

CITY OF SANGER, TEAS

ORDINANCE No. 09-26-26

AN ORDINANCE OF THE CITY OF SANGER, DENTON COUNTY, TEXAS, ADOPTING THE BUDGET PROVIDING FOR THE APPROPRIATION OF FUNDS FOR OPERATING AND CAPITAL EXPENDITURES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027, PROVIDING FOR THE INTRA- AND INTER-DEPARTMENT AND FUND TRANSFERS, PROVIDING FOR UNEXPECTED REVENUES SUCH AS GRANTS, DONATIONS, AND INSURANCE PROCEEDS, PROVIDING FOR AN EFFECTIVE DATE, AND PROVIDING FOR APPROVAL OF THE INVESTMENT POLICY.

WHEREAS, the City of Sanger (the “City”) is a home rule municipality regulated by state law and Charter; and

WHEREAS, pursuant to the laws of the State of Texas and the City Charter, the budget covering proposed expenditures for the fiscal year beginning October 1, 2026, and ending September 30, 2027, was filed with the City Secretary; and

WHEREAS, budget workshops were conducted by the City Council on the proposed budget at which time the proposed budget was fully considered; and

WHEREAS, in accordance with the provisions of the City Charter and the Local Government Code, the City Council of the City of Sanger, Texas published notices of public hearings on the budget and conducted public hearings in accordance with City Charter and state statutes; and

WHEREAS, Chapter 2256 of the Texas Government Code, commonly known as the "Public Funds Investment Act," requires the City to review its investment policy and investment strategies not less than annually; and

WHEREAS, the Public Funds Investment Act requires the governing body to adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument shall record any changes made to either the investment policy or investment strategies; and

WHEREAS, the attached City of Sanger Investment Policy is in compliance with the Public Funds Investment Act and requires no changes to either the investment policy or investment strategies; and

WHEREAS, The City has implemented Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54) and Fund balance categories under GASB 54 are Nonspendable and Spendable and classifications under the Spendable category are Restricted, Committed, Assigned, and Unassigned and these classifications reflect not only the nature of funds, but also provide clarity to the level of restriction placed upon fund balance; and

WHEREAS, the City Council finds that passage of this Ordinance is in the best interest of the citizens of Sanger.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANGER, TEXAS:

SECTION 1. That the City Council adopts the budget for the City of Sanger, Texas, a copy of which is on file in the office of the City Secretary and which hereinafter referred to as the "Budget" for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

SECTION 2. That the budget presented by the City Council and reviewed during the public hearing is hereby approved and adopted for the Fiscal Year 2026-2027.

General Fund	\$ 19,317,640
Debt Service Fund	\$ 1,602,120
Enterprise Fund	\$ 18,580,112
Internal Service Fund	\$ 4,081,210
44 Fund	\$ 616,700
4B Fund	\$ 355,450
Capital Projects Fund	\$ 6,594,986
Enterprise Capital Projects Fund	\$ 2,350,000
Special Revenue Funds	\$ 487,600

SECTION 3. That the City Manager be authorized to make intra and inter-department fund transfers during the fiscal year as becomes necessary in order to avoid over expenditure of any department's total budget.

SECTION 4. That the City Manager be authorized to increase the budget for items received during the year that have a corresponding revenue and expenditure such as Grants, Donations, and Insurance Proceeds received for property damage.

SECTION 5. That the City Manager be authorized to sign contracts up to \$99,999.99 for services and projects authorized in the budget.

SECTION 6. That the City of Sanger has complied with the requirements of the Public Funds Investment Act and the City Council has reviewed the investment policy and investment strategies and there are no changes to either the investment policy or investment strategies.

SECTION 7. In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly unassigned fund balance. When it is appropriate for fund balance to be assigned, the City Council hereby delegates the authority to the City Manager. The following fund balances are committed: Equipment Replacement Funds, Library Building Expansion Funds, Beautification Board Funds, all Donated Funds, and Capital Projects Funds.

SECTION 8. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, phrases and words of this Ordinance are severable and, if any word, phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such

unconstitutionality shall not affect any of the remaining portions of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional word, phrase, clause, sentence, paragraph, or section.

SECTION 9. This ordinance will take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such case provides.

SECTION 10. The City Council of the City of Sanger, Texas met in a public meeting on September 8, 2026, and adopted this ordinance with a majority vote as follows:

Council Member Marissa Barrett	AYE ____	NAY ____	ABSTAIN ____	ABSENT ____
Council Member Mark Bulger	AYE ____	NAY ____	ABSTAIN ____	ABSENT ____
Council Member Josh Burrus	AYE ____	NAY ____	ABSTAIN ____	ABSENT ____
Council Member Margie Tisdale	AYE ____	NAY ____	ABSTAIN ____	ABSENT ____
Council Member Victor Gann	AYE ____	NAY ____	ABSTAIN ____	ABSENT ____

PASSED AND APPROVED by the City Council of the City of Sanger, Texas on this 8th day of September 2026.

APPROVED:

ATTEST:

Gary Bilyeu, Mayor

Kelly Edwards, City Secretary