



**CITY OF SANGER, TEXAS**  
**MONTHLY FINANCIAL AND INVESTMENT REPORT**  
FOR THE MONTH ENDING DECEMBER 31, 2024

PREPARED BY THE FINANCE DEPARTMENT

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# INTRODUCTION

## COMMENTS

This is the financial report for the period ending December 31, 2024. Revenues and expenditures reflect activity from October 1, 2022, through December 31, 2024 (25% of the fiscal year).

## GENERAL FUND

- The General Fund has collected 36% of projected operating revenues. Revenues historically increase in January as property taxes are received.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 27% of the annual budget
- All expenditure categories are within projections.

## ENTERPRISE FUND

- The Enterprise Fund has collected 24% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 23% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

- The Internal Service Fund has collected 30% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 34% of the annual budget.
- All expenditure categories are within projections.

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

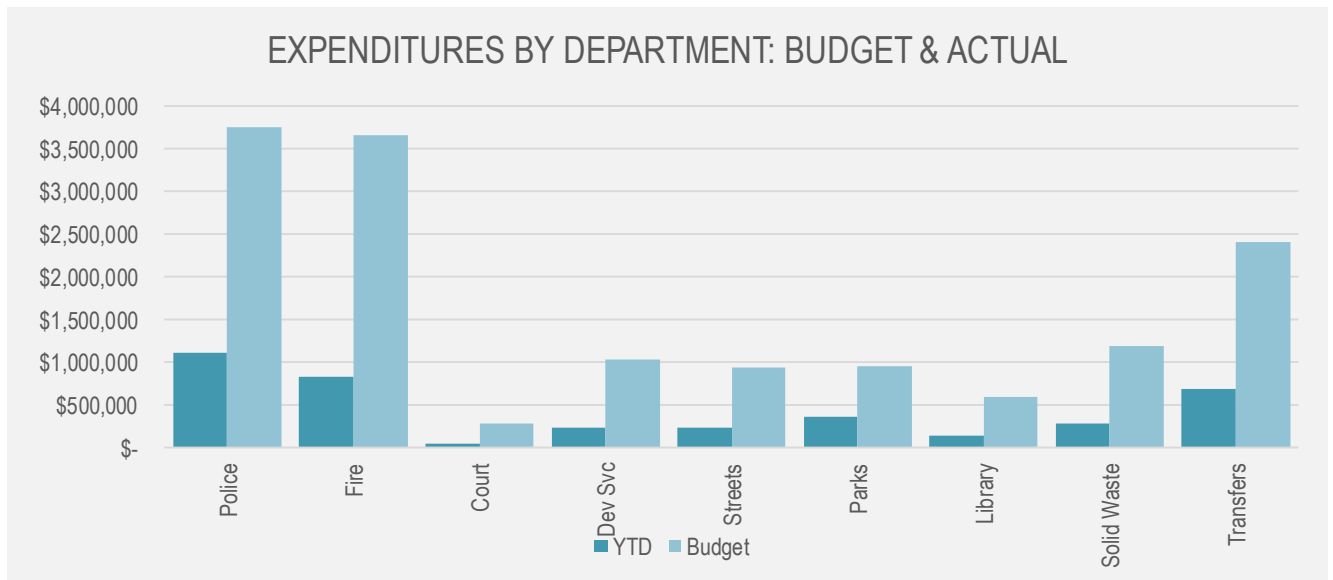
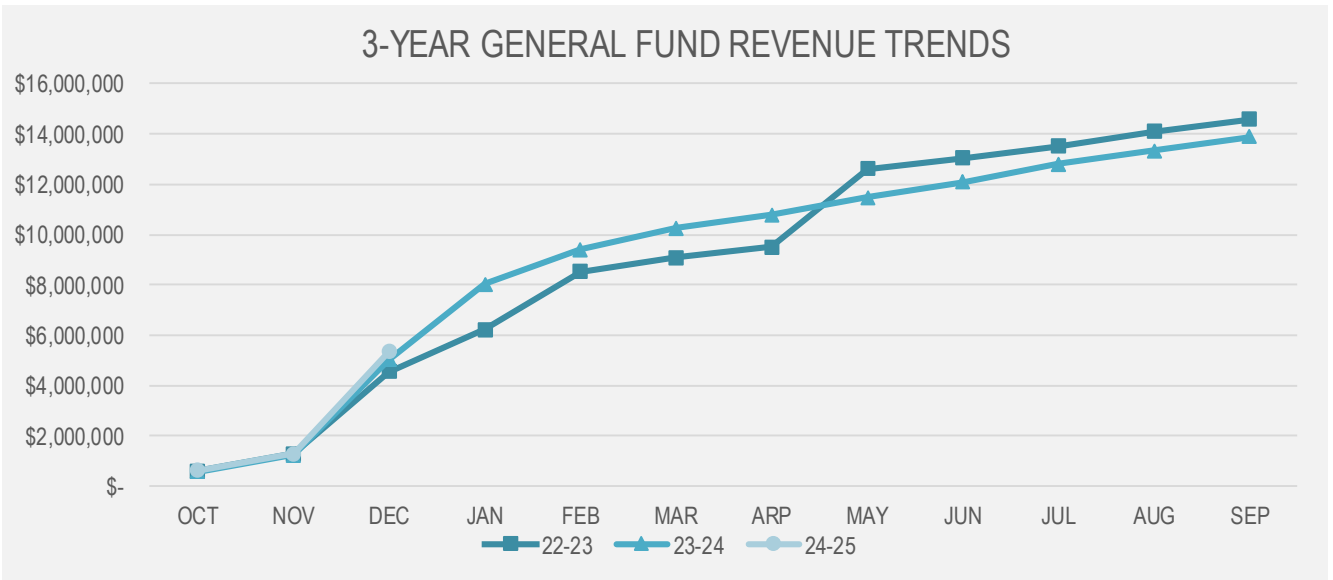
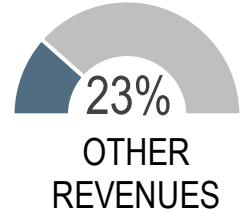
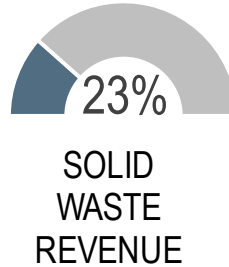
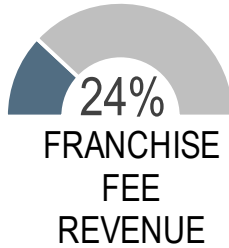
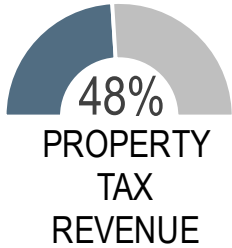
# GENERAL FUND

**CITY OF SANGER, TEXAS**  
**General Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Property Taxes	\$ 7,715,872	\$ 3,706,054	48.0%	\$ 4,009,818
Sales & Beverage Taxes	1,943,000	434,769	22.4%	1,508,231
Franchise Fees	1,150,239	274,274	23.8%	875,965
Solid Waste	1,366,000	315,212	23.1%	1,050,788
Licenses & Permits	481,750	201,667	41.9%	280,083
Fines & Forfeitures	187,926	30,488	16.2%	157,438
Department Revenues	1,082,717	211,732	19.6%	870,985
Interest	365,000	123,837	33.9%	241,163
Miscellaneous	149,400	28,082	18.8%	121,318
Transfers	395,000	23,750	6.0%	371,250
<b>Total Revenues</b>	<b>\$ 14,836,904</b>	<b>\$ 5,349,865</b>	<b>36.1%</b>	<b>\$ 9,487,039</b>
<b>Expenditures</b>				
Police	\$ 3,750,689	\$ 1,115,317	29.7%	\$ 2,635,372
Fire	3,657,301	839,613	23.0%	2,817,688
Municipal Court	289,619	53,821	18.6%	235,798
Development Services	1,042,858	234,901	22.5%	807,957
Streets	948,312	238,849	25.2%	709,463
Parks & Recreation	950,890	358,867	37.7%	592,023
Library	594,357	148,434	25.0%	445,923
Solid Waste	1,200,000	286,884	23.9%	913,116
Transfers	2,402,878	693,721	28.9%	1,709,157
<b>Total Expenditures</b>	<b>\$ 14,836,904</b>	<b>\$ 3,970,407</b>	<b>26.8%</b>	<b>\$ 10,866,497</b>
<b>Revenues Over (Under) Expenditure:</b>	<b>\$ -</b>	<b>\$ 1,379,458</b>		<b>\$ (1,379,458)</b>

YTD REVENUES  
**\$5,349,865**  
**36%**  
 OF ANNUAL BUDGET

YTD EXPENDITURES  
**\$3,970,407**  
**27%**  
 OF ANNUAL BUDGET



# ENTERPRISE FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

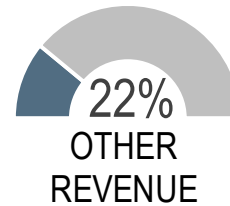
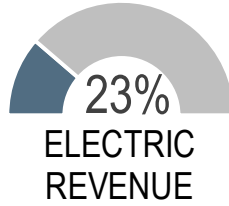
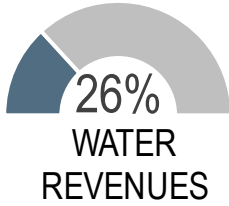
	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Water	\$ 2,952,439	\$ 777,274	26.3%	\$ 2,175,165
Wastewater	3,044,402	729,701	24.0%	2,314,701
Electric	9,259,319	2,096,168	22.6%	7,163,151
Penalties & Fees	231,500	55,373	23.9%	176,127
Interest	122,500	52,831	43.1%	69,669
Miscellaneous	149,020	67,922	45.6%	81,098
Transfers	300,000	-	0.0%	300,000
<b>Total Revenues</b>	<b>\$ 16,059,180</b>	<b>3,779,269</b>	<b>23.5%</b>	<b>\$ 12,279,911</b>
<b>Expenditures</b>				
Water	\$ 2,229,483	467,251	21.0%	1,762,232
Wastewater	977,837	266,662	27.3%	711,175
Electric	7,961,520	1,499,069	18.8%	6,462,451
Customer Service	472,058	80,441	17.0%	391,617
Debt Service	2,377,599	828,075	34.8%	1,549,524
Transfers	2,040,683	603,173	29.6%	1,437,510
<b>Total Expenditures</b>	<b>16,059,180</b>	<b>3,744,671</b>	<b>23.3%</b>	<b>12,314,509</b>
<b>Revenues Over (Under) Expenditure:</b>	<b>\$ -</b>	<b>\$ 34,598</b>		<b>\$ (34,598)</b>

YTD REVENUES  
**\$3,779,269**

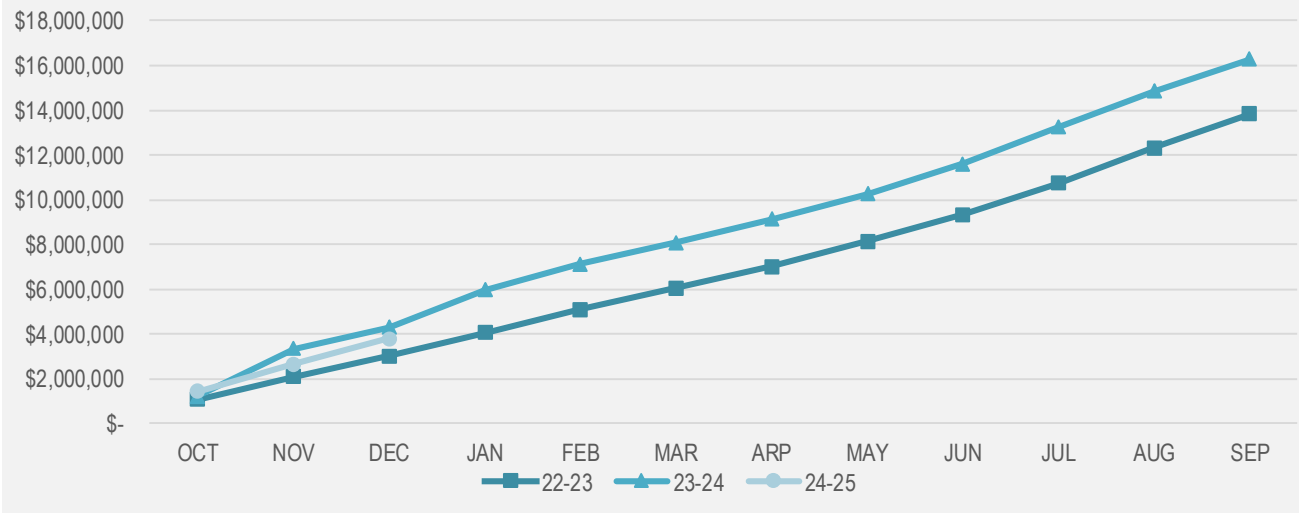
**24%**  
 OF ANNUAL  
 BUDGET

YTD EXPENDITURES  
**\$3,744,671**

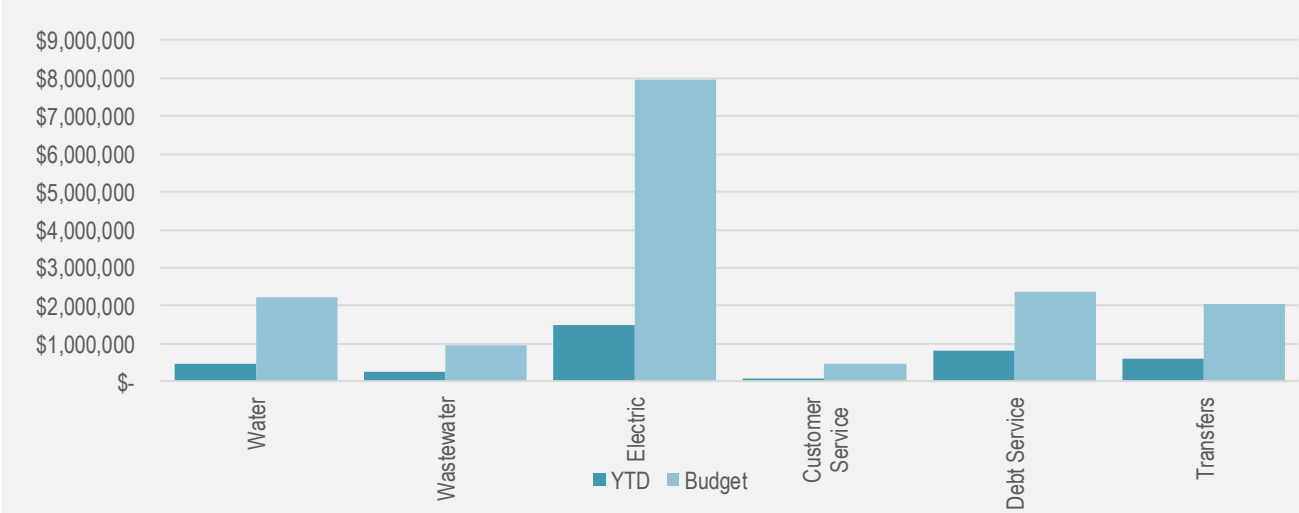
**23%**  
 OF ANNUAL  
 BUDGET



3-YEAR ENTERPRISE FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# INTERNAL SERVICE FUND

**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Transfer from Enterprise Fund	\$ 1,945,684	\$ 579,423	29.8%	\$ 1,366,261
Transfer from General Fund	1,945,683	579,423	29.8%	\$ 1,366,260
Transfer from 4A	15,000	-	0.0%	\$ 15,000
Transfer from 4B	15,000	-	0.0%	15,000
<b>Total Revenues</b>	<b>3,921,367</b>	<b>1,158,846</b>	<b>29.6%</b>	<b>2,762,521</b>
<b>Operating Expenditures</b>				
City Council	\$ 70,300	34,169	48.6%	\$ 36,131
Administration	397,863	87,262	21.9%	310,601
City Secretary	212,898	57,571	27.0%	155,327
Legal	342,737	105,450	30.8%	237,287
Public Works	539,428	79,427	14.7%	460,001
Finance	535,370	130,456	24.4%	404,914
Human Resources	380,845	116,250	30.5%	264,595
Marketing	635,844	281,356	44.2%	354,488
Facilities	375,742	142,219	37.9%	233,523
Non-Departmental	490,340	320,820	65.4%	169,520
<b>Total Expenditures</b>	<b>3,981,367</b>	<b>1,354,980</b>	<b>34.0%</b>	<b>2,626,387</b>
<b>Revenues Over (Under) Expenditure</b>	<b>\$ (60,000)</b>	<b>\$ (196,134)</b>		<b>\$ 136,134</b>

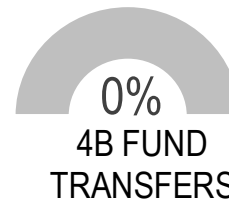
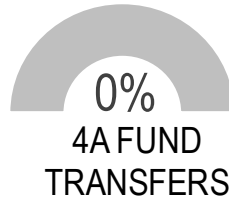
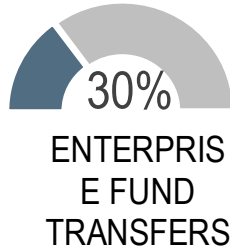
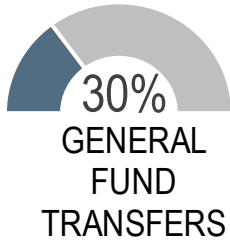


YTD REVENUES  
**\$1,158,846**

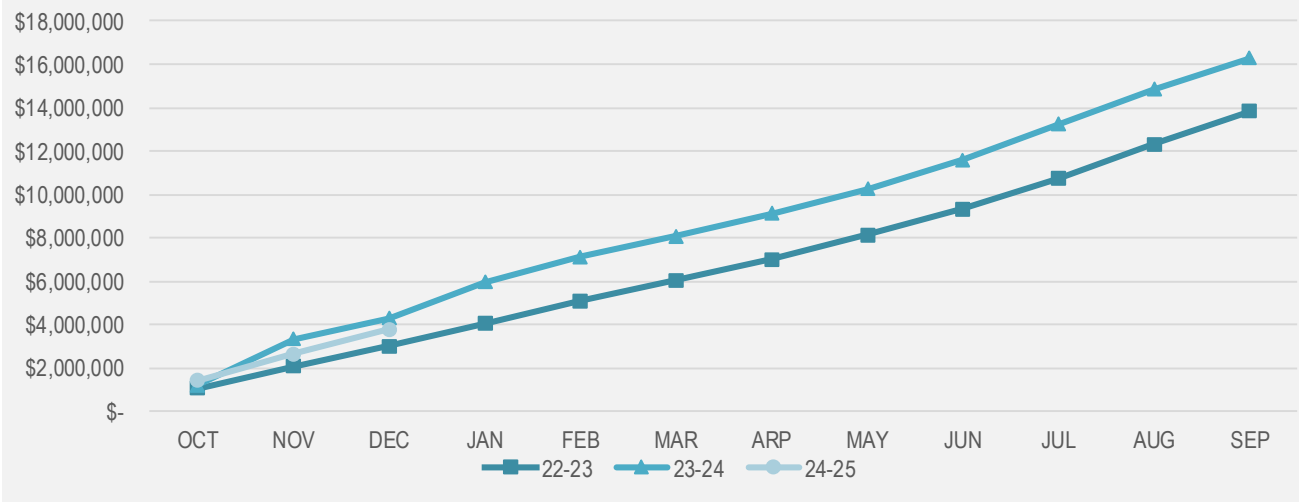
**30%**  
 OF ANNUAL  
 BUDGET

YTD EXPENDITURES  
**\$1,354,980**

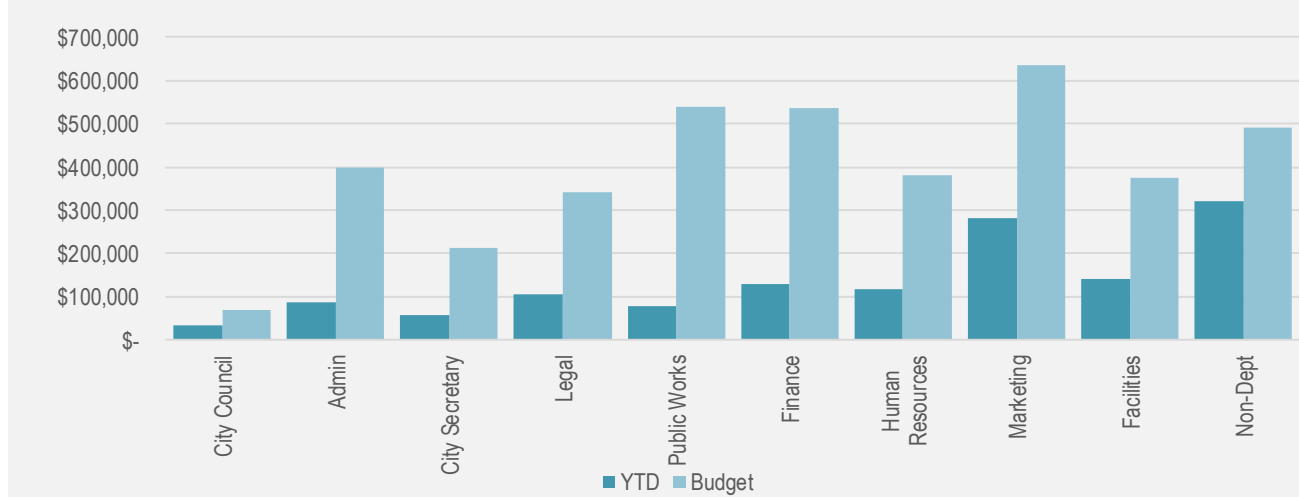
**34%**  
 OF ANNUAL  
 BUDGET



3-YEAR INTERNAL SERVICE FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



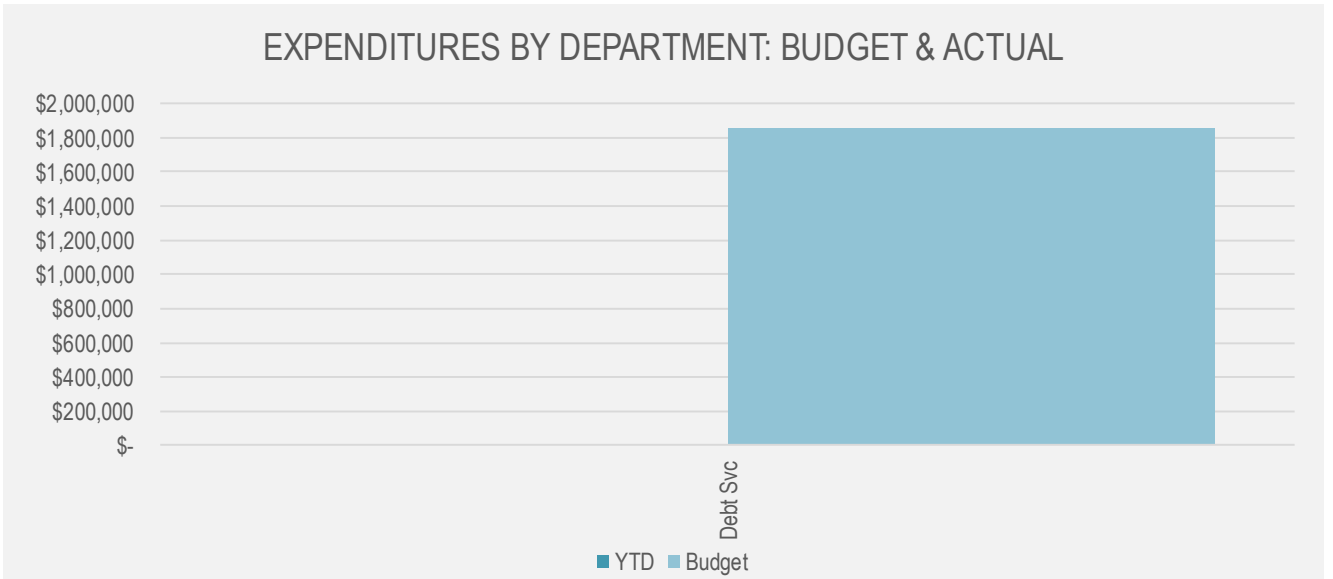
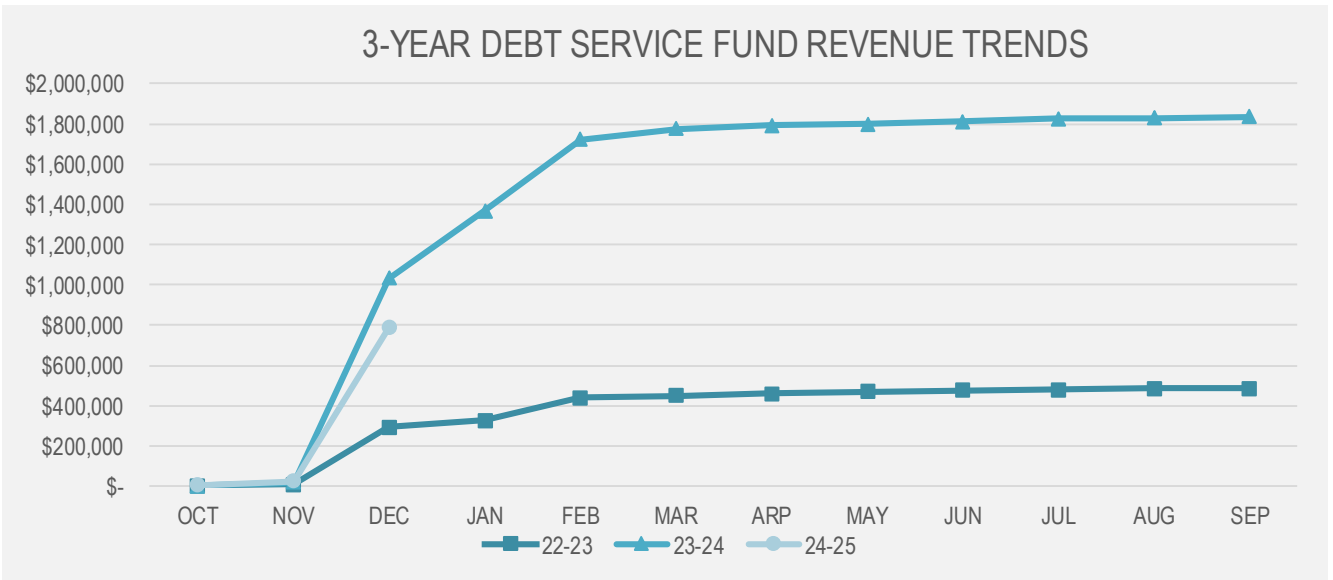
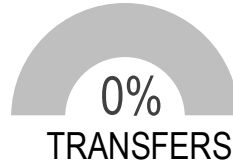
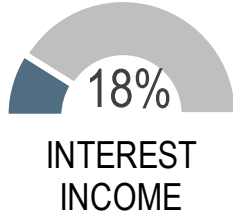
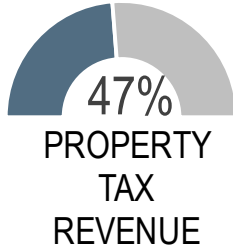
# DEBT SERVICE FUND

CITY OF SANGER, TEXAS  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Property Taxes	\$ 1,659,557	787,783	47.5%	\$ 871,774
Interest	12,000	2,127	17.7%	9,873
Transfers	180,000	\$ -	0.0%	180,000
<b>Total Revenues</b>	<b>\$ 1,851,557</b>	<b>789,910</b>	<b>42.7%</b>	<b>\$ 1,061,647</b>
<b>Operating Expenditures</b>				
Debt Service	1,849,252	-	0.0%	1,849,252
<b>Total Expenditures</b>	<b>1,849,252</b>	<b>-</b>	<b>0.0%</b>	<b>1,849,252</b>
<b>Revenues Over (Under) Expenditure</b>	<b>\$ 2,305</b>	<b>\$ 789,910</b>		<b>\$ (787,605)</b>

YTD REVENUES  
**\$789,910**  
**43%**  
 OF ANNUAL BUDGET

YTD EXPENDITURES  
**\$0**  
**0%**  
 OF ANNUAL BUDGET



# CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

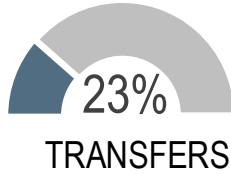
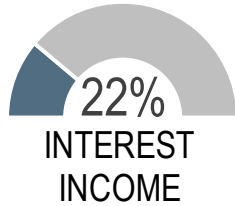
	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Interest	\$ 50,000	\$ 11,105	22.2%	38,895
Transfers	500,000	114,299	22.9%	385,701
Sale of Capital Assets	12,000,000	-	0.0%	12,000,000
<b>Total Revenues</b>	<b>12,550,000</b>	<b>125,404</b>	<b>1.0%</b>	<b>12,424,596</b>
<b>Operating Expenditures</b>				
2025-26 Street Rehab	791,594	-	0.0%	791,594
Street/Utility Maintenance Program	200,000	44,900	22.5%	155,100
Marion Road - Arterial	3,000,000	-	0.0%	3,000,000
I-35 Aesthetics	1,000,000	-	0.0%	1,000,000
<i>Total Streets Projects</i>	<i>4,991,594</i>	<i>44,900</i>	<i>0.9%</i>	<i>4,946,694</i>
Porter Park Phase II	800,000	-	0.0%	800,000
Senior Center Improvements	500,000	-	0.0%	500,000
Community Center Renovation	100,000	-	0.0%	100,000
Porter Park Pon Renovations	530,000	-	0.0%	530,000
<i>Total Parks Projects</i>	<i>1,930,000</i>	<i>-</i>	<i>0.0%</i>	<i>1,930,000</i>
Joint Public Safety Facility	800,000	-	0.0%	800,000
<i>Total Nondepartmental Projects</i>	<i>800,000</i>	<i>-</i>	<i>0.0%</i>	<i>800,000</i>
<b>Total Expenditures</b>	<b>7,721,594</b>	<b>44,900</b>	<b>0.6%</b>	<b>7,676,694</b>
<b>Revenues Over (Under) Expenditure</b>	<b>\$ 4,828,406</b>	<b>\$ 80,504</b>		<b>\$ 4,747,902</b>

YTD REVENUES  
\$125,404

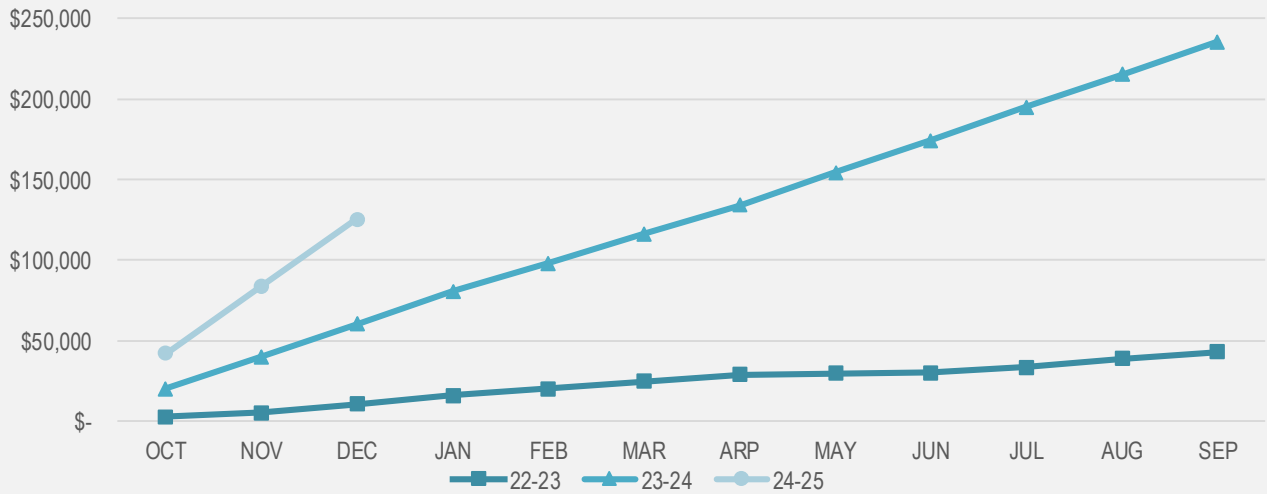
1%  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
\$44,900

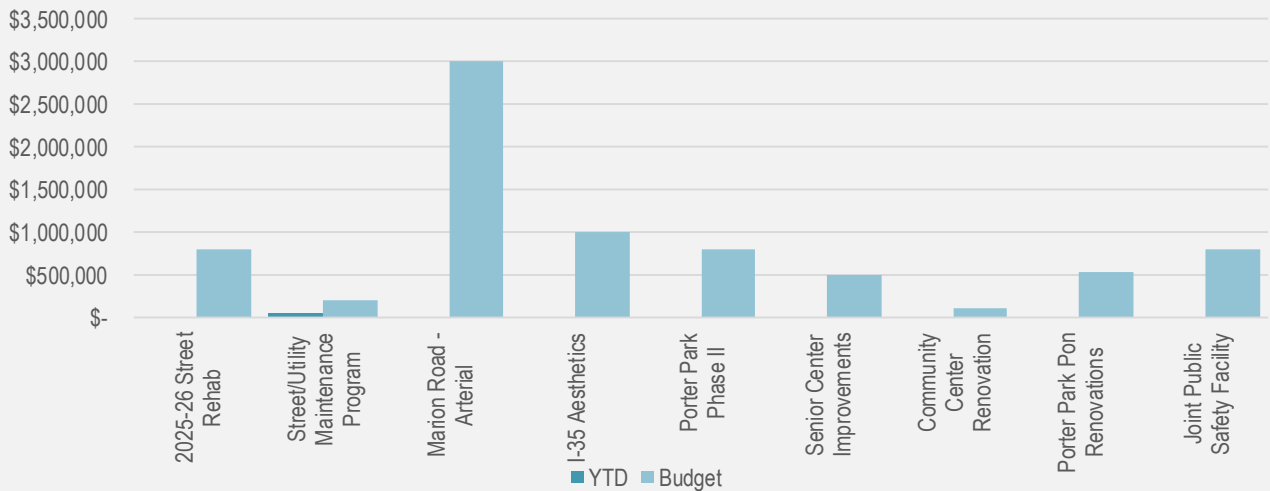
1%  
OF ANNUAL  
BUDGET



### 3-YEAR CAPITAL PROJECTS FUND REVENUE TRENDS



### EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# ENTERPRISE CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

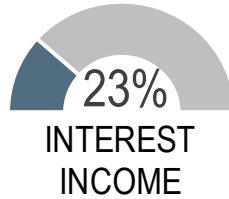
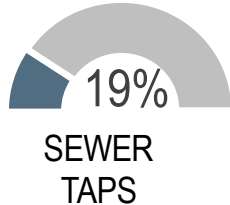
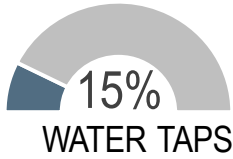
	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Water Taps	\$ 350,000	51,950	14.8%	\$ 298,050
Sewer Taps	400,000	\$ 75,250	18.8%	324,750
Interest	200,000	\$ 46,413	23.2%	153,587
State Reimbursements	3,500,000	\$ -	0.0%	3,500,000
<b>Total Revenues</b>	<b>\$ 4,450,000</b>	<b>173,613</b>	<b>3.9%</b>	<b>\$ 4,276,387</b>
<b>Operating Expenditures</b>				
Water: Automated Metering System	-	9,513	0.0%	(9,513)
Water: I-35 Utility Relocation	-	20,000	0.0%	(20,000)
Sewer: I-35 Utility Relocation	-	20,000	0.0%	(20,000)
Sewer: Railroad Lift Station	208,319	-	0.0%	208,319
Sewer: Keaton Road Sewer	320,000	-	0.0%	320,000
Sewer: Fifth Street Rehab	350,000	-	0.0%	350,000
Sewer: WWTP Blowers	291,681	291,681	0.0%	-
Sewer: WWTP Clarifiers	200,000	-	0.0%	200,000
<i>Total Sewer Projects</i>	<i>1,370,000</i>	<i>341,194</i>	<i>24.9%</i>	<i>1,028,806</i>
<b>Total Expenditures</b>	<b>1,370,000</b>	<b>341,194</b>	<b>24.9%</b>	<b>1,028,806</b>
<b>Revenues Over (Under) Expenditure</b>	<b>\$ 3,080,000</b>	<b>\$ (167,581)</b>		<b>\$ 3,247,581</b>

YTD REVENUES  
\$173,613

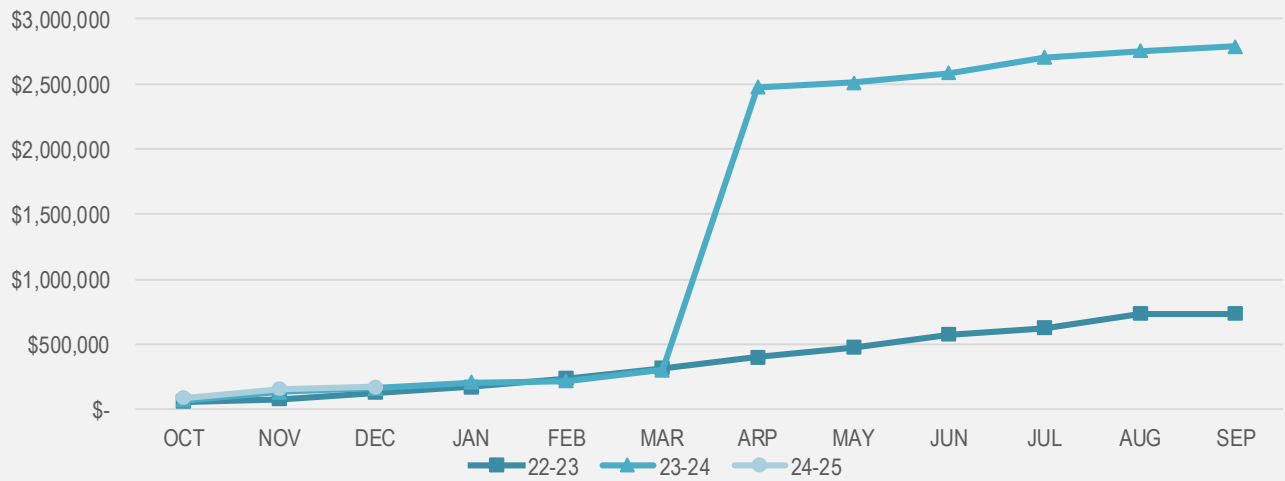
4%  
OF ANNUAL  
BUDGET

YTD EXPENDITURES  
\$341,194

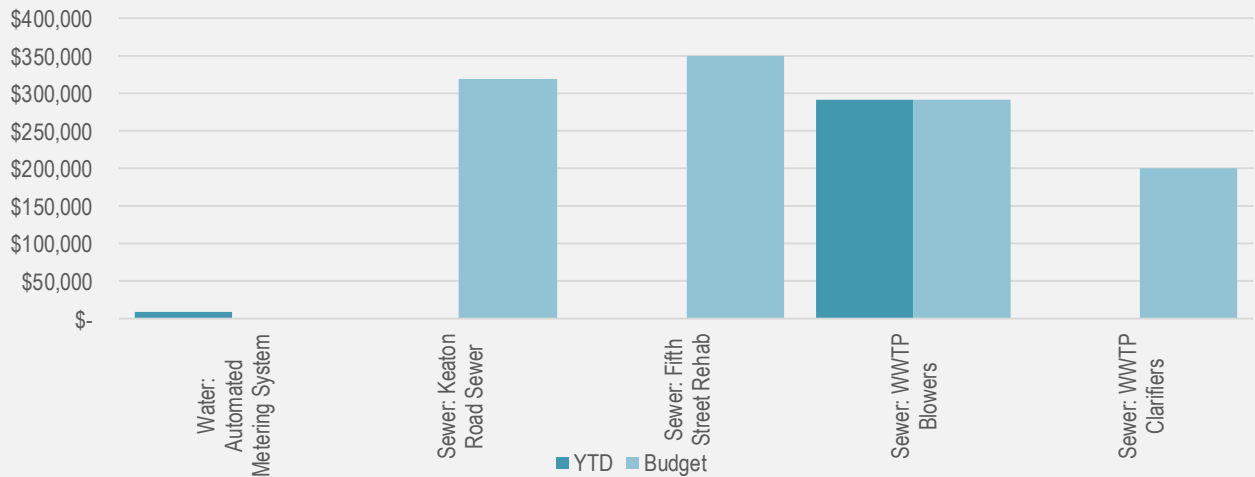
25%  
OF ANNUAL  
BUDGET



3-YEAR ENTERPRISE CAPITAL PROJECTS FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# 4A FUND

**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Sales Tax	\$ 962,500	\$ 215,333	22.4%	\$ 747,167
Interest	95,000	\$ 33,216	35.0%	61,784
<b>Total Revenues</b>	<b>\$ 1,057,500</b>	<b>248,549</b>	<b>23.5%</b>	<b>\$ 808,951</b>
<b>Operating Expenditures</b>				
Economic Development	\$ 561,747	\$ 33,951	6.0%	\$ 527,796
Transfers	15,000	-	0.0%	15,000
<b>Total Expenditures</b>	<b>576,747</b>	<b>33,951</b>	<b>5.9%</b>	<b>542,796</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 480,753</b>	<b>\$ 214,598</b>		<b>\$ 266,155</b>

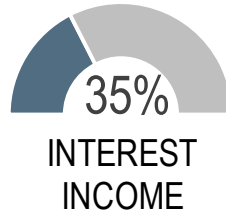


YTD REVENUES  
**\$248,549**

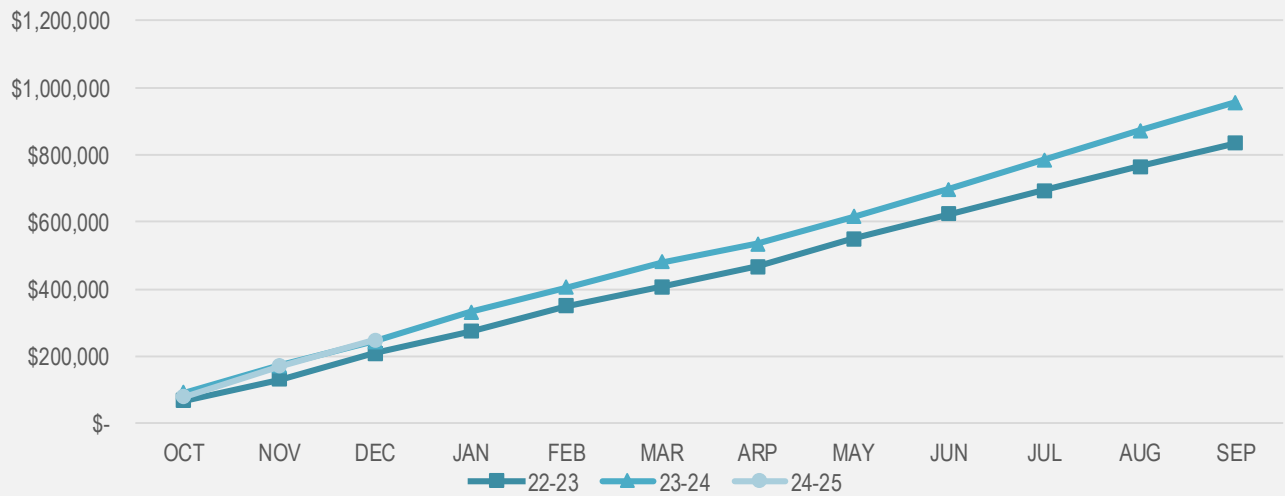
**24%**  
 OF ANNUAL  
 BUDGET

YTD EXPENDITURES  
**\$33,951**

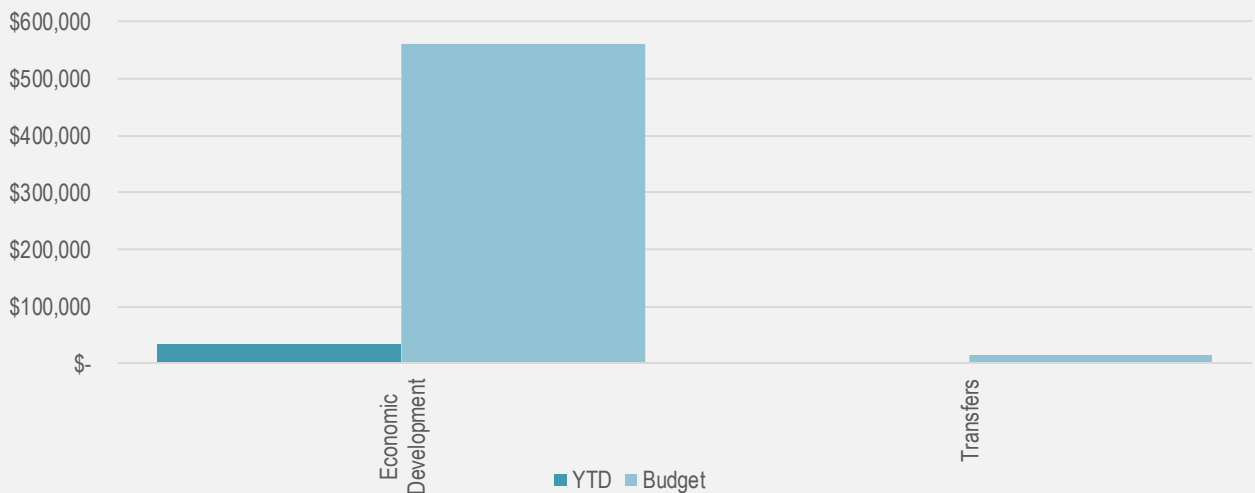
**6%**  
 OF ANNUAL  
 BUDGET



3-YEAR 4A FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



# 4B FUND

**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2024**

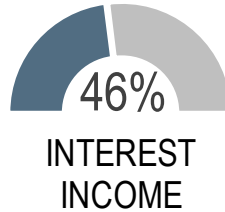
	Annual Budget	Year to Date Expenditures & Encumbrances	% of Budget	Budget Balance
<b>Revenues</b>				
Sales Tax	\$ 962,500	\$ 215,333	22.4%	\$ 747,167
Interest	44,000	\$ 20,243	46.0%	23,757
<b>Total Revenues</b>	<b>\$ 1,006,500</b>	<b>235,576</b>	<b>23.4%</b>	<b>\$ 770,924</b>
<b>Operating Expenditures</b>				
Economic Development	\$ 291,746	\$ 39,325	13.5%	\$ 252,421
Transfers	195,000	-	0.0%	195,000
<b>Total Expenditures</b>	<b>486,746</b>	<b>39,325</b>	<b>8.1%</b>	<b>447,421</b>
<b>Revenues Over (Under) Expenditure</b>	<b>\$ 519,754</b>	<b>\$ 196,251</b>		<b>\$ 323,503</b>

YTD REVENUES  
**\$235,576**

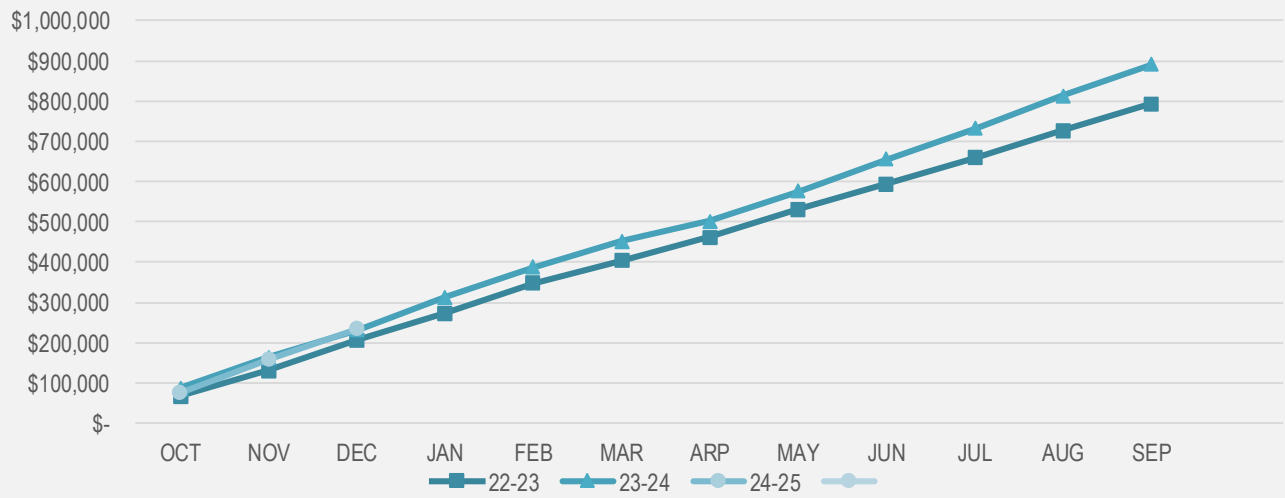
**23%**  
 OF ANNUAL  
 BUDGET

YTD EXPENDITURES  
**\$39,325**

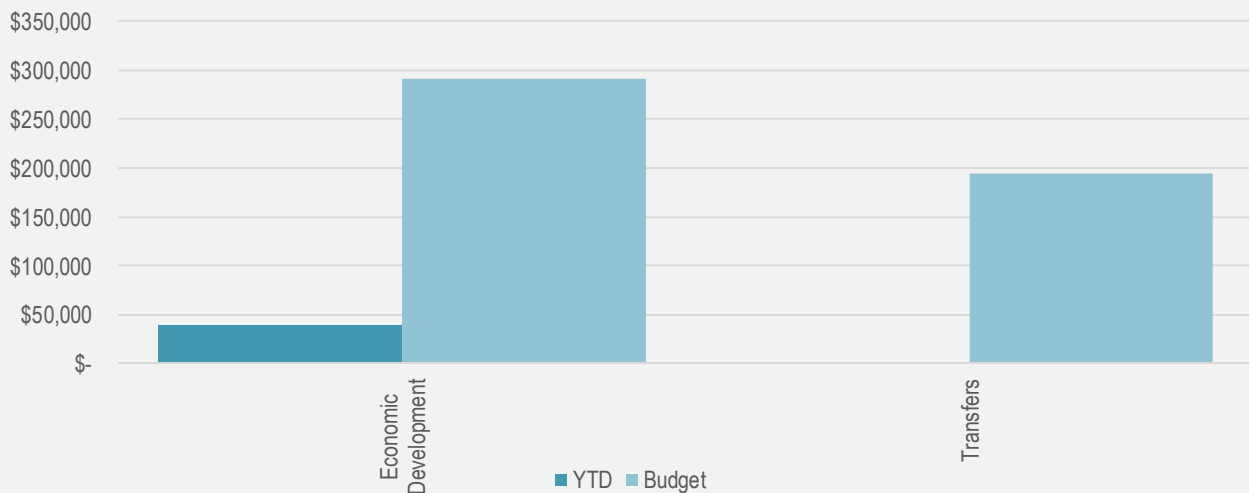
**8%**  
 OF ANNUAL  
 BUDGET



3-YEAR 4A FUND REVENUE TRENDS



EXPENDITURES BY DEPARTMENT: BUDGET & ACTUAL



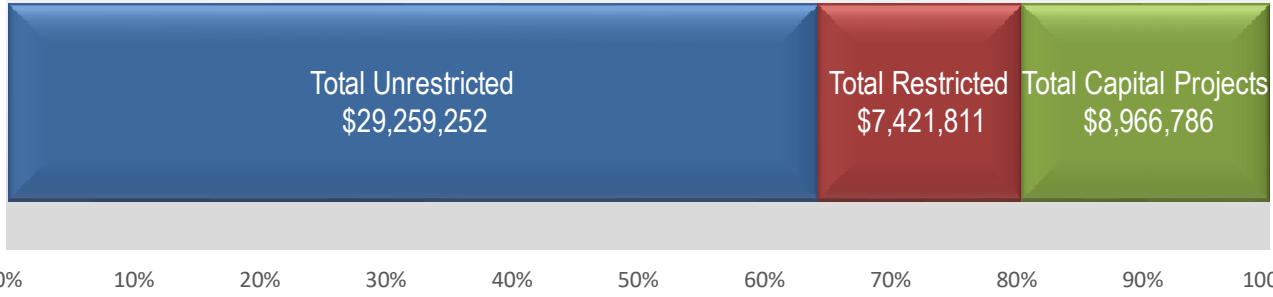
# CASH AND INVESTMENTS REPORT

**CITY OF SANGER, TEXAS**  
**TOTAL CASH AND INVESTMENTS**  
**December 31, 2024**

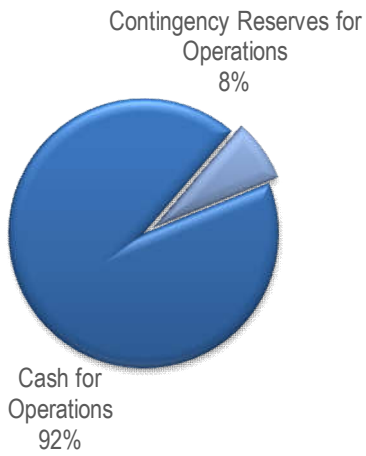
Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 20,661,839	\$ 6,381,265	\$ -	\$ -	\$ 27,043,104
Contingency Reserves for Operations	1,111,177	1,104,971	-	-	2,216,148
<b>TOTAL UNRESTRICTED</b>	<b>\$ 21,773,016</b>	<b>\$ 7,486,236</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,259,252</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 347,733	\$ 1,125,203	\$ -	\$ 1,472,936
Water Deposits	-	494,890	-	-	494,890
Equipment Replacement	1,307,140	156,905	-	-	1,464,045
Electric Storm Recovery	-	1,281,096	-	-	1,281,096
Hotel Occupancy Tax	310,846	-	-	-	310,846
Grant Funds	168,514	-	-	-	168,514
Keep Sanger Beautiful (KSB)	5,724	-	-	-	5,724
Library	102,738	-	-	-	102,738
Parkland Dedication	108,176	-	-	-	108,176
Roadway Impact	1,841,842	-	-	-	1,841,842
Court Security	20,824	-	-	-	20,824
Court Technology	2,604	-	-	-	2,604
Child Safety Fee	97,822	-	-	-	97,822
Forfeited Property	3,634	-	-	-	3,634
Donations	46,120	-	-	-	46,120
<b>TOTAL RESTRICTED</b>	<b>\$ 4,015,984</b>	<b>\$ 2,280,624</b>	<b>\$ 1,125,203</b>	<b>\$ -</b>	<b>\$ 7,421,811</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 1,669,392	\$ 1,669,392
Enterprise Capital Projects	-	-	-	7,297,394	7,297,394
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,966,786</b>	<b>\$ 8,966,786</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 25,789,000</b>	<b>\$ 9,766,860</b>	<b>\$ 1,125,203</b>	<b>\$ 8,966,786</b>	<b>\$ 45,647,849</b>

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

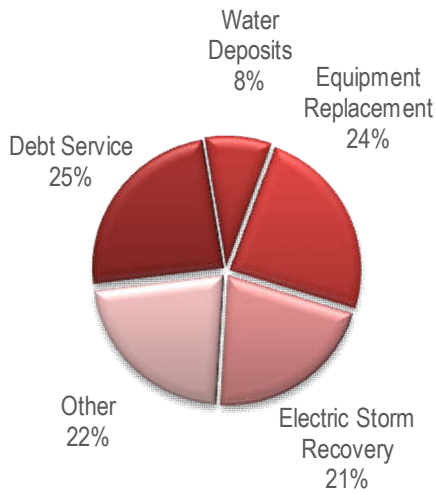
# TOTAL CASH & INVESTMENTS



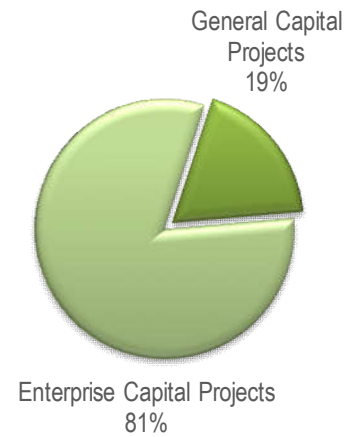
## Unrestricted



## Restricted



## Capital Projects



**GENERAL FUND  
CASH AND INVESTMENTS  
December 31, 2024**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 17,121,567	\$ 20,073,405
Employee Benefits Cash	110-00-1000		0.20%	5,213	5,261
Employee Benefits MM	110-00-1010		0.20%	144,767	237,729
Internal Service Fund	180-00-1000		0.05%	289,663	345,444
<b>OPERATING ACCOUNTS</b>				<b>\$ 17,561,210</b>	<b>\$ 20,661,839</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 655,263	\$ 655,263
GF Contingency Reserve CD Prosperity	001-00-1039	4/26/2025	0.55%	228,696	228,696
GF Contingency Reserve CD 674907	001-00-1043	7/13/2025	0.45%	226,487	227,218
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,110,446</b>	<b>\$ 1,111,177</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 202,899	\$ 203,324
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2025	0.45%	\$ 68,062	\$ 68,282
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	1,033,390	1,035,534
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 1,304,351</b>	<b>\$ 1,307,140</b>
* Hotel Occupancy Tax	050-00-1000			328,122	310,846
* Police Grant Fund	320-00-1000			4,942	4,952
* Fire Grant Fund	324-00-1000			142,946	161,031
* Library Grant Fund	342-00-1000			2,526	2,531
* Beautification Board - KSB	432-00-1000			5,712	5,724
* Library Restricted for Building Expansion	442-00-1000			47,763	47,862
* Library Building Expansion CD 702994	442-00-1035	1/22/2025	0.45%	54,699	54,876
* Parkland Dedication Fund	450-00-1000			107,952	108,176
* Roadway Impact Fee Fund	451-00-1000			1,835,035	1,841,842
* Court Security Restricted Fund	470-00-1000			20,544	20,824
* Court Technology Restricted Fund	471-00-1000			2,401	2,604
* Child Safety Fee Fund	475-00-1000			87,255	97,822
* Forfeited Property Fund	480-00-1000			3,626	3,634
* Police Donations	620-00-1000			286	287
* Fire Donations	624-00-1000			21,825	21,870
* Banner Account for Parks	632-00-1000			16,282	16,315
* Library Donations	642-00-1000			7,571	7,648
<b>OTHER</b>				<b>\$ 2,689,487</b>	<b>\$ 2,708,844</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 22,665,494</b>	<b>\$ 25,789,000</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 18,671,656</b>	<b>\$ 21,773,016</b>

\*Restricted Funds

**ENTERPRISE FUND  
CASH AND INVESTMENTS  
December 31, 2024**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 6,040,967	\$ 6,381,265
<b>OPERATING ACCOUNTS</b>				<b>\$ 6,040,967</b>	<b>\$ 6,381,265</b>
* Pooled Cash	008-00-1010		0.05%	\$ 191,130	\$ 193,924
* Water Deposit CD 2375850	008-00-1041	1/3/2025	0.45%	300,966	300,966
<b>WATER DEPOSIT REFUND ACCOUNTS</b>				<b>\$ 492,096</b>	<b>\$ 494,890</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	347,773	347,733
<b>BOND FUNDS</b>				<b>\$ 347,773</b>	<b>\$ 347,733</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 653,644	\$ 653,644
EF Contingency Reserve CD 787860	008-00-1014	2/14/2025	0.45%	336,981	338,066
EF Reserve CD 642541	008-00-1040	9/25/2025	0.45%	112,885	113,261
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,103,510</b>	<b>\$ 1,104,971</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,281,096	\$ 1,281,096
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	156,548	156,905
<b>OTHER</b>				<b>\$ 1,437,644</b>	<b>\$ 1,438,001</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 9,421,990</b>	<b>\$ 9,766,860</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 7,144,477</b>	<b>\$ 7,486,236</b>

\*Restricted Funds

**DEBT SERVICE & CAPITAL PROJECTS  
CASH AND INVESTMENTS  
December 31, 2024**

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 297,120	\$ 1,061,811
* DSF Money Market 2376105	003-00-1010		0.20%	63,392	63,392
<b>TOTAL RESTRICTED</b>				<b>\$ 360,512</b>	<b>\$ 1,125,203</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 1,527,242	\$ 1,545,340
* 2023C Tax Bond Proceeds	004-00-1014		0.05%	124,052	124,052
<b>TOTAL RESTRICTED</b>				<b>\$ 1,651,294</b>	<b>\$ 1,669,392</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	840-00-1000		0.05%	\$ 496,740	\$ 476,968
* 2023B Bond Proceeds	840-00-1014		0.20%	1,786,999	1,738,086
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	1,687,027	1,687,027
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	1,295,388	1,299,888
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	2,089,425	2,095,425
<b>TOTAL RESTRICTED</b>				<b>\$ 7,355,579</b>	<b>\$ 7,297,394</b>

*\*Restricted Funds*



**4A & 4B FUNDS  
CASH AND INVESTMENTS  
December 31, 2024**

**General**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	41-00-1000		0.05%	\$ 3,389,441	\$ 3,458,732
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	333,152	333,152
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	2,081,109	2,081,109
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2025	0.25%	100,205	100,453
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 5,903,907</b>	<b>\$ 5,973,446</b>

**4B FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	42-00-1000		0.05%	\$ 2,434,435	\$ 2,486,426
* Cash MM 2379694	42-00-1010		0.05%	210,302	210,302
* 4B CD 653500	42-00-1013	4/3/2025	0.45%	23,269	23,344
* 4B CD 659924	42-00-1014	11/12/2025	0.45%	23,083	23,158
* 4B CD 664243	42-00-1015	6/5/2025	0.45%	23,110	23,185
* 4B CD 673277	42-00-1016	7/9/2025	0.45%	23,178	23,253
* 4B CD 686115	42-00-1017	8/4/2025	0.45%	23,182	23,257
* 4B CD 689521	42-00-1018	9/11/2025	0.45%	23,162	23,237
* 4B CD 694371	42-00-1019	11/14/2025	0.45%	23,180	23,255
* 4B CD 697230	42-00-1020	11/17/2025	0.45%	23,328	23,313
* 4B CD 699934	42-00-1021	12/18/2025	0.45%	23,085	23,160
* 4B CD 702285	42-00-1022	1/31/2025	0.45%	22,814	22,888
* 4B CD 706078	42-00-1023	2/19/2025	0.45%	22,894	22,968
* 4B CD 720097	42-00-1024	2/9/2025	0.45%	22,772	22,846
* 4B CD 720119	42-00-1025	11/9/2025	0.45%	22,731	22,804
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,944,525</b>	<b>\$ 2,997,396</b>

\*Restricted Funds

**CITY OF SANGER, TEXAS  
CASH AND INVESTMENTS  
December 31, 2024**

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

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

**Ethics Disclosure and Conflicts of Interest**

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

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



**Clayton Gray**  
Finance Director



**John Noblitt**  
City Manager