



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

PREPARED BY THE FINANCE DEPARTMENT

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# INTRODUCTION

This is the financial report for the period ending April 30, 2024. Revenues and expenditures reflect activity from October 1, 2022, through April 30, 2024, or fifty-eight percent (58%) of the fiscal year.

## GENERAL FUND

- The General Fund has collected 82.7% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 64.4% of the annual budget
- All expenditure categories are within projections.

## ENTERPRISE FUND

- The Enterprise Fund has collected 58.3% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 48.4% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

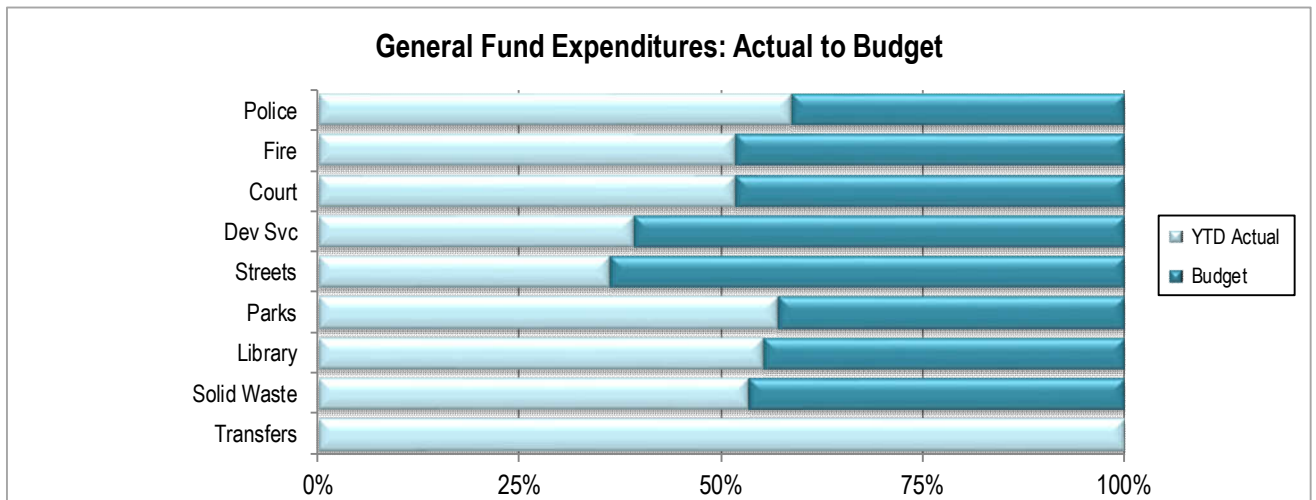
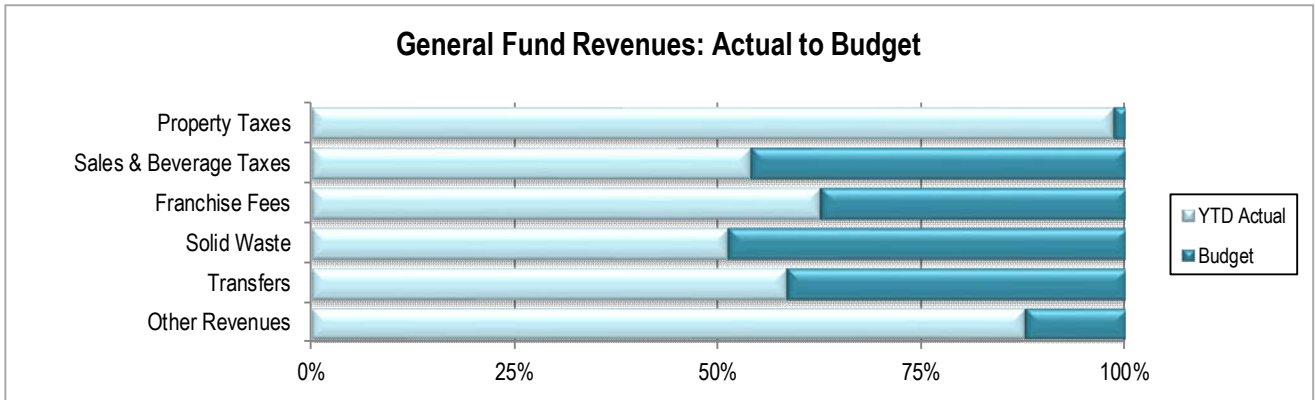
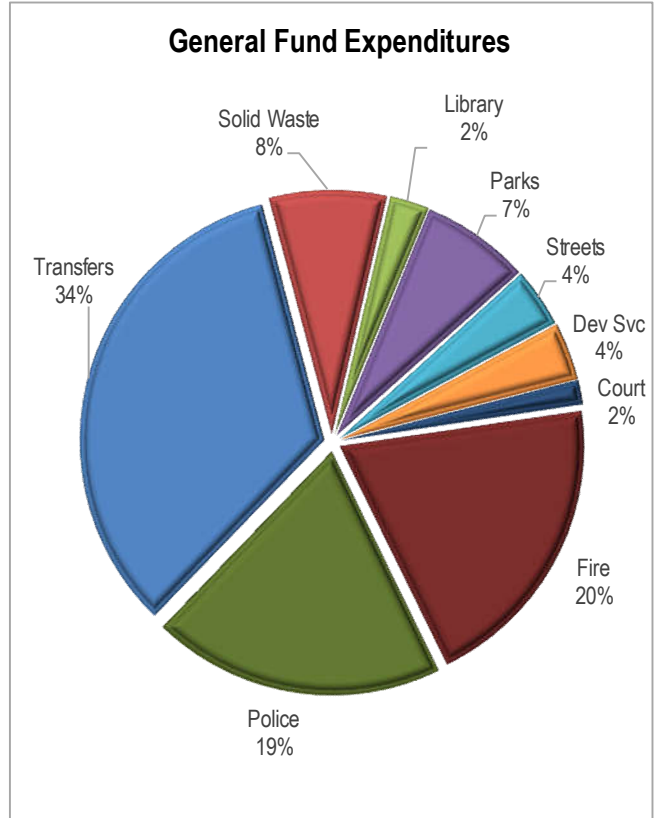
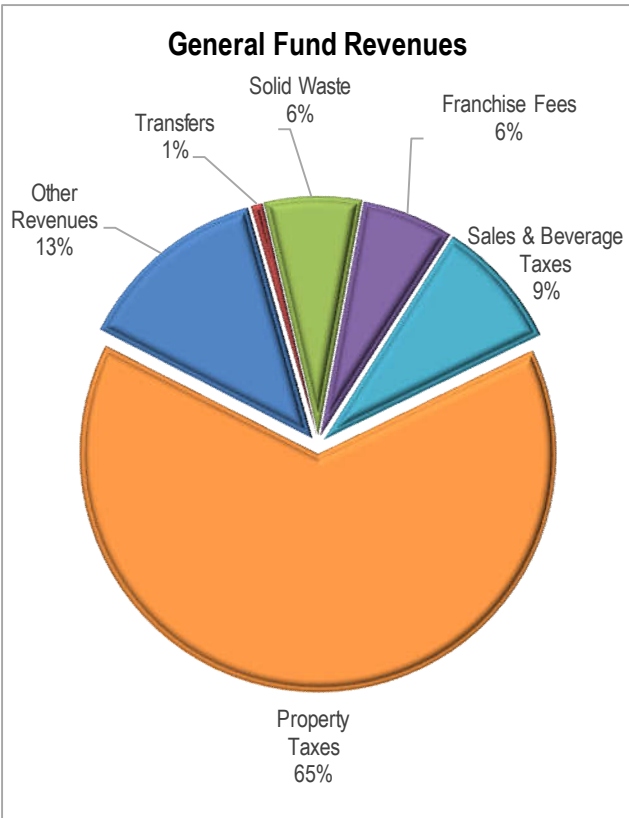
- The Internal Service Fund has collected 53.3% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 56.7% of the annual budget.
- All expenditure categories are within projections.

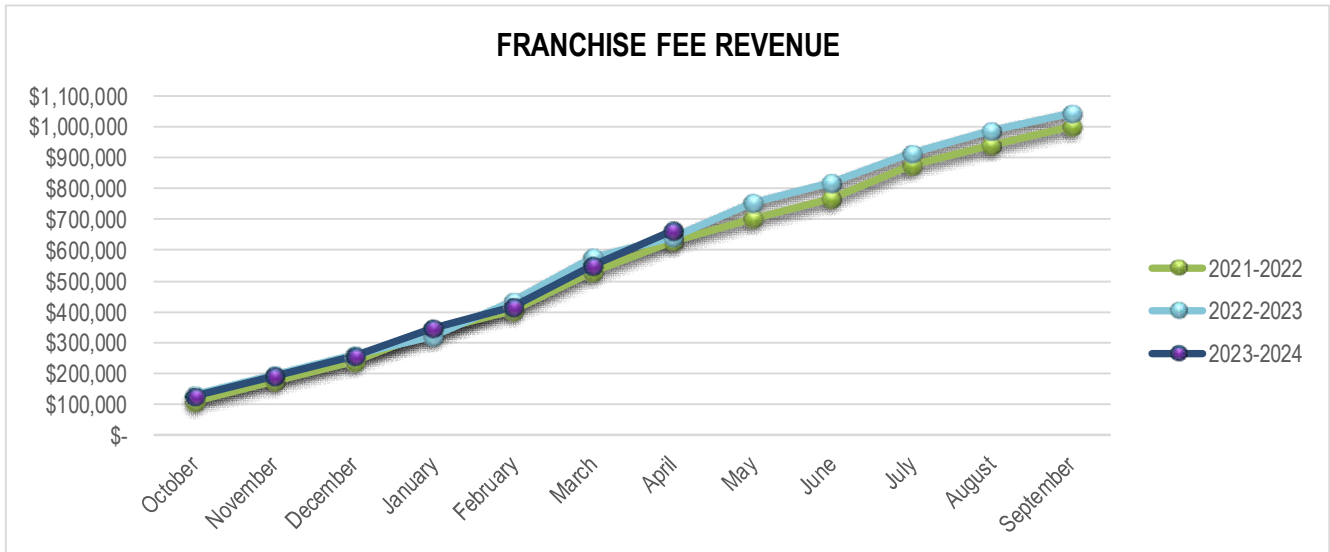
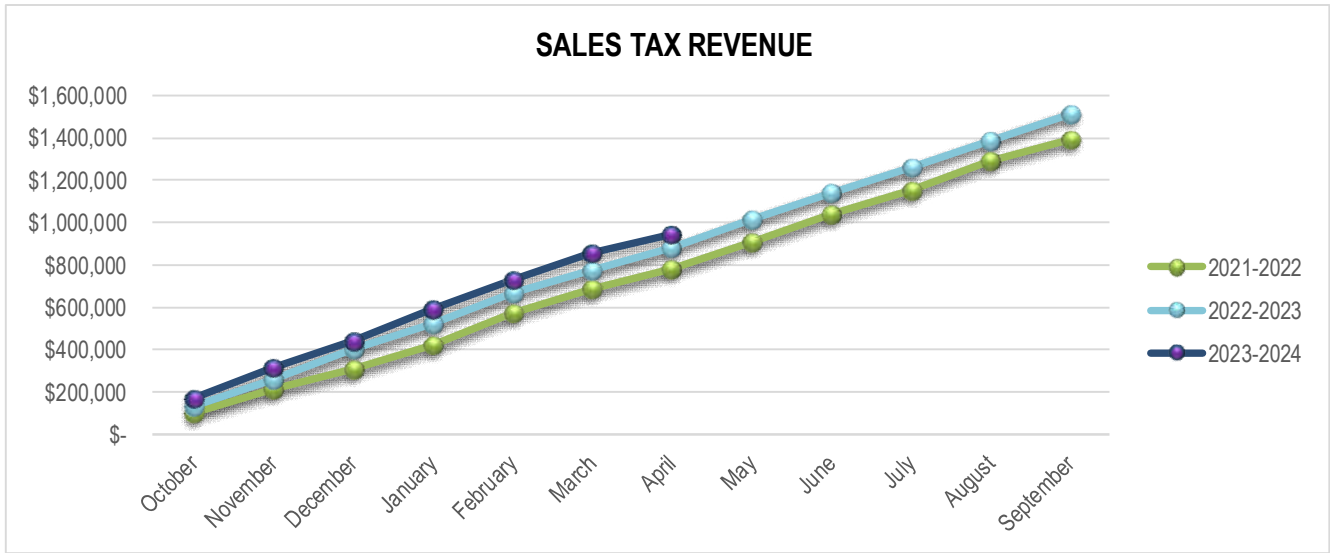
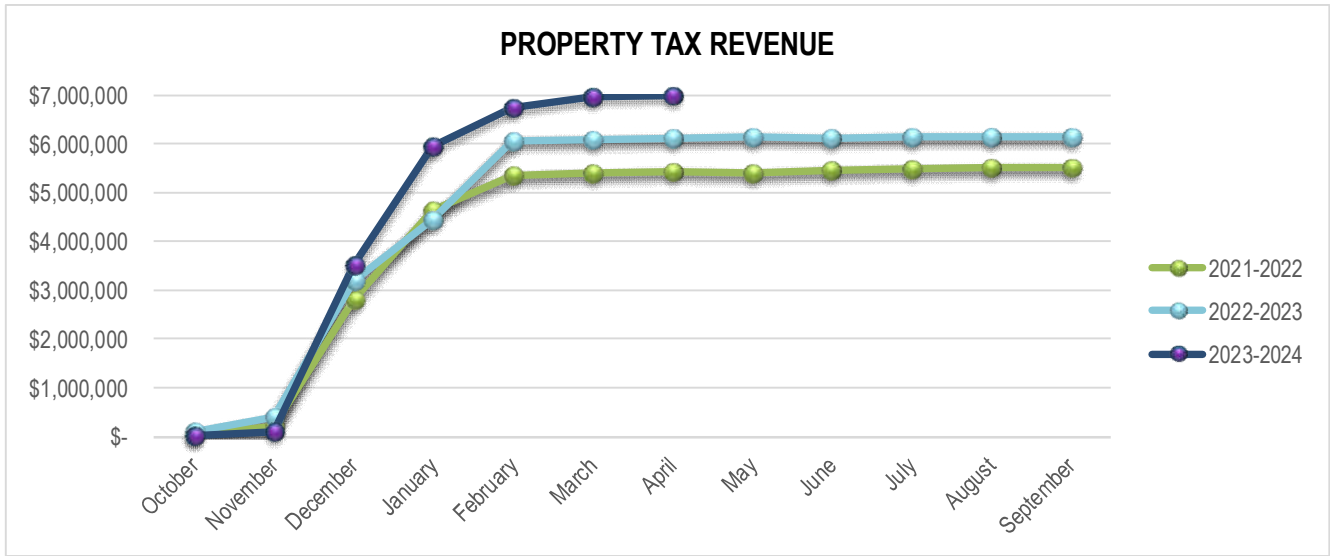
This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

# GENERAL FUND

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

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 7,100,392	\$ 6,979,363		98.3%	\$ 121,029
Sales & Beverage Taxes	1,768,000	953,349		53.9%	814,651
Franchise Fees	1,060,095	661,440		62.4%	398,655
Solid Waste	1,364,000	696,521		51.1%	667,479
Licenses & Permits	309,500	456,970		147.6%	(147,470)
Fines & Forfeitures	170,315	93,945		55.2%	76,370
Department Revenues	820,260	624,171		76.1%	196,089
Interest	200,000	188,974		94.5%	11,026
Miscellaneous	119,000	53,529		45.0%	65,471
Transfers	146,535	85,479		58.3%	61,056
<b>Total Revenues</b>	<b>\$ 13,058,097</b>	<b>\$ 10,793,741</b>		<b>82.7%</b>	<b>\$ 2,264,356</b>
<b>Expenditures</b>					
Police	\$ 2,869,256	\$ 1,562,591	\$ 122,239	58.7%	\$ 1,184,426
Fire	3,364,405	1,762,590	(22,897)	51.7%	1,624,712
Municipal Court	267,799	136,470	1,965	51.7%	129,364
Development Services	841,870	383,511	(53,860)	39.2%	512,219
Streets	933,453	360,512	(22,912)	36.2%	595,853
Parks & Recreation	1,093,292	457,790	164,932	57.0%	470,570
Library	406,403	226,186	(2,136)	55.1%	182,353
Solid Waste	1,250,000	667,012	-	53.4%	582,988
Transfers	2,020,325	2,915,324	-	144.3%	(894,999)
<b>Total Expenditures</b>	<b>\$ 13,046,803</b>	<b>\$ 8,471,986</b>	<b>\$ 187,331</b>	<b>66.4%</b>	<b>\$ 4,387,486</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 11,294</b>	<b>\$ 2,321,755</b>	<b>\$ (187,331)</b>		<b>\$ (2,123,130)</b>
Fund Balance - October 1, 2023	18,327,498	18,327,498			
Fund Balance - April 30, 2024	<u>\$ 18,338,792</u>	<u>\$ 20,649,253</u>			

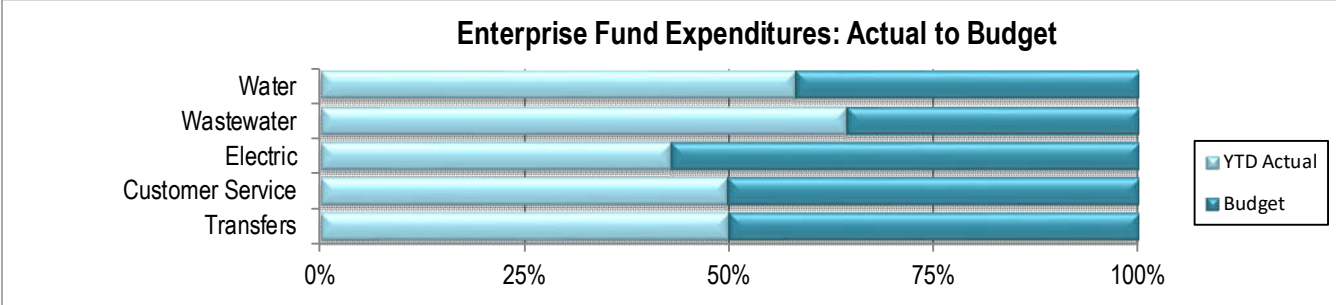
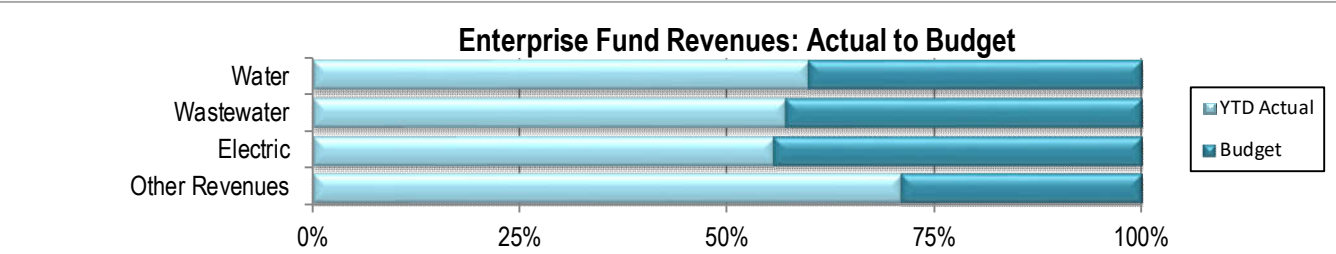
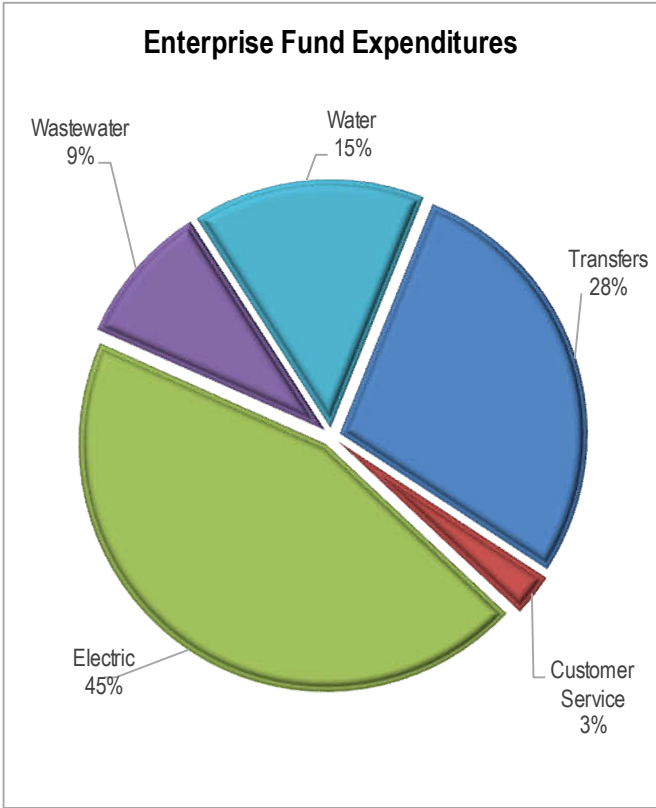
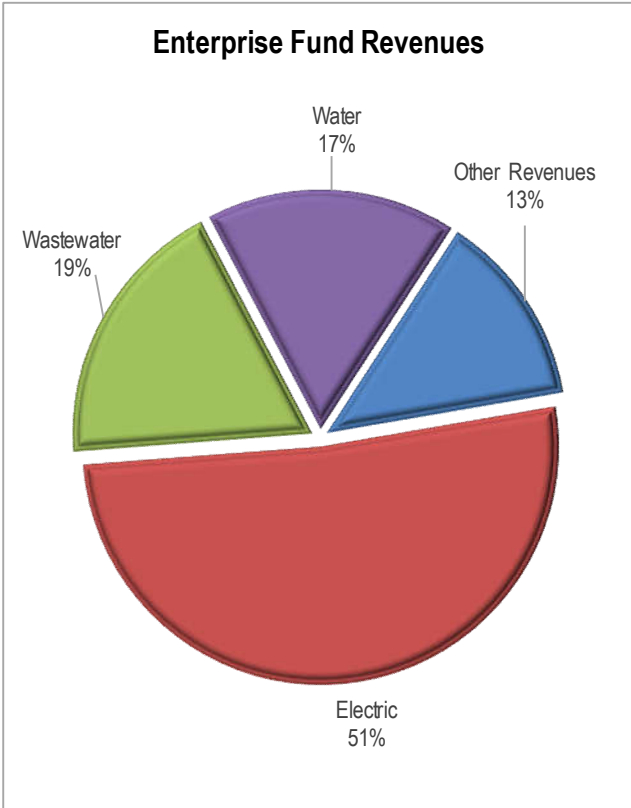




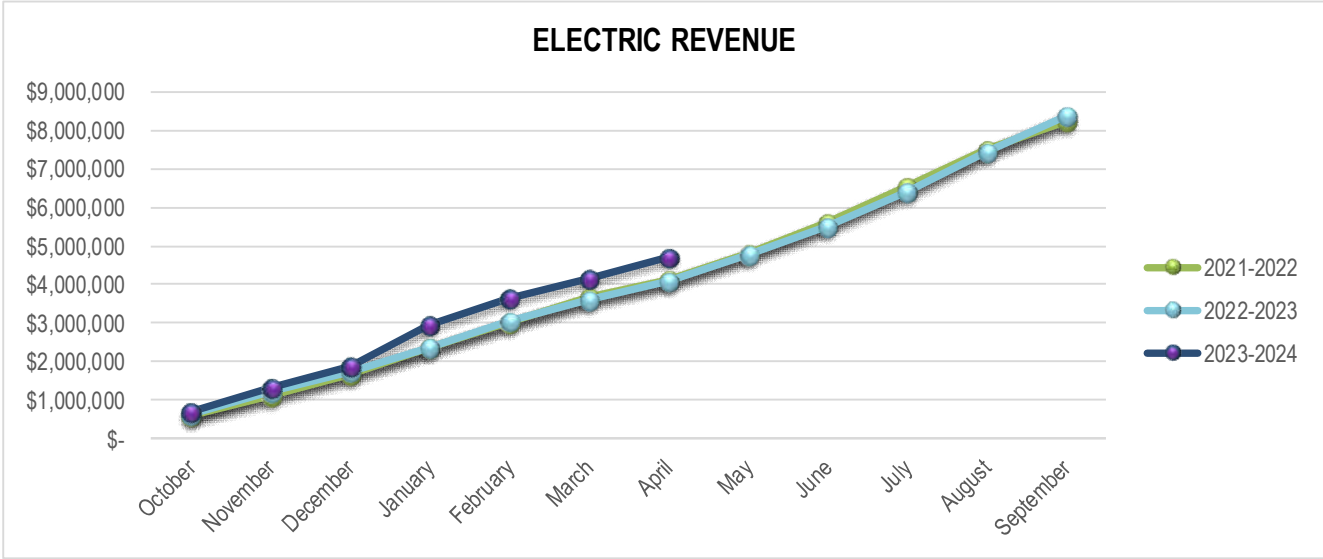
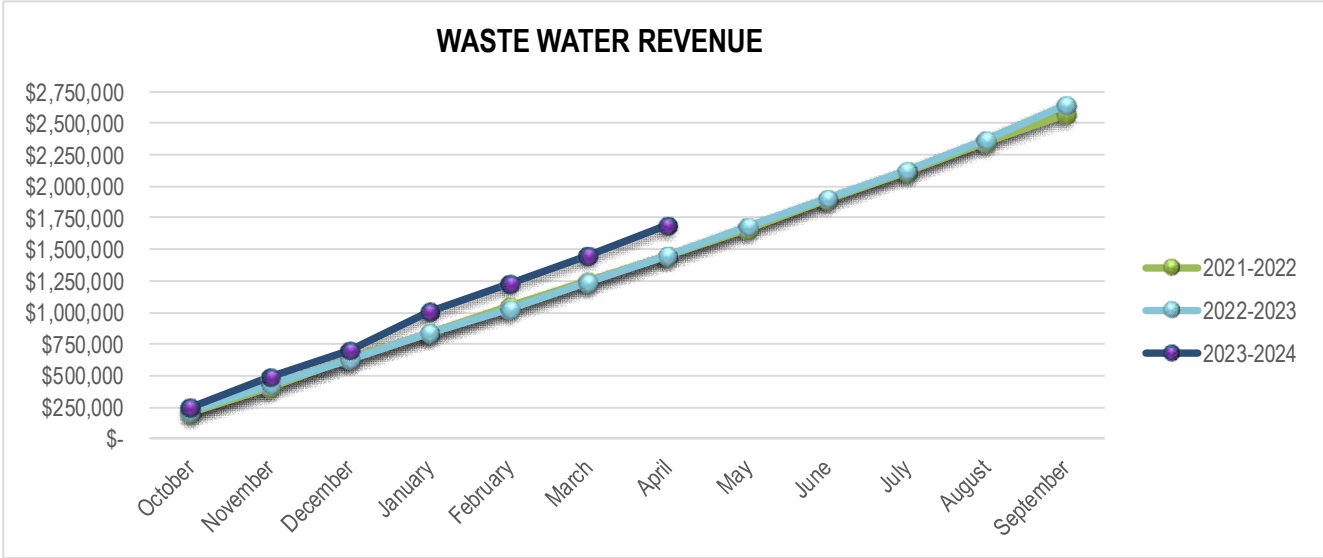
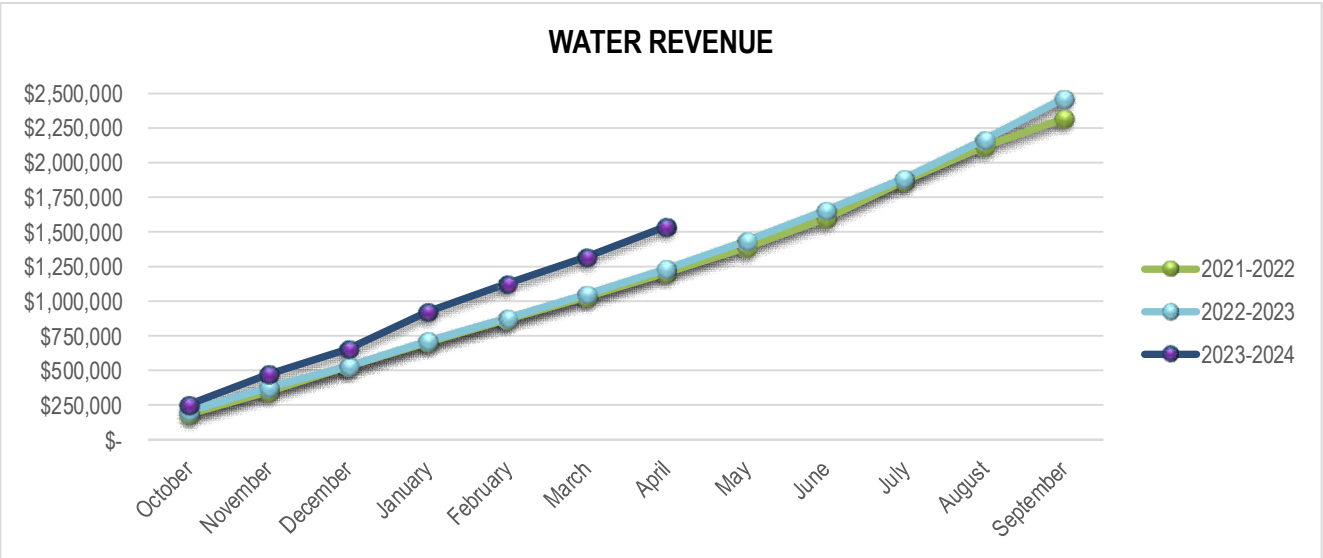
# ENTERPRISE FUND

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

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water	\$ 2,565,619	\$ 1,537,312		59.9%	\$ 1,028,307
Wastewater	2,955,440	1,689,871		57.2%	1,265,569
Electric	8,434,353	4,698,695		55.7%	3,735,658
Penalties & Fees	210,000	129,391		61.6%	80,609
Interest	75,000	37,239		49.7%	37,761
Miscellaneous	119,000	53,544		45.0%	65,456
Transfers	-	977,000		0.0%	(977,000)
Use of Fund Balance	1,279,913	-		0	1,279,913
<b>Total Revenues</b>	<b>\$ 15,639,325</b>	<b>\$ 9,123,052</b>		<b>58.3%</b>	<b>\$ 6,516,273</b>
<b>Expenditures</b>					
Water	\$ 1,988,233	\$ 1,164,832	\$ (11,759)	58.0%	835,160
Wastewater	1,096,608	737,833	(33,343)	64.2%	392,118
Electric	7,921,671	3,421,719	(24,975)	42.9%	4,524,927
Customer Service	419,300	208,229	96	49.7%	210,975
Transfers	4,287,487	2,136,685	-	49.8%	2,150,802
<b>Total Expenditures</b>	<b>15,713,299</b>	<b>7,669,298</b>	<b>(69,981)</b>	<b>48.4%</b>	<b>8,113,982</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (73,974)</b>	<b>\$ 1,453,754</b>	<b>\$ 69,981</b>		<b>\$ (1,597,709)</b>
Fund Balance - October 1, 2023	21,054,762	21,054,762			
Fund Balance - April 30, 2024	\$ 21,054,762	\$ 22,508,516			





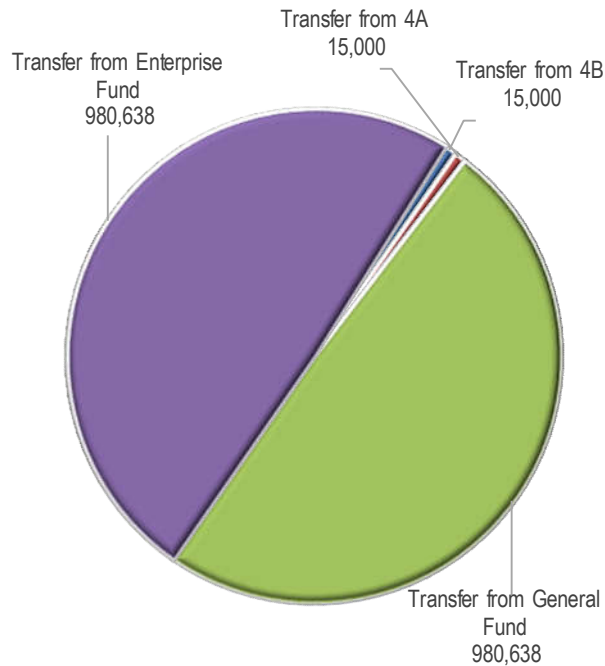


# INTERNAL SERVICE FUND

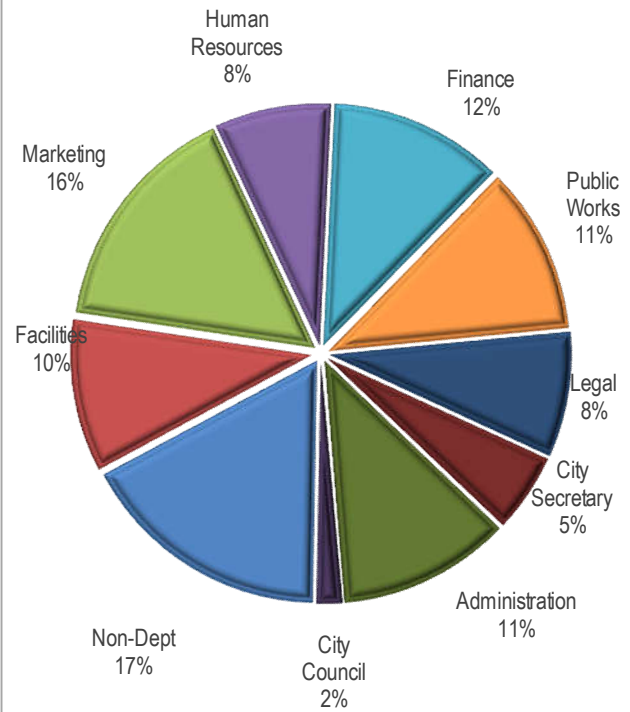
**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfer from Enterprise Fund	\$ 1,852,815	\$ 980,638		52.9%	\$ 872,177
Transfer from General Fund	1,852,815	980,638		52.9%	\$ 872,177
Transfer from 4A	15,000	15,000		100.0%	\$ -
Transfer from 4B	15,000	15,000		100.0%	-
<b>Total Revenues</b>	<b>3,735,630</b>	<b>1,991,276</b>		<b>53.3%</b>	<b>1,744,354</b>
<b>Operating Expenditures</b>					
City Council	\$ 59,950	\$ 28,248	\$ 5,601	56.5%	\$ 26,101
Administration	457,090	246,555	(1,153)	53.7%	211,688
City Secretary	235,480	113,098	(775)	47.7%	123,157
Legal	319,010	177,269	-	55.6%	141,741
Public Works	346,570	172,882	63,649	68.2%	110,039
Finance	497,950	256,160	(9,885)	49.5%	251,675
Human Resources	316,740	150,923	11,745	51.4%	154,072
Marketing	494,250	313,700	20,236	67.6%	160,314
Facilities	353,290	202,508	13,064	61.0%	137,718
Non-Departmental	665,300	329,933	29,281	54.0%	306,086
<b>Total Expenditures</b>	<b>3,745,630</b>	<b>1,991,276</b>	<b>131,763</b>	<b>56.7%</b>	<b>1,622,591</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (10,000)</b>	<b>\$ -</b>	<b>\$ (131,763)</b>		<b>\$ 121,763</b>
Fund Balance - October 1, 2023	100,205	100,205			
Fund Balance - April 30, 2024	\$ 90,205	\$ 100,205			

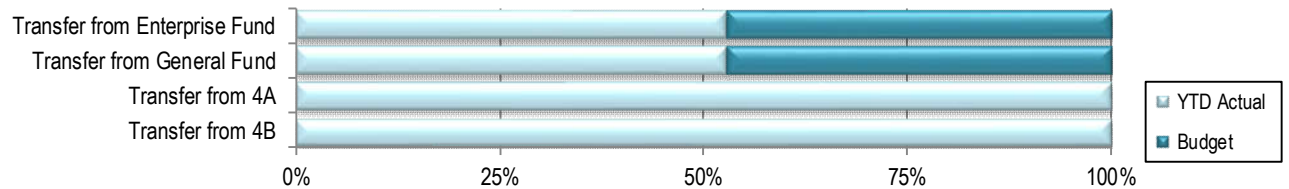
### Internal Service Fund Revenues



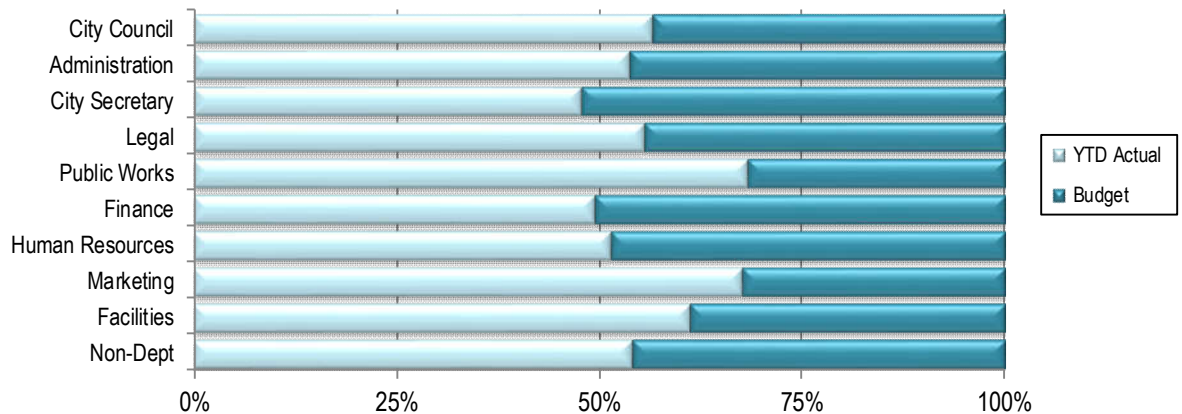
### Internal Service Fund Expenditures



### Internal Service Fund Revenues: Actual to Budget



### Internal Service Fund Expenditures: Actual to Budget

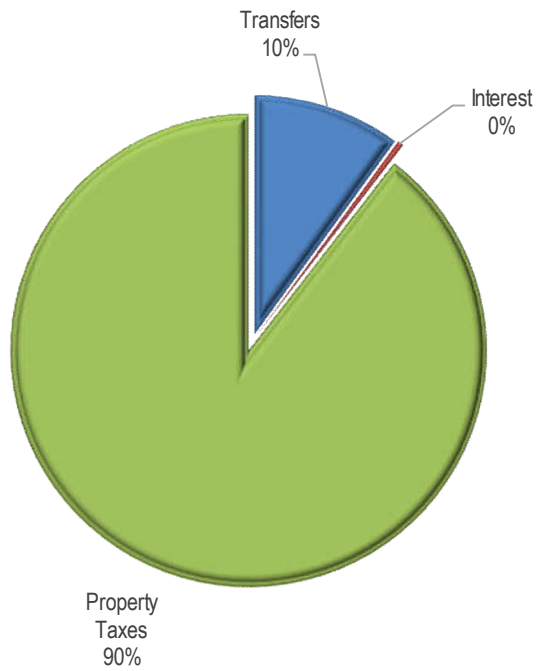


# DEBT SERVICE FUND

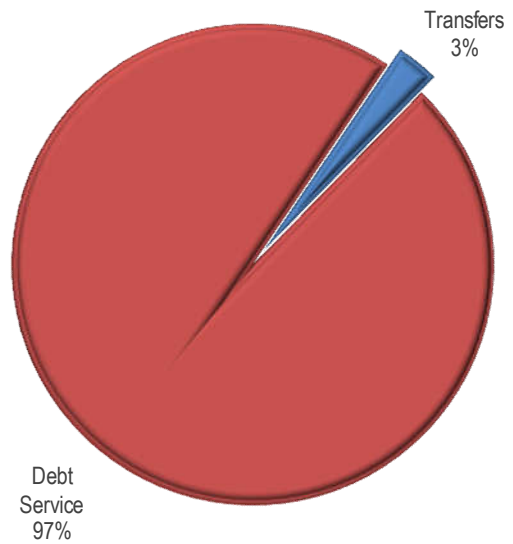
**CITY OF SANGER, TEXAS**  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 1,664,441	\$ 1,604,393		96.4%	\$ 60,048
Interest	25,000	7,451		29.8%	17,549
Transfers	180,000	180,000		100.0%	-
<b>Total Revenues</b>	<b>\$ 1,869,441</b>	<b>\$ 1,791,844</b>		<b>95.8%</b>	<b>\$ 77,597</b>
<b>Operating Expenditures</b>					
Debt Service	1,849,247	1,019,784	-	55.1%	829,463
Transfers	51,535	30,062	-	58.3%	21,473
<b>Total Expenditures</b>	<b>1,900,782</b>	<b>1,049,846</b>	<b>-</b>	<b>55.2%</b>	<b>850,936</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (31,341)</b>	<b>\$ 741,998</b>	<b>\$ -</b>		<b>\$ (773,339)</b>
Fund Balance - October 1, 2023	402,464	402,464			
Fund Balance - April 30, 2024	\$ 371,123	\$ 1,144,462			

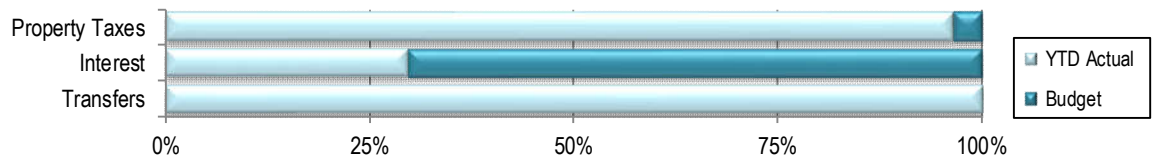
### Debt Service Fund Revenues



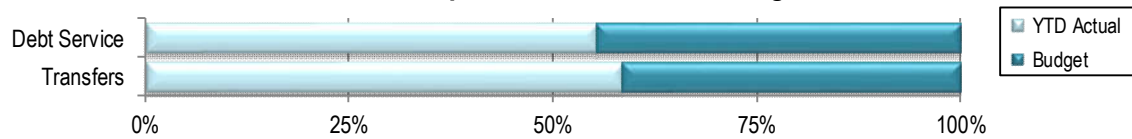
### Debt Service Fund Expenditures



### Debt Service Fund Revenues: Actual to Budget



### Debt Service Fund Expenditures: Actual to Budget

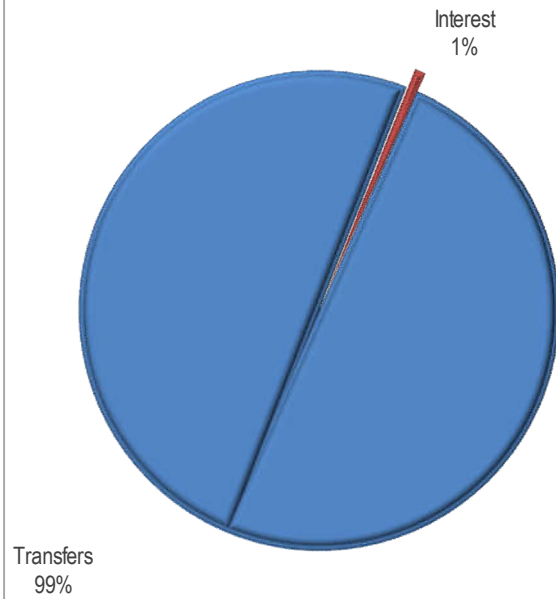


# ENTERPRISE DEBT SERVICE FUND

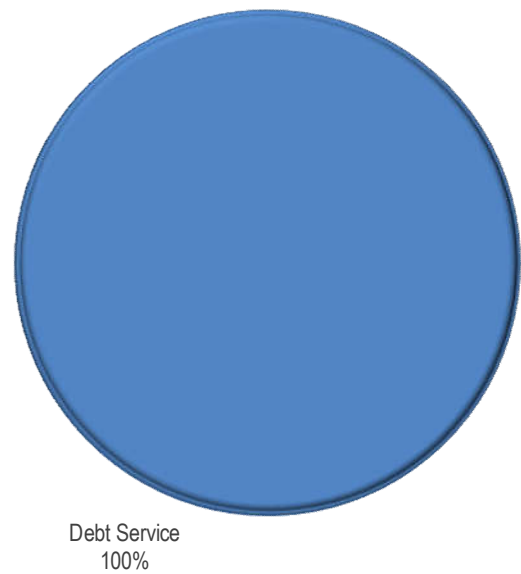
**CITY OF SANGER, TEXAS**  
**Enterprise Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 25,000	\$ 10,125		0.0%	14,875
Transfers	2,339,672	1,364,809		58.3%	974,863
<b>Total Revenues</b>	<b>2,364,672</b>	<b>1,374,934</b>		<b>0.4%</b>	<b>989,738</b>
<b>Operating Expenditures</b>					
Debt Service	2,364,672	957,848	-	41%	1406824
Transfers	-	977,000	-	0.0%	(977,000)
<b>Total Expenditures</b>	<b>2,364,672</b>	<b>1,934,848</b>	<b>-</b>	<b>81.8%</b>	<b>429,824</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (559,914)</b>	<b>\$ -</b>		<b>\$ 559,914</b>
Fund Balance - October 1, 2023	1,291,409	1,291,409			
Fund Balance - April 30, 2024	<u>\$ 1,291,409</u>	<u>\$ 731,495</u>			

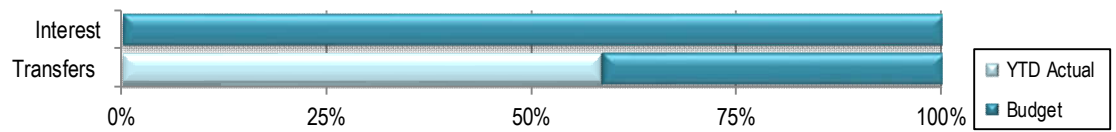
### Enterprise Debt Service Fund Revenues



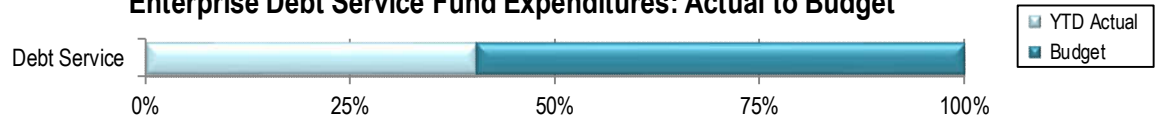
### Enterprise Debt Service Fund Expenditures



### Enterprise Debt Service Fund Revenues: Actual to Budget



### Enterprise Debt Service Fund Expenditures: Actual to Budget



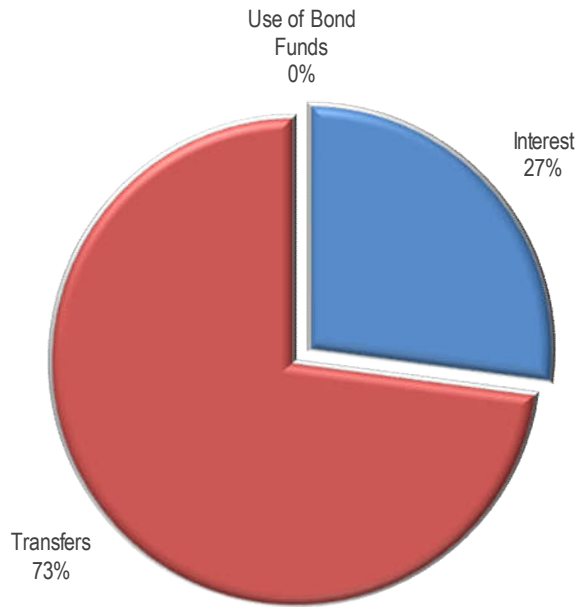
# CAPITAL PROJECTS FUND

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

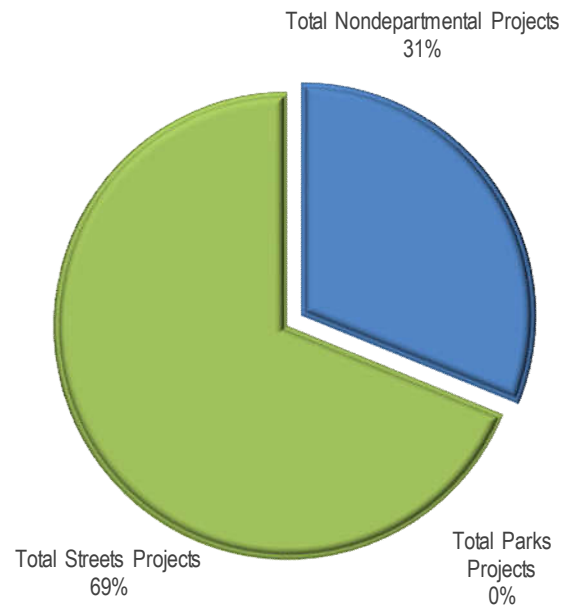
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 50,000	\$ 36,318		72.6%	13,682
Transfers	167,510	97,714		58.3%	69,796
Use of Bond Funds	3,000,000	-		0.0%	3,000,000
<b>Total Revenues</b>	<b>3,217,510</b>	<b>134,032</b>		<b>4.2%</b>	<b>3,083,478</b>
<b>Operating Expenditures</b>					
2023-24 Street Rehab	362,401	-	-	0.0%	362,401
Street/Utility Maintenance Program	425,000	96,857	(96,857)	0.0%	425,000
Marion Road - Arterial	750,000	-	-	0.0%	750,000
I-35 Aesthetics	2,500,000	42,500	(10,500)	1.3%	2,468,000
<i>Total Streets Projects</i>	<i>4,037,401</i>	<i>139,357</i>	<i>(107,357)</i>	<i>0.8%</i>	<i>4,005,401</i>
Porter Park Phase II	300,000	-	-	0.0%	300,000
Senior Center Improvements	500,000	-	-	0.0%	500,000
<i>Total Parks Projects</i>	<i>800,000</i>	<i>-</i>	<i>-</i>	<i>0.0%</i>	<i>800,000</i>
Riley Property Purchase	-	7,676	-	0.0%	(7,676)
Building Improvements	-	275,319	(268,488)	0.0%	(6,831)
Joint Public Safety Facility	800,000	-	-	0.0%	800,000
<i>Total Nondepartmental Projects</i>	<i>800,000</i>	<i>282,995</i>	<i>(268,488)</i>	<i>1.8%</i>	<i>785,493</i>
<b>Total Expenditures</b>	<b>5,637,401</b>	<b>422,352</b>	<b>(375,845)</b>	<b>0.8%</b>	<b>5,590,894</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,419,891)</b>	<b>\$ (288,320)</b>	<b>\$ 375,845</b>		<b>\$ (2,507,416)</b>
Fund Balance - October 1, 2023	4,511,638	4,511,638			
April 30, 2024	\$ 2,091,747	\$ 4,223,318			



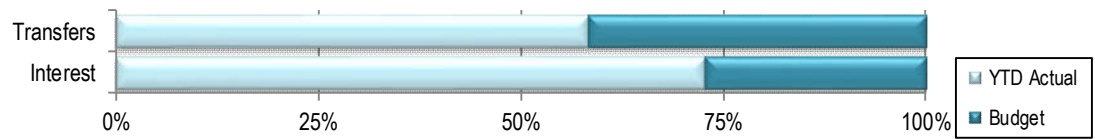
**Capital Projects Fund Revenues**



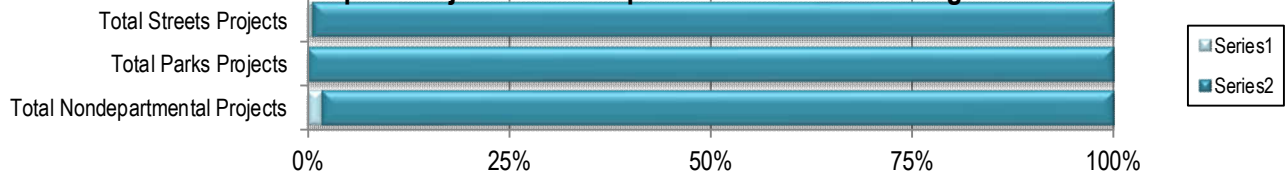
**Capital Projects Fund Expenditures**



**Capital Projects Fund Revenues: Actual to Budget**



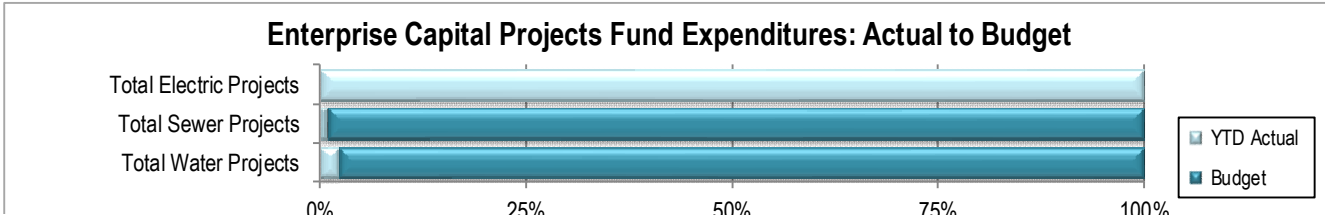
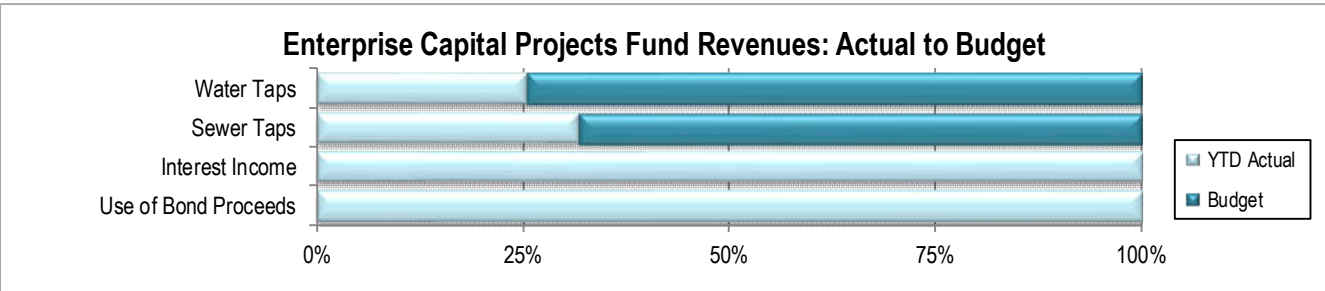
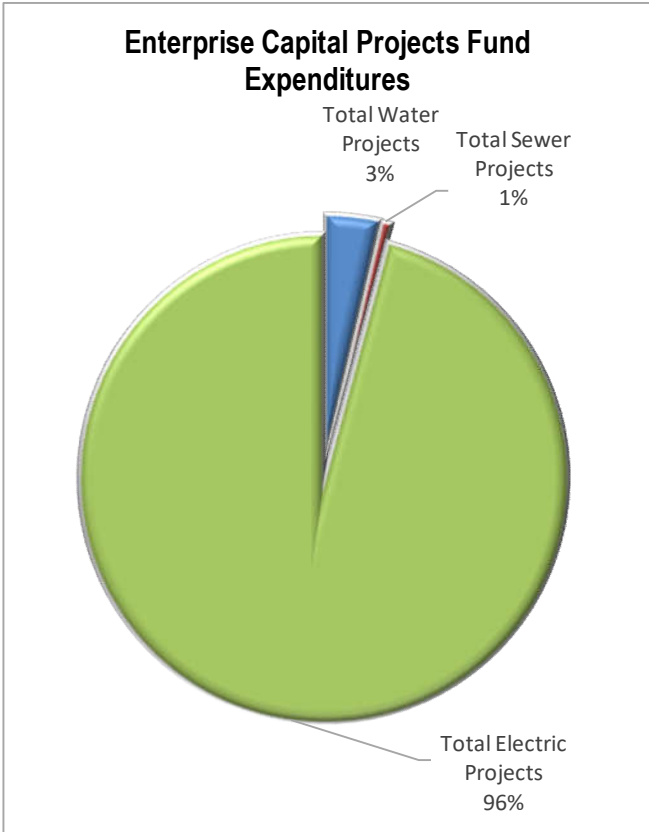
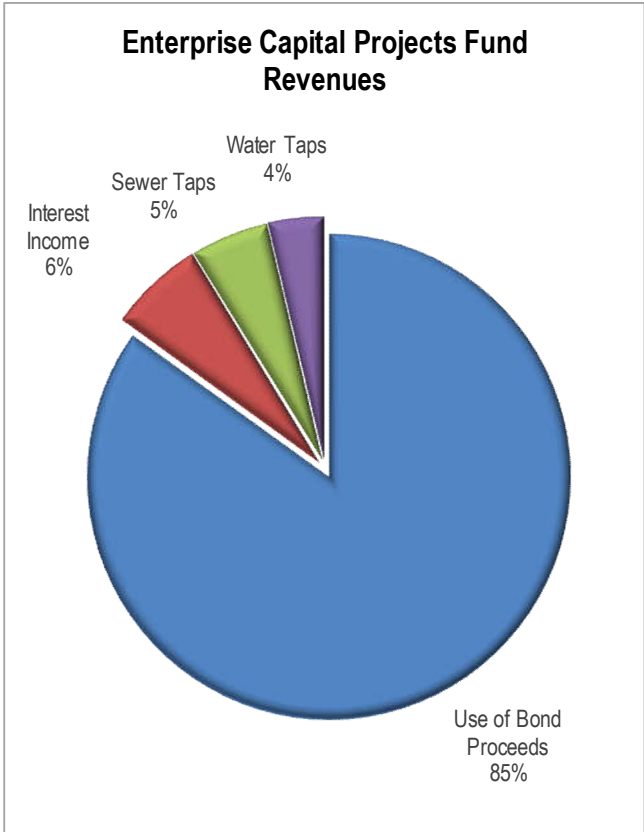
**Capital Projects Fund Expenditures: Actual to Budget**



# ENTERPRISE CAPITAL PROJECTS FUND

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

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water Taps	\$ 350,000	\$ 89,350		25.5%	\$ 260,650
Sewer Taps	400,000	127,439		31.9%	272,561
Interest	150,000	156,761		104.5%	(6,761)
State Reimbursements	3,500,000	-		0.0%	3,500,000
Use of Bond Proceeds	8,270,903	-		0.0%	8,270,903
Transfers	-	2,101,150		0.0%	(2,101,150)
<b>Total Revenues</b>	<b>\$ 12,670,903</b>	<b>\$ 2,474,700</b>		<b>1.0%</b>	<b>\$ 10,196,203</b>
<b>Operating Expenditures</b>					
Water: System Improvements	1,200,000	487,214	(482,840)	0.4%	1,195,626
Water: FM 455 Relocation	-	5,966	(5,966)	0.0%	-
Water: I-35 Relocation	3,597,732	38,799	(33,659)	0.1%	3,592,592
Automated Metering System	3,200,000	1,900,610	(1,727,131)	5.4%	3,026,521
<i>Total Water Projects</i>	<i>7,997,732</i>	<i>2,432,589</i>	<i>(2,249,596)</i>	<i>2.3%</i>	<i>7,814,739</i>
Sewer: System Improvements	335,000	-	-	0.0%	335,000
Sewer: FM 455 Relocation	-	5,966	(5,966)	0.0%	-
Sewer: I-35 Relocation	2,825,178	38,799	(33,659)	0.2%	2,820,038
Sewer: Keaton Road Sewer	320,000	-	-	0.0%	320,000
Sewer: MUD12 Feasibility Study	-	20,326	7,174	0.0%	(27,500)
Sewer: Fifth Street Rehab	350,000	-	-	0.0%	350,000
<i>Total Sewer Projects</i>	<i>3,830,178</i>	<i>65,091</i>	<i>(32,451)</i>	<i>0.9%</i>	<i>3,797,538</i>
Electric: System Improvements	350,000	-	-	0.0%	350,000
Electric: FM 455 Relocation	-	120,095	(120,095)	0.0%	-
Electric: I-35 Relocation	3,500,000	1,047,411	3,864,602	140.3%	(1,412,013)
<i>Total Electric Projects</i>	<i>3,850,000</i>	<i>1,167,506</i>	<i>3,744,507</i>	<i>127.6%</i>	<i>(1,062,013)</i>
<b>Total Expenditures</b>	<b>15,677,910</b>	<b>3,665,186</b>	<b>1,462,460</b>	<b>32.7%</b>	<b>10,550,264</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (3,007,007)</b>	<b>\$ (1,190,486)</b>	<b>\$ (1,462,460)</b>		<b>\$ (354,061)</b>
Fund Balance - October 1, 2023	1,291,409	1,291,409			
Fund Balance - April 30, 2024	\$ (1,715,598)	\$ 100,923			

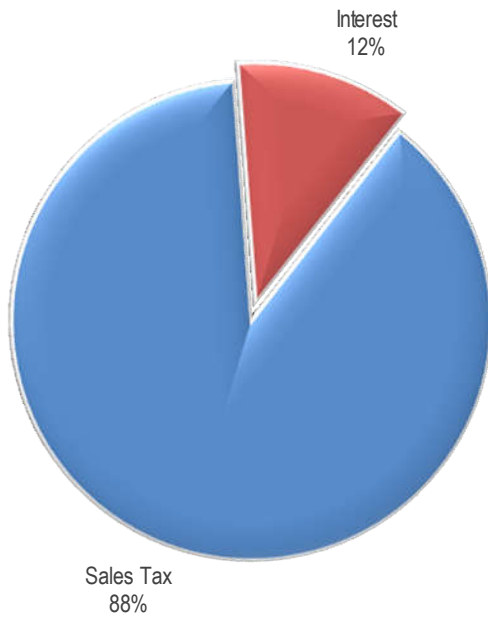


# 4A FUND

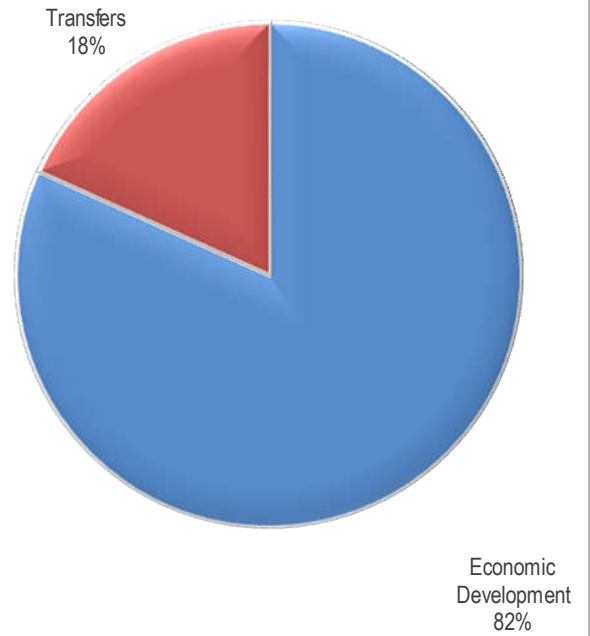
**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 875,000	\$ 472,483		54.0%	\$ 402,517
Interest	40,000	62,830		157.1%	(22,830)
<b>Total Revenues</b>	<b>\$ 915,000</b>	<b>\$ 535,313</b>		<b>58.5%</b>	<b>\$ 379,687</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 174,625	\$ 62,473	\$ 4,625	38.4%	\$ 107,527
Transfers	15,000	15,000	-	100.0%	-
<b>Total Expenditures</b>	<b>189,625</b>	<b>77,473</b>	<b>4,625</b>	<b>43.3%</b>	<b>107,527</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 725,375</b>	<b>\$ 457,840</b>	<b>\$ (4,625)</b>		<b>\$ 272,160</b>
Fund Balance - October 1, 2023	4,479,156	4,479,156			
Fund Balance - April 30, 2024	\$ 5,204,531	\$ 4,936,996			

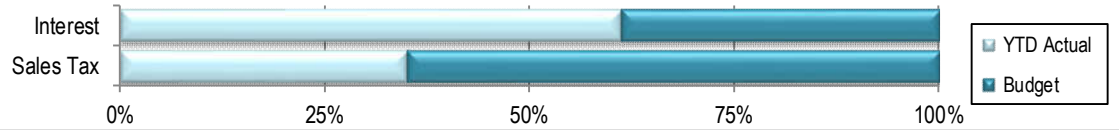
**4A Fund Revenues**



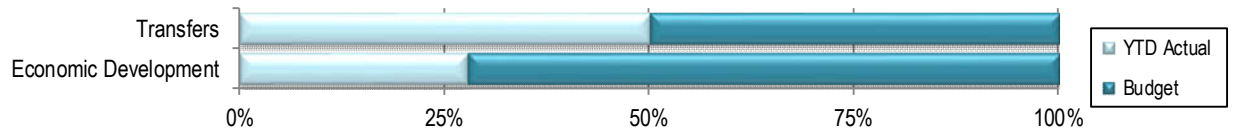
**4A Fund Expenditures**



**4A Fund Revenues: Actual to Budget**



**4A Fund Expenditures: Actual to Budget**

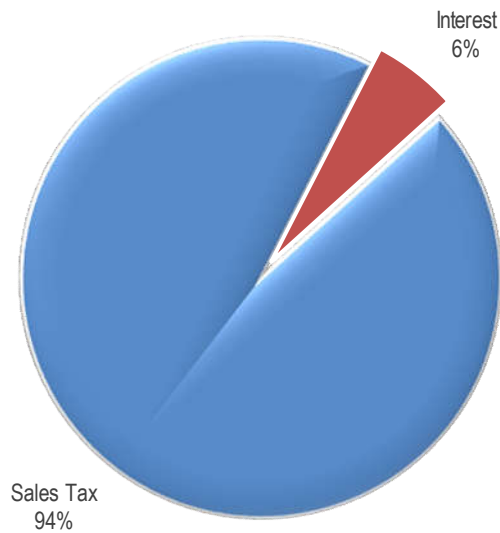


# 4B FUND

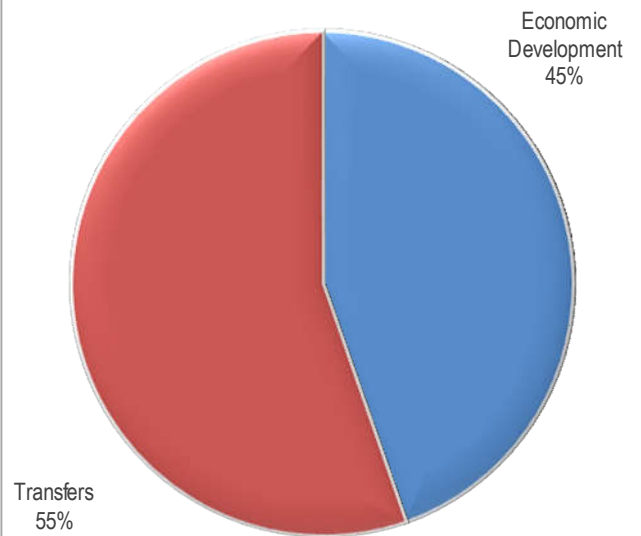
**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2024**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 875,000	\$ 472,483		54.0%	\$ 402,517
Interest	35,000	28,846		82.4%	6,154
<b>Total Revenues</b>	<b>\$ 910,000</b>	<b>\$ 501,329</b>		<b>55.1%</b>	<b>\$ 408,671</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 362,625	\$ 140,221	\$ 17,164	43.4%	\$ 205,240
Transfers	195,000	195,000	-	100.0%	-
<b>Total Expenditures</b>	<b>557,625</b>	<b>335,221</b>	<b>17,164</b>	<b>63.2%</b>	<b>205,240</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 352,375</b>	<b>\$ 166,108</b>	<b>\$ (17,164)</b>		<b>\$ 203,431</b>
Fund Balance - October 1, 2023	2,817,046	2,817,046			
Fund Balance - April 30, 2024	\$ 3,169,421	\$ 2,983,154			

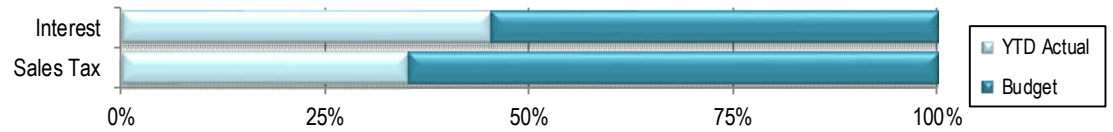
### 4B Fund Revenues



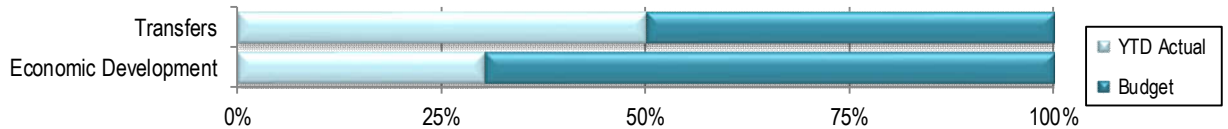
### 4B Fund Expenditures



### 4B Fund Revenues: Actual to Budget



### 4B Fund Expenditures: Actual to Budget



# CASH AND INVESTMENTS REPORT

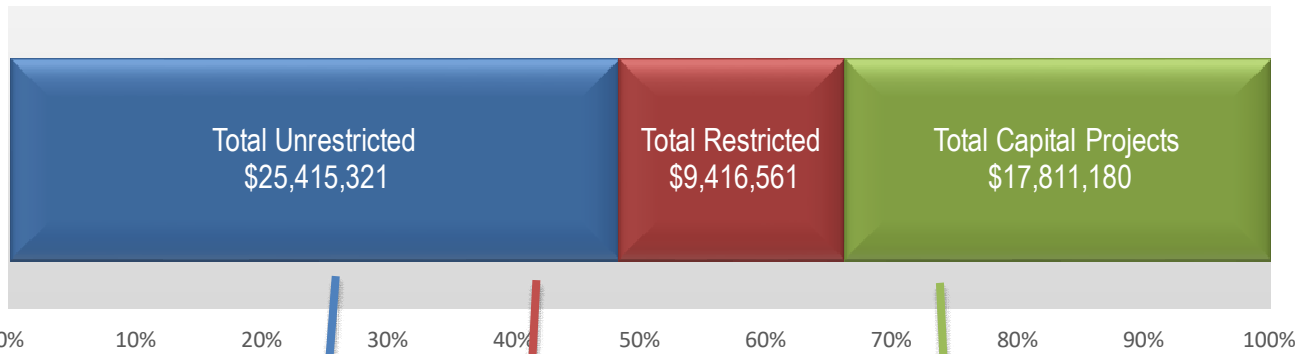
**CITY OF SANGER, TEXAS**  
**TOTAL CASH AND INVESTMENTS**  
**April 30, 2024**

Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 19,659,544	\$ 3,573,788	\$ -	\$ -	\$ 23,233,332
Contingency Reserves for Operations	1,095,144	1,086,845	-	-	2,181,989
<b>TOTAL UNRESTRICTED</b>	<b>\$ 20,754,688</b>	<b>\$ 4,660,633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,415,321</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 341,610	\$ 3,481,057	\$ -	\$ 3,822,667
Water Deposits	-	499,592	-	-	499,592
Equipment Replacement	1,277,877	151,261	-	-	1,429,138
Electric Storm Recovery	-	1,268,434	-	-	1,268,434
A R P Funds Cash	77,481				77,481
Hotel Occupancy Tax	269,987	-	-	-	269,987
Grant Funds	124,638	-	-	-	124,638
Keep Sanger Beautiful (KSB)	5,611	-	-	-	5,611
Library	100,374	-	-	-	100,374
Parkland Dedication	106,037	-	-	-	106,037
Roadway Impact	1,546,985	-	-	-	1,546,985
Court Security	18,513	-	-	-	18,513
Court Technology	860	-	-	-	860
Child Safety Fee	85,707	-	-	-	85,707
Forfeited Property	1,770	-	-	-	1,770
Donations	58,767	-	-	-	58,767
<b>TOTAL RESTRICTED</b>	<b>\$ 3,674,607</b>	<b>\$ 2,260,897</b>	<b>\$ 3,481,057</b>	<b>\$ -</b>	<b>\$ 9,416,561</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 2,386,033	\$ 2,386,033
Enterprise Capital Projects	-	-	-	15,425,147	15,425,147
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,811,180</b>	<b>\$ 17,811,180</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 24,429,295</b>	<b>\$ 6,921,530</b>	<b>\$ 3,481,057</b>	<b>\$ 17,811,180</b>	<b>\$ 52,643,062</b>

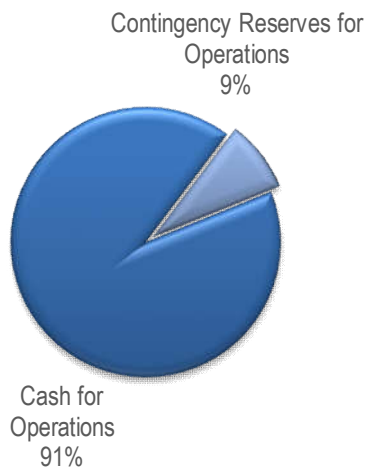
*These totals do not include the 4A Corporation and 4B Corporation, which are presented on page 29.*



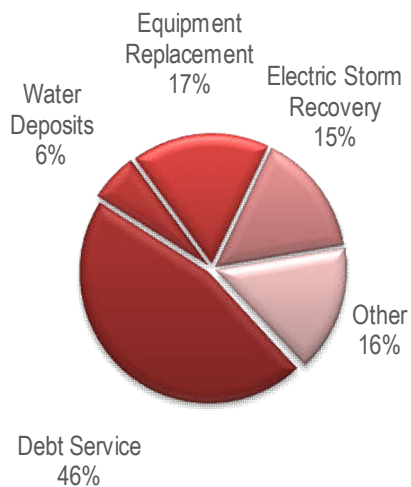
## TOTAL CASH & INVESTMENTS



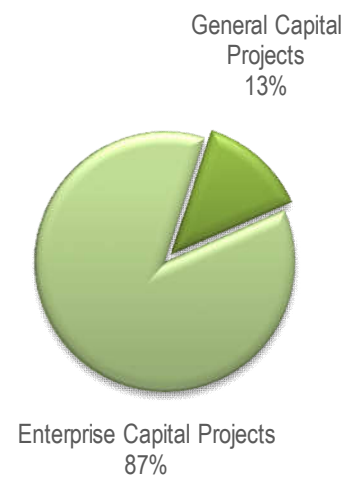
### Unrestricted



### Restricted



### Capital Projects



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

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 19,782,272	\$ 19,500,799
Employee Benefits Cash	110-00-1000		0.20%	1,253	1,983
Employee Benefits MM	110-00-1010		0.20%	78,912	144,057
Internal Service Fund	180-00-1000		0.05%	11,912	12,705
<b>OPERATING ACCOUNTS</b>				<b>\$ 19,874,349</b>	<b>\$ 19,659,544</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 647,884	\$ 648,787
GF Contingency Reserve CD Prosperity	001-00-1039	4/26/2025	0.55%	223,211	225,015
GF Contingency Reserve CD 674907	001-00-1043	7/13/2024	0.45%	220,608	221,342
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,091,703</b>	<b>\$ 1,095,144</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 195,610	\$ 196,308
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2024	0.45%	\$ 66,296	\$ 66,516
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	1,013,630	1,015,053
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 1,275,536</b>	<b>\$ 1,277,877</b>
* A R P Funds Cash	001-00-1034			\$ 2,178,130	\$ 77,481
* Hotel Occupancy Tax	050-00-1000			240,646	269,987
* Police Grant Fund	320-00-1000			4,847	4,854
* Fire Grant Fund	324-00-1000			119,603	119,770
* Library Grant Fund	342-00-1000			14	14
* Beautification Board - KSB	432-00-1000			5,603	5,611
* Library Restricted for Building Expansion	442-00-1000			46,849	46,915
* Library Building Expansion CD 702994	442-00-1035	1/22/2025	0.45%	53,281	53,459
* Parkland Dedication Fund	450-00-1000			105,888	106,037
* Roadway Impact Fee Fund	451-00-1000			1,487,896	1,546,985
* Court Security Restricted Fund	470-00-1000			18,180	18,513
* Court Technology Restricted Fund	471-00-1000			638	860
* Child Safety Fee Fund	475-00-1000			85,587	85,707
* Forfeited Property Fund	480-00-1000			1,768	1,770
* Police Donations	620-00-1000			280	282
* Fire Donations	624-00-1000			28,242	28,321
* Banner Account for Parks	632-00-1000			14,004	14,024
* Library Donations	642-00-1000			16,117	16,140
<b>OTHER</b>				<b>\$ 4,407,573</b>	<b>\$ 2,396,730</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 26,649,161</b>	<b>\$ 24,429,295</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 20,966,052</b>	<b>\$ 20,754,688</b>

\*Restricted Funds

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

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 3,624,506	\$ 3,573,788
<b>OPERATING ACCOUNTS</b>				<b>\$ 3,624,506</b>	<b>\$ 3,573,788</b>
* Pooled Cash	008-00-1010		0.05%	\$ 194,829	\$ 199,592
* Water Deposit CD 2375850	008-00-1041	1/3/2025	0.45%	300,000	300,000
<b>WATER DEPOSIT REFUND ACCOUNTS</b>				<b>\$ 494,829</b>	<b>\$ 499,592</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	341,135	341,610
<b>BOND FUNDS</b>				<b>\$ 341,135</b>	<b>\$ 341,610</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 646,283	\$ 647,183
EF Contingency Reserve CD 787860	008-00-1014	2/14/2025	0.45%	327,885	328,976
EF Reserve CD 642541	008-00-1040	9/25/2024	0.45%	110,318	110,686
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,084,486</b>	<b>\$ 1,086,845</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,266,669	\$ 1,268,434
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	150,695	151,261
<b>OTHER</b>				<b>\$ 1,417,364</b>	<b>\$ 1,419,695</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 6,962,320</b>	<b>\$ 6,921,530</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 4,708,992</b>	<b>\$ 4,660,633</b>

*\*Restricted Funds*

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

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 671,803	\$ 1,082,186
* DSF Money Market 2376105	003-00-1010		0.20%	62,016	62,276
<b>TOTAL RESTRICTED</b>				<b>\$ 733,819</b>	<b>\$ 1,144,462</b>

**ENTERPRISE DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	009-00-1000		0.05%	\$ 2,138,620	\$ 2,336,595
<b>TOTAL RESTRICTED</b>				<b>\$ 2,138,620</b>	<b>\$ 2,336,595</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 2,427,617	\$ 2,264,234
* 2023C Tax Bond Proceeds	004-00-1014		0.05%	\$ 121,399	\$ 121,799
<b>TOTAL RESTRICTED</b>				<b>\$ 2,549,016</b>	<b>\$ 2,386,033</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	\$ 1,668,028	\$ 1,670,353
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	3,124,349	3,160,092
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	\$ 2,488,220	\$ 2,515,738
* 2021 CO MM	840-00-1039		0.20%	\$ 6,657,872	\$ 7,867,563
* Pooled Cash	840-00-1000		0.05%	198,869	211,401
<b>TOTAL RESTRICTED</b>				<b>\$ 14,137,338</b>	<b>\$ 15,425,147</b>

*\*Restricted Funds*

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

**General**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	41-00-1000		0.05%	\$ 2,865,370	\$ 2,902,245
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	332,819	332,859
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	2,039,784	2,044,633
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2024	0.25%	98,204	98,454
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 5,336,177</b>	<b>\$ 5,378,191</b>

**4B FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	42-00-1000		0.05%	\$ 2,049,625	\$ 2,078,618
* Cash MM 2379694	42-00-1010		0.05%	206,311	206,599
* 4B CD 653500	42-00-1013	4/3/2025	0.45%	22,692	22,740
* 4B CD 659924	42-00-1014	11/12/2024	0.45%	22,515	22,574
* 4B CD 664243	42-00-1015	6/5/2024	0.45%	22,556	22,616
* 4B CD 673277	42-00-1016	7/9/2024	0.45%	22,577	22,652
* 4B CD 686115	42-00-1017	8/4/2024	0.45%	22,580	22,656
* 4B CD 689521	42-00-1018	9/11/2024	0.45%	22,561	22,637
* 4B CD 694371	42-00-1019	11/14/2024	0.45%	22,579	22,654
* 4B CD 697230	42-00-1020	11/17/2024	0.45%	22,636	22,711
* 4B CD 699934	42-00-1021	12/18/2024	0.45%	22,487	22,562
* 4B CD 702285	42-00-1022	1/31/2025	0.45%	22,223	22,297
* 4B CD 706078	42-00-1023	2/19/2025	0.45%	22,300	22,375
* 4B CD 720097	42-00-1024	2/9/2025	0.45%	22,181	22,255
* 4B CD 720119	42-00-1025	11/9/2024	0.45%	22,141	22,214
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,547,964</b>	<b>\$ 2,578,160</b>

*\*Restricted Funds*

**CITY OF SANGER, TEXAS**  
**CASH AND INVESTMENTS**  
**April 30, 2024**

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

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

**Ethics Disclosure and Conflicts of Interest**

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

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



**Clayton Gray**  
Finance Director



**John Noblitt**  
City Manager