

# SANGER

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★ TEXAS

## OFFICIAL BUDGET FISCAL YEAR 2018-2019



[www.SangerTexas.org](http://www.SangerTexas.org)

[www.SangerTXEDC.org](http://www.SangerTXEDC.org)

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**ON THE COVER**

*Built in 1920 and donated to the City in 1987, the Sanger Presbyterian Church has a rich history. Once used as a library, the building was retired in 1995 and sat in disrepair for 20 years. The building was fully renovated in 2016 thanks to the Sanger Area Historical Society and the City. A jewel of Sanger, this beautiful building now serves as an event venue.*

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This budget will raise more revenue from property taxes than last year's budget by \$493,671 (12.70%), and of that amount \$182,034 is tax revenue to be raised from new property added to the tax roll this year.

**CITY COUNCIL VOTE**

The members of the governing body voted on the budget as follows:

FOR: Lee Allison, Councilmember Place 1  
 Gary Bilyeu, Councilmember Place 2  
 Allen Chick, Councilmember Place 4  
 David Clark, Councilmember Place 5

AGAINST: None

ABSENT: Thomas Muir, Mayor (only votes in case of a tie)  
 William Boutwell, Councilmember Place 3

**PROPERTY TAX RATE COMPARISON**

	<b>2017-2018</b>	<b>2018-2019</b>
Adopted Property Tax Rate	\$0.679100 / \$100	\$0.679100/ \$100
Effective Tax Rate	\$0.642543 / \$100	\$0.639033 / \$100
Effective Maintenance & Operations Tax Rate	\$0.563531 / \$100	\$0.571004 / \$100
Rollback Tax Rate	\$0.679100 / \$100	\$0.680797 / \$100
Debt Rate	\$0.115569 / \$100	\$0.108096 / \$100

Total debt obligation for the City of Sanger, Texas secured by property taxes: \$4,782.992.

Fiscal Year 2019 Principal and Interest Requirements for Debt Service: \$894,697.

**DISTINGUISHED BUDGET PRESENTATION AWARD**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Sanger  
Texas**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Sanger, Texas for the Annual Budget beginning October 1, 2017. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a 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.*

# CITY OF SANGER, TEXAS

## ANNUAL BUDGET

OCTOBER 1, 2018 – SEPTEMBER 30, 2019

SUBMITTED TO  
THE MAYOR AND CITY COUNCIL  
SEPTEMBER 17, 2018

**THOMAS MUIR**  
*Mayor*

**LEE ALLISON**  
*Council Member, Place 1*

**GARY BILYEU**  
*Council Member, Place 2*

**WILLIAM BOUTWELL**  
*Council Member, Place 3*

**ALLEN CHICK**  
*Council Member, Place 4*

**DAVID CLARK**  
*Council Member, Place 5*

### BUDGET PREPARED BY

**ALINA CIOCAN**  
City Manager

**CLAYTON GRAY**  
Finance Director



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# INTRODUCTION



# BUDGET MESSAGE

## Introduction

We are pleased to present the adopted FY 2018-2019 Budget for the City of Sanger. In the last three years, the city has experienced steady growth. In FY 2017 we processed a record number of residential building permits while in FY 2018 we have seen more proposed development projects going through the permitting process than ever before. With growth comes additional challenges and our job is to balance the services our citizens want while looking ahead to ensure the sustainability of our community and address future needs. Our commitment is to achieving this balance while exercising responsible fiscal management.

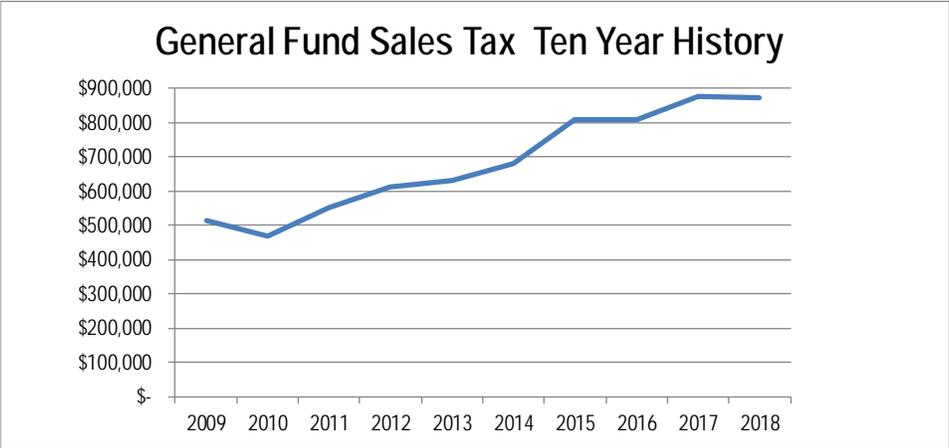
The City's budget is the most important working policy and planning tool used by the City Council and staff to provide quality services to the residents of Sanger as established by City Council. Municipal budgets are always challenging. Resources are limited and it makes it difficult to address every 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.

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.

2019 will see the continuance of an aggressive effort to address our deteriorating infrastructure and expand utilities to support commercial and industrial growth. These activities are detailed in the Ten-Year Capital Plan included in this budget. This will require strong leadership from the Mayor and Council. The result will be a community that continues to grow and improve the quality of life for its citizens.

## Current Conditions

The housing market continues to remain strong, and demand is still high due to the shortage of housing in the area. 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 2018 was relatively flat compared to 2017, and we are projecting General Fund Sales Tax Revenues of \$900,000 for 2019. We do expect Sanger to continue to attract new businesses and that Sales Tax Revenues will continue to grow in the foreseeable future.



New residential and commercial construction and increased valuations are reflected in an anticipated increase in the property tax base. We anticipate approximately a 10% increase in the property tax base in 2018. As always, we take a conservative approach to budgeting revenues.

We continue to work on the Capital projects scheduled for this year, and many of these will carry over into next year. The reconstruction of McReynolds Road is nearing completion and should wrap up in the next few months. Construction on the rehabilitation of the wastewater treatment plant continues to be a main focus. Also, in FY 2018-2019 we will start the engineering work in relation to relocating utilities due to the widening of FM 455 (TxDOT project).

Utility Revenues are performing well and we expect combined water, wastewater and electric revenues to increase approximately \$900,000 over 2017.

## **FY 2019 Budget Highlights**

### **Capital Equipment**

The proposed budget includes the following Capital Equipment.

<b>Department</b>	<b>Category</b>	<b>Description</b>	<b>Amount</b>
Police	Computer Hardware	Server Storage Upgrade	\$ 77,050
Police	Vehicles	2 Police Patrol Vehicles	\$ 100,772
Police	Equipment	5 Tazers	\$ 9,000
Fire	Equipment	MSA Carbon Fiber SCBA Bottle	\$ 28,400
Parks	Park Improvements	Concrete sidewalks & curbs @ Downtown Park	\$ 37,000
Water	Equipment	Painting of Water Tower*	\$ 104,600
Finance	Computer Hardware	Automated Payment Kiosk*	\$ 52,000

\*Carried over from prior year budget

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. Review of the items includes discussion of any available alternatives to the requested items.

All capital requests are reviewed to determine if they are in sync with City Council goals and the City's strategic plan. The original requests submitted that have been approved for inclusion in the current budget are included in the appendix section of this document.

### **Expenditures by Classification**

As you can see in the chart below, overall expenditures are projected to decrease by 2.9%. We have been very conservative in our budgeting and have looked at the history of each individual line item when planning next year's expenditures. The largest dollar increases are in Contract Services (increasing \$367,638) and Salaries (increasing \$336,210). Capital expenses are decreasing 23.4% primarily due to the fact that last year included large expenditures on the McReynolds Road project and wastewater treatment plant rehabilitation.

Expenditures by Classification	2017 Actual	2018 Budget	2019 Budget	Difference	% Change
Salaries & Benefits	\$ 4,995,023	\$ 5,905,158	\$ 6,241,368	\$ 336,210	5.7%
Supplies & Materials	470,784	608,706	621,429	\$ 12,723	2.1%
Maintenance & Operations	6,998,758	7,105,352	7,195,689	\$ 90,337	1.3%
Contract Services	1,567,271	1,650,186	2,017,824	\$ 367,638	22.3%
Utilities	458,274	418,550	526,150	\$ 107,600	25.7%
Capital Expenses	6,838,127	6,736,054	5,157,822	\$(1,578,232)	-23.4%
Debt Service	2,282,628	2,602,862	2,608,905	\$ 6,043	0.2%
Other Department Expense	45,348	49,126	117,916	\$ 68,790	140.0%
Transfers	3,856,934	3,671,886	3,430,637	\$ (241,249)	-6.6%
<b>Total</b>	<b>\$27,513,147</b>	<b>\$ 28,747,880</b>	<b>\$ 27,917,740</b>	<b>\$ (830,140)</b>	<b>-2.9%</b>

### Internal Service Fund

Some departments have responsibilities in both the General Fund and Enterprise Fund. To 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 will still be allocated to the funds at year end so that each fund's true cost can be reflected in the audit.

### Personnel

I am recommending a 3% raise for employees again this year. In the current economic climate, it is imperative that we stay competitive on wages and benefits to keep from losing good employees to other cities.

Staffing levels will remain constant in the new year with the exception of an additional firefighter position. Our Fire Department has applied for a grant that would pay 75% of the personnel expenses to add four new firefighter positions to the department. It is unknown if and when the grant will be approved. This budget includes \$191,877 as "Grant Funded Personnel" expense in the Fire Department and \$191,877 as "Fire Grant Funding" General Fund revenue. If the grant is received, the City will hire four firefighters; if the grant is not received, the City will only hire one additional firefighter.

### Operating Expenses

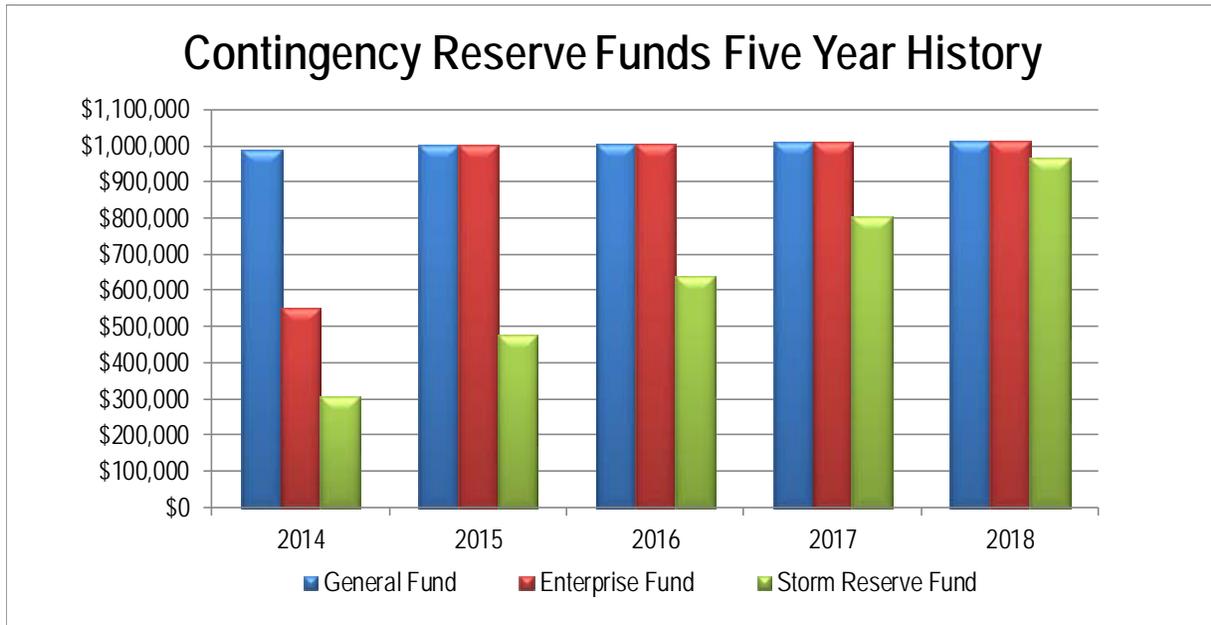
We do not directly control many of our operating expenses like health care costs and the price of fuel. Absorbing these costs can leave very little extra money left for the expansion of services. Any proposed increases in operating costs must be accompanied by written justification from the department head. All of the department heads have done a good job in their proposed budgets of keeping operating expenses in check. One big unknown this year is health insurance costs. We will not know these numbers until late summer. Because we allocate a set amount to each employee for insurance benefits, this will not impact the proposed budget.

### Capital Projects

Capital projects are discussed in detail in the Capital Improvement Plan included in the overall budget. This year capital projects continuing will include reconstruction and resurfacing of McReynolds Road in conjunction with Denton County, rehabilitating the wastewater treatment plant and engineering work related to the relocation of utilities along FM 455 .

## Reserves

The Council passed a resolution that set a goal of increasing emergency reserves to \$2,000,000. We realized that goal at the end of the 2014 Budget Year. The resolution also created a “Storm Reserve Fund”. This fund is funded by 2% of electric utility revenue and is intended to be used in the event of extensive storm damage to the City’s infrastructure. Total reserves at the end of 2018 will be close to \$3,000,000. By the end of 2019, the City should have exceeded \$1,000,000 in each of the three reserve categories.



## Summary

While there are some structural changes in the budget, operationally there will be few changes. The staff has prepared a proposed budget with cautious optimism for 2019 that addresses both our short term and long-term needs. As always, we will closely monitor both revenues and expenses throughout the year and adjust accordingly as conditions dictate.

## 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 increase in construction and low unemployment. 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 aggressively market.

Rail and Interstate access and developable industrial land also top the list of Sanger’s strengths. Commercial interest in the industrial property has picked up in the last year. We continue to proactively recruit retailers and other business. We are also extending utilities along the east side of Interstate 35 to entice new businesses and industry to the City.

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

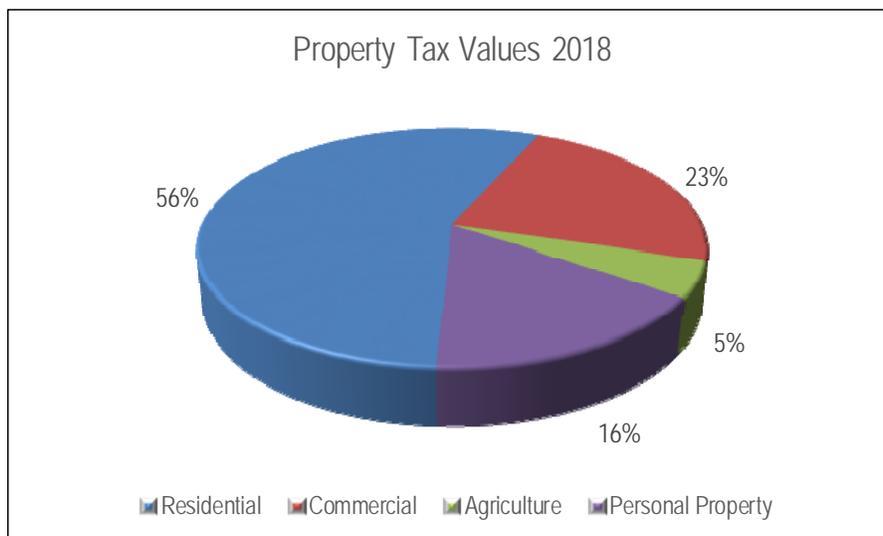
a quality of life asset and an economic boost for Sanger. The new sports park has been a tremendous quality of life improvement for our citizens as well. It is well used and has been well received by the citizens. It has also been a tremendous advertising tool for Sanger. In 2014, we added a splash park to replace our obsolete swimming pool. This is also a quality of life improvement for our citizens to enjoy. This year the 4B board funding allowed the installation of Shade structures to cover the bleachers at PorterPark..

Sanger Electric is another strength enjoyed by the City of Sanger. Sanger Electric generated almost \$8,000,000 in gross revenue last year. This revenue not only supports the Enterprise Fund but the General Fund, and Storm Recovery Fund as well. Without this revenue, property taxes and other utility fees would need to be much higher.

Sanger also enjoys having both a 4A and 4B economic development board. Each of these boards generates approximately \$400,000 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. By the end of the 2018 fiscal year the city will have close to \$3,000,000 in Reserve Funds to bridge the gap caused by a disaster. 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 46% of general fund operating revenues come from property tax. The weakness here is that over half 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. The median home price in Denton County is \$287,200. The median home price in Sanger is \$172,000. This results 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 expands, we add 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. Recent 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.

## **Opportunities**

### **Industrial Development**

As mentioned under strengths, 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. Not only are these properties being marketed by the land owners but the City is also marketing these properties through the Greater Dallas Chamber of Commerce. 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, we continue to extend water and wastewater lines to potential industrial sites along I35 to entice industrial development. We are also working with private developers to develop shovel-ready industrial parks to spur industrial growth.

### **Residential Development**

There were 111 new home starts in Fiscal Year 2017, which was the most since 2006. There were 87 new home starts in Fiscal Year 2018. Over 800 new residential lots are in various stages of development. Staff and Council have been encouraging a greater mix in housing and we are starting to see our efforts pay off. Homes in higher price ranges generate higher property taxes but typically require the same amount 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. Currently, the average home value in Sanger is approximately \$172,000. At that value, a home will generate approximately \$1156 in City property tax each year. In comparison, a \$300,000 home generates \$2040 at the same tax rate. Simply put, higher priced homes translate into lower property taxes and increased services for everyone.

### **Commercial Development**

Commercial development will follow residential development. Sanger is experiencing some commercial growth and should see more as the area's population increases. The good news is that Sanger has plenty of developable commercial property. We have invested heavily in bring 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**

One threat that bears close watch is the increased cost of health insurance. We will not know until late in the budget process if we will face an increase this year or not but an increase is highly likely. Many aspects of healthcare reform continue to drive prices higher. These new requirements will raise the cost of providing health insurance for both the City and its employees.

Another significant threat is action taken by the State Legislature. Cities will take multiple hits this year as the State reduces State funding for programs, keeps more revenue for themselves and passes new unfunded mandates that will cost the cities money to implement. In their quest to balance the budget without raising taxes, they are significantly impacting budgets and services at the local level. The legislature went even further this session and introduced multiple bills that limit local control over a wide range of things. Some of these bills, if passed, could severely hamper our ability to provide current service levels to our citizens.

A general downturn in the economy is another potential threat, while the local economy is booming, we are starting to see some indicators of a slowdown. It is imperative that we monitor it closely and stay ahead of any downturn.

## **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 Fund and Capital Improvement Fund. These funds are explained in detail below. The City's fiscal year runs from October 1<sup>st</sup> through September 30<sup>th</sup> 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 1<sup>st</sup> each year (see Timetable for Adopting the Budget). When the economy is volatile, such a lengthy process can lead to financial issues down the road. For example, a road project that is scheduled to begin in the summer would be estimated in the spring of the previous year, over a year earlier. Due to market volatility, the actual cost could be significantly higher or lower than estimated. This can occur frequently in government and is usually not understood by the public.

To a great extent the City works on a pay as you go basis. Revenues must be sufficient to cover expenses. Sometimes this can create some short-term issues because of the timing of revenues. For example, the largest revenue stream in the General Fund is property taxes. However, we do not receive the bulk of these funds until the second quarter of the fiscal year (January – March). This means that other revenues must be used to cover expenses in the first quarter and that discretionary expenses (like buying new vehicles) are usually deferred until after the first quarter.

Because the City cannot spend money it does not have, it must find an alternative method of financing large infrastructure projects. Replacing or adding new roadways, water lines, sewer lines and drainage improvements are very expensive. After paying for operations, most cities do not have sufficient funds left over to pay for these improvements as they are done. Therefore, cities sell municipal bonds to pay for these improvements up front. The bonds are then paid off over a period of time, spreading the expense over a number of years. The City must pledge either property tax or some other revenue like utility fees toward repaying the bonds. The downside is that these pledged funds cannot be used for other purposes in future years. This means that long-term debt must be managed and controlled so that necessary improvements are made without hamstringing future budgets.

Another important point is that revenue numbers in the budget are estimates of what we think will be collected next year. The monies you see in revenue are not sitting in the bank October 1<sup>st</sup> 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.

## Understanding Property Tax

Property Taxes are historically the primary funding source for General Fund operations. The property tax calculation process can be very complicated. Having a basic understanding of how it is calculated and the rules involved is essential in making sound decisions on the property tax rate. Because of the way the rate is calculated, decisions made about the rate this year will impact future year's budgets as well.

Property tax valuations run more than a year behind. For example, at the beginning of each year, the Tax Assessors office determines the taxable value of property for the year before. They then send notice to property owners of the assessed value of their property. Property owners then have an opportunity to protest that value if they feel it is unfair. The County Tax Assessors office hears the disputes and then certifies the *Total Net Taxable Valuation* for the City sometime around the end of July. The City then sets the rate for the upcoming year with the taxes due in January. Therefore, the taxes collected in January of 2019 are based on property values determined for 2017 and certified in 2018. This is why increases or decreases in property tax collections lag behind overall increases or decreases in property values.

The property tax rate is made up of two components; the Interest and Sinking (I&S) rate and the Maintenance and Operation (M&O) rate. The I&S rate is the rate necessary to generate enough revenue to service the debt on bonds pledged against the property tax. The M&O rate is the portion of the property tax used for day to day operations of General Fund departments. The I&S rate is set by the Assessor's office based on the net taxable valuation and the amount of debt. ( $\text{Debt/Valuation} = \text{I\&S tax rate}$ ). The City does not determine this rate, although it is included in the overall rate set by the city.

Two key rules apply when determining the tax rate. The first is the *Effective Rate*. The Effective Rate is the rate that, based on this year's valuation, will service the debt (I&S rate) and raise the same amount of revenue as was raised last year for M&O. The Effective Rate may be higher or lower than the year before depending on a decrease or increase in the total valuation and increase or decrease in debt service.

The second term is the *Rollback Rate*. To oversimplify, if a City sets the tax rate so that it will generate more than 108% of the revenues generated last year, it is subject to the filing of a petition by the voters to send the tax rate to an election. If the City stays under 108%, it cannot be challenged by petition.

When a City sets the tax rate for the year, it is really determining the M&O rate since the I&S rate is a function of taxable value and debt. This is important for a number of reasons. First, any rate set below the Effective Rate means a decrease in revenues. This decrease in revenue comes 100% from M&O revenue. Second, if total valuation falls (as happened in 2010) and debt also decreases, the Effective Rate will be higher than the Rollback Rate. This means that to raise the same amount of operating funds in 2010; we would have had to exceed the Rollback Rate. While this is a rare occurrence for a growing City, it drives home the fact that setting the tax rate needs to be based on a number of factors considered together.

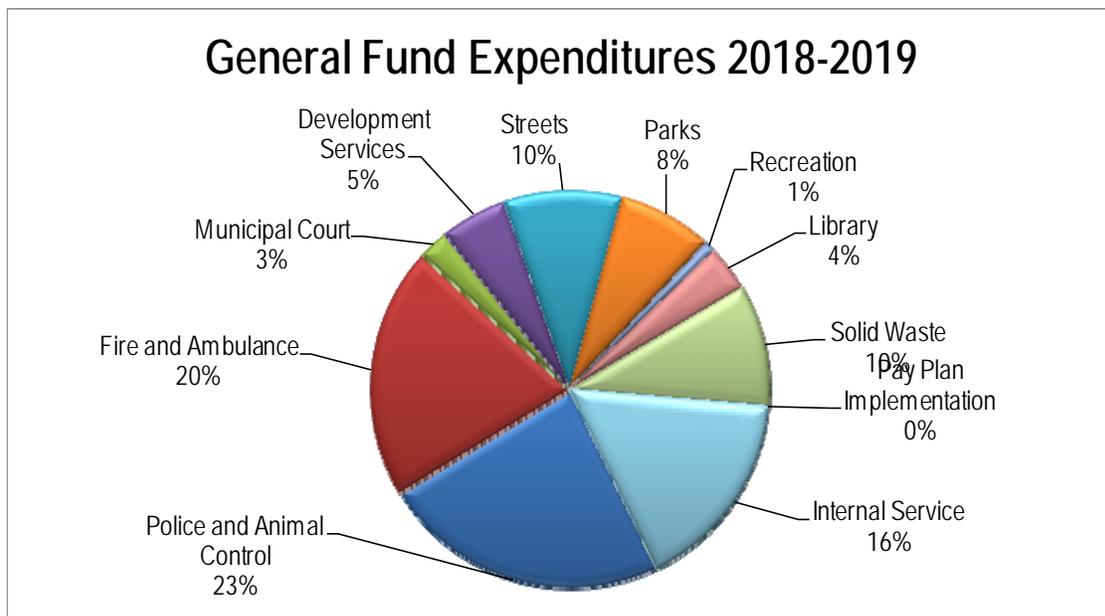
Tax rates can vary widely between cities. For example, there are 88 Cities in Texas with a population between 5,000 and 10,000. Property taxes range from \$0.1468/\$100 to \$0.957898/\$100 in those cities. The maximum a home rule city can charge is \$2.50/\$100. Net Taxable Valuations also vary widely and are the primary factor in determining what rate a city needs to charge to pay for debt and operations. Two examples help to clarify this point. The first is Highland Park with a net taxable valuation of over 4.5 Billion. Highland Park's tax rate is only \$0.22/100, but it generates over \$13,000,000 a year in revenue. On the other end of the spectrum is the city of Mathis with a tax rate

of \$1.0117/1\$100. Mathis' net taxable valuation generates revenue of \$674,298. So, even though Mathis' rate is over four times higher than Highland Park's, it generates close to one twentieth of the revenue.

I do not suggest any increase lightly and in fact, would like to see us lower the tax rate over time. However, until we start growing our commercial property tax base, this will be difficult to achieve. The key is growing our total net taxable value without adding a greater burden on services than what we receive in additional revenue. Again, this will require adding commercial property to the tax rolls. As stated earlier, new residential properties, while increasing the tax role, also increase service demand and are usually break even at best.

**General Fund**

The General Fund is the fund used to finance the operations of 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 (Sanitation 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. Internal Services include Administration, Facilities Maintenance, Finance, Fleet Maintenance and Human Resources as well as budgeted transfers to other funds.



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 growth and appreciation of property values, Sanger has enjoyed increasing property taxes over the last twelve years. In 2018 over \$26,000,000 in new property was added to the tax rolls.

**Enterprise Fund**

The Enterprise Fund is made up of utility departments including Water, Wastewater, and Electric. Enterprise utilities are intended to generate more revenue than is needed for operations. This excess revenue is used to pay for infrastructure improvements and support the General Fund to defer higher property taxes. Not only does the Electric

Utility generate the bulk of gross revenues, but it also produces the majority of excess revenues. In fact, after adding capital costs to operating costs the Water and Wastewater Utility barely break even. Fortunately, we have locked in the rate we pay for wholesale electric through December of 2023, so no significant increases in Electric rates are anticipated.

One increase we have to absorb in the electric utility is the increase in transmission and congestion costs we pay. This cost has risen by over 60% in the last three years and continues to rise. 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.

This past year, the City engaged NewGen Strategies & Solutions, an independent consulting firm to make recommendations for rates for the next five years. On May 21, 2018, NewGen presented their findings and recommendations to City Council. Council responded to the recommendations by making adjustments to utility billing rates and plans to follow NewGen's recommendations for the coming years.

Expenditures in the Enterprise Fund are overwhelmingly spent on Public Works as they should be. Expenditures include daily operations of the utilities, capital improvements, and debt service on bonds for capital improvements

### **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, Mayor and Council, Administration, Public Works Administration, Finance, Facilities Maintenance and Fleet Services. Instead of each department 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 ½ cent sales tax. This sales tax generates around \$400,000 each year for each of the corporations.

Due to changes in legislation the 4A board can now fund projects authorized under either 4A or 4B statutes. This gives us the flexibility to combine 4A and 4B funds if we need to for either industrial development or to enhance the quality of life. Historically this money has been used to pay off the debt for the land associated with the Wal-Mart Distribution Center. Over the years, the 4A Board has also built up a healthy reserve. The 4B Board can fund any project authorized under the 4A statutes. In addition, the 4B Board can fund improvements in other areas including parks and recreation. Historically 4B monies have been used to help fund infrastructure improvements, park and recreation improvements and, most recently, the new Splash Pad. The 4B Board also maintains a modest reserve and is currently committed to servicing up to \$180,000 annually of the 2009 CIP for the new sports park and \$32,500 per year for the splash park debt service. The 4B Board has also committed \$300,000 to The Porter Park Trail linkage and \$200,000 for shade structures at the Porter and Railroad Ball Fields.

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 other revenues for other purposes.

### Debt Service Fund and Capital Projects Fund

The Debt Service Fund is where long term, property tax funded debt is paid. The Capital Projects Fund is where expenditures on Capital Projects are paid. Both debt service and capital projects serve as internal service funds used for accounting purposes.

### Hotel/Motel Tax Fund

The expenditure of hotel occupancy tax (HOT) funds 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. The city also gives up to \$12,000 a year in HOT taxes to the Sanger Chamber of Commerce for marketing.

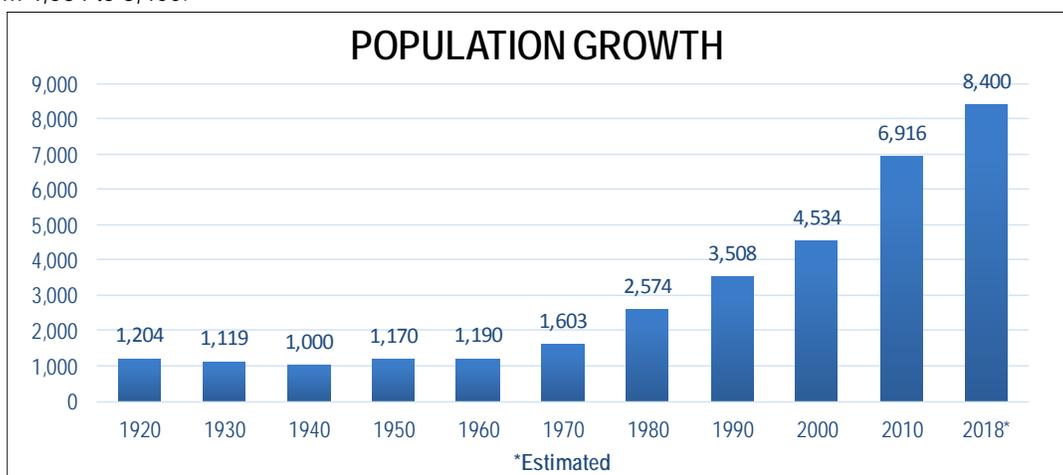
### Looking toward the future

The state of Texas continues to benefit from a diverse and flourishing economy. A few key indicators of the strength of the economy include:

- Texas added 32,000 jobs in August – the 26<sup>th</sup> consecutive month of employment growth (source: Houston Chronicle)
- Forbes lists Texas as #3 of the Best States for Business (source: Forbes)
- At \$1.8 trillion, the Texas economy is the second biggest in the United States (source: Forbes)
- In 2017, the DFW area accounted for nearly 30 percent of the state's total employment, making the region the largest employment base in the state. (source: Texas State Comptroller)

All indications point toward a continued healthy economy for our state and region.

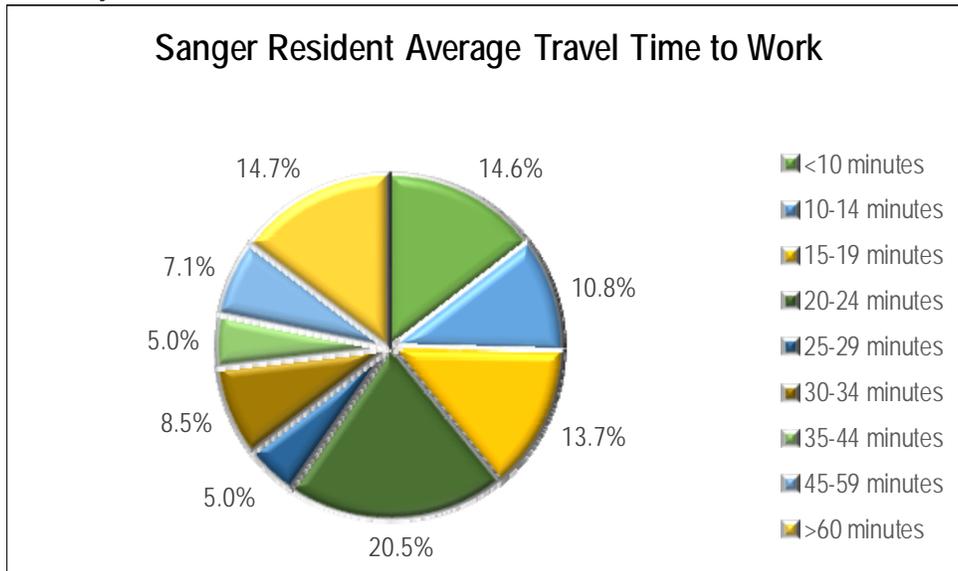
Sanger has grown from a railroad stop established in the 1880's into a thriving community that offers residents the best of both worlds: big city opportunities combined with small-town charm. Since 2000, Sanger's population has grown 85% from 4,534 to 8,400.



According to a recent article in the Fort Worth Star-Telegram, the Dallas-Fort Worth area's population growth of 146,000 in 2017 was the most of any metro area in the United States. In addition, Denton County was ranked number nine of

the top ten counties with the largest population growth in the United States in 2017. 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. According to the website [www.factfinder.census.gov](http://www.factfinder.census.gov), 58.5% of Sanger residents drive between 10 and 30 minutes to work. Easy access via I-35 make Sanger an excellent choice for people looking to live in a smaller community.



Sanger will be home to a new hotel, as a Holiday Inn Express breaks ground in the coming year. The hotel will be located just off I-35 and is located by several well-established restaurants. Once opened, this hotel will lead to increased sales, property and hotel tax revenues for the City. Also, next year McClain's RV will be breaking ground on a 93,000 square-foot super store valued at approximately \$11,330,000. R&L Carriers, a global transportation company has started construction on a 104,714 square-foot trucking terminal in Sanger. The estimated capital investment is approximately \$14,000,000 and the projected number of jobs within the first five years is estimated at 200.

The combination of a healthy Texas economy, 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 like Holiday Inn Express, McClain's RV and RL Carriers in Sanger point to a bright future for our City.

## Conclusion

Revenue growth will allow us to maintain current service levels and continue to maintain and repair infrastructure this year. This means continuing to fill potholes and repave streets, replace old water and wastewater lines, build sidewalks and maintain our parks in an attractive condition.

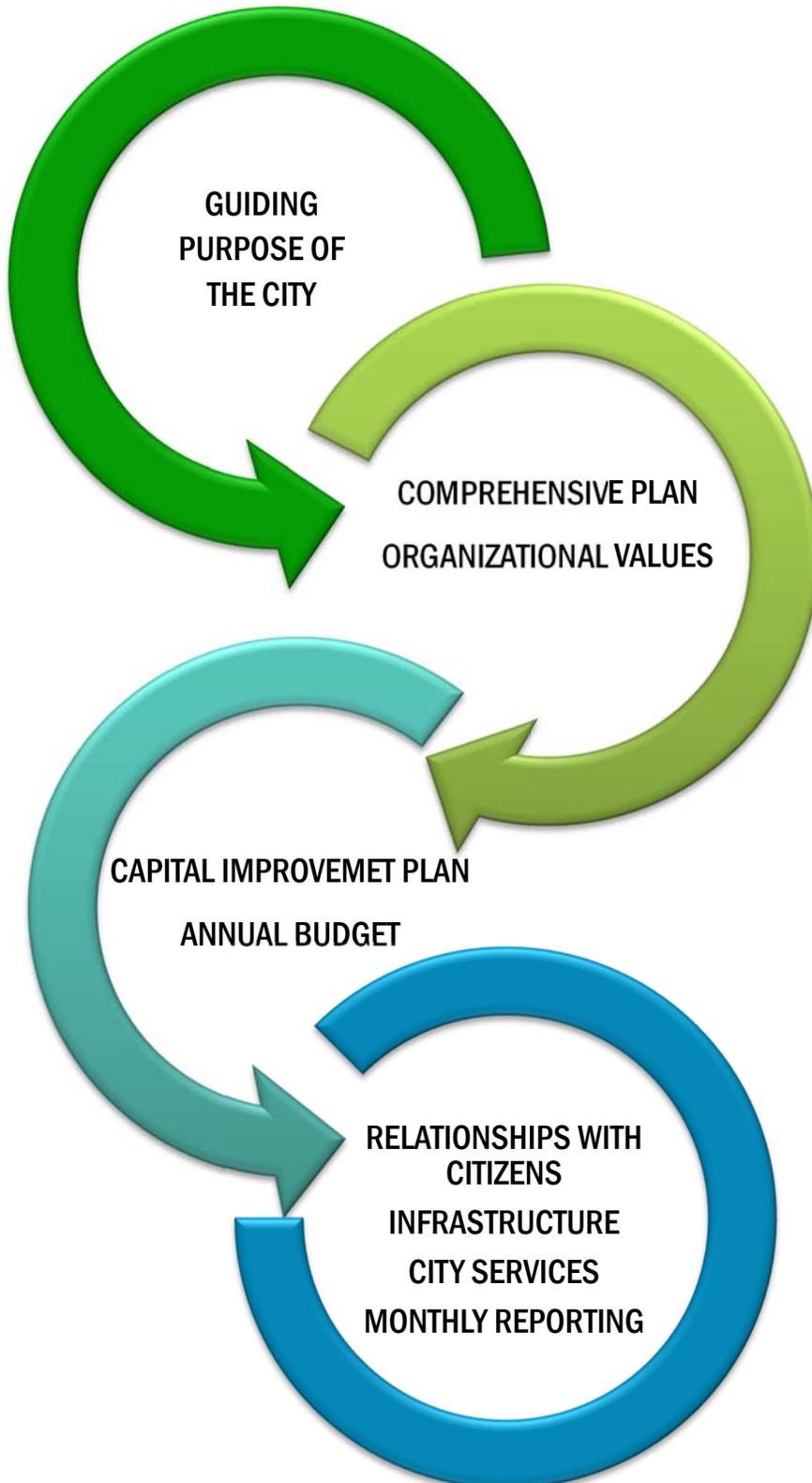
Staff have worked hard and kept up with their responsibilities even when short staffed. They have willingly accepted cross training so they could help out in other departments when needed. They have been very frugal with spending. I want to commend all of our employees for their hard work and dedication this year

I also want to thank the Mayor and Council for their continued support and leadership. The Citizens of Sanger are fortunate to have such people guiding the City.

While the municipal budgeting process can be confusing, especially when looking only at the raw numbers, we have worked hard to make the budget more transparent and understandable. The intent of this budget message is to shed light on the budget process and provide a general overview of its structure. It is also intended to shed light on the thoughts and concerns that went into formulating the budget. I hope you have found it helpful.

**Alina Ciocan**  
*City Manager*

# STRATEGIC PLANNING FOR RESULTS



## P U R P O S E

The guiding purpose of the municipal government of the City of Sanger is to preserve, protect and enhance the quality of life for our citizens.

## V I S I O N

To give vision to this purpose, the Sanger City Council has adopted a Comprehensive Plan (page 27) and City Staff has developed a set of Organizational Values (page 28) to guide City operations.

## P L A N

To implement this vision, the Annual Budget and Capital Improvement Plan are developed each year as strategic planning documents. The City's 2018-2019 Annual Budget and Capital Improvement Plan continue with this strategy.

## R E S U L T S

The effectiveness of any plan is measured by results. The City of Sanger's desired results are to provide quality services to residents, maintain and improve our infrastructure, and develop positive relationships with our citizens.

In prior years, the tracking of Performance Measures provided a check on results. During the 2017-2018 year, the City took this idea to the next level and began issuing a Monthly Report, which provides a wealth of detailed and useful information to the citizens of Sanger. These reports are posted on the City's website for 24/7 access. The Report for the month of September 2018 is presented on page 214.

## City of Sanger Comprehensive Plan

The Sanger City Council adopted a Comprehensive Plan to provide guidance for the future in 2007. This Plan included a specific set of goals, which are tangible directives raised by citizens to guide the development of the City into the next century. These goals are general statements of the community's desired ultimate physical, social, economic, and environmental status. These goals set the standard with respect to the community's desired quality of life.

### *Comprehensive Plan*

Maintain and improve upon the existing country living atmosphere of Sanger.



Encourage the establishment of new commercial business and the expansion of existing businesses in Sanger.



Encourage development and preservation of the Historic Sanger Downtown area.



Improve the relationship of mixed land uses and provide optimum opportunity to live and work in Sanger.



Improve Sanger's street network.



Encourage job development in Sanger.



Encourage development of quality single family residential neighborhoods in Sanger.



Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## City of Sanger Organizational Values

The City has adopted a set of Organizational Values, which are meant to inspire and direct City employees as they work together.



# ORGANIZATIONAL CHART



## AUTHORIZED PERSONNEL

	2016-2017		2017-2018		2018-2019	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
<b>General Fund Authorized Personnel</b>						
Police	15	0	16	0	16	0
Animal Control	1	0	1	0	1	0
Fire	7	24	7	24	8	24
Municipal Court	2	2	2	2	2	2
Development Services	3	0	3	0	4	0
Streets	4	0	4	0	4	0
Parks	4	2	4	0	4	0
Recreation	1	0	1	0	1	0
Library	3	2	3	3	3	3
<b>General Fund Totals</b>	<b>40</b>	<b>30</b>	<b>41</b>	<b>29</b>	<b>43</b>	<b>29</b>
<b>Enterprise Fund Authorized Personnel</b>						
Water	6	0	6	0	6	0
Waste Water	2	0	3	0	3	0
Electric	7	0	7	0	7	0
<b>Enterprise Fund Totals</b>	<b>15</b>	<b>0</b>	<b>16</b>	<b>0</b>	<b>16</b>	<b>0</b>
<b>Internal Service Fund Authorized Personnel</b>						
Administration	4	0	3	0	3	0
Public Works Administration	2	0	3	0	3	0
Finance	5	0	5	0	5	0
Fleet Services	2	0	2	0	1	0
<b>Internal Service Fund Totals</b>	<b>13</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>12</b>	<b>0</b>
<b>4A Fund Authorized Personnel</b>						
Administration	1	0	1	0	1	0
<b>4A Fund Totals</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>
<b>Total Authorized Personnel</b>	<b>69</b>	<b>30</b>	<b>71</b>	<b>29</b>	<b>72</b>	<b>29</b>

# BUDGET CALENDAR

THE CITY OF SANGER, TEXAS BUDGET CALENDAR FY 2018-2019	
Date	Item
Monday, March 26, 2018	Announce Budget Schedule at Staff Meeting
Thursday, April 12, 2018	Director-Level Budget Meeting
Friday, April 13, 2018 - Friday, April 27, 2018	Finance Director Prepares Preliminary Budget
Monday, April 30, 2018	Finance Director and City Manager meet to discuss revenues
Monday, May 07, 2018	Submit Preliminary Budget to City Manager for Review
Monday, May 07, 2018 - Wednesday, June 13, 2018	City Manager Review of Budget
Wednesday, June 13, 2018	Preliminary Budget Completed
Monday, June 18, 2018	City Council Budget Workshop
Monday, July 02, 2018	City Council Budget Workshop
Monday, July 16, 2018	City Council Budget Workshop (if needed)
Monday, July 23, 2018	Chief Appraiser Certifies Tax Roll
Monday, July 30, 2018	Budget Filed with the City Secretary and Posted on the City's Website
Monday, August 06, 2018	City Council Meeting to Discuss Tax Rate If Proposed Tax Rate Will Raise More Revenue than the Proceeding Year, Take Record Vote and Schedule Public Hearing
Thursday, August 09, 2018	Publish Notice of Public Hearing on Budget Publish Notice of Public Hearings on Proposed Property Tax Rate
Monday, August 20, 2018	Public Hearing on Budget First Public Hearing on Proposed Tax Rate
Tuesday, September 04, 2018	Second Public Hearing on Proposed Tax Rate
Monday, September 17, 2018	City Council Vote on Adoption of Budget City Council Vote on Adoption of Tax Rate City Council Vote on Adoption of Tax Rolls

March						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

April						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

May						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

June						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

July						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

August						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

September						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

## THE BUDGET PROCESS

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The fiscal year of the City of Sanger begins on October 1<sup>st</sup> and ends on September 30<sup>th</sup> 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 31<sup>st</sup>, 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 addition 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 along 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.

Revenues are projected based on historical trends, the current economic climate and expected future trends. Personnel expenses are prepared based upon the current year, 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.

The departmental budget worksheets are combined with revenues, personnel and utility expenses to prepare a working budget, which is reviewed by the City Manager. 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 priorities for the budget.

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 and public hearings on the budget to allow for citizen input. Following the public hearings, the budget is ready to 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.

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.

# LIST OF FUNDS

**GOVERNMENTAL FUNDS**

**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.

**DEBT SERVICE FUND**

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.

**CAPITAL PROJECTS FUND**

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.

**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; 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.

**PROPRIETARY FUNDS**

**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.

**INTERNAL SERVICE FUND**

This fund accounts for the financing of centralized services to different funds and City departments on a cost reimbursement basis.

**FIDUCIARY FUNDS**

**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.

**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.

## FUND RELATIONSHIP 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, Finance, Facilities			Public Works Administration, Fleet Services	
	4A			4A		
	4B			4B		
FUND	Capital Projects	Administration			Public Works Administration	
	Enterprise Capital Projects	Administration			Public Works Administration	
	Hotel/Motel	Administration				
	Beautification	Administration				
	Library Restricted					Library
	Parkland Dedication	Administration				
	Roadway Impact Fee	Administration				
	Court Security		Court			
	Court Technology		Court			
	Child Safety		Police			
	Police Donations		Police			
	Fire Donations		Fire			
	Library Donations					Library

# ABOUT SANGER

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## 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 6<sup>th</sup> 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.

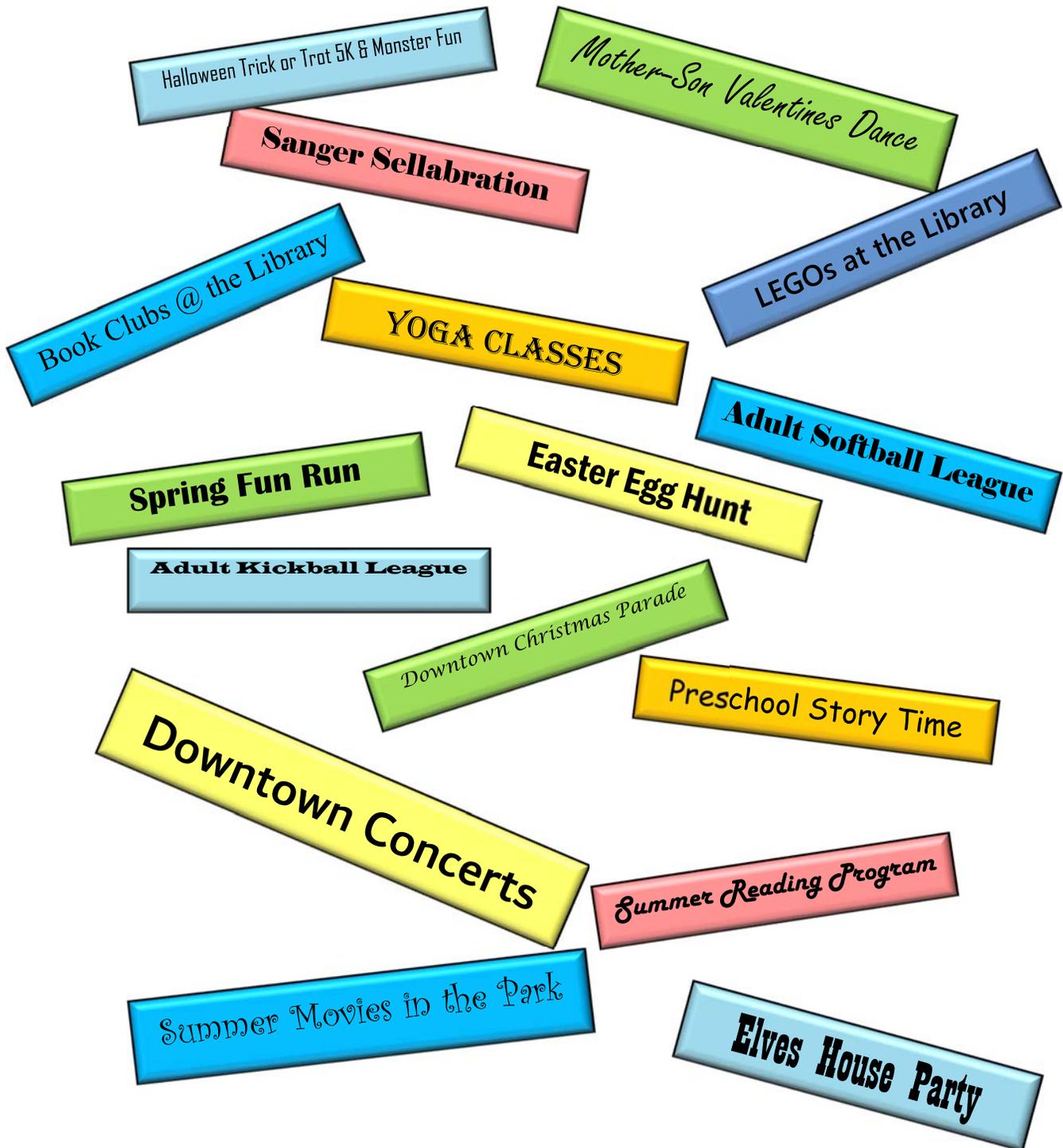
Texas State Highway 40 ran through the area and became a portion of US Route 77 in 1929. Interstate 35 was built along the route in the early 1960's. As the railroad replaced the cattle trail, the highway system replaced the railway as the conduit that brought visitors and business to Sanger. The years 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

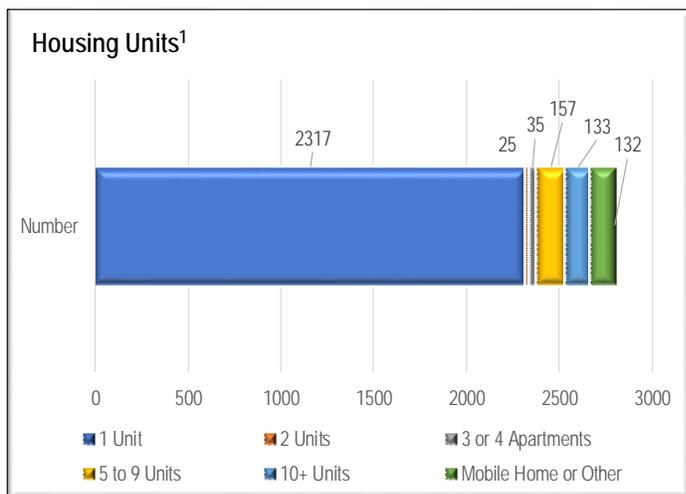
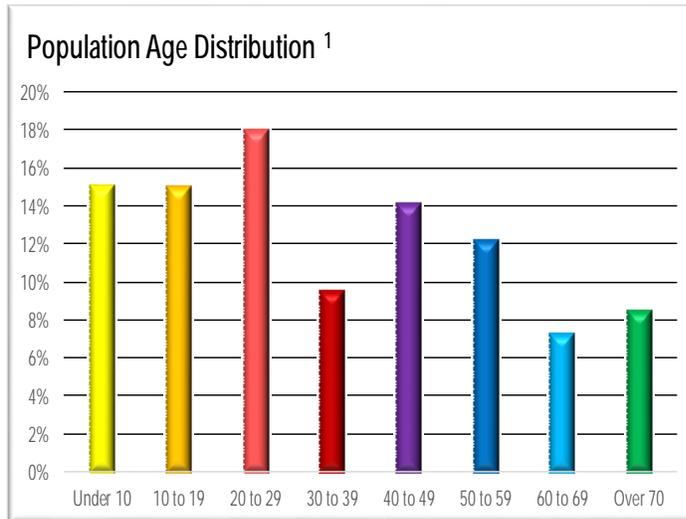
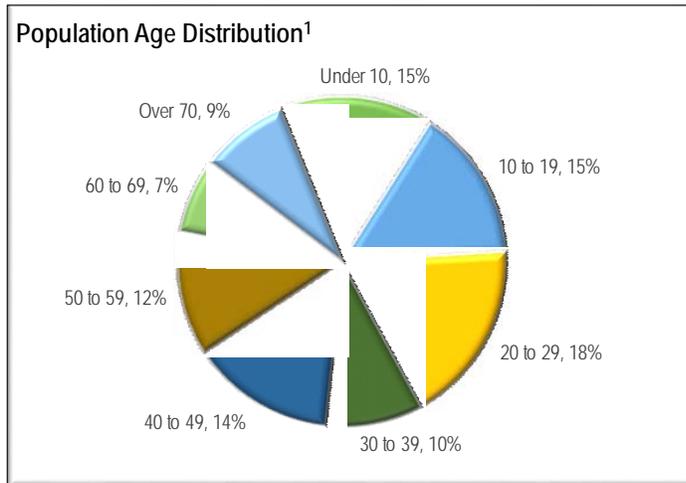
LOCATION	Sanger is located along Interstate 35 in northern Denton County in north Texas. Sanger is located less than an hour from both Dallas and Fort Worth.
AREA	10.9 square miles
FORM OF GOVERNMENT	Council-Manager
INCORPORATION	1892
POPULATION	8,400 (01/01/2018 estimate)
TRANSPORTATION	Interstate 35 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	A1 (Moody's)
TOP 10 TAXPAYERS	Wal-Mart Stores East, L.P. US06068 Wal-Mart Stores East, L.P. DCM Sanger Property LLC Altec Capital Services, LLC Sam's East Inc. MacCamp LTD Sam's Cross Dock Springer Family Rentals LLC Springer Properties LLC Stonewood Resorts 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.



# STATISTICS



## MAJOR EMPLOYERS <sup>2</sup>

### 1,000+ Employees:

- Wal-Mart Distribution Center

### 200 – 499 Employees:

- Sanger Independent School District
- Sam's Distribution Center

### 50-100 Employees:

- City of Sanger
- A&W Productions
- Eikon Engineering
- Babe's Chicken

### 20-50 Employees:

- Super Save
- Ampco
- Hollingsworth Manufacturing
- North Texas Plastics
- Sanger Bank

## SCHOOLS <sup>2</sup>

Butterfield Elementary School  
Chisholm Trail Elementary School

Clear Creek Intermediate School

Sixth Grade Campus

Sanger Middle School

Linda Tutt High School  
Sanger High School

University of North Texas (Denton)  
Texas Women's University (Denton)  
North Central Texas College (Gainesville)

<sup>1</sup> factfinder.census.gov

<sup>2</sup>Sanger Economic Development Corporation

# ORDINANCE ADOPTING THE ANNUAL BUDGET

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## ORDINANCE #09-26-18

**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, 2018 AND ENDING SEPTEMBER 30, 2019, 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**, 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, 2018 and ending September 30, 2019 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 notice of public hearing on the budget on August 9, 2018 and conducted a public hearing on August 20, 2018; 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.

**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, 2018 and ending September 30, 2019.

**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 2018-2019.

General Fund	\$7,822,200
Debt Service Fund	\$917,551
Enterprise Fund	\$11,994,966
Internal Service Fund	\$2,031,065
4A Fund	\$264,673
4B Fund	\$302,500
Capital Projects Fund	\$300,000
Enterprise Capital Projects Fund	\$4,250,000
Special Revenue Funds	\$39,322

**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 departments 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 contract for expenditures under \$50,000 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.** This ordinance is effective immediately upon its adoption.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Sanger, Texas on this 17th day of September 2018.

APPROVED:



*Thomas E. Muir*  
Thomas E. Muir, Mayor

ATTEST:

*Cheryl Price*  
Cheryl Price, City Secretary

# ORDINANCE ADOPTING THE PROPERTY TAX RATE

## ORDINANCE #09-25-18

**AN ORDINANCE OF THE CITY OF SANGER, DENTON COUNTY, TEXAS, LEVYING A TAX RATE FOR THE GENERAL GOVERNMENT FOR THE FISCAL YEAR 2018-2019 AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Sanger finds that a tax rate of \$0.6791 per \$100 valuation for the Fiscal Year 2018-2019, hereinafter levied for current expenses of the City and general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

**WHEREAS**, all statutory and constitutional requirements for the levy and assessment of ad valorem taxes have been completed in due and correct time and all requirements of the Sanger Charter have been met;

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

**SECTION 1:** That the City Council does hereby levy and adopt the tax rate on \$100 assessed valuation for the City for maintenance and operation of the City government for the tax year 2018-2019, as follows:

\$0.571004/\$100

**SECTION 2:** That the City Council does hereby levy and adopt the tax rate on \$100 assessed valuation for the City for debt service for City government for the tax year 2018-2019 as follows:

\$0.108096/\$100

**SECTION 3:** This ordinance is effective upon its adoption.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Sanger, Texas on this 17th day of September 2018.

**APPROVED:**

*Thomas E. Muir*

Thomas E. Muir, Mayor



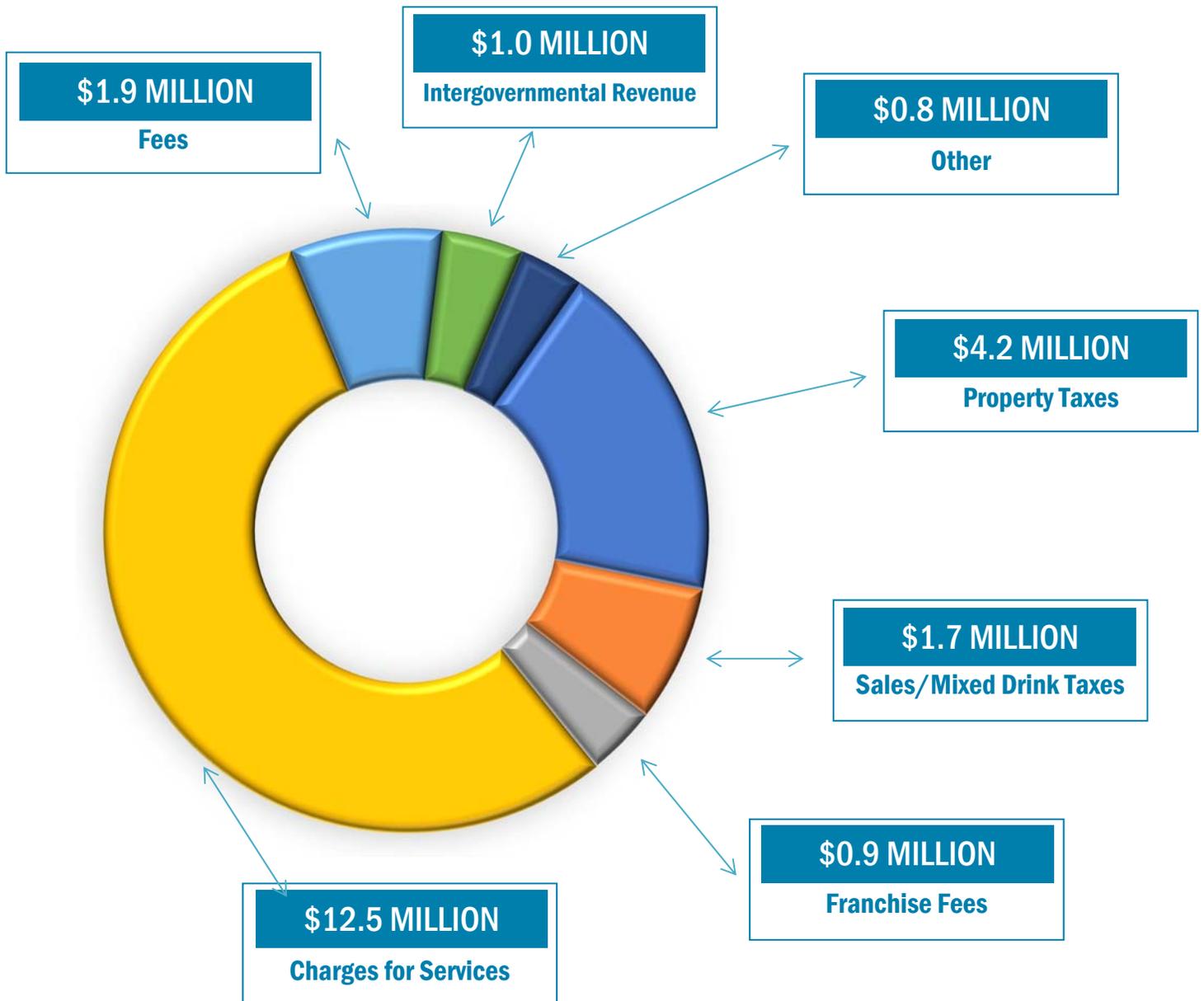
**ATTEST:**

*Cheryl Price*  
Cheryl Price, City Secretary

# BUDGET SUMMARY

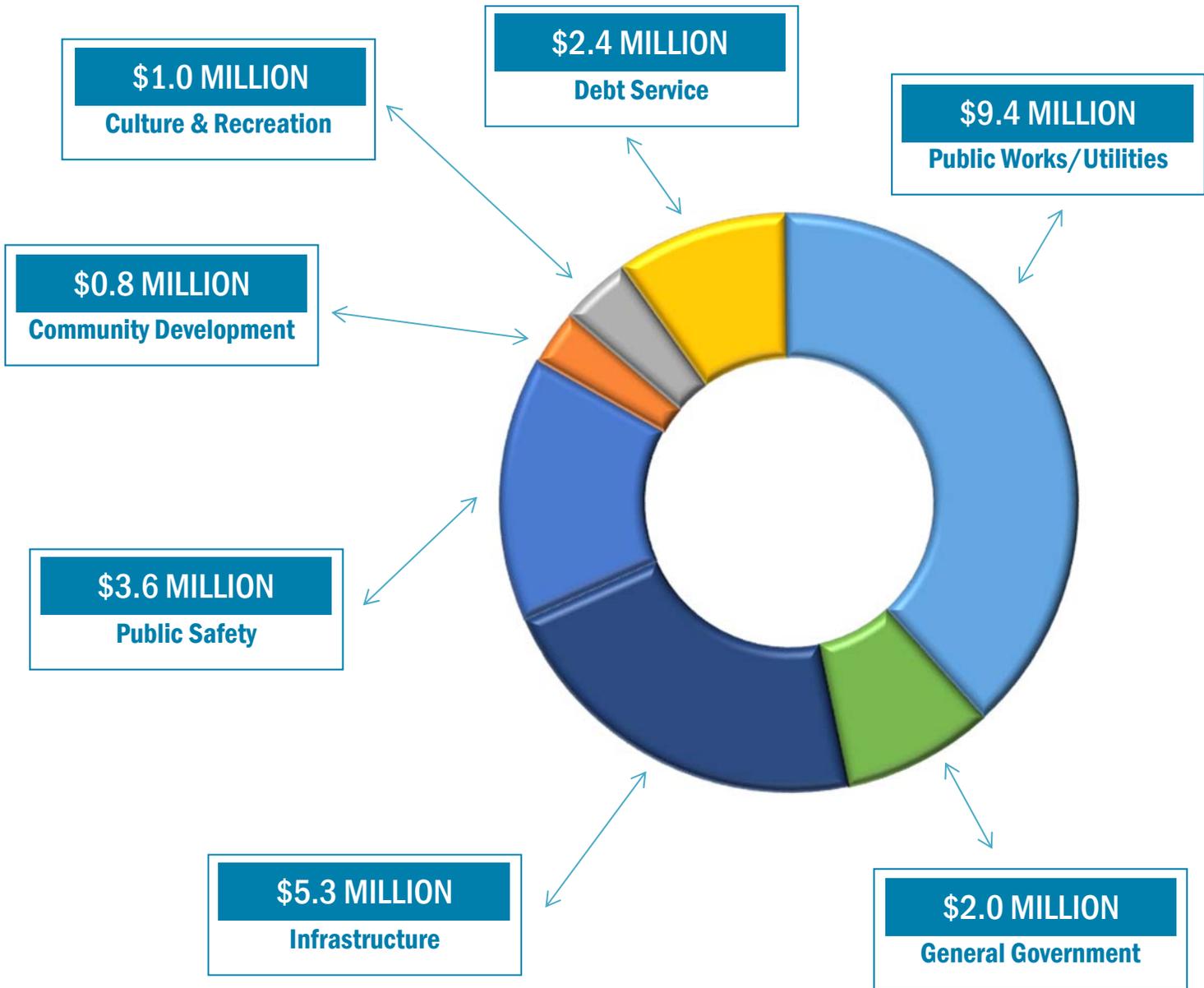
## 2018-2019 BUDGET AT A GLANCE

### WHERE DOES THE MONEY COME FROM?



**TOTAL REVENUES = \$23.0 MILLION  
(EXCLUDING INTER-FUND TRANSFERS)**

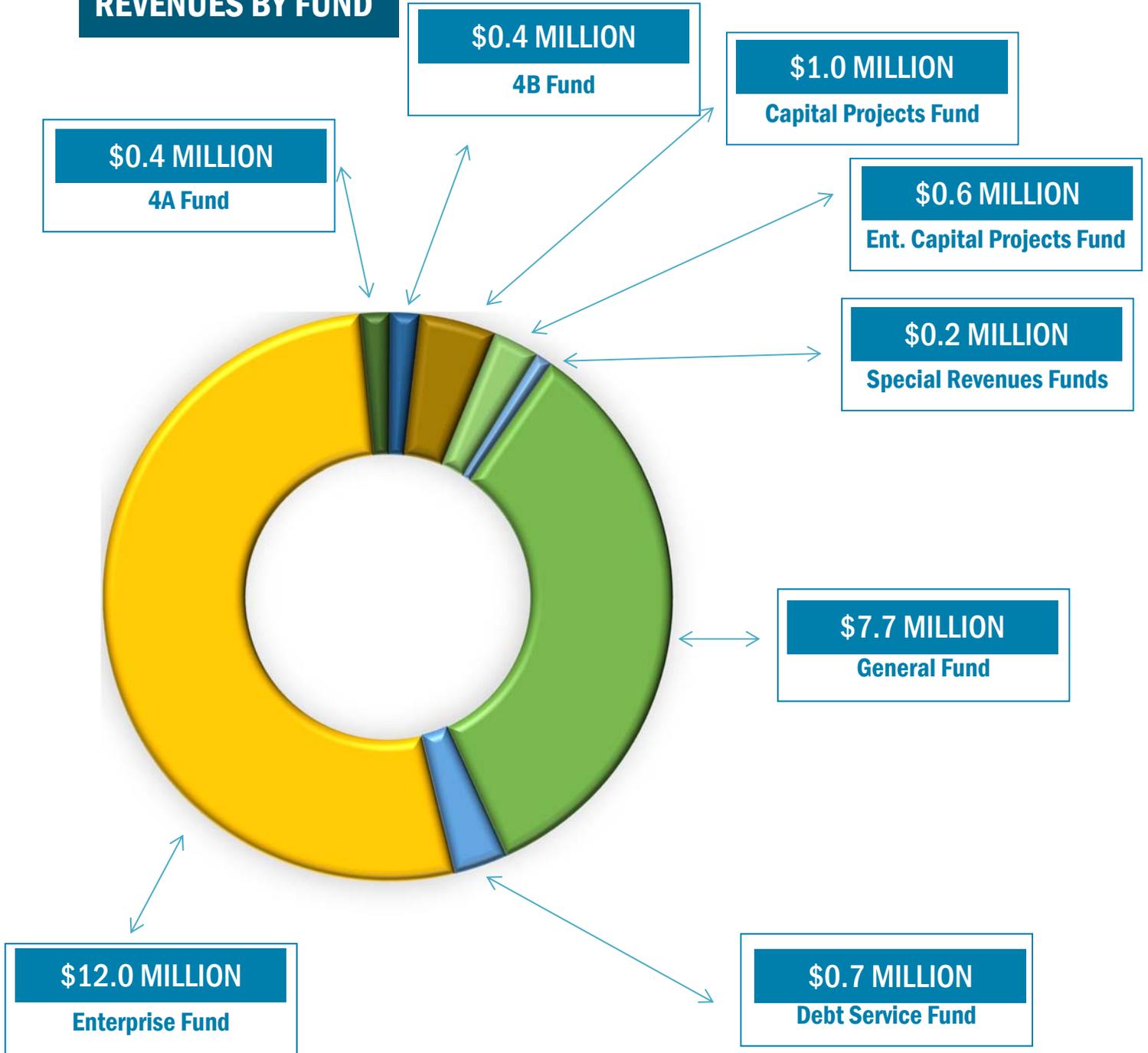
# WHERE DOES THE MONEY GO?



**TOTAL EXPENDITURES = \$24.5 MILLION  
(EXCLUDING INTER-FUND TRANSFERS)**

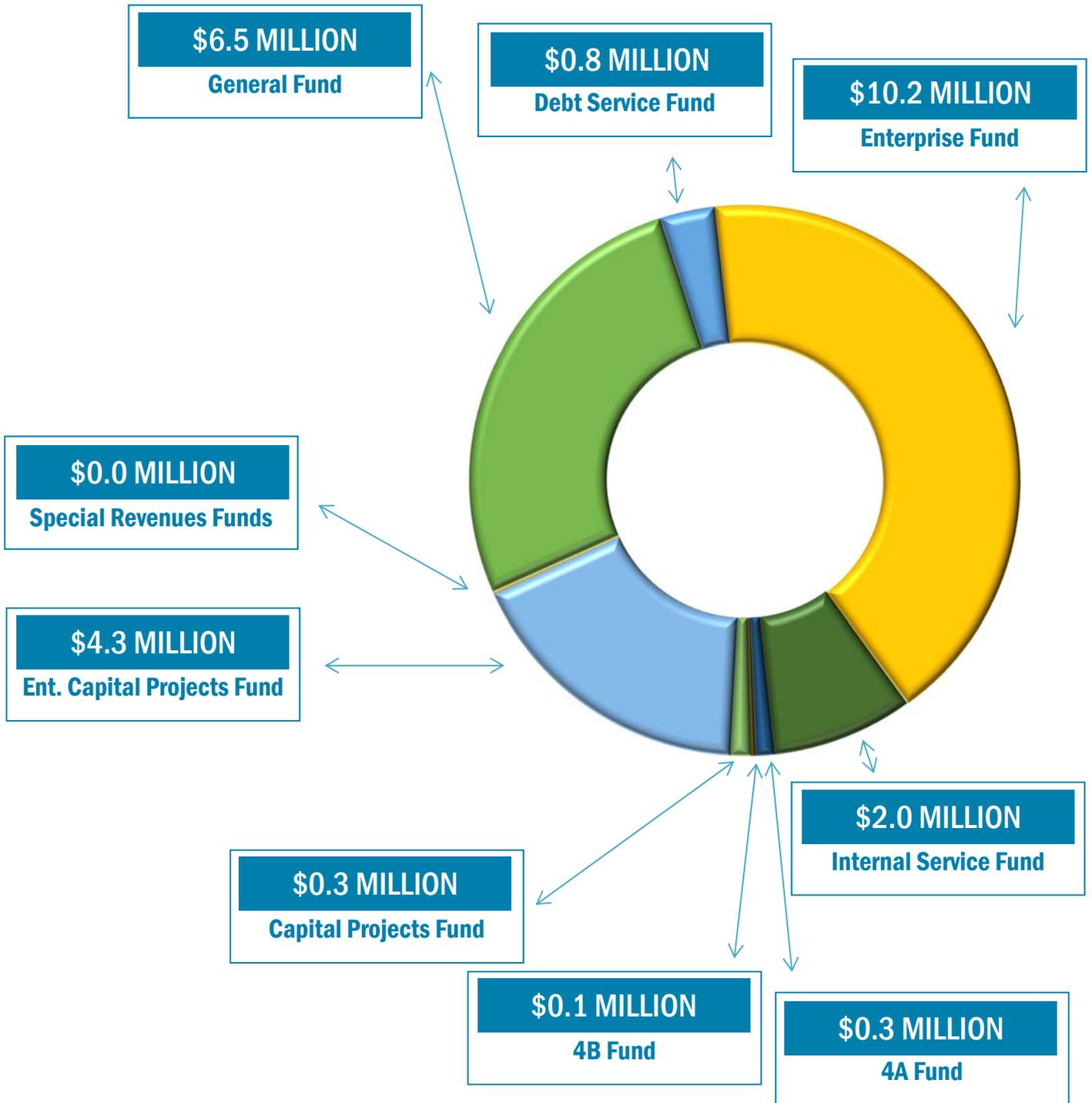
# 2018-2019 BUDGET BY FUND

## REVENUES BY FUND



**TOTAL REVENUES = \$23.0 MILLION  
(EXCLUDING INTER-FUND TRANSFERS)**

## EXPENDITURES BY FUND



**TOTAL EXPENDITURES = \$28.8 MILLION  
(EXCLUDING INTER-FUND TRANSFERS)**

# **REVENUES, EXPENDITURES & 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 2018-2019 budget, two revenue sources account for almost three-fourths (73.5%) of all revenues: Charges for Services and Property 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 totals \$12,545,216, which is 54.6% 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 \$11,694,716, these combined charges for services accounts for 50.9% of the City's projected revenues.

- Water revenues of \$2,027,811 are an increase of \$137,811 (7.3%) over last year's projection of \$1,890,000.
- Waste Water revenues of \$1,964,975 are an increase of \$114,975 (6.2%) over last year's projection of \$1,850,000.
- Electric revenues of \$7,701,930 are actually a decrease of \$420,570 (-5.2%) from last year's projection of \$8,122,500. The City has reevaluated projections for Electric revenues over the past several years and has adjusted revenue estimates downward for this budget year only. Following this reevaluation, Electric revenues are expected to rise in future 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. On May 21, 2018, NewGen presented their findings and recommendations to City Council. Council responded to the recommendations by making adjustments to utility billing rates and plans to follow NewGen's recommendations for the coming years.

#### General Fund Charges for Services

General Fund Charges for services includes billing for Sanitation and Recycling Services. These charges total \$850,000 and account for 3.7% of total revenues. This amount is an increase of 10.4% over last year's projection of \$770,500.

### **Property Taxes**

The collection of Property Taxes accounts for a total of \$4,326,172 or 18.8% 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 \$476,672 (12.4%) over the prior year projection of \$3,849,500.

## OVERVIEW OF MAJOR EXPENDITURE CATEGORIES

Numerous expenditures are necessary to operate a municipality. Primary categories of expenditures include Salaries & Benefits, Maintenance & Operations, and Capital Expenses. For the 2018-2019 budget, three categories combined total 75.9% of all expenditures.

### Maintenance and Operations

With a total of \$7,195,689, Maintenance and Operations expenditures account for 29.4% of total expenditures. The bulk of this amount (\$6,595,986) 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

With a total of \$7,126,743, Capital Expenditures also account for 27.8% of total expenditures. The bulk of this amount (\$6,614,680) is budgeted in the Enterprise Capital Projects Fund. The major components of this amount are \$3,803,202 for the construction of a new Waste Water Treatment Plant. A multi-year project, the new plant will replace the City's current facility with expanded capacity to serve Sanger for many years.

### Salaries and Benefits

With a total of \$6,241,368, Salaries and Benefits account for 25.5% of total expenditures. The General Fund accounts for \$3,783,153 of this amount. The General Fund accounts for 43 of 72 full-time employees and 29 of 29 part-time employees.

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.

## 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	Beginning Fund Balance	Revenues & Other Sources	Expenditures & Other Uses	Ending Fund Balance	% Change
General Fund	\$ 4,567,906	7,897,099	7,822,200	\$ 4,642,805	1.6%
Debt Service Fund	\$ 455,935	907,656	917,551	\$ 446,040	-2.2%
Enterprise Fund	\$ 11,049,248	11,994,966	11,994,966	\$ 11,049,248	0.0%
Internal Service Fund	\$ 86,126	2,031,065	2,031,065	\$ 86,126	0.0%
4A Fund	\$ 1,600,525	411,750	264,673	\$ 1,747,602	9.2%
4B Fund	\$ 1,270,020	386,000	302,500	\$ 1,353,520	6.6%
Capital Projects Fund	\$ 903,060	1,675,000	300,000	\$ 2,278,060	152.3%
Enterprise Capital Projects Fund	\$ 5,868,277	878,970	4,250,000	\$ 2,497,247	-57.4%
Special Revenue Funds	\$ 180,265	212,700	34,775	\$ 358,190	98.7%
<b>Total</b>	<b>\$ 25,981,362</b>	<b>\$ 26,395,206</b>	<b>\$ 27,917,730</b>	<b>\$ 24,458,838</b>	<b>-5.9%</b>

### 4A Fund

For the budget year, the 4A Fund is projected to have an increase in Fund Balance of \$147,077 (9.2%). The 4A Corporation is managed by a Board of Directors made up of five area residents appointed by the City Council. Type A funds come from a ½ cent sales tax and can only be used for specific economic development activities. In the current

budget year, the 4A Corporation is minimizing expenditures in the current year to allow for use of the funds in future years.

### **Capital Projects Fund**

The Capital Projects Fund is projecting a 152.3% increase (\$1,375,000) in Fund Balance this year. This increase is due in part to the timing of reimbursements from Denton County for the McReynolds Road Reconstruction Project, which is funded largely through an interlocal agreement with Denton County. The funds will be utilized in future years on additional projects, including: rebuilding and expanding Marion Road; rebuilding Plum Street; rebuilding Bolivar Street; rebuilding Belz Road and Jennifer Circle; rebuilding Duck Creek Road; and Utility Road Tie-in across Railroad.

### **Enterprise Capital Projects Fund**

The Enterprise Capital Projects Fund is projecting a decrease in Fund Balance of \$3,371,030 (-57.4%). The construction of a new waste water treatment plant is an infrequent and massive project which will use a large portion of fund balance. Budgeted projects in the current year include: Waste Water Treatment Plant: Cowling Road Lift Station; and Ranger Creek Outfall Pipeline.

### **Special Revenue Funds**

The Special Revenue Funds are projecting an overall increase in Fund Balance of \$177,925 (98.7%). The majority of this is a \$65,000 projected increase in the Parkland Dedication Fund and a \$100,000 increase in the Roadway Impact Fee Fund. The monies in both of these funds will be used for future neighborhood development projects.

# COMBINED FUNDS BUDGET SUMMARY

## COMBINED BUDGET SUMMARY

### FOR ALL FUNDS SUBJECT TO APPROPRIATION

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>23,560,462</b>	<b>31,316,670</b>	<b>31,316,670</b>	<b>25,981,362</b>
<b>Revenues</b>				
Property Tax	3,635,149	3,849,500	3,950,759	4,326,172
Sales & Mixed Drink Tax	1,754,372	1,675,000	1,750,265	1,675,000
Franchise Fees	845,378	827,800	824,864	851,668
Charges for Services	11,821,604	12,633,000	12,947,932	12,545,216
Fees	1,803,683	1,486,900	1,500,052	1,869,893
Licenses & Permits	290,884	206,070	322,230	363,070
Fines	108,735	127,500	102,205	123,000
Intergovernmental	1,452,244	1,445,812	3,465,562	1,000,000
Interest Income	40,915	27,762	35,176	28,300
Miscellaneous	235,800	157,000	181,408	182,250
<b>Total Revenues</b>	<b>21,988,764</b>	<b>22,436,344</b>	<b>25,080,453</b>	<b>22,964,569</b>
<b>Other Sources</b>				
Transfers In	13,280,591	3,671,886	3,028,824	3,430,637
<b>Total Other Sources</b>	<b>13,280,591</b>	<b>3,671,886</b>	<b>3,028,824</b>	<b>3,430,637</b>
<b>Total Revenues/Sources</b>	<b>35,269,355</b>	<b>26,108,230</b>	<b>28,109,277</b>	<b>26,395,206</b>
<b>Expenditures</b>				
Salaries & Benefits	4,995,023	5,905,158	5,170,268	6,241,368
Supplies & Materials	470,784	608,706	436,282	621,429
Maintenance & Operations	6,998,758	7,105,352	7,305,793	7,195,689
Contract Services	1,567,271	1,650,186	1,552,748	2,017,824
Utilities	458,274	418,550	341,224	526,150
Capital Expenses	6,838,127	6,736,054	12,666,023	5,157,822
Debt Service	2,282,628	2,602,862	2,602,828	2,608,905
Court Costs	35,245	46,626	23,794	48,406
Grant Expenses	10,103	2,500	-	69,500
<b>Total Expenditures</b>	<b>23,656,213</b>	<b>25,075,994</b>	<b>30,098,961</b>	<b>24,487,093</b>
<b>Other Uses</b>				
Transfers Out	3,856,934	3,671,886	3,345,624	3,430,637
<b>Total Other Uses</b>	<b>3,856,934</b>	<b>3,671,886</b>	<b>3,345,624</b>	<b>3,430,637</b>
<b>Total Expenses/Uses</b>	<b>27,513,147</b>	<b>28,747,880</b>	<b>33,444,585</b>	<b>27,917,730</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>				
	<b>7,756,208</b>	<b>(2,639,650)</b>	<b>(5,335,308)</b>	<b>(1,522,524)</b>
<b>Ending Fund Balance</b>	<b>31,316,670</b>	<b>28,677,020</b>	<b>25,981,362</b>	<b>24,458,838</b>

## COMBINED FUNDS BUDGET SUMMARY

### 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
<b>Beginning Fund Balance</b>	<b>4,567,906</b>	<b>455,935</b>	<b>11,049,248</b>	<b>86,126</b>	<b>1,600,525</b>
<b>Revenues</b>					
Property Tax	3,631,116	695,056	-	-	-
Sales & Mixed Drink Tax	905,000	-	-	-	385,000
Franchise Fees	851,668	-	-	-	-
Charges for Services	850,500	-	11,694,716	-	-
Fees	887,893	-	217,000	-	-
Licenses & Permits	363,070	-	-	-	-
Fines	112,000	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest Income	4,000	100	15,000	-	1,750
Miscellaneous	77,500	-	68,250	-	-
<b>Total Revenues</b>	<b>7,682,747</b>	<b>695,156</b>	<b>11,994,966</b>	<b>-</b>	<b>386,750</b>
<b>Other Sources</b>					
Transfers In	214,352	212,500	-	2,031,065	25,000
<b>Total Other Sources</b>	<b>214,352</b>	<b>212,500</b>	<b>-</b>	<b>2,031,065</b>	<b>25,000</b>
<b>Total Revenues/Sources</b>	<b>7,897,099</b>	<b>907,656</b>	<b>11,994,966</b>	<b>2,031,065</b>	<b>411,750</b>
<b>Expenditures</b>					
Salaries & Benefits	3,783,153	-	1,270,807	1,056,332	129,576
Supplies & Materials	368,450	-	107,640	115,964	17,600
Maintenance & Operations	506,257	-	6,595,968	87,584	5,880
Contract Services	1,219,189	-	163,700	565,185	48,250
Utilities	89,350	-	320,700	114,000	2,100
Capital Expenses	324,222	-	126,600	92,000	-
Debt Service	129,353	788,199	1,630,086	-	61,267
Court Costs	48,406	-	-	-	-
Grant Expenses	69,500	-	-	-	-
<b>Total Expenditures</b>	<b>6,537,880</b>	<b>788,199</b>	<b>10,215,501</b>	<b>2,031,065</b>	<b>264,673</b>
<b>Other Uses</b>					
Transfers Out	1,284,320	129,352	1,779,465	-	-
<b>Total Other Uses</b>	<b>1,284,320</b>	<b>129,352</b>	<b>1,779,465</b>	<b>-</b>	<b>-</b>
<b>Total Expenses/Uses</b>	<b>7,822,200</b>	<b>917,551</b>	<b>11,994,966</b>	<b>2,031,065</b>	<b>264,673</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>74,899</b>	<b>(9,895)</b>	<b>-</b>	<b>-</b>	<b>147,077</b>
<b>Ending Fund Balance</b>	<b>4,642,805</b>	<b>446,040</b>	<b>11,049,248</b>	<b>86,126</b>	<b>1,747,602</b>

	4B Fund	Capital Projects Fund	Enterprise Capital Projects Fund	Special Revenue Funds	Total
<b>Beginning Fund Balance</b>	<b>1,270,020</b>	<b>903,060</b>	<b>5,868,277</b>	<b>180,265</b>	<b>25,981,362</b>
<b>Revenues</b>					
Property Tax	-	-	-	-	4,326,172
Sales & Mixed Drink Tax	385,000	-	-	-	1,675,000
Franchise Fees	-	-	-	-	851,668
Charges for Services	-	-	-	-	12,545,216
Fees	-	-	600,000	165,000	1,869,893
Licenses & Permits	-	-	-	-	363,070
Fines	-	-	-	11,000	123,000
Intergovernmental	-	1,000,000	-	-	1,000,000
Interest Income	1,000	-	6,250	200	28,300
Miscellaneous	-	-	-	36,500	182,250
<b>Total Revenues</b>	<b>386,000</b>	<b>1,000,000</b>	<b>606,250</b>	<b>212,700</b>	<b>22,964,569</b>
<b>Other Sources</b>					
Transfers In	-	675,000	272,720	-	3,430,637
<b>Total Other Sources</b>	<b>-</b>	<b>675,000</b>	<b>272,720</b>	<b>-</b>	<b>3,430,637</b>
<b>Total Revenues/Sources</b>	<b>386,000</b>	<b>1,675,000</b>	<b>878,970</b>	<b>212,700</b>	<b>26,395,206</b>
<b>Expenditures</b>					
Salaries & Benefits	-	-	-	1,500	6,241,368
Supplies & Materials	-	-	-	11,775	621,429
Maintenance & Operations	-	-	-	-	7,195,689
Contract Services	-	-	-	21,500	2,017,824
Utilities	-	-	-	-	526,150
Capital Expenses	65,000	300,000	4,250,000	-	5,157,822
Debt Service	-	-	-	-	2,608,905
Court Costs	-	-	-	-	48,406
Grant Expenses	-	-	-	-	69,500
<b>Total Expenditures</b>	<b>65,000</b>	<b>300,000</b>	<b>4,250,000</b>	<b>34,775</b>	<b>24,487,093</b>
<b>Other Uses</b>					
Transfers Out	237,500	-	-	-	3,430,637
<b>Total Other Uses</b>	<b>237,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,430,637</b>
<b>Total Expenses/Uses</b>	<b>302,500</b>	<b>300,000</b>	<b>4,250,000</b>	<b>34,775</b>	<b>27,917,730</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>83,500</b>	<b>1,375,000</b>	<b>(3,371,030)</b>	<b>177,925</b>	<b>(1,522,524)</b>
<b>Ending Fund Balance</b>	<b>1,353,520</b>	<b>2,278,060</b>	<b>2,497,247</b>	<b>358,190</b>	<b>24,458,838</b>



# GENERAL FUND

# GENERAL FUND

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## 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:

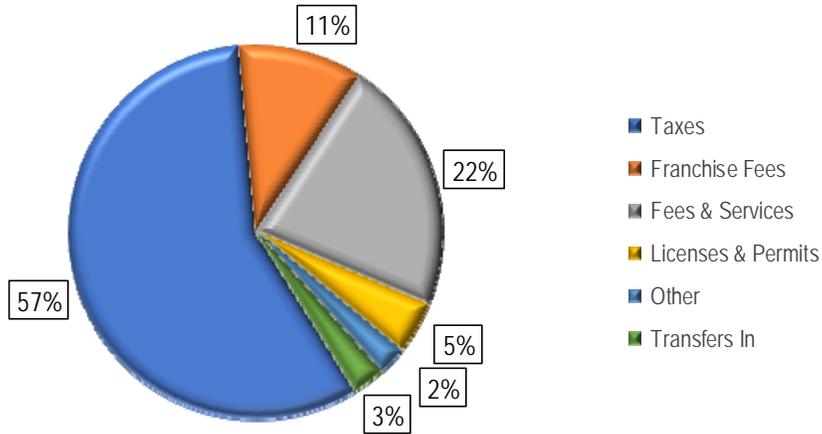
- Police
- Animal Control
- Fire
- Municipal Court
- Development Services
- Streets
- Parks
- Recreation
- Library
- Solid Waste

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

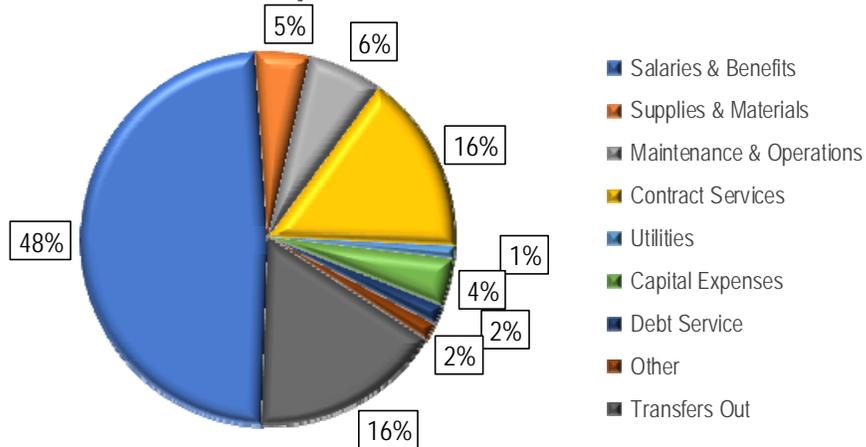
**NOTE:** *Certain expenses related to facilities (utilities, maintenance, etc.) moved from individual departments to the new Facilities Department in the Internal Service Fund as of the 2017-2018 Annual Budget.*

## GENERAL FUND BUDGET SUMMARY

### General Fund Revenues 2018-2019



### General Fund Expenditures 2018-2019



## GENERAL FUND BUDGET SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>2,333,736</b>	<b>3,160,361</b>	<b>3,160,361</b>	<b>4,567,906</b>
<b>Revenues</b>				
Taxes	3,834,449	4,086,000	4,153,612	4,536,116
Franchise Fees	845,378	827,800	824,864	851,668
Solid Waste	778,877	770,500	840,179	850,500
Licenses & Permits	290,884	206,070	322,230	363,070
Fines	97,007	112,000	89,572	112,000
Fire & EMS	588,124	585,000	716,651	776,877
Police & Animal Control	47,225	49,450	51,863	52,166
Parks & Recreation	18,869	18,800	34,396	33,500
Library	26,173	23,650	25,380	25,350
Interest Income	3,942	4,000	4,508	4,000
Miscellaneous	149,559	77,500	67,505	77,500
<b>Total General Fund Revenues</b>	<b>6,680,487</b>	<b>6,760,770</b>	<b>7,130,760</b>	<b>7,682,747</b>
<b>Other Sources</b>				
Transfers In	286,536	292,999	292,999	214,352
<b>Total Other Sources</b>	<b>286,536</b>	<b>292,999</b>	<b>292,999</b>	<b>214,352</b>
<b>Total Revenues/Sources</b>	<b>6,967,023</b>	<b>7,053,769</b>	<b>7,423,759</b>	<b>7,897,099</b>
<b>Expenditures</b>				
Salaries & Benefits	2,828,337	3,522,719	3,021,398	3,783,153
Supplies & Materials	266,926	382,924	284,235	368,450
Maintenance & Operations	354,416	429,780	351,513	506,257
Contract Services	1,097,027	1,044,708	989,712	1,219,189
Utilities	137,145	93,150	84,975	89,350
Capital Expenses	250,357	360,115	239,655	324,222
Debt Service	107,998	107,998	107,998	129,353
Court Costs	35,245	46,626	23,794	48,406
Grant Expenses	10,103	2,500	-	69,500
<b>Total Expenditures</b>	<b>5,087,554</b>	<b>5,990,520</b>	<b>5,103,281</b>	<b>6,537,880</b>
<b>Other Uses</b>				
Transfers Out	1,052,844	1,010,846	912,933	1,284,320
<b>Total Other Uses</b>	<b>1,052,844</b>	<b>1,010,846</b>	<b>912,933</b>	<b>1,284,320</b>
<b>Total Expenses/Uses</b>	<b>6,140,398</b>	<b>7,001,366</b>	<b>6,016,214</b>	<b>7,822,200</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>826,625</b>	<b>52,403</b>	<b>1,407,545</b>	<b>74,899</b>
<b>Ending Fund Balance</b>	<b>3,160,361</b>	<b>3,212,764</b>	<b>4,567,906</b>	<b>4,642,805</b>

## GENERAL FUND REVENUES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Taxes</b>				
4310 Property Tax	2,918,649	3,141,000	3,232,919	3,598,116
4311 Delinquent Prop. Tax	14,740	20,000	15,301	15,000
4321 Penalty & Interest Prop. Tax	17,498	20,000	27,327	18,000
4325 Sales Tax	878,041	900,000	872,201	900,000
4350 Mixed Drink Tax	5,521	5,000	5,864	5,000
<b>Total Taxes</b>	<b>3,834,449</b>	<b>4,086,000</b>	<b>4,153,612</b>	<b>4,536,116</b>
<b>Franchise Fees</b>				
4460 Century Link	6,020	9,000	6,656	7,000
4461 ATMOS	40,684	45,000	47,332	48,000
4465 Suddenlink	42,232	42,000	38,701	42,000
4470 COSERV	72,282	72,500	84,238	77,000
4480 Cebridge	2,482	2,400	1,974	2,400
4483 Water	74,250	100,200	96,179	107,342
4484 Sewer	70,560	100,500	94,080	106,109
4485 Sanger Electric	485,414	406,000	406,000	403,217
4489 Progressive	42,973	42,000	41,232	50,400
4490 Roll-offs	6,124	8,000	7,380	8,000
4495 ROW fees	2,357	200	1,092	200
<b>Total Franchise Fees</b>	<b>845,378</b>	<b>827,800</b>	<b>824,864</b>	<b>851,668</b>
<b>Solid Waste</b>				
4190 Sanitation Billing	768,710	760,000	829,633	840,000
4191 Sanitation Penalties	10,167	10,500	10,546	10,500
<b>Total Solid Waste</b>	<b>778,877</b>	<b>770,500</b>	<b>840,179</b>	<b>850,500</b>
<b>Licenses &amp; Permits</b>				
4510 Building Permits	246,889	175,000	261,341	250,000
4511 Zoning and Plats	19,075	7,500	30,834	32,500
4513 Civil Plan Review Fees	0	0	5,175	57,500
4515 Street Cut Permit	0	0	1,020	1,000
4520 Health Permits	17,675	17,500	16,200	17,500
4530 Electrical Licenses	2,050	1,500	75	0
4540 Plumbing Licenses	75	0	0	0
4545 Fire Alarm/Sprinkler	770	200	1,475	200
4550 AC & Mechanical	1,200	1,500	525	1,500
4555 Irrigation	775	1,000	0	1,000
4560 Solicitor Permits	0	0	3,150	0
4575 RV Park Annual Permit	1,370	1,370	1,370	1,370
4581 Beer & Wine Permit	1,005	500	1,065	500
<b>Total Licenses &amp; Permits</b>	<b>290,884</b>	<b>206,070</b>	<b>322,230</b>	<b>363,070</b>

## GENERAL FUND REVENUES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Fines</b>				
4600 Default/Court	678	520	850	520
4603 Judicial Fee- County-JFCT	2,395	3,040	2,206	3,040
4604 Judicial Fee-City	266	336	245	336
4607 State Traffic Fee	6,190	9,840	4,947	9,840
4608 Consolidated Court Fee	17,756	22,504	16,342	22,504
4609 State Jury Fee	1,775	2,256	1,634	2,256
4615 Child Safety Court Cost	525	2,648	795	2,648
4617 Insurance & Dismissal Fees	380	80	220	80
4620 Special Expense Fee	12,404	20,000	12,206	20,000
4621 Truancy Prevention Fund	845	1,120	755	1,120
4625 Fines	37,714	35,440	35,179	35,440
4626 Impound Fees	180	0	0	0
4627 Warrant Fees	3,825	2,880	3,950	2,880
4628 Arrest Fees	1,970	2,400	1,706	2,400
4630 LEOSE-Police	30	0	0	0
4637 Traffic Code	624	1,440	495	1,440
4639 Civil Justice Fee	28	48	24	48
4640 Defensive Driving Fee	460	592	340	592
4642 Cash Bonds Court	0	0	216	0
4643 Time Payment Local	508	576	385	576
4645 Municipal Service Bureau	5,080	3,880	4,077	3,880
4646 Time Payment State	508	560	385	560
4648 Truancy Defensive Fund	886	1,120	815	1,120
4651 TLFTA1	1,320	480	1,200	480
4652 TLFTA2	396	136	360	136
4653 TLFTA3	264	104	240	104
<b>Total Fines</b>	<b>97,007</b>	<b>112,000</b>	<b>89,572</b>	<b>112,000</b>
<b>Fire &amp; EMS</b>				
4740 Fire Denton Co. Interlocal	53,575	10,000	164,025	10,000
4750 EMS Denton Co. Interlocal	219,659	250,000	147,227	250,000
4765 Fire Grant Funding	0	0	0	191,877
4772 Emergicon Revenue	314,890	0	287,541	325,000
4773 Texas Supplemental Amb	0	0	56,400	0
4774 Hurricane Relief Reimbursement	0	325,000	61,458	0
<b>Total Fire &amp; EMS</b>	<b>588,124</b>	<b>585,000</b>	<b>716,651</b>	<b>776,877</b>

## GENERAL FUND REVENUES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Police and Animal Control</b>				
4050 Animal Control Fees	1,135	1,250	1,745	1,250
4055 Mowing Fees	5,085	6,000	7,127	6,000
4056 Police Fees	3,464	3,000	3,362	3,000
4057 Sanger ISD Resource Officer	37,091	38,800	39,629	40,716
4058 State Reimbursements	450	400	0	1,200
<b>Total Police and Animal Control</b>	<b>47,225</b>	<b>49,450</b>	<b>51,863</b>	<b>52,166</b>
<b>Parks &amp; Recreation</b>				
4031 Park Concessions	645	0	0	0
4032 Community Center Fees	6,160	6,200	16,715	15,000
4033 Park & Ballfield Revenues	6,099	7,600	10,412	10,000
4034 Tournament Fees	1,655	2,000	1,450	2,000
4035 Special Events	2,560	3,000	3,524	3,000
4036 Church Rental Fees	1,750	0	2,295	3,500
<b>Total Parks and Recreation</b>	<b>18,869</b>	<b>18,800</b>	<b>34,396</b>	<b>33,500</b>
<b>Library</b>				
4180 Library Misc.	0	75	89	75
4181 Library Fines	1,681	1,500	716	1,000
4182 Library Copies	3,247	3,000	3,249	3,000
4183 Inter Library loan	1,471	100	1,617	1,500
4184 Library Cards	73	75	66	75
4185 Lost Books	511	100	268	400
4186 Yoga Class Charges	3,390	3,000	3,675	3,500
4189 Denton Co Interlocal Agreement	15,800	15,800	15,700	15,800
<b>Total Library</b>	<b>26,173</b>	<b>23,650</b>	<b>25,380</b>	<b>25,350</b>
4800 Interest Income	3,942	4,000	4,508	4,000
<b>Interest Income</b>	<b>3,942</b>	<b>4,000</b>	<b>4,508</b>	<b>4,000</b>

## GENERAL FUND REVENUES

	2016-17 5/22/48	2017-18 11/29/47	2017-18 5/8/44	2018-19 11/29/47
<b>Miscellaneous Income</b>				
4009 Proceeds from Sale of Assets	10,834	25,000	27,070	25,000
4900 Rental Income	19,472	22,500	20,289	22,500
4930 Returned Check Fees	0	0	35	0
4910 Misc. Income GF	5,128	17,000	9,517	17,000
4946 Insurance Damage Reimb.	114,125	13,000	10,594	13,000
<b>Total Miscellaneous</b>	<b>149,559</b>	<b>77,500</b>	<b>67,505</b>	<b>77,500</b>
<b>Total General Fund Revenues</b>	<b>6,680,487</b>	<b>6,760,770</b>	<b>7,130,760</b>	<b>7,682,747</b>
<b>Transfers</b>				
4980 PILOT from EF	85,000	85,000	85,000	85,000
4980 Transfer from EF	150,000	100,000	100,000	0
4987 From DSF	51,536	107,999	107,999	129,352
<b>Total Transfers</b>	<b>286,536</b>	<b>292,999</b>	<b>292,999</b>	<b>214,352</b>
<b>Total General Fund Revenues &amp; Transfers</b>	<b>6,967,023</b>	<b>7,053,769</b>	<b>7,423,759</b>	<b>7,897,099</b>

# POLICE DEPARTMENT

## Overview

The 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. The police department also is charged with code enforcement and environmental enforcement responsibilities.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	1,022,093	1,214,194	1,099,367	1,242,324	28,130	2.32%
Supplies & Materials	41,184	63,400	37,287	52,100	(11,300)	-17.82%
Maintenance & Operations	52,401	80,000	57,020	80,000	-	0.00%
Contract Services	106,641	119,998	102,545	136,234	16,236	13.53%
Utilities	24,252	7,600	5,269	6,000	(1,600)	-21.05%
Capital Expenses	139,014	100,104	90,942	186,822	86,718	86.63%
<b>Total</b>	<b>1,385,585</b>	<b>1,585,296</b>	<b>1,392,430</b>	<b>1,703,480</b>	<b>118,184</b>	<b>7.46%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	15	16	16
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Responses to Calls	8,899	6,297	7,598
Average Response Time	0:06:00	04:55	05:28
Citations Issued	811	687	749
Warnings Issued	371	432	402

## POLICE DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	707,275	815,949	770,222	839,985
5111 Merit Increase	-	28,170	-	29,400
5117 Vacation Compensation	4,864	6,000	6,468	6,800
5120 Overtime	56,694	35,390	41,595	35,000
5125 Longevity Pay	7,528	7,380	7,208	7,544
5129 Cell Phone Allowance	-	9,000	8,250	9,000
5130 F I C A	58,678	68,537	62,341	70,972
5140 Retirement	59,848	71,221	65,911	74,404
5150 Health Insurance	109,614	124,800	115,531	124,800
5160 Worker's Compensation	16,812	44,840	19,884	42,889
5170 T.E.C.	290	2,907	1,947	1,530
5180 Medical/Physicals	460	-	-	-
5182 Background Checks	30	-	10	-
<b>Total 51-Salaries And Benefits</b>	<b>1,022,093</b>	<b>1,214,194</b>	<b>1,099,367</b>	<b>1,242,324</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	5,619	5,500	5,592	5,500
5230 Advertising	38	-	-	-
5235 Dues And Subscriptions	1,942	-	-	-
5240 Conferences And Training	7,031	-	-	-
5245 Janitorial Supplies, Etc.	354	500	546	500
5255 Wearing Apparel	15,339	10,000	5,420	10,000
5260 Safety Equipment	6,886	10,500	12,941	11,200
5265 Drug Prev & Investigation	306	7,000	5,494	7,000
5266 Child Safety	-	1,500	711	1,500
5275 Filing Fees	690	500	-	500
5280 Computer Systems	2,979	900	720	900
5298 Non Capital Supplies And Materials	-	27,000	5,863	15,000
<b>Total 52-Supplies And Materials</b>	<b>41,184</b>	<b>63,400</b>	<b>37,287</b>	<b>52,100</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	1,400	-	-	-
5320 Motor Vehicle Fuel	32,867	56,000	43,542	56,000
5325 R & M Motor Vehicle	15,796	20,000	11,018	20,000
5326 R & M Minor Equipment	129	1,500	50	1,500
5332 Office Machine Lease	2,209	2,500	2,410	2,500
<b>Total 53-Maintenance And Operations</b>	<b>52,401</b>	<b>80,000</b>	<b>57,020</b>	<b>80,000</b>

## POLICE DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>54-Contract Services</b>				
5430 Professional Services	26,280	40,500	28,046	40,500
5431 Forensic Analysis Services	-	-	-	12,000
5450 Technical Support	28,106	21,000	26,446	25,000
5451 Annual Software Support	20,613	22,500	12,055	22,500
5460 Dispatch Services	31,642	35,998	35,998	36,234
<b>Total 54-Contract Services</b>	<b>106,641</b>	<b>119,998</b>	<b>102,545</b>	<b>136,234</b>
<b>55-Utilities</b>				
5515 Electric	9,299	-	-	-
5516 Gas Utilities	715	-	-	-
5520 Cell Phone	14,238	7,600	5,269	6,000
<b>Total 55-Utilities</b>	<b>24,252</b>	<b>7,600</b>	<b>5,269</b>	<b>6,000</b>
<b>61-Capital Outlay</b>				
6125 Computer Hardware	-	-	-	77,050
6130 Vehicles	131,812	91,104	84,663	100,772
6135 Police Vehicles	7,202	-	-	-
6145 Police Equipment	-	9,000	6,279	9,000
<b>Total 61-Capital Outlay</b>	<b>139,014</b>	<b>100,104</b>	<b>90,942</b>	<b>186,822</b>
<b>Total 20-Police</b>	<b>1,385,585</b>	<b>1,585,296</b>	<b>1,392,430</b>	<b>1,703,480</b>

# ANIMAL CONTROL DEPARTMENT

## Overview

Animal Control provides for the safety of the public through the control of wild and domesticated animals. It is also charged with providing for the welfare of animals within the City. Animal control is responsible for the adoption of abandoned and surrendered animals. Animal control operates under the supervision of the Police Chief.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	52,201	55,250	54,581	57,973	2,723	4.93%
Supplies & Materials	45,365	78,500	71,733	69,500	(9,000)	-11.46%
Maintenance & Operations	4,248	5,500	4,985	5,500	-	0.00%
<b>Total</b>	<b>101,814</b>	<b>139,250</b>	<b>131,299</b>	<b>132,973</b>	<b>(6,277)</b>	<b>-4.51%</b>

## Personnel

Full Time	1	1	1
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.

## ANIMAL CONTROL DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Salaries	36,228	36,518	37,561	38,004
5111 Merit Increase	-	1,266	-	1,330
5117 Vacation Compensation	637	-	710	750
5120 Overtime	369	1,020	87	1,000
5125 Longevity Pay	216	264	264	312
5129 Cell Phone Allowance	-	600	600	600
5130 F I C A	2,891	3,037	3,002	3,213
5140 Retirement	2,902	3,155	3,097	3,369
5150 Health Insurance	7,731	7,800	7,940	7,800
5160 Worker's Compensation	1,207	1,400	1,182	1,495
5170 T.E.C.	20	190	138	100
<b>Total 51-Salaries And Benefits</b>	<b>52,201</b>	<b>55,250</b>	<b>54,581</b>	<b>57,973</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	25	50	-	50
5235 Dues And Subscriptions	-	250	-	250
5240 Conferences And Training	122	100	85	100
5245 Janitorial Supplies	656	900	295	900
5248 Animal Care Expense	-	75,500	70,480	66,500
5250 Tools & Equipment	44,017	500	-	500
5255 Wearing Apparel	108	700	723	700
5260 Safety Equipment	138	500	150	500
5280 Computers, Printers, Etc	299	-	-	-
<b>Total 52-Supplies And Materials</b>	<b>45,365</b>	<b>78,500</b>	<b>71,733</b>	<b>69,500</b>
<b>53-Maintenance And Operations</b>				
5320 Motor Vehicle Fuel	3,430	4,000	4,010	4,000
5325 R & M Motor Vehicle	818	1,000	975	1,000
5326 R & M Minor Equipment	-	500	-	500
<b>Total 53-Maintenance And Operations</b>	<b>4,248</b>	<b>5,500</b>	<b>4,985</b>	<b>5,500</b>
<b>Total 22-Animal Control</b>	<b>101,814</b>	<b>139,250</b>	<b>131,299</b>	<b>132,973</b>

# FIRE DEPARTMENT

## Overview

The 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.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	667,525	927,798	707,596	1,164,162	236,364	25.48%
Supplies & Materials	78,019	125,450	78,282	127,500	2,050	1.63%
Maintenance & Operations	60,113	54,950	49,771	76,750	21,800	39.67%
Contract Services	57,441	37,803	31,153	54,105	16,302	43.12%
Utilities	13,849	4,200	3,859	4,000	(200)	-4.76%
Capital Expenses	76,109	63,200	47,710	28,400	(34,800)	-55.06%
Debt Service	56,463	56,463	56,463	77,817	21,354	37.82%
Other Department Expense	10,103	2,500	-	69,500	67,000	2680.00%
<b>Total</b>	<b>1,019,622</b>	<b>1,272,364</b>	<b>974,834</b>	<b>1,602,234</b>	<b>329,870</b>	<b>2767.90%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	7	7	8
Part Time	24	24	24

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Average Response Time	07:24	07:47	07:35
Fire-related Calls	94	166	157
Explosion-related Calls	2	1	1
Rescue & EMS-related Calls	936	1,008	1,032
Hazardous Conditions (No Fire) Calls	16	22	22
Service Calls	285	366	357
Good Intent Calls	125	168	181
False Alarm & False Calls	61	80	79
Severe Weather & Natural Disaster Calls	2	12	12
Special Type Calls	-	2	1

## FIRE DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Salaries	264,825	395,848	315,588	438,619
5111 Merit Increase	-	13,704	-	15,352
5112 Temp/Part-Time Salaries	183,896	242,640	160,138	240,000
5117 Vacation Compensation	1,607	1,500	1,249	1,350
5120 Overtime	70,812	55,508	69,078	56,313
5125 Longevity Pay	2,268	2,700	2,836	3,072
5126 Special Pay	9,193	13,292	10,177	14,954
5129 Cell Phone Allowance	-	600	600	600
5130 F I C A	41,291	55,410	41,212	58,925
5140 Retirement	23,375	35,520	26,407	39,447
5145 Pension Fund	2,808	6,000	3,035	-
5150 Health Insurance	43,585	62,400	47,731	70,200
5160 Worker's Compensation	13,068	30,676	15,417	29,963
5165 Disability Insurance	9,224	8,000	9,866	-
5170 T.E.C.	1,089	4,000	4,262	3,490
5180 Medical/Physicals	380	-	-	-
5182 Background Checks	104	-	-	-
5199 Grant Funded Personnel	-	-	-	191,877
<b>Total 51-Salaries And Benefits</b>	<b>667,525</b>	<b>927,798</b>	<b>707,596</b>	<b>1,164,162</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	1,625	1,750	1,771	2,500
5215 Food	987	1,000	1,115	2,000
5225 Maps & Subscriptions	-	1,250	750	1,250
5230 Advertising/Public Education	3,077	500	-	500
5235 Dues & Registration	11,177	3,250	2,107	3,250
5240 Conferences And Training	5,370	15,000	11,886	15,000
5245 Janitorial Supplies	819	3,200	5,275	5,000
5250 Tools & Equipment	1,719	2,000	902	2,500
5255 Wearing Apparel	8,550	11,000	10,453	11,000
5260 Safety Equipment	8,850	35,000	8,213	33,000
5262 Ems Supplies	32,958	38,500	28,448	38,500
5280 Computer Systems	-	8,000	7,362	8,000
5285 Furniture & Fixtures	2,887	5,000	-	5,000
<b>Total 52-Supplies And Materials</b>	<b>78,019</b>	<b>125,450</b>	<b>78,282</b>	<b>127,500</b>

## FIRE DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>53-Maintenance And Operations</b>				
5310 R & M Building	1,941	-	-	-
5320 Motor Vehicle Fuel	18,723	19,000	21,518	19,000
5325 R & M Motor Vehicle	22,911	18,500	24,580	18,500
5326 R & M Minor Equipment	7,841	11,500	2,665	11,500
5345 Lease Equipment	1,344	3,200	1,008	5,000
5375 Minor Equipment	-	1,750	-	1,750
5376 Hep. B Immunizations	-	1,000	-	1,000
5390 Radios Fire Dept.	7,353	-	-	20,000
<b>Total 53-Maintenance And Operations</b>	<b>60,113</b>	<b>54,950</b>	<b>49,771</b>	<b>76,750</b>
<b>54-Contract Services</b>				
5420 Contractual Services	-	3,500	-	3,500
5430 Professional Services/Emergicon	29,493	5,000	10,960	15,000
5450 Technical Support	15,985	15,500	7,785	15,500
5451 Annual Software Support	1,556	3,000	1,605	3,000
5453 EMS Vending Services	-	-	-	4,200
5460 Dispatch Services	10,407	10,803	10,803	12,905
<b>Total 54-Contract Services</b>	<b>57,441</b>	<b>37,803</b>	<b>31,153</b>	<b>54,105</b>
<b>55-Utilities</b>				
5515 Electric	9,819	-	-	-
5516 Gas Service	619	-	-	-
5520 Cell Phone	3,411	4,200	3,859	4,000
<b>Total 55-Utilities</b>	<b>13,849</b>	<b>4,200</b>	<b>3,859</b>	<b>4,000</b>
<b>56-Grant Expense</b>				
5610 Grant Expense	3,265	2,500	-	7,500
5624 Grant Match	6,838	-	-	62,000
<b>Total 56-Grant Expense</b>	<b>10,103</b>	<b>2,500</b>	<b>-</b>	<b>69,500</b>
<b>61-Capital Outlay</b>				
6135 Mobile Equipment	76,109	63,200	47,710	-
6145 Fire Equipment	-	-	-	28,400
<b>Total 61-Capital Outlay</b>	<b>76,109</b>	<b>63,200</b>	<b>47,710</b>	<b>28,400</b>
<b>70-Debt Payments</b>				
7006 Lease Payment	54,801	53,277	53,277	75,589
7099 Interest Expense	1,662	3,186	3,186	2,228
<b>Total 70-Debt Payments</b>	<b>56,463</b>	<b>56,463</b>	<b>56,463</b>	<b>77,817</b>
<b>Total 24-Fire And Ambulance</b>	<b>1,019,622</b>	<b>1,272,364</b>	<b>974,834</b>	<b>1,602,234</b>

# MUNICIPAL COURT DEPARTMENT

## Overview

The 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.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	110,702	140,029	102,837	117,189	(\$22,840)	-16.31%
Supplies & Materials	4,684	7,024	5,570	5,300	(\$1,724)	-24.54%
Maintenance & Operations	3,404	1,200	1,110	1,200	\$0	0.00%
Contract Services	26,269	32,276	26,214	27,000	(\$5,276)	-16.35%
Utilities	2,484	-	-	-	\$0	-
Court Costs	35,245	46,626	23,794	48,406	\$1,780	3.82%
<b>Total</b>	<b>182,788</b>	<b>227,155</b>	<b>159,525</b>	<b>199,095</b>	<b>(28,060)</b>	<b>-12.35%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	2	2	2
Part Time	2	2	2

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Citations Filed	811	704	758
Cases Closed by Driver Safety Course	33	30	31
Cases Closed by Deferred Disposition	93	66	80
Cases Closed by Payment or Time Served	380	378	379

## MUNICIPAL COURT DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	80,666	101,355	74,100	81,826
5111 Merit Increase	-	3,443	-	2,864
5120 Overtime	-	510	387	500
5125 Longevity Pay	1,204	1,300	964	1,060
5130 F I C A	6,823	8,158	6,717	7,624
5140 Retirement	6,246	8,479	5,960	6,917
5150 Health Insurance	15,648	15,600	14,012	15,600
5160 Worker's Compensation	-	499	145	479
5170 T.E.C.	115	685	552	319
<b>Total 51-Salaries And Benefits</b>	<b>110,702</b>	<b>140,029</b>	<b>102,837</b>	<b>117,189</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	1,768	2,724	2,283	1,800
5235 Dues And Subscriptions	1,200	900	-	1,100
5240 Conferences And Training	1,421	1,100	878	1,100
5245 Janitorial Supplies	295	-	750	-
5280 Computers, Printers, Etc.	-	2,000	1,659	1,000
5285 Furniture & Fixtures	-	300	-	300
<b>Total 52-Supplies And Materials</b>	<b>4,684</b>	<b>7,024</b>	<b>5,570</b>	<b>5,300</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	2,436	-	-	-
5332 Office Machine Lease	968	1,200	1,110	1,200
<b>Total 53-Maintenance And Operations</b>	<b>3,404</b>	<b>1,200</b>	<b>1,110</b>	<b>1,200</b>
<b>54-Contract Services</b>				
5424 Court Services	11,964	14,276	13,133	13,500
5425 Legal Services	6,750	13,000	8,368	8,500
5426 Credit Card Fees	1,369	2,500	1,363	2,500
5450 Technical Support	3,730	2,500	772	2,500
5451 Annual Software Support	2,456	-	2,578	-
<b>Total 54-Contract Services</b>	<b>26,269</b>	<b>32,276</b>	<b>26,214</b>	<b>27,000</b>
<b>55-Utilities</b>				
5515 26-5515 Electric	2,484	-	-	-
<b>Total 55-Utilities</b>	<b>2,484</b>	<b>-</b>	<b>-</b>	<b>-</b>

## MUNICIPAL COURT DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>57-Municipal Fees</b>				
5703 Judicial Fee County Jfct	2,398	3,200	1,586	3,300
5707 State Traffic Fee	5,891	11,200	3,363	11,600
5708 Consolidated Court Cost 04	15,999	20,800	10,572	21,600
5709 State Jury Fee -Sjrf	1,600	2,400	1,057	2,500
5710 Consolidated Court Cost	-	60	-	60
5714 Juvenile Crime & Delinquency	-	18	-	18
5719 Jcpt	-	12	-	12
5721 Tpf Fees	843	800	541	830
5724 Technolgy Fund Expenses	500	-	504	-
5725 Municipal Court Over Payments	79	16	-	16
5731 Fugitive Apprehension	-	60	-	60
5733 Ctvoc	-	72	-	72
5734 ldf (Court)	798	960	533	990
5735 Child Safety &Seat Belt Viol	171	60	-	60
5736 Corr.Mgt.Instit.Cjcf	-	16	-	16
5738 Child Safety Seats	-	32	-	32
5739 Civil Justice Fees	25	40	10	40
5745 Collection Agency Fee	4,831	4,800	4,230	5,000
5746 Time Payment State	508	880	312	900
5751 Tlfta1 - State	1,260	800	840	900
5752 OTlfta2 - Omni	342	400	246	400
<b>Total 57-Municipal Fees</b>	<b>35,245</b>	<b>46,626</b>	<b>23,794</b>	<b>48,406</b>
<b>Total 26-Municipal Court</b>	<b>182,788</b>	<b>227,155</b>	<b>159,525</b>	<b>199,095</b>

# DEVELOPMENT SERVICES DEPARTMENT

## Overview

Development Services 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.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	201,361	254,539	245,647	313,622	\$59,083	23.21%
Supplies & Materials	7,922	13,600	10,476	14,500	\$900	6.62%
Maintenance & Operations	2,976	2,315	2,664	2,990	\$675	29.16%
Contract Services	41,162	41,040	32,210	91,740	\$50,700	123.54%
Utilities	8,911	-	-	-	\$0	-
<b>Total</b>	<b>262,332</b>	<b>311,494</b>	<b>290,997</b>	<b>422,852</b>	<b>111,358</b>	<b>35.75%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	3	3	4
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.
- Encourage the establishment of new commercial business and the expansion of existing businesses in Sanger.
- Improve the relationship of mixed land uses and provide optimum opportunity to live and work in Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Residential Permits Issued	-	131	140
Residential Inspections	-	2,280	2,300
Commercial Permits Issued	-	34	40
Commercial Inspections	-	220	230
Miscellaneous Permits Issued	-	410	400
Miscellaneous Inspections	-	616	600

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## DEVELOPMENT SERVICES DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Salaries	154,525	187,496	187,878	230,274
5111 Merit Increase	-	5,653	-	8,060
5120 Overtime	-	-	119	-
5125 Longevity Pay	1,292	-	444	2,000
5129 Cell Phone Allowance	-	-	1,000	592
5130 F I C A	11,461	584	13,756	1,800
5140 Retirement	11,939	1,450	14,988	18,416
5150 Health Insurance	21,553	14,984	25,747	19,307
5160 Worker's Compensation	402	15,591	1,286	31,200
5170 T.E.C.	49	26,975	429	1,613
5180 Medical Physicals	70	1,293	-	360
5182 Background Checks	70	513	-	-
<b>Total 51-Salaries And Benefits</b>	<b>201,361</b>	<b>254,539</b>	<b>245,647</b>	<b>313,622</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	1,495	1,700	1,891	1,600
5230 Advertisement	1,877	1,500	965	-
5235 Dues And Subscriptions	1,477	3,500	2,444	1,500
5240 Conferences And Training	507	3,000	2,899	3,500
5245 Janitorial Supplies	308	-	-	4,000
5250 Tools & Equipment	210	-	-	-
5255 Wearing Apparel	538	400	430	400
5275 Filing Fees	752	1,500	1,218	1,500
5280 Computer Systems	758	2,000	629	2,000
<b>Total 52-Supplies And Materials</b>	<b>7,922</b>	<b>13,600</b>	<b>10,476</b>	<b>14,500</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	574	-	-	-
5320 Motor Vehicle Fuel	786	1,000	1,023	1,300
5325 R & M Motor Vehicle	68	225	243	600
5332 Office Machine Lease	1,531	940	1,391	940
5345 Lease Equipment	17	150	7	150
<b>Total 53-Maintenance And Operations</b>	<b>2,976</b>	<b>2,315</b>	<b>2,664</b>	<b>2,990</b>

## DEVELOPMENT SERVICES DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>54-Contract Services</b>				
5426 Credit Card Fees	555	1,500	609	1,500
5430 Professional Services	21,188	15,000	11,642	65,000
5440 Health Inspections	9,225	9,300	8,850	10,000
5450 Technical Support	6,367	4,500	3,245	4,500
5451 Annual Software Support	3,827	10,740	7,864	10,740
<b>Total 54-Contract Services</b>	<b>41,162</b>	<b>41,040</b>	<b>32,210</b>	<b>91,740</b>
<b>55-Utilities</b>				
5515 Electric	8,071	-	-	-
5516 Gas Service	840	-	-	-
<b>Total 55-Utilities</b>	<b>8,911</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 28-Development Services</b>	<b>262,332</b>	<b>311,494</b>	<b>290,997</b>	<b>422,852</b>

# STREET DEPARTMENT

## Overview

The 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.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	253,443	284,061	258,283	291,953	7,892	2.78%
Supplies & Materials	8,149	7,000	5,894	11,700	4,700	67.14%
Maintenance & Operations	145,240	215,448	176,488	265,500	50,052	23.23%
Contract Services	2,540	1,000	950	1,000	-	0.00%
Utilities	49,994	57,000	57,102	55,000	(2,000)	-3.51%
Capital Expenses	11,500	53,952	55,795	72,000	18,048	33.45%
Debt Service	51,535	51,535	51,535	51,536	1	0.00%
<b>Total</b>	<b>522,401</b>	<b>669,996</b>	<b>606,047</b>	<b>748,689</b>	<b>78,693</b>	<b>11.75%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	4	4	4
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.
- Improve Sanger's street network.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Road Hazard & Pothole Repairs	-	152	160
Road Sign Maintenance/Repairs	-	58	60
Low Branches in Roadway Cleared	-	43	50
Sidewalk Maintenance/Repairs	-	13	20
Miscellaneous Calls	-	57	75

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## STREET DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	176,994	186,046	179,403	191,868
5111 Merit Increase	-	6,451	-	6,715
5117 Vacation Compensation	1,674	1,700	1,483	1,600
5120 Overtime	2,005	1,520	1,915	500
5125 Longevity	2,108	1,492	1,484	1,532
5129 Cell Phone Allowance	-	600	600	1,200
5130 F I C A	13,708	14,931	15,186	15,562
5140 Retirement	13,961	15,512	16,328	16,314
5150 Health Insurance	33,119	31,200	32,743	31,200
5160 Workers Comp	9,793	23,915	8,466	25,081
5170 T.E.C.	81	694	619	381
5180 Medical/Physicals	-	-	57	-
<b>Total 51-Salaries And Benefits</b>	<b>253,443</b>	<b>284,061</b>	<b>258,283</b>	<b>291,953</b>
<b>52-Supplies And Materials</b>				
5223 Chemical Supplies	3,191	450	582	2,000
5235 Dues And Subscriptions	-	-	507	-
5240 Conferences And Training	1,023	150	166	2,000
5250 Tools & Equipment	503	1,000	1,153	1,500
5255 Wearing Apparel	2,760	3,600	2,104	4,000
5260 Safety Equipment	672	1,800	1,382	2,200
5298 Non Capital Supplies & Materials	-	-	-	-
<b>Total 52-Supplies And Materials</b>	<b>8,149</b>	<b>7,000</b>	<b>5,894</b>	<b>11,700</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	5,895	-	-	-
5320 Motor Vehicle Fuel	9,162	10,000	10,505	12,000
5325 R & M Motor Vehicle	9,564	14,548	15,159	12,000
5326 R & M Minor Equipment	4,146	4,000	2,492	4,000
5360 System Maintenance	106,174	175,000	140,978	225,000
5380 Street Signs	10,299	11,900	7,354	12,500
5390 Radios	-	-	-	-
<b>Total 53-Maintenance And Operations</b>	<b>145,240</b>	<b>215,448</b>	<b>176,488</b>	<b>265,500</b>
<b>54-Contract Services</b>				
5420 Contract Services	2,540	1,000	950	1,000
<b>Total 54-Contract Services</b>	<b>2,540</b>	<b>1,000</b>	<b>950</b>	<b>1,000</b>

## STREET DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>55-Utilities</b>				
5515 Electric	49,994	57,000	57,102	55,000
5520 Cell Phone	-	-	-	-
<b>Total 55-Utilities</b>	<b>49,994</b>	<b>57,000</b>	<b>57,102</b>	<b>55,000</b>
<b>61-Capital Outlay</b>				
6113 Sidewalk Improvements	-	41,152	42,995	50,000
6120 Building Improvements	11,500	8,848	8,848	10,000
6130 Vehicles	-	2,040	2,040	7,000
6145 Streets Equipment	-	1,912	1,912	5,000
<b>Total 61-Capital Outlay</b>	<b>11,500</b>	<b>53,952</b>	<b>55,795</b>	<b>72,000</b>
<b>70-Debt Payments</b>				
7006 Lease Payment	39,772	40,931	40,931	42,301
7099 Interest Expense	11,763	10,604	10,604	9,235
<b>Total 70-Debt Payments</b>	<b>51,535</b>	<b>51,535</b>	<b>51,535</b>	<b>51,536</b>
<b>Total 30-Streets</b>	<b>522,401</b>	<b>669,996</b>	<b>606,047</b>	<b>748,689</b>

# PARKS DEPARTMENT

## Overview

The Parks Department is responsible for the maintenance operations associated with all City Park and Facilities; this 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.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	257,407	279,350	278,910	289,069	9,719	3.48%
Supplies & Materials	35,768	37,100	28,822	40,100	3,000	8.09%
Maintenance & Operations	73,521	66,867	55,121	69,567	2,700	4.04%
Contract Services	123,979	106,941	104,227	131,800	24,859	23.25%
Utilities	20,704	24,350	18,745	24,350	-	0.00%
Capital Expenses	23,734	142,859	45,208	37,000	(105,859)	-74.10%
<b>Total</b>	<b>535,113</b>	<b>657,467</b>	<b>531,033</b>	<b>591,886</b>	<b>(65,581)</b>	<b>-9.97%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	4	4	4
Part Time	2	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.
- Encourage development and preservation of the Historic Sanger Downtown area.
- Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Number of Acres Mowed	-	2,401	2,500
Brush Hauls Completed	-	914	1,000
Facility Rentals	-	170	200

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## PARKS DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	176,108	177,058	186,080	188,270
5111 Merit Increase	-	6,139	-	6,590
5117 Vacation Compensation	1,113	1,500	1,192	1,300
5119 Standby Pay	-	4,800	-	3,512
5120 Overtime	7,791	9,070	10,792	6,000
5125 Longevity Pay	1,724	1,744	1,744	1,936
5128 Auto Allowance	4,250	6,000	6,000	6,000
5129 Cell Phone Allowance	-	600	600	600
5130 F I C A	14,205	15,380	15,547	16,387
5140 Retirement	14,612	15,977	16,304	17,180
5150 Health Insurance	31,250	31,200	31,341	31,200
5160 Worker's Compensation	6,148	8,984	8,758	9,661
5170 T.E.C.	81	798	552	433
5180 Medical/Physicals	125	100	-	-
<b>Total 51-Salaries And Benefits</b>	<b>257,407</b>	<b>279,350</b>	<b>278,910</b>	<b>289,069</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	2,973	1,100	1,073	600
5211 Landscape Material	1,539	3,900	34	5,000
5223 Chemical Supplies	18,593	20,500	10,395	26,000
5230 Advertising	923	3,000	9,645	500
5235 Dues And Subscriptions	2,451	900	1,037	600
5240 Conferences And Training	2,717	2,700	1,877	3,000
5245 Janitorial Supplies	2,175	-	-	-
5250 Tools & Equipment	2,219	2,800	2,458	2,800
5255 Wearing Apparel	2,178	2,200	2,304	1,600
<b>Total 52-Supplies And Materials</b>	<b>35,768</b>	<b>37,100</b>	<b>28,822</b>	<b>40,100</b>

## PARKS DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>53-Maintenance And Operations</b>				
5310 R&M Building And Structures	5,952	-	-	-
5320 Motor Vehicle Fuel	7,458	9,480	8,788	13,000
5325 R & M Motor Vehicle	14,899	5,000	3,260	5,000
5326 R & M Minor Equipment	6,062	3,000	1,367	3,000
5329 Christmas Lights & Accessories	1,758	4,000	1,982	4,000
5332 Office Machine Lease	1,448	1,867	1,391	1,867
5333 Flags	1,879	2,720	2,720	1,500
5343 Park Maintenance	32,041	37,000	32,940	37,000
5345 Lease Equipment	2,024	2,800	2,400	3,200
5360 System Maintenance	-	1,000	273	1,000
<b>Total 53-Maintenance And Operations</b>	<b>73,521</b>	<b>66,867</b>	<b>55,121</b>	<b>69,567</b>
<b>54-Contract Services</b>				
5471 Contract Tree Maintenance	3,653	10,800	9,000	7,200
5472 Contract Mowing	110,058	96,141	95,227	124,600
5475 Contract Labor	10,268	-	-	-
<b>Total 54-Contract Services</b>	<b>123,979</b>	<b>106,941</b>	<b>104,227</b>	<b>131,800</b>
<b>55-Utilities</b>				
5510 32-5510 Telephone Service	-	-	-	-
5515 32-5515 Electric	19,123	24,000	18,482	24,000
5516 Gas Service	662	-	-	-
5520 32-5520 Cell Phone	919	350	263	350
<b>Total 55-Utilities</b>	<b>20,704</b>	<b>24,350</b>	<b>18,745</b>	<b>24,350</b>
<b>61-Capital Outlay</b>				
6130 Vehicles	-	56,000	42,422	-
6137 Tractor & Riding Mowers	15,390	-	-	-
6140 Parks Improvements	-	86,859	2,786	37,000
6145 Parks Equipment	8,344	-	-	-
<b>Total 61-Capital Outlay</b>	<b>23,734</b>	<b>142,859</b>	<b>45,208</b>	<b>37,000</b>
<b>Total 32-Parks</b>	<b>535,113</b>	<b>657,467</b>	<b>531,033</b>	<b>591,886</b>

## RECREATION DEPARTMENT

### Overview

The Recreation Department is responsible for organizing, planning and implementation of all Department Special Events. This Department also coordinates with all athletic leagues for facility scheduling and usage. This Department also serves the administration function for Parks, Fire as well as Recreation.

### Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	48,452	56,450	56,117	60,222	3,772	6.68%
Supplies & Materials	14,608	16,950	18,923	14,700	(2,250)	-13.27%
Maintenance & Operations	4,514	-	-	1,250	1,250	-
Contract Services	10,870	-	-	-	-	-
Utilities	9,935	-	-	-	-	-
<b>Total</b>	<b>88,379</b>	<b>73,400</b>	<b>75,040</b>	<b>76,172</b>	<b>2,772</b>	<b>3.78%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	1	1	1
Part Time	0	0	0

### Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## RECREATION DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	35,061	38,363	40,730	41,680
5111 Merit Increase	-	1,351	-	1,459
5120 Overtime	515	1,000	-	1,000
5125 Longevity Pay	212	260	260	308
5129 Cell Phone Allowance	-	600	600	600
5130 F I C A	2,784	3,260	3,183	3,446
5140 Retirement	2,767	3,385	3,284	3,613
5150 Health Insurance	7,093	7,800	7,922	7,800
5160 Worker's Compensation	20	241	-	216
5170 T.E.C.	-	190	138	100
<b>Total 51-Salaries And Benefits</b>	<b>48,452</b>	<b>56,450</b>	<b>56,117</b>	<b>60,222</b>
<b>52-Supplies And Materials</b>				
5215 Food	353	700	737	700
5230 Advertising	485	1,000	987	1,000
5235 Dues & Subscriptions	25	500	225	500
5240 Conferences & Training	-	500	164	500
5245 Janitorial Supplies	-	-	16,810	12,000
5270 Program Supplies/Special Events	10,585	14,250	-	-
5280 Computers	3,160	-	-	-
<b>Total 52-Supplies And Materials</b>	<b>14,608</b>	<b>16,950</b>	<b>18,923</b>	<b>14,700</b>
<b>53-Maintenance And Operations</b>				
5310 R&M Building And Structures	4,514	-	-	-
5347 Vandalism Replacement	-	-	-	250
5360 System Maintenance	-	-	-	1,000
<b>Total 53-Maintenance And Operations</b>	<b>4,514</b>	<b>-</b>	<b>-</b>	<b>1,250</b>
<b>54-Contract Services</b>				
5430 Professional Services	10,870	-	-	-
<b>Total 54-Contract Services</b>	<b>10,870</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>55-Utilities</b>				
5515 Electric	8,576	-	-	-
5516 Gas Service	1,359	-	-	-
<b>Total 55-Utilities</b>	<b>9,935</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 34-Recreation</b>	<b>88,379</b>	<b>73,400</b>	<b>75,040</b>	<b>76,172</b>

# LIBRARY DEPARTMENT

## Overview

The 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.

## Expenditure Summary

Category	2016-17	2017-18	2017-18	2018-19	Difference	% Change
	Actual	Budget	Estimated	Budget		
Salaries & Benefits	215,153	233,760	218,060	246,639	12,879	5.51%
Supplies & Materials	31,227	33,900	27,248	33,050	(850)	-2.51%
Maintenance & Operations	7,999	3,500	4,354	3,500	-	0.00%
Contract Services	11,909	5,650	5,215	7,310	1,660	29.38%
Utilities	7,016	-	-	-	-	-
<b>Total</b>	<b>273,304</b>	<b>276,810</b>	<b>254,877</b>	<b>290,499</b>	<b>13,689</b>	<b>4.95%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	3	3	3
Part Time	3	3	3

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## Performance Measures / Activity Measures

Measure	2016-2017	2017-2018	2018-2019
	Actual	Actual	Projected
Visits to the Library (door count)	33,088	33,944	33,516
Items Checked out from the Library	25,329	23,769	24,549
New Patron Accounts	495	456	476

## LIBRARY DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>51-Salaries And Benefits</b>					
5110	Regular Salaries	135,612	140,151	134,115	148,147
5111	Merit Increase	-	5,913	-	6,418
5112	Temp/Part Time Salaries	28,984	33,060	32,271	35,720
5117	Vacation Compensation	1,526	1,200	1,104	1,200
5125	Longevity Pay	1,152	1,296	1,296	200
5129	Cell Phone Allowance	-	1,200	1,200	1,440
5130	F I C A	12,462	13,868	12,922	1,200
5140	Retirement	10,629	11,810	10,875	14,828
5150	Health Insurance	23,410	23,400	23,528	12,621
5160	Worker's Compensation	1,001	832	607	23,400
5170	T.E.C.	283	1,030	142	911
5180	Medical/Physicals	70	-	-	554
5182	Background Checks	24	-	-	-
<b>Total 51-Salaries And Benefits</b>		<b>215,153</b>	<b>233,760</b>	<b>218,060</b>	<b>246,639</b>
<b>52-Supplies And Materials</b>					
5200	Print Books/Materials	9,476	9,000	7,744	9,000
5201	Periodicals	652	700	643	650
5202	E-Books And E-Audio	3,173	3,600	3,145	3,700
5203	Audiobooks	891	2,000	1,274	2,000
5204	DVDs	1,431	1,500	1,418	1,500
5205	Other Electronic Services	449	1,350	1,258	450
5206	Other Collection Materials	-	300	-	300
5207	Library Supplies	960	1,000	923	1,000
5208	Program Supplies	839	1,200	1,138	1,200
5209	Yoga Services	4,588	5,000	3,911	5,000
5210	Office Supplies	2,904	2,500	2,423	2,500
5215	Food	63	75	63	75
5235	Dues & Registrations	1,406	-	-	-
5240	Conferences And Training	1,386	1,675	1,385	1,675
5245	Janitorial Supplies	1,202	1,750	1,358	1,750
5280	Computer Systems	1,269	1,200	565	1,200
5285	Furniture And Fixtures	538	1,050	-	1,050
<b>Total 52-Supplies And Materials</b>		<b>31,227</b>	<b>33,900</b>	<b>27,248</b>	<b>33,050</b>
<b>53-Maintenance And Operations</b>					
5310	R & M Building	4,499	-	-	-
5326	R&M Minor Equipment	757	700	566	700
5332	Office Machine Lease	2,743	2,800	3,788	2,800
<b>Total 53-Maintenance And Operations</b>		<b>7,999</b>	<b>3,500</b>	<b>4,354</b>	<b>3,500</b>

## LIBRARY DEPARTMENT EXPENDITURES

		2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>54-Contract Services</b>					
5420	Contractual Services	2,152	2,750	2,513	3,050
5430	Professional Services	7,600	-	400	-
5450	Technical Support	710	1,100	561	1,100
5451	Annual Software Support	1,447	1,800	1,741	3,160
<b>Total 54-Contract Services</b>		<b>11,909</b>	<b>5,650</b>	<b>5,215</b>	<b>7,310</b>
<b>55-Utilities</b>					
5515	Electric	7,016	-	-	-
<b>Total 55-Utilities</b>		<b>7,016</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 42-Library</b>		<b>273,304</b>	<b>276,810</b>	<b>254,877</b>	<b>290,499</b>

# SOLID WASTE DEPARTMENT

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## Overview

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

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Contract Services	716,216	700,000	687,198	770,000	70,000	10.00%
<b>Total Solid Waste</b>	<b>716,216</b>	<b>700,000</b>	<b>687,198</b>	<b>770,000</b>	<b>70,000</b>	<b>10.00%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.

## SOLID WASTE DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>54-Contract Services</b>				
5420 Contractual	716,216	700,000	687,198	770,000
<b>Total 54-Contract Services</b>	<b>716,216</b>	<b>700,000</b>	<b>687,198</b>	<b>770,000</b>
<b>Total 66-Solid Waste</b>	<b>716,216</b>	<b>700,000</b>	<b>687,198</b>	<b>770,000</b>

## TRANSFERS TO OTHER FUNDS

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### Overview

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

### Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Transfers	1,052,844	1,010,846	912,933	1,284,320	273,474	27.05%
<b>Total</b>	<b>1,052,844</b>	<b>1,010,846</b>	<b>912,933</b>	<b>1,284,320</b>	<b>273,474</b>	<b>27.05%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## TRANSFERS TO OTHER FUNDS

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>74-Transfers</b>					
7404	Transfer To Capital Improvement Fund	550,000	460,000	460,000	675,000
7499	Transfer To Internal Service Fund	502,844	550,846	452,933	609,320
<b>Total Transfers</b>		<b>1,052,844</b>	<b>1,010,846</b>	<b>912,933</b>	<b>1,284,320</b>

## NON-DEPARTMENTAL EXPENDITURES

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### Overview

The Non-Departmental budget accounts for expenses that cannot easily be attributed to any specific department.

### Expenditure Summary

Category	2015-16 Actual	2016-17 Budget	2016-17 Estimated	2017-18 Budget	Difference	% Change
Salaries & Benefits	-	77,288	-	-	(77,288)	-100.00%
<b>Total</b>	-	<b>77,288</b>	-	-	<b>(77,288)</b>	<b>0.00%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## NON-DEPARTMENTAL

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
51-Salaries And Benefits				
5199 Pay Plan Implementation	-	77,288	-	-
<b>Total 99-Non-Departmental</b>	<b>-</b>	<b>77,288</b>	<b>-</b>	<b>-</b>



# DEBT SERVICE FUND

## DEBT SERVICE FUND

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### Overview

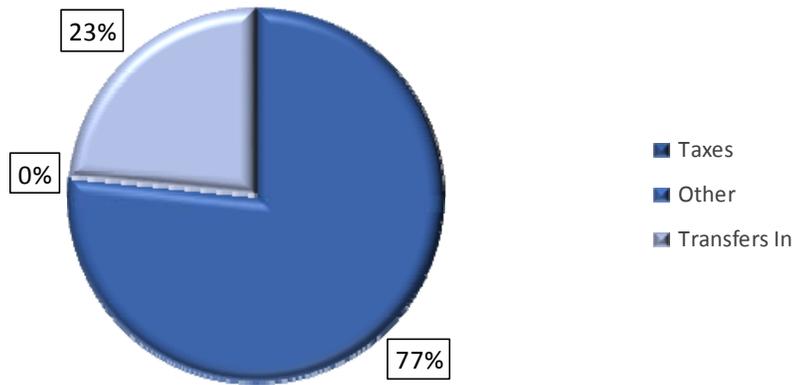
The Debt Service Fund accounts for the receipt of funds from a tax levy and other sources for the accumulation of funds to meet the principal and interest obligations on General Fund Obligations.

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. The City's adopted tax rate of \$0.571004 per \$100 assessed valuation for maintenance and operations plus \$0.108096 per \$100 assessed valuation for debt service equals the total tax rate of \$0.6791, which is well below the maximum rates allowed by law.

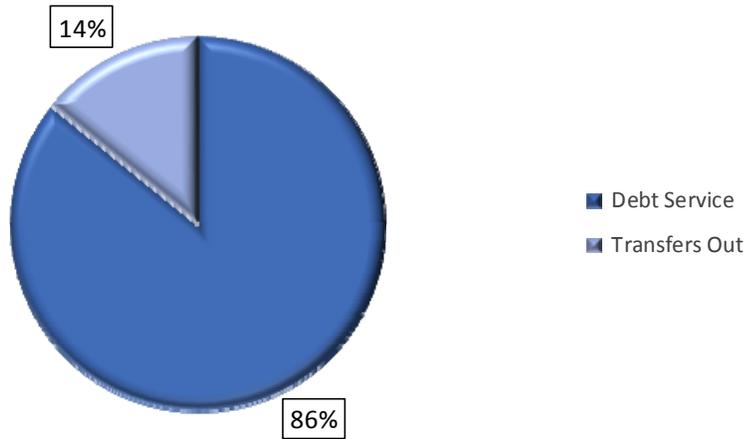
The basis of accounting for the Debt Service Fund for both financial reporting and budgeting is the modified accrual basis.

## DEBT SERVICE FUND BUDGET SUMMARY

### Debt Service Fund Revenues 2018-2019



### Debt Service Fund Expenses 2018-2019



## DEBT SERVICE FUND BUDGET SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>404,096</b>	<b>459,295</b>	<b>459,295</b>	<b>455,935</b>
<b>Revenues</b>				
Property Taxes	684,262	668,500	675,212	695,056
Interest Income	114	100	114	100
<b>Total General Fund Revenues</b>	<b>684,376</b>	<b>668,600</b>	<b>675,326</b>	<b>695,156</b>
<b>Other Sources</b>				
Transfers In	212,500	212,500	212,500	212,500
<b>Total Other Sources</b>	<b>212,500</b>	<b>212,500</b>	<b>212,500</b>	<b>212,500</b>
<b>Total Revenues/Sources</b>	<b>896,876</b>	<b>881,100</b>	<b>887,826</b>	<b>907,656</b>
<b>Expenditures</b>				
Debt Service	790,141	783,014	783,187	788,199
<b>Total Expenditures</b>	<b>790,141</b>	<b>783,014</b>	<b>783,187</b>	<b>788,199</b>
<b>Other Uses</b>				
Transfers Out	51,536	107,999	107,999	129,352
<b>Total Other Uses</b>	<b>51,536</b>	<b>107,999</b>	<b>107,999</b>	<b>129,352</b>
<b>Total Expenses/Uses</b>	<b>841,677</b>	<b>891,013</b>	<b>891,186</b>	<b>917,551</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>55,199</b>	<b>(9,913)</b>	<b>(3,360)</b>	<b>(9,895)</b>
<b>Ending Fund Balance</b>	<b>459,295</b>	<b>449,382</b>	<b>455,935</b>	<b>446,040</b>

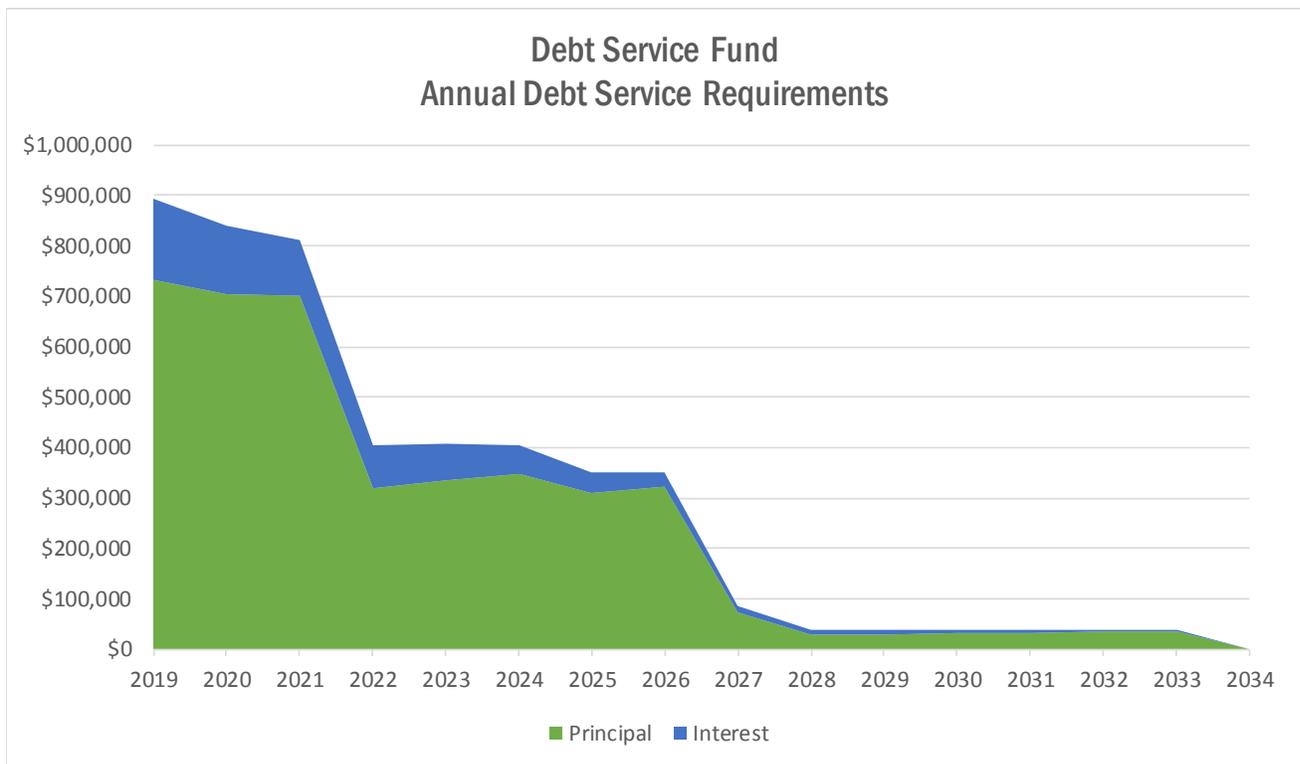
## DEBT SERVICE FUND EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>70-Debt Payments</b>					
7023	Co 2007 Principal	28,900	28,900	28,900	30,600
7024	Co 2007 Interest	17,187	15,932	15,906	14,661
7026	Co 2009 Principal	175,000	180,000	180,000	190,000
7027	Co 2009 Interest	92,425	85,426	85,425	78,225
7028	Refunding 2012 Principal	154,000	156,200	156,200	162,800
7029	Refunding 2012 Interest	22,418	17,798	17,798	13,112
7030	Co 2013 Principal	20,400	21,000	21,000	21,000
7031	Co 2013 Interest	18,438	18,030	18,030	17,505
7037	Refunding 2016 Principal	218,500	220,800	220,800	230,000
7038	Refunding 2016 Interest	41,998	37,628	37,628	28,796
7080	Bond Administration Fees	875	1,300	1,500	1,500
<b>Total Debt Payments</b>		<b>\$ 790,141</b>	<b>\$ 783,014</b>	<b>\$ 783,187</b>	<b>\$ 788,199</b>
<b>74-Transfers</b>					
7401	Transfer To General Fund	51,536	107,999	107,999	129,352
<b>Total 74-Transfers</b>		<b>51,536</b>	<b>107,999</b>	<b>107,999</b>	<b>129,352</b>
<b>Total Debt Service</b>		<b>841,677</b>	<b>891,013</b>	<b>891,186</b>	<b>917,551</b>

## DEBT SERVICE FUND REQUIREMENTS

### Debt Service Fund Annual Debt Service Requirements

Fiscal Year	Principal	Interest	Total
2019	731,548	163,149	894,697
2020	703,516	136,562	840,078
2021	699,979	111,337	811,316
2022	320,190	84,765	404,955
2023	334,652	71,541	406,193
2024	346,867	57,435	404,302
2025	309,300	42,687	351,987
2026	323,900	28,193	352,093
2027	71,800	13,023	84,823
2028	28,800	9,768	38,568
2029	30,600	8,400	39,000
2030	31,800	6,870	38,670
2031	33,600	5,280	38,880
2032	35,400	3,600	39,000
2033	36,600	1,830	38,430
2034	-	-	-
<b>Total</b>	<b>4,038,552</b>	<b>744,440</b>	<b>4,782,992</b>



# ENTERPRISE FUND

## ENTERPRISE FUND

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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, waste water and electric, interest income and other miscellaneous revenue sources.

The Enterprise Fund includes these departments:

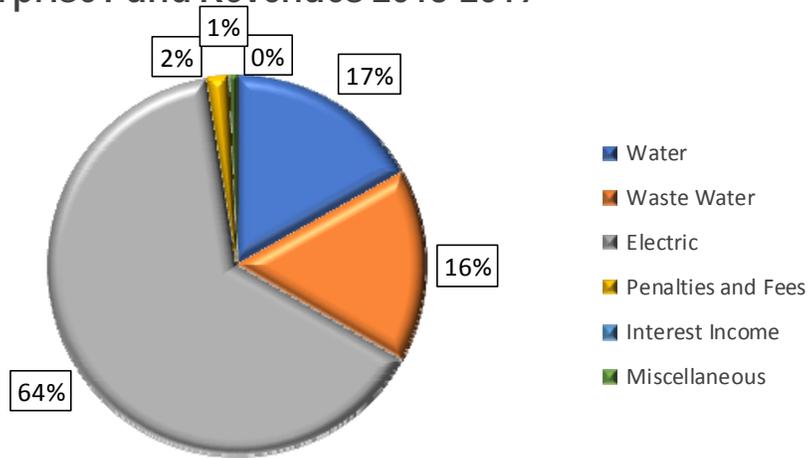
- Water
- Waste Water
- Electric
- Debt Service

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

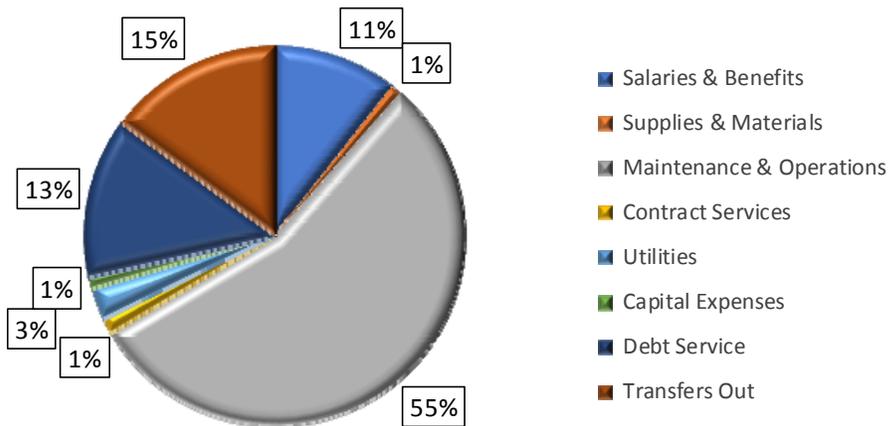
**NOTE:** *Certain expenses related to facilities (utilities, maintenance, etc.) moved from individual departments to the new Facilities Department in the Internal Service Fund as of the 2017-2018 Annual Budget.*

## ENTERPRISE FUND BUDGET SUMMARY

### Enterprise Fund Revenues 2018-2019



### Enterprise Fund Expenditures 2018-2019



## ENTERPRISE FUND BUDGET SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>10,322,730</b>	<b>10,387,905</b>	<b>10,387,905</b>	<b>11,049,248</b>
<b>Revenues</b>				
Water	1,743,651	1,890,000	2,095,485	2,027,811
Waste Water	1,682,105	1,850,000	1,930,541	1,964,975
Electric	7,616,971	8,122,500	8,081,727	7,701,930
Penalties and Fees	197,922	210,000	217,612	217,000
Interest Income	15,412	15,412	17,059	15,000
Miscellaneous	53,732	52,000	73,654	68,250
<b>Total Enterprise Fund Revenues</b>	<b>11,309,793</b>	<b>12,139,912</b>	<b>12,416,078</b>	<b>11,994,966</b>
<b>Expenditures</b>				
Salaries & Benefits	1,107,724	1,217,690	1,147,446	1,270,807
Supplies & Materials	100,827	102,640	67,334	107,640
Maintenance & Operations	6,559,244	6,634,680	6,933,551	6,595,968
Contract Services	100,000	102,200	108,905	163,700
Utilities	288,547	325,400	256,249	320,700
Capital Expenses	-	469,600	7,229	126,600
Debt Service	1,323,222	1,650,583	1,650,377	1,630,086
<b>Total Expenditures</b>	<b>9,479,564</b>	<b>10,502,793</b>	<b>10,171,091</b>	<b>10,215,501</b>
<b>Other Uses</b>				
Transfers Out	1,765,054	1,811,441	1,583,644	1,779,465
<b>Total Other Uses</b>	<b>1,765,054</b>	<b>1,811,441</b>	<b>1,583,644</b>	<b>1,779,465</b>
<b>Total Expenses/Uses</b>	<b>11,244,618</b>	<b>12,314,234</b>	<b>11,754,735</b>	<b>11,994,966</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>				
	65,175	(174,322)	661,343	-
<b>Ending Fund Balance</b>	<b>10,387,905</b>	<b>10,213,583</b>	<b>11,049,248</b>	<b>11,049,248</b>

## ENTERPRISE FUND REVENUES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Water</b>				
4110 Water Billing	1,698,494	1,850,000	2,073,335	1,987,811
4112 Water Meter Revenue	45,157	40,000	22,150	40,000
<b>Total Water</b>	<b>1,743,651</b>	<b>1,890,000</b>	<b>2,095,485</b>	<b>2,027,811</b>
4120 <b>Total Sewer</b>	<b>1,682,105</b>	<b>1,850,000</b>	<b>1,930,541</b>	<b>1,964,975</b>
<b>Electric</b>				
4140 Electric Income	7,482,203	8,000,000	7,980,105	7,481,930
4141 Security Lights	66,082	70,000	64,241	70,000
4145 Construction Income	41,015	30,000	12,492	125,000
4146 Pole Contact Fee	19,565	17,500	19,565	20,000
4147 Saw Set Pole Fees	7,500	5,000	5,016	5,000
4148 Meter Bases	606	-	308	-
<b>Total Electric</b>	<b>7,616,971</b>	<b>8,122,500</b>	<b>8,081,727</b>	<b>7,701,930</b>
<b>Penalties &amp; Fees</b>				
4151 Penalties	140,202	150,000	158,612	151,000
4152 Service Fees	57,720	60,000	59,000	66,000
<b>Total Penalties and Fees</b>	<b>197,922</b>	<b>210,000</b>	<b>217,612</b>	<b>217,000</b>
4800 <b>Total Interest</b>	<b>15,412</b>	<b>15,412</b>	<b>17,059</b>	<b>15,000</b>
<b>Miscellaneous Income</b>				
4910 Miscellaneous Income	1,845	10,000	27,390	10,000
4913 Credit Card Fees	38,447	40,000	44,619	56,250
4930 Returned Check Fees	1,470	2,000	1,645	2,000
4946 Insurance Damage Reimbursement	11,970	-	-	-
<b>Total Miscellaneous</b>	<b>53,732</b>	<b>52,000</b>	<b>73,654</b>	<b>68,250</b>
<b>Total Revenues</b>	<b>11,309,793</b>	<b>12,139,912</b>	<b>12,416,078</b>	<b>11,994,966</b>

# WATER DEPARTMENT

## Overview

The Water Department operates and maintains the city's potable water system providing service to over 2000 customers.

## Expenditure Summary

Category	2016-17	2017-18	2017-18	2018-19	Difference	% Change
	Actual	Budget	Estimated	Budget		
Salaries & Benefits	359,588	386,912	358,135	404,640	17,728	4.58%
Supplies & Materials	15,036	22,500	17,140	22,500	-	0.00%
Maintenance & Operations	636,191	623,300	608,246	681,017	57,717	9.26%
Contract Services	13,623	6,500	3,688	6,500	-	0.00%
Utilities	110,176	150,400	150,581	150,400	-	0.00%
Capital Expenses	-	104,600	-	104,600	-	0.00%
<b>Total</b>	<b>1,134,614</b>	<b>1,294,212</b>	<b>1,137,790</b>	<b>1,369,657</b>	<b>75,445</b>	<b>5.83%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	6	6	6
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.

## Performance Measures / Activity Measures\*

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Line and Main Repairs	-	72	75
Install/Change Out Meters	-	172	200
Manually Read Water Meters	-	7,108	6,500
Complete Service Orders	-	1,135	1,200
Meter Disconnections	-	267	275

\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.

\*Activity measures are combined for Water and Waste Water Departments

## WATER DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	241,575	237,954	234,940	249,889
5111 Merit Increase	-	8,257	-	8,746
5117 Vacation Compensation	2,098	2,100	3,781	-
5119 Standby Pay	-	2,500	-	4,000
5120 Overtime	19,560	26,290	23,299	2,677
5125 Longevity Pay	1,644	1,932	2,028	26,000
5129 Cell Phone Allowance	-	600	600	2,136
5130 F I C A	19,523	21,230	19,857	600
5140 Retirement	19,885	22,065	20,903	22,495
5150 Health Insurance	46,860	46,800	43,475	23,583
5160 Worker's Compensation	8,218	15,987	8,423	46,800
5170 T.E.C.	225	1,197	829	17,084
5180 Medical/Physicals	-	-	-	630
<b>Total 51-Salaries And Benefits</b>	<b>359,588</b>	<b>386,912</b>	<b>358,135</b>	<b>404,640</b>
<b>52-Supplies And Materials</b>				
5220 Postage	1,645	1,500	1,977	1,500
5223 Chemical Supplies	2,733	6,000	5,639	6,000
5230 Advtg (Wa. Drinking)	706	1,300	638	1,300
5235 Dues And Subscriptions	4,489	3,000	959	3,000
5240 Conferences And Training	750	200	145	200
5250 Minor Tools	-	5,000	2,912	5,000
5255 Wearing Apparel	4,238	3,000	3,493	3,000
5260 Safety Equipment	475	2,500	1,377	2,500
<b>Total 52-Supplies And Materials</b>	<b>15,036</b>	<b>22,500</b>	<b>17,140</b>	<b>22,500</b>

## WATER DEPARTMENT EXPENDITURES

	2016-17	2017-18	2017-18	2018-19
50-Water Expenditures	Actual	Budget	Estimate	Budget
<b>53-Maintenance And Operations</b>				
5310 R & M Building	1,895	-	-	-
5320 Motor Vehicle Fuel	13,802	15,000	17,755	15,000
5325 R & M Motor Vehicle	13,630	7,500	6,786	7,500
5326 R & M Minor Equipment	2,233	5,000	70	5,000
5335 Permit Fees	31,047	34,500	14,481	34,500
5345 Lease Equipment	780	800	585	800
5350 Franchise Fees	77,024	99,000	99,000	107,342
5360 System Maintenance	95,718	70,000	86,683	100,000
5372 Water Meter & Boxes	51,859	65,000	60,167	65,000
5373 R & M Water Wells	37,301	30,000	18,573	30,000
5374 R & M Scada	2,610	10,000	8,874	10,000
5377 Testing	25,818	8,000	18,130	10,000
5385 Water Purchase	84,354	65,000	80,884	75,000
5386 Utility Demand Charge	205,750	213,500	196,258	220,875
5399 Inventory Adjustment	(7,630)	-	-	-
<b>Total 53-Maintenance And Operations</b>	<b>636,191</b>	<b>623,300</b>	<b>608,246</b>	<b>681,017</b>
<b>54-Contract Services</b>				
5430 Professional Svcs	9,620	3,000	-	3,000
5450 Technical Support	4,003	3,500	3,688	3,500
<b>Total 54-Contract Services</b>	<b>13,623</b>	<b>6,500</b>	<b>3,688</b>	<b>6,500</b>
<b>55-Utilities</b>				
5515 50-5515 Electric	109,257	150,000	150,319	150,000
5520 50-5520 Cell Phone	919	400	262	400
<b>Total 55-Utilities</b>	<b>110,176</b>	<b>150,400</b>	<b>150,581</b>	<b>150,400</b>
<b>61-Capital Outlay</b>				
6145 Water Equipment	-	104,600	-	104,600
<b>Total 61-Capital Outlay</b>	<b>-</b>	<b>104,600</b>	<b>-</b>	<b>104,600</b>
<b>Total 50-Water</b>	<b>1,134,614</b>	<b>1,294,212</b>	<b>1,137,790</b>	<b>1,369,657</b>

# WASTE WATER DEPARTMENT

## Overview

The Waste Water department is responsible for the collection and treatment of waste water through the City's sanitary sewer system.

## Expenditure Summary

Category	2016-17	2017-18	2017-18	2018-19	Difference	% Change
	Actual	Budget	Estimated	Budget		
Salaries & Benefits	161,772	207,949	170,970	214,408	6,459	3.11%
Supplies & Materials	39,616	38,140	14,287	38,140	-	0.00%
Maintenance & Operations	226,921	265,580	402,896	287,609	22,029	8.29%
Contract Services	11,169	3,500	14,531	3,500	-	0.00%
Utilities	169,593	175,000	105,406	170,000	(5,000)	-2.86%
Capital Expenses	-	-	-	-	-	-
<b>Total</b>	<b>609,071</b>	<b>690,169</b>	<b>708,090</b>	<b>713,657</b>	<b>23,488</b>	<b>3.40%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	2	3	3
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.

## Performance Measures / Activity Measures\*

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Line and Main Repairs	-	72	75
Install/Change Out Meters	-	172	200
Manually Read Water Meters	-	7,108	6,500
Complete Service Orders	-	1,135	1,200
Meter Disconnections	-	267	275

\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.

\*Activity measures are combined for Water and Waste Water Departments

## WASTE WATER DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	94,913	131,497	100,737	137,075
5111 Merit Increase	-	4,537	-	4,798
5117 Vacation Compensation	1,635	1,000	1,791	1,900
5119 Standby Pay	-	5,100	-	4,073
5120 Overtime	28,471	10,110	27,687	10,000
5125 Longevity Pay	892	1,036	988	1,132
5129 Cell Phone Allowance	-	600	600	600
5130 F I C A	8,895	11,604	9,248	12,208
5140 Retirement	9,570	12,054	10,405	12,798
5150 Health Insurance	15,619	23,400	15,677	23,400
5160 Worker's Compensation	1,757	6,327	2,904	6,064
5170 T.E.C.	20	684	933	360
<b>Total 51-Salaries And Benefits</b>	<b>161,772</b>	<b>207,949</b>	<b>170,970</b>	<b>214,408</b>
<b>52-Supplies And Materials</b>				
5223 Chemical Supplies	36,316	30,000	11,533	30,000
5235 Dues And Subscriptions	583	1,500	-	1,500
5240 Conferences And Training	150	-	118	-
5250 Tools & Equipment	642	1,500	24	1,500
5255 Wearing Apparel	567	1,140	275	1,140
5260 Safety Equipment	286	2,000	110	2,000
5270 Laboratory Supplies	772	1,500	2,227	1,500
5285 Furniture And Fixtures	300	500	-	500
<b>Total 52-Supplies And Materials</b>	<b>39,616</b>	<b>38,140</b>	<b>14,287</b>	<b>38,140</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	3,052	-	-	-
5325 R & M Motor Vehicle	927	1,000	1,658	1,000
5326 R & M Equipment	84	500	-	500
5335 Permit Fees	5,524	10,000	5,524	10,000
5350 Franchise Fees	70,560	94,080	94,080	106,109
5360 System Maintenance	123,798	150,000	225,750	150,000
5377 Testing	22,976	10,000	75,884	20,000
<b>Total 53-Maintenance And Operations</b>	<b>226,921</b>	<b>265,580</b>	<b>402,896</b>	<b>287,609</b>

## WASTE WATER DEPARTMENT EXPENDITURES

54-Waste Water Expenditures		Actual	Budget	Estimate	Budget
<b>54-Contract Services</b>					
5430	Professional Services	11,025	3,000	13,941	3,000
5450	Technical Support	144	500	590	500
<b>Total 54-Contract Services</b>		<b>11,169</b>	<b>3,500</b>	<b>14,531</b>	<b>3,500</b>
<b>55-Utilities</b>					
5515	Electric	115,664	155,000	102,582	150,000
5535	Solid Waste	53,929	20,000	2,824	20,000
<b>Total 55-Utilities</b>		<b>169,593</b>	<b>175,000</b>	<b>105,406</b>	<b>170,000</b>
<b>Total 54-Waste Water</b>		<b>609,071</b>	<b>690,169</b>	<b>708,090</b>	<b>713,657</b>

# ELECTRIC DEPARTMENT

## Overview

The Electric department provides service to over 2000 customers and maintains the electrical distribution system with the City's Electric service area.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	586,364	622,829	618,341	651,759	28,930	4.64%
Supplies & Materials	46,175	42,000	35,907	47,000	5,000	11.90%
Maintenance & Operations	5,696,132	5,745,800	5,922,409	5,627,342	(118,458)	-2.06%
Contract Services	75,208	92,200	90,686	153,700	61,500	66.70%
Utilities	8,778	-	262	300	300	-
Capital Expenses	-	365,000	7,229	22,000	(343,000)	-93.97%
Debt Service	120,187	77,816	77,636	56,464	(21,352)	-27.44%
<b>Total</b>	<b>6,532,844</b>	<b>6,945,645</b>	<b>6,752,470</b>	<b>6,558,565</b>	<b>(387,080)</b>	<b>-5.57%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	7	7	7
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Service Connects	-	244	250
Service Disconnects	-	219	220
Occupant Change Requests	-	333	350
Service Cutoffs	-	246	250
Service Reinstates	-	205	225
Service Changes	-	135	140
Customer-side Issues Resolved	-	46	50

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## ELECTRIC DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	435,600	431,469	454,637	453,130
5111 Merit Increase	-	14,958	-	15,860
5117 Vacation Compensation	6,055	6,000	5,674	6,000
5119 Standby Pay	-	11,158	-	12,410
5120 Overtime	7,574	7,590	9,936	7,500
5125 Longevity Pay	5,392	5,728	5,728	6,064
5128 Automobile Allowance	4,250	6,000	6,000	6,000
5129 Cell Phone Allowance	-	1,800	1,800	1,800
5130 F I C A	32,178	36,620	34,572	38,921
5140 Retirement	34,277	38,063	38,216	40,803
5150 Health Insurance	54,616	54,600	54,855	54,600
5160 Worker's Compensation	6,281	7,403	6,766	7,951
5170 T.E.C.	141	1,340	157	720
5180 Medical/Physicals	-	100	-	-
<b>Total 51-Salaries And Benefits</b>	<b>586,364</b>	<b>622,829</b>	<b>618,341</b>	<b>651,759</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	1,824	2,000	2,253	2,000
5215 Food	409	500	327	500
5230 Advertising	1,327	900	605	900
5235 Dues And Subscriptions	9,459	5,000	12,413	7,500
5240 Conferences And Training	2,799	5,000	6,066	7,500
5245 Janitorial Supplies	304	-	-	-
5250 Tools & Equipment	16,929	12,000	2,230	12,000
5255 Wearing Apparel	3,154	8,600	6,842	8,600
5260 Safety Equipment	9,970	8,000	5,171	8,000
<b>Total 52-Supplies And Materials</b>	<b>46,175</b>	<b>42,000</b>	<b>35,907</b>	<b>47,000</b>

## ELECTRIC DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>53-Maintenance And Operations</b>				
5310 R & M Building	2,357	-	-	-
5320 Motor Vehicle Fuel	11,246	15,000	11,915	15,000
5325 R & M Motor Vehicle	27,352	20,000	15,068	20,000
5326 R & M Minor Equipment	-	4,000	1,107	4,000
5329 Christmas Display	6	3,800	380	3,800
5330 Equipment Rental	-	3,000	106	3,000
5340 Hazardous Waste Disposal	-	1,000	-	1,000
5345 Lease Equipment	1,344	1,500	1,008	1,500
5347 Vandalism Replacement	-	1,000	-	1,000
5350 Franchise Fees	485,414	406,000	406,000	404,024
5355 Meter Maintenance	14,768	14,500	21,840	14,500
5360 System Maintenance	64,320	125,000	93,740	125,000
5365 Transformers	4,100	49,000	67,493	49,000
5384 Transmission Costs	925,545	900,000	936,631	882,250
5385 Wholesale Utility Purchase	4,264,870	4,200,000	4,367,121	4,101,268
5390 Radios Electric	5,085	2,000	-	2,000
5399 Inventory Adjustment	(110,275)	-	-	-
<b>Total 53-Maintenance And Operations</b>	<b>5,696,132</b>	<b>5,745,800</b>	<b>5,922,409</b>	<b>5,627,342</b>
<b>54-Contract Services</b>				
5430 Professional Services	25,000	-	25,000	40,000
5440 Engineering Architect	589	6,000	9,587	6,000
5450 Technical Support	7,837	5,600	7,504	5,600
5451 Annual Software Support	3,624	2,000	1,402	2,000
5470 Contract Utility Work	9,582	25,000	16,982	46,500
5471 Contract Tree Trimming	28,576	28,600	28,728	28,600
5472 Contractual Services	-	25,000	1,483	25,000
<b>Total 54-Contract Services</b>	<b>75,208</b>	<b>92,200</b>	<b>90,686</b>	<b>153,700</b>
<b>55-Utilities</b>				
5515 Electric	7,026	-	-	-
5520 Cell Phone	1,752	-	262	300
<b>Total 55-Utilities</b>	<b>8,778</b>	<b>-</b>	<b>262</b>	<b>300</b>

## ELECTRIC DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>61-Capital Outlay</b>				
6130 Vehicles	-	140,000	-	-
6180 Electric System Improvements	-	225,000	7,229	22,000
<b>Total 61-Capital Outlay</b>	<b>-</b>	<b>365,000</b>	<b>7,229</b>	<b>22,000</b>
<b>70-Debt Payments</b>				
7020 Lease Payment	114,676	73,425	73,245	54,847
7099 Interest Expense	5,511	4,391	4,391	1,617
<b>Total Other Expenditures</b>	<b>120,187</b>	<b>77,816</b>	<b>77,636</b>	<b>56,464</b>
<b>Total 58-Electric</b>	<b>6,532,844</b>	<b>6,945,645</b>	<b>6,752,470</b>	<b>6,558,565</b>

## ENTERPRISE FUND DEBT SERVICE

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### Overview

Debt Service is used to pay principal, interest, and bond fees on the City's debt.

### Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Debt Service	1,203,035	1,572,767	1,572,741	1,573,622	855	0.05%
<b>Total</b>	<b>1,203,035</b>	<b>1,572,767</b>	<b>1,572,741</b>	<b>1,573,622</b>	<b>855</b>	<b>0.05%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## ENTERPRISE FUND DEBT SERVICE EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>70-Debt Payments</b>					
7025	Co 2007 Principal	56,100	56,100	56,100	59,400
7026	Co 2007 Interest	33,364	30,928	30,902	28,460
7028	Go Refunding 2012 Principal	196,000	198,800	198,800	207,200
7029	Go Refunding 2012 Interest	28,532	22,652	22,652	16,688
7030	Co 2013 Principal	149,600	154,000	154,000	154,000
7032	Co 2013 Interest	135,212	132,220	132,220	128,370
7035	Co 2015 Principal	100,000	115,000	115,000	115,000
7036	Co 2015 Interest	196,800	194,650	194,650	192,350
7037	Refunding 2016 Principal	256,500	259,200	259,200	270,000
7038	Refunding 2016 Interest	49,302	44,172	44,172	33,804
7040	GO 2017 Interest	-	363,545	363,545	366,600
	Bond Administration Fees	1,625	1,500	1,500	1,750
7080	Interest Expense	-	-	-	-
<b>Total Debt Service</b>		<b>1,203,035</b>	<b>1,572,767</b>	<b>1,572,741</b>	<b>1,573,622</b>

## TRANSFERS TO OTHER FUNDS

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### Overview

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

### Expenditure Summary

Category	2016-17	2017-18	2017-18	2018-19	Difference	% Change
	Actual	Budget	Estimated	Budget		
Transfers	1,765,054	1,811,441	1,583,644	1,779,465	(31,976)	-1.77%
<b>Total</b>	<b>1,765,054</b>	<b>1,811,441</b>	<b>1,583,644</b>	<b>1,779,465</b>	<b>(31,976)</b>	<b>-1.77%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## TRANSFERS TO OTHER FUNDS

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>74-Transfers</b>					
7401	Transfer To General Fund	150,000	100,000	100,000	-
7441	Transfer To 4A	25,000	25,000	25,000	-
7454	Transfer To WW Cap	170,000	156,800	156,800	156,800
7458	Transfer To Electric Storm Recovery	161,750	160,000	160,000	115,920
7480	Transfer Pilot	85,000	85,000	85,000	85,000
7499	Transfer To Internal Service Fund	1,173,304	1,284,641	1,056,844	1,421,745
<b>Total Transfers</b>		<b>1,765,054</b>	<b>1,811,441</b>	<b>1,583,644</b>	<b>1,779,465</b>

## NON-DEPARTMENTAL EXPENDITURES

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### Overview

The Non-Departmental budget accounts for expenses that cannot easily be attributed to any specific department.

### Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	-	58,897	-	-	(58,897)	-100.00%
<b>Total</b>	-	<b>58,897</b>	-	-	<b>(58,897)</b>	<b>-100.00%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## NON-DEPARTMENTAL

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5199 Pay Plan Implementation	-	58,897	-	-
<b>Total 99-Non-Departmental</b>	-	<b>58,897</b>	-	-



# INTERNAL SERVICE FUND

## INTERNAL SERVICE FUND

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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 Funds of the City.

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

The Internal Service Fund includes these departments:

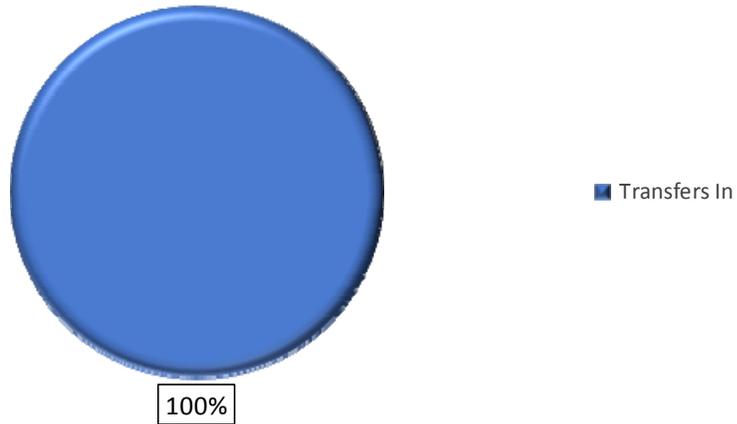
- Mayor and Council
- Administration
- Public Works Administration
- Finance
- Fleet Services
- Facilities
- Non-Departmental

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

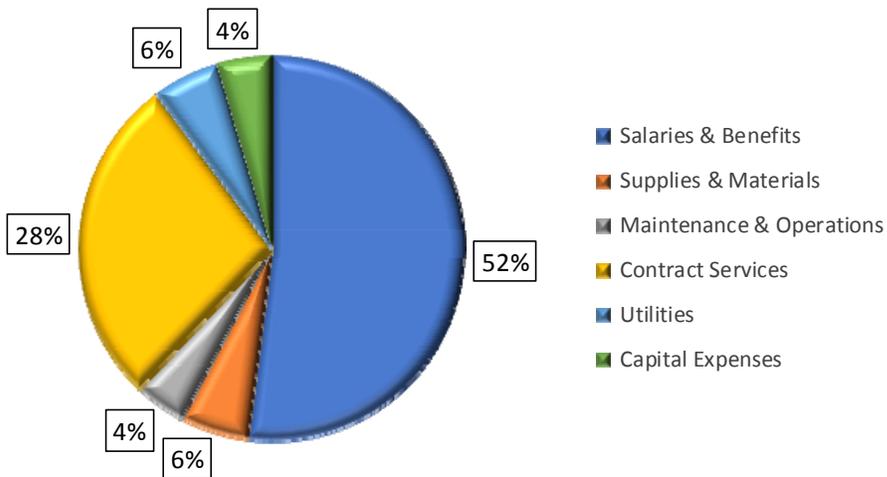
**NOTE:** *Certain expenses related to facilities (utilities, maintenance, etc.) moved from individual departments to the new Facilities Department in the Internal Service Fund as of the 2017-2018 Annual Budget.*

## INTERNAL SERVICE FUND BUDGET SUMMARY

### Internal Service Fund Revenues 2018-2019



### Internal Service Fund Expenditures 2018-2019



## INTERNAL SERVICE FUND BUDGET SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>(140,137)</b>	<b>22,983</b>	<b>22,983</b>	<b>86,126</b>
<b>Revenues</b>				
Transfers from General Fund	502,844	550,846	452,933	609,320
Transfers from Enterprise Fund	1,173,304	1,284,641	1,056,844	1,421,745
Transfers from 4A Fund	-	4,100	3,548	-
<b>Total Internal Service Fund Revenues</b>	<b>1,676,148</b>	<b>1,839,587</b>	<b>1,513,325</b>	<b>2,031,065</b>
<b>Expenditures</b>				
Salaries & Benefits	938,472	1,036,022	908,294	1,056,332
Supplies & Materials	97,070	93,720	79,803	115,964
Maintenance & Operations	85,098	35,012	20,358	87,584
Contract Services	350,646	442,028	429,163	565,185
Utilities	32,582	-	-	114,000
Capital Expenses	9,160	16,100	12,564	92,000
<b>Total Expenditures</b>	<b>1,513,028</b>	<b>1,622,882</b>	<b>1,450,182</b>	<b>2,031,065</b>
<b>Excess of Revenues over Expenditures</b>	<b>163,120</b>	<b>216,705</b>	<b>63,143</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>22,983</b>	<b>239,688</b>	<b>86,126</b>	<b>86,126</b>

# CITY COUNCIL DEPARTMENT

## Overview

The City Council is elected by the people and is responsible for setting general policy and direction for city government. The Council's budget is split between the General fund and Enterprise fund. The Council's budget includes funds to pay for legal services, audit services and elections.

## Expenditure Summary

Category	2015-16 Actual	2016-17 Budget	2016-17 Estimated	2017-18 Budget	Difference	% Change
Salaries & Benefits	123	125	125	150	25	20.00%
Supplies & Materials	8,461	13,500	13,247	12,000	(1,500)	-11.11%
Contract Services	79,330	60,000	82,500	63,700	3,700	6.17%
Capital Outlay	-	-	-	30,000	30,000	-
<b>Total</b>	<b>87,914</b>	<b>73,625</b>	<b>95,872</b>	<b>105,850</b>	<b>32,225</b>	<b>43.77%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.
- Encourage the establishment of new commercial business and the expansion of existing businesses in Sanger.
- Encourage development and preservation of the Historic Sanger Downtown area.
- Improve the relationship of mixed land uses and provide optimum opportunity to live and work in Sanger.
- Improve Sanger's street network.
- Encourage job development in Sanger.
- Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Proclamations & Resolutions Passed	-	14	15
Ordinances Passed	-	32	35
Plats Approved	-	37	40

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## CITY COUNCIL DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5160 Worker's Compensation	68	125	219	200
<b>Total 51-Salaries And Benefits</b>	<b>68</b>	<b>125</b>	<b>219</b>	<b>200</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	359	0	0	0
5215 Food	0	500	284	500
5230 Advertising	3,688	3,500	4,065	3,500
5235 Dues & Registrations	5,296	4,000	2,926	4,000
5240 Conferences & Seminars	0	1,930	0	2,000
5280 Computers, Printers, Etc	0	2,000	2,135	2,000
<b>Total 52-Supplies And Materials</b>	<b>9,343</b>	<b>11,930</b>	<b>9,410</b>	<b>12,000</b>
<b>54-Contract Services</b>				
5415 Accounting Services	23,930	25,000	25,248	27,000
5425 Legal Services	44,549	55,000	47,574	50,000
5430 Professional Services	7,054	7,500	8,614	15,000
5450 Technical Support	9,714	16,700	16,691	18,000
<b>Total 54-Contract Services</b>	<b>85,247</b>	<b>104,200</b>	<b>98,127</b>	<b>110,000</b>
<b>60-Capital Outlay &lt; \$5K</b>				
6020 Improvements	0	0	0	30,000
<b>Total 60-Capital Outlay &lt;\$5K</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Total 10-Mayor And Council</b>	<b>94,658</b>	<b>116,255</b>	<b>107,756</b>	<b>152,200</b>

# ADMINISTRATION DEPARTMENT

## Overview

Administration is responsible for the daily operations of all aspects of city government. Administration includes the offices of city manager, city secretary and human resources. Its responsibilities include human resources and payroll, record keeping, administration of contracts, oversight of other departments, economic development and long-range planning.

## Expenditure Summary

Category	2016-17	2017-18	2017-18	2018-19	Difference	% Change
	Actual	Budget	Estimated	Budget		
Salaries & Benefits	340,108	340,437	250,187	328,828	(11,609)	-3.41%
Supplies & Materials	12,695	12,750	5,929	12,750	-	0.00%
Maintenance & Operations	10,538	10,000	-	10,000	-	0.00%
Contract Services	5,967	5,000	2,220	5,000	-	0.00%
Utilities	2,772	-	-	-	-	-
<b>Total</b>	<b>372,080</b>	<b>368,187</b>	<b>258,336</b>	<b>356,578</b>	<b>(11,609)</b>	<b>-3.15%</b>

## Personnel

Full Time	4	3	3
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.
- Encourage the establishment of new commercial business and the expansion of existing businesses in Sanger.
- Encourage development and preservation of the Historic Sanger Downtown area.
- Improve the relationship of mixed land uses and provide optimum opportunity to live and work in Sanger.
- Improve Sanger's street network.
- Encourage job development in Sanger.
- Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## Performance Measures / Activity Measures

Measure	2016-2017	2017-2018	2018-2019
	Actual	Actual	Projected
Open Records Requests Processed	-	127	100
New Employee Orientations	-	12	12
City Council Meetings	-	23	24

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## ADMINISTRATION DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	261,462	256,026	195,183	245,921
5111 Merit Increase	0	8,961	0	8,607
5117 Vacation Compensation	596	0	0	0
5120 Overtime	0	200	0	200
5125 Longevity Pay	1,760	908	446	708
5128 Auto Allowance	6,000	6,000	2,250	6,000
5129 Cell Phone Allowance	0	1,200	1,050	1,800
5130 F I C A	19,164	20,907	13,980	20,138
5140 Retirement	21,255	21,727	15,773	21,112
5150 Health Insurance	28,112	23,400	20,369	23,400
5160 Worker's Compensation	1,599	591	522	670
5170 T.E.C.	160	517	614	272
<b>Total 51-Salaries And Benefits</b>	<b>340,108</b>	<b>340,437</b>	<b>250,187</b>	<b>328,828</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	1,268	0	235	0
5215 Food	24	0	0	0
5225 Maps & Subscription	240	0	0	0
5230 Advertising	2,154	0	0	0
5235 Dues & Registration	1,528	4,250	3,160	4,250
5240 Conferences & Training	6,548	5,000	1,528	5,000
5255 Janitorial Apparel	0	2,000	708	0
5280 Computers, Printers, Etc	127	1,500	298	2,000
5285 Furniture & Fixtures	806	0	0	1,500
<b>Total 52-Supplies And Materials</b>	<b>12,695</b>	<b>12,750</b>	<b>5,929</b>	<b>12,750</b>
<b>53-Maintenance And Operations</b>				
5305 Contingency Reserve	10,000	10,000	0	10,000
5320 Motor Vehicle Fuel	474	0	0	0
5325 R & M Motor Vehicle	64	0	0	0
<b>Total 53-Maintenance And Operations</b>	<b>10,538</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>54-Contract Services</b>				
5437 Janitorial Services	2,493	0	0	0
5450 Technical Support	3,474	5,000	2,220	5,000
<b>Total 54-Contract Services</b>	<b>5,967</b>	<b>5,000</b>	<b>2,220</b>	<b>5,000</b>

## ADMINISTRATION DEPARTMENT EXPENDITURES

		2016-17	2017-18	2017-18	2018-19
	15-Administration Expenditures	Actual	Budget	Estimate	Budget
	<b>55-Utilities</b>				
5515	Electric	2,451	0	0	0
5516	Gas Service	321	0	0	0
	<b>Total 55-Utilities</b>	<b>2,772</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Total 15-Administration</b>	<b>372,080</b>	<b>368,187</b>	<b>258,336</b>	<b>356,578</b>

# PUBLIC WORKS ADMINISTRATION DEPARTMENT

## Overview

Public Works Administration 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.

## Expenditure Summary

Category	2015-16 Actual	2016-17 Budget	2016-17 Estimated	2017-18 Budget	Difference	% Change
Salaries & Benefits	195,206	161,279	156,573	233,604	72,325	44.84%
Supplies & Materials	12,930	12,790	13,355	11,340	(1,450)	88.66%
Maintenance & Operations	16,560	3,500	5,000	1,512	(1,988)	43.20%
Contract Services	21,117	25,000	23,420	26,000	1,000	104.00%
Utilities	3,423	9,600	4,350	-	(9,600)	0.00%
Capital Outlay	16,301	-	-	1,000	1,000	-
<b>Total</b>	<b>265,537</b>	<b>212,169</b>	<b>202,698</b>	<b>273,456</b>	<b>61,287</b>	<b>128.89%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	2	3	3
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage development of quality single family residential neighborhoods in Sanger.
- Improve the relationship of mixed land uses and provide optimum opportunity to live and work in Sanger.
- Improve Sanger's street network.

## PUBLIC WORKS ADMINISTRATION DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	132,417	165,379	167,585	175,562
5111 Merit Increase	-	5,645	-	6,145
5117 Vacation Compensation	669	500	1,846	1,950
5120 Overtime	79	300	-	300
5125 Longevity Pay	300	1,252	1,252	1,396
5128 Vehicle Allowance	6,000	6,000	6,000	6,000
5129 Cell Phone Allowance	-	1,200	1,200	1,200
5130 F I C A/Medicare	9,944	13,760	11,574	14,731
5140 Retirement	9,684	14,297	12,358	15,443
5150 Health Insurance	15,884	23,400	19,554	23,400
5160 Worker's Compensation	-	6,092	2,740	6,802
5170 T.E.C.	40	519	291	293
<b>Total 51-Salaries And Benefits</b>	<b>175,017</b>	<b>238,344</b>	<b>224,400</b>	<b>253,222</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	3,897	3,000	3,127	3,000
5215 Food	297	300	170	300
5230 Advertising	1,257	600	542	600
5235 Dues And Subscriptions	5,688	3,310	1,185	3,310
5240 Conferences And Training	3,051	1,330	1,091	2,554
5245 Janitorial Supplies	944	-	-	-
5275 Filing Fees	-	500	-	500
5280 Computer Systems	1,367	2,000	77	2,000
5285 Furniture And Fixtures	-	300	-	300
<b>Total 52-Supplies And Materials</b>	<b>16,501</b>	<b>11,340</b>	<b>6,192</b>	<b>12,564</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	3,454	-	-	-
5332 Office Machine Leas	1,785	1,512	1,908	1,584
<b>Total 53-Maintenance And Operations</b>	<b>5,239</b>	<b>1,512</b>	<b>1,908</b>	<b>1,584</b>

## PUBLIC WORKS ADMINISTRATION DEPARTMENT EXPENDITURES

18-Public Works Admin Expenditures	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>54-Contract Services</b>				
5426 Credit Card Fees	-	-	276	1,000
5430 Professional Service	2,875	2,500	250	2,500
5440 Engineering/Architect	1,650	62,000	69,128	75,000
5450 Technical Support	12,806	7,500	12,092	12,135
5451 Annual Software Sup	6,420	6,000	6,869	6,900
<b>Total 54-Contract Services</b>	<b>23,751</b>	<b>78,000</b>	<b>88,615</b>	<b>97,535</b>
<b>55-Utilities</b>				
5515 Electric	2,344	-	-	-
5516 Gas Service	712	-	-	-
<b>Total 55-Utilities</b>	<b>3,056</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>61-Capital Outlay</b>				
6120 Building Improvements	-	-	-	-
6145 Other Equipment	-	1,000	1,231	1,000
<b>Total 55-Utilities</b>	<b>-</b>	<b>1,000</b>	<b>1,231</b>	<b>1,000</b>
<b>Total 18-Public Works</b>	<b>223,564</b>	<b>330,196</b>	<b>322,346</b>	<b>365,905</b>

# FINANCE DEPARTMENT

## Overview

The Finance Department is responsible for all banking and investments activities of the City. Finance also handles accounts payable and utility billing. Finance assists administration with budget preparation and monitoring and provides reports to the manager and council on current revenues and expenditures.

## Expenditure Summary

Category	2015-16 Actual	2016-17 Budget	2016-17 Estimated	2017-18 Budget	Difference	% Change
Salaries & Benefits	309,182	331,323	327,752	359,977	28,654	8.65%
Supplies & Materials	15,371	26,460	25,225	17,500	(8,960)	-33.86%
Maintenance & Operations	3,289	2,000	1,750	-	(2,000)	-100.00%
Contract Services	65,615	67,852	66,350	90,028	22,176	32.68%
Utilities	3,222	3,894	2,925	-	(3,894)	-100.00%
Capital Outlay	-	-	-	52,000	52,000	-
<b>Total</b>	<b>396,679</b>	<b>431,529</b>	<b>424,002</b>	<b>519,505</b>	<b>87,976</b>	<b>20.39%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	5	5	5
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Moody's Bond Rating	A1	A1	A1
Purchase Orders Processed	380	361	380
Number of AP Invoices Processed	5,761	5,386	5,500
Number of Payroll Checks Processed	2,334	2,437	2,500
Number of Utility Bills Generated	40,101	42,136	44,500
New Utility Applications Processed	87	101	120

## FINANCE DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5110 Regular Salaries	260,534	262,241	266,626	272,918
5111 Merit Increase	-	9,073	-	9,553
5117 Vacation Compensation	-	-	776	850
5125 Longevity Pay	732	892	804	996
5128 Automobile Allowance	-	6,000	6,000	6,000
5129 Cell Phone Allowance	-	600	600	600
5130 F I C A	18,226	21,337	19,459	22,256
5140 Retirement	19,686	22,165	21,727	23,332
5150 Health Insurance	38,314	39,000	39,221	39,000
5160 Worker's Compensation	621	1,324	703	1,397
5170 T.E.C.	239	855	643	459
<b>Total 51-Salaries And Benefits</b>	<b>338,352</b>	<b>363,487</b>	<b>356,559</b>	<b>377,361</b>
<b>52-Supplies And Materials</b>				
5201 Other	-	-	-	-
5210 Office Supplies	5,783	7,500	5,962	7,750
5235 Dues And Subscriptions	1,095	1,000	715	-
5240 Conferences And Training	5,115	6,000	5,769	1,000
5245 Janitorial Supplies	744	-	-	7,500
5280 Computer Systems	3,577	3,000	3,201	3,000
<b>Total 52-Supplies And Materials</b>	<b>16,314</b>	<b>17,500</b>	<b>15,647</b>	<b>19,250</b>
<b>53-Maintenance And Operations</b>				
5310 R & M Building	4,056	-	-	-
<b>Total 53-Maintenance And Operations</b>	<b>4,056</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>54-Contract Services</b>				
5426 Credit Card Fees	39,995	45,000	46,825	56,250
5429 MVBA Collection Fees	364	1,000	566	1,000
5450 Technical Support	7,942	4,500	3,212	15,000
5451 Annual Software Support	21,576	29,028	22,133	30,500
<b>Total 54-Contract Services</b>	<b>69,877</b>	<b>79,528</b>	<b>72,736</b>	<b>102,750</b>

**FINANCE DEPARTMENT EXPENDITURES**

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>55-Utilities</b>				
5515 Electric	2,451	-	-	-
5516 Gas Service	321	-	-	-
<b>Total 55-Utilities</b>	<b>2,772</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>60-Capital Outlay</b>				
6025 Computer Hardware	-	-	-	52,000
<b>Total 60-Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>52,000</b>
<b>Total 19-Finance</b>	<b>431,371</b>	<b>460,515</b>	<b>444,942</b>	<b>551,361</b>

# FLEET SERVICES DEPARTMENT

## Overview

Fleet Services provides vehicle and equipment maintenance for all City departments.

## Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	68,412	71,629	70,117	74,721	3,092	4.32%
Supplies & Materials	7,128	8,200	6,975	8,400	200	2.44%
Maintenance & Operations	7,708	8,500	4,743	10,000	1,500	17.65%
Contract Services	1,752	1,000	1,435	3,400	2,400	240.00%
Utilities	4,355	-	-	-	-	-
Capital Expenses	9,160	3,100	-	-	(3,100)	-100.00%
<b>Total</b>	<b>98,515</b>	<b>92,429</b>	<b>83,270</b>	<b>96,521</b>	<b>4,092</b>	<b>4.43%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	2	2	1
Part Time	0	0	0

## Sanger Comprehensive Plan Goals Supported Through Operations

- Maintain and improve upon the existing country living atmosphere of Sanger.

## Performance Measures / Activity Measures

Measure	2016-2017 Actual	2017-2018 Actual	2018-2019 Projected
Routine Maintenance Repairs	-	88	90
Emergency Repair Orders	-	8	10
Other Repair Orders	-	633	650

*\*\*The monthly reporting format for City departments was updated in 2017. Some performance measures were kept, some were scrapped and some new ones were added. The City's Monthly Report for September 2018 is provided on page 214.*

## FLEET SERVICES DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>51-Salaries And Benefits</b>					
5110	Regular Salaries	50,351	50,163	51,597	52,583
5111	Merit Increase	-	1,739	-	1,840
5120	Overtime	497	560	203	500
5125	Longevity Pay	60	108	108	156
5129	Cell Phone Allowance	-	600	600	600
5130	F I C A	3,638	4,030	3,856	4,260
5140	Retirement	3,867	4,186	4,148	4,465
5150	Health Insurance	7,824	7,800	7,824	7,800
5160	Worker's Compensation	2,155	2,263	1,165	2,422
5170	T.E.C.	20	180	616	95
<b>Total 51-Salaries And Benefits</b>		<b>68,412</b>	<b>71,629</b>	<b>70,117</b>	<b>74,721</b>
<b>52-Supplies And Materials</b>					
5223	Chemical Supplies	589	500	956	1,200
5235	Dues And Subscriptions	50	500	93	500
5245	Mechanic Shop Supplies	-	500	826	1,200
5250	Tools & Equipment	587	2,300	1,778	2,300
5252	Mechanic Supplies	1,880	1,700	1,574	500
5255	Wearing Apparel	1,656	2,200	1,573	2,200
5260	Safety Equipment	1,692	500	175	500
5280	Computer Systems	384	-	-	-
5298	Non Capital Supplies And Materials	290	-	-	-
<b>Total 52-Supplies And Materials</b>		<b>7,128</b>	<b>8,200</b>	<b>6,975</b>	<b>8,400</b>
<b>53-Maintenance And Operations</b>					
5310	R & M Building	1,437	-	-	-
5320	Motor Vehicle Fuel	984	1,000	734	1,200
5321	Oil & Lubricants	3,183	4,500	2,370	5,500
5325	R & M Motor Vehicle	1,455	1,200	680	1,700
5326	R & M Minor Equipment	529	1,000	959	1,000
5345	Lease/Purchase Equip	120	800	-	600
<b>Total 53-Maintenance And Operations</b>		<b>7,708</b>	<b>8,500</b>	<b>4,743</b>	<b>10,000</b>

## FLEET SERVICES DEPARTMENT EXPENDITURES

		2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
	<b>54-Contract Services</b>				
5450	Technical Support	145	-	590	-
5451	Annual Software Support	1,607	1,000	845	3,400
	<b>Total 54-Contract Services</b>	<b>1,752</b>	<b>1,000</b>	<b>1,435</b>	<b>3,400</b>
	<b>55-Utilities</b>				
5515	Electric	3,248	-	-	-
5516	Gas	1,107	-	-	-
	<b>Total 55-Utilities</b>	<b>4,355</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>61-Capital Outlay</b>				
6120	Building Improvements	765	-	-	-
6145	Fleet Equipment	8,395	3,100	-	-
	<b>Total 61-Capital Outlay</b>	<b>9,160</b>	<b>3,100</b>	<b>-</b>	<b>-</b>
	<b>Total 36-Fleet Services</b>	<b>98,515</b>	<b>92,429</b>	<b>83,270</b>	<b>96,521</b>

# FACILITIES DEPARTMENT

## Overview

The Facilities Department provides for the maintenance and operations of City-owned buildings. This includes repairs, janitorial services and utilities. The Facilities Department has been created for the 2016-2017 budget and assumes the cost of facility maintenance that has previously been accounted for in individual departments.

## Expenditure Summary

Category	2015-16 Actual	2016-17 Budget	2016-17 Estimated	2017-18 Budget	Difference	% Change
Supplies & Materials	-	-	-	9,500	9,500	-
Maintenance & Operations	-	-	-	56,000	56,000	-
Contract Services	-	-	-	48,000	48,000	-
Utilities	-	-	-	112,000	112,000	-
Capital Outlay	-	-	-	12,000	12,000	-
<b>Total</b>	-	-	-	<b>237,500</b>	<b>237,500</b>	<b>0.00%</b>

## Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

**NOTE:** *Certain expenses related to facilities (utilities, maintenance, etc.) are moved from individual departments to the new Facilities Department in the Internal Service Fund for the 2017-2018 Annual Budget.*

## FACILITIES DEPARTMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>52-Supplies And Materials</b>				
Water Delivery	-	10,400	10,313	2,000
Janitorial Supplies	-	10,400	10,313	15,000
<b>Total 54-Supplies &amp; Materials</b>	-	<b>20,800</b>	<b>20,626</b>	<b>17,000</b>
<b>53-Maintenance &amp; Operations</b>				
R&M Building	-	52,500	45,841	51,000
<b>Total 53-Maintenance And Operations</b>	-	<b>52,500</b>	<b>45,841</b>	<b>51,000</b>
<b>54-Contract Services</b>				
Janitorial Services	-	46,600	35,615	40,000
HVAC Contract	-	4,000	2,000	4,000
Pest Management Contract	-	-	-	11,000
<b>Total 54-Contract Services</b>	-	<b>50,600</b>	<b>37,615</b>	<b>55,000</b>
<b>55-Utilities</b>				
Telephone Services	-	20,000	20,174	21,000
Electric	-	85,000	73,331	85,000
Gas Service	-	7,000	7,361	8,000
<b>Total 55-Utilities</b>	-	<b>112,000</b>	<b>100,866</b>	<b>114,000</b>
<b>60-Capital Outlay</b>				
Improvements	-	12,000	11,333	9,000
<b>Total 60-Capital Outlay</b>	-	<b>12,000</b>	<b>11,333</b>	<b>9,000</b>
<b>Total 98-Facilities</b>	-	<b>247,900</b>	<b>216,281</b>	<b>246,000</b>

## NON-DEPARTMENTAL

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### Overview

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

### Expenditure Summary

Category	2016-17 Actual	2017-18 Budget	2017-18 Estimated	2018-19 Budget	Difference	% Change
Salaries & Benefits	16,515	22,000	6,812	22,000	-	0.00%
Supplies & Materials	35,089	32,000	35,650	34,000	2,000	6.25%
Maintenance & Operations	57,557	15,000	13,707	15,000	-	0.00%
Contract Services	164,052	174,300	166,030	191,500	17,200	9.87%
Utilities	19,627	-	-	-	-	-
<b>Total</b>	<b>292,840</b>	<b>243,300</b>	<b>222,199</b>	<b>262,500</b>	<b>19,200</b>	<b>7.89%</b>

### Personnel

Authorized Employees	2016-17	2017-18	2018-19
Full Time	0	0	0
Part Time	0	0	0

## NON-DEPARTMENTAL EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>51-Salaries And Benefits</b>				
5150 Health Insurance	7,981	10,000	2,121	10,000
5183 Safety & Incentive	8,534	12,000	4,691	12,000
<b>Total 51-Salaries And Benefits</b>	<b>16,515</b>	<b>22,000</b>	<b>6,812</b>	<b>22,000</b>
<b>52-Supplies And Materials</b>				
5210 Office Supplies	1,951	-	1,216	-
5220 Postage	33,138	32,000	34,434	34,000
<b>Total 54-Supplies &amp; Materials</b>	<b>35,089</b>	<b>32,000</b>	<b>35,650</b>	<b>34,000</b>
<b>53-Maintenance &amp; Operations</b>				
5332 Office Machine Lease	4,424	5,000	4,718	5,000
5397 Reimburse For Damage Claims	53,133	10,000	8,989	10,000
<b>Total 53-Maintenance And Operations</b>	<b>57,557</b>	<b>15,000</b>	<b>13,707</b>	<b>15,000</b>
<b>54-Contract Services</b>				
5410 T.M.L. Insurance	100,017	100,000	104,475	110,000
5420 Tax Collections	28,255	26,000	26,311	30,000
5430 Professional Services	29,048	43,750	28,791	43,750
5435 Medicals/Physicals	515	2,000	1,783	2,000
5436 Background Checks	722	750	482	750
5452 Website Hosting Fees	5,495	1,800	4188	5000
<b>Total 54-Contract Services</b>	<b>164,052</b>	<b>174,300</b>	<b>166,030</b>	<b>191,500</b>
<b>55-Utilities</b>				
5510 Telephone Services	19,627	-	-	-
<b>Total 55-Utilities</b>	<b>19,627</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 99-Non-Departmental</b>	<b>292,840</b>	<b>243,300</b>	<b>222,199</b>	<b>262,500</b>

# 4A FUND

## 4A CORPORATION FUND

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### 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 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.

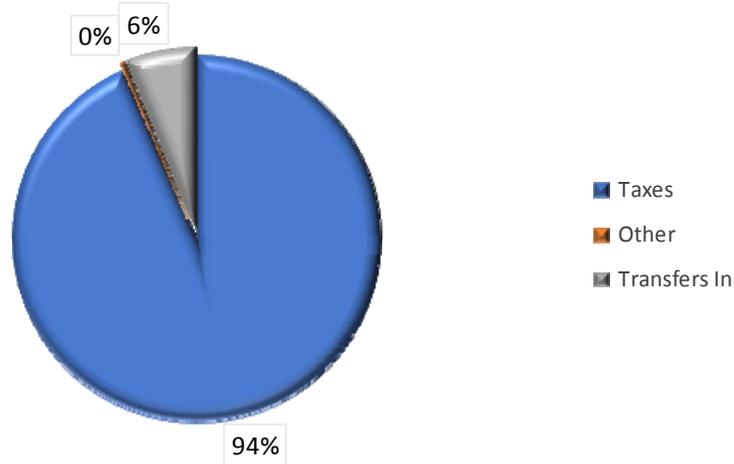
The basis of accounting for the 4A Corporation Fund for both financial reporting and budgeting is the modified accrual basis.

### Sanger Comprehensive Plan Goals Supported Through Operations

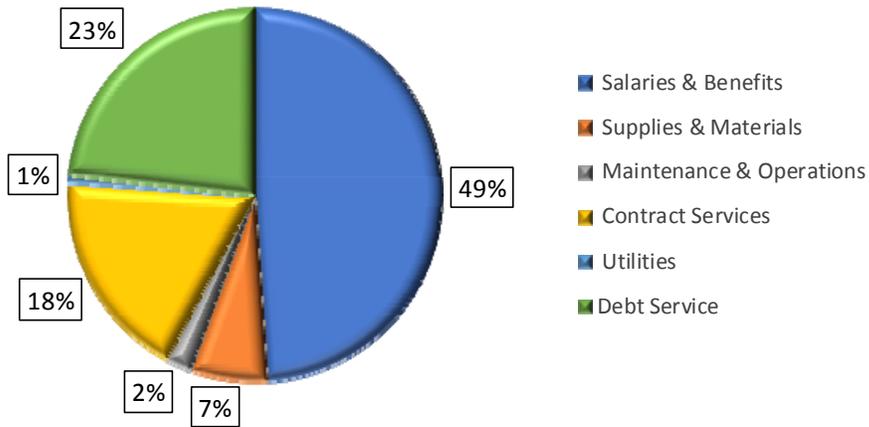
- Maintain and improve upon the existing country living atmosphere of Sanger.
- Encourage the establishment of new commercial business and the expansion of existing businesses in Sanger.
- Encourage development and preservation of the Historic Sanger Downtown area.
- Improve the relationship of mixed land uses and provide optimum opportunity to live and work in Sanger.
- Encourage job development in Sanger.

## 4A CORPORATION FUND BUDGET SUMMARY

### 4A Corporation Revenues 2018-2019



### 4A Corporation Expenditures 2018-2019



#### 4A CORPORATION FUND BUDGET SUMMARY

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>2,216,910</b>	<b>1,774,134</b>	<b>1,774,134</b>	<b>1,600,525</b>
<b>Revenues</b>				
Taxes	435,405	385,000	436,100	385,000
Interest Income	13,409	1,000	3,135	1,750
<b>Total Revenues</b>	<b>448,814</b>	<b>386,000</b>	<b>439,235</b>	<b>386,750</b>
<b>Other Sources</b>				
Transfers In	50,000	50,000	50,000	25,000
<b>Total Other Sources</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>
<b>Total Revenues/Sources</b>	<b>498,814</b>	<b>436,000</b>	<b>489,235</b>	<b>411,750</b>
<b>Expenditures</b>				
Salaries & Benefits	119,916	126,227	92,130	129,576
Supplies & Materials	4,348	17,600	4,061	17,600
Maintenance & Operations	-	5,880	371	5,880
Contract Services	6,059	36,250	1,468	48,250
Utilities	-	-	-	2,100
Debt Service	61,267	61,267	61,266	61,267
<b>Total Expenditures</b>	<b>191,590</b>	<b>247,224</b>	<b>159,296</b>	<b>264,673</b>
<b>Other Uses</b>				
Transfers Out	750,000	504,100	503,548	-
<b>Total Other Uses</b>	<b>750,000</b>	<b>504,100</b>	<b>503,548</b>	<b>-</b>
<b>Total Expenses/Uses</b>	<b>941,590</b>	<b>751,324</b>	<b>662,844</b>	<b>264,673</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>				
	(442,776)	(315,324)	(173,609)	147,077
<b>Ending Fund Balance</b>	<b>1,774,134</b>	<b>1,458,810</b>	<b>1,600,525</b>	<b>1,747,602</b>

#### 4A CORPORATION FUND REVENUES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Taxes</b>				
4325 Sales Tax	435,405	385,000	436,100	385,000
<b>Total Taxes</b>	<b>435,405</b>	<b>385,000</b>	<b>436,100</b>	<b>385,000</b>
<b>Miscellaneous Income</b>				
4446 Grant Revenue	5,000	-	-	-
4910 Rental Income	6,555	-	-	-
4913 Interest Income	1,854	1,000	3,135	1,750
<b>Total Miscellaneous</b>	<b>13,409</b>	<b>1,000</b>	<b>3,135</b>	<b>1,750</b>
<b>Transfers</b>				
4980 Transfers from Enterprise Fund	25,000	25,000	25,000	-
4986 Transfers from 4B Fund	25,000	25,000	25,000	25,000
<b>Total Transfers</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>25,000</b>
<b>Total Revenues</b>	<b>498,814</b>	<b>436,000</b>	<b>489,235</b>	<b>411,750</b>

## ECONOMIC DEVELOPMENT EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget	
<b>51-Salaries And Benefits</b>					
5110	Regular Salaries	91,047	91,910	69,578	94,779
5111	Merit Increase	-	3,217	-	3,318
5125	Longevity Pay	100	148	118	48
5128	Auto Allowance	6,000	6,000	4,750	6,000
5129	Cell Phone Allowance	-	600	500	600
5130	F I C A	7,458	7,793	5,651	8,024
5140	Retirement	7,467	8,099	5,855	8,413
5150	Health Insurance	7,824	7,800	5,250	7,800
5160	Worker's Compensation	-	489	234	504
5170	T.E.C.	20	171	194	90
<b>Total 51-Salaries And Benefits</b>		<b>119,916</b>	<b>126,227</b>	<b>92,130</b>	<b>129,576</b>
<b>52-Supplies And Materials</b>					
5210	Office Supplies	231	800	568	800
5215	Food	157	300	37	300
5226	Marketing And Promotion	1,950	10,000	263	10,000
5235	Dues And Registrations	1,345	2,000	1,917	2,000
5240	Conferences And Training	665	4,000	1,276	4,000
5280	Computer Systems	-	500	-	500
<b>Total 52-Supplies And Materials</b>		<b>4,348</b>	<b>17,600</b>	<b>4,061</b>	<b>17,600</b>
<b>53-Maintenance And Operations</b>					
5310	R & M Building	-	5,000	95	5,000
5332	Office Machine Lease	-	880	276	880
<b>Total 53-Maintenance And Operations</b>		<b>-</b>	<b>5,880</b>	<b>371</b>	<b>5,880</b>
<b>54-Contract Services</b>					
5430	Professional Service	3,800	33,000	-	45,000
5450	Technical Support	808	1,500	118	1,500
5451	Annual Software Support	1,451	1,750	1,350	1,750
<b>Total 54-Contract Services</b>		<b>6,059</b>	<b>36,250</b>	<b>1,468</b>	<b>48,250</b>

## ECONOMIC DEVELOPMENT EXPENDITURES

		2016-17	2017-18	2017-18	2018-19
		Actual	Budget	Estimate	Budget
<b>46-Economic Development</b>					
<b>55-Utilities</b>					
5515	Electric	-	-	-	1,750
5516	Gas Service	-	-	-	350
<b>Total 55-Utilities</b>		-	-	-	<b>2,100</b>
<b>70-Debt Payments</b>					
7005	Note Pymts - Gnb	-			
7007	Note Pymts - Warehouse	43,637	46,014	45,717	48,176
7099	Interest Expense	17,630	15,253	15,549	13,091
<b>Total 70-Debt Payments</b>		<b>61,267</b>	<b>61,267</b>	<b>61,266</b>	<b>61,267</b>
<b>74-Transfers</b>					
7404	Transfer To CIP	750,000	-	-	-
7484	Transfer to Enterprise CIP	-	500,000	500,000	-
7499	Transfer to ISF	-	4,100	3,548	-
<b>Total 74-Transfers</b>		<b>750,000</b>	<b>504,100</b>	<b>503,548</b>	-
<b>Total 4A Fund Expenditures</b>		<b>941,590</b>	<b>751,324</b>	<b>662,844</b>	<b>264,673</b>



# 4B FUND

## 4B CORPORATION

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### 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.

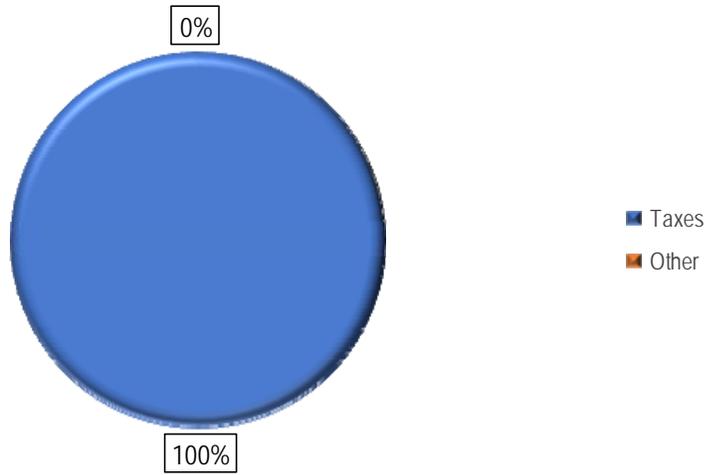
The basis of accounting for the 4B Corporation Fund for both financial reporting and budgeting is the modified accrual basis.

### Sanger Comprehensive Plan Goals Supported Through Operations

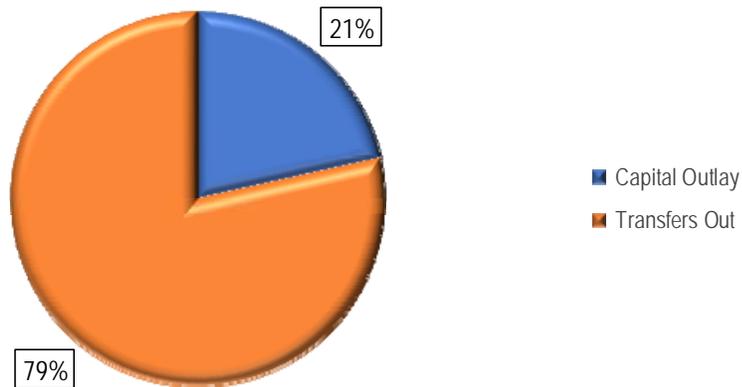
- Maintain and improve upon the existing country living atmosphere of Sanger.
- Develop, expand, and maintain the Sanger Park System with a variety of parks, open spaces and recreational facilities.

## 4B CORPORATION FUND BUDGET SUMMARY

### 4B Corporation Revenues 2018-2019



### 4B Corporation Expenditures 2018-2019



## 4B CORPORATION FUND BUDGET SUMMARY

	Actual	Budget	Estimate	Budget
<b>Beginning Fund Balance</b>	<b>870,460</b>	<b>1,069,711</b>	<b>1,069,711</b>	<b>1,270,020</b>
<b>Revenues</b>				
Taxes	435,405	385,000	436,100	385,000
Interest Income	1,346	1,000	1,709	1,000
<b>Total Revenues</b>	<b>436,751</b>	<b>386,000</b>	<b>437,809</b>	<b>386,000</b>
<b>Expenditures</b>				
Capital Outlay	-	-	-	65,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>
<b>Other Uses</b>				
Transfers Out	237,500	237,500	237,500	237,500
<b>Total Other Uses</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>
<b>Total Expenses/Uses</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>302,500</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>199,251</b>	<b>148,500</b>	<b>200,309</b>	<b>83,500</b>
<b>Ending Fund Balance</b>	<b>1,069,711</b>	<b>1,218,211</b>	<b>1,270,020</b>	<b>1,353,520</b>

## 4B CORPORATION REVENUES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Taxes</b>				
4325 Sales Tax	435,405	385,000	436,100	385,000
<b>Total Taxes</b>	<b>435,405</b>	<b>385,000</b>	<b>436,100</b>	<b>385,000</b>
<b>Miscellaneous Income</b>				
4913 Interest Income	1,346	1,000	1,709	1,000
<b>Total Miscellaneous</b>	<b>1,346</b>	<b>1,000</b>	<b>1,709</b>	<b>1,000</b>
<b>Total Revenues</b>	<b>436,751</b>	<b>386,000</b>	<b>437,809</b>	<b>386,000</b>

## 4B FUND EXPENDITURES

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>61-Capital Outlay</b>				
6113	-	-	-	-
6115	-	-	-	15,000
6116	-	-	-	50,000
<b>Total 61-Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>
<b>74-Transfers</b>				
7403	212,500	212,500	212,500	212,500
7441	25,000	25,000	25,000	25,000
<b>Total 74-Transfers</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>
<b>Total 4B Fund Expenditures</b>	<b>237,500</b>	<b>237,500</b>	<b>237,500</b>	<b>302,500</b>

# SPECIAL REVENUE FUNDS

## SPECIAL REVENUE FUNDS

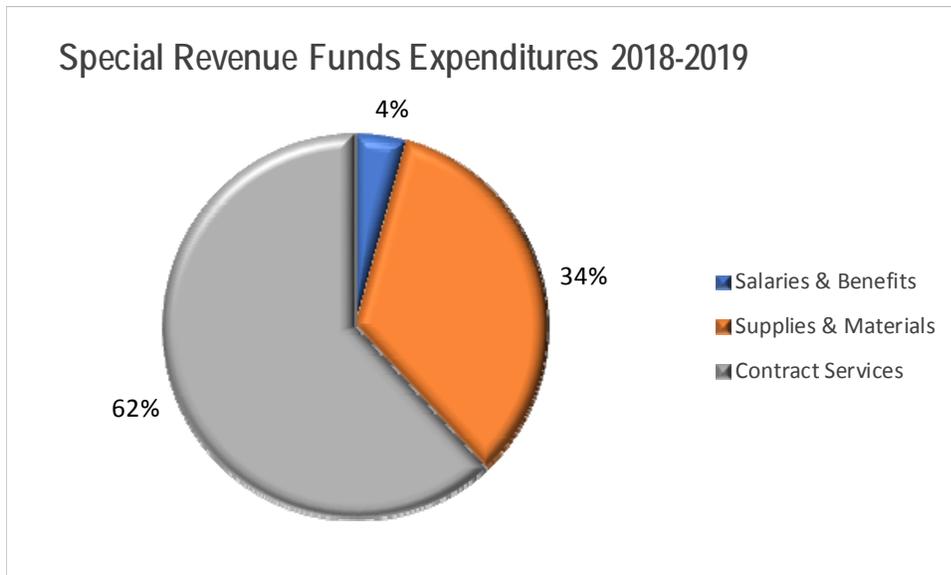
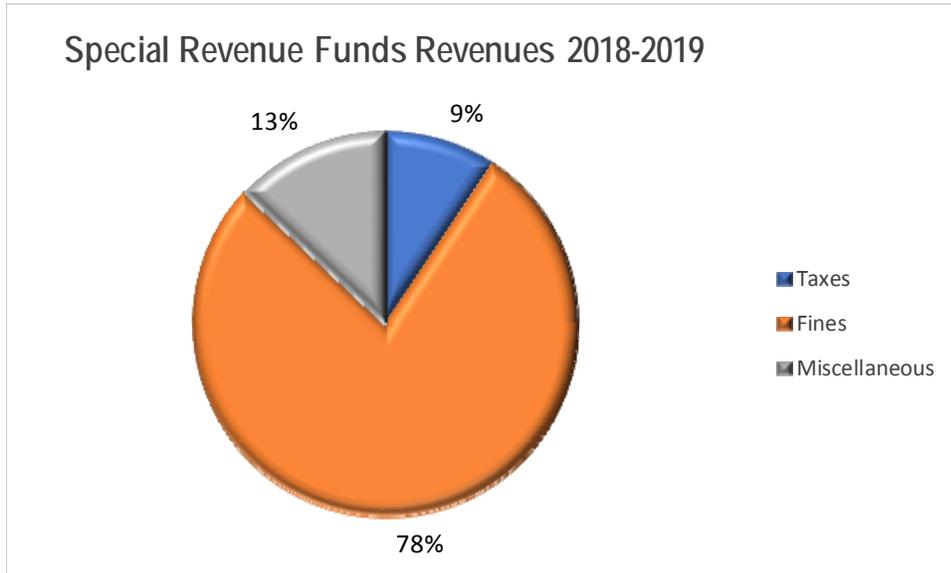
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The City utilizes Special Revenue Funds to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes. The City utilizes the following Special Revenue Funds:

- Hotel Occupancy Tax Fund
- 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



## COMBINED SCHEDULE OF ALL SPECIAL REVENUE FUNDS

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	122,470	152,580	152,580	180,265
<b>Revenues</b>				
Taxes	23,409	20,000	27,154	20,000
Fees	1,370	-	-	165,000
Fines	11,728	15,500	12,633	11,000
Interest Income	229	-	152	200
Library Revenue	-	500	-	500
Miscellaneous	9,100	7,000	13,095	16,000
<b>Total Special Revenue Fund Revenues</b>	<b>45,836</b>	<b>43,000</b>	<b>53,034</b>	<b>212,700</b>
<b>Expenditures</b>				
Salaries & Benefits	574	2,500	1,000	1,500
Contract Services	13,539	25,000	23,500	21,500
Supplies & Materials	1,613	11,822	849	11,775
Transfers	-	-	-	-
<b>Total Special Revenue Fund Expenditu</b>	<b>15,726</b>	<b>39,322</b>	<b>25,349</b>	<b>34,775</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>30,110</b>	<b>3,678</b>	<b>27,685</b>	<b>177,925</b>
<b>Ending Fund Balance</b>	<b>152,580</b>	<b>156,258</b>	<b>180,265</b>	<b>358,190</b>

## HOTEL OCCUPANCY FUND

---

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	33,061	9,479	9,479	17,479
<b>Revenues</b>				
Taxes	28,418	20,000	20,000	20,000
<b>Total Hotel Tax Fund Revenues</b>	<b>28,418</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Expenditures</b>				
Contract Services	12,000	12,000	12,000	12,000
Transfers to CIP	40,000	-	-	-
<b>Total Hotel Tax Fund Expenditures</b>	<b>52,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>(23,582)</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Ending Fund Balance</b>	<b>9,479</b>	<b>17,479</b>	<b>17,479</b>	<b>25,479</b>

## BEAUTIFICATION FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	5,526	5,526	5,526	5,526
<b>Revenues</b>				
Miscellaneous	-	500	-	500
<b>Total Beautification Fund Revenues</b>	-	500	-	500
<b>Expenditures</b>				
Supplies & Materials	-	6,000	-	6,000
<b>Total Beautification Fund Expenditures</b>	-	6,000	-	6,000
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	-	(5,500)	-	(5,500)
<b>Ending Fund Balance</b>	5,526	26	5,526	26

## LIBRARY RESTRICTED FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>75,564</b>	<b>79,392</b>	<b>79,392</b>	<b>85,344</b>
<b>Revenues</b>				
Library Revenue	-	500	-	500
Interest Income	228	-	152	-
Miscellaneous	3,600	-	5,800	-
<b>Total Library Restricted Fund Revenue</b>	<b>3,828</b>	<b>500</b>	<b>5,952</b>	<b>500</b>
<b>Expenditures</b>				
Supplies & Materials	-	-	-	-
<b>Total Library Restricted Fund Expendit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>3,828</b>	<b>500</b>	<b>5,952</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>79,392</b>	<b>79,892</b>	<b>85,344</b>	<b>85,844</b>

## PARKLAND DEDICATION FUND

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	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	-	1,370	1,370	1,370
<b>Revenues</b>				
Parkland Dedication Fee	1,370	-	-	65,000
<b>Total Parkland Dedication Fund Revenues</b>	<b>1,370</b>	<b>-</b>	<b>-</b>	<b>65,000</b>
<b>Ending Fund Balance</b>	<b>1,370</b>	<b>1,370</b>	<b>1,370</b>	<b>66,370</b>

## ROADWAY IMPACT FEE FUND

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	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
Beginning Fund Balance	-	-	-	-
Revenues				
Roadway Impact Fee	-	-	-	100,000
Total Roadway Impact Fee Fund Revenues	-	-	-	100,000
Ending Fund Balance	-	-	-	100,000

## COURT SECURITY FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	5,687	7,340	7,340	7,340
<b>Revenues</b>				
Fines	1,914	2,500	1,000	2,500
<b>Total Court Security Fund Revenues</b>	<b>1,914</b>	<b>2,500</b>	<b>1,000</b>	<b>2,500</b>
<b>Expenditures</b>				
Salaries & Benefits	261	2,500	1,000	2,500
<b>Total Court Security Fund Expenditure</b>	<b>261</b>	<b>2,500</b>	<b>1,000</b>	<b>2,500</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>1,653</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>7,340</b>	<b>7,340</b>	<b>7,340</b>	<b>7,340</b>

## COURT TECHNOLOGY FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	1,081	631	631	131
<b>Revenues</b>				
Fines	2,683	3,000	1,500	3,000
<b>Total Court Technology Fund Revenue</b>	<b>2,683</b>	<b>3,000</b>	<b>1,500</b>	<b>3,000</b>
<b>Expenditures</b>				
Contract Services	3,133	3,000	2,000	3,000
<b>Total Court Technology Fund Expendit</b>	<b>3,133</b>	<b>3,000</b>	<b>2,000</b>	<b>3,000</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>(450)</b>	<b>-</b>	<b>(500)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>631</b>	<b>631</b>	<b>131</b>	<b>131</b>

## CHILD SAFETY FUND

---

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	-	10,305	10,305	10,305
<b>Revenues</b>				
Fines	10,305	10,000	10,000	10,000
<b>Total Child Safety Fee Fund Revenues</b>	<b>10,305</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>				
Contract Services	-	10,000	10,000	10,000
<b>Total Child Safety Fee Fund Expenditures</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	<b>10,305</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>10,305</b>	<b>10,305</b>	<b>10,305</b>	<b>10,305</b>

## POLICE DONATIONS FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	1,385	1,385	1,385	1,338
<b>Revenues</b>				
Miscellaneous	-	2,500	2,500	2,500
<b>Total Police Donations Fund Revenues</b>	-	2,500	2,500	2,500
<b>Expenditures</b>				
Supplies & Materials	-	2,547	2,547	2,547
<b>Total Police Donations Fund Expendit</b>	-	2,547	2,547	2,547
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	-	(47)	(47)	(47)
<b>Ending Fund Balance</b>	1,385	1,338	1,338	1,291

## FIRE DONATIONS FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	4,175	4,500	4,500	3,225
<b>Revenues</b>				
Miscellaneous	325	1,000	1,000	1,000
<b>Total Fire Donations Fund Revenues</b>	325	1,000	1,000	1,000
<b>Expenditures</b>				
Supplies & Materials	-	2,275	2,275	2,275
<b>Total Fire Donations Fund Expenditure</b>	-	2,275	2,275	2,275
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	325	(1,275)	(1,275)	(1,275)
<b>Ending Fund Balance</b>	4,500	3,225	3,225	1,950

## PARK DONATIONS FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	2,536	2,536	2,536	3,036
<b>Revenues</b>				
Miscellaneous	-	2,500	500	2,500
<b>Total Park Donations Fund Revenues</b>	-	2,500	500	2,500
<b>Expenditures</b>				
Supplies & Materials	-	-	-	-
<b>Total Park Donations Fund Expenditures</b>	-	-	-	-
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	-	2,500	500	2,500
<b>Ending Fund Balance</b>	2,536	5,036	3,036	5,536

## LIBRARY DONATIONS FUND

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

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	1,150	875	875	375
<b>Revenues</b>				
Miscellaneous	-	500	500	500
<b>Total Library Donations Fund Revenue</b>	-	500	500	500
<b>Expenditures</b>				
Supplies & Materials	275	1,000	1,000	1,000
<b>Total Library Donations Fund Expendit</b>	275	1,000	1,000	1,000
<b>Excess of Revenues/Sources over Expenditures/Uses</b>	(275)	(500)	(500)	(500)
<b>Ending Fund Balance</b>	875	375	375	(125)

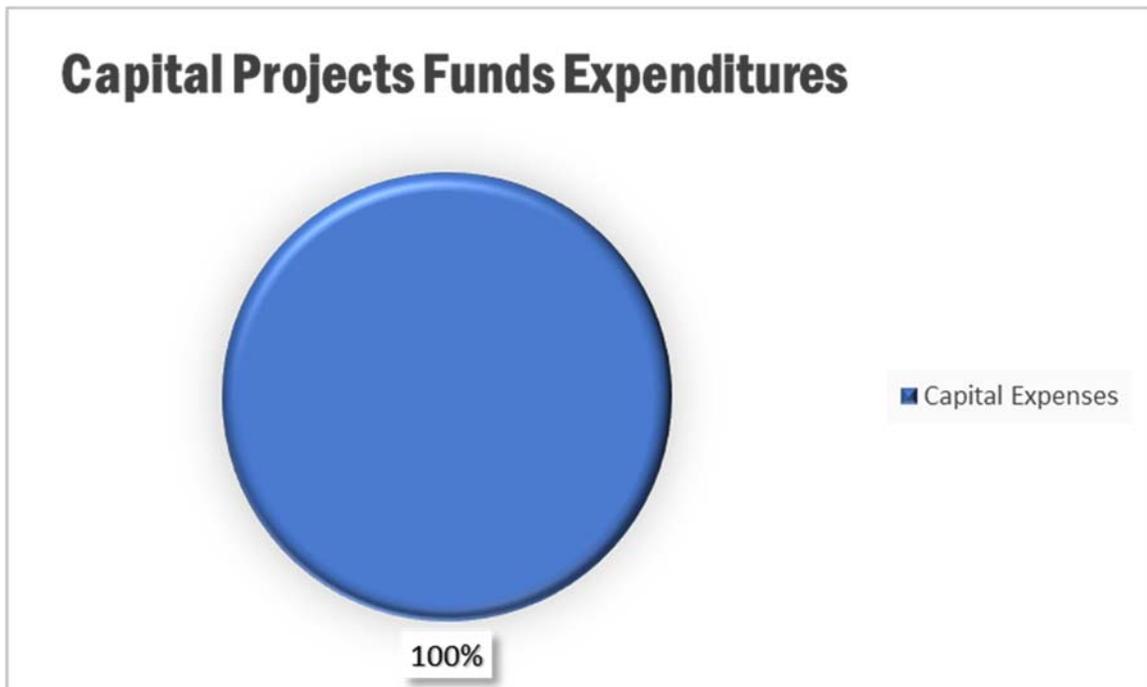
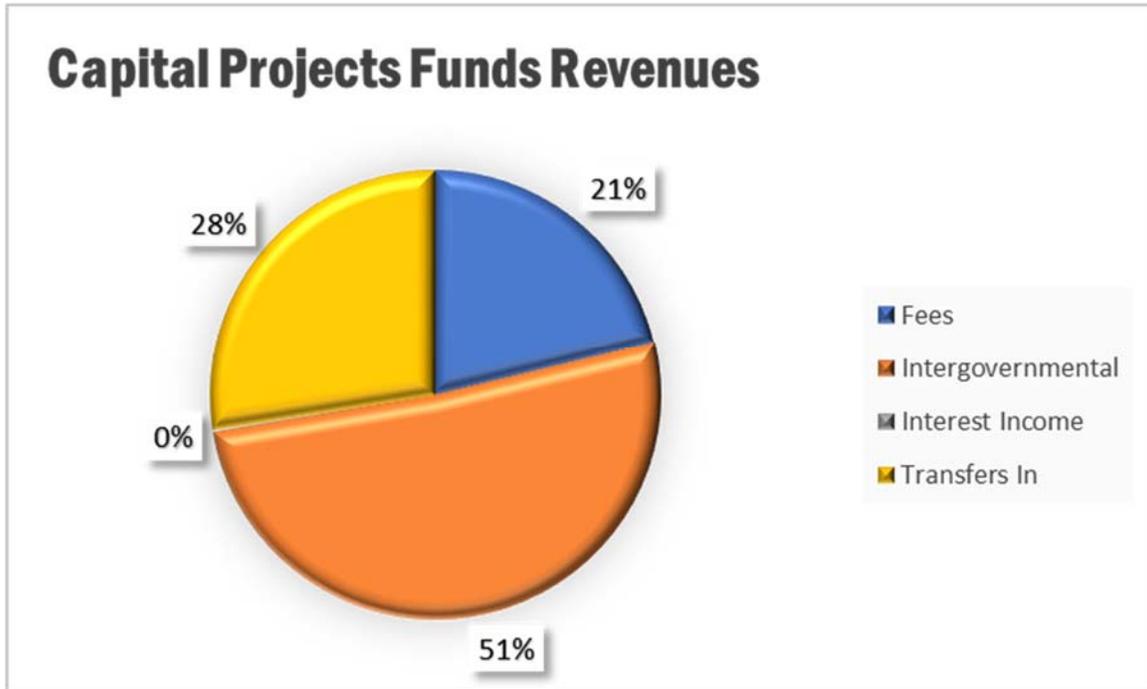
# CAPITAL PROJECTS FUNDS

## **CAPITAL PROJECTS FUNDS AND CAPITAL IMPROVEMENT PLAN**

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



## CAPITAL PROJECTS FUND

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	1,030,872	540,574	540,574	903,060
<b>Revenues</b>				
Donations	-	-	-	-
Intergovernmental Revenue	1,452,244	1,445,812	3,465,562	1,000,000
<b>Total Capital Projects Fund Revenues</b>	1,452,244	1,445,812	3,465,562	1,000,000
<b>Other Sources</b>				
Transfers From General Fund	550,000	460,000	460,000	675,000
<b>Total Other Sources</b>	550,000	460,000	460,000	675,000
<b>Total Revenues/Sources</b>	2,002,244	1,905,812	3,925,562	1,675,000
<b>Expenditures</b>				
Church Building Restoration	2,600	-	-	-
McReynolds Road Reconstruction	2,489,942	1,167,185	3,563,076	300,000
<b>Total Expenditures</b>	2,492,542	1,167,185	3,563,076	300,000
<b>Excess of Revenues over Expenditures</b>	(490,298)	738,627	362,486	1,375,000
<b>Ending Fund Balance</b>	540,574	1,279,201	903,060	2,278,060

## ENTERPRISE CAPITAL PROJECTS FUND

	2016-17 Actual	2017-18 Budget	2017-18 Estimate	2018-19 Budget
<b>Beginning Fund Balance</b>	<b>6,399,325</b>	<b>13,749,127</b>	<b>13,749,127</b>	<b>5,868,277</b>
<b>Revenues</b>				
Water Tap Fees	396,000	260,000	198,150	260,000
Sewer Tap Fees	528,000	340,000	256,000	340,000
Interest Income	6,463	6,250	8,499	6,250
<b>Total Revenues</b>	<b>930,463</b>	<b>606,250</b>	<b>462,649</b>	<b>606,250</b>
<b>Other Sources</b>				
Transfer from Enterprise Fund	-	316,800	-	272,720
Transfer from 4A	750,000	500,000	500,000	-
2017 Bond Proceeds	9,755,407	-	-	-
<b>Total Other Sources</b>	<b>10,505,407</b>	<b>816,800</b>	<b>500,000</b>	<b>272,720</b>
<b>Total Revenues/Sources</b>	<b>11,435,870</b>	<b>1,423,050</b>	<b>962,649</b>	<b>878,970</b>
<b>Expenditures</b>				
Phase I: West I35 Water/Wastewater Line	15,059	-	-	-
Phase II: East I35 Water/Wastewater Line	1,428,141	-	296,239	-
Phase III: View Road Line Extension	11,691	-	977,006	-
Water Well & Ground Storage	409,907	-	-	-
Wastewater Treatment Plant	1,816,933	3,803,202	7,130,273	3,200,000
Railroad Lift Station	271,103	329,852	296,736	100,000
Capital Improvement Plan	29,361	-	9,085	-
Nitrification	4,313	90,000	134,160	-
WWTP Outfall Pipeline	99,560	500,000	-	500,000
FM 455 Utility Relocation	-	-	-	300,000
Plum Street Water Line	-	-	-	150,000
<b>Total Expenditures</b>	<b>4,086,068</b>	<b>4,723,054</b>	<b>8,843,499</b>	<b>4,250,000</b>
<b>Excess of Revenues over Expenditures</b>	<b>7,349,802</b>	<b>(3,300,004)</b>	<b>(7,880,850)</b>	<b>(3,371,030)</b>
<b>Ending Fund Balance</b>	<b>13,749,127</b>	<b>10,449,123</b>	<b>5,868,277</b>	<b>2,497,247</b>

# CAPITAL IMPROVEMENT PLAN

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This plan addresses capital improvement needs in the City of Sanger over the next ten years in the areas of Streets, Thoroughfares, Sidewalks, Drainage, Water Lines, Wastewater Lines, Parks and other Facilities. The plan discusses needs in each area and funding sources for projects expected in FY 2019.

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 last five years more and more resources have been dedicated to infrastructure maintenance and replacement and several projects have been completed. We have rebuilt several thoroughfares including portions of Keaton Road, Freese Drive, Railroad Avenue and Cowling Road. We have replaced several thousand feet of deteriorated Wastewater Lines. We have rebuilt three major drainage structures and rehabbed several smaller ones. We have purchased and remodeled a new police station and remodeled the Municipal Court. This is a trend that needs to continue as we try to catch up with our aging and ailing infrastructure.

At the same time, we must continue to expand our water and wastewater lines into areas that are prime for commercial and industrial development. We recently completed expansion of water and sewer service on the west side of I35. In 2017, we began the first phase of expansion on the east side of I35 by upgrading the wastewater trunk line from FM455 north to Lois Road to a 21" line. In 2018, we extended water and sewer lines on the east side of I-35 from Lois Road to View Road. While residential development is nice, commercial and industrial development produce far more revenue and are less of an impact on services. Commercial and Industrial development also create jobs for our citizens and improve the quality of life.

Over \$100,000,000 in water, wastewater, roads and drainage projects have been identified that should be completed in the next ten years. This includes the two big ticket items of expanding the wastewater treatment plant and expanding FM 455.

To spur economic growth, the Council issued \$4,500,000 in bonds in 2013 to fund extending water and wastewater lines into industrial and commercial areas. The objective is to attract new businesses to these areas that will help fund future improvements such as rehabbing and expanding the wastewater treatment plant. In addition, these bonds helped pay for two new water wells completed in 2017 and the splash park completed in 2014. The water wells will ensure we have sufficient water to meet peak demands while maintaining sufficient fire protection reserves. Addition of these wells has more than doubled our pumping capacity. The sale of these bonds represents a proactive step by the Council to facilitate commercial and industrial growth.

### Projects in progress continuing in FY 2019:

- McReynolds Road Reconstruction
- Railroad Lift Station Replacement Design and Easement Acquisition
- WW Treatment Plant Rehabilitation
- Ranger Creek Outfall Pipeline Design and Easement Acquisition
- FM 455 Widening (TXDOT Project)
- Interstate 35 Expansion (TXDOT Project)

### Anticipated Funding Source

- Denton County/Street Funds
- 2015 Bond Funds
- WW Tap Fees/ 2017 Bond Funds
- Water CIP & WW Capital Funds/Possible Bond Issue
- TXDOT/County/City
- TXDOT

### New Projects in 2019:

- Replacement of Water and Sewer Lines Along Plum (engineering)
- Relocation of Utilities along FM 455 Expansion (engineering)

### Anticipated Funding Source

- Water CIP & WW Capital Funds
- TXDOT/County/City

**Future Projects:**

- Rebuild Plum Street
- Rebuild & Expand Marion Road
- Rebuild Belz Road & Jennifer Circle
- Rebuild Duck Creek Road
- Utility Road Tie in Across Railroad
- Rebuild Bolivar Street
- Relocating Utilities for I35 Expansion

**Anticipated Funding Source**

Street Funds  
 Not Identified  
 Not Identified  
 Not Identified  
 TBD  
 TBD  
 Not Identified

**FM 455 Expansion Issues:**

One issue looming on the horizon is the relocation of utilities for the expansion of FM 455. For us, that includes water, wastewater and electric utilities. We have had some preliminary discussions with TXDOT and the County on who will pay for these relocations. At this time, we are working on identifying funding sources for this project.

Another big issue with the expansion of FM 455 will be traffic congestion during construction. McReynolds Road will be completed before FM 455 begins to help relieve some of the congestion. Additionally, we are considering alternative streets to serve as a reliever for FM 455 construction. Plum Street has been identified as an option. To do this we also need to replace the water and sewer lines along Plum.

**Wastewater Capital Projects**

Development along the I35 corridor is accelerating the need to extend wastewater lines to the area. Upgrading the line from FM455 to Lois Road on the East side of I35 was completed in the Fall of 2017. In 2018., extension of this line was completed from Lois to View Road.

To create more revenue for wastewater infrastructure improvements we started setting aside 10% of monthly wastewater revenues in 2014. The current balance in this fund is \$713,235. We are using these funds to address I&I issues and replace older wastewater lines in conjunction with street improvements. We intend to use these funds to replace the line along plum before street reconstruction.

We currently have over \$1,500,000 in waste water tap fees. We have used these funds primarily to pay for the design, engineering and permitting of the waste water treatment plant refurbishing and expansion. As that phase of the project comes to an end, we will have the opportunity to use these funds on other projects identified in the Capital Improvement Plan.

At the recommendation of Alan Plummer and Associates, Council decided to refurbish and expand the existing waste water treatment plant rather than build a new one in January 2014. Construction began in May of 2017 and should be completed by the end of the 2018-2019 fiscal year.

The Cowling Road lift station is reaching capacity and needs to be replaced. This will also require replacing the force main with a higher capacity main. The Lift Station will also be moved to Railroad and Rector Road. Design and engineering will continue this year and we will begin obtaining the necessary easements. 2015 Bond funds or wastewater tap fees will be used for this project.

**Streets and Thoroughfares:**

Many streets in Sanger are in dire need of rehabilitation. 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 not residential streets that are in as bad or worse condition. However, focusing on thoroughfares as our priority gives us the greatest positive impact for the most people. If funding can be secured in the future, Marion Rd., Bolivar from 5<sup>th</sup> to the Service road, Belz Rd. and Duck Creek will also be candidates for improvement.

Plans this year call for completion of the reconstruction of McReynolds Road, which has been funded through County Funds and Sanger Street Funds.

FM 455 is scheduled for widening in the next few years. At this time, we are working on identifying funding sources associated with the City's utility relocation. Currently, we plan on reconstructing Plum street from Fifth to Tenth so that it can serve as a reliever during the FM 455 widening.

### **Sidewalks:**

We made great strides on sidewalks in the last few years. Sidewalks were extended the entire length of Keaton Road from FM 455 to the Sports Park. Our goal is to connect existing sidewalks and add new ones that allow pedestrians to travel throughout town without having to walk on busy streets. Although some of these sidewalks will pass through residential neighborhoods, the goal is not to build residential sidewalks but to create paths that link subdivisions with destinations such as schools, parks, downtown and commercial areas. We normally budget \$50,000 per year for sidewalks, so the work will have to be done in phases. Other portions will be done in conjunction with other projects such as the future widening of FM 455.

Phase I will be to connect existing segments and create a central loop. This phase will provide access between five of the seven schools, Downtown, and several neighborhoods and subdivisions.

Phase II will link the other two schools to the inner loop. It will also connect the Sable Creek and Ranger Creek subdivisions to the system.

Phase III connects the Quail Run and Lake Ridge subdivisions to the system, creates an old town loop and connects Switzer Park. It also extends the sidewalk up 5<sup>th</sup> street to FM 455.

Phase IV extends the system along FM 455 from Metz Road to Marion Road. It also connects the Sanger Trail Apartments and subdivision to the system. This section needs to be done along with or after the road is widened.

Once completed, sidewalks will link every school and major subdivision. Links will also provide walking access to the new sports park, public facilities and business areas throughout town without having to walk on busy streets.

### **Parks and Facilities:**

By far our greatest and most expensive facility need has been the rehabilitation and expansion of the wastewater treatment plant. The construction cost of this project has been financed through the 2017 bond issue. Financing this plant will significantly encumber our ability to do other projects for several years. However, this project was necessary to handle future growth.

Facility needs that are farther out on the horizon include: Expansion of the library and a new fire station. A remodel of the community center also needs to be considered as it is becoming worn and dated. An expansion of the police department will also be necessary in the near future as the department continues to grow. Farther out will be a recreation center and building a second fire station. Many of these are expensive projects that would require bond funding.

4B has committed funds for extending the trail system at Porter Park to the parkland on the east side of I35. Other parks projects as identified in the parks master plan will soon undergo a prioritization process involving the community, parks board, 4B board and City Council. Once prioritized, these projects will be programmed in as funds are available.

### **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.

Adequate funds for large capital projects will continue to be a hindrance until other bond issues begin paying off in 2021 and until we grow sufficiently to expand the tax base. For the last two years we have diverted more resources for infrastructure rehabilitation. In the 2019 budget we have added additional funds for street maintenance, increasing that line item to \$225,000. You will see expenditures in the 2019 proposed budget for such improvements as street reconstruction, new sidewalks, water and wastewater line replacement, wastewater plant rehabilitation and expansion, and electrical system improvements. As future revenues improve, we need to channel more funds toward these needs.

This plan identifies and prioritizes our most pressing needs in capital improvements for the next ten years. Some parts of the plan, like sidewalk improvements, project out further than ten years for comprehensive planning purposes. Revenue sources are identified for those projects ongoing in the 2019 budget year. As with any plan it will change over time and it will be updated on an annual basis to keep it current and relevant.

**Alina Ciocan**  
*City Manager*

## CAPITAL PROJECTS SUMMARY 2017-2023

	2016-2017 Actual	2017-2018 Estimate	2018-2019 Budget
<b>Capital Projects Fund</b>			
McReynolds Road Reconstruction	\$ 2,494,942	\$ 3,586,830	\$ 300,000
Rebuild and Expand Marion Road	-	-	-
Rebuild Plum Street	-	-	-
Rebuild Bolivar Street	-	-	-
Rebuild Belz Road and Jennifer Circle	-	-	-
Rebuild Duck Creek Road	-	-	-
Utility Road Tie in across Railroad	-	-	-
<b>Capital Projects Fund Totals</b>	<b>\$ 2,494,942</b>	<b>\$ 3,586,830</b>	<b>\$ 300,000</b>
<b>Enterprise Capital Projects Fund</b>			
Phase I: West I35 Water/ Wastewater Line	\$ 15,157	\$ -	\$ -
Phase II: East I35 Water/Wastewater Line	1,428,142	278,949	-
Phase III: View Road Line Extension	11,691	1,009,050	-
Water Well & Ground Storage	409,906	-	-
Wastewater Treatment Plant	1,812,681	6,814,864	3,200,000
Railroad Lift Station, Force Main & Gravity Line	365,604	266,669	100,000
Capital Improvement Plan	29,361	10,000	-
Nitrification	4,313	134,160	-
Ranger Creek Outfall Pipeline	99,560	-	500,000
Water & Waste Water Lines along Plum	-	-	150,000
Bolivar Street Water and Sewer	-	-	-
Relocation of Utilities along FM 455	-	-	300,000
Relocation of Utilities along I35	-	-	-
<b>Enterprise Capital Projects Fund</b>	<b>\$ 4,176,415</b>	<b>\$ 8,513,692</b>	<b>\$ 4,250,000</b>
<b>Total Capital Projects</b>	<b>\$ 6,671,357</b>	<b>\$ 12,100,522</b>	<b>\$ 4,550,000</b>

	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
<b>Capital Projects Fund</b>				
McReynolds Road Reconstruction	\$ -	\$ -	\$ -	\$ -
Rebuild and Expand Marion Road	-	4,000,000	-	-
Rebuild Plum Street	1,500,000	-	-	-
Rebuild Bolivar Street	-	-	-	5,500,000
Rebuild Belz Road and Jennifer Circle	-	-	3,529,185	-
Rebuild Duck Creek Road	-	-	4,000,000	-
Utility Road Tie in across Railroad	-	-	3,155,370	-
<b>Capital Projects Fund Totals</b>	<b>\$ 1,500,000</b>	<b>\$ 4,000,000</b>	<b>\$ 10,684,555</b>	<b>\$ 5,500,000</b>
<b>Enterprise Capital Projects Fund</b>				
Phase I: West I35 Water/ Wastewater Line	\$ -	\$ -	\$ -	\$ -
Phase II: East I35 Water/Wastewater Line	-	-	-	-
Phase III: View Road Line Extension	-	-	-	-
Water Well & Ground Storage	-	-	-	-
Wastewater Treatment Plant	-	-	-	-
Railroad Lift Station, Force Main & Gravity Line	-	4,500,000	-	-
Capital Improvement Plan	-	-	-	-
Nitrification	-	-	-	-
Ranger Creek Outfall Pipeline	3,400,000	-	-	-
Water & Waste Water Lines along Plum	750,000	-	-	-
Boliver Street Water and Sewer	-	-	2,250,000	2,250,000
Relocation of Utilities along FM 455	2,000,000	1,000,000	-	-
Relocation of Utilities along I35	-	2,000,000	-	-
<b>Enterprise Capital Projects Fund</b>	<b>\$ 6,150,000</b>	<b>\$ 7,500,000</b>	<b>\$ 2,250,000</b>	<b>\$ 2,250,000</b>
<b>Total Capital Projects</b>	<b>\$ 7,650,000</b>	<b>\$ 11,500,000</b>	<b>\$ 12,934,555</b>	<b>\$ 7,750,000</b>



# APPENDIX

## GENERAL FUND FIVE YEAR FINANCIAL PROJECTION

The City of Sanger's Annual Budget is prepared matching available revenue sources and operational expenditures. This General Ledger Five-Year Financial 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 2016-2017 year as well as projected results for the 2017-2018 year. Also included (as Year 1) is the current 2018-2019 budget.

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

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 period.

	Actual 2016-17	Estimate 2017-18
<b>Beginning Fund Balance</b>	<b>1,813,402</b>	<b>2,657,635</b>
<b>Revenues</b>		
Property Taxes	2,950,887	3,275,547
Sales and Mixed Beverage Taxes	875,373	878,065
Franchise Fees	845,378	824,864
Charges for Services	695,722	840,179
Licenses & Permits	290,884	322,230
Fines	97,007	89,572
Fees	697,076	716,651
Interest Income	3,942	4,508
Miscellaneous	241,826	179,144
<b>Total General Fund Revenues</b>	<b>6,698,095</b>	<b>7,130,760</b>
<b>Other Sources</b>		
Transfers In	286,536	292,999
<b>Total Other Sources</b>	<b>286,536</b>	<b>292,999</b>
<b>Total Revenues/Sources</b>	<b>6,984,631</b>	<b>7,423,759</b>
<b>Expenditures</b>		
Salaries & Benefits	2,828,337	3,021,398
Supplies & Materials	266,926	284,235
Maintenance & Operations	354,416	351,513
Contract Services	1,097,027	989,712
Utilities	137,145	84,975
Capital Expenses	250,357	239,655
Debt Service	107,998	107,998
Court Costs	35,245	23,794
Other	10,103	-
<b>Total Expenditures</b>	<b>5,087,554</b>	<b>5,103,281</b>
<b>Other Uses</b>		
Transfers Out	1,052,844	912,933
<b>Total Other Uses</b>	<b>1,052,844</b>	<b>912,933</b>
<b>Total Expenses/Uses</b>	<b>6,140,398</b>	<b>6,016,214</b>
<b>Ending Fund Balance</b>	<b>2,657,635</b>	<b>4,065,180</b>

	Budget 2018-2019	Projection Percentage	Year 2 2019-2020	Year 3 2020-2021	Year 4 2021-2022	Year 5 2021-2022
<b>Beginning Fund Balance</b>	<b>4,065,180</b>		<b>4,140,079</b>	<b>4,196,338</b>	<b>4,232,335</b>	<b>4,246,339</b>
<b>Revenues</b>						
Property Taxes	3,631,116	5%	3,812,672	4,003,306	4,203,471	4,413,645
Sales and Mixed Beverage Taxes	905,000	4%	941,200	978,848	1,018,002	1,058,722
Franchise Fees	851,668	1%	860,185	868,787	877,475	886,250
Charges for Services	850,500	6%	901,530	955,622	1,012,959	1,073,737
Licenses & Permits	363,070	8%	392,116	423,485	457,364	493,953
Fines	112,000	8%	120,960	130,637	141,088	152,375
Fees	776,877	5%	815,721	856,507	899,332	944,299
Interest Income	4,000	2%	4,080	4,162	4,245	4,330
Miscellaneous	188,516	3%	194,171	199,996	205,996	212,176
<b>Total General Fund Revenues</b>	<b>7,682,747</b>		<b>8,042,635</b>	<b>8,421,350</b>	<b>8,819,932</b>	<b>9,239,487</b>
<b>Other Sources</b>						
Transfers In	214,352	2%	218,639	223,012	227,472	232,021
<b>Total Other Sources</b>	<b>214,352</b>		<b>218,639</b>	<b>223,012</b>	<b>227,472</b>	<b>232,021</b>
<b>Total Revenues/Sources</b>	<b>7,897,099</b>		<b>8,261,274</b>	<b>8,644,362</b>	<b>9,047,404</b>	<b>9,471,508</b>
<b>Expenditures</b>						
Salaries & Benefits	3,783,153	6%	4,010,142	4,250,751	4,505,796	4,776,144
Supplies & Materials	368,450	6%	390,557	413,990	438,829	465,159
Maintenance & Operations	506,257	4%	526,507	547,567	569,470	592,249
Contract Services	1,219,189	5%	1,280,148	1,344,155	1,411,363	1,481,931
Utilities	89,350	2%	91,137	92,960	94,819	96,715
Capital Expenses	324,222	5%	340,433	357,455	375,328	394,094
Debt Service	129,353	5%	135,821	142,612	149,743	157,230
Court Costs	48,406	2%	49,374	50,361	51,368	52,395
Other	69,500	2%	70,890	72,308	73,754	75,229
<b>Total Expenditures</b>	<b>6,537,880</b>		<b>6,895,009</b>	<b>7,272,159</b>	<b>7,670,470</b>	<b>8,091,146</b>
<b>Other Uses</b>						
Transfers Out	1,284,320	2%	1,310,006	1,336,206	1,362,930	1,390,189
<b>Total Other Uses</b>	<b>1,284,320</b>		<b>1,310,006</b>	<b>1,336,206</b>	<b>1,362,930</b>	<b>1,390,189</b>
<b>Total Expenses/Uses</b>	<b>7,822,200</b>		<b>8,205,015</b>	<b>8,608,365</b>	<b>9,033,400</b>	<b>9,481,335</b>
<b>Ending Fund Balance</b>	<b>4,140,079</b>		<b>4,196,338</b>	<b>4,232,335</b>	<b>4,246,339</b>	<b>4,236,512</b>

## **APPROVED DEPARTMENTAL CAPITAL REQUESTS**

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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. Review of the items includes discussion of any available alternatives to the requested items.

All capital requests are reviewed to determine if they are in sync with City Council goals and the City's strategic plan. The following are the original requests submitted that have been approved for inclusion in the current budget.

Complete all items on this form, using "N/A" for items that are not applicable. Attach additional information to support request.

<b>DEPARTMENT</b>	<b>G/L ACCOUNT #</b>	<b>PRIORITY</b>
Police	20-6125	1

**DESCRIPTION OF CAPITAL ITEM**

Server Upgrade

**USE / PURPOSE OF CAPITAL ITEM**

The system server is close to storage capacity. Due to requirements of keeping video data, the amount of storage required has grown substantially in the past few years. This upgrade will handle the storage capacity required for several more years.

**JUSTIFICATION FOR CAPITAL ITEM**

Required for operations

**WILL ITEM BENEFIT OTHER DEPARTMENTS? IF "YES" PLEASE EXPLAIN**

Yes, the server serves additional departments other than Police

**ALTERNATIVES TO THIS CAPITAL ITEM**

Off-site storage system, which is not cost effective.

**IS A SPECIAL LICENSE REQUIRED FOR ITEM?**

COST OF ACQUISITION		ESTIMATED ANNUAL OPERATING COSTS	
PURCHASE	\$ 77,050	FUEL	
INSTALLATION		INSURANCE	
OTHER*		MAINTENANCE CONTRACT	
<b>TOTAL INITIAL COST</b>	<b>\$ 77,050</b>	REPAIRS	
		OTHER*	
		<b>TOTAL ANNUAL COSTS</b>	<b>\$ 0</b>

\* EXPLANATION OF "OTHER" COSTS

**NOTE: All costs from Austin Lane are included in the Purchase Price.**

**IS THERE A LEASE OR FINANCING OPTION? IF "YES" PLEASE DETAIL THE TERMS**

No

Complete all items on this form, using "N/A" for items that are not applicable. Attach additional information to support request.

<b>DEPARTMENT</b>	<b>G/L ACCOUNT #</b>	<b>PRIORITY</b>
Police	20-6135	1

**DESCRIPTION OF CAPITAL ITEM**

2 Police Patrol vehicles

**USE / PURPOSE OF CAPITAL ITEM**

Police patrol and replace older units

**JUSTIFICATION FOR CAPITAL ITEM**

Replacement units

**WILL ITEM BENEFIT OTHER DEPARTMENTS? IF "YES" PLEASE EXPLAIN**

No

**ALTERNATIVES TO THIS CAPITAL ITEM**

None

**IS A SPECIAL LICENSE REQUIRED FOR ITEM?** No

COST OF ACQUISITION		ESTIMATED ANNUAL OPERATING COSTS	
PURCHASE	\$ 100,772	FUEL	
INSTALLATION		INSURANCE	
OTHER*		MAINTENANCE CONTRACT	
<b>TOTAL INITIAL COST</b>	<b>\$ 100,772</b>	REPAIRS	
		OTHER*	
		<b>TOTAL ANNUAL COSTS</b>	<b>\$ 0</b>

**\* EXPLANATION OF "OTHER" COSTS**

**IS THERE A LEASE OR FINANCING OPTION? IF "YES" PLEASE DETAIL THE TERMS**

No

Complete all items on this form, using "N/A" for items that are not applicable. Attach additional information to support request.

<b>DEPARTMENT</b> Police	<b>G/L ACCOUNT #</b> 20-6145	<b>PRIORITY</b> 1
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**DESCRIPTION OF CAPITAL ITEM**  
5 Tazers

**USE / PURPOSE OF CAPITAL ITEM**  
Less than lethal force.

**JUSTIFICATION FOR CAPITAL ITEM**  
Officer safety

**WILL ITEM BENEFIT OTHER DEPARTMENTS? IF "YES" PLEASE EXPLAIN**  
No

**ALTERNATIVES TO THIS CAPITAL ITEM**  
None

**IS A SPECIAL LICENSE REQUIRED FOR ITEM?** None

COST OF ACQUISITION		ESTIMATED ANNUAL OPERATING COSTS	
PURCHASE	\$ 9,000	FUEL	
INSTALLATION		INSURANCE	
OTHER*		MAINTENANCE CONTRACT	
TOTAL INITIAL COST	\$ 9,000	REPAIRS	
		OTHER*	
		TOTAL ANNUAL COSTS	\$ 0

**\* EXPLANATION OF "OTHER" COSTS**

**IS THERE A LEASE OR FINANCING OPTION? IF "YES" PLEASE DETAIL THE TERMS**  
Yes but is obligates the department for an extended contract after 5 years.



**CAPITAL ITEM REQUEST FORM  
2018-2019 BUDGET**

Complete all items on this form, using "N/A" for items that are not applicable. Attach additional information to support request.

<b>DEPARTMENT</b>	<b>G/L ACCOUNT #</b>	<b>PRIORITY</b>
Fire	24-6145	2

**DESCRIPTION OF CAPITAL ITEM**

MSA Carbon Fiber SCBA bottle

**USE / PURPOSE OF CAPITAL ITEM**

Used with our Self Contained Breathing Apparatus SCBA during structure fires.

**JUSTIFICATION FOR CAPITAL ITEM**

Our current bottle have been in use since 2007. They did pass there last Hydro inspection, but are getting close to the life expectancy24-6145.

**WILL ITEM BENEFIT OTHER DEPARTMENTS? IF "YES" PLEASE EXPLAIN**

No, unless they have an emergency that requires our department to place them into service. Ex. Structure Fire, Car fire, hazmat incident.

**ALTERNATIVES TO THIS CAPITAL ITEM**

**IS A SPECIAL LICENSE REQUIRED FOR ITEM?**

COST OF ACQUISITION	
PURCHASE	\$ 28,400
INSTALLATION	
OTHER*	
<b>TOTAL INITIAL COST</b>	<b>\$ 28,400</b>

ESTIMATED ANNUAL OPERATING COSTS	
FUEL	
INSURANCE	
MAINTENANCE CONTRACT	
REPAIRS	
OTHER*	
<b>TOTAL ANNUAL COSTS</b>	<b>\$ 0</b>

**\* EXPLANATION OF "OTHER" COSTS**

**IS THERE A LEASE OR FINANCING OPTION? IF "YES" PLEASE DETAIL THE TERMS**

Complete all items on this form, using "N/A" for items that are not applicable. Attach additional information to support request.

<b>DEPARTMENT</b>	<b>G/L ACCOUNT #</b>	<b>PRIORITY</b>
32	001-32-6140	1

**DESCRIPTION OF CAPITAL ITEM**

Concrete Sidewalks and curbs around the Downtown park.

**USE / PURPOSE OF CAPITAL ITEM**

Sidewalks are not ADA compliant, and the curbs hold water. The side walks have cracks and are uneven in places causing trip hazards.

**JUSTIFICATION FOR CAPITAL ITEM**

Safety and Accessibility

**WILL ITEM BENEFIT OTHER DEPARTMENTS? IF "YES" PLEASE EXPLAIN**

N/A

**ALTERNATIVES TO THIS CAPITAL ITEM**

N/A

**IS A SPECIAL LICENSE REQUIRED FOR ITEM?** No

COST OF ACQUISITION		ESTIMATED ANNUAL OPERATING COSTS	
PURCHASE	\$ 38,850	FUEL	
INSTALLATION		INSURANCE	
OTHER*		MAINTENANCE CONTRACT	
TOTAL INITIAL COST	\$ 38,850	REPAIRS	
		OTHER*	
		TOTAL ANNUAL COSTS	\$ 0

**\* EXPLANATION OF "OTHER" COSTS**

**IS THERE A LEASE OR FINANCING OPTION? IF "YES" PLEASE DETAIL THE TERMS**

Complete all items on this form, using "N/A" for items that are not applicable. Attach additional information to support request.

<b>DEPARTMENT</b>	<b>G/L ACCOUNT #</b>	<b>PRIORITY</b>
Finance	180-19-6025	1

**DESCRIPTION OF CAPITAL ITEM**

Automated Payment Kiosk

**USE / PURPOSE OF CAPITAL ITEM**

**JUSTIFICATION FOR CAPITAL ITEM**

This kiosk will be a 24/4 attendant to accept utility payments at City Hall. It will replace the night drop and the drive-up window. Since payments are immediately posted to INCODE, this will save considerable staff time processing night drop and drive-up payments. The time saved will allow Finance to continue to operate efficiently at current staff levels.

**WILL ITEM BENEFIT OTHER DEPARTMENTS? IF "YES" PLEASE EXPLAIN**

No, at least not initially. There is an option to allow Court payments as well; however, this is not feasible while Finance and Court are in separate locations.

**ALTERNATIVES TO THIS CAPITAL ITEM**

This is the only automated kiosk that operates with INCODE. The only other alternative is to add an additional staff member to the Customer Service area sooner.

**IS A SPECIAL LICENSE REQUIRED FOR ITEM?** No

COST OF ACQUISITION		ESTIMATED ANNUAL OPERATING COSTS	
PURCHASE	\$ 36,220	FUEL	\$ 0
INSTALLATION	\$ 11,000	INSURANCE	\$ 0
OTHER*	\$ 4,500	MAINTENANCE CONTRACT	\$ 4,471
<b>TOTAL INITIAL COST</b>	<b>\$ 51,720</b>	REPAIRS	\$ 0
		OTHER*	\$ 0
		<b>TOTAL ANNUAL COSTS</b>	<b>\$ 4,471</b>

**\* EXPLANATION OF "OTHER" COSTS**

Software Interface with INCODE

**IS THERE A LEASE OR FINANCING OPTION? IF "YES" PLEASE DETAIL THE TERMS**

# FINANCIAL MANAGEMENT POLICY

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*\*\*The Sanger City Council approved the City's Financial Management Policy on September 17, 2018\*\**

## 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 Manger 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

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*\*\*The Sanger City Council approved the City's Investment Policy on September 17, 2018\*\**

## 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 patters.

### **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

**Total Debt**

Fiscal Year	General Fund			Enterprise Fund			4A			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	731,548	163,149	894,697	881,188	768,500	1,649,688	48,176	13,091	61,267	1,660,912	944,740	2,605,652
2020	703,516	136,562	840,078	830,200	739,992	1,570,192	50,439	10,828	61,267	1,584,155	887,382	2,471,537
2021	699,979	111,337	811,316	885,200	711,400	1,596,600	52,809	8,458	61,267	1,637,988	831,195	2,469,183
2022	320,190	84,765	404,955	616,500	679,741	1,296,241	55,290	5,977	61,267	991,980	770,483	1,762,463
2023	334,652	71,541	406,193	633,600	660,427	1,294,027	57,887	3,380	61,267	1,026,139	735,348	1,761,487
2024	346,867	57,435	404,302	658,000	640,328	1,298,328	41,887	4,063	45,950	1,046,754	701,826	1,748,580
2025	309,300	42,687	351,987	675,700	618,518	1,294,218				985,000	661,205	1,646,205
2026	323,900	28,193	352,093	701,100	593,114	1,294,214				1,025,000	621,307	1,646,307
2027	71,800	13,023	84,823	998,200	566,322	1,564,522				1,070,000	579,345	1,649,345
2028	28,800	9,768	38,568	1,086,200	526,357	1,612,557				1,115,000	536,125	1,651,125
2029	30,600	8,400	39,000	1,124,400	482,800	1,607,200				1,155,000	491,200	1,646,200
2030	31,800	6,870	38,670	1,173,200	436,574	1,609,774				1,205,000	443,444	1,648,444
2031	33,600	5,280	38,880	1,221,400	387,920	1,609,320				1,255,000	393,200	1,648,200
2032	35,400	3,600	39,000	1,269,600	337,337	1,606,937				1,305,000	340,937	1,645,937
2033	36,600	1,830	38,430	1,323,400	284,626	1,608,026				1,360,000	286,456	1,646,456
2034				1,420,000	229,713	1,649,713				1,420,000	229,713	1,649,713
2035				1,475,000	173,656	1,648,656				1,475,000	173,656	1,648,656
2036				1,535,000	115,344	1,650,344				1,535,000	115,344	1,650,344
2037				1,585,000	63,400	1,648,400				1,585,000	63,400	1,648,400
<b>Total</b>	<b>4,038,552</b>	<b>744,440</b>	<b>4,782,992</b>	<b>20,092,888</b>	<b>9,016,069</b>	<b>29,108,957</b>	<b>306,488</b>	<b>45,797</b>	<b>352,285</b>	<b>24,437,928</b>	<b>9,806,306</b>	<b>34,244,234</b>

**Certificates of Obligation, Series 2007**

Fiscal Year	General Fund 34%			Enterprise Fund: 66%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	30,600	14,660	45,260	59,400	28,460	87,860	90,000	43,120	133,120
2020	32,300	13,314	45,614	62,700	25,846	88,546	95,000	39,160	134,160
2021	34,000	11,894	45,894	66,000	23,086	89,086	100,000	34,980	134,980
2022	35,700	10,398	46,098	69,300	20,182	89,482	105,000	30,580	135,580
2023	37,400	8,826	46,226	72,600	17,134	89,734	110,000	25,960	135,960
2024	37,400	7,180	44,580	72,600	13,940	86,540	110,000	21,120	131,120
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
<b>Total</b>	<b>333,200</b>	<b>77,566</b>	<b>410,766</b>	<b>646,800</b>	<b>150,574</b>	<b>797,374</b>	<b>980,000</b>	<b>228,140</b>	<b>1,208,140</b>

**Certificates of Obligation, Series 2009**

Fiscal Year	General Fund 100%		
	Principal	Interest	Total
2019	190,000	78,225	268,225
2020	195,000	70,625	265,625
2021	205,000	62,825	267,825
2022	215,000	53,856	268,856
2023	225,000	44,450	269,450
2024	235,000	34,325	269,325
2025	245,000	23,750	268,750
2026	255,000	12,112	267,112
<b>Total</b>	<b>1,765,000</b>	<b>380,168</b>	<b>2,145,168</b>

**General Obligation Refunding Bonds, Series 2012**

Fiscal Year	General Fund 44%			Enterprise Fund: 56%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	162,800	13,112	175,912	207,200	16,688	223,888	370,000	29,800	399,800
2020	169,400	8,228	177,628	215,600	10,472	226,072	385,000	18,700	403,700
2021	145,200	3,993	149,193	184,800	5,082	189,882	330,000	9,075	339,075
<b>Total</b>	<b>477,400</b>	<b>25,333</b>	<b>502,733</b>	<b>607,600</b>	<b>32,242</b>	<b>639,842</b>	<b>1,085,000</b>	<b>57,575</b>	<b>1,142,575</b>

**Certificates of Obligation, Series 2013**

Fiscal Year	General Fund 12%			Enterprise Fund: 88%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	21,000	17,505	38,505	154,000	128,370	282,370	175,000	145,875	320,875
2020	21,600	16,980	38,580	158,400	124,520	282,920	180,000	141,500	321,500
2021	22,200	16,332	38,532	162,800	119,768	282,568	185,000	136,100	321,100
2022	22,800	15,666	38,466	167,200	114,884	282,084	190,000	130,550	320,550
2023	24,000	14,982	38,982	176,000	109,868	285,868	200,000	124,850	324,850
2024	24,600	14,262	38,862	180,400	104,588	284,988	205,000	118,850	323,850
2025	25,200	13,401	38,601	184,800	98,274	283,074	210,000	111,675	321,675
2026	26,400	12,267	38,667	193,600	89,958	283,558	220,000	102,225	322,225
2027	27,600	11,079	38,679	202,400	81,246	283,646	230,000	92,325	322,325
2028	28,800	9,768	38,568	211,200	71,632	282,832	240,000	81,400	321,400
2029	30,600	8,400	39,000	224,400	61,600	286,000	255,000	70,000	325,000
2030	31,800	6,870	38,670	233,200	50,380	283,580	265,000	57,250	322,250
2031	33,600	5,280	38,880	246,400	38,720	285,120	280,000	44,000	324,000
2032	35,400	3,600	39,000	259,600	26,400	286,000	295,000	30,000	325,000
2033	36,600	1,830	38,430	268,400	13,420	281,820	305,000	15,250	320,250
<b>Total</b>	<b>412,200</b>	<b>168,222</b>	<b>580,422</b>	<b>3,022,800</b>	<b>1,233,628</b>	<b>4,256,428</b>	<b>3,435,000</b>	<b>1,401,850</b>	<b>4,836,850</b>

**Certificates of Obligation, Series 2015**

Fiscal Year	Enterprise Fund: 100%		
	Principal	Interest	Total
2019	115,000	192,350	307,350
2020	110,000	189,550	299,550
2021	180,000	185,200	365,200
2022	295,000	178,075	473,075
2023	285,000	169,375	454,375
2024	290,000	160,750	450,750
2025	300,000	151,900	451,900
2026	310,000	142,750	452,750
2027	320,000	132,900	452,900
2028	330,000	121,925	451,925
2029	340,000	110,200	450,200
2030	355,000	97,594	452,594
2031	370,000	84,000	454,000
2032	380,000	69,937	449,937
2033	395,000	55,406	450,406
2034	410,000	40,313	450,313
2035	425,000	24,656	449,656
2036	445,000	8,344	453,344
<b>Total</b>	<b>5,655,000</b>	<b>2,115,225</b>	<b>7,770,225</b>

**General Obligation Refunding Bonds, Series 2016**

Fiscal Year	General Fund 46%			Enterprise Fund: 54%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	230,000	28,796	258,796	270,000	33,804	303,804	500,000	62,600	562,600
2020	241,500	19,596	261,096	283,500	23,004	306,504	525,000	42,600	567,600
2021	248,400	9,936	258,336	291,600	11,664	303,264	540,000	21,600	561,600
<b>Total</b>	<b>719,900</b>	<b>58,328</b>	<b>778,228</b>	<b>845,100</b>	<b>68,472</b>	<b>913,572</b>	<b>1,565,000</b>	<b>126,800</b>	<b>1,691,800</b>

**Certificates of Obligation, Series 2017**

Fiscal Year	Enterprise Fund: 100%		
	Principal	Interest	Total
2019	-	366,600	366,600
2020	-	366,600	366,600
2021	-	366,600	366,600
2022	85,000	366,600	451,600
2023	100,000	364,050	464,050
2024	115,000	361,050	476,050
2025	115,000	357,600	472,600
2026	115,000	353,000	468,000
2027	390,000	348,400	738,400
2028	545,000	332,800	877,800
2029	560,000	311,000	871,000
2030	585,000	288,600	873,600
2031	605,000	265,200	870,200
2032	630,000	241,000	871,000
2033	660,000	215,800	875,800
2034	1,010,000	189,400	1,199,400
2035	1,050,000	149,000	1,199,000
2036	1,090,000	107,000	1,197,000
2037	1,585,000	63,400	1,648,400
<b>Total</b>	<b>9,240,000</b>	<b>5,413,700</b>	<b>14,653,700</b>

**Prosperity Bank - 4A**

Fiscal	4A 100%		
Year	Principal	Interest	Total
2019	48,176	13,091	61,267
2020	50,439	10,828	61,267
2021	52,809	8,458	61,267
2022	55,290	5,977	61,267
2023	57,887	3,380	61,267
2024	41,887	4,063	45,950
<b>Total</b>	<b>306,488</b>	<b>45,797</b>	<b>352,285</b>

**Spirit of Texas Street Equipment**

Fiscal	General Fund: 100%		
Year	Principal	Interest	Total
2019	42,301	9,235	51,536
2020	43,716	7,819	51,535
2021	45,179	6,357	51,536
2022	46,690	4,845	51,535
2023	48,252	3,283	51,535
2024	49,867	1,668	51,535
<b>Total</b>	<b>276,005</b>	<b>33,207</b>	<b>309,212</b>

**Government Capital Fire & Electric Equipment**

Fiscal	General Fund 42%			Enterprise Fund: 58%			Total		
Year	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2019	54,847	1,616	56,463	75,588	2,228	77,816	130,435	3,844	134,279
<b>Total</b>	<b>54,847</b>	<b>1,616</b>	<b>56,463</b>	<b>75,588</b>	<b>2,228</b>	<b>77,816</b>	<b>130,435</b>	<b>3,844</b>	<b>134,279</b>

# CITY OF SANGER MONTHLY REPORT FOR SEPTEMBER 2018



During the 2017-2018 fiscal year, City staff developed a new Monthly Report to keep the public informed. This report provides in-depth details of operations and results.

The City's Monthly Reports are posted on the City's website, [www.SangerTexas.org](http://www.SangerTexas.org)





## CITY COUNCIL

### Agenda Summary

The following items were approved by the Mayor and City Council in July 2018.

#### Proclamations and Resolutions:

- Resolution # 10-01-18 - Acknowledging the Transfer of Electric Service from the City of Sanger to CoServ Electric for Certain Homes Within the Quail Run, Lakeridge, Southwest and Bouldand Subdivisions; Authorizing the City Manager to Execute a Bill of Sale Between the City of Sanger and CoServ Electric for Certain Facilities Related to Said Transfer of Services; and Providing and Effective Date.

#### Ordinances Passed

- Ordinance #09-24-18 – Amended Ordinance #09-29-17, which amends the budget for the Fiscal 2017-18 Year and authorized amended expenditures as provided.
- Ordinance #09-25-18 – Levying a Tax Rate of \$0.6791 per \$100 Valuation (the same rate as 2017-18 Fiscal Year) for the General Government for the Fiscal Year 2018-2019.
- Ordinance #09-26-18 – Adopting the 2018-19 Budget providing for the appropriation of funds for operating and capital expenditures for the fiscal year beginning October 1, 2018 and ending September 30, 2019, 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.
- Ordinance #09-27-18 – Approving the 2018 Tax Rolls and providing for an effective date.
- Ordinance #09-28-18 – Denying a proposed increase sought by Atmos Energy-Midtex Division in connection with the rate increase filing it made on about June 1, 2018; approving an alternative increase in rates; directing Atmos to file conforming tariffs and to reimburse the City's Rate Case expenses; making other findings and provisions related to the subject; finding that the meeting complies with the Open Meetings Act; and declaring an effective date.

#### Plats Approved:

- Replat of Lots 1R, 2R, & 3R, Block 1, L.L.&T. Addition, being a Replat of Lot 1, Block 1, L.L.& T. Addition, being 7.026 acres in the Reuben Bebee Survey A-29, and being in the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, generally located north of FM 455 and approximately 1300 feet east of the intersection of Union Hill Road and FM 455.
- Final Plat of Lot 1, Block A, DeJernett Addition, Being 3.986 Acres in the R. Bebee Survey A-29, and being in the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, generally located east of Union Hill Road and approximately 335 feet north of the intersection of Union Hill Road and Muir Road.
- Minor Plat of Lot 1, Block A, Gerritzen Addition, Being 6.08 Acres in the B.F. Lynch Survey Abstract Number 725, and being in the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, generally located west



#### Monthly Report – September 2018

of Melton Road and approximately 1660 feet north of the intersection of Melton Road and Lois Road East.

- Preliminary Plat of Lots 1-14, Block A, Lakeside Addition, Being 62.91 Acres in the Carmel Manchaca Survey, Abstract Number 790, within the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, generally located between FM 2164 on the West and FM 455 on the east and approximately 1200 feet south of the Intersection of FM 2164 and FM 455.
- Preliminary Plat of Lots I-29, Block A, Lots 1-6, Block B and Lots 1-24X, Block C, Parkbrook at Sanger Circle, being a replat of part of Lots 1A-4A, and all of Lots 5A-8A, Block A of Marion Point Acres, and being 19.51 Acres in the Reuben Bebee Survey, Abstract No. 29 within the City of Sanger, Generally Located East of Marion Road and Approximately 1200 Feet North of the Intersection of Marion Road and FM 455.
- Minor Plat of Lot 1, Sanger Circle Amenity Center, being 1.30 Acres in the Reuben Bebee Survey, Abstract No. 29 within the City of Sanger, and generally located south of Avion Drive and approximately 290 feet west of the intersection of Avion Drive and Bridle Path.

#### Other Items:

- Approved and Authorized the City Manager to execute Amendment #2 with Perkins Engineering Consultants, Inc. in the amount of \$10,000.00 for additional engineering services related to the Cowling Road Pump Station Improvements (Nitrification Project).
- Approved and Authorized the City Manger to execute Amendment #6 with Alan Plummer Associates, Inc. in an amount not to exceed \$55,400.00 to provide for assistance in the startup operation of Plant 1 and additional services in relation to the Sanger Wastewater Treatment Plant Improvement Project.
- Approved and Authorized the City Manager to execute Change Order #4 for the McReynolds Project with Pavecon Public Works, LP in the Amount of \$108,267.11

#### CITY SECRETARY

##### Agenda

- City Council Meeting Agenda Summary Items were, where required; prepared, certified, published and processed. Meeting Minutes prepared, approved and filed by the City Secretary. Prepared Ordinances for Council Meeting Agendas. Plats, Various Board Agendas signed and Ordinances and Contracts attested.

##### Open Records

- Processed Seventeen (17) Open Record Requests and completed them in ten days or less.

##### Solicitor Permits

- No Itinerant Merchant or Solicitor Permits issued in September.

##### Summary of Miscellaneous Items:

- Seventeen (10) Properties Mowed, Liens Pending for June - Pending Lien payoff payments for release of liens total \$3,888.93.



Monthly Report – September 2018

- One (1) new ownership application for Alcohol Permit in process.
- Received Quarterly Hotel Motel Taxes.
- Updating TML Insurance records for audit.
- Updated website, posted agendas, minutes; and, ordinances to the website.
- Working with vendor Granicus to streamline meeting agenda format.
- Preparing for May 2018 Elections.

## **Did You Know...**

*Due to the rains there is an increasing number of mosquitoes in Sanger and the Denton County area. The City of Sanger and Denton County Public Health Department (DCPH) conduct ground spraying for mosquitoes in the case of a Public Health Emergency; such as, when a mosquito tests positive for West Nile Virus (WNV) or Zika.*

### **Protect Yourself Against Mosquitoes**

- **DRAIN** standing water around your home, yard, and neighborhood.
- **DUSK and DAWN** are the times of day you should try to stay indoors; this is when mosquitoes are most active.
- **DRESS** in long sleeves and pants when you're outside, and spray thin clothing with repellent.
- **DEFEND** yourself by using an insect repellent that contains DEET, Picaridin, or Oil of Lemon Eucalyptus.

*If you have a fountain or any other water holding vessel that cannot be dumped, use a larvicide that is based on bacillus thuringiensis israelensis (BTI). BTI is a natural mosquito larvicide, which kills mosquito larvae, but is harmless to birds, fish, wildlife, and pets. This is much more effective and has a lower environmental impact than treating adult mosquitoes. BTI Briquets can be obtained at your local hardware store or through the end of October, you can also obtain a page of tabs at the Denton County Public Health Department located at the Jim and Mary Horn Government Center, 1505 E. McKinney Street in Denton. Take your Driver's License to show proof you are a resident of Denton County. Be sure to follow the label on the products.*

*Remember, all mosquitoes need water to breed, so eradication and population-control efforts usually involve removal or treatment of standing water sources.*



ADMINISTRATION

SANGER  
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Monthly Report – September 2018

## HUMAN RESOURCES

### Employees:

- Completed Texas municipal retirement system monthly report.
- TMRS was on site and had one on one meetings with staff to answer questions.
- Human Resources sat in on the committee for the Solid Waste RFP, as well as the Council Meeting to approve the RFP.
- Human Resources held three employee orientations during the month of September.

### Training:

- Human Resources attended Fred Pryor training online.
- Human Resources attended NTSHRM monthly lunch and learn.
- Human Resources attended the HR Southwest training event in Grapevine.
- Human Resources was nominated for a position on the NTSHRM board in Denton.
- Human Resources Coordinator will be setting for the SHRM certification test in the winter of 2018.

### Summary of Miscellaneous Items:

- Rolled out the 2018-2019 Insurance plans.
- Assisted with several open records request.
- Helped with several miscellaneous tasks.

***DID YOU KNOW?***



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POLICE & ANIMAL CONTROL

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Monthly Report- September 2018

### Monthly Report

During the month of September 2018 Officers of the Sanger Police Department responded to a total of 700 calls for service having an average response time of 4 minutes per call. The department issued a total of 58 citations and 30 warnings.

The Texas Department of Public Safety Uniform Crime Reporting tracks seven classifications of offenses. You will find below a list of those classifications as well as any of those classifications the Department responded to:

Criminal Homicide  
Forcible Rape-1  
Robbery  
Assault -8  
Burglary-2  
Larceny/Theft-8  
Motor Vehicle Theft  
Officer Assaulted-1

The Sanger Police Department answers numerous police related calls throughout a 24-hour period. Among these calls we also receive a number of non-police related calls that frequently cause delays when there is a real emergency. The most frequent non-police related call is the request for phone numbers to numerous businesses within the city. Examples include the phone number to the post office, city hall, street department and numbers to specific citizens within the city. We always assist any way we legally can, but those requests are becoming more frequent and causing a delay for real police matters. The City of Sanger web site has all important numbers posted. For business related phone numbers the Chamber of Commerce may be able to assist.

### ***DID YOU KNOW...***

*If your pet was involved in a bite incident then you as the pet owner are responsible for the quarantine fees, not the City of Sanger.*

Chief Curtis Amyx

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ADMINISTRATION

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Monthly Report – September 2018

## MUNICIPAL COURT

### Case Activity:

- For the month of September, 2018, the Municipal Court filed 70 citations.
- There were 13 requests for deferred disposition.
- There were 2 cases successfully closed by deferred disposition and 2 cases successfully closed by driver safety course.
- The court closed 21 cases by payment in full or time served.
- The total fines, court costs and other fees collected were \$7,897.75 with \$2,426.34 of that being remitted to the State.

## Did You Know...

### THE MUNICIPAL COURTS

Under its authority to create such other courts as may be necessary, the Texas Legislature has created municipal courts in each of the incorporated cities of the State.

These courts have original and exclusive jurisdiction over violations of city ordinances and, within the city limits, have concurrent jurisdiction with justice of the peace courts over Class C misdemeanor criminal cases where the punishment upon conviction is by fine only. When city ordinances relating to fire safety, zoning, public health, or sanitation are violated, fines of up to \$2,000 may be charged, when authorized by the governing body of the city. Municipal judges may issue search or arrest warrants. These courts do not have jurisdiction in most civil cases but do have limited civil jurisdiction in cases which involve owners of dangerous dogs.

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FIRE DEPARTMENT

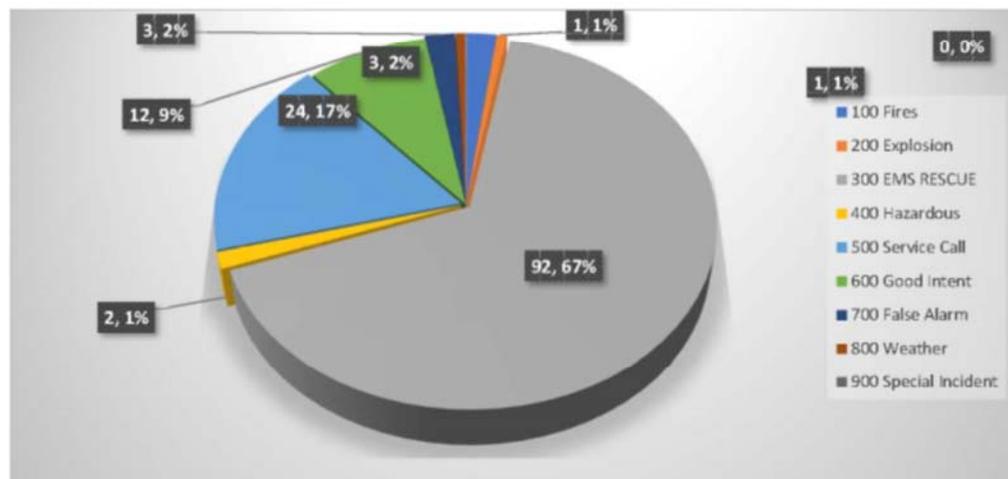
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## Monthly Report- September 2018

### Emergency Responses

The Sanger Fire Department responded to 142 emergency incidents during the month of September. The top four busiest incident types:

- 92 Emergency Medical Incident
- 24 Service calls
- 12 Good Intent incidents
- 3 related incidents
- The average response time for emergency related incidents was 7 minutes and 54 second for the entire 130 square mile district.
- The average time spent on a medical transport from initial alarm until units are back in service was 1 hour 9 minutes.
- The busiest day of the week for EMS transports during the month September was Sunday with 18% of the transport call volume.
- Emergency Medical call accounted for 66.67% of the total call volume.
- Out of the 92 medical emergencies we had four hours slot that tied with the most runs; 10:00/10:59, 14:00/14:58, 18:00/18:5, 21:00/21:59.



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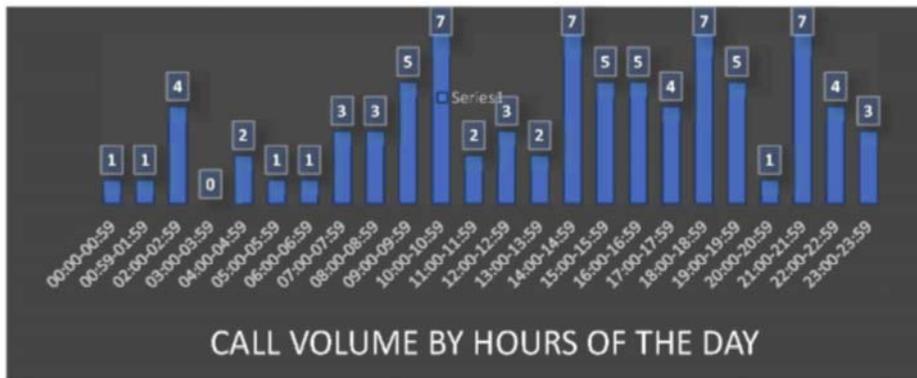
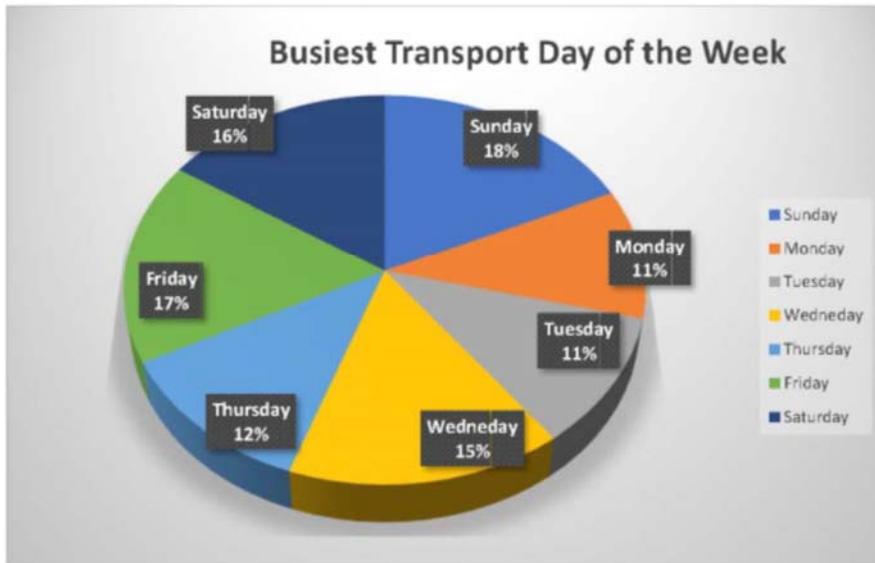
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FINANCE

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## Monthly Report – September 2018

### Overview

The Finance Department is responsible for all financial, accounting and utility billing operations of the City. The department is charged with managing the City's resources through budgeting, purchasing, and reporting. Operations of the department include billing and collecting for all utilities, handling all accounts receivable and payable, preparing payroll for all City employees, paying all City obligations, and preparing the annual budget document.

During the month of September 2018, Finance Department staff:

- Coordinated and led year-end review meetings with individual City departments and the City Manager
- Presented Proposals from three vendors to City Council for solid waste and recycling services for the City for the period from 2019 through 2023
- Reviewed proposed contract with Waste Connections for solid waste and recycling services for the City for the period from 2019 through 2023
- Continued work on the 2018-2019 Annual Budget
- Performed all of the following normal departmental functions for the City:
  - Accounts Payable
  - Financial Reporting
  - Payroll
  - Purchase Orders
  - Utility Customer Service

### ***DID YOU KNOW...***

*City of Sanger utility customers can view their account information, consumption history and even pay their utility bill online by visiting [SangerTexas.org](http://SangerTexas.org) and clicking the gold "Online Payments" icon.*



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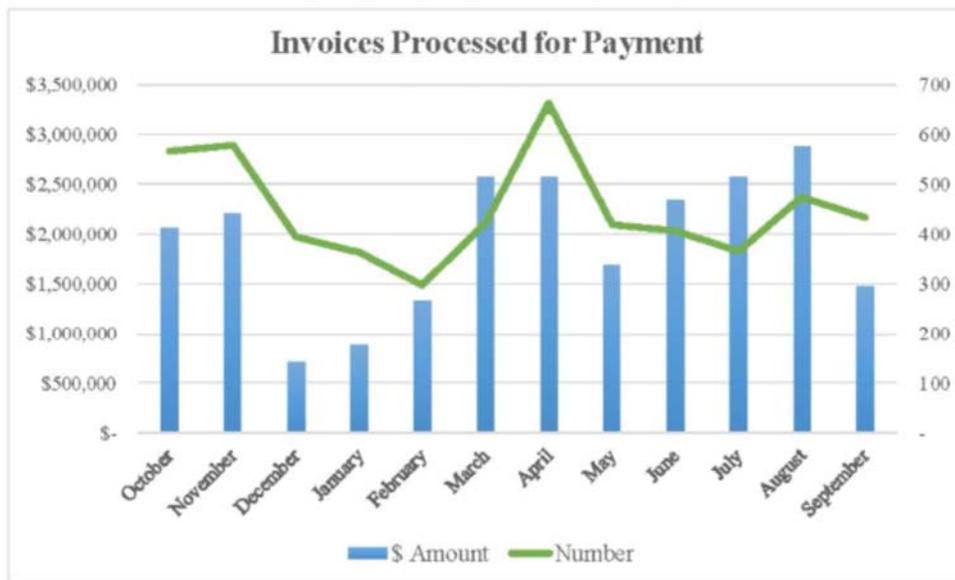
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Accounts Payable Function

The purpose of the Accounts Payable function is to provide payment processing services for City departments to ensure timely vendor payments for goods and services.

Invoices Processed		
Year	Number	Amount
17-18 YTD	5,386	\$ 23,299,357
16-17 YTD	5,761	\$ 18,672,623
15-16 YTD	5,357	\$ 17,178,123

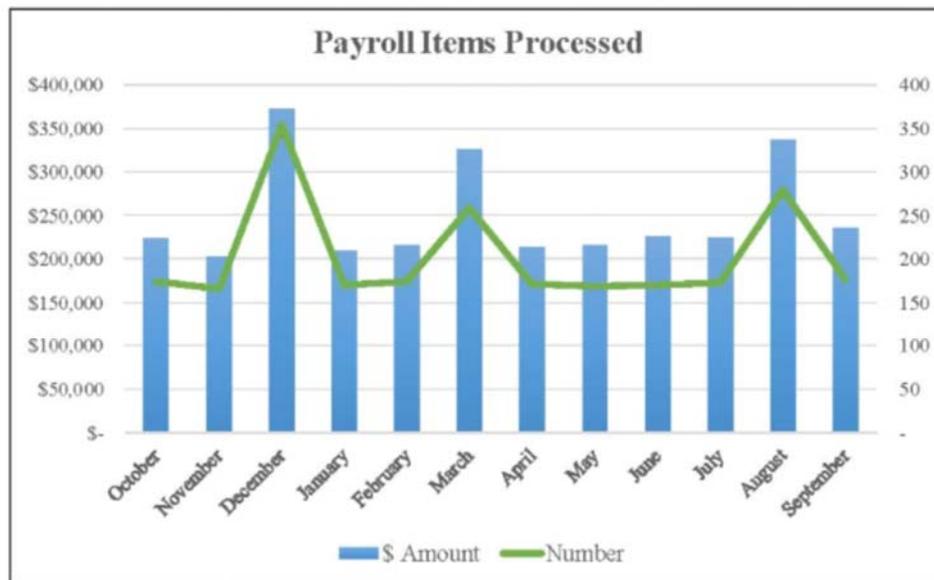




Payroll Function

The purpose of the Payroll function is to provide timely payroll services for City departments to ensure that employees are paid timely and accurately.

Payments to Employees		
Year	Number	Amount
17-18 YTD	2,437	\$ 3,005,167
16-17 YTD	2,334	\$ 2,730,891
15-16 YTD	2,308	\$ 2,725,057





Purchase Order Function

The purpose of the Purchase Order function is to provide purchasing management and support to departments and suppliers so that the City has the resources available to accomplish its mission in a timely and efficient manner.

Purchase Orders Issued		
Year	Number	Amount
17-18 YTD	361	\$ 8,620,760
16-17 YTD	380	\$ 29,825,812
15-16 YTD	353	\$ 4,421,224



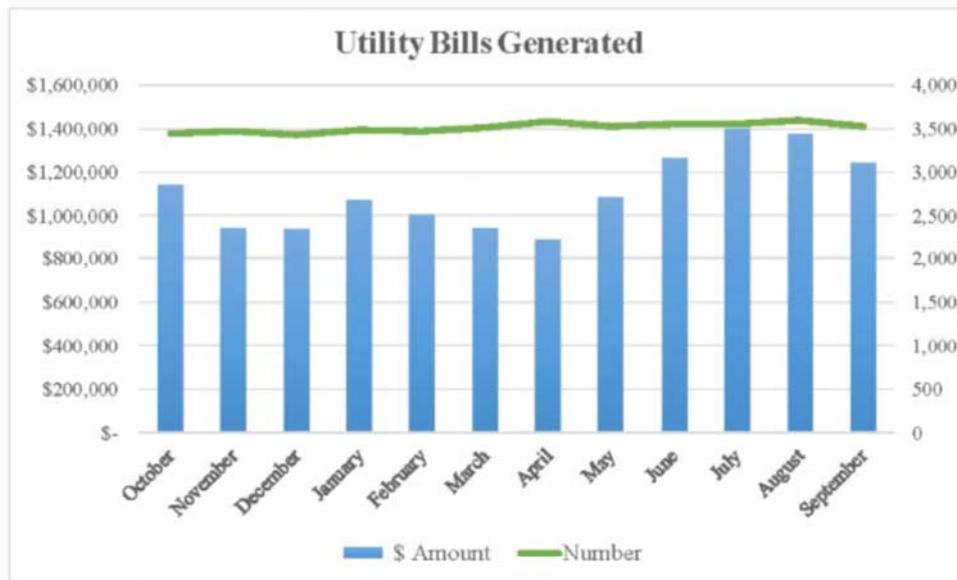


Utility Customer Service Function

The purpose of the Utility Customer Service function is to provide billing and revenue collection services for all City of Sanger utilities and to provide excellent customer service and information to all City of Sanger utility customers.

Billing Activity

Utility Bills Generated		
Year	Number	Amount
17-18 YTD	42,136	\$ 13,290,188
16-17 YTD	40,101	\$ 12,278,887
15-16 YTD	38,752	\$ 11,674,553





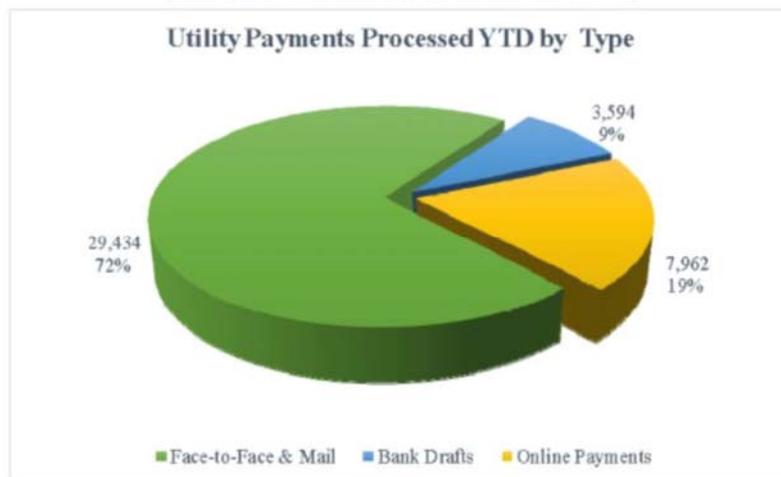
**Utility Customer Service Function**

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**Payment Processing Activity**

Utility Payments Processed		
Year	Number	Amount
17-18 YTD	40,990	\$ 13,172,325
16-17 YTD	39,153	\$ 12,341,263
15-16 YTD	37,898	\$ 11,768,821

Utility Payments Processed YTD by Type





FINANCE

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Monthly Report – September 2018

**Financial Reporting Function**

The purpose of the Financial Reporting function is to provide internal controls and financial information to City Council and City departments so that they may manage operations and meet financial reporting needs.

Financial Reports Prepared		
Type	City Council Reports	Departmental Budget Reports
17-18 YTD	12	26
16-17 YTD	12	26
15-16 YTD	12	26

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ECONOMIC DEVELOPMENT

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Monthly Report – September 2018

### About your Sanger EDC

The purpose of the Sanger Economic Development Corporation, alongside the City of Sanger, is to strengthen the local economy by reinvesting local sales tax dollars back into our community. The Type A Economic Development Board is made up of five area residents appointed by the City Council. The A board is empowered to expend funds for expanding existing businesses or attracting new businesses that will create primary jobs within the community. Type A funds come from a ½ cent sales tax and can only be used for specific economic development activities.

### Staff Updates

Shani Bradshaw joined the City of Sanger in August 2018. As the Director of Economic Development, she is responsible for leading the City's economic development efforts to expand the property and sales tax base, encourage creation of jobs, improve quality of life, and facilitate a self-sustaining economy for the community.



Ms. Bradshaw has 20 years in municipal experience, most recently spending six years as the Executive Director for Justin Economic Development Corporation where she focused on business recruitment, retention, marketing and site assistance.

"I am looking forward to the opportunity to work with the members of the community in Sanger. Sanger is poised for significant growth and I very much look forward to being part of it." Shani said.

Ms. Bradshaw studied marketing at Texas Women's University and she is an active member of the Texas Economic Development Council (TEDC), International Economic Development Council (IEDC), International Council of Shopping Centers (ICSC), and a member of Rotary International. She is a graduate of the University of Oklahoma Economic Development Institute and completed the Basic Economic Development Course at Texas A&M.

### ***DID YOU KNOW...***

*Sanger ranked #95 out of the 250 best towns to buy a home in Texas, according to the LendEDU news report. See Full Report: [lendedu.com/blog/250-best-places-buy-home-texas/](http://lendedu.com/blog/250-best-places-buy-home-texas/)*

[www.sangertxedc.org](http://www.sangertxedc.org)

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DEVELOPMENT SERVICES

SANGER  
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Monthly Report – September 2018

**BUILDING PERMITS**

Residential	New	Alteration	Total
# Permits	2	2	<b>4</b>
# Inspections	80	17	<b>97</b>
Valuation	\$589,493.00	\$4,900.00	<b>\$594,393.00</b>
Fees	\$12,045.00	\$150.00	<b>\$12,195.00</b>

Commercial	New	Alteration	Total
# Permits	0	1	<b>1</b>
# Inspections	11	19	<b>30</b>
Valuation	\$0	\$15,000.00	<b>\$15,000.00</b>
Fees	\$0	\$0	<b>\$0</b>

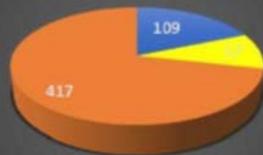
Miscellaneous /One Stop	
# Permits	22
# Inspections	46
Valuation	\$40,344.00
Fees	\$1,850.00

***DID YOU KNOW...***

Did you know rain gutters help to funnel water away from your house? Rain flow from the roof creates erosion at the foundation which could cause settlement. Rain gutters also help prevent your fascia boards from rotting.

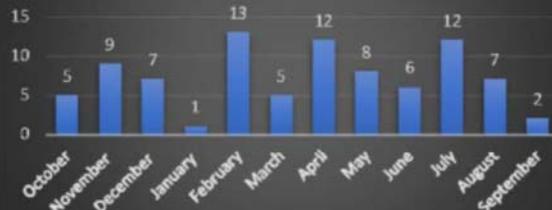
For further questions please contact our department at 940-458-2059.

**Building Permits YTD**



■ Residential ■ Commercial ■ Miscellaneous/One Stop

**New Single-Family Residential Permits FY 17 - 18**



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DEVELOPMENT SERVICES

SANGER  
TEXAS

Monthly Report – September 2018

PLANNING & ZONING

Case # 18SANZON-0041

Conduct a Public Hearing and Consider, Discuss and Act on the Requested Variance to the Required Minimum Rear Yard Setback for Property Located at 4029 Windmill Drive (Lot 1, Block 7, Phase 2A of the Sanger Trails), Allowing a 20-foot Rear Yard Setback Instead of the Required 25-Foot Rear Yard Setback.

Zoning Board of Adjustment  
APPROVED



Case # 18-SANZON-0043

Consider, Discuss and Act on the Final Plat of Lot 1, Block A, DeJernett Addition, Being 3.986 Acres in the R. Bebee Survey A-29, Being in the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, Generally Located East of Union Hill Road and Approximately 335 Feet North of the Intersection of Union Hill Road and Muir Road.

Planning & Zoning Commission  
APPROVED with Conditions  
  
City Council  
APPROVED



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TEXAS

Monthly Report – September 2018

Case # 18-SANZON-0044

Consider, Discuss and Act on the Minor Plat of Lot 1, Block A, Gerritzen Addition, Being 6.08 Acres in the B.F. Lynch Survey, Abstract Number 725, and Being in the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, Generally Located West of Melton Road and Approximately 1660 Feet North of the Intersection of Melton Road and Lois Road East.

Planning & Zoning Commission  
APPROVED

City Council  
APPROVED



Case # 18-SANZON-0045

Conduct a Public Hearing and Consider, Discuss and Act on the Replat of Lots 1R, 2R & 3R, Block 1, L.L.&T. Addition, Being a Replat of Lot 1, Block 1, L.L.&T. Addition, Being 7.026 Acres in the Reuben Bebee Survey A-29, and Being in the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, Generally Located North of FM 455 and Approximately 1300 Feet East of the Intersection of Union Hill Road and FM 455.

Planning & Zoning Commission  
APPROVED with Conditions

City Council  
DENIED



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DEVELOPMENT SERVICES

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Monthly Report – September 2018

Case # 18-SANZON-0046

Consider, Discuss and Act on the Preliminary Plat of Lots 1-14, Block A, Lakeside Addition, Being 62.91 Acres in the Carmel Manchaca Survey, Abstract Number 790, Within the Extraterritorial Jurisdiction (ETJ) of the City of Sanger, Generally Located Between FM 2164 on the West and FM 455 on the East and Approximately 1200 Feet South of the Intersection of FM 2164 and FM 455.

Planning & Zoning Commission  
APPROVED with Conditions

City Council  
APPROVED



Case # 18-SANZON-0047

Consider, Discuss and Act on the Preliminary Plat of Lots 1-29, Block A, Lots 1-6, Block B & Lots 1-24X, Block C, Parkbrook at Sanger Circle, Being a Replat of Part of Lots 1A-4A and All of Lots 5A-8A, Block A of Marion Point Acres, and Being 19.51 Acres in the Reuben Bebee Survey, Abstract No. 29 Within the City of Sanger, Generally Located East of Marion Road and Approximately 1200 Feet North of the Intersection of Marion Road and FM 455.

Planning & Zoning Commission  
APPROVED with Conditions

City Council  
APPROVED with Conditions



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Monthly Report – September 2018

Case # 18-SANZON-0048

Consider, Discuss and Act on the Minor Plat of Lot 1, Block A, Sanger Circle Amenity Center, Being 1.30 Acres in the Reuben Bebee Survey, Abstract No. 29 Within the City of Sanger, and Generally Located South of Avion Drive and Approximately 290 Feet West of the Intersection of Avion Drive and Bridle Path.

Planning & Zoning Commission  
APPROVED with Conditions  
  
City Council  
APPROVED with Conditions



Case # 18-SANZON-0049

Conduct a Public Hearing and Consider, Discuss and Act on the Requested Variance From Minimum lot Width of Sixty (60') Feet and Lot Depth of Hundred (100') Feet Requirements of SF-8 (Single Family Residential – 8), for the Southern Lot of the Two Proposed Lots, for a Proposed Replat of Property Located at 512 Locust Street (Lot 2(PT),3(N21") Block 37 of Original Town Sanger), Being Approximately 0.35 Acres (15,246 Square Feet) and Generally Located Southeast of the Intersection of Locust Street and South 6<sup>th</sup> Street.

Zoning Board of Adjustment  
APPROVED





PUBLIC WORKS

SANGER  
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## Monthly Report – September 2018

**Sanger Circle Phase 6:** Civil plans were delivered for a second review by the review engineer.

**Sable Creek:** The utilities are almost complete and concrete paving repairs have been completed.

**Lake Ridge Phase II:** Ready for permits.

**McReynolds:** The permanent fence is being installed, Change Order #4 has been approved, the final storm water structure is being completed, guardrail, driveways and signs should be completed by the end of October.

**Willowood:** The water mains complete and being disinfected, the sewer lines and storm water structures are complete and the concrete paving should start this month.

**Park Brook:** The Preliminary Plat has been approved. No activity to date

**R & L Carriers:** The concrete paving is almost complete, the iron work for the main building has been started.

**Holiday Inn:** Plan review continues, the water line plans have been completed, and the water line project has been let.

**Arrowhead Estates:** Construction is planned to begin next week if the weather does not prevent it.

The **Fleet Department** continues to repair and maintain our vehicles and equipment with 15 scheduled routine maintenance order repairs completed for the month and getting an average of 2 done a day. This month there was 0 emergency repair orders. The fleet department sublet 0 repairs costing \$ 0 total. There were 68 repair orders completed with 3 repair orders completed per day average. The total cost of these repairs came to \$3055.66

### ***DID YOU KNOW...***

*The Public Works Department consists of six divisions which oversee:*

- Administration and Engineering Services
- Engineering Inspections
- Streets and Drainage Maintenance
- Water Utilities and Maintenance
- Waste Water Collection
- Fleet Maintenance

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STREETS

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Monthly Report – September 2018

#### Road Hazards:

- Potholes at Jennifer Ct
- Potholes at S Keaton Rd
- Potholes at 700 Blk Elm St
- Potholes at Peach St
- Check road – report of trash trucks tearing road up. Road was not damaged by trash truck, crew smoothed it down. Oak Str
- Potholes on Belz Rd
- Lime and cement stabilization at edge of road – Plum St
- Fill in a bad spot in road with gravel – N 10<sup>th</sup> St
- Potholes on Plum St

#### Miscellaneous:

- Remove debris from storm drain – Goodnight Trail
- Move rock away from door to help Fire Department get to their storage
- Talk to resident about cottonwood tree in easement – 4<sup>th</sup> St
- Mowing

#### Sidewalk Safety:

- Clean dirt out from landing at sidewalk ramp – 300 Blk Bolivar St
- Assist Parks Department – Saw cuts at Porter Park

#### Road Signs Down, Missing or Broke:

- Street signs down at East Ridge and La Paloma

### ***DID YOU KNOW...***

*Debris in ditches and culverts may cause your yard to flood, wash out your driveway, cause road failures in that area and collect water perfect for breeding mosquitos. Residents should keep drainage ditches on their property free of debris, foliage and vegetation that would impede the flow of water.*

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WATER

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Monthly Report – September 2018

**Felix Construction** continues to make progress on the improvements and expansion to the Wastewater Treatment Plant. During September they were able to:

- Completed the installation of the main airline, diffuser drop piping and air diffusers in Plant #1.
- Installed water lines for plant water use from the UV chamber to various locations within the plant.
- Tie in the common effluent line from the new clarifiers into the UV chamber.
- Completed the installation of UV equipment and test ran for accuracy.
- Removed the pumps, motors and piping from the original pump room.
- Installed the turbo mixer and pump inside the aeration basin on Plant #1.

The contractors installing the water and sewer lines for the **Willowood Addition** completed five new water tie-ins with our existing water system lines. The additional connections on the South side of the Quail Crossing neighborhood will be especially beneficial by providing two additional delivery points to the area. Currently this entire service area is supplied from one 8" line along Cowling Road

**The Water Department** was able to:

- Make repairs to 3 water service lines and 1 water main.
- Install 1 new water meters and changed out 6 water meters.
- Visually read 578 water meters that were not read by the mobile collector.
- Complete 107 water and sewer service orders.
- Have C. Miller Drilling replace the check valves on Well #8.
- Have inspections performed on the elevated and ground storage tanks.
- Have two employees attend a 20 hour WW Collections class in Arlington.

### ***DID YOU KNOW...***

*Turning off the water while brushing your teeth saves up to 2.5 gallons of water per minute.*

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ELECTRIC

SANGER  
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Monthly Report-September 2018

### General Summary

The Electric department worked in all areas during the past month and had no power outages reported for this period.

### Daily Operations

- Work on Wal Mart distribution center water tower lights
- Sullivan center meter base rebuild
- Removed pole at Coker Funeral Home
- Prepared Utility Rd yard for incoming materials
- Removed and replaced light and pole at Miguelitos
- Replaced damaged secondary wire on Acker St.
- Physical inventory of materials for budget year 2017/2018
- Locate city park for sidewalk project
- Assist boring crew at Porter Park
- Clean and stock trucks
- Disconnects/Reconnects

### Construction

- Set new pole for Whitworth Construction
- Replace pole at 202 Bolivar street
- Straighten various poles in service area
- Install new service 103 S5th St



*A typical microwave oven consumes more electricity powering its digital clock than it does heating food*

### Service Truck/After Hours combined

- Connects – 23
- Disconnects -18
- Occupant change – 27
- Cutoff – 4
- Reinstates – 4
- Billing rechecks – 16
- Changed out meters – 5
- Re-read - 2

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PARKS AND RECREATION

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Monthly Report – September 2018

## Parks and Recreation

### Operations:

The parks crew has continued the pesticide, fertilization, aerification, and irrigation schedule for the season. 355 acres were mowed in the month of August. The Parks Department completed 41 brush orders with 97.5% of the orders being completed within ten days on avg. 4.8 days and used an estimated 20 labor hours.

### Facilities:

Our facilities continue to be in regular use with 16 rentals for the month of August. Ball Fields and Pavilion Rentals had 26 different reservations this month. This number did decline because the Softball and Baseball Associations went back under contract for the fields on August 15, 2018. Facilities include our Community Center and Historical Presbyterian Church as well as park pavilions and ball fields.

### Projects:

Porter park pavilion is coming along nicely with an anticipated ribbon cutting in late October.



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PARKS AND RECREATION

SANGER  
★ TEXAS

## Monthly Report – September 2018

Downtown Park sidewalk improvements have begun.



### Recreation:

On the Recreation side, August was a quiet month. August (and September) is a month for pre-planning for the upcoming year as kids are returning to school and fall youth sports start back up and let's not forget the heat! Look for more exciting news as fall rolls around.

Jennifer Shumate, Recreation & Events Coordinator attended a Region Four meeting for the Texas Amateur Athletic Federation as the City of Sanger is hoping to become more involved going forward in this organization.

Our Facebook page is still experiencing a steady growth up to 2,166 likes at the end of August which is an increase of 15 from the previous month. If you have not, please go and like our page at Sanger, TX Parks, and Recreation to follow all of the fun events coming up.

### ***DID YOU KNOW...***

The Parks and Recreation Department has two facilities available for rent. The Community Center and Historic Presbyterian Church. You can also rent out pavilions at all of our park facilities for only \$25.00 for four hours!

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LIBRARY

SANGER  
★ TEXAS

### Monthly Report for September 2018

We started September with the return of our regular fall programming and have been introducing some new features and programs at the library.

Beginning this month, the library started releasing a monthly calendar of library events and programs. These calendars color code all of our events by age group, just like our summer event calendars, and serve as in-library promotion of our programs.



*New Monthly Calendar*

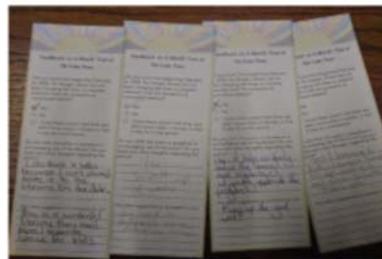
One new program that we've begun participating in is *1,000 Books Before Kindergarten*, an initiative designed to promote early literacy and encourage parents to read to their children. The goal of the program is for children and parents to read at least 1,000 books together by the time that they reach kindergarten. When participants sign up and reach reading milestones, they earn a prize from the library!



*Create It Club  
Tuesday, September 4<sup>th</sup>*

This month also featured the Friends of the Library Book Sale, which occurs every year during Sanger Sellabration. The Friends of the Library is a non-profit group instrumental in founding Sanger Public Library in the 1970s, and continues to provide support for library programs and initiatives throughout the year.

Following the introduction of the library's new policy of not charging late fines for most materials earlier in the year, the director presented a status report to the City Council on September 4<sup>th</sup>. While the number of items overdue for less than two weeks increased, the number of long-term overdues did not see a significant increase. As shown in some of the feedback forms below, many library patrons expressed their appreciation of not being fined!



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LIBRARY

SANGER  
★ TEXAS



*The annual book sale: Set up and ready for customers!*

Last but not least, we introduced new procedures for the receiving, cataloging, and processing of new items. This new workflow not only makes it easier and more efficient for staff to process and catalog new items, but ensures that there is a steady flow of new material becoming available to library patrons.

### September Statistics at a Glance

1,817 items checked out  
30 new cardholders  
2,578 visits to the library  
20 programs  
185 people in attendance at programs.



### ***DID YOU KNOW...***

*September has an important annual library awareness initiative sponsored by the American Library Association (ALA): Banned Books Week, which was September 23-29<sup>th</sup>, raises awareness of censorship issues by highlighting books that are commonly challenged in public and academic libraries.*

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# GLOSSARY OF TERMS

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## **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**

Expenditures which result in the acquisition of or addition of fixed assets.

## **Capital Projects Funds**

Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

## **Cash Basis of Accounting**

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

## **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.

## **Encumbrances**

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

## **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.

## **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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**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.

**Transfer**

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

