from Sale of Real Property	-	-	12,000,000
Use of Bond Proceeds	12,430,678	3,000,000	-
Total Funding Sources	12,473,887	3,217,510	12,550,000
Expenditures			
Annual Street Rehab Project	581,774	362,401	791,594
Technology Updates	70,123	-	-
Building Improvements	30,983	275,319	-
Street/Utility Maintenance Program	28,741	-	200,000
Downtown Improvements	2,850	-	-
New Downtown Park	1,712,135	-	-
I-35 Aesthetics	62,576	500,000	1,000,000
Riley Property Purchase	10,652,854	-	-
Marion Road - Arterial (city only)	-	-	3,000,000
Joint Public Safety Facility	-	-	800,000
Porter Park Phase II	-	300,000	800,000
Senior Center Improvements	-	-	500,000
Belz Rd/Jennifer Cir	-	-	-
Municipal Complex	-	-	-
Porter Park Pond Renovatoin	-	-	530,000
Community Center Renovation	-	-	100,000
Transfers Out	4,513	-	-
Total Expenditures	13,146,549	1,437,720	7,721,594
Funding Sources less Expenditures	(672,662)	1,779,790	4,828,406
Capital Projects Fund Balance	2,674,353	4,454,143	9,282,549

	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
	9,282,549	5,277,314	1,630,767	1,327,350
Project Funding				
Interest Income	50,000	50,000	50,000	-
Transfers from General Fund	300,000	400,000	400,000	-
Proceeds from Sale of Real Property	-	-	-	-
Use of Bond Proceeds	5,000,000	5,000,000	-	-
Total Funding Sources	5,350,000	5,450,000	450,000	-
Expenditures				
Annual Street Rehab Project	405,235	596,547	753,417	537,832
Technology Updates	-	-	-	-
Building Improvements	-	-	-	-
Street/Utility Maintenance Program	200,000	-	-	-
Downtown Improvements	-	-	-	-
New Downtown Park	-	-	-	-
I-35 Aesthetics	-	-	-	-
Riley Property Purchase	-	-	-	-
Marion Road - Arterial (city only)	3,750,000	-	-	-
Joint Public Safety Facility	4,000,000	4,300,000	-	-
Porter Park Phase II	-	-	-	-
Senior Center Improvements	500,000	-	-	-
Belz Rd/Jennifer Cir	500,000	4,200,000	-	-
Municipal Complex	-	-	-	1,000,000
Porter Park Pond Renovatoin	-	-	-	-
Community Center Renovation	-	-	-	1,000,000
Transfers Out	-	-	-	-
Use of Bond Proceeds	9,355,235	9,096,547	753,417	2,537,832
Funding Sources less Expenditures	(4,005,235)	(3,646,547)	(303,417)	(2,537,832)
	5,277,314	1,630,767	1,327,350	(1,210,482)

CAPITAL PROJECTS FIVE YEAR SUMMARY

Enterprise Capital Projects

	2022-2023	2023-2024	2024-2025
	Actual	Estimate	Budget
Capital Projects Fund Balance	8,971,826	3,043,116	1,144,266
Project Funding			
Water Tap Fees	261,250	275,000	350,000
Sewer Tap Fees	301,000	350,000	400,000
Bond Funds	-	-	-
Interest Income	190,305	175,000	200,000
Intergovernmental Income	-	3,500,000	3,500,000
Transfer from General Fund	-	2,101,150	-
Transfers from Enterprise Fund	-	-	-
Total Funding Sources	752,555	6,401,150	4,450,000
Expenditures			
WWTP Bar Screen Repair	9,489	-	-
Relocation of Utilities along FM 455	1,660,474	150,000	-
Relocation of Utilities along I-35	348,725	5,000,000	-
Automated Metering System	550,835	2,250,000	-
Riley Property Purchase	3,525,142	-	-
Keaton Road Sewer Line	-	-	320,000
Fifth Street Sewer Rehabilitation	-	-	350,000
Railroad Lift Station	-	-	500,000
Water System Improvements	586,600	700,000	-
Wastewater System Improvements	-	100,000	-
Electric System Improvements	-	100,000	-
WWTP Clarifiers	-	-	200,000
New WWTP Engineering	-	-	-
Elevated Water Storage	-	-	-
Total Expenditures	6,681,265	8,300,000	1,370,000
Funding Sources less Expenditures	(5,928,710)	(1,898,850)	3,080,000
Capital Projects Fund Balance	3,043,116	1,144,266	4,224,266

	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected	2028-2029 Projected
	4,224,266	3,074,266	9,174,266	9,324,266
Project Funding				
Water Tap Fees	375,000	2,900,000	425,000	450,000
Sewer Tap Fees	1,925,000	1,950,000	475,000	500,000
Bond Funds	-	8,000,000	-	15,000,000
Interest Income	200,000	200,000	200,000	200,000
Intergovernmental Income	3,500,000	-	-	-
Transfer from General Fund	-	-	-	-
Transfers from Enterprise Fund	300,000	300,000	300,000	-
Total Funding Sources	6,300,000	13,350,000	1,400,000	16,150,000
Expenditures				
WWTP Bar Screen Repair	-	-	-	-
Relocation of Utilities along FM 455	-	-	-	-
Relocation of Utilities along I-35	-	-	-	-
Automated Metering System	-	-	-	-
Riley Property Purchase	-	-	-	-
Keaton Road Sewer Line	-	-	-	-
Fifth Street Sewer Rehabilitation	-	-	-	-
Railroad Lift Station	1,750,000	1,750,000	-	-
Water System Improvements	-	2,500,000	500,000	-
Wastewater System Improvements	-	1,500,000	-	-
Electric System Improvements	4,200,000	-	-	-
WWTP Clarifiers	1,500,000	1,500,000	-	-
New WWTP Engineering	-	-	-	19,000,000
Elevated Water Storage	-	-	750,000	6,000,000
Total Expenditures	7,450,000	7,250,000	1,250,000	25,000,000
Funding Sources less Expenditures	(1,150,000)	6,100,000	150,000	(8,850,000)
	3,074,266	9,174,266	9,324,266	474,266



PROPOSED

APPENDIX

GENERAL FUND 5-YEAR PROJECTION

The City of Sanger's Annual Budget is prepared matching available revenue sources and expenditures. This General Fund Five-Year Projection provides a broader perspective than the budget of any single year is able to provide.

This projection includes the results of operations for the 2022-23 and projected results for the 2023-24 year. Also included (as Year 1) is the current 2024-25 budget.

Years 2-5 are projected based on a set percentage increase per each revenue or expenditure category. These percentages have been developed by reviewing 3-year and 10-year trends for each category while considering the city's current economy and growth projection.

While not a crystal ball, this projection is a useful planning tool. Future year budgets will obviously be developed considering the resources, needs, and economy of that time.

	2022-23 Actual	2023-24 Estimated	Percent Change
Beginning Fund Balance	13,347,372	18,538,572	
Revenues			
Taxes	7,742,359	8,750,573	13.02%
Franchise Fees	1,051,134	1,064,751	1.30%
Solid Waste	1,213,116	1,196,427	-1.38%
Licenses & Permits	465,478	698,570	50.08%
Fines	123,565	167,051	35.19%
Fire & EMS	1,016,831	901,535	-11.34%
Police & Animal Control	38,742	1,989	-94.87%
Parks & Recreation	17,115	18,853	10.15%
Library	17,895	32,093	79.34%
Interest Income	251,838	324,154	28.72%
Miscellaneous	2,707,837	346,242	-87.21%
Total Revenues	14,645,910	13,502,238	
Other Sources			
Transfers In	152,428	146,532	-3.87%
Total Other Sources	152,428	146,532	
Total Revenues/Sources	14,798,338	13,648,770	
Expenditures			
Salaries & Benefits	4,634,599	6,017,001	29.83%
Supplies & Materials	325,018	400,793	23.31%
Maintenance & Operations	579,432	637,105	9.95%
Contract Services	1,938,571	1,759,983	-9.21%
Utilities	71,087	60,273	-15.21%
Capital Expenses	370,235	893,484	141.33%
Debt Service	64,016	51,535	-19.50%
Court Costs	49,234	57,782	17.36%
Grant Expenses	11,905	33,750	0.00%
Total Expenditures	8,044,097	9,911,706	
Other Uses			
Transfers Out	1,563,041	3,531,701	125.95%
Total Other Uses	1,563,041	3,531,701	
Total Expenses/Uses	9,607,138	13,443,407	
Ending Fund Balance	18,538,572	18,743,935	

	2024-25 Budget	Projection Percentage	Projected			
			Year 2 2025-2026	Year 3 2026-2027	Year 4 2027-2028	Year 5 2028-2029
Beginning Fund Balance	18,743,935		18,743,935	18,987,116	19,514,873	20,373,705
Revenues						
Taxes	9,658,872	10%	10,624,759	11,687,235	12,855,959	14,141,555
Franchise Fees	1,150,239	3%	1,184,746	1,220,288	1,256,897	1,294,604
Solid Waste	1,366,000	5%	1,434,300	1,506,015	1,581,316	1,660,382
Licenses & Permits	481,750	7%	515,473	551,556	590,165	631,477
Fines	187,926	3%	193,564	199,371	205,352	211,513
Fire & EMS	985,947	3%	1,015,525	1,045,991	1,077,371	1,109,692
Police & Animal Control	56,920	5%	59,766	62,754	65,892	69,187
Parks & Recreation	17,500	3%	18,025	18,566	19,123	19,697
Library	22,350	3%	23,021	23,712	24,423	25,156
Interest Income	365,000	7%	390,550	417,889	447,141	478,441
Miscellaneous	149,400	10%	164,340	180,774	198,851	218,736
Total General Fund Revenues	14,441,904		15,624,069	16,914,151	18,322,490	19,860,440
Other Sources						
Transfers In	395,000	2%	402,900	410,958	419,177	427,561
Total Other Sources	395,000		402,900	410,958	419,177	427,561
Total Revenues/Sources	14,836,904		16,026,969	17,325,109	18,741,667	20,288,001
Expenditures						
Salaries & Benefits	7,930,515	7%	8,485,651	9,079,647	9,715,222	10,395,288
Supplies & Materials	632,613	4%	657,918	684,235	711,604	740,068
Maintenance & Operations	724,330	7%	775,033	829,285	887,335	949,448
Contract Services	2,021,470	5%	2,122,544	2,228,671	2,340,105	2,457,110
Utilities	99,800	5%	104,790	110,030	115,532	121,309
Capital Expenses	821,248	13%	928,010	1,048,651	1,184,976	1,339,023
Debt Service	-	0%	-	-	-	-
Court Costs	67,809	4%	70,521	73,342	76,276	79,327
Grant Expenses	136,241	3%	140,328	144,538	148,874	153,340
Total Expenditures	12,434,026		13,284,795	14,198,399	15,179,924	16,234,913
Other Uses						
Transfers Out	2,402,878	4%	2,498,993	2,598,953	2,702,911	2,811,027
Total Other Uses	2,402,878		2,498,993	2,598,953	2,702,911	2,811,027
Total Expenses/Uses	14,836,904		15,783,788	16,797,352	17,882,835	19,045,940
Ending Fund Balance	18,743,935		18,987,116	19,514,873	20,373,705	21,615,766

ENTERPRISE FUND 5-YEAR PROJECTION

The City of Sanger's Annual Budget is prepared matching available revenue sources and expenditures. This Enterprise Fund Five-Year Projection provides a broader perspective than the budget of any single year is able to provide.

This projection includes the results of operations for the 2022-23 and projected results for the 2023-24 year. Also included (as Year 1) is the current 2024-25 budget. Years 2-5 are projected based on a set percentage increase per each revenue or expenditure category. These percentages have been developed by reviewing 3-year and 10-year trends for each category while considering the city's current economy and growth projection.

While not a crystal ball, this projection is a useful planning tool. Future year budgets will obviously be developed considering the resources, needs, and economy of that time.

	2022-23 Actual	2023-24 Estimated	Percent Change
Beginning Fund Balance	15,463,996	19,881,229	
Revenues			
Water	2,402,668	2,608,504	8.57%
Waste Water	2,577,612	2,893,103	12.24%
Electric	8,123,536	8,282,017	1.95%
Penalties and Fees	181,919	217,171	19.38%
Interest Income	96,288	67,912	-29.47%
Miscellaneous	117,835	93,476	-20.67%
Total Revenues	13,499,858	14,162,183	
Other Sources			
Transfers In	4,375,892	1,302,634	0.00%
Total Other Sources	4,375,892	1,302,634	
Total Revenues/Sources	17,875,750	15,464,817	
Expenditures			
Salaries & Benefits	1,869,472	1,758,780	-5.92%
Supplies & Materials	113,831	120,654	5.99%
Maintenance & Operations	6,896,325	6,594,134	-4.38%
Contract Services	143,150	224,871	57.09%
Utilities	300,046	271,659	-9.46%
Capital Expenses	-	716,647	0.00%
Debt Service	80	4,115	0.00%
Total Expenditures	9,322,904	9,690,860	
Other Uses			
Transfers Out	4,135,613	3,694,960	-10.66%
Total Other Uses	4,135,613	3,694,960	
Total Expenses/Uses	13,458,517	13,385,820	
Ending Fund Balance	19,881,229	21,960,226	

	2024-25 Budget	Projection Percentage	Projected			
			Year 2 2025-2026	Year 3 2026-2027	Year 4 2027-2028	Year 5 2028-2029
Beginning Fund Balance	21,960,226		21,960,226	22,502,186	22,844,138	22,974,633
Revenues						
Water	2,952,439		3,330,571	3,425,152	3,522,759	3,723,491
Waste Water	3,044,402		3,136,211	3,230,958	3,328,737	3,429,644
Electric	9,259,319		10,159,915	10,320,906	10,487,048	10,658,507
Penalties and Fees	231,500	10%	254,650	280,115	308,127	338,940
Interest Income	85,000	10%	93,500	102,850	113,135	124,449
Miscellaneous	147,000	10%	161,700	177,870	195,657	215,223
Total General Fund Revenues	15,719,660		17,136,547	17,537,851	17,955,463	18,490,254
Other Sources						
Transfers In	300,000	0%	-	-	-	-
Total Other Sources	300,000		-	-	-	-
Total Revenues/Sources	16,019,660		17,136,547	17,537,851	17,955,463	18,490,254
Expenditures						
Salaries & Benefits	2,234,193	7%	2,390,587	2,557,928	2,736,983	2,928,572
Supplies & Materials	219,289	5%	230,253	241,766	253,854	266,547
Maintenance & Operations	8,250,166	4%	8,580,173	8,923,380	9,280,315	9,651,528
Contract Services	607,230	4%	631,519	656,780	683,051	710,373
Utilities	305,500	3%	314,665	324,105	333,828	343,843
Capital Expenses	-	14%	-	-	-	-
Debt Service	7,500	2%	7,650	7,803	7,959	8,118
Total Expenditures	11,623,878		12,154,847	12,711,762	13,295,990	13,908,981
Other Uses						
Transfers Out	4,395,782	1%	4,439,740	4,484,137	4,528,978	4,574,268
Total Other Uses	4,395,782		4,439,740	4,484,137	4,528,978	4,574,268
Total Expenses/Uses	16,019,660		16,594,587	17,195,899	17,824,968	18,483,249
Ending Fund Balance	21,960,226		22,502,186	22,844,138	22,974,633	22,981,638

DEPARTMENTAL CAPITAL REQUESTS

To request departmental capital expenditures, City Department Directors complete a request form for each requested expenditure. These requests and supporting documentation are reviewed during individual and group budget planning meetings. A review of the items includes a discussion of any available alternatives to the requested items.

In requesting a capital item, Directors must tie the request to the City's Organizational Goals, explain the objective of the request, offer alternatives to funding the request, and document the expected impact of not funding the item.

The City Manager reviews all capital requests to determine if they are in sync with City Council goals and the City's strategic plan. The following are the original requests submitted which are included in the current budget that have been approved. Some requests have been approved as submitted, some have been approved with modifications, and some were not approved for the current year.

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Police

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION <u>Chevy Tahoe patrol vehicle</u>	
VENDOR QUOTED <u>Holiday Chevrolet/Defender</u>	QUOTE EXPIRATION DATE <u>2025</u>
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:	
<input checked="" type="checkbox"/> 1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	
<input checked="" type="checkbox"/> 2. PROVIDE A SAFE AND PREPARED CITY	
<input type="checkbox"/> 3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	
<input checked="" type="checkbox"/> 4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	
<input checked="" type="checkbox"/> 5. IMPROVE THE VISUAL APPEARANCE OF SANGER	
<input type="checkbox"/> 6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY	
<input checked="" type="checkbox"/> 7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$72,713	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
TOTAL	\$72,713	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? <u>Yes</u>		AGE OF ITEM BEING REPLACED? <u>13</u>	
WHAT IS BEING REPLACED? <u>2012 Chevy Tahoe</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
<p>The current fleet is comprised of 20 vehicles, 12 of which are 8 years old or older. Maintenance costs in the past 2 years have more than doubled the allocated maintenance budget and the older vehicles are the primary cause. Newer vehicles are more efficient, safer to operate and will boost the appearance of the departments vehicles. As we get to the point of rotating the fleet more consistently, these trucks can be assigned to other city departments for further usefulness to the city. This purchase allows the department to place 2 older patrol vehicles in reserve status so there is a vehicle available when others are down for repair.</p>
ALTERNATIVES TO THIS REQUEST:
<p>None</p>
IMPACT OF NOT FUNDING THIS REQUEST:
<p>The fleet will continue to age. Maintenance costs and fuel costs of operating older, less efficient vehicles will continue to rise. Morale of the department will decline as worry of vehicle safety and maintenance increases.</p>
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
 John Noblitt, City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Police

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION <u>Dell Rugged 5430 Laptop and docking station</u>	VENDOR QUOTED <u>Dell</u>
QUOTE EXPIRATION DATE <u>April 2024</u>	
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:	
<input checked="" type="checkbox"/> 1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	
<input checked="" type="checkbox"/> 2. PROVIDE A SAFE AND PREPARED CITY	
<input type="checkbox"/> 3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	
<input checked="" type="checkbox"/> 4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	
<input checked="" type="checkbox"/> 5. IMPROVE THE VISUAL APPEARANCE OF SANGER	
<input type="checkbox"/> 6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY	
<input checked="" type="checkbox"/> 7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$2,546	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$418	ALL OTHER OPERATING COSTS*	
TOTAL	\$2,964	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
<u>docking station officers can plug into in the office for monitor access. Austin Lane setup cost on PC.</u>			
DOES THIS REPLACE ANY EQUIPMENT? <u>Yes</u>		AGE OF ITEM BEING REPLACED? <u>5 years</u>	
WHAT IS BEING REPLACED? <u>Panasonic Toughbook laptop</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
As we replace vehicles, we need to be refreshing our aging Mobile Data Computers as well. Many of the Panasonic Toughbooks we have are 5 years old or more and we should be updating them. We have had a test run of the Dell Rugged laptops and they are very well suited for the department's needs. Computing power increases exponentially year over year. A 5 year old PC can perform general functions, but time delays slow down work and take up an officers time. The new Dells also have built in wireless removing the need for officers to also carry mobile hot spots.
ALTERNATIVES TO THIS REQUEST:
None
IMPACT OF NOT FUNDING THIS REQUEST:
The department keeps using aging equipment. Officers spend more time on traffic stops, doing reports /accidents, and spend less time as a proactive crime deterrence.
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
John Noblitt, City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Police

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	<u>Chevy Tahoe patrol vehicle</u>		
VENDOR QUOTED	<u>Holiday Chevrolet/Defender</u>	QUOTE EXPIRATION DATE	<u>2025</u>
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input checked="" type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	<u>\$72,713</u>	ANNUAL CONTRACT RENEWAL	<u></u>
DELIVERY & INSTALLATION	<u></u>	SUPPLIES, FUEL, ETC.	<u></u>
ALL OTHER ACQUISITION COSTS*	<u></u>	ALL OTHER OPERATING COSTS*	<u></u>
TOTAL	<u>\$72,713</u>	TOTAL	<u>\$0</u>
* EXPLANATION OF "OTHER" COSTS <u></u>			
DOES THIS REPLACE ANY EQUIPMENT? <u>Yes</u>		AGE OF ITEM BEING REPLACED? <u>8</u>	
WHAT IS BEING REPLACED? <u>2016 Chevy Caprice</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
<p>The current fleet is comprised of 20 vehicles, 12 of which are 8 years old or older. Maintenance costs in the past 2 years have more than doubled the allocated maintenance budget and the older vehicles are the primary cause. Newer vehicles are more efficient, safer to operate and will boost the appearance of the departments vehicles. As we get to the point of rotating the fleet more consistently, these trucks can be assigned to other city departments for further usefulness to the city. This purchase allows the department to place 2 older patrol vehicles in reserve status so there is a vehicle available when others are down for repair.</p>
ALTERNATIVES TO THIS REQUEST:
<p>None</p>
IMPACT OF NOT FUNDING THIS REQUEST:
<p>The fleet will continue to age. Maintenance costs and fuel costs of operating older, less efficient vehicles will continue to rise. Morale of the department will decline as worry of vehicle safety and maintenance increases.</p>
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <div style="float: right; text-align: right;"> John Noblitt, City Manager </div>

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Police

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION <u>Dell Rugged 5430 Laptop and docking station</u>	
VENDOR QUOTED <u>Dell</u>	QUOTE EXPIRATION DATE <u>April 2024</u>
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:	
<input checked="" type="checkbox"/> 1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	
<input checked="" type="checkbox"/> 2. PROVIDE A SAFE AND PREPARED CITY	
<input type="checkbox"/> 3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	
<input checked="" type="checkbox"/> 4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	
<input checked="" type="checkbox"/> 5. IMPROVE THE VISUAL APPEARANCE OF SANGER	
<input type="checkbox"/> 6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY	
<input checked="" type="checkbox"/> 7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$2,546	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$418	ALL OTHER OPERATING COSTS*	
TOTAL	\$2,964	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
<u>docking station officers can plug into in the office for monitor access. Austin Lane setup cost on PC.</u>			
DOES THIS REPLACE ANY EQUIPMENT? <u>Yes</u>		AGE OF ITEM BEING REPLACED? <u>5 years</u>	
WHAT IS BEING REPLACED? <u>Panasonic Toughbook laptop</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
As we replace vehicles, we need to be refreshing our aging Mobile Data Computers as well. Many of the Panasonic Toughbooks we have are 5 years old or more and we should be updating them. We have had a test run of the Dell Rugged laptops and they are very well suited for the department's needs. Computing power increases exponentially year over year. A 5 year old PC can perform general functions, but time delays slow down work and take up an officers time. The new Dells also have built in wireless removing the need for officers to also carry mobile hot spots.
ALTERNATIVES TO THIS REQUEST:
None
IMPACT OF NOT FUNDING THIS REQUEST:
The department keeps using aging equipment. Officers spend more time on traffic stops, doing reports /accidents, and spend less time as a proactive crime deterrence.
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<u>John Noblitt</u> City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: **Police**

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

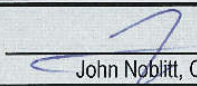
SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Ford F150 Responder patrol vehicle		
VENDOR QUOTED	Silsbee Ford	QUOTE EXPIRATION DATE	2025
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input checked="" type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$73,245	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
TOTAL	\$73,245	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED?	
Yes		8	
WHAT IS BEING REPLACED? 2016 Chevy Tahoe			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:	<p>The current fleet is comprised of 20 vehicles, 12 of which are 8 years old or older. Maintenance costs in the past 2 years have more than doubled the allocated maintenance budget and the older vehicles are the primary cause. Newer vehicles are more efficient, safer to operate and will boost the appearance of the departments vehicles. As we get to the point of rotating the fleet more consistently, these trucks can be assigned to other city departments for further usefulness to the city. This purchase allows the department to place 2 older patrol vehicles in reserve status so there is a vehicle available when others are down for repair.</p>
ALTERNATIVES TO THIS REQUEST:	<p>None</p>
IMPACT OF NOT FUNDING THIS REQUEST:	<p>The fleet will continue to age. Maintenance costs and fuel costs of operating older, less efficient vehicles will continue to rise. Morale of the department will decline as worry of vehicle safety and maintenance increases.</p>
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
 John Noblitt, City Manager	

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Police

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION <u>Dell Rugged 5430 Laptop and docking station</u>	QUOTE EXPIRATION DATE <u>April 2024</u>														
VENDOR QUOTED <u>Dell</u>															
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:															
<table border="0" style="width: 100%;"> <tr> <td style="width: 30px; text-align: center;"><input checked="" type="checkbox"/></td> <td>1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>2. PROVIDE A SAFE AND PREPARED CITY</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>3. IMPROVE SANGER'S BASIC INFRASTRUCTURE</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>5. IMPROVE THE VISUAL APPEARANCE OF SANGER</td> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td>6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY</td> </tr> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td>7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS</td> </tr> </table>		<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY	<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER	<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY	<input checked="" type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS														
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY														
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE														
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<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER														
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<input checked="" type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS														

SECTION B

COST OF ACQUISITION	OPERATING BUDGET IMPACT
PURCHASE PRICE <u>\$2,546</u>	ANNUAL CONTRACT RENEWAL <u> </u>
DELIVERY & INSTALLATION <u> </u>	SUPPLIES, FUEL, ETC. <u> </u>
ALL OTHER ACQUISITION COSTS* <u>\$418</u>	ALL OTHER OPERATING COSTS* <u> </u>
TOTAL <u>\$2,964</u>	TOTAL <u>\$0</u>
* EXPLANATION OF "OTHER" COSTS	
<u>docking station officers can plug into in the office for monitor access. Austin Lane setup cost on PC.</u>	
DOES THIS REPLACE ANY EQUIPMENT? <u>Yes</u>	AGE OF ITEM BEING REPLACED? <u>5 years</u>
WHAT IS BEING REPLACED? <u>Panasonic Toughbook laptop</u>	

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
<p>As we replace vehicles, we need to be refreshing our aging Mobile Data Computers as well. Many of the Panasonic Toughbooks we have are 5 years old or more and we should be updating them. We have had a test run of the Dell Rugged laptops and they are very well suited for the department's needs. Computing power increases exponentially year over year. A 5 year old PC can perform general functions, but time delays slow down work and take up an officers time. The new Dells also have built in wireless removing the need for officers to also carry mobile hot spots.</p>
ALTERNATIVES TO THIS REQUEST:
<p>None</p>
IMPACT OF NOT FUNDING THIS REQUEST:
<p>The department keeps using aging equipment. Officers spend more time on traffic stops, doing reports /accidents, and spend less time as a proactive crime deterrence.</p>
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
<u>John Noblitt, City Manager</u>

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: **Police**

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION Ford F150 Responder patrol vehicle	
VENDOR QUOTED Silsbee Ford	QUOTE EXPIRATION DATE 2025
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:	
<input checked="" type="checkbox"/> 1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	
<input checked="" type="checkbox"/> 2. PROVIDE A SAFE AND PREPARED CITY	
<input type="checkbox"/> 3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	
<input checked="" type="checkbox"/> 4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	
<input checked="" type="checkbox"/> 5. IMPROVE THE VISUAL APPEARANCE OF SANGER	
<input type="checkbox"/> 6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY	
<input checked="" type="checkbox"/> 7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$73,245	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
TOTAL	\$73,245	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? Yes		AGE OF ITEM BEING REPLACED? 8	
WHAT IS BEING REPLACED? 2016 Chevy Tahoe			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
<p>The current fleet is comprised of 20 vehicles, 12 of which are 8 years old or older. Maintenance costs in the past 2 years have more than doubled the allocated maintenance budget and the older vehicles are the primary cause. Newer vehicles are more efficient, safer to operate and will boost the appearance of the departments vehicles. As we get to the point of rotating the fleet more consistently, these trucks can be assigned to other city departments for further usefulness to the city. This purchase allows the department to place 2 older patrol vehicles in reserve status so there is a vehicle available when others are down for repair.</p>
ALTERNATIVES TO THIS REQUEST:
<p>None</p>
IMPACT OF NOT FUNDING THIS REQUEST:
<p>The fleet will continue to age. Maintenance costs and fuel costs of operating older, less efficient vehicles will continue to rise. Morale of the department will decline as worry of vehicle safety and maintenance increases.</p>
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
 John Noblitt, City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Police

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000


SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION <u>Dell Rugged 5430 Laptop and docking station</u>	
VENDOR QUOTED <u>Dell</u>	QUOTE EXPIRATION DATE <u>April 2024</u>
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:	
<input checked="" type="checkbox"/> 1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	
<input checked="" type="checkbox"/> 2. PROVIDE A SAFE AND PREPARED CITY	
<input type="checkbox"/> 3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	
<input checked="" type="checkbox"/> 4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	
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<input checked="" type="checkbox"/> 7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$2,546	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$418	ALL OTHER OPERATING COSTS*	
TOTAL	\$2,964	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
<u>docking station officers can plug into in the office for monitor access. Austin Lane setup cost on PC.</u>			
DOES THIS REPLACE ANY EQUIPMENT? <u>Yes</u>		AGE OF ITEM BEING REPLACED? <u>5 years</u>	
WHAT IS BEING REPLACED? <u>Panasonic Toughbook laptop</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
As we replace vehicles, we need to be refreshing our aging Mobile Data Computers as well. Many of the Panasonic Toughbooks we have are 5 years old or more and we should be updating them. We have had a test run of the Dell Rugged laptops and they are very well suited for the department's needs. Computing power increases exponentially year over year. A 5 year old PC can perform general functions, but time delays slow down work and take up an officers time. The new Dells also have built in wireless removing the need for officers to also carry mobile hot spots.
ALTERNATIVES TO THIS REQUEST:
None
IMPACT OF NOT FUNDING THIS REQUEST:
The department keeps using aging equipment. Officers spend more time on traffic stops, doing reports /accidents, and spend less time as a proactive crime deterrence.
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
 John Noblitt, City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Suppression

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION		Re-Chassis Rescue	
VENDOR QUOTED		QUOTE EXPIRATION DATE	
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$123,483	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	\$1,500
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
TOTAL	\$123,483	TOTAL	\$1,500

* EXPLANATION OF "OTHER" COSTS

DOES THIS REPLACE ANY EQUIPMENT? Yes

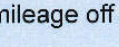
AGE OF ITEM BEING REPLACED? 9 years

WHAT IS BEING REPLACED? The cab and Chassis on the Rescue

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:	To replace the cab and chassis on our current Rescue unit. This unit makes all of our daily response for both Fire and Emergency Medical calls. This allows the City to keep mileage off of our Engines and keep a lower maintenance cost on these larger apparatus.
ALTERNATIVES TO THIS REQUEST:	Keep using our current apparatus, but the unit is reaching it life expectancy.
IMPACT OF NOT FUNDING THIS REQUEST:	One large impact to consider is the raising cost of this type of cab and chassis. These unit continue to increase in price and have been extremely hard to purchase since COVID.

APPROVED FOR FUNDING ☒ YES ☐ NO


 John Noblitt, City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Suppression/EMS

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	<u>Re-chassis Medic</u>		
VENDOR QUOTED	<u>Frazer / Glen Polk</u>	QUOTE EXPIRATION DATE	<u>5-10-2024</u>
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$246,848	ANNUAL CONTRACT RENEWAL	\$180
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	\$1,500
ALL OTHER ACQUISITION COSTS*	\$600	ALL OTHER OPERATING COSTS*	
TOTAL	\$247,448	TOTAL	\$1,680
* EXPLANATION OF "OTHER" COSTS			
<u>One time ambulance registration fee.</u>			
DOES THIS REPLACE ANY EQUIPMENT? <u>yes</u>		AGE OF ITEM BEING REPLACED? <u>10</u>	
WHAT IS BEING REPLACED? <u>M671</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:	<p>To replace a 10 year old front line medic unit. The apparatus currently as 137,413 miles. Re-chassis the apparatus would give the department the ability to have two front line medic and a 2020 ambulance that already has 79,803 miles on it.</p>
ALTERNATIVES TO THIS REQUEST:	<p>Continue to use the unit as it is today.</p>
IMPACT OF NOT FUNDING THIS REQUEST:	<p>If we do not re-chassis the unit this budget year we run the risk of having a unit the will cost up more in up keep and maintenance cost. Also the unit is starting to have several mechanical issue, that could potential keep it out of service.</p>
<p>APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="text-align: right;">_____ John Noblitt, City Manager</p>	

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: **Development Services**

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Ford F150 Truck		
VENDOR QUOTED	Prosper Ford	QUOTE EXPIRATION DATE	
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$47,225	ANNUAL CONTRACT RENEWAL	\$0
DELIVERY & INSTALLATION	\$0	SUPPLIES, FUEL, ETC.	\$600
ALL OTHER ACQUISITION COSTS*	\$0	ALL OTHER OPERATING COSTS*	\$100
TOTAL	\$47,225	TOTAL	\$700
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?		No	AGE OF ITEM BEING REPLACED?
WHAT IS BEING REPLACED?			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
To provide Building Official with a truck to be able to go onto construction sites for inspections and pre-construction meetings.
ALTERNATIVES TO THIS REQUEST:
Utilize personal vehicle if possible with car allowance.
IMPACT OF NOT FUNDING THIS REQUEST:
No vehicle that is able to access construction site during all weather conditions. Less efficient inspection times trying to share a vehicle.
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
John Noblitt, City Manager

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: Streets

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	<u>Solar Powered LED Flashing School Crossing System</u>		
VENDOR QUOTED	<u>LED Lighting Solutions</u>	QUOTE EXPIRATION DATE	<u>None</u>
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	<u>\$44,000</u>	ANNUAL CONTRACT RENEWAL	<u></u>
DELIVERY & INSTALLATION	<u></u>	SUPPLIES, FUEL, ETC.	<u></u>
ALL OTHER ACQUISITION COSTS*	<u></u>	ALL OTHER OPERATING COSTS*	<u></u>
TOTAL	<u>\$44,000</u>	TOTAL	<u>\$0</u>
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED?	
<u>Yes</u>		<u>10 years</u>	
WHAT IS BEING REPLACED? <u>Existing crosswalk signs</u>			

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:	<p>Added awareness and safety. There have been two pedestrians struck by vehicles this past year near the High School. This would replace all the city maintained crosswalk signs with this more enhanced signage.</p>
ALTERNATIVES TO THIS REQUEST:	<p>Continue to use existing notification signs.</p>
IMPACT OF NOT FUNDING THIS REQUEST:	<p>Unknown.</p>
APPROVED FOR FUNDING <u> </u> YES <u> </u> NO <div style="float: right; text-align: right;"> John Nobliitt, City Manager </div>	

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: **Parks & Recreation**

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION: Vehicle Replacement (Parks Truck)	QUOTE EXPIRATION DATE: N/A
VENDOR QUOTED: James Wood Autopark	
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:	
<input type="checkbox"/> 1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS <input checked="" type="checkbox"/> 2. PROVIDE A SAFE AND PREPARED CITY <input checked="" type="checkbox"/> 3. IMPROVE SANGER'S BASIC INFRASTRUCTURE <input type="checkbox"/> 4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING <input checked="" type="checkbox"/> 5. IMPROVE THE VISUAL APPEARANCE OF SANGER <input type="checkbox"/> 6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY <input checked="" type="checkbox"/> 7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION	OPERATING BUDGET IMPACT
PURCHASE PRICE: \$55,320	ANNUAL CONTRACT RENEWAL:
DELIVERY & INSTALLATION: 	SUPPLIES, FUEL, ETC.:
ALL OTHER ACQUISITION COSTS*: 	ALL OTHER OPERATING COSTS*:
TOTAL: \$55,320	TOTAL: \$0
* EXPLANATION OF "OTHER" COSTS: 	
DOES THIS REPLACE ANY EQUIPMENT? Yes	
AGE OF ITEM BEING REPLACED? 2011	
WHAT IS BEING REPLACED? 2013 Chevy 1500 1/2 ton	

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
<p>The Parks Department is requesting to replace the 2013 Chevy 1500 that is currently in use. This truck was passed down from another department in the City, is the oldest in the Parks Department. The Chevy 1500 has the small V-8 engine. This engine is underpowered for the trailers and cargo weight required for the Parks department to operate. Additionally, the inside of this truck is worn out. The seats are broken making for a very rough and uncomfortable ride.</p>
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
<p>The Parks Department 2013 Chevy 1500 has 118,000 miles. This truck is underpowered to pull cargo. This truck should be replaced with a 3/4 ton truck soon. Not funding this request keeps the Parks Department using equipment unsuitable for the job.</p>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </div> <div style="text-align: right;"> John Noblitt, City Manager </div> </div>

2024-25 BUDGET CAPITAL REQUEST FORM

DEPARTMENT: **Facility Maintenance**

A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST

THIS FORM IS ONLY FOR ITEMS COSTING MORE THAN \$5,000

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Replace the Inner Entrance Library Doors	
VENDOR QUOTED	Denton Glass	QUOTE EXPIRATION DATE
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:		
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS	
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY	
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE	
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING	
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER	
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY	
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS	

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$10,000	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
TOTAL	\$10,000	TOTAL	\$0
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED? 30 years	
WHAT IS BEING REPLACED?		Inner Entrance Doors	

SECTION C (ALL ITEMS MUST BE COMPLETED)

PURPOSE/OBJECTIVE OF THIS REQUEST:
Our inner library doors are almost 30 years old. They are original to the building. The door opening mechanisms and door closers are worn. The push bars will no longer stay engaged and need weekly tightening. The heaviness of the doors is a major concern for us. Older adults and the disabled have difficulty opening the doors. We are also concerned about small children getting their fingers pinched by the heavy doors.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
Safety concerns for both older adults/disabled and small children due to the heaviness of the doors will remain. Potential risks for accident liability.
APPROVED FOR FUNDING <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
John Noblitt, City Manager

FINANCIAL MANAGEMENT POLICY

**The Sanger City Council approved the City's Financial Management Policy on August 21, 2023*

Introduction

The City of Sanger, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code and the Sanger City Charter. The policies are intended to assist the City Council and city staff in evaluating current activities and proposals for future programs. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

The scope of these policies generally spans accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, expenditure control and debt management, all to make it possible both: (a) to present fairly and with full disclosure the financial position and results of financial operations of the City in conformity to generally accepted accounting principles (GAAP), and (b) to determine and demonstrate compliance with finance-related legal and contractual provisions.

It is the goal of the Statement of Financial Management Policies to enable the City to adhere to the principles of sound municipal finance and to continue its long-term stable and positive financial condition.

Annual Budget

1. The fiscal year of the City of Sanger shall begin on October 1 of each calendar year and will end on September 30 of the following calendar year. The fiscal year will also be established as the accounting and budget year.
2. The City Manager, prior to August first of each year, shall prepare and submit to the City Secretary the annual budget covering the next fiscal year. The budget shall provide a complete financial plan of all city funds and activities and, except as required by law or the City Charter, shall be in such form as the Council may require.

The budget shall contain the following information:

- a. The City Manager's budget message outlining the proposed financial policies for the next fiscal year with an explanation of any changes in expenditures from the previous year, any major changes in policies, and a complete statement regarding the financial condition of the City. (Proposition 1 approved at an election held November 7, 2006 and certified by Resolution 11-19-06 adopted November 20, 2006.)
- b. An estimate of all revenues from taxes and other sources, including the present tax structure, rates, and property valuations for the ensuing year;
- c. A carefully itemized list of proposed expenses and revenues by fund, service type, and project for the budget year, as compared to actual expenditures and revenues of the last ended fiscal year and the projected final expenditures and revenues for the current fiscal year;
- d. A description of all outstanding bond indebtedness, showing amount, date of issue, rate of interest, and maturity date; also, any other indebtedness which the City has incurred and which has not been paid;
- e. A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and the recommended provision for financing; and
- f. Such other information as is required by City Council or deemed desirable by the City Manager.

3. The City Manager's budget should assume, for each fund, operating revenues that are equal to or exceed operating expenditures (i.e., a balanced budget). The City Manager's budget message shall explain the reasons for any fund that reflects operating expenditures exceeding operating revenues.
4. The City Council shall hold a public hearing on the budget, as submitted, at the time and place so advertised in the official newspaper, which will be no less than seven (7) days or more than fifteen (15) days after the date of notice. All interested persons shall be given the opportunity to be heard, either for or against, any item of the proposed budget.
5. The budget and tax rate may be adopted at any regular or special meeting of the Council prior to the beginning of the budgeted fiscal year by a majority vote of two thirds (2/3) quorum. The Council may amend the proposed budget by increasing, decreasing, or removing any programs or amounts, except for expenditures required by law, for debt service, or for estimated cash deficit. No amendment to the budget shall increase the authorized expenditures to an amount greater than the total of estimated income plus funds available from prior years.
6. If the Council fails to adopt a budget by the beginning of the fiscal year, the budget currently in place for the preceding year shall remain in place on a month-to-month basis until such time as a new budget has been adopted.
7. On final adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the City Council shall constitute the official appropriations for the current year and shall constitute the basis of the official levy of the property tax. Under conditions which may arise, the City Council may amend or change the budget to provide for any additional expense.

Capital Program

1. The City Manager shall submit a five-year capital improvement program (CIP) as an attachment to the annual budget. The CIP shall induce the following:
 - a. A clear, general summary of its contents;
 - b. A list of all capital improvements which are proposed for the five (5) fiscal years including the budget year, with appropriate supporting information as to the necessity for such improvements;
 - c. Cost estimates, method of financing and recommended time schedules for each improvement; and
 - d. The estimated annual cost of operating and maintaining the facilities to be constructed or acquired.

Basis of Accounting and Budgeting

1. The City's finances shall be accounted for in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).
 - a. The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements. Account groups are a reporting device to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.
 - b. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Substantially all revenues are considered to be susceptible to accrual. Ad valorem, sales, hotel, franchise and tax

revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues (except earnings on investments) are recorded as revenues when received in cash because they are generally not measurable until actually received. Investment earnings are recorded as earned since they are measurable and available. Expenditures are recognized when the related fund liability is incurred, if measurable, except for principal and interest on general long-term debt, which are recorded when due, and compensated absences, which are recorded when payable from currently available financial resources.

- c. The City utilizes encumbrance accounting for its governmental fund types, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.
 - d. The City's proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred.
2. The City's annual budgets shall be prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds
 3. The issuance of Statement 34 by GASB has influenced the creation and reporting of individual funds. GASB 34 essentially mandates dual accounting systems: one for government-wide (i.e. the government as a single entity) reporting and another for individual fund reporting. Under GASB 34 for individual funds, the City will continue utilizing the accounting and budgeting processes as described in paragraphs (1) and (2) of this section. However, because GASB 34 mandates the flow of economic resources measurement focus and accrual basis of accounting for the government-wide reporting, extensive reconciliation must be performed to present aggregated fund information in the government-wide reporting model. Therefore, individual operating funds will be created with the objective of reducing fund to government-wide reconciliation as much as possible. When appropriate, individual funds will be examined as to whether it will be appropriate to account for them as proprietary fund types. Also, the City will limit the use of internal service funds and incorporate the financial transactions of those funds into other governmental funds.

Budget Administration

1. All expenses of the City shall be made in accordance with the adopted annual budget. Budgetary control is maintained at the individual expenditure account level by the review of all requisitions of estimated purchase amounts prior to the release of purchase orders to vendors.
2. The following represents the City's budget amendment policy delineating responsibility and authority for the amendment process. Transfers between expenditure accounts in one department may occur with the approval of the City Manager and Finance Director. Transfers between operating departments may occur with the approval of the City manager and Finance Director provided that a department's total budget is not changed by more than \$50,000. Transfers between funds must be accomplished by budget amendment approved by the City Council. Budget amendments calling for new fund appropriations must also be approved by the City Council.

Financial Reporting

1. At the close of each fiscal year, and at such other times as it may be deemed necessary, the Council shall direct that an independent audit be made on all accounts of the City by a certified public accountant. The certified public accountant shall have no personal interest directly or indirectly, in the financial affairs of the City

or any of its officers and shall report directly to the Council. Upon completion of the audit, a summary of the results thereof shall be placed on file in the City Secretary's office for public record. A copy of the comprehensive financial annual report shall be available at City Hall.

2. The City Manager shall submit to the Council a monthly report of the financial condition of the City by department for the fiscal year-to-date. The financial records of the City will be maintained on a modified accrual basis to support this type of financial management. The City Manager shall make available to the Council the monthly cash disbursements journal of the City of all funds and accounts.

Revenues

1. To protect the City's financial integrity, the City will maintain a diversified and stable revenue system to shelter it from fluctuations in any one revenue source. Recognizing that sales tax is a volatile, unpredictable source of revenue, the City will attempt to reduce its dependence on sales tax revenue.
2. For every annual budget, the City shall levy two property tax rates: operation/ maintenance and debt service. The debt service levy shall be sufficient for meeting all principal and interest payments associated with the City's outstanding general obligation debt for that budget year. The debt service levy and related debt service expenditures shall be accounted for in the Debt Service Fund. The operation and maintenance levy shall be accounted for in the General Fund. City Council will consider exceeding the rollback rate only after options have been presented by staff to avoid the rollback by increasing revenue from other sources or reducing expenditures.
3. The City will maintain a policy of levying the lowest tax rate on the broadest tax base. Minimal exemptions may be provided to homeowners, senior citizens, and disabled veterans. The City may consider providing tax abatements or other incentives to encourage development.
4. The City will establish user charges and fees at a level that attempts to recover the full cost of providing the service.
 - a. User fees, particularly utility rates, should identify the relative costs of serving different classes of customers.
 - b. Where possible, utility rates should be designed to reduce peak (hour and day) demands on the utility systems.
 - c. The City will make every reasonable attempt to ensure accurate measurement of variables impacting taxes and fees (e.g., verification of business sales tax payments, verification of appraisal district property values, and accuracy of water meters).
5. The City will attempt to maximize the application of its financial resources by obtaining supplementary funding through agreements with other public and private agencies for the provision of public services or the construction of capital improvements.
6. The City will consider market rates and charges levied by other public and private organizations for similar services in establishing tax rates, fees and charges.
7. When developing the annual budget, the City Manager shall project revenues from every source based on actual collections from the preceding year and estimated collections of the current fiscal year, while taking into account known circumstances which will impact revenues for the new fiscal year. The revenue projections for each fund should be made conservatively so that total actual fund revenues exceed budgeted projections.

Operating Expenditures

1. Operating expenditures shall be accounted, reported, and budgeted for in the following major categories:
 - a. Operating, Recurring Expenditures

- i. Salaries and Benefits
 - ii. Supplies and Materials
 - iii. Maintenance and Operations
 - iv. Contractual Services
 - v. Utilities
 - vi. Capital Replacement
 - vii. Other Expenses
 - b. Operating, Non-Recurring Expenditures
 - i. Capital Equipment
2. The annual budget shall appropriate sufficient funds for operating, recurring expenditures necessary to maintain established (i.e., status quo) quality and scope of city services.
 3. The City will constantly examine the methods for providing public services in order to reduce operating, recurring expenditures and/or enhance quality and scope of public services with no increase to cost.
 4. Salaries and benefits expenditures will reflect the minimum staffing needed to provide established quality and scope of city services. To attract and retain employees necessary for providing high-quality service, the City shall maintain a compensation and benefit package competitive with the public and, when quantifiable, private service industries.
 5. Supplies and materials expenditures shall be sufficient for ensuring the optimal productivity of City employees.
 6. Maintenance and operations expenditures shall be sufficient for addressing the deterioration of the City's capital assets to ensure the optimal productivity of the capital assets. Maintenance should be conducted to ensure a relatively stable level of maintenance expenditures for every budget year.
 7. Utility expenditure providers shall, when options are available, be selected on the basis of the provider's competitive pricing and service.
 8. The City will utilize contractual services for the provision of city services whenever private contractors can perform the established level of service at less expense to the City. The City will regularly evaluate its agreements with private contractors to ensure the established levels of service are performed at the least expense to the City.
 9. Capital equipment is defined as equipment that exceeds \$5,000 and has a useful life of at least one year. Bulk purchases of smaller equipment with a useful life of at least one year will be capitalized if the total amount of the purchase exceeds \$25,000. Existing capital equipment shall be replaced when needed to ensure the optimal productivity of City employees.
 10. Expenditures for additional capital equipment shall be made only to enhance employee productivity, improve quality of service, or expand scope of service.
 11. Expenditures for other expenses not included in the categories above shall be made strictly on the basis of economic and business merit, ensuring the best possible return on each dollar spent.
 12. To assist in controlling the growth of operating expenditures, operating departments will submit their annual budgets to the City Manager during the budget preparation process. Departments shall provide justification where projected expenditures exceed prior year budgeted amounts.

Fund Balance

1. The annual budget shall be presented to City Council with each fund reflecting an ending fund balance which is no less than 25 percent of that fund's annual operating expenditures. To satisfy the particular needs of individual funds, ending fund balances may be established which exceed the 25 percent minimum.

2. Fund balance that exceeds the minimum level established for each fund may be appropriated for non-recurring capital projects or programs, reserves or as the Council directs.
3. The City will exercise diligence in avoiding the appropriation of fund balance for recurring operating expenditures. In the event fund balance is appropriated for recurring operating expenditures to meet the needs of the Sanger community, the budget document shall include an explanation of the circumstances requiring the appropriation and the methods to be used to arrest the future use of fund balance for operating expenditures.

Fund Transfers

1. With the exceptions noted below, there will be no operating transfers between funds. Any costs incurred by one fund to support the operations of another shall be charged directly to the fund.
2. Fund transfers may occur when surplus fund balances are used to support non-recurring capital expenses or when needed to satisfy debt service obligations.
3. Transfers are permitted between funds to support economic development programs.
4. Transfers are permitted from the Enterprise Fund to other funds to cover the cost of operations.

Debt Expenditures

1. The City shall have the right and power, except as prohibited by law or the City Charter, to borrow money by whatever method it may deem to be in the public interest.
2. The City shall have the power to borrow money on the credit of the City and to issue general obligation bonds for permanent public improvements or for any other public purpose not prohibited by law and the City Charter and to issue refunding bonds to refinance outstanding bonds previously issued. All such bonds or certificates of obligation shall be issued in conformity with the laws of the State of Texas and shall be used only for purposes for which they were issued. General obligation bonds shall not be issued without an election. In all cases when the City Council shall order an election for the issuance of bonds of the City, it shall, at the same time, state whether or not a tax rate increase is anticipated for the purpose of paying the principal and interest on the bonds and to create a sinking fund for their redemption.
3. The City shall have the power to borrow money for the purpose of constructing, purchasing, improving, extending or repairing public utilities, recreational facilities, or any other self-liquidating municipal function not prohibited by the Constitution and the laws of the State of Texas, and to issue revenue bonds to evidence the obligation created thereby. Such shall be a charge upon and payable from the properties, or interest therein pledged, or the income therefrom, or both. The holders of the revenue bonds shall never have the right to demand payment thereof out of moneys raised or to be raised by taxation. All such bonds shall be issued in conformity with the laws of the State of Texas and shall be used only for the purpose for which they were issued.
4. When needed to minimize annual debt payments, the City will obtain insurance for new debt issues.

Capital Project Expenditures

1. The City will develop a multi-year plan for capital projects, which identifies all projects likely to be constructed within a five-year horizon. The multi-year plan will reflect for each project the likely source of funding and attempt to quantify the project's impact to future operating expenditures.
2. Capital projects will be constructed to:
 - a. Protect or improve the community's quality of life.
 - b. Protect or enhance the community's economic vitality.

- c. Support and service new development.
3. To minimize the issuance of debt, the City will attempt to support capital projects with appropriations from operating revenues or excess fund balances (i.e., “pay-as-you-go”).

Purchasing

1. All purchases and contracts over \$3,000 shall conform to Chapter 252, Subchapter B of the Local Government Code of Texas, as amended. Purchases of goods or services over \$50,000 shall be submitted to the City Council for approval. The adoption of the annual budget gives the City Manager the authority to approve all other purchases for goods or services in accordance with each department’s approved budget.
2. Purchases of goods or services at a total cost of \$1,000 or more must be made through the City’s purchase order system. Written purchase orders shall also be used for vendors requiring formal City authorization regardless of dollar amount.
3. Purchases of goods or services at a total cost of less than \$1,000 may be made via a written Accounts Payable Voucher, signed and submitted by the applicable Department Director to the Finance Department.
4. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance with provisions of Article 601f, Section 2 of the State of Texas Civil Statutes.

INVESTMENT POLICY

**The Sanger City Council approved the City's Investment Policy on August 21, 2023*

POLICY STATEMENT

It is the objective of the City of Sanger, Texas ("City") that the administration of its funds and the investment of those funds shall be handled in the highest public trust. Investments shall be made in a manner which will provide the maximum security of principle invested through limitations and diversification while meeting the daily cash flow needs of the city and conforming to all applicable federal, state, and local statutes, rules and regulations governing the investment of public funds. The receipt of a market rate return will be secondary to the requirements for safety and liquidity. The earning from investments shall be used in a manner that best serves the public trust and interest of the City. This policy serves to satisfy the statutory requirements of defining and adopting a formal investment policy and shall be reviewed annually for modifications. It is the intent of the City to be in compliance with local law and the provisions of Public Funds Investment Act of the Texas Government Code Chapter 2256.

SCOPE

This Investment Policy applies to the investment activities, all financial assets and funds held by the City of Sanger, Texas. Funds covered and managed by this Investment Policy include:

- A. General Fund – Used to account for resources traditionally associated with government, which are not required to be accounted for in another fund.
- B. Debt Service Fund – Used to account for resources to be used for the payment of principle, interest and related costs on debt.
- C. Enterprise Fund – Used to account for operations that are financed and operated in a manner similar to private business enterprises.
- D. Capital Improvement Fund – Used to account for resources to enable the acquisition or construction of major capital facilities which are not financed by enterprise funds, internal service funds, or trust funds.
- E. Special Revenue Funds – Used to account for proceeds from specific revenue sources which are restricted to expenditures for specific purposes.
 - 1. 4A Fund
 - 2. 4B Fund
 - 3. Employee Benefits Fund

INVESTMENT OBJECTIVES AND STRATEGY

It is the policy of the City that all funds shall be invested in conformance with state and federal regulations, applicable bond ordinance requirements, and adopted Investment Policy. In accordance with the Public Funds Investment Act, the following prioritized primary objectives, in accordance with the Texas Government Code Section 2256.005(d) apply to the City's investment strategy. Listed in order of their priority, these objectives encompass:

- A. Suitability – Understanding the suitability of the investment to the financial requirement of the City is important. Any investment eligible in the Investment Policy is suitable for all City funds.
- B. Safety – Preservation and safety of principal are the primary objectives of the Investment Policy. Investments of the City shall be undertaken in a manner that seeks to insure the preservation of capital in the overall portfolio. To obtain this goal, diversification is required in the portfolio's composition.

The suitability of each investment decision will be made on the basis of these objectives. The City prefers to invest in money market accounts, certificates of deposits, and United States government backed agency discount notes.

- C. Liquidity – The City’s investment portfolio will remain sufficiently liquid to meet operating requirements that might be reasonably anticipated. The City’s investment portfolio will remain sufficiently liquid and enable it to meet all operating requirements which might be reasonably anticipated.
- D. Diversification – Investment maturities shall be staggered throughout the budget cycle to provide cash flow based on the anticipated needs of the City. Diversifying the appropriate maturity structure will reduce market cycle risk. Diversification of the portfolio will include diversification by maturity and market sector and will include the use of a number of brokers/dealers for diversification and market coverage. Competitive bidding will be used on each sale and purchase.
- E. Yield – Attaining a competitive market yield, commensurate with the City’s investment risk constraints and cash flow characteristic of the portfolio, is the desired objective. The City’s investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City’s risk constraints and the cash flow of the portfolio. “Market rate of return” may be defined as the average yield of the current three-month U.S. Treasury Bill or such other index that most closely matches the average maturity of the portfolio. The City’s objective shall be a reasonably safe yield rate in accordance with payment schedules and other investment goals.

Effective cash management is recognized as essential to good fiscal management. Cash management is defined as the process of managing monies in order to ensure maximum cash availability. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, prudent investment of its available cash, disbursement of payments in accordance with invoice terms and the management of banking services. The City staff will follow the “Prudent Person” statement relating to the standard of care that must be exercised when investing public funds as expressed in the Texas Government Code Section 2256.006(a-b). The Investment Officers shall avoid any transactions that might impair public confidence in the City’s ability to govern effectively. The governing body recognizes that in diversifying the portfolio, occasional measured unrealized losses due to market volatility are inevitable, and must be considered within the context of the overall portfolio’s investment return, provided that adequate diversification has been implemented. The prudence of the investment decision shall be measured in accordance with the tests set forth in the Texas Government Code Section 2256.006(b).

It shall be the policy of the City not to invest in speculative instruments such as derivatives.

LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Direct specific investment parameters for the investment of public funds in Texas are found in the Public Funds Investment Act of the Texas Government Code Section 2256. The Interlocal Cooperation Contracts, Section 791, of the Texas Government Code authorizes local governments to participate in public funds investments in conjunction with other local governments and agencies of the state of Texas. Section 791 along with Section 2256 of the Texas Government Code provides authorization for participation in investment pools to invest public funds jointly with objectives of preservation and safety of principal, liquidity, and yield.

DELEGATION OF INVESTMENT AUTHORITY

The City Manager and the Finance Director acting on behalf of the City Council are designated as the Investment Officers of the City and are responsible for investment management decisions and activities. The Council is responsible for considering the quality and capability of staff, investment advisors, and consultants involved in investment management and procedures. All participants in the investment process shall seek to act responsibly as custodians of the public trust.

The Investment Officers shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with the investment policy. Procedures will include reference to safekeeping, wire transfers, certificates of deposit, and fund accounts. Additional procedures will be documented for the performance of wire transfer agreements; banking services contracts, and other investment related activities.

The Investment Officers shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and staff. The Investment Officers shall designate a staff person as a liaison/deputy in the event circumstances require timely action and the Investment Officers are not available.

No officer or designee may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Investment Officers and approved by the City Council.

PRUDENCE – STANDARD OF CARE

The standard of prudence to be used in the investment function shall be the “prudent person” standard and shall be applied in the context of managing the overall portfolio. The Texas Government Code Section 2256.006(a) states Investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person’s own affairs, not for speculation, but for investment, considering the probable safety of capital and the probable income to be derived.

Limitation of Personal Liability

The Investment Officers and those delegated investment authority under this policy, when acting in accordance with the written procedures and this policy and in accordance with the written procedures and this policy and in accord with the Prudent Person Rule, shall be relieved of personal responsibility and liability in the management of the portfolio provided that deviations from expectations for a specific security’s credit risk or market price change or portfolio shifts are reported in a timely manner and that appropriate action is taken to control adverse market effects.

INTERNAL CONTROLS

The Investment Officers shall establish a system of written internal controls which will be reviewed annually with the independent auditor of the City. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees or Investment Officers of the City.

Cash Flow Forecasting

Cash flow forecasting is designated to protect and sustain cash flow requirements of the City. Supplemental to the financial and budgetary systems, the Investment Officers will maintain a cash flow forecasting process designed to monitor and forecast cash positions for investment purposes. Cash flow will include the historical researching and monitoring of specific cash flow items, payables, and receivables as well as overall cash position and patterns.

AUTHORIZED INVESTMENTS

Acceptable investments under this policy shall be limited to the instruments listed below. The investments shall be selected in a manner which promotes diversity of the market sector and maturity. The selection of high-grade government investments and high-grade money market instruments is designed to assure the marketability of those investments should the need for liquidity arise.

- A. Obligations of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, not to exceed two years to stated maturity;
- B. Fully insured or collateralized certificates of deposit from a bank doing business in the State of Texas and under the terms of a written depository agreement with that bank, not to exceed three years to the stated maturity;
- C. Money market funds authorized by the Public Funds Investment Act of the Texas Government Code Chapter 2256.
- D. Texas Local Government Investment Pools authorized by the Public Funds Investment Act of the Texas Government Code Chapter 2256.

Additional types of securities approved for investment of public funds by Texas state statutes are not eligible for investment by the City until this Investment Policy has been amended and the amended version approved by the City Council authorizing investment of these additional types of securities.

Competitive Bidding Requirements

All securities, excluding certificates of deposit, will be purchased or sold after three (3) offers/bids are taken to verify that the City is receiving fair market value/price for the investment.

Delivery versus Payment

All security transactions, including collateral for repurchase agreements, entered into by the City, shall be conducted on a delivery versus payment (DVP) basis.

SAFEKEEPING AND COLLATERALIZATION

The laws of the State and prudent treasury management require that all purchased securities be bought on a delivery versus payment basis and be held in safekeeping by either the City, an independent third-party financial institution, or the City's designated depository.

All safekeeping arrangements shall be designed by the Investment Officers and an agreement of the terms executed in writing. The third-party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number, and other pertinent information. Each safekeeping receipt will be clearly marked that the security is held for the City or pledged to the City.

All securities pledged to the City for certificates of deposit or demand deposits shall be held by an independent third-party bank domiciled in Texas. The safekeeping bank may be written within the same holding company as the bank, from which the securities are pledged.

Collateralization

Collateralization shall be required on all public funds of the City over the FDIC insurance coverage limit, and in order to anticipate market changes and provide a level of additional security for all funds, the collateralized level required will be 102% of the market value of the principal accrued interest.

PERFORMANCE EVALUATION AND REPORTING

The Investment Officers shall submit quarterly and annual reports to the City Council containing a written report of investment transactions and investment positions as of the date of report. The report will be prepared jointly by all involved in the investment activity and be signed by the Investment Officer(s).

DEPOSITORIES

The City will designate one banking institution through a competitive process as its central banking service provider. This institution will be used for normal banking services including disbursements, deposits, and lockbox. As a matter of ensuring liquidity and security should the funds deposited with the designated bank be temporarily unavailable, the City will maintain an emergency reserve in another qualified bank.

INVESTMENT POLICY ADOPTION BY CITY COUNCIL

The City's Investment Policy shall be formally approved and adopted by resolution of the City Council and reviewed annually in accordance with the provisions of the Public Funds Investment Act of the Texas Government Code Chapter 2256.

AMENDMENT

In the event Texas state law changes and the City cannot invest in the investments described by this policy, this policy shall automatically be conforming to existing law.

DEBT SERVICE SCHEDULES

Certificates of Obligation, Series 2007

Purpose: to acquire and renovate a building and parking area to be used by the City's public works department; to purchase phone, alarm and computer equipment and office furniture for such building; and professional services rendered in connection with this project.

Fiscal Year	General Fund 34%			Enterprise Fund: 66%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	39,100	5,536	44,636	75,900	10,744	86,644	115,000	16,280	131,280
2026	42,500	3,814	46,314	82,500	7,406	89,906	125,000	11,220	136,220
2027	44,200	1,944	46,144	85,800	3,776	89,576	130,000	5,720	135,720
Total	125,800	11,294	137,094	244,200	21,926	266,126	370,000	33,220	403,220

Certificates of Obligation, Series 2015

Purpose: to pay for rehabilitation, reconstruction, addition and expansion of the waste water treatment plant; rehabilitation and construction of wastewater lift stations and wastewater lines; construction of water lines and associated equipment and facilities rehabilitation, reconstruction and construction of streets and drainage; rehabilitation of municipal facilities; and professional services rendered in connection with this project.

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	-	-	-	300,000	151,900	451,900	300,000	151,900	451,900
2026	-	-	-	310,000	142,750	452,750	310,000	142,750	452,750
2027	-	-	-	320,000	132,900	452,900	320,000	132,900	452,900
2028	-	-	-	330,000	121,925	451,925	330,000	121,925	451,925
2029	-	-	-	340,000	110,200	450,200	340,000	110,200	450,200
2030	-	-	-	355,000	97,594	452,594	355,000	97,594	452,594
2031	-	-	-	370,000	84,000	454,000	370,000	84,000	454,000
2032	-	-	-	380,000	69,937	449,937	380,000	69,937	449,937
2033	-	-	-	395,000	55,406	450,406	395,000	55,406	450,406
2034	-	-	-	410,000	40,313	450,313	410,000	40,313	450,313
2035	-	-	-	425,000	24,656	449,656	425,000	24,656	449,656
2036	-	-	-	445,000	8,344	453,344	445,000	8,344	453,344
Total	-	-	-	4,380,000	1,039,925	5,419,925	4,380,000	1,039,925	5,419,925

Certificates of Obligation, Series 2017

Purpose: to pay for the restoration, replacement, rehabilitation, and expansion of the wastewater and water systems, including the treatment plant; street and drainable improvements; and professional services related thereto.

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	-	-	-	115,000	357,600	472,600	115,000	357,600	472,600
2026	-	-	-	115,000	353,000	468,000	115,000	353,000	468,000
2027	-	-	-	390,000	348,400	738,400	390,000	348,400	738,400
2028	-	-	-	545,000	332,800	877,800	545,000	332,800	877,800
2029	-	-	-	560,000	311,000	871,000	560,000	311,000	871,000
2030	-	-	-	585,000	288,600	873,600	585,000	288,600	873,600
2031	-	-	-	605,000	265,200	870,200	605,000	265,200	870,200
2032	-	-	-	630,000	241,000	871,000	630,000	241,000	871,000
2033	-	-	-	660,000	215,800	875,800	660,000	215,800	875,800
2034	-	-	-	1,010,000	189,400	1,199,400	1,010,000	189,400	1,199,400
2035	-	-	-	1,050,000	149,000	1,199,000	1,050,000	149,000	1,199,000
2036	-	-	-	1,090,000	107,000	1,197,000	1,090,000	107,000	1,197,000
2037	-	-	-	1,585,000	63,400	1,648,400	1,585,000	63,400	1,648,400
Total	-	-	-	8,940,000	3,222,200	12,162,200	8,940,000	3,222,200	12,162,200

General Obligation Refunding Bonds, Series 2019

Purpose: to refund certain obligations (Combination Tax & Revenue Certificates of Obligations, Series 2009) of the City, and professional services related thereto.

Fiscal Year	General Fund 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	235,000	14,300	249,300	-	-	-	235,000	14,300	249,300
2026	245,000	4,900	249,900	-	-	-	245,000	4,900	249,900
Total	480,000	19,200	499,200	-	-	-	480,000	19,200	499,200

Certificates of Obligation, Series 2021A

Purpose: to pay for the expansion and improvements to the City's waster and sewer system; system renovations and line relocations to the City's electric utility system; city-wide street repairs and improvements; and professional services related thereto.

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	-	-	-	345,000	541,150	886,150	345,000	541,150	886,150
2026	-	-	-	395,000	534,250	929,250	395,000	534,250	929,250
2027	-	-	-	140,000	526,350	666,350	140,000	526,350	666,350
2028	-	-	-	135,000	523,550	658,550	135,000	523,550	658,550
2029	-	-	-	160,000	519,500	679,500	160,000	519,500	679,500
2030	-	-	-	160,000	514,700	674,700	160,000	514,700	674,700
2031	-	-	-	185,000	509,900	694,900	185,000	509,900	694,900
2032	-	-	-	260,000	504,350	764,350	260,000	504,350	764,350
2033	-	-	-	290,000	493,950	783,950	290,000	493,950	783,950
2034	-	-	-	290,000	482,350	772,350	290,000	482,350	772,350
2035	-	-	-	320,000	470,750	790,750	320,000	470,750	790,750
2036	-	-	-	370,000	457,950	827,950	370,000	457,950	827,950
2037	-	-	-	395,000	446,850	841,850	395,000	446,850	841,850
2038	-	-	-	1,620,000	435,000	2,055,000	1,620,000	435,000	2,055,000
2039	-	-	-	1,665,000	386,400	2,051,400	1,665,000	386,400	2,051,400
2040	-	-	-	1,715,000	336,450	2,051,450	1,715,000	336,450	2,051,450
2041	-	-	-	1,765,000	285,000	2,050,000	1,765,000	285,000	2,050,000
2042	-	-	-	1,820,000	232,050	2,052,050	1,820,000	232,050	2,052,050
2043	-	-	-	1,875,000	177,450	2,052,450	1,875,000	177,450	2,052,450
2044	-	-	-	1,930,000	121,200	2,051,200	1,930,000	121,200	2,051,200
2045	-	-	-	1,990,000	63,300	2,053,300	1,990,000	63,300	2,053,300
2046	-	-	-	120,000	3,600	123,600	120,000	3,600	123,600
Total	-	-	-	17,945,000	8,566,050	26,511,050	17,945,000	8,566,050	26,511,050

Certificates of Obligation, Series 2021B

Purpose: to refund certain obligations (Combination Tax & Revenue Certificates of Obligations, Series 2013) of the City, and professional services related thereto.

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	30,600	4,956	35,556	224,400	36,348	260,748	255,000	41,304	296,304
2026	31,200	4,690	35,890	228,800	34,395	263,195	260,000	39,085	299,085
2027	31,800	4,341	36,141	233,200	31,833	265,033	265,000	36,174	301,174
2028	31,800	3,889	35,689	233,200	28,521	261,721	265,000	32,410	297,410
2029	33,000	3,390	36,390	242,000	24,860	266,860	275,000	28,250	303,250
2030	33,000	2,786	35,786	242,000	20,431	262,431	275,000	23,217	298,217
2031	34,200	2,149	36,349	250,800	15,761	266,561	285,000	17,910	302,910
2032	34,800	1,472	36,272	255,200	10,795	265,995	290,000	12,267	302,267
2033	34,800	741	35,541	255,200	5,436	260,636	290,000	6,177	296,177
Total	295,200	28,414	323,614	2,164,800	208,380	2,373,180	2,460,000	236,794	2,696,794

Limited Tax Notes, Series 2023A

Purpose: to purchase vehicles, equipment, real property for use by the City

Fiscal Year	General Fund: 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	670,000	151,108	821,108	-	-	-	670,000	151,108	821,108
2026	695,000	125,856	820,856	-	-	-	695,000	125,856	820,856
2027	722,000	99,641	821,641	-	-	-	722,000	99,641	821,641
2028	749,000	72,428	821,428	-	-	-	749,000	72,428	821,428
2029	777,000	44,197	821,197	-	-	-	777,000	44,197	821,197
2030	806,000	14,911	820,911	-	-	-	806,000	14,911	820,911
Total	4,419,000	508,141	4,927,141	-	-	-	4,419,000	508,141	4,927,141

Certificates of Obligation, Series 2023B

Purpose: purchase of real property for use by water, wastewater, and electric improvements.

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	-	-	-		217,056	217,056	-	217,056	217,056
2026	-	-	-		217,056	217,056	-	217,056	217,056
2027	-	-	-		217,056	217,056	-	217,056	217,056
2028	-	-	-		217,056	217,056	-	217,056	217,056
2029	-	-	-		217,056	217,056	-	217,056	217,056
2030	-	-	-		217,056	217,056	-	217,056	217,056
2031	-	-	-	130,000	217,056	347,056	130,000	217,056	347,056
2032	-	-	-	135,000	210,556	345,556	135,000	210,556	345,556
2033	-	-	-	140,000	203,806	343,806	140,000	203,806	343,806
2034	-	-	-	150,000	196,806	346,806	150,000	196,806	346,806
2035	-	-	-	155,000	189,306	344,306	155,000	189,306	344,306
2036	-	-	-	165,000	181,556	346,556	165,000	181,556	346,556
2037	-	-	-	170,000	173,306	343,306	170,000	173,306	343,306
2038	-	-	-	180,000	164,806	344,806	180,000	164,806	344,806
2039	-	-	-	190,000	155,806	345,806	190,000	155,806	345,806
2040	-	-	-	195,000	146,306	341,306	195,000	146,306	341,306
2041	-	-	-	205,000	138,506	343,506	205,000	138,506	343,506
2042	-	-	-	215,000	130,306	345,306	215,000	130,306	345,306
2043	-	-	-	220,000	121,706	341,706	220,000	121,706	341,706
2044	-	-	-	230,000	112,906	342,906	230,000	112,906	342,906
2045	-	-	-	240,000	103,706	343,706	240,000	103,706	343,706
2046	-	-	-	250,000	94,106	344,106	250,000	94,106	344,106
2047	-	-	-	260,000	84,106	344,106	260,000	84,106	344,106
2048	-	-	-	270,000	73,706	343,706	270,000	73,706	343,706
2049	-	-	-	280,000	62,906	342,906	280,000	62,906	342,906
2050	-	-	-	295,000	51,356	346,356	295,000	51,356	346,356
2051	-	-	-	305,000	39,188	344,188	305,000	39,188	344,188
2052	-	-	-	315,000	26,606	341,606	315,000	26,606	341,606
2053	-	-	-	330,000	13,613	343,613	330,000	13,613	343,613
Total	-	-	-	5,025,000	4,194,363	9,219,363	5,025,000	4,194,363	9,219,363

Certificates of Obligation, Series 2023C

Purpose: purchase of real property for future development by the City.

Fiscal Year	General Fund: 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	155,000	542,401	697,401	-	-	-	155,000	542,401	697,401
2026	165,000	534,511	699,511	-	-	-	165,000	534,511	699,511
2027	170,000	526,443	696,443	-	-	-	170,000	526,443	696,443
2028	180,000	518,129	698,129	-	-	-	180,000	518,129	698,129
2029	190,000	509,328	699,328	-	-	-	190,000	509,328	699,328
2030	200,000	499,827	699,827	-	-	-	200,000	499,827	699,827
2031	205,000	489,828	694,828	-	-	-	205,000	489,828	694,828
2032	220,000	479,577	699,577	-	-	-	220,000	479,577	699,577
2033	230,000	468,578	698,578	-	-	-	230,000	468,578	698,578
2034	240,000	457,078	697,078	-	-	-	240,000	457,078	697,078
2035	255,000	444,237	699,237	-	-	-	255,000	444,237	699,237
2036	265,000	430,595	695,595	-	-	-	265,000	430,595	695,595
2037	280,000	416,418	696,418	-	-	-	280,000	416,418	696,418
2038	295,000	401,438	696,438	-	-	-	295,000	401,438	696,438
2039	310,000	385,655	695,655	-	-	-	310,000	385,655	695,655
2040	330,000	368,756	698,756	-	-	-	330,000	368,756	698,756
2041	345,000	350,775	695,775	-	-	-	345,000	350,775	695,775
2042	356,000	331,973	687,973	-	-	-	356,000	331,973	687,973
2043	385,000	312,080	697,080	-	-	-	385,000	312,080	697,080
2044	405,000	291,098	696,098	-	-	-	405,000	291,098	696,098
2045	430,000	268,620	698,620	-	-	-	430,000	268,620	698,620
2046	455,000	244,755	699,755	-	-	-	455,000	244,755	699,755
2047	480,000	219,503	699,503	-	-	-	480,000	219,503	699,503
2048	505,000	192,862	697,862	-	-	-	505,000	192,862	697,862
2049	530,000	164,835	694,835	-	-	-	530,000	164,835	694,835
2050	560,000	135,420	695,420	-	-	-	560,000	135,420	695,420
2051	595,000	104,340	699,340	-	-	-	595,000	104,340	699,340
2052	625,000	71,318	696,318	-	-	-	625,000	71,318	696,318
2053	669,000	36,630	705,630	-	-	-	669,000	36,630	705,630
Total	10,030,000	10,197,008	20,227,008	-	-	-	10,030,000	10,197,008	20,227,008

Total Debt

Fiscal Year	General Fund			Enterprise Fund			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2025	1,129,700	718,301	1,848,001	1,060,300	1,314,798	2,375,098	2,190,000	2,033,099	4,223,099
2026	1,178,700	673,771	1,852,471	1,131,300	1,288,857	2,420,157	2,310,000	1,962,628	4,272,628
2027	968,000	632,369	1,600,369	1,169,000	1,260,315	2,429,315	2,137,000	1,892,684	4,029,684
2028	960,800	594,446	1,555,246	1,243,200	1,223,852	2,467,052	2,204,000	1,818,298	4,022,298
2029	1,000,000	556,915	1,556,915	1,302,000	1,182,616	2,484,616	2,302,000	1,739,531	4,041,531
2030	1,039,000	517,524	1,556,524	1,342,000	1,138,381	2,480,381	2,381,000	1,655,905	4,036,905
2031	239,200	491,977	731,177	1,540,800	1,091,917	2,632,717	1,780,000	1,583,894	3,363,894
2032	254,800	481,049	735,849	1,660,200	1,036,638	2,696,838	1,915,000	1,517,687	3,432,687
2033	264,800	469,319	734,119	1,740,200	974,398	2,714,598	2,005,000	1,443,717	3,448,717
2034	240,000	457,078	697,078	1,860,000	908,869	2,768,869	2,100,000	1,365,947	3,465,947
2035	255,000	444,237	699,237	1,950,000	833,712	2,783,712	2,205,000	1,277,949	3,482,949
2036	265,000	430,595	695,595	2,070,000	754,850	2,824,850	2,335,000	1,185,445	3,520,445
2037	280,000	416,418	696,418	2,150,000	683,556	2,833,556	2,430,000	1,099,974	3,529,974
2038	295,000	401,438	696,438	1,800,000	599,806	2,399,806	2,095,000	1,001,244	3,096,244
2039	310,000	385,655	695,655	1,855,000	542,206	2,397,206	2,165,000	927,861	3,092,861
2040	330,000	368,756	698,756	1,910,000	482,756	2,392,756	2,240,000	851,512	3,091,512
2041	345,000	350,775	695,775	1,970,000	423,506	2,393,506	2,315,000	774,281	3,089,281
2042	356,000	331,973	687,973	2,035,000	362,356	2,397,356	2,391,000	694,329	3,085,329
2043	385,000	312,080	697,080	2,095,000	299,156	2,394,156	2,480,000	611,236	3,091,236
2044	405,000	291,098	696,098	2,160,000	234,106	2,394,106	2,565,000	525,204	3,090,204
2045	430,000	268,620	698,620	2,230,000	167,006	2,397,006	2,660,000	435,626	3,095,626
2046	455,000	244,755	699,755	370,000	97,706	467,706	825,000	342,461	1,167,461
2047	480,000	219,503	699,503	260,000	84,106	344,106	740,000	303,609	1,043,609
2048	505,000	192,862	697,862	270,000	73,706	343,706	775,000	266,568	1,041,568
2049	530,000	164,835	694,835	280,000	62,906	342,906	810,000	227,741	1,037,741
2050	560,000	135,420	695,420	295,000	51,356	346,356	855,000	186,776	1,041,776
2051	595,000	104,340	699,340	305,000	39,188	344,188	900,000	143,528	1,043,528
2052	625,000	71,318	696,318	315,000	26,606	341,606	940,000	97,924	1,037,924
2053	669,000	36,630	705,630	330,000	13,613	343,613	999,000	50,243	1,049,243
Total	15,350,000	10,764,057	26,114,057	38,699,000	17,252,844	55,951,844	54,049,000	28,016,901	82,065,901

STANDARD & POORS RATING REPORT

S&P Global
Ratings

RatingsDirect®

Summary:

Sanger, Texas; General Obligation

Primary Credit Analyst:

Misty L Newland, Seattle + 1 (415) 371 5073; misty.newland@spglobal.com

Secondary Contact:

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Credit Highlights

Outlook

Related Research

The City of Sanger was assigned a rating of AA+/Stable upon the issuance of the series 2023 bonds.

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JUNE 22, 2023 1

Summary:

Sanger, Texas; General Obligation

Credit Profile

US\$10.23 mil comb tax and rev certs of oblig (Taxable) ser 2023C dtd 08/01/2023 due 08/01/2053		
Long Term Rating	AA+/Stable	New
US\$4.999 mil comb tax and rev certs of oblig ser 2023B dtd 08/01/2023 due 08/01/2053		
Long Term Rating	AA+/Stable	New
Sanger GO		
Long Term Rating	AA+/Stable	Upgraded

Credit Highlights

- S&P Global Ratings raised its rating to 'AA+' from 'AA' on Sanger, Texas' existing general obligation debt.
- We also assigned our 'AA+' long-term rating to the city's anticipated \$5 million series 2023B and \$10.23 million series 2023C combination tax and revenue certificates of obligation.
- The outlook is stable.
- The raised rating is based on the city's maintenance of very strong reserves above 75% of expenditures.

Security

An ad valorem property tax, within limits prescribed by law, on all taxable property within the city secures the certificates. An ad valorem tax pledge and limited surplus net revenue of the city's water and sewer system, not to exceed \$1,000, secure the certificates. Given the limitation of the net utility system revenue pledge, the certificates are rated based on the city's ad valorem tax pledge.

The maximum allowable property tax rate in Texas is \$2.50 per \$100 of assessed value (AV) for all purposes, with the portion dedicated to debt service limited to \$1.50 per \$100 of AV. The city's levy is well below the maximum at 57.5 cents, 1.43 cents of which management dedicates to debt service. The ad valorem taxes are not levied on a narrower or distinctly different tax base, and there are no limitations on the fungibility of resources available for the payment of debt service. Therefore, we have not differentiated between an unlimited-tax pledge and a limited-tax pledge.

We understand the proceeds will be used to purchase 450 acres of land for future development by the city or for sale to private developers.

Credit overview

Sanger is located less than 50 miles north of Fort Worth and bisected by Interstate 35. Residents have access to employment opportunities throughout the Dallas Metroplex, which has supported demand for new construction. The primarily residential city has experienced strong retail and commercial growth, and land remains available for development. Due to commercial and residential expansion, property value has increased at elevated rates. The expansion of I-35 and a local west-east thoroughfare are expected to allow for new business construction in the future.

Currently, about 1,486 single-family homes and 952 multifamily units are in development.

With strong revenue growth, the general fund performance has been strong in recent years. The fiscal 2023 budget included increased personnel costs and staffing. Despite continued compensation increases to remain competitive, management expects year-end results to be better than budget, with a slight surplus. Because Sanger is a growing city, we understand management is taking steps to align rising costs with revenue growth. In addition, the city's five-year capital plan includes roughly \$36 million of largely growth-driven capital needs. Management has not yet determined how much of these capital projects will be funded with debt, versus cash. However, given the city's consistent ability to produce annual surpluses, we expect it should be able to fund ongoing capital needs without significantly diminishing reserves or liquidity.

We do not view pension and other postemployment benefits (OPEB) liabilities as an immediate credit pressure because required contributions currently make up a small portion of total governmental expenditures and the pension plan is currently well-funded. Sanger also provides life insurance coverage known as the supplemental death benefits fund; the city could terminate this coverage and discontinue participation by adopting an ordinance before Nov. 1 of any year, effective the following Jan. 1. Retiree death benefits are an OPEB. Death benefits are a fixed \$7,500.

The rating also reflects our opinion of the city's:

- Strong and growing economy, with participation in a broad and diverse metropolitan statistical area;
- Strong budgetary performance, with operating surpluses in the general fund, and very strong reserves in excess of 75%;
- Strong financial policies and practices under our Financial Management Assessment (FMA) methodology that include monthly budget-to-actual and investment reports to the city council, a debt and investment policy, a five-year capital improvement plan, and a fund balance policy of maintaining a minimum of 25% of annual operating expenditures; with a strong institutional framework score; and
- Very weak debt profile, with growth-driven capital needs, somewhat offset by a manageable retiree benefit liability.

Environmental, social, and governance

The rating incorporates our view of the city's environmental, social, and governance (ESG) risks relative to its economy, management, financial measures, and debt and liability profile, which we view as neutral to our credit analysis. We understand the city also maintains an electric storm recovery fund and general storm recovery fund designated specifically for storm recovery, funded to a combined \$2.2 million.

We note that the city has implemented policies and practices to help mitigate its exposure to cyber security risks.

Outlook

The stable outlook reflects our expectation that the city will continue to manage its budget to support growth-driven operating and capital needs while maintaining reserves significantly above its reserve policy.

Downside scenario

We could lower the rating if budgetary performance were to experience sustained imbalance, leading to significantly deteriorated reserves.

Upside scenario

Although unlikely during the two-year outlook period, we could raise the rating if ongoing economic expansion were to improve income and property values to levels we consider in line with higher-rated peers'.

Sanger, Texas--key credit metrics

	Most recent	Historical information		
		2022	2021	2020
Strong economy				
Projected per capita EBI % of U.S.	87			
Market value per capita (\$)	110,480			
Population			10,064	9,809
County unemployment rate(%)			4.4	
Market value (\$000)	1,111,872	903,450	792,348	
Ten largest taxpayers % of taxable value	21.2			
Strong budgetary performance				
Operating fund result % of expenditures		54.6	75.8	40.0
Total governmental fund result % of expenditures		47.3	61.7	23.6
Very strong budgetary flexibility				
Available reserves % of operating expenditures		150.3	160.8	109.3
Total available reserves (\$000)		11,964	10,388	7,341
Very strong liquidity				
Total government cash % of governmental fund expenditures		538	592	229
Total government cash % of governmental fund debt service		11,889	5,632	2,293
Very strong management				
Financial Management Assessment	Strong			
Very weak debt & long-term liabilities				
Debt service % of governmental fund expenditures		4.5	10.5	10.0
Net direct debt % of governmental fund revenue	356			
Overall net debt % of market value	11.0			
Direct debt 10-year amortization (%)	35			
Required pension contribution % of governmental fund expenditures		5.0		
OPEB actual contribution % of governmental fund expenditures		0.0		

Strong institutional framework

EBI—Effective buying income. OPEB—Other postemployment benefits. Data points and ratios may reflect analytical adjustments.

Related Research

- Through The ESG Lens 3.0: The Intersection Of ESG Credit Factors And U.S. Public Finance Credit Factors, March 2, 2022
- 2022 Update Of Institutional Framework For U.S. Local Governments

Ratings Detail (As Of June 22, 2023)

Sanger combination tax and rev certs of oblig

Long Term Rating

AA+/Stable

Upgraded

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JUNE 22, 2023 6

2024 TAX RATE CALCULATION WORKSHEET

2024 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SANGER

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,203,965,061
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,203,965,061
4.	Prior year total adopted tax rate.	\$ 0.689747 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 64,008,419 B. Prior year disputed value: - \$ 12,801,684 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 51,206,735
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 51,206,735

¹ Tax. Tax Code §26.012(14)

² Tax. Tax Code §26.012(14)

³ Tax. Tax Code §26.012(13)

⁴ Tax. Tax Code §26.012(13)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

50-856 • 11-23/11

Texas Tax Code §26.04(c) requires the calculation of the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. Texas Tax Code § 26.04(e-5) requires this calculation form be included in the annual budget document.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,255,171,796
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 51,055 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,072,854 C. Value loss. Add A and B. ⁶	\$ 2,123,909
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,123,909
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,253,047,887
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,642,860
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 31,612
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,674,472
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,370,123,090 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,370,123,090

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 3,021,533 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 3,021,533	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,373,144,623
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 67,991,299
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 67,991,299
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,305,153,324
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.664632 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.560957 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,255,171,796

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 3,021,533 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 3,021,533	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,373,144,623
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 67,991,299
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 67,991,299
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,305,153,324
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.664632 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.560957 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,255,171,796

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 7,040,974
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding the prior tax year. + \$ 30,004</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 30,004</p> <p>E. Add Line 30 to 31D.</p>	\$ 7,070,978
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,305,153,324
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.541773 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² (Reserved for expansion)²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100	
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.000000 /\$100	
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.541773 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 40B to Line 39. \$ 0.541773 /\$100	
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.560735 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,849,252 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 10,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 180,000 E. Adjusted debt. Subtract B, C and D from A. \$ 1,659,252	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 1,659,252
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate 100.55 % C. Enter the 2022 actual collection rate 99.03 % D. Enter the 2021 actual collection rate 100.27 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹ 100.00 %	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,659,252
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,373,144,623
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.120835 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.681570 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,373,144,623
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.664632 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.664632 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.681570 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.681570 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,373,144,623
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.681570 /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.669136 /\$100 \$ 0.000000 /\$100 \$ 0.669136 /\$100 \$ 0.689747 /\$100 \$ -0.020611 /\$100 \$ 1,285,880.641 \$ -265.033
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.561763 /\$100 \$ 0.000000 /\$100 \$ 0.561763 /\$100 \$ 0.589497 /\$100 \$ -0.027734 /\$100 \$ 1,081,144.829 \$ -299.845
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 65) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.597770 /\$100 \$ 0.000000 /\$100 \$ 0.597770 /\$100 \$ 0.633711 /\$100 \$ -0.035941 /\$100 \$ 899,664.550 \$ -323.349
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.681570 /\$100

³⁹ Tex. Tax Code §26.013(d).

⁴⁰ Tex. Tax Code §26.013(a)(1)-(a), (1)-(b), and (2).

⁴¹ Tex. Tax Code §26.042(a)(2)(A) and 26.042(a).

⁴² Tex. Tax Code §26.0501(a) and (c).

⁴³ Tex. Local Gov't Code §120.007(d).

⁴⁴ Tex. Local Gov't Code §120.007(d).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.541773
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,373,144,623
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.036412 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.120835 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.699020 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.689747 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,253,047,887
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,305,153,324
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B).

⁴⁵ Tex. Tax Code §26.012(b)-(d).

⁴⁶ Tex. Tax Code §26.063(a)(1).

⁴⁷ Tex. Tax Code §26.042(d).

⁴⁸ Tex. Tax Code §26.042(f).

⁴⁹ Tex. Tax Code §26.42(d).

⁵⁰ Tex. Tax Code §26.42(d).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.681570 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.664632 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.681570 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.699020 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §526.04 (c-2) and (d-2)

Reset

Print

Notice About 2024 Tax Rates

Property tax rates in CITY OF SANGER.

This notice concerns the 2024 property tax rates for CITY OF SANGER. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.664632/\$100
This year's voter-approval tax rate	\$0.681570/\$100

To see the full calculations, please visit 1505 E. McKinney Street
Denton, TX 76209 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
GENERAL FUND	17,472,103
DEBT SERVICE FUND	402,465

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
CERTIFICATES OF OBLIGATION, SERIES 2007	39,100	5,536	0	44,636
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2019	235,000	14,300	0	249,300
GENERAL OBLIGATION REFUNDING BONDS, SEIRES 2021B	30,600	4,956	0	35,556
LIMITED TAX NOTES, SERIES 2023	670,000	151,109	0	821,109
CERTIFICATES OF OBLIGATION, SERIES 2023C	155,000	542,401	0	697,401
BOND ADMINISTRATION FEES	0	0	1,250	1,250
Total required for 2024 debt service				\$1,849,252
- Amount (if any) paid from funds listed in unencumbered funds				\$10,000
- Amount (if any) paid from other resources				\$180,000
- Excess collections last year				\$0
= Total to be paid from taxes in 2024				\$1,659,252
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024				\$0
= Total debt levy				\$1,659,252

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Michelle French, Denton County Tax Assessor/Collector on 07/25/2024 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to

limit the rate of growth of property taxes in the state.

PROPOSED

GLOSSARY OF TERMS

Accrual Basis of Accounting

The basis of accounting whereby revenue projections are developed recognizing revenues expected to be earned in the period, and expenditure estimates are developed for all expenses anticipated to be incurred during the last fiscal year.

Ad Valorem

Latin for “according to the value of.” Refers to the tax assessed against real (land and building) and personal (equipment and furniture) property.

Appropriation

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

Assessed Valuation

A valuation set upon real estate and certain personal property by the appraisal district as a basis for levying property taxes.

Assets

Resources owned or held by a government which has monetary value.

Audit

The annual formal examination of the City’s financial statement by an independent third-party accounting firm.

Balanced Budget

A budget that is resources (revenues, fund balance) that equals, or is greater than, uses (expenditures/expenses, capital outlay).

Basis of Accounting

The timing method used in the recognition of revenues and expenditures for financial reporting purposes.

Bond

A written promise to pay a specified sum of money at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for any given period and the proposed means of financing them.

Capital Expenditures/ Outlays

An acquisition or an improvement that will have a life of more than one year and cost more than \$5,000. Repairs that do not extend the life of an asset do not qualify.

Capital Project

A specific project in the Capital Projects Fund or in the Enterprise Capital Projects Fund. These major projects (e.g., parks, buildings, streets, water lines) have a long-term nature and are constructed for the public good.

Capital Projects Funds

Funds that have been created to account for financial resources to be used to acquire or construct major capital projects (see above).

Cash Basis of Accounting

The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

CIP

Acronym for Capital Improvement Plan.

CCN

A Certificate of Convenience and Necessity (CCN) gives a public utility the exclusive right to provide retail utility service to an identified geographic area, referred to as the certified service area.

DATCU

Acronym for Denton Area Teachers Credit Union.

Debt Service

Payment of interest and repayment of principle to holders of a government's debt instruments.

Debt Service Fund

A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Town has no debt; therefore, no debt service fund budget is presented.

DFW

Acronym for The Dallas - Fort Worth area.

EMS

Acronym for Emergency Medical Services.

Encumbrances

Commitments related to unperformed (executory) contracts for goods and services.

Enterprise Fund

A proprietary fund type used to report activity for which a fee is charged to external users for goods or services.

ERCOT

Acronym for Electric Reliability Council of Texas.

Expenditures

Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service, and capital outlays.

FM

Designation for Farm to Market road.

Fiduciary Fund

A fund type used to report assets held in a trustee or agency position for other entities.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance (Equity)

The difference between fund assets and fund liabilities reported in the Town's governmental funds. For Budget presentation purposes, Fund Balance shall be defined as Unassigned Fund Balance for governmental funds and as Net Working Capital for proprietary funds.

FY

Acronym for Fiscal Year.

GAAP

Acronym for Generally Accepted Accounting Principles, which are a collection of rules and procedures that set the basis for the fair presentation of financial statements. The accounting and reporting policies of the Town conform to the GAAP applicable to state and local governments.

GASB

Acronym for Government Accounting Standards Board, an independent, non-profit agency responsible for the promulgation of accounting and financial reporting procedures for governmental entities.

General Fund

General Operating Fund of the Town, accounting for the resources and expenditures related to the generally recognized governmental services provided.

GFOA

Acronym for the Government Finance Officers Association. Founded in 1906, GFOA represents public finance officials throughout the United States and Canada. The association's more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five (5) types of governmental funds; the general fund, special revenue funds, debt services funds, capital projects funds and permanent funds.

HOT

Acronym for Hotel Occupancy Tax.

I&I

Acronym for Inflow & Infiltration. Inflow happens when groundwater and stormwater seep into sanitary sewer systems through private and public defects within the collection system. Infiltration is when groundwater enters the sanitary sewer system through faulty pipes or manholes.

I&S

Acronym for Interest & Sinking.

Infrastructure

Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the government unit.

Internal Service Fund

A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis. The Town's Equipment Replacement, Technology

Replacement and Building Maintenance & Investment Funds are internal service funds.

MICU

Acronym for Mobile Intensive Care Unit.

M&O

Acronym for Maintenance & Operations

Major Fund

A fund whose revenues, expenditures, assets or liabilities are greater than ten percent of corresponding totals and at least five percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual

A combination of cash basis and accrual basis. Revenues are recognized when they are (1) measurable and (2) available. Expenditures are fully accrued as they are measurable when they are incurred.

No-New-Revenue (NNR) Tax Rate

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years.

Ordinance

A formal legislative enactment by the governing body of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, usually require ordinances.

P&Z

Acronym for Planning & Zoning.

Proprietary Fund

A fund type used to account for activities that involve business-like operations.

R&M

Acronym for Repairs & Maintenance.

Revenues

Increases in net financial resources. Revenues include the receipt of assets for goods sold or services provided in the current reporting period, intergovernmental grants, and interest income.

SCBA

Self-contained Breathing Apparatus

Special Revenue Fund

A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specific purposes. GAAP only require the use of special revenue funds when legally mandated. These include the Court Technology and Court Security Funds.

SWOT

Acronym for an analysis of the City's Strengths, Weaknesses, Opportunities and Threats.

Tax Levy

The total amount of taxes imposed by the Town of taxable property within its boundaries.

Tax Rate

The dollar rate for taxes levied for each \$100 of assessed valuation.

TBD

Acronym for To Be Determined.

TXDOT Acronym for Texas Department of Transportation.

Transfer

The movement of monies from one fund, activity, department, or account to another. This includes budgetary and/or movement of assets.

Voter-Approval Tax Rate

The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. The calculation splits the voter-approval tax rate into two separate components - a no-new-revenue maintenance and operations (M&O) rate and a debt service rate.

WW

Acronym for Waste Water.

WWTP

Abbreviation for Waste Water Treatment Plant.