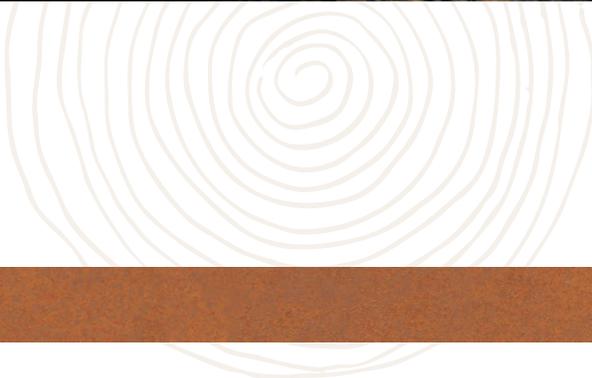
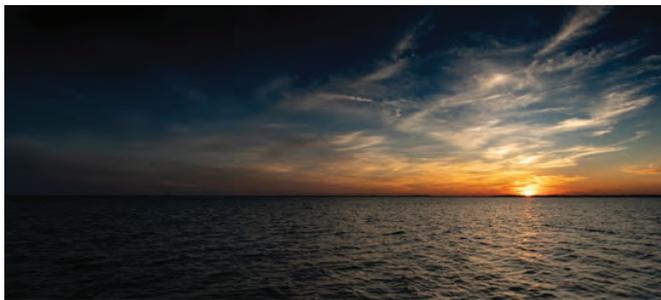




OFFICIAL BUDGET FISCAL YEAR 2023-24



This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,347,558, which is a 36-percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$443,483.

The members of the Sanger City Council voted on the budget as follows:

For: Marissa Barrett, Councilmember Place 1
 Gary Bilyeu, Councilmember Place 2
 Dennis Dillon, Councilmember Place 3
 Allen Chick, Councilmember Place 4
 Victor Gann, Councilmember Place 5

Against: None

Present and not voting: Thomas Muir, Mayor

Property Tax Rate Comparison

Rate	2023-2024	2022-2023
Property Tax Rate	\$0.689747	\$0.589497
No-New-Revenue Tax Rate	\$0.534529	\$0.542505
No-New-Revenue Maintenance & Operations Tax Rate	\$0.522074	\$0.528961
Voter-Approval Tax Rate	\$0.669136	\$0.561763
Debt Rate	\$0.128790	\$0.014289
De Minimis Rate	\$0.689747	\$0.589497

The total amount of municipal debt obligations secured by property taxes: \$16,499,467

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

Item	2021-22 Actual	2022-2023 Estimated	2023-2024 Budget
Legislative Lobbying	\$ 0	\$ 0	\$ 0
Legal Public Notices	\$ 6,537	\$ 4,000	\$ 8,000

CITY OF SANGER, TEXAS
ANNUAL BUDGET
OCTOBER 1, 2023 – SEPTEMBER 30, 2024

SUBMITTED TO
THE MAYOR AND CITY COUNCIL
AUGUST 21, 2023

THOMAS MUIR
Mayor

MARISSA BARRETT
Council Member, Place 1

GARY BILYEU
Council Member, Place 2

DENNIS DILLON
Council Member, Place 3

ALLEN CHICK
Council Member, Place 4

VICTOR GANN
Council Member, Place 5

JOHN NOBLITT
City Manager

CLAYTON GRAY
Finance Director

DISTINGUISHED BUDGET PRESENTATION AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Sanger
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the Distinguished Budget Presentation Award to the City of Sanger, Texas, for its Annual Budget for the fiscal year beginning October 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide, and communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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INTRODUCTION

BUDGET MESSAGE

August 21, 2023

Introduction

We are pleased to present the FY 2023-2024 Budget for the City of Sanger.

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

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

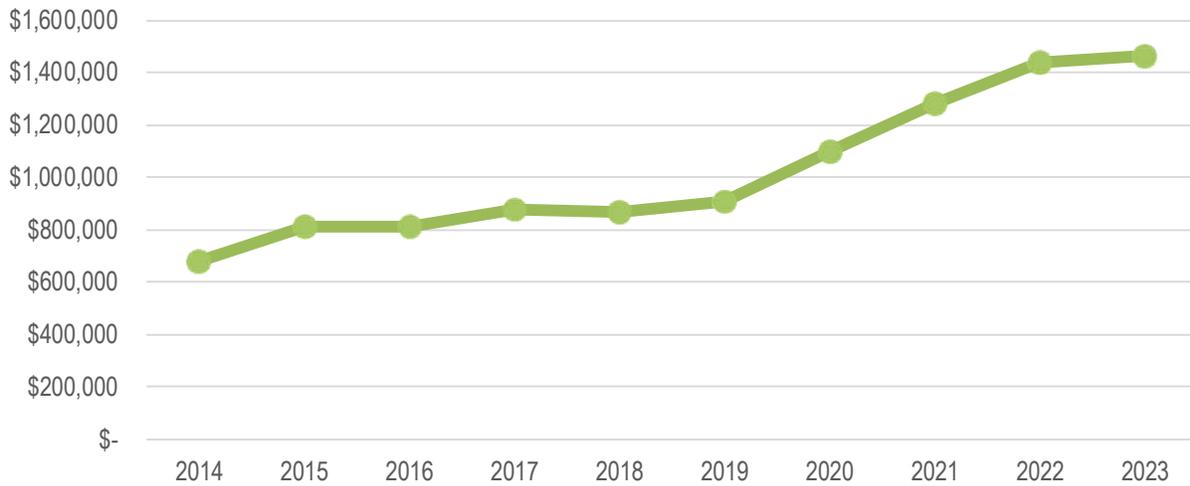
The intent of this budget message is to explain both the structure of the budget and the atmosphere in which it was created. Following the same format as previous years, the budget message outlines the highlights of this year's budget. It also discusses the city's Strengths, Weaknesses, Opportunities,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

Current Conditions

During the past 12 months, the city has had to adapt and adjust to changes in management, inflation rates, and supply chain shortages. Inflation rates continue to rise to historic levels and are projected to remain high at least through the first quarter of 2024. This tends to not only impact the City's purchasing power but also affect lending rates. Supply chain issues will continue to impact project timelines and costs through 2024.

The housing market is still strong, and demand continues to be high due to the area's housing shortage. Additional residents add to several revenue streams but also increase the need for services, which is often times offsetting, negating any revenue gains. Sales tax in FY 2022-2023 should end the year above projections. For FY 2023-2024 we are projecting General Fund Sales Tax Revenues of \$1,750,000.

General Fund Sales Tax Ten Year History



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

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

FY 2023- 2024 Budget Highlights

Capital Equipment

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

The proposed budget includes the following Capital Equipment.

Department	Category	Description	Amount
Police	Vehicles	Replacement CID Vehicle	\$ 55,666
Police	Police Equipment	Level III Ballistic Shields	\$ 44,844
Police	Police Equipment	Covert Surveillance Pole Camera	\$ 14,500
Police	Vehicles	New Tahoe (for new position)	\$ 6,175
Police	Vehicles	New Tahoe	\$ 75,098
Police	Vehicles	New Tahoe	\$ 75,098
Fire	Buildings	Vista Building for a Temporary Firehouse	\$ 481,345
Fire	Vehicles	C672 Command Vehicle	\$ 89,800
Streets	Capital Improvements	Traffic Striping: Indian Ln, McReynolds Rd, Lois Ln	\$ 169,332
Parks	Vehicles	Pickup Truck (replacement)	\$ 58,340
Parks	Capital Improvements	New Railroad Park Infields	\$ 114,820
Parks	Equipment	Infield Groomer/Maintainer	\$ 37,594
Waste Water	Equipment	Push Camera System	\$ 12,928
Waste Water	Vehicles	Sewer Jetter Truck	\$ 177,228
Electric	Equipment	Underground Wire Puller	\$ 204,849
Electric	Vehicles	Service Truck (replacement)	\$ 245,668
Facilities	Equipment	Audio Visual System for the Historic Church	\$ 15,780

Internal Service Fund

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

Personnel

The 2022-2023 budget saw a substantial change in our compensation package. This included adjusting the pay bands for all staff based on market research of wages in comparable communities, moving from the 6% deposit rate on retirement (TMRS) to 7%, and a 6% allocation for employee merit increases this year. The personnel review system uses a weighted measure in which this percentage will be awarded at 2%, 4%, and 6% levels depending upon performance. In the current economic climate, it is imperative that we stay competitive on wages and benefits to keep from continually losing good employees to other cities.

This fiscal year we are proposing to add several new positions that are important to our operations as the city continues to grow: one (1) Police Officer and one (1) Sergeant in the Police Department; one (1) Administrative Assistant in the Fire Department; one (1) Maintenance Worker in the Street Department; one (1) Controller in the Finance Department; and one (1) part-time Human Resource Generalist in the Human Resources Department. In addition, the Fire Chief position is transitioning from a part-time to a full-time position.

Operating Expenses

We do not directly control many of our operating expenses like health care costs and the price of fuel. Absorbing these costs can leave very little extra money left for the expansion of services. Any proposed increases in operating costs

must be accompanied by written justification from the department head. All of the department heads have done a good job in their proposed budgets of keeping operating expenses in check.

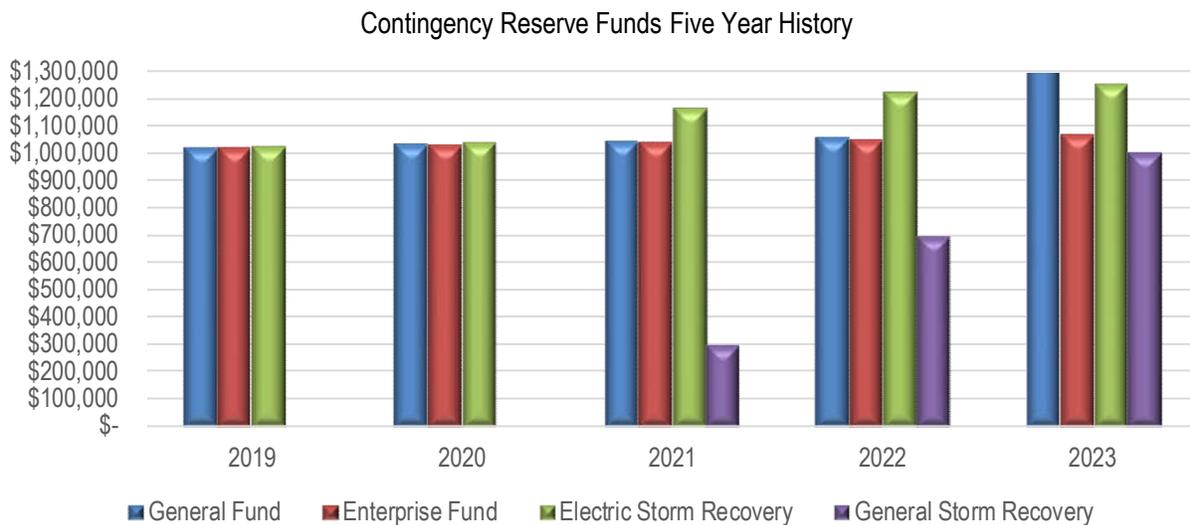
Capital Projects

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

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

Reserve

In 2014 the City reached its goal of increasing emergency reserves to \$2,000,000. In addition to these reserves, the city has two funds that account for reserves earmarked specifically for recovery from storm damage. The Electric Storm Recovery Fund has approximately \$1.25M in reserves set aside to repair electric system damage from storms. The General Storm Recovery was established in the 2020-2021 year to set aside designated monies for storm recovery expenses of the General Fund, such as repairing damages to streets or parks. By the end of the 2022-2023 year, this Fund will have a balance of \$1M



SWOT Analysis

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

Strengths

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

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

Another asset is the quality of life enjoyed by the citizens of Sanger. Sanger residents have access to all of the amenities of the metroplex while enjoying life in a quiet, small-town atmosphere. Access to Lake Ray Roberts is also a quality-of-life asset and an economic boost for Sanger. The sports park has been a tremendous quality of life improvement for our citizens as well. It is well-used and has been well-received by the citizens. It has also been a tremendous advertising tool for Sanger. In 2014, we added a splash park to replace our obsolete swimming pool, another quality-of-life improvement for our citizens to enjoy. In 2018 the 4B board funding allowed the installation of shade structures to cover the bleachers at Porter Park. In 2019 the Board provided grant funding for a community project that involved building an event pavilion at Porter Park.

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

Sanger also enjoys having both a 4A and 4B economic development board. Each of these boards generates over \$900,000 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. 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 50% 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. High demand for homes and a short supply of available properties continues raising average home prices across the state. The most recent report supplied by the Denton County Appraisal District reveals that the average home value in Denton County is \$551,484. The same report values the average home in Sanger at \$303,903. The lower values result in a much lower tax income per property than in other areas. We need to diversify our housing mix to include houses in higher price ranges that generate higher property taxes. This will also help alleviate the tax burden on families with lower incomes and those with fixed incomes. The Council has established benchmarks that are helping to alleviate this weakness. As a result, we are seeing our average valuation increase. We will continue to proactively encourage this trend at the staff and Council levels to eliminate this weakness.

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

mechanism to transfer the CCN. However, the issue still remains a hindrance to growth due to the costs associated with the transfer.

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

Opportunities

Industrial Development

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

Residential Development

The city has issued 30 single-family residential permits so far this year. Several new phases of existing developments are underway or have residential lots that have just been released for construction. Staff and Council continue to encourage a greater mix in housing and we are still seeing those efforts pay off. Homes in higher price ranges generate higher property taxes but typically require the same number of services as homes of lesser appraised value. This allows the city to provide services at a lower tax rate, saving everyone on their property taxes. The average home value in Sanger is approximately \$303,903. At that value, a home will generate approximately \$2,000 in city property tax each year. In comparison, a \$450,000 home generates approximately \$3,100 at the same tax rate. Simply put, higher-priced homes translate into lower property taxes and increased services for everyone.

Commercial Development

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

Threats

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

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

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

Understanding the Municipal Budget

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

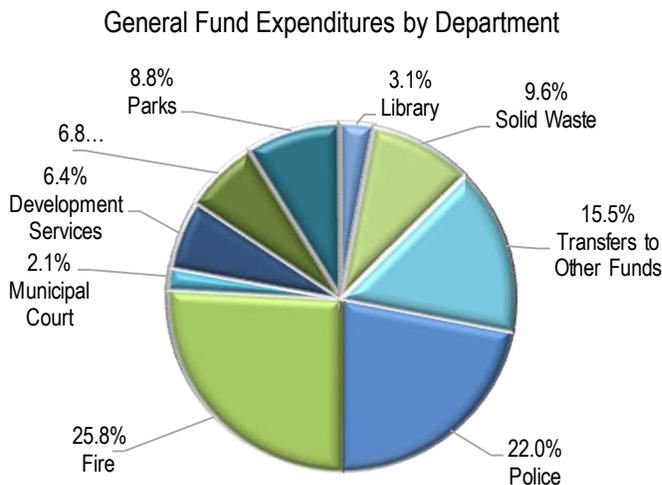
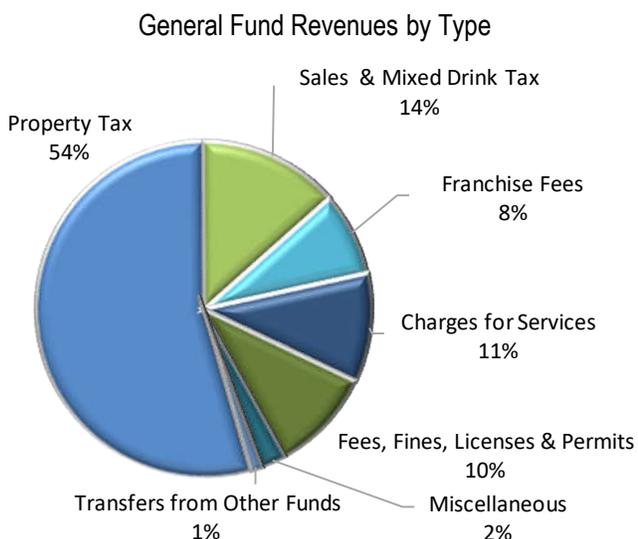
The city operates six major funds. They are the General Fund, Enterprise Fund, 4A Economic Development Fund, 4B Economic Development Fund, Debt Service Funds and Capital Improvement Funds. These funds are explained in detail below. The city’s fiscal year runs from October 1st through September 30th each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

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

General Fund

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

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

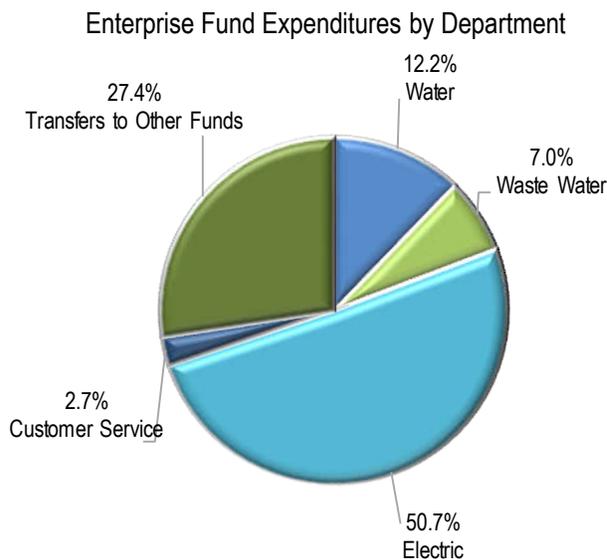
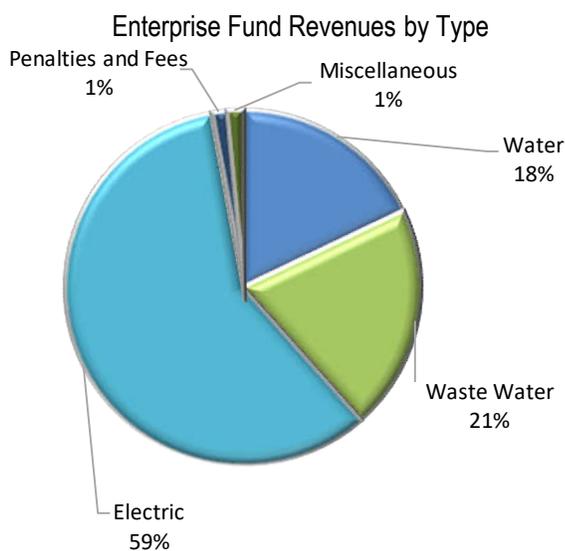


Enterprise Fund

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

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

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



Internal Service Fund

The Internal Service Fund includes departments with responsibilities in both the General and Enterprise Funds. The Internal Service Fund allows us to show the department's entire budget in one place, making it more transparent and easier to manage. The departments include Non-Departmental costs, Mayor and Council, Administration, Public Works, Engineering, 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 1/2 cent sales tax. This sales tax generates almost \$900,000 each year for each of the corporations.

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

Debt Service Funds and Capital Projects Funds

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

Hotel/Motel Tax Fund

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

Strategic Planning

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

Street Network - Several years ago, the City developed a multi-year plan to improve aged streets in the City. The 2023-2024 Phase of this plan is included in the budget, providing \$362,401 for street improvements.

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

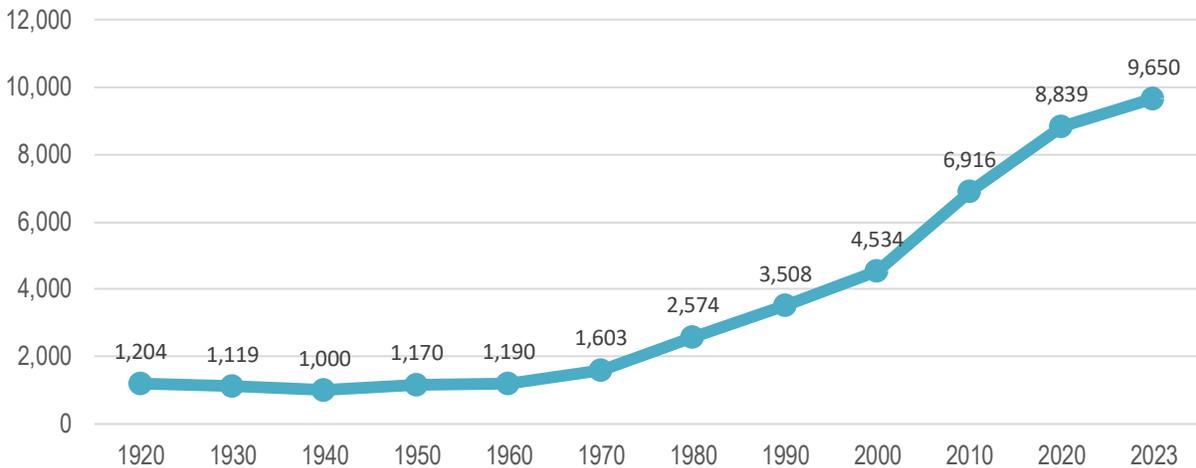
Looking Toward the Future

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

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

Sanger has grown from a railroad stop established in the 1880s into a thriving community that offers residents the best of both worlds: big-city opportunities combined with small-town charm. Sanger's population has doubled in the past 20 years, growing from 4,534 in 2000 to an estimated 9,650 in 2023.

Population Growth



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

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

Conclusion

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

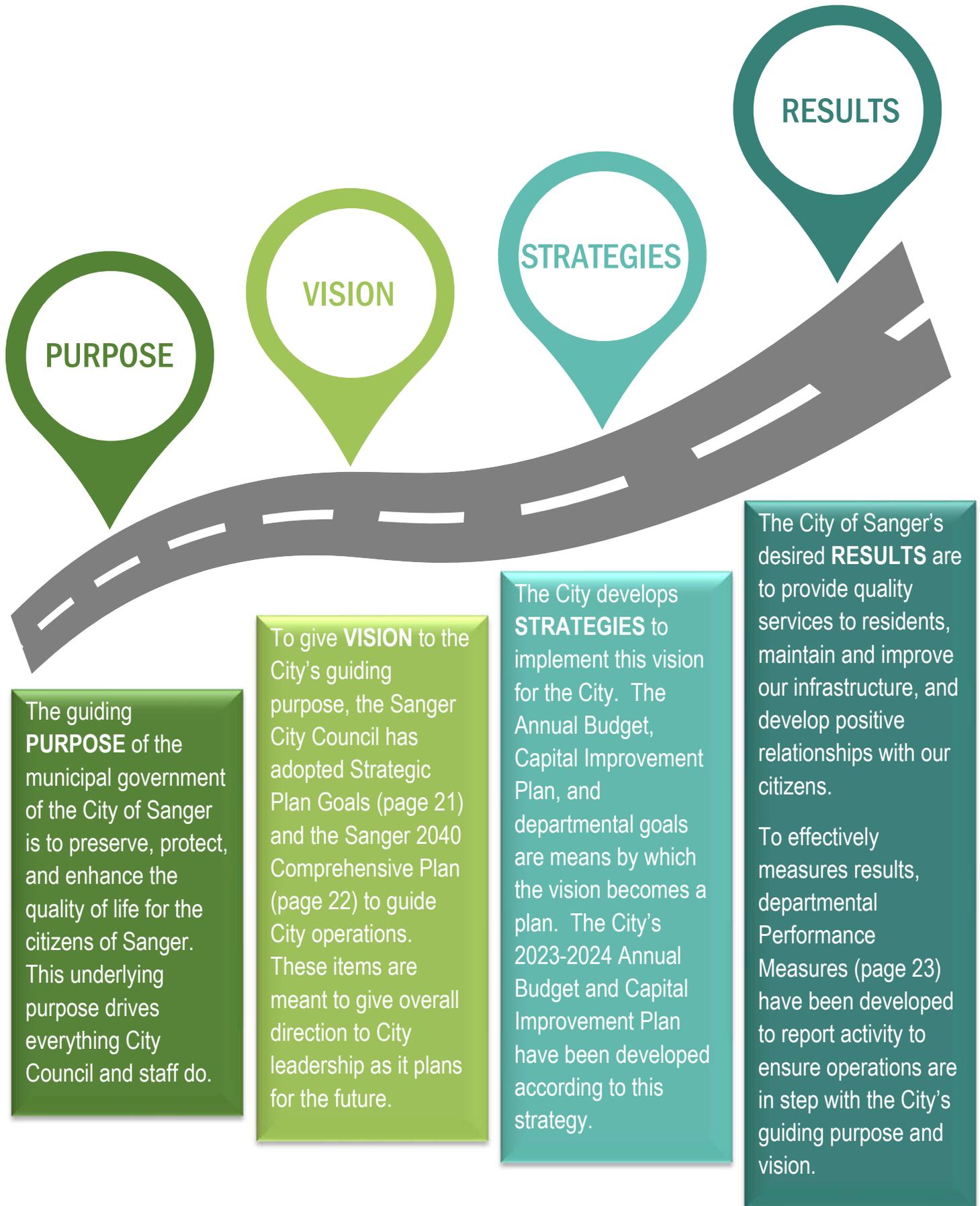
Information on the City's current and past year budgets, as well as other financial information, is available on the City's website at https://www.sangertexas.org/page/finance_transparency.

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

Respectfully submitted,

John Noblitt
City Manager

STRATEGIC PLANNING FOR RESULTS



PURPOSE

The guiding **PURPOSE** of the municipal government of the City of Sanger is to preserve, protect, and enhance the quality of life for the citizens of Sanger. This underlying purpose drives everything City Council and staff do.

VISION

To give **VISION** to the City's guiding purpose, the Sanger City Council has adopted Strategic Plan Goals (page 21) and the Sanger 2040 Comprehensive Plan (page 22) to guide City operations. These items are meant to give overall direction to City leadership as it plans for the future.

STRATEGIES

The City develops **STRATEGIES** to implement this vision for the City. The Annual Budget, Capital Improvement Plan, and departmental goals are means by which the vision becomes a plan. The City's 2023-2024 Annual Budget and Capital Improvement Plan have been developed according to this strategy.

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.

To effectively measure results, departmental Performance Measures (page 23) have been developed to report activity to ensure operations are in step with the City's guiding purpose and vision.

CITY COUNCIL STRATEGIC PLAN

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



SANGER 2040 COMPREHENSIVE PLAN

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

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



PERFORMANCE MEASURES

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

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

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

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

I Activity measures that are informational only

N New measure or measure no longer tracked

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

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

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

I Activity measures that are informational only **N** New measure or measure no longer tracked

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

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



Activity measures that are informational only



New measure or measure no longer tracked

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

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

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

I Activity measures that are informational only

N New measure or measure no longer tracked

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

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

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

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



Activity measures that are informational only



New measure or measure no longer tracked

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

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

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

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



Activity measures that are informational only



New measure or measure no longer tracked

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

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

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

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

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



Activity measures that are informational only



New measure or measure no longer tracked

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

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

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

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

I Activity measures that are informational only **N** New measure or measure no longer tracked

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

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

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

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



Activity measures that are informational only



New measure or measure no longer tracked

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

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

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

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

 Activity measures that are informational only  New measure or measure no longer tracked

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

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

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

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

I Activity measures that are informational only

N New measure or measure no longer tracked

CITY COUNCIL GOAL					
M A R K E T I N G	Provide a safe and prepared City				
	DEPARTMENTAL OBJECTIVE				
	Provide opportunities for Community Engagement and interaction				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Community Engagement	N	Coffee w City Manager (1)per year	Added Coffee with a cop, City Showcase 3CM, 1Cop	Add coffee with City Council 2 per year
Provide monthly Council Recaps through videos with the Mayor	N	Started	Highly followed	Continue 1 per month	
Create a monthly letter and video from the CM to residents	N	Letter Created	Videos added / high click rate	Continue 1 per month	

CITY COUNCIL GOAL					
M A R K E T I N G	Improve staff efficiency through the use of technology and training				
	DEPARTMENTAL OBJECTIVE				
	Communicate with Sanger residents and businesses through the use of social media				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Increase Facebook followers/likes	N	N	Current FB audience is 9,132	Grow by 5%
Maintain updated city website	N	N	3.9k New Users in 2023	Grow by 5%	
Engage audience through paid ads	N	N	Reach up 9.5% 203,102 Impressions - 18.1% - 891,022	Grow by 5%	

CITY COUNCIL GOAL					
M A R K E T I N G	Promote economic development and a diversified economy				
	DEPARTMENTAL OBJECTIVE				
	Promote the City through newsletters, websites, and connections to the community				
	Strategy / Measure	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Target
	Maintain updated website DiscoverSanger.com	N	N	10,667 Unique Visits	Grow by 5%
Create and promote an EDC newsletter	N	N	Created - 245 subscribers	Grow over 300	



Activity measures that are informational only



New measure or measure no longer tracked

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

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

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



Activity measures that are informational only



New measure or measure no longer tracked

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

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



Activity measures that are informational only



New measure or measure no longer tracked

LONG-RANGE FINANCIAL PLANNING

CONSIDERATION OF GROWTH FACTORS

The City's long-range financial operating financial planning model takes into consideration a number of factors affecting the city's continued growth. Key growth indicators affecting both revenue and expenses are presented below, indicating the growth from 2010 through 2023.

	Factor	2010	2023	Growth
	Population - Denton County continues to see record numbers of new residents each year	6,916	9,650	40%
	Number of Housing Units - The increasing population drives development of new neighborhoods.	2,700	3,711	37%
	Number of Electric Utility Accounts - New construction in Sanger Electric's service area increases the number of customers	2,272	2,713	19%
	Number of Water Utility Accounts - - New construction in Sanger Electric's service area increases the number of customers	2,337	3,556	52%
	Number of Waste Water Utility Accounts - - New construction in Sanger Electric's service area increases the number of customers	2,241	3,383	51%
	Number of Property Tax Parcels - As open land is developed, the number of both residential and commercial parcels increase each year	3,843	4,710	23%
	Property Tax Assessed Valuation - A continued strong real estate market and market demand continue to increase property values	\$ 445,780,146	\$ 1,399,964,521	214%
	Property Tax Revenues - As both the number of parcels and valuations rise each year, property tax revenues increase	\$ 2,279,313	\$ 6,312,098	177%
	Sales Tax Revenues - Growth of commercial enterprises combined with an increasing population result in higher sales taxes	\$ 944,006	\$ 3,014,568	219%
	I-35 Estimated Daily Traffic Count - Interstate 35 runs through Sanger, bringing many visitors each day through our city	50,000	66,540	33%

ASSUMPTIONS FOR REVENUE FORECASTING

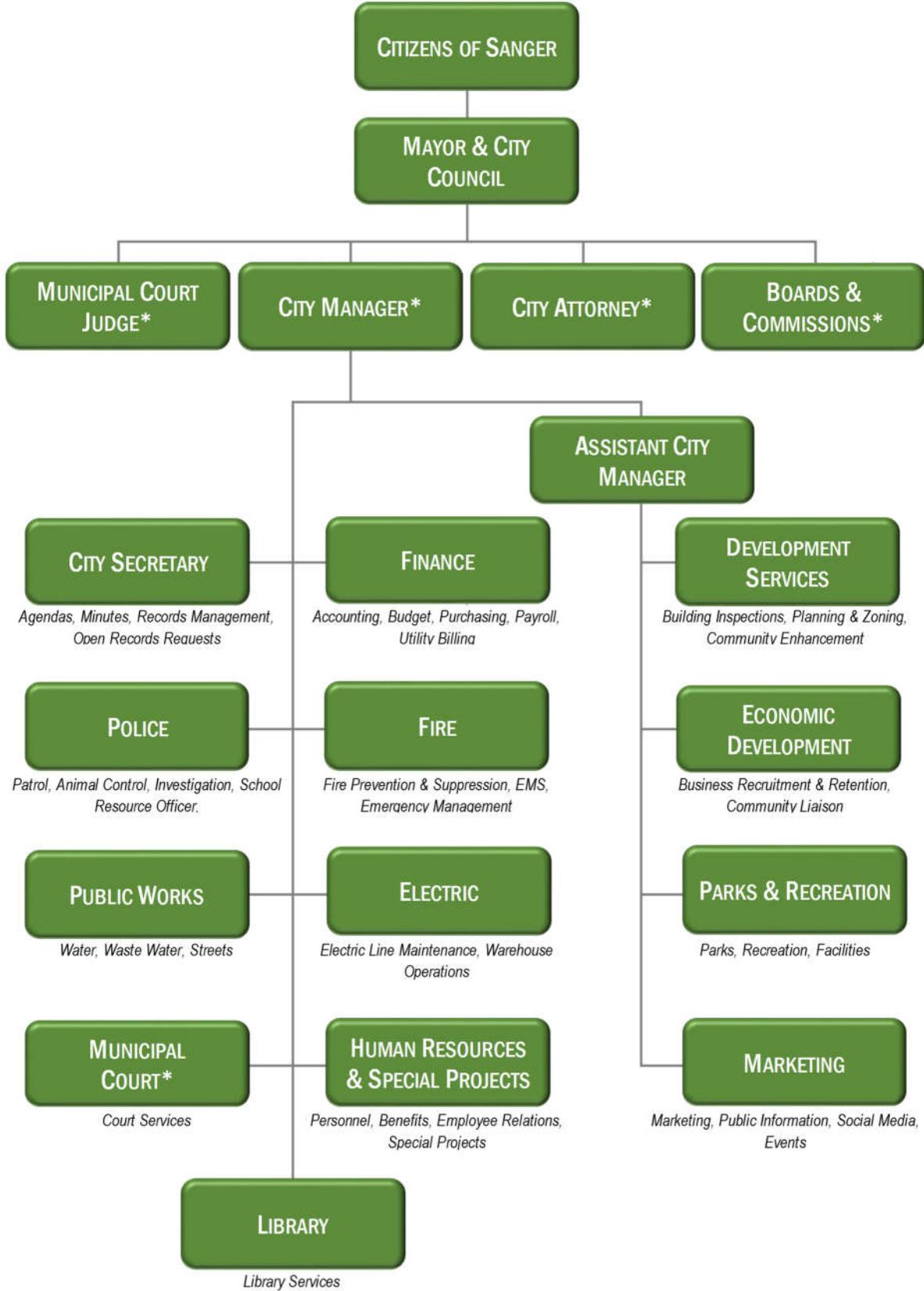
An increasing population will lead to increased revenues in the following areas:

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

ASSUMPTIONS FOR EXPENDITURE FORECASTING

- **Salaries & Benefits** – The City considers employees the most important of all assets. Each year, the personnel plan is fashioned to keep Sanger competitive in the job market. This budget includes a 4% allotment for raised during the year. The City participates in the Texas Municipal Retirement System, offering a 2:1 matching ratio to employee contributions. In the past year, the City increased the employee contribution rate from 6% to 7%, and employer contributions rate from 8.85% to 13.04%. As the city grows, staff levels will need to grow as well.
- **Supplies & Materials** – As Sanger grows, operations will demand that the consumption of supplies and materials increase accordingly. While these items are typically estimated to increase five percent each year, the combined effects of the COVID-19 pandemic and inflation have resulted in much higher prices in some categories. We continue to monitor costs, searching for the most cost-efficient means of obtaining the necessary items for operations.
- **Maintenance & Operations** – Overall, maintenance and operations costs are assumed to increase at a rate of five percent each year. The combined effects of the COVID-19 pandemic and inflation have resulted in much higher prices in some categories, and the City is exploring cost-efficient means of providing necessary items.
- **Capital Expenditures** – As Sanger grows, there is a need for new capital expenditures – including new streets, expanding utility systems, and other infrastructure to maintain the current levels of service offered to the citizens and businesses in our city. The City's Capital Improvement Plan is updated each year to give the most accurate forecast of needs over the next five years.

ORGANIZATIONAL CHART



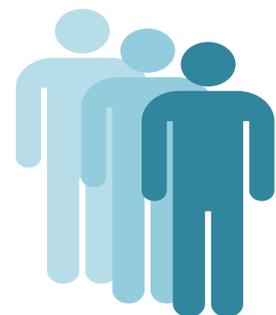
*City Manager, City Attorney, Municipal Court Judge, Municipal Court Clerk, Boards & Commissions are appointed by City Council

AUTHORIZED PERSONNEL

Fund & Department		2021-2022	2022-23	2023-24
General	Police	18.0	20.0	23.0
	Animal Control	1.0	1.0	0.0
	Fire	35.0	39.0	40.0
	Municipal Court	4.0	4.0	4.0
	Development Services	6.0	6.0	6.0
	Streets	4.0	5.0	5.0
	Parks	4.5	6.4	6.4
	Recreation	1.0	1.0	0.0
	Library	6.0	6.0	6.0
	General Fund Totals		79.5	88.4
Enterprise	Water	7.0	9.0	9.0
	Waste Water	3.0	3.0	3.0
	Electric	8.0	8.0	8.0
	Customer Service	0.0	0.0	3.0
	Enterprise Fund Totals		18.0	20.0
Internal Service	Administration	5.0	2.0	2.0
	City Secretary	0.0	1.0	1.0
	Legal	0.0	1.0	1.0
	Public Works Administration	1.0	2.0	2.0
	Finance	6.0	6.0	4.0
	Human Resources	0.0	1.0	2.0
	Engineering	2.5	0.0	0.0
	Marketing	1.0	1.0	1.0
	Fleet Services	0.0	0.0	0.0
	Facilities	0.0	0.6	0.6
Internal Service Fund Totals		15.5	14.6	13.6
4A	Economic Development	0.5	0.5	0.5
4A Fund Totals		0.5	0.5	0.5
4B	Economic Development	0.5	0.5	0.5
4B Fund Totals		0.5	0.5	0.5
Total Authorized Personnel		114.0	124.0	128.0

The following six positions are new this year:

- Police– One Police Officer & one Sergeant
- Fire– One Administrative Assistant and Transition the Fire Chief position from part-time to full-time
- Finance – One Controller
- Human Resources – One Human Resource Generalist



BUDGET CALENDAR



THE CITY OF SANGER, TEXAS BUDGET CALENDAR FY 2023-2024

Date(s)	Action
March 2, 2023 - March 14, 2023	City Manager and Finance Director meet individually with Directors for mid-year budget review
March 5, 2023	Budget Materials Distributed to Departments, which begin working on a requested budget, goals, and long-range plans.
March 28, 2023	City Manager, Finance Director and Directors meet to review individual departmental requested budget, discuss long-range financial plans and goal-setting.
April 3, 2023 - June 30, 2023	Preliminary Budget is Prepared. City Manager works with Directors on goal-setting and long-rand planning for departments and the City as a whole.
July 3, 2023	City Council Budget Workshop
July 17, 2023	City Council Budget Workshop
July 25, 2023	Chief Appraiser Certifies Tax Roll
July 21, 2023	Budget Filed with the City Secretary
August 7, 2023	Proposed budget submitted to City Council Submit No-New-Revenue and Voter-Approval Tax Rates to City Council & Council approves a proposed tax rate
August 14, 2023	Public Hearing on Budget Public Hearing on Tax Rate
August 21, 2023	City Council Vote on Approval of Tax Roll
August 21, 2023	City Council Vote on Adoption of Budget
August 21, 2023	City Council Vote on Levying a Tax Rate

THE BUDGET PROCESS

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

The budget is developed at a departmental level. In March, the Finance Director develops worksheets that detail expenditures for the past four years, year to date balances as of March 31st, and projected totals through the end of the current fiscal year. These worksheets are distributed to individual departments for review and completion. Each department prepares an estimate for their projected totals through the end of the fiscal year and estimates for the upcoming year. For any increases or 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. During both the individual and group meetings, Directors work with the City Manager to identify long-range planning and goal -setting. As the budget process progresses, the City Manager works with departments to focus these goals and plans to ensure they are in line with the City's overall goals.

Revenues are projected based on historical trends, the current economic climate and expected future trends. Personnel expenses are prepared based 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. It is important during the budget process to consider not only the present but also the past and the future. Current conditions considered for this budget include the number of utility customers the City serves; the staffing level required to provide services to citizens; and how COVID-19 and inflation have affected the City's operating costs. The past holds valuable information including items such as historical trends of sales tax revenues and the rate of change in property values for property tax projections. Future considerations to be considered include: the number of new houses expected to be built in the next twelve months; the number and size of businesses scheduled to open in the near future; and planned development along the I-35 corridor that runs through Sanger. To help plan for the future, this budget contains a five-year projected budget for the General Fund.

The departmental budget worksheets are combined with revenues, personnel and utility expenses to prepare a working budget, which 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. The Denton County Chief Appraiser will certify the tax roll during July, allowing the City to propose a tax rate and estimate property tax revenues.

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

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

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

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

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

DEBT SERVICE FUNDS: This governmental fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds of the City include the General Debt Service Fund and the Enterprise Debt Service Fund. The basis of accounting for financial reporting and budgeting is the modified accrual basis.

CAPITAL PROJECTS FUNDS: These funds were established to account for resources used for the acquisition and construction of capital facilities by the City. Capital Projects Funds of the City include Capital Projects Fund and Enterprise Capital Projects Fund. The basis of accounting for financial reporting and budgeting is the modified accrual basis.

SPECIAL REVENUE FUNDS: These funds are used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include Hotel/Motel Tax Fund; General Storm Recovery Fund; Enterprise Storm Recovery Fund; Beautification Fund; Library Restricted Fund; Parkland Dedication Fund; Roadway Impact Fee Fund; Court Security Fund; Court Technology Fund; Child Safety Fund; Police Donations Fund; Fire Donations Fund; Park Donations Fund, and Library Donations Fund. The basis of accounting for financial reporting and budgeting is the modified accrual basis.

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

INTERNAL SERVICE FUND: This fund accounts for the financing of centralized services to different funds and City departments on a cost reimbursement basis. The basis of accounting for financial reporting and budgeting is the modified accrual basis.

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

4B CORPORATION FUND: This fund accounts for the operations and financing of self-supporting activities of the Sanger Texas Economic Development Industrial Corporation. Funded by a ½ cent sales tax, this fund is used to enhance the local economy by improving the quality of life in Sanger. The basis of accounting for financial reporting and budgeting is the modified accrual basis.

FUND RELATIONSHIPS WITH FUNCTIONAL AREAS

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

FUND

ABOUT SANGER

OVERVIEW

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

LOCATION

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

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



HISTORY

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

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

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

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

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

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

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

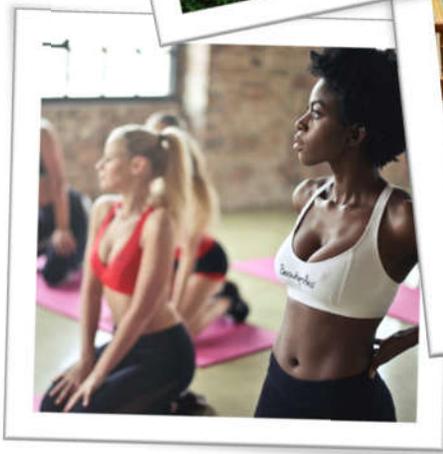
QUICK FACTS

LOCATION	Sanger is located along Interstate 35 in northern Denton County in north Texas. Sanger is located less than an hour from both Dallas and Fort Worth.
AREA	10.9 square miles
FORM OF GOVERNMENT	Council-Manager
INCORPORATION	1892
POPULATION	9,650 (01/01/2023 estimate)
TRANSPORTATION	Interstate 35 DFW Airport - 39 miles Love Field - 48 miles BNSF Railway
CLIMATE	Köppen Climate Classification "Cfa" (Humid Subtropical Climate) Average temperature 64° Average Precipitation 14.9"
SALES TAX RATE	6.25% State of Texas 1.00% City of Sanger 0.50% 4A Corporation 0.50% 4B Corporation
BOND RATING	AA+ (Standard & Poor's)
TOP 10 PROPERTY TAXPAYERS	Wal-Mart Stores East, L.P. US06068 Wal-Mart Stores East, L.P. Trails of Sanger Apartments LLC Ramar Land Corporation Maccamp LTD Sanger Lodging, LLC Paccar Financial LGI Homes-Texas LLC Williamsburg Construction Services Springer Properties LLC

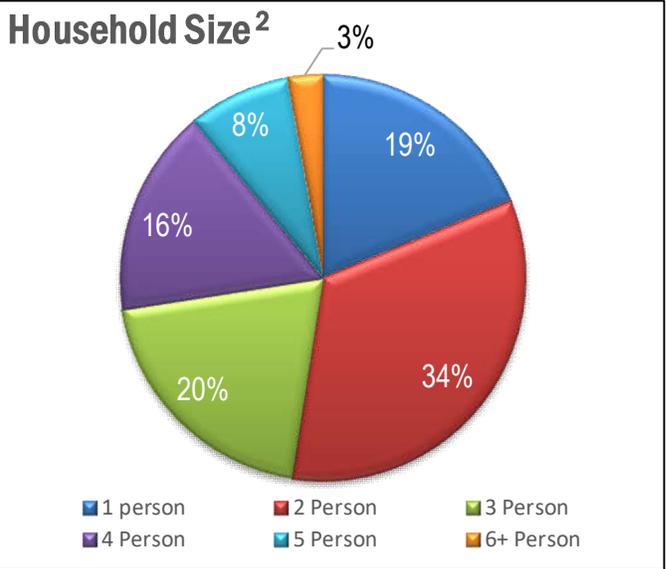
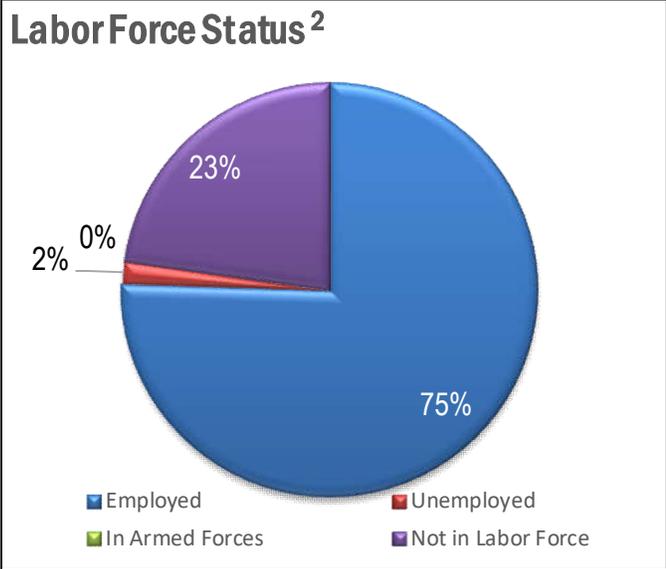
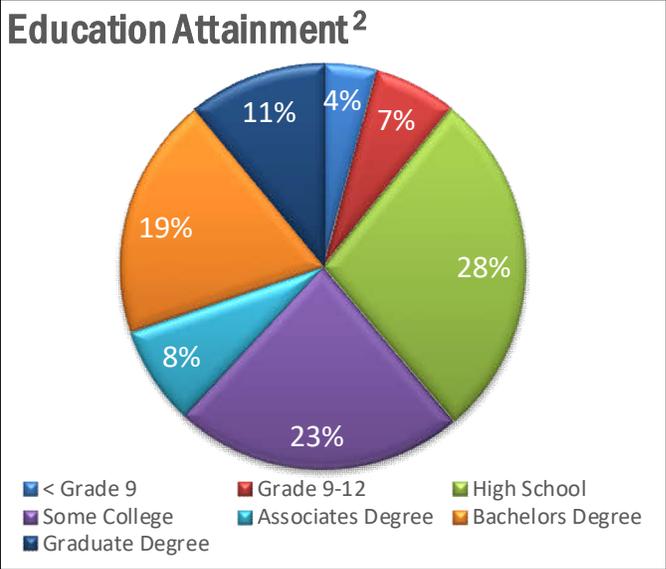
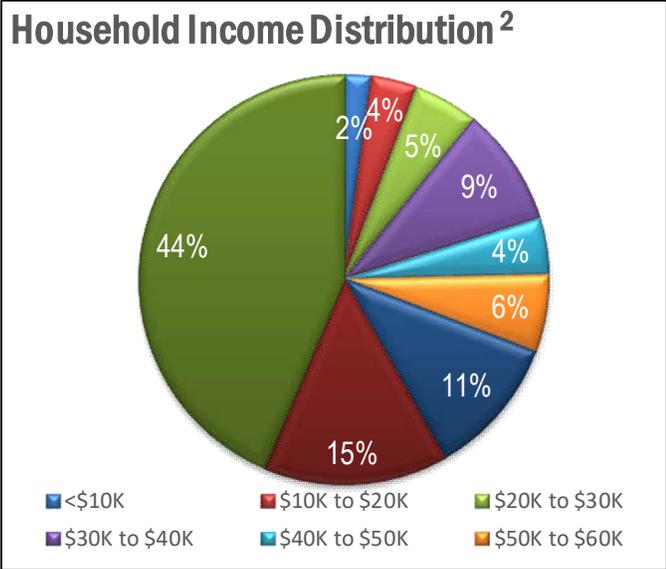
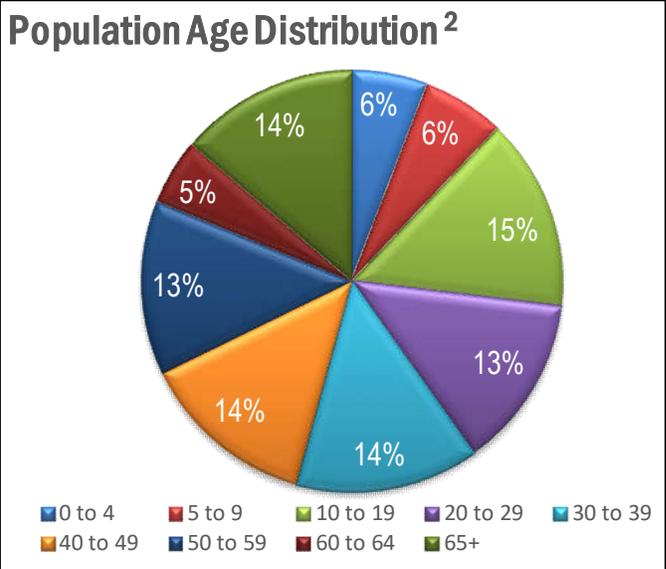
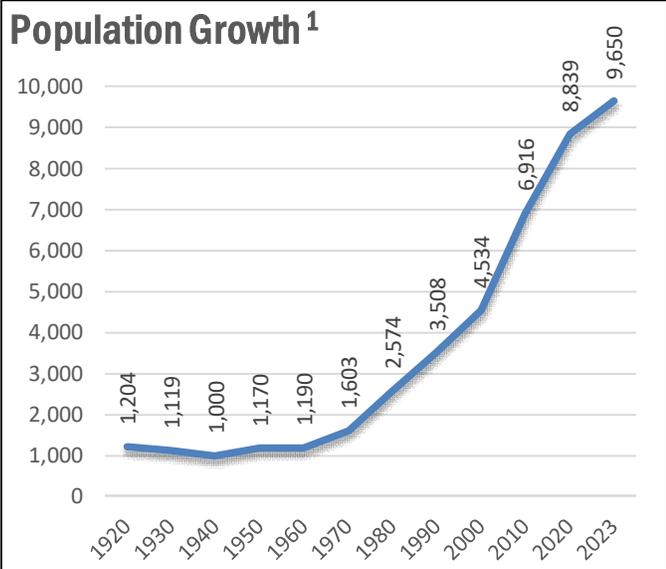
LOCAL EVENTS

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

MARCH	Spring Clean-Up Day
APRIL	Easter Egg- Apalooza Easter Egg Hunt
MAY	Hooked Up Fishing Derby
JUNE	Summer Reading Program
JULY	Freedom Fest
AUGUST	Back 2 School Bash
SEPTEMBER	Old Bolivar Street Songwriter Festival
OCTOBER	Sanger Clean-up Day Sanger "Sellabration"
DECEMBER	Christmas on the Square Christmas Parade Santa Around Town
ONGOING	Baseball & Softball Leagues Concerts in the Park Preschool Story Time Coffee with the City Manager



SANGER DEMOGRAPHICS



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

THE AREA



MAJOR EMPLOYERS

900-1,000 Employees

Walmart Distribution Center

250 – 300 Employees

Sam's Distribution Center
Sanger Independent School District

100-150 Employees

A&W Productions
City of Sanger
Eikon Engineering

50-100 Employees

AMPCO
Babe's Chicken

1-50 Employees

Hollingsworth Manufacturing
North Texas Plastics
Sanger Bank



LOCAL SCHOOLS

Sanger Independent School District

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

Universities

University of North Texas (Denton)

Texas Women's University (Denton)

North Central Texas College (Gainesville)



LOCAL ATTRACTIONS

Sanger Public Library
Sanger Museum
Lake Ray Roberts

3 miles

Fort Worth Stockyards
44 miles

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

Amon Carter Museum of American Art
50 miles

Six Flags Over Texas
51 miles

Dallas Museum of Art
51 Miles

Globe Life Field
(Texas Rangers)
54 miles

AT&T Stadium
(Dallas Cowboys)
56 miles

ORDINANCE ADOPTING THE OFFICIAL BUDGET

CITY OF SANGER, TEAS

ORDINANCE No. 08-19-23

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, 2023 AND ENDING SEPTEMBER 30, 2024, PROVIDING FOR THE INTRA- AND INTER-DEPARTMENT AND FUND TRANSFERS, PROVIDING FOR UNEXPECTED REVENUES SUCH AS GRANTS, DONATIONS, AND INSURANCE PROCEEDS, PROVIDING FOR AN EFFECTIVE DATE, AND PROVIDING FOR APPROVAL OF THE INVESTMENT POLICY.

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

WHEREAS, pursuant to the laws of the State of Texas and the City Charter, the budget covering proposed expenditures for the fiscal year beginning October 1, 2023, and ending September 30, 2024, was filed with the City Secretary; and

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

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

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

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

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

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

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

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

SECTION 1. That the City Council adopts the budget for the City of Sanger, Texas, a copy of which is on file in the office of the City Secretary and which hereinafter referred to as the "Budget" for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

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 2023-2024.

General Fund	\$ 13,058,097
Debt Service Fund	\$ 1,900,782
Enterprise Fund	\$ 15,639,325
Enterprise Debt Service Fund	\$ 2,364,672
Internal Service Fund	\$ 3,735,630
44 Fund	\$ 189,625
4B Fund	\$ 557,625
Capital Projects Fund	\$ 5,637,401
Enterprise Capital Projects Fund	\$ 15,677,910
Special Revenue Funds	\$ 112,000

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

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

SECTION 5. That the City Manager be authorized to sign contracts up to \$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. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, phrases and words of this Ordinance are severable and, if any word, phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared

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

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

SECTION 10. The City Council of the City of Sanger, Texas met in a public meeting on August 21, 2023, and adopted this ordinance with a majority vote as follows:

Council Member Marissa Barrett	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Gary Bilyeu	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Dennis Dillon	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Allen Chick	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Victor Gann	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>

PASSED AND APPROVED by the City Council of the City of Sanger, Texas on this 21st day of August 2023.

ATTEST:

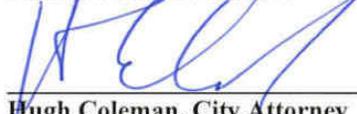

Kelly Edwards, City Secretary



APPROVED:


Thomas E. Muir, Mayor

APPROVED TO FORM:


Hugh Coleman, City Attorney

ORDINANCE ADOPTING THE PROPERTY TAX RATE

CITY OF SANGER, TEXAS

ORDINANCE No. 08-20-23

AN ORDINANCE OF THE CITY OF SANGER, DENTON COUNTY, TEXAS, LEVYING A TAX RATE FOR THE GENERAL GOVERNMENT FOR THE FISCAL YEAR 2023-2024 AND PROVIDING FOR AN EFFECTIVE DATE.

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

WHEREAS, the City Council of the City of Sanger finds that a tax rate of \$0.689747 per \$100 valuation for the Fiscal Year 2023-2024, 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; and

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

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

SECTION 1: That the City Council 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 2032- 2024 as follows:

\$0.560957/\$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 2022-2023 as follows:

\$0.128790/\$100

SECTION 3. That, because the total amount of revenue generated from taxes to fund maintenance and operations will be greater than last year and because the tax rate exceeds the effective maintenance and operations rate, the following statements are made as required by Section 26.05 of the Texas Tax Code: **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.45 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$38.88.**

SECTION 4. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, phrases and words of this Ordinance are severable and, if any word, phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining portions of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional word, phrase, clause, sentence, paragraph, or section.

SECTION 5. Any person, firm or corporation who shall violate any of the provisions of this article shall be guilty of a misdemeanor and upon conviction shall be fined in accordance with the general penalty provision found in The Code of Ordinances, Section 1.109 General Penalty for Violations of Code.

SECTION 6. This ordinance will take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such cases provide.

SECTION 7. The City Council of the City of Sanger, Texas met in a public meeting on August 21, 2023, and adopted this ordinance with a majority vote as follows:

Council Member Marissa Barrett	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Gary Bilyeu	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Dennis Dillon	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Allen Chick	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>
Council Member Victor Gann	AYE <input checked="" type="checkbox"/>	NAY <input type="checkbox"/>	ABSTAIN <input type="checkbox"/>	ABSENT <input type="checkbox"/>

PASSED AND APPROVED by the City Council of the City of Sanger, Texas on this 21st day of August 2023.



ATTEST:

Kelly Edwards
Kelly Edwards, City Secretary

APPROVED:

Thomas E. Muir
Thomas E. Muir, Mayor

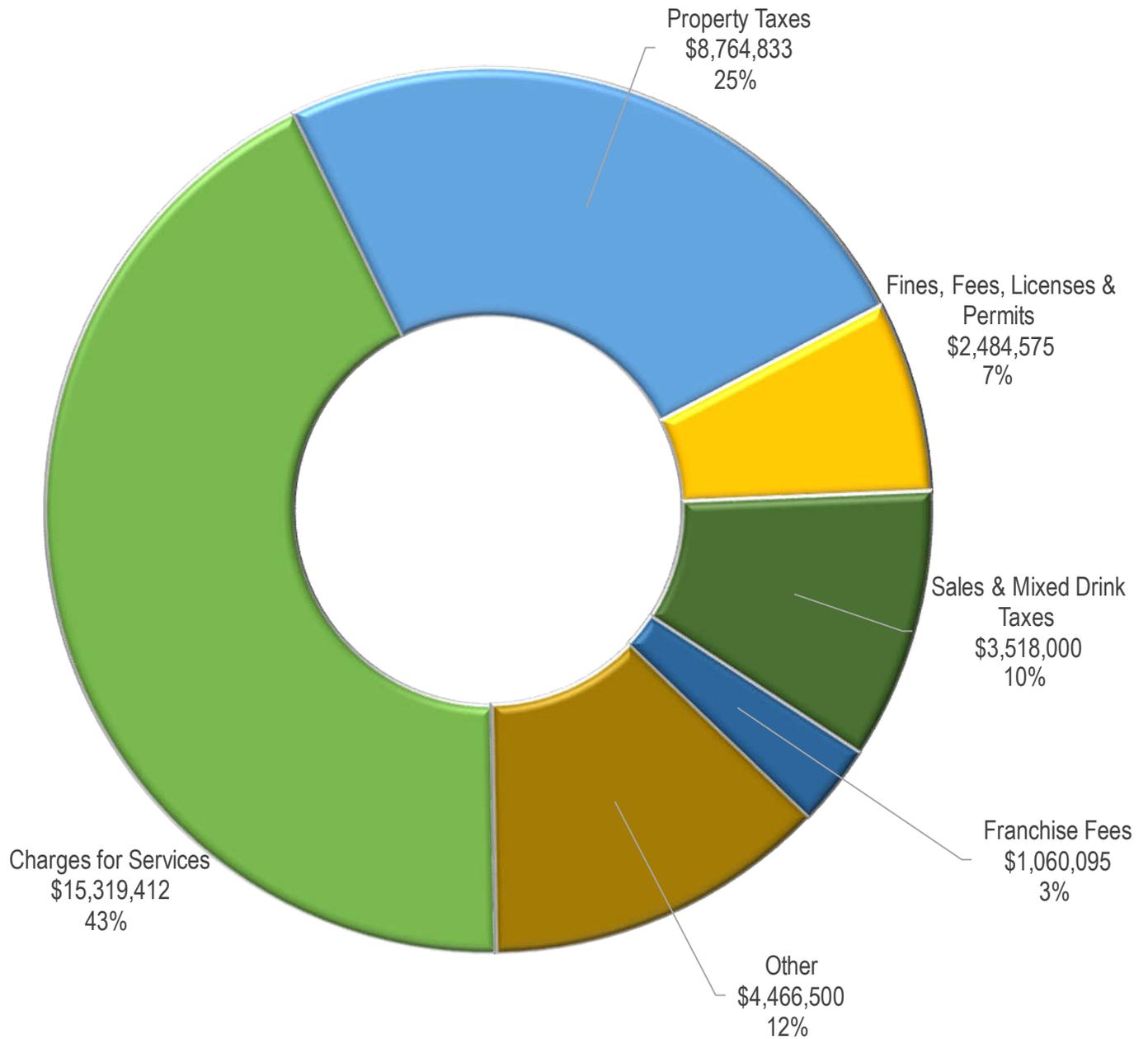
APPROVED TO FORM:

Hugh Coleman
Hugh Coleman, City Attorney

BUDGET SUMMARY

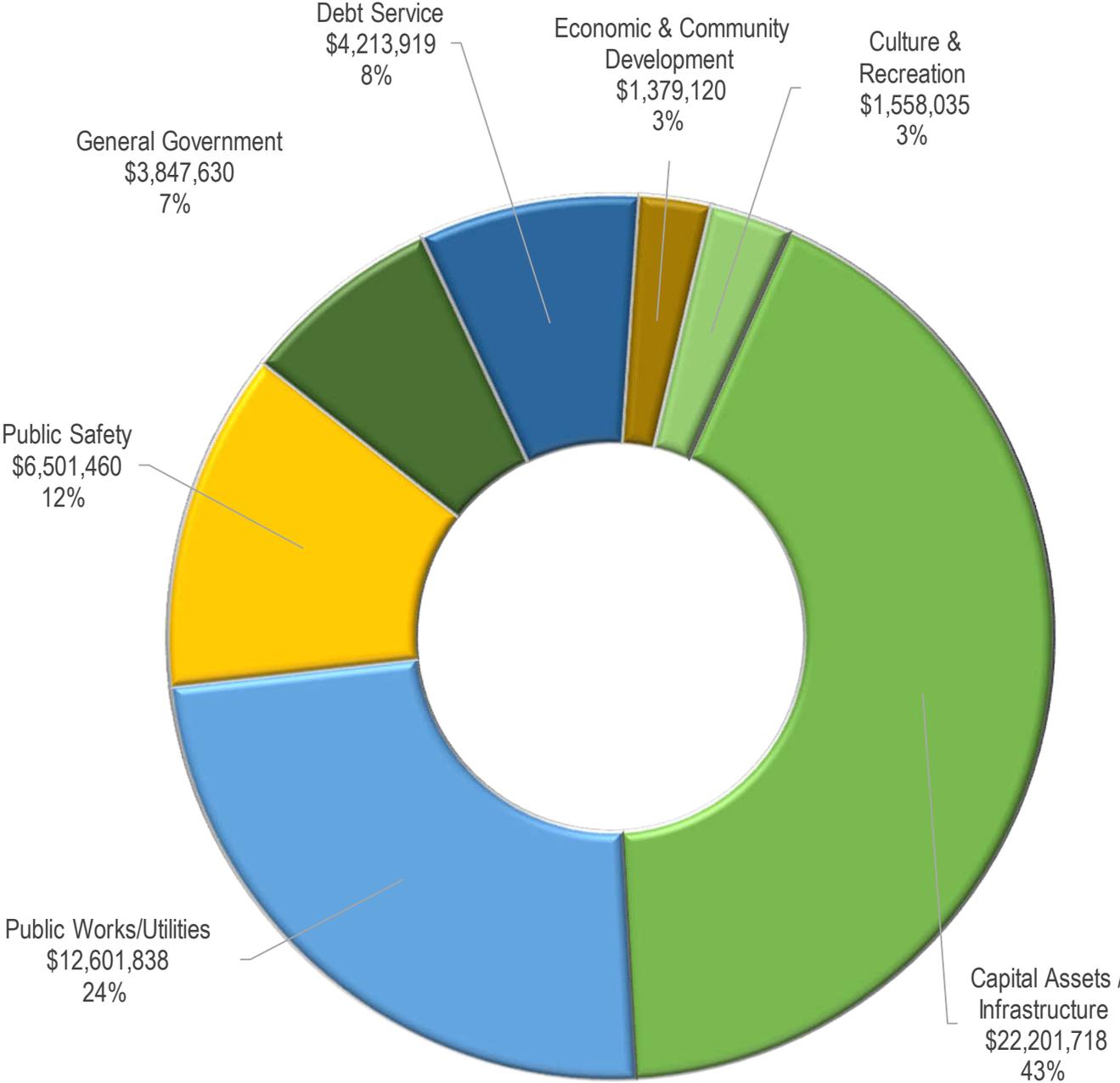
2023-2024 BUDGET AT A GLANCE

WHERE DOES THE MONEY COME FROM?



TOTAL REVENUES = \$35.6 MILLION (EXCLUDES OTHER SOURCES)

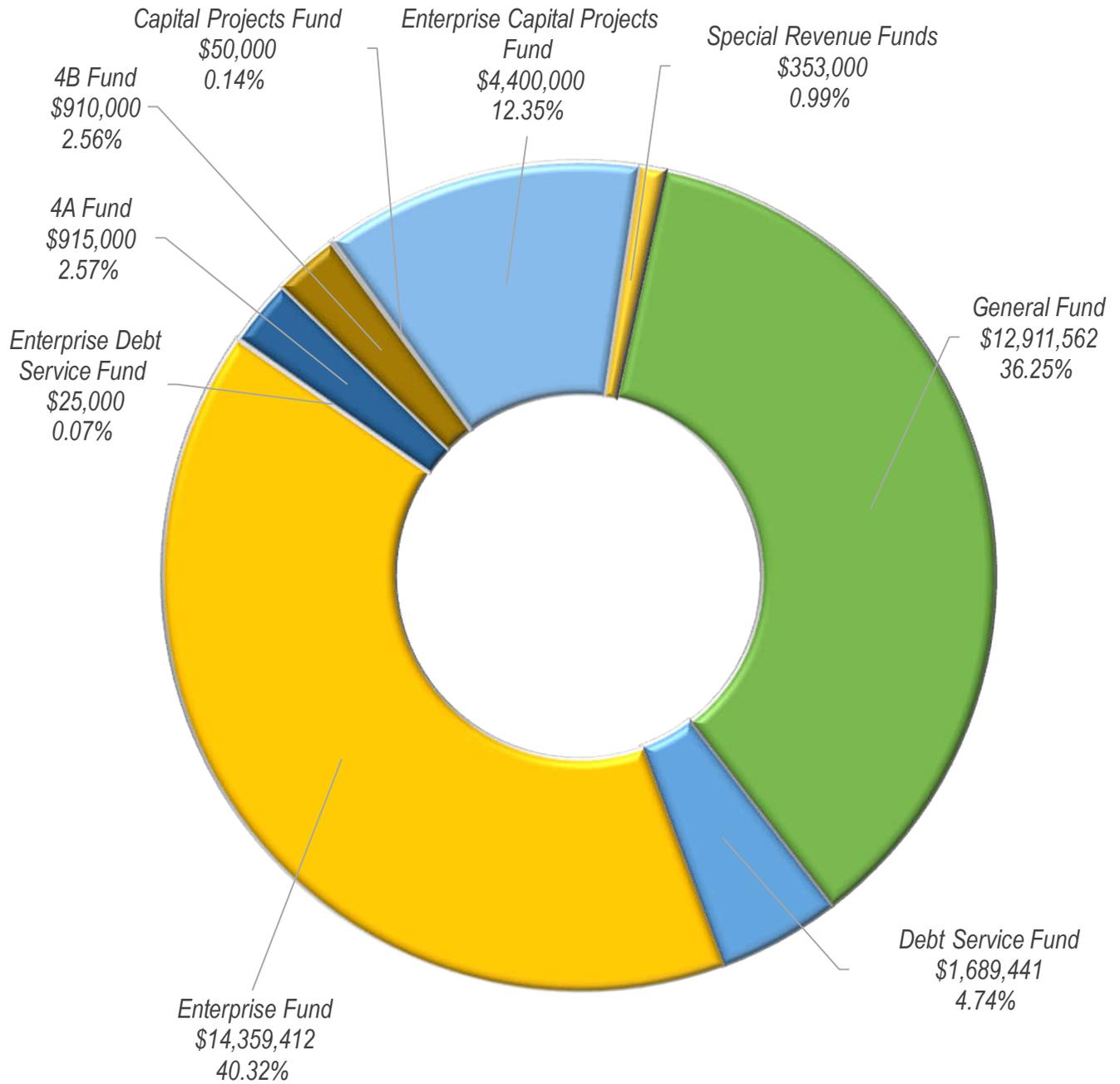
HOW IS THE MONEY USED?



Total Expenditures = \$52.3 Million (Excludes Inter-Fund Transfers)

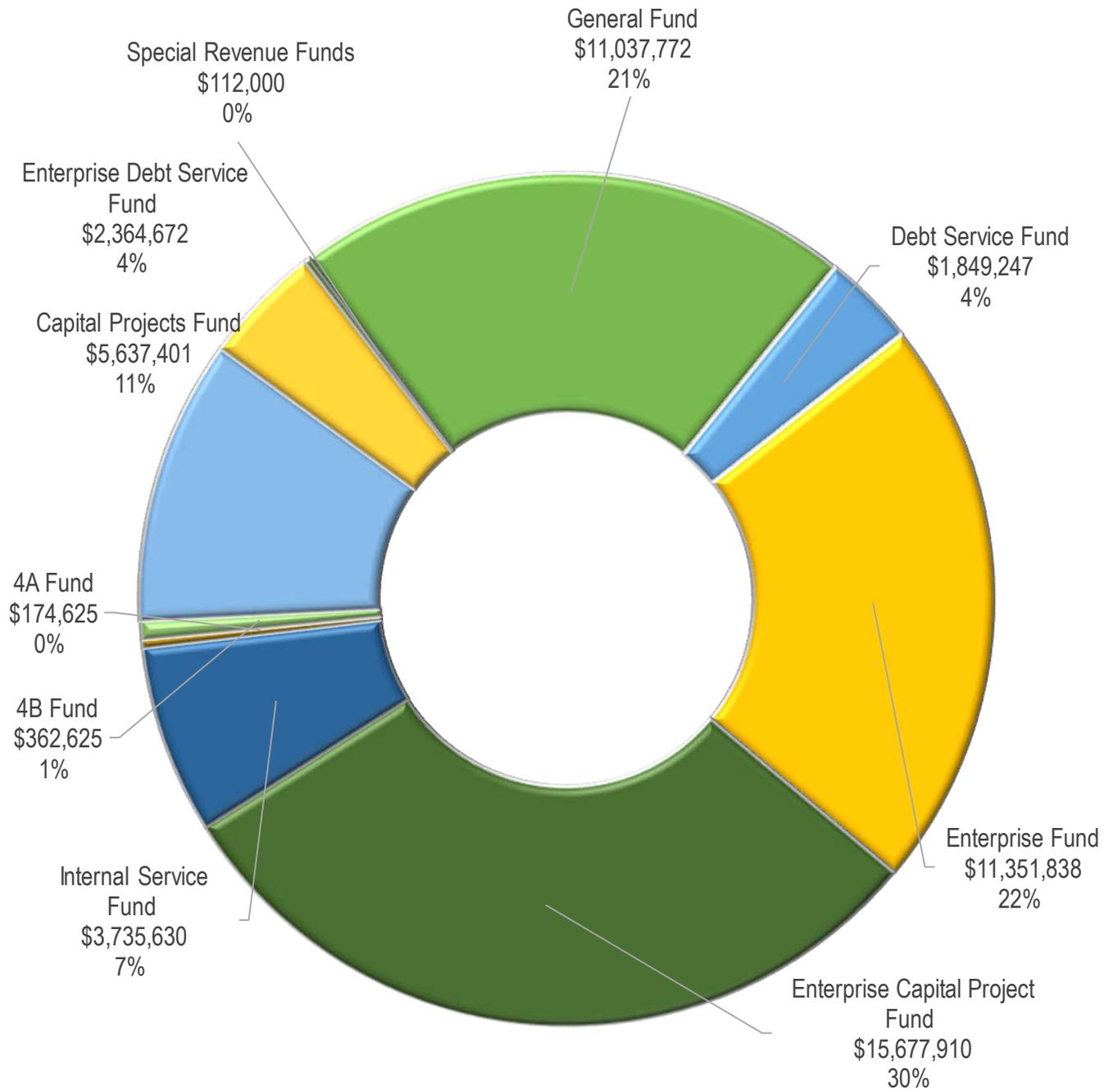
2023-2024 BUDGET BY FUND

REVENUES BY FUND



Total Revenues = \$35.6 Million (EXCLUDES OTHER SOURCES)

EXPENDITURES BY FUND



Total Expenditures = \$52.3 Million (Excludes Inter-Fund Transfers)

REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OVERVIEW OF MAJOR REVENUE SOURCES

The City has numerous sources of income, including taxes, franchise fees, charges for services, fees, and licenses and permits. For the 2023-2024 budget, three revenue sources account for 78% of all revenues: Charges for Services, Property Taxes, and Sales/Mixed Drink Taxes.

Charges for Services

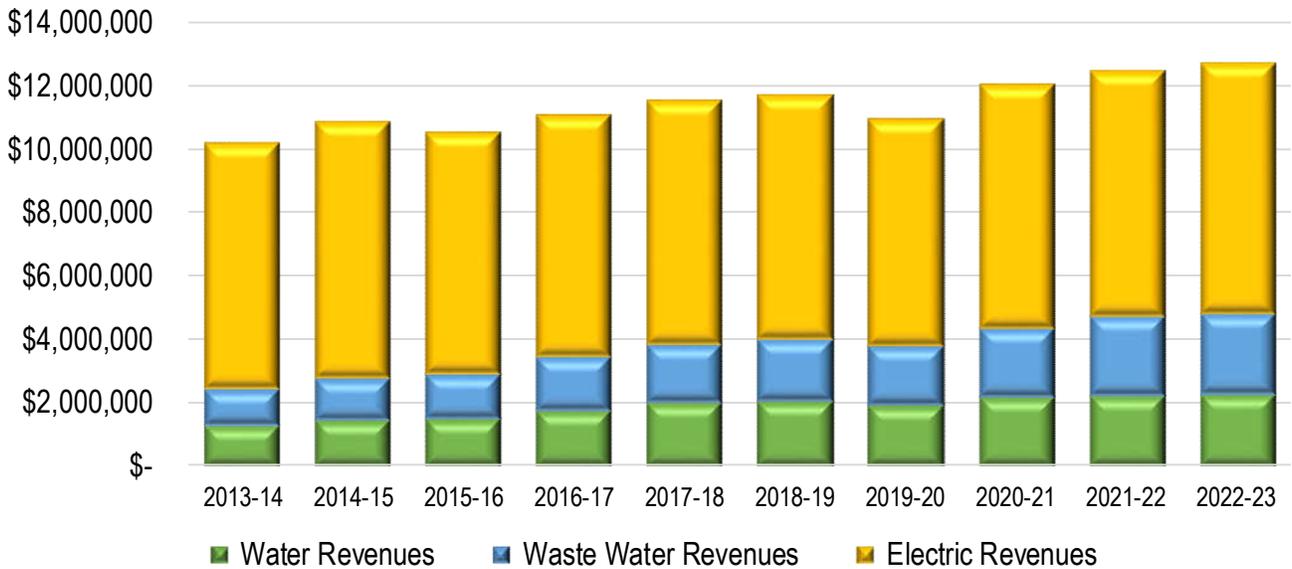
Charges for Services includes the billing of Water, Waste Water and Electric utilities in the Enterprise Fund and Solid Waste Collections in the General Fund. Total Charges for services are \$15,319,412 which is 43% of the City's total projected revenues.

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 \$13,955,412, these combined charges for services accounts for 39% of the City's projected revenues.

- Water revenues of \$2,565,619 are an increase of \$230,741 (10%) over last year's projection of \$2,334,878. Revenues have steadily grown through the years, the result of both increasing population and occasional changes in the rate structure. Water revenues are expected to rise in future years, the result of the continued growth of our community's population.
- Waste Water revenues of \$2,955,440 are an increase of \$240,412 (9%) over last year's projection of \$2,715,028. Revenues have steadily grown through the years, the result of both increasing population and occasional changes in the rate structure. Waste Water revenues are expected to rise in future years, the result of the continued growth of our community's population.
- Electric revenues of \$8,434,353 are an increase of \$741,853 (10%) from last year's projection of \$7,692,500. The City has reevaluated projections for Electric revenues over the past several years and has adjusted revenue estimates as necessary. Electric revenues are expected to rise in future years, the result of the continued growth of our community's population.

Enterprise Fund Charges for Services Past 10 Years



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

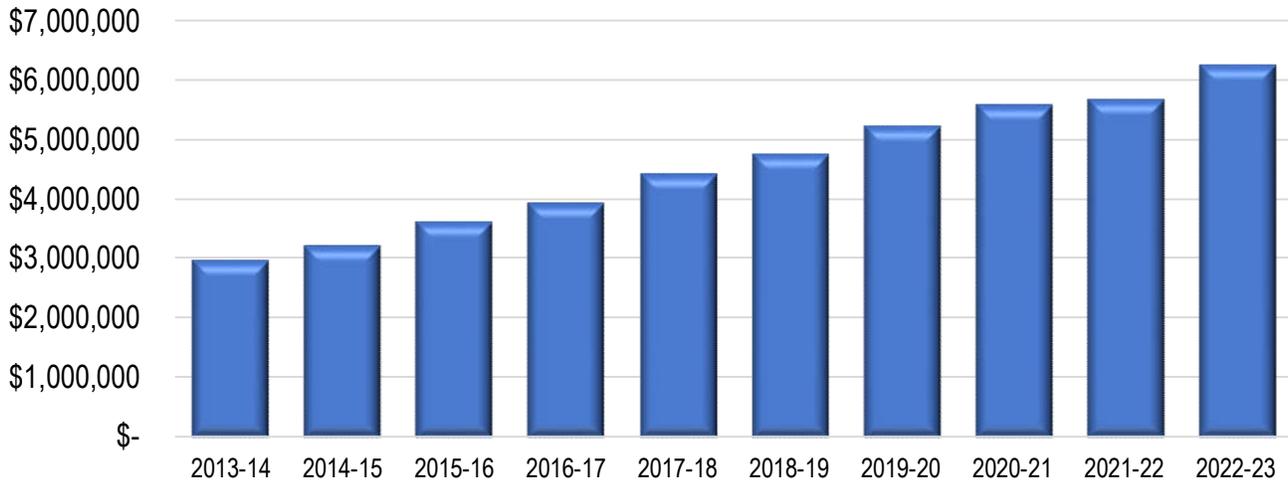
General Fund Charges for Services

General Fund Charges for services includes billing for Sanitation and Recycling Services. These charges total \$1,364,000 and account for 4% of total revenues. This amount is an increase of 8% over last year’s projection of \$1,262,000, the result of new residential and commercial properties utilizing services.

Property Taxes

The collection of Property Taxes accounts for a total of \$7,100,392 or 20% 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 \$1,011,937 (16%) over the prior year projection of \$6,088,455. Property Tax revenues are expected to continue to rise in future years, the result of a continued pattern of new home starts and commercial building in our community.

Property Tax Revenues Past 10 Years

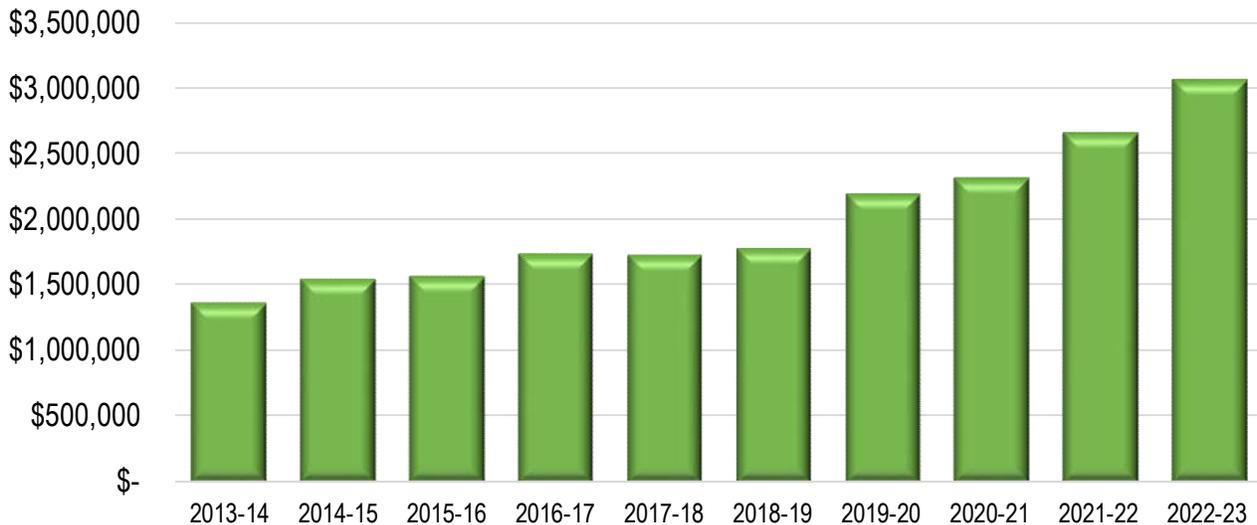


The Sanger City Council approved Ordinance 09-25-22 on September 19, 2022, setting the property tax rate at \$0.589497 per \$100 valuation for the 2022-23 budget year. For 2022-23, an increased tax rate of \$0.689747 is proposed.

Sales Taxes

The collection of Sales Taxes accounts for a total of \$3,500,000 (10%) of the City’s projected revenues. Sales subject to sales tax are taxed at a total of 8.25% (6.25% to the State of Texas) and 2.0% to the City of Sanger. Projected Sales Taxes for 2023-24 are an increase of 13% over those projected for 2022-23 at \$3,100,000. Sales Tax revenues are expected to rise in future years, the result of continued growth of commercial enterprises in Sanger.

Sales Tax Revenues Past 10 Years



OVERVIEW OF MAJOR EXPENDITURE CATEGORIES

Sanger is a growing community, as evidenced by the fact that our population has more than doubled since 2000. As our major sources of revenue have grown, so have our major expenditure categories. Management is dedicated to keeping current service levels to our citizens and our business community as we continue to grow. The primary

categories of expenditures in this budget include Salaries & Benefits, Maintenance & Operations, and Capital Expenses. For the 2023-2024 budget, these three categories combined total 79% of all expenditures.

Maintenance and Operations

With a total of \$8,502,138, Maintenance and Operations expenditures account for 20% of total expenditures. The bulk of this amount (\$7,685,395) 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.

Salaries and Benefits

With a total of \$10,367,270, Salaries and Benefits account for 20% of total expenditures. The General Fund accounts for \$6,424,940 of this amount. The General Fund includes 90.4 (71%) of the City's 128 budgeted positions. The category of Salaries and Benefits encompasses employee compensation and the City's portion of Social Security and Medicare taxes, Texas Municipal Retirement System, health insurance and worker's compensation.

Capital Expenses

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

With a total of \$22,523,692, Capital Expenditures account for 43% of total expenditures. The bulk of this amount (\$15,677,910) is budgeted in the Enterprise Capital Projects Fund. The major components of this amount are \$9,922,910 for the relocation of City utilities along Interstate 35, \$3,200,000 for a new water and electric meter reading system, and \$1,200,000 for water system improvements.

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

General Fund

Capital Expense	Amount	Budgetary Impact	Service Level Impact
Replacement CID Vehicle	\$ 55,666	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
Level III Ballistic Shields	\$ 44,844	There is no expected impact on current and future operational costs	Allow the City to provide a higher level of police enforcement in emergency situations.
Covert Surveillance Pole Camera	\$ 14,500	There is no expected impact on current and future operational costs	Allow the City to provide a higher level of police enforcement in emergency situations.
New Tahoe	\$ 75,098	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
New Tahoe	\$ 75,098	The expected impact on current and future operations is to reduce maintenance costs for patrol units in the Police Department.	Allow the City to maintain the current level of police enforcement .
Vista Building for a Temporary Firehouse	\$ 481,345	The expected impact on current and future operations is to reduce maintenance costs for the Fire Department building.	Allow the City to provide a higher level of fire and emergency medical services.
C672 Command Vehicle	\$ 89,800	The expected impact on current and future operations is to reduce maintenance costs for engine units in the Fire Department.	Allow the City to maintain the current level of fire protection.
Traffic Striping: Indian Ln, McReynolds Rd, Lois Ln	\$ 169,332	There is no expected impact on current and future operational costs	Allow the City to maintain the current level of service in the Streets Department.
Pickup Truck (replacement)	\$ 58,340	The expected impact on current and future operations is to reduce maintenance costs for vehicles in the Parks Department.	Allow the City to maintain the current level of service in the Parks Department.
New Railroad Park Infields	\$ 132,788	The expected impact on current and future operations is to reduce maintenance costs for grounds maintenance in the Parks Department	Allow the City to provide a higher level of service in the Parks Department.
Infield Groomer/Maintainer	\$ 37,594	The expected impact on current and future operations is to reduce maintenance costs for grounds maintenance in the Parks Department	Allow the City to provide a higher level of service in the Parks Department.
Fund Total	\$ 1,234,405		

		Capital Expense	Amount	Budgetary Impact	Service Level Impact
Enterprise Fund	Push Camera System		\$ 12,928	This equipment will allow for more accurate pinpointing of wastewater issues, reducing operational costs in the Waste Water Department.	Allow the City to provide a higher level of service in the Waste Water Department
	Sewer Jetter Truck		\$ 177,228	The expected impact on current and future operations is to reduce maintenance costs for vehicles in the Waste Water Department.	Allow the City to provide a higher level of service in the Waste Water Department
	Underground Wire Puller		\$ 206,849	The expected impact on current and future operations is to reduce operational and equipment repair costs in the Electric Department.	Allow the City to provide a higher level of service in the Electric Department
	Service Truck (replacement)		\$ 245,668	The expected impact on current and future operations is to reduce maintenance costs for vehicles in the Electric Department.	Allow the City to maintain the current level of service in the Electric Department.
Fund Total			\$ 642,673		

		Capital Expense	Amount	Budgetary Impact	Service Level Impact
Internal Service Fund	Audio Visual System for the Historic Church		\$ 15,780	There is no expected impact on current and future operational costs	Allow the City to increase the level of service in the Facilities Department.
	Fund Total			\$ 15,780	

Capital Projects Fund

Capital Expense	Amount	Budgetary Impact	Service Level Impact
Annual Street Rehab Program	\$ 362,401	This project is expected to decrease maintenance costs in the Street Department in current and future budget years.	Allow the City to provide upgraded street system for citizens.
Street Utility Maintenance Program	\$ 425,000	This project is expected to decrease maintenance costs in the Street Department in current and future budget years.	Allow the City to provide upgraded street system for citizens.
I-35 Aesthetics	\$ 2,500,000	There is no impact on current budget, but it is expected to reduce maintenance costs in the future since this project is replacing aged infrastructure.	Allow the City to provide upgraded street system for citizens.
Marion Road	\$ 750,000	This project is expected to decrease maintenance costs in the Street Department in current and future budget years.	Allow the City to provide upgraded street system for citizens.
Joint Public Safety Facility	\$ 800,000	When a new facility is completed, the project is expected to decrease ongoing building maintenance costs and energy consumption.	Allow the City to provide upgraded public safety services to our community.
Porter Park Phase II	\$ 300,000	The expected impact on current and future operations is to reduce maintenance costs for grounds maintenance in the Parks Department	Allow the City to provide a higher level of service in the Parks Department.
Senior Center Improvements	\$ 500,000	When a new facility is completed, the project is expected to decrease ongoing building maintenance costs and energy consumption.	Allow the City to provide upgraded services to the senior members of our community.
Fund Total	\$ 5,637,401		

Enterprise Capital Projects Fund

Capital Expense	Amount	Budgetary Impact	Service Level Impact
Relocation of Utilities Along I-35	\$ 9,922,910	There is no impact on current budget, but it is expected to reduce maintenance costs in the future since this project is replacing aged infrastructure.	Allow the City to provide upgraded street system for citizens.
Automated Metering System	\$ 3,200,000	This project is expected to reduce routine maintenance costs and personnel costs associated with meter reading once completed.	Allow the City to provide upgraded service to water and electric utility customers.
Keaton Road Sewer Line	\$ 320,000	This project is expected to reduce sewer line maintenance costs in future budget years.	Allow the City to continue providing waste water service to customers as Sanger grows.
Fifth Street Sewer Rehabilitation	\$ 350,000	This project is expected to reduce sewer line maintenance costs in future budget years.	Allow the City to continue providing waste water service to customers as Sanger grows.
Water System Improvements	\$ 1,200,000	This project is expected to reduce routine maintenance costs and personnel costs associated with meter reading once completed.	Allow the City to provide upgraded service to water and electric utility customers.
Waste Water System Improvements	\$ 335,000	This project will not have an impact on current operations; however, it is expected to make operations more efficient in the future.	Allow the City to continue providing water service to customers as Sanger grows.
Electric System Improvements	\$ 350,000	This project will not have an impact on current operations; however, it is expected to make operations more efficient in the future.	Allow the City to continue providing electric service to customers as Sanger grows.

Fund Total \$15,677,910

Grand Total \$23,208,169

Additional details on capital expenditures in the Capital Projects and Enterprise Capital Projects Funds are included in this document beginning on page 183.

OVERVIEW OF CHANGES IN FUND BALANCE

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

Fund	Projected Fund			Projected Fund	
	Balance, 10/01/2023	Revenues & Other Sources	Expenditures & Other Uses	Balance, 10/01/2024	Percent Change
General Fund	15,517,167	13,058,097	13,058,097	15,517,167	0.0%
Debt Service Fund	389,833	1,869,441	1,900,782	358,492	-8.0%
Enterprise Fund	20,239,230	15,639,325	15,639,325	20,239,230	0.0%
Enterprise Debt Service Fund	1,191,947	2,364,672	2,364,672	1,191,947	0.0%
Internal Service Fund	-	3,735,630	3,735,630	-	0.0%
4A Fund	4,133,503	915,000	189,625	4,858,878	17.5%
4B Fund	2,747,684	910,000	557,625	3,100,059	12.8%
Capital Projects Funds	2,931,440	3,217,510	5,637,401	511,549	-82.5%
Enterprise Capital Project Fund	6,590,430	12,670,903	15,677,910	3,583,423	-45.6%
Special Revenue Funds	4,444,669	353,000	112,000	4,685,669	5.4%
Total	58,185,903	54,733,578	58,873,067	54,046,414	-7.1%

4A Fund

For the budget year, the 4A Fund is projected to have an increase in Fund Balance of \$725,375 (18%). The 4A Corporation is managed by a Board of Directors made up of 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. 4A is minimizing expenditures in the current year to allow for use of the funds for major projects in future years.

Capital Projects Fund

The Capital Projects Fund is projecting a 82% decrease (\$2,419,891) in Fund Balance this year. The funds balance has grown over the past years, and will be utilized in this and future years on projects. During 2023-24, these projects include I-35 aesthetics, improvements to the senior center, a street rehabilitation program, improvements to Marion Road, improvements to the downtown Sanger area, and the starting the process of constructing a joint public safety facility.

Enterprise Capital Projects Fund

The Enterprise Capital Projects Fund is projecting a decrease in Fund Balance of \$3,007,007 (46%). Major projects include the relocation of utilities along I-35, a new water and electric metering system, and water, wastewater, and electric system improvements.

Special Revenue Funds

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

CHANGES FROM PROPOSED BUDGET TO ADOPTED BUDGET

General Fund	Proposed Budget	Adopted Budget	Change
Revenues:			
Property Tax Revenue	6,919,552	7,100,392	180,840
Expenditures:			
Police Department Supplies & Materials	82,732	94,010	11,278
Development Services Contract Services	110,300	260,300	150,000
Transfer to Capital Projects Fund	147,948	167,510	19,562
Debt Service Fund	Proposed Budget	Adopted Budget	Change
Expenditures:			
Debt Payments	1,847,997	1,849,247	1,250
Capital Projects Fund	Proposed Budget	Adopted Budget	Change
Revenues:			
Interest Income	35,000	50,000	15,000
Transfer from General Fund	147,948	167,510	19,562
Enterprise Fund	Proposed Budget	Adopted Budget	Change
Revenues:			
Water Revenue	2,334,878	2,565,619	230,741
Waste Water Revenue	2,715,028	2,955,440	240,412
Electric Revenue	7,692,500	8,434,353	741,853
Enterprise Capital Projects Fund	Proposed Budget	Adopted Budget	Change
Revenues:			
Tap Fees	525,000	750,000	225,000
Interest Income	160,000	150,000	(10,000)

COMBINED FUNDS SUMMARY (DETAILED)

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

	General Fund	Debt Service Fund	Enterprise Fund	Enterprise Debt Service Fund	Internal Service Fund
Beginning Fund Balance	15,517,167	389,833	20,239,230	1,191,947	-
Revenues					
Property Tax	7,100,392	1,664,441	-	-	-
Sales & Mixed Drink Tax	1,768,000	-	-	-	-
Franchise Fees	1,060,095	-	-	-	-
Charges for Services	1,364,000	-	13,955,412	-	-
Fees	820,260	-	210,000	-	-
Licenses & Permits	309,500	-	-	-	-
Fines	170,315	-	-	-	-
Interest Income	200,000	25,000	75,000	25,000	-
Miscellaneous	119,000	-	119,000	-	-
Total Revenues	12,911,562	1,689,441	14,359,412	25,000	-
Other Sources					
Transfers In	146,535	180,000	-	2,339,672	3,735,630
Use of Bond Proceeds	-	-	-	-	-
Use of Fund Balance	-	-	1,279,913	-	-
Total Other Sources	146,535	180,000	1,279,913	2,339,672	3,735,630
Total Revenues/Sources	13,058,097	1,869,441	15,639,325	2,364,672	3,735,630
Expenditures					
Salaries & Benefits	6,424,940	-	2,038,260	-	1,775,120
Supplies & Materials	435,640	-	194,289	-	675,952
Maintenance & Operations	722,443	-	7,685,395	-	92,500
Contract Services	1,956,420	-	483,721	-	1,021,278
Utilities	94,000	-	305,500	-	155,000
Capital Expenses	1,234,405	-	642,673	-	15,780
Debt Service	51,535	1,849,247	2,000	2,364,672	-
Court Costs	62,389	-	-	-	-
Grant Expenses	56,000	-	-	-	-
Total Expenditures	11,037,772	1,849,247	11,351,838	2,364,672	3,735,630
Other Uses					
Transfers Out	2,020,325	51,535	4,287,487	-	-
Total Other Uses	2,020,325	51,535	4,287,487	-	-
Total Expenses/Uses	13,058,097	1,900,782	15,639,325	2,364,672	3,735,630
Excess of Revenues/Sources over Expenditures/Uses	-	(31,341)	-	-	-
Ending Fund Balance	15,517,167	358,492	20,239,230	1,191,947	-

	4A Fund	4B Fund	Capital Projects Fund	Enterprise Capital Projects Fund	Special Revenue Funds	Total
Beginning Fund Balance	4,133,503	2,747,684	2,931,440	6,590,430	4,444,669	58,185,903
Revenues						
Property Tax	-	-	-	-	-	8,764,833
Sales & Mixed Drink Tax	875,000	875,000	-	-	-	3,518,000
Franchise Fees	-	-	-	-	-	1,060,095
Charges for Services	-	-	-	-	-	15,319,412
Fees	-	-	-	750,000	210,000	1,990,260
Licenses & Permits	-	-	-	-	-	309,500
Fines	-	-	-	-	14,500	184,815
Interest Income	40,000	35,000	50,000	150,000	58,000	658,000
Miscellaneous	-	-	-	3,500,000	70,500	3,808,500
Total Revenues	915,000	910,000	50,000	4,400,000	353,000	35,613,415
Other Sources						
Transfers In	-	-	167,510	-	-	6,569,347
Use of Bond Proceeds	-	-	3,000,000	8,270,903	-	11,270,903
Use of Fund Balance	-	-	-	-	-	1,279,913
Total Other Sources	-	-	3,167,510	8,270,903	-	19,120,163
Total Revenues/Sources	915,000	910,000	3,217,510	12,670,903	353,000	54,733,578
Expenditures						
Salaries & Benefits	63,475	63,475	-	-	2,000	10,367,270
Supplies & Materials	85,250	73,250	-	-	43,000	1,507,381
Maintenance & Operations	900	900	-	-	-	8,502,138
Contract Services	25,000	165,000	-	-	67,000	3,718,419
Utilities	-	-	-	-	-	554,500
Capital Expenses	-	-	5,637,401	15,677,910	-	23,208,169
Debt Service	-	-	-	-	-	4,267,454
Court Costs	-	-	-	-	-	62,389
Grant Expenses	-	60,000	-	-	-	116,000
Total Expenditures	174,625	362,625	5,637,401	15,677,910	112,000	52,303,720
Other Uses						
Transfers Out	15,000	195,000	-	-	-	6,569,347
Total Other Uses	15,000	195,000	-	-	-	6,569,347
Total Expenses/Uses	189,625	557,625	5,637,401	15,677,910	112,000	58,873,067
Excess of Revenues/Sources over Expenditures/Uses	725,375	352,375	(2,419,891)	(3,007,007)	241,000	(4,139,489)
Ending Fund Balance	4,858,878	3,100,059	511,549	3,583,423	4,685,669	54,046,414

COMBINED FUNDS BUDGET SUMMARY

COMBINED BUDGET SUMMARY

FOR ALL FUNDS SUBJECT TO APPROPRIATION

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	43,839,978	48,811,186	48,811,186	58,185,903
Revenues				
Property Tax	5,680,724	6,242,940	6,269,427	8,764,833
Sales & Mixed Drink Tax	2,654,271	3,111,000	3,068,753	3,518,000
Franchise Fees	1,021,473	1,009,895	1,041,455	1,060,095
Charges for Services	14,113,781	14,004,406	13,546,939	15,319,412
Fees	1,758,504	1,704,431	1,784,394	1,990,260
Licenses & Permits	343,838	373,500	418,863	309,500
Fines	146,983	170,005	147,386	184,815
Interest Income	571,244	454,850	681,869	658,000
Miscellaneous	187,629	2,855,335	3,042,972	3,808,500
Total Revenues	26,478,447	29,926,362	30,002,058	35,613,415
Other Sources				
Transfers In	6,978,987	6,385,259	5,846,469	6,569,347
Use of Bond Proceeds	6,000,000	15,426,165	23,599,704	11,270,903
Use of Fund Balance	-	2,093,953	-	1,279,913
Total Other Sources	12,978,987	23,905,377	29,446,173	19,120,163
Total Revenues/Sources	39,457,434	53,831,739	59,448,231	54,733,578
Expenditures				
Salaries & Benefits	6,742,748	9,322,300	7,891,244	10,367,270
Supplies & Materials	883,728	1,235,606	951,691	1,507,381
Maintenance & Operations	6,791,546	8,028,181	6,494,929	8,502,138
Contract Services	2,212,236	3,228,084	2,940,441	3,718,419
Utilities	525,323	680,635	632,384	554,500
Capital Expenses	7,575,221	19,822,683	22,163,984	23,208,169
Debt Service	2,274,866	2,522,850	2,613,511	4,267,454
Court Costs	47,889	68,870	54,535	62,389
Grant Expenses	5,000	106,000	45,000	116,000
Total Expenditures	27,058,557	45,015,209	43,787,719	52,303,720
Other Uses				
Transfers Out	7,427,669	6,285,795	6,285,795	6,569,347
Total Other Uses	7,427,669	6,285,795	6,285,795	6,569,347
Total Expenses/Uses	34,486,226	51,301,004	50,073,514	58,873,067
Excess of Revenues/Sources over Expenditures/Uses	4,971,208	2,530,735	9,374,717	(4,139,489)
Ending Fund Balance	48,811,186	51,341,921	58,185,903	54,046,414

FUNDS IN DETAIL

GENERAL FUND

OVERVIEW

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

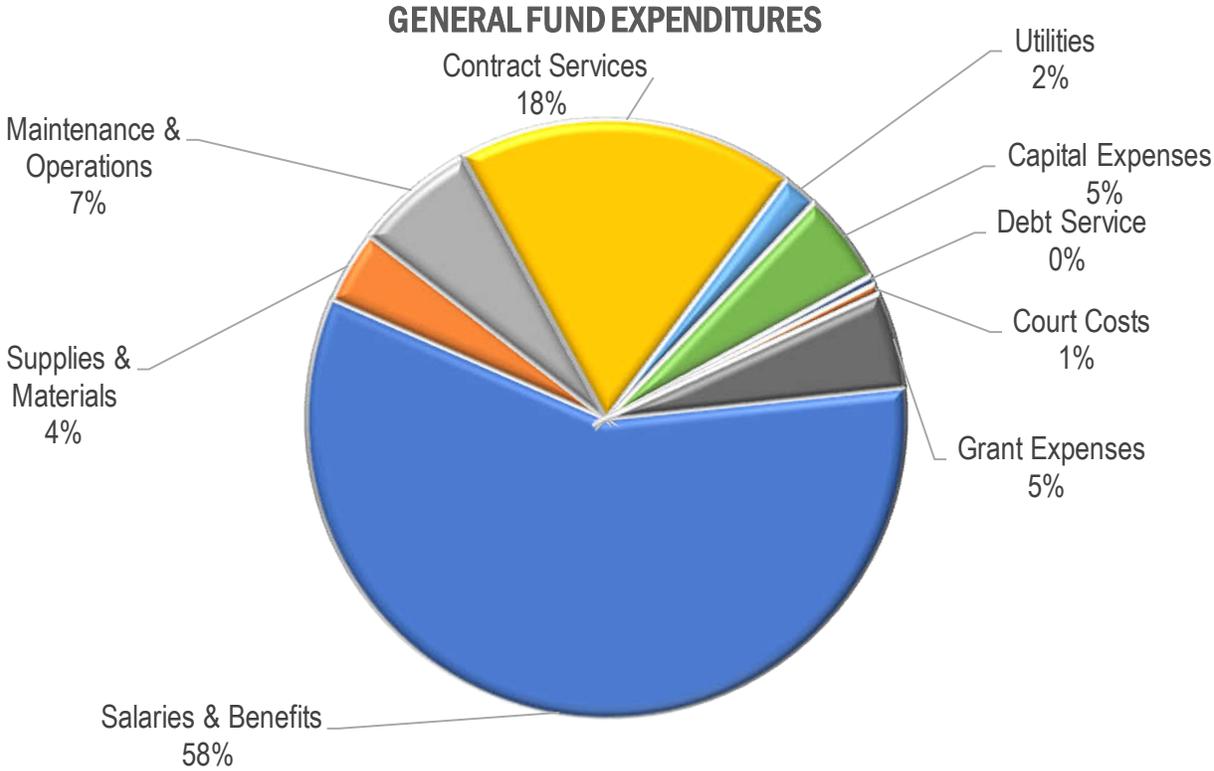
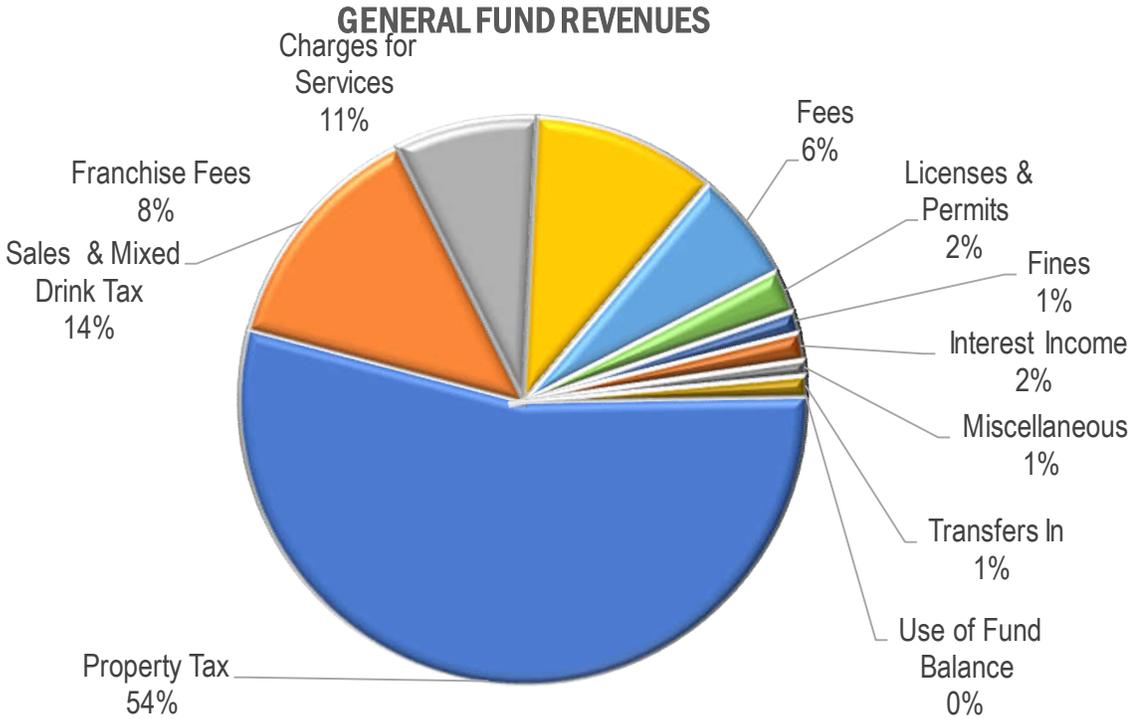
The General Fund receives revenues from property taxes, sales taxes, franchise fees, fines, fees for service, interest income and other miscellaneous general revenue sources.

The General Fund includes these departments:

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

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

GENERAL FUND BUDGET SUMMARY



GENERAL FUND BUDGET SUMMARY

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	10,922,479	12,055,861	12,055,861	15,517,167
Revenues				
Taxes	6,718,130	7,599,455	7,627,025	8,868,392
Franchise Fees	1,021,473	1,009,895	1,041,455	1,060,095
Solid Waste	1,050,830	1,262,000	1,088,000	1,364,000
Licenses & Permits	343,838	373,500	418,863	309,500
Fines	132,316	155,755	132,576	170,315
Fire & EMS	839,578	466,890	756,062	780,000
Police & Animal Control	51,993	60,621	3,472	4,500
Parks & Recreation	20,781	14,000	12,660	14,750
Library	20,309	22,920	18,285	21,010
Interest Income	217,029	225,000	234,076	200,000
Miscellaneous	45,231	2,696,335	2,818,757	119,000
Total General Fund Revenues	10,461,508	13,886,371	14,151,231	12,911,562
Other Sources				
Transfers In	151,535	152,428	152,428	146,535
Use of Fund Balance	-	782,761	-	-
Total Other Sources	151,535	935,189	152,428	146,535
Total Revenues/Sources	10,613,043	14,821,560	14,303,659	13,058,097
Expenditures				
Salaries & Benefits	3,739,231	5,718,800	4,629,850	6,424,940
Supplies & Materials	350,536	466,421	364,518	435,640
Maintenance & Operations	405,763	549,413	560,060	722,443
Contract Services	1,428,687	1,902,259	1,736,008	1,956,420
Utilities	136,261	228,535	222,155	94,000
Capital Expenses	494,100	1,522,188	1,522,188	1,234,405
Debt Service	51,535	51,535	51,535	51,535
Court Costs	47,889	68,870	54,535	62,389
Grant Expenses	-	56,000	20,000	56,000
Total Expenditures	6,654,002	10,564,021	9,160,849	11,037,772
Other Uses				
Transfers Out	2,825,659	1,681,504	1,681,504	2,020,325
Total Other Uses	2,825,659	1,681,504	1,681,504	2,020,325
Total Expenses/Uses	9,479,661	12,245,525	10,842,353	13,058,097
Excess of Revenues/Sources over Expenditures/Uses				
	1,133,382	2,576,035	3,461,306	-
Ending Fund Balance	12,055,861	14,631,896	15,517,167	15,517,167

GENERAL FUND REVENUES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Taxes				
Property Tax	5,434,597	6,038,455	6,073,138	7,040,392
Delinquent Prop. Tax	47,205	25,000	22,213	30,000
Penalty & Interest Prop. Tax	37,031	25,000	19,591	30,000
Sales Tax	1,185,344	1,500,000	1,500,000	1,750,000
Mixed Drink Tax	13,953	11,000	12,083	18,000
Total Taxes	6,718,130	7,599,455	7,627,025	8,868,392
Franchise Fees				
ATMOS	63,021	67,000	77,389	75,000
Suddenlink	37,813	26,000	24,024	32,000
Nortex	2,061	3,000	3,318	3,200
COSERV	162,413	144,000	166,829	175,000
City of Sanger Water	119,134	123,383	123,383	123,383
City of Sanger Sewer	140,229	146,612	146,612	146,612
City of Sanger Electric	410,400	410,400	410,400	410,400
Progressive	60,851	62,000	64,000	67,000
Roll-offs	18,318	20,000	20,500	20,000
ROW fees	7,233	7,500	5,000	7,500
Total Franchise Fees	1,021,473	1,009,895	1,041,455	1,060,095
Solid Waste				
Sanitation Billing	1,038,405	1,250,000	1,075,000	1,350,000
Sanitation Penalties	12,425	12,000	13,000	14,000
Total Solid Waste	1,050,830	1,262,000	1,088,000	1,364,000
Licenses & Permits				
Building Permits	237,755	300,000	287,000	200,000
Zoning and Plats	47,786	20,000	43,230	35,000
Engineering Inspection Fee	653	1,000	11,685	20,000
Civil Plan Review Fees	9,830	1,000	26,170	10,000
Street Cut Permit	0	1,000	300	1,000
Health Permits	15,338	17,500	16,000	16,000
Fire Alarm/Sprinkler	15,573	15,000	22,478	15,000
Solicitor Permits	5,425	5,000	1,000	1,000
RV Park Annual Permit	1,500	1,500	1,500	1,500
Beer & Wine Permit	2,845	1,500	1,500	2,500
Mowing Fees	7,133	10,000	8,000	7,500
Total Licenses & Permits	343,838	373,500	418,863	309,500

GENERAL FUND REVENUES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Fines				
Default/Court	969	750	738	500
Judicial Fee- County-JFCT	80	150	86	150
Judicial Fee-City	9	50	10	50
Local Municipal Jury	53	150	53	150
State Traffic Fee	8,988	17,900	9,294	15,000
Consolidated Court Fee	33,237	39,800	32,735	42,000
State Jury Fee - SJRF	59	100	147	200
Child Safety Court Cost	433	2,000	360	700
Administrative Fee \$20	170	300	213	300
Special Expense Fee	15,930	21,100	14,498	22,000
Truancy Prevention Fund	2,657	3,200	2,854	3,600
Fines	55,475	52,500	58,233	70,000
Impound Fees	181	0	0	0
Warrant Fees - FTA	4,300	4,500	3,600	3,000
Arrest Fees	2,313	3,000	2,484	3,500
Traffic Code	545	1,100	564	1,500
Civil Justice Fee	2	5	1	5
Defensive Driving Fee	270	1,000	280	1,000
Time Payment Local	760	700	653	700
Municipal Service Bureau	4,740	6,000	4,602	5,000
Time Payment State	85	200	83	100
Truancy Defensive Fund	30	50	32	60
TLFTA1	480	700	533	300
TLFTA2	330	300	320	300
TLFTA3	220	200	203	200
Total Fines	132,316	155,755	132,576	170,315
Fire & EMS				
Fire Denton Co. Interlocal	30,800	10,000	30,150	30,000
EMS Denton Co. Interlocal	177,550	161,390	162,500	175,000
Fire Grant Funding	0	0	0	175,000
Emergicon Revenue	387,750	295,500	366,051	400,000
Texas Supplemental Amb	179,590	0	180,430	0
Emergency Relief Reimbursement	63,888	0	16,931	0
Total Fire & EMS	839,578	466,890	756,062	780,000

GENERAL FUND REVENUES

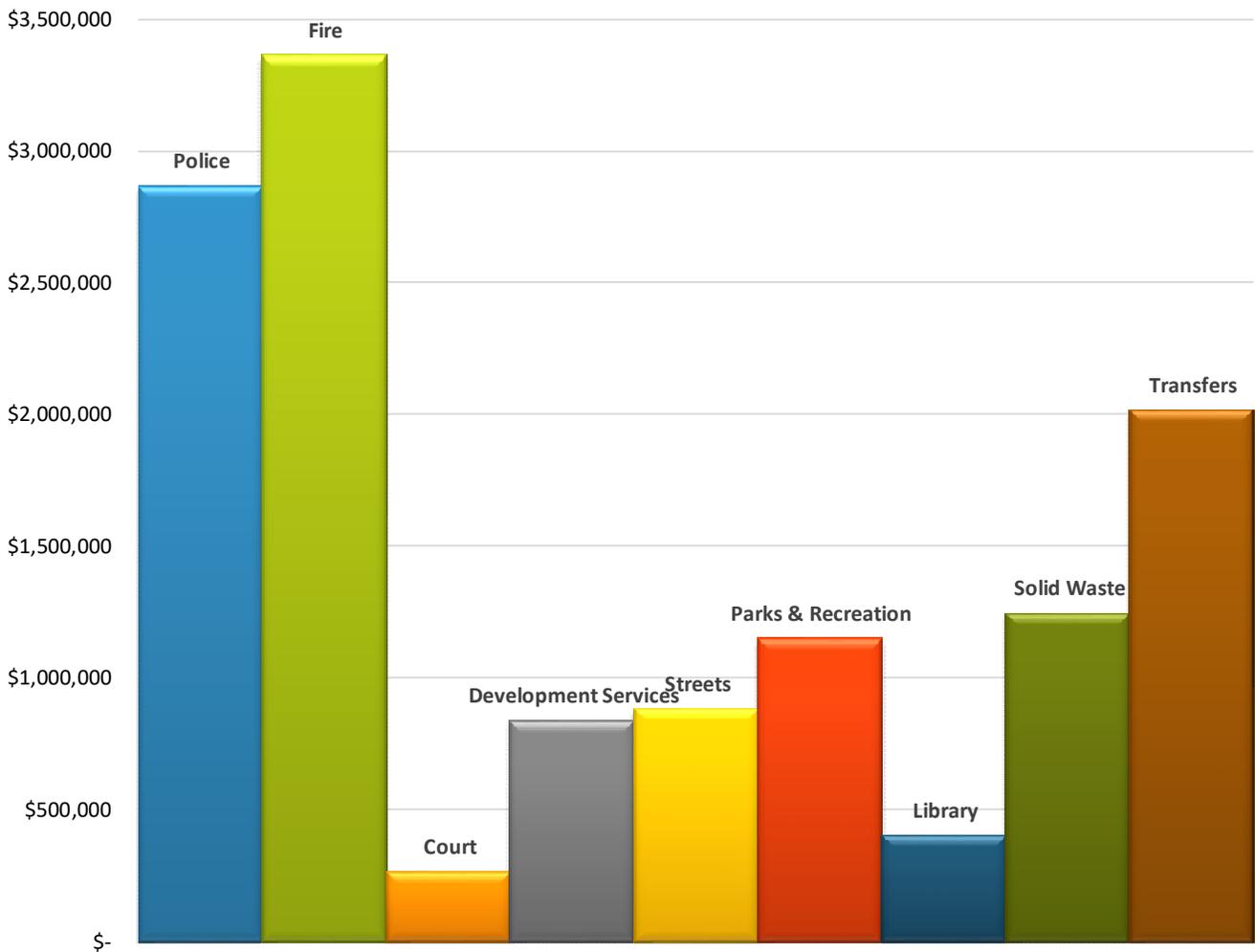
	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Police and Animal Control				
Animal Control Fees	1,445	1,250	1,080	1,500
Police Fees	2,212	3,000	2,392	3,000
Sanger ISD Resource Officer	48,336	56,371	0	0
State Reimbursements	0	0	0	0
Total Police and Animal Control	51,993	60,621	3,472	4,500
Parks & Recreation				
Community Center Fees	10,605	7,500	7,895	7,500
Park & Ballfield Revenues	2,510	4,000	3,765	1,750
Special Events	3,046	0	0	3,000
Church Rental Fees	4,620	2,500	1,000	2,500
Total Parks and Recreation	20,781	14,000	12,660	14,750
Library				
Library Misc.	448	200	524	200
Library Fines	123	60	47	60
Library Copies	1,925	3,000	1,991	3,000
Inter Library loan	43	50	41	0
Library Cards	43	60	75	0
Lost Books	252	350	541	350
Yoga Class Charges	75	1,800	0	0
Denton Co Interlocal Agreement	17,400	17,400	15,066	17,400
Total Library	20,309	22,920	18,285	21,010
Interest Income	217,029	225,000	234,076	200,000
Interest Income	217,029	225,000	234,076	200,000

GENERAL FUND REVENUES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Miscellaneous Income				
Rental Income	20,352	22,500	210,422	22,500
Misc. Income GF	11,692	50,000	1,563	25,000
Tax Certificate	0	2,573,835	2,573,835	0
Event Sponsorships	9,000	0	28,400	17,500
Vendor Fees	200		3,204	4,000
Proceeds from Sale of Assets	6	25,000	0	25,000
Insurance Damage Reimbursement	3,981	25,000	1,333	25,000
Total Miscellaneous	45,231	2,696,335	2,818,757	119,000
Total General Fund Revenues	10,461,508	13,886,371	14,151,231	12,911,562
Other Sources				
PILOT from EF	95,000	95,000	95,000	95,000
From DSF	51,535	51,535	51,535	51,535
From Police Donations Fund	5,000	0	0	0
Transfer from Forfeited Property Fund	0	5,893	5,893	0
Use of Fund Balance	0	782,761	0	0
Total Transfers	151,535	935,189	152,428	146,535
Total General Fund Revenues/Sources	10,613,043	14,821,560	14,303,659	13,058,097

GENERAL FUND 2023-2024 EXPENDITURES BY CATEGORY AND DEPARTMENT

Expenditure Category	Department									Total
	Police	Fire	Municipal Court	Development Services	Streets	Parks & Recreation	Library	Solid Waste	Transfers	
Salaries & Benefits	\$2,193,720	\$2,358,210	\$179,660	\$532,170	\$364,740	\$457,060	\$339,380	\$-	\$-	\$6,424,940
Supplies & Materials	94,010	177,350	19,500	43,000	12,800	34,700	54,280	-	-	435,640
Maintenance & Operations	99,500	122,500	1,250	5,800	233,000	254,750	5,643	-	-	722,443
Contract Services	204,220	72,000	5,000	260,300	-	157,800	7,100	1,250,000	-	1,956,420
Utilities	12,600	7,200	-	600	55,000	18,600	-	-	-	94,000
Capital Outlay	265,206	571,145	-	-	169,332	228,722	-	-	-	1,234,405
Debt Service	-	-	-	-	51,535	-	-	-	-	51,535
Court Costs	-	-	62,389	-	-	-	-	-	-	62,389
Grant Expenses	-	56,000	-	-	-	-	-	-	-	56,000
Transfers	-	-	-	-	-	-	-	-	2,020,325	2,020,325
Total	\$2,869,256	\$3,364,405	\$267,799	\$841,870	\$886,407	\$1,151,632	\$406,403	\$1,250,000	\$2,020,325	\$13,058,097



POLICE

OVERVIEW

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

Mission Statement

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

BUDGETED PERSONNEL SCHEDULE

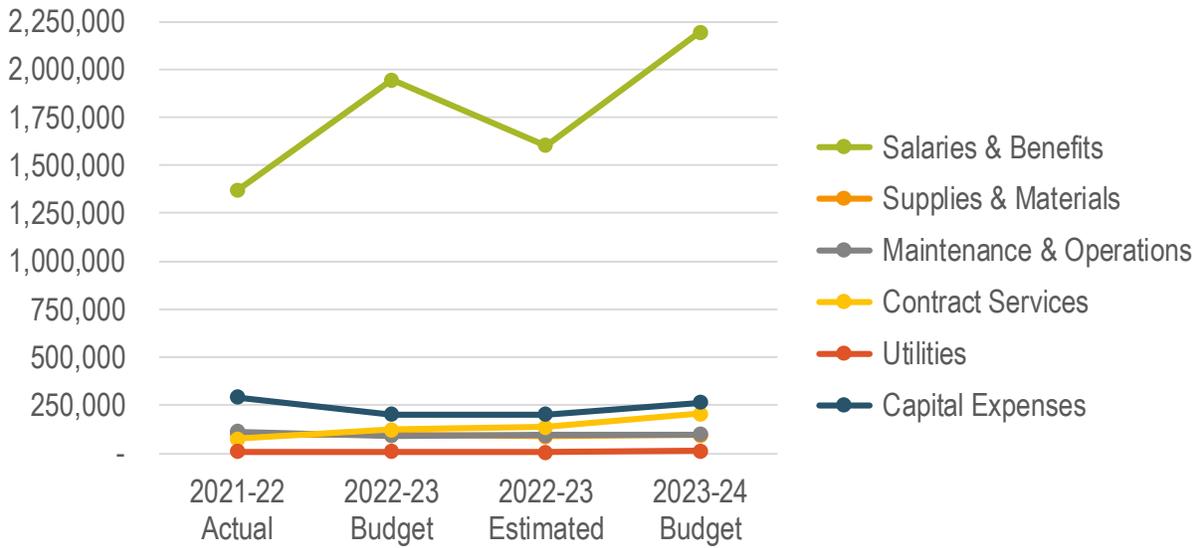
Position Title	2021-22	2022-23	2023-24
Police Chief	1	1	1
Assistant Police Chief	1	1	0
Lieutenant	1	1	2
Sergeant	2	2	4
Detective	2	2	2
Police Officer	10	11	12
Administrative Assistant	1	1	1
Clerk / Property Room Technician	0	1	1
Total Budgeted Positions	18	20	23

**Departmental Performance Measures are available on page 23*

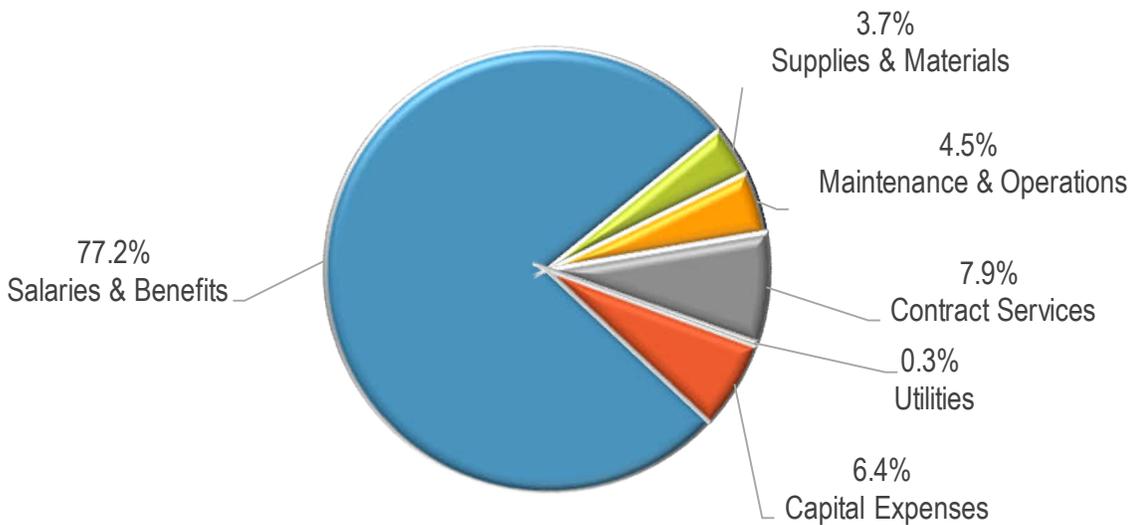
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	1,368,483	1,946,400	1,602,549	2,193,720	247,320	12.71%
Supplies & Materials	97,891	96,542	88,275	94,010	(2,532)	-2.62%
Maintenance & Operations	113,251	91,000	96,447	99,500	8,500	9.34%
Contract Services	75,389	121,773	137,154	204,220	82,447	67.71%
Utilities	7,687	10,200	6,015	12,600	2,400	23.53%
Capital Expenses	290,174	202,524	202,524	265,206	62,682	30.95%
Total Department Budget	1,952,875	2,468,439	2,132,964	2,869,256	400,817	16.24%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ANIMAL CONTROL

OVERVIEW

The City of Sanger Animal Control Department was absorbed into the Police Department budget for the 2023-2024 year, following a change to outsourcing the function. Departmental information is presented here for previous years.

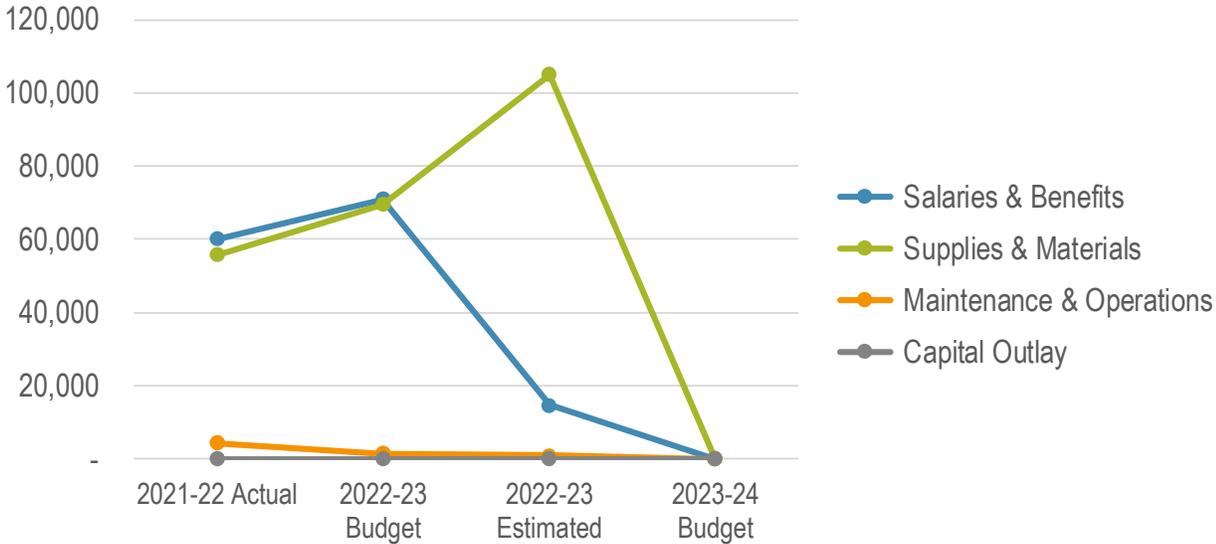
BUDGETED PERSONNEL SCHEDULE

Position Title	2021-22	2022-23	2023-24
Animal Control Officer	1	1	0
Total Budgeted Positions	1	1	0

DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	60,046	71,000	14,672	-	(71,000)	-100.00%
Supplies & Materials	55,762	69,400	104,850	-	(69,400)	-100.00%
Maintenance & Operations	4,434	1,500	1,000	-	(1,500)	-100.00%
Capital Outlay	-	-	-	-	-	-
Total	120,242	141,900	120,522	-	(141,900)	-100.00%

EXPENDITURE BY CATEGORY



FIRE

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Provide a safe and prepared City

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- The Sanger Fire Dept. responded to the largest call volume in our history. While not only maintaining an exceptional response time along with high quality performance in our own primary response district, the department performed at the highest level of State wide mutual aid. The department have had members respond to incidents all over the State, and worked with Texas Intrastate Fire Mutual Aid System TIFMAS in Del Rio, TX. Texas A&M Forest Service TFS with the wild fires ranging from Burkburnett, Childress, Abilene, and all the way down to Kerrville, Texas.

GOALS FOR FISCAL YEAR 2024

- The Cities first ever Aerial Apparatus will be arriving in the first quarter of 2024. In preparation for the arrival of the specialty type of apparatus, Sanger Fire personnel attended the Aerial apparatus course and obtained the State Certification. We have over 706 hours of fire continuing fire education along with 540 hours of continuing Emergency Medical Services education.

BUDGETED PERSONNEL SCHEDULE

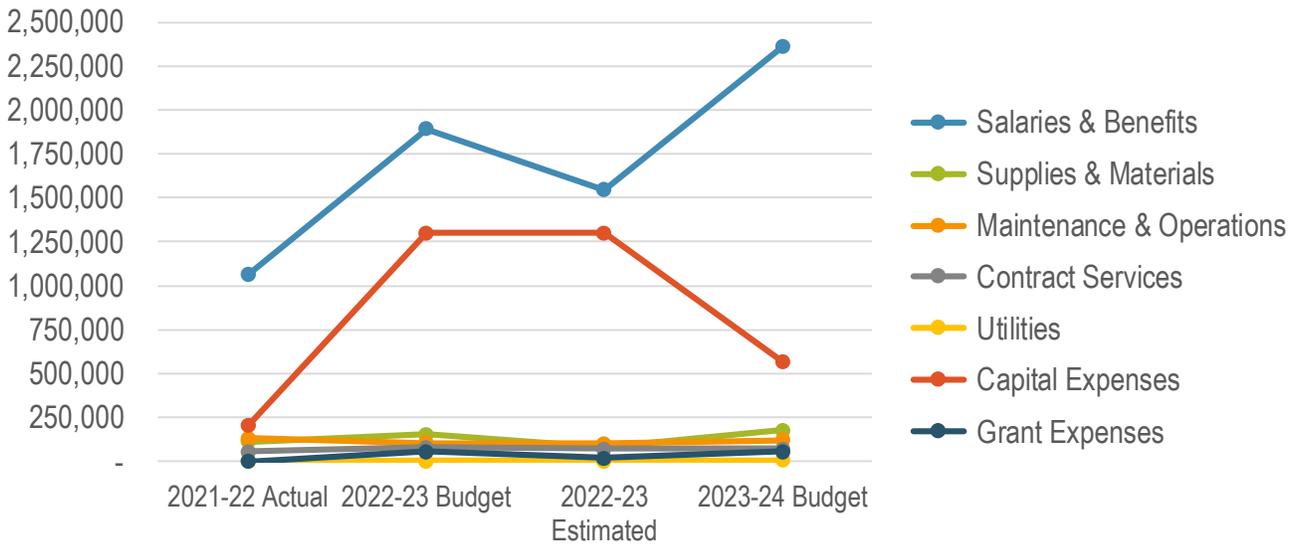
Position Title	2021-22	2022-23	2023-24
Fire Chief (Full-time)	0	0	1
Fire Chief (Part-time)	1	1	0
Assistant Fire Chief	0	1	1
Fire Marshall/Inspector	1	1	1
Lieutenant	3	3	3
Firefighter/Paramedic	9	12	13
Administrative Assistant	0	0	1
Firefighter/Paramedic (Part-time)	21	21	21
Total Budgeted Positions	35	39	40

**Departmental Performance Measures are available on page 24*

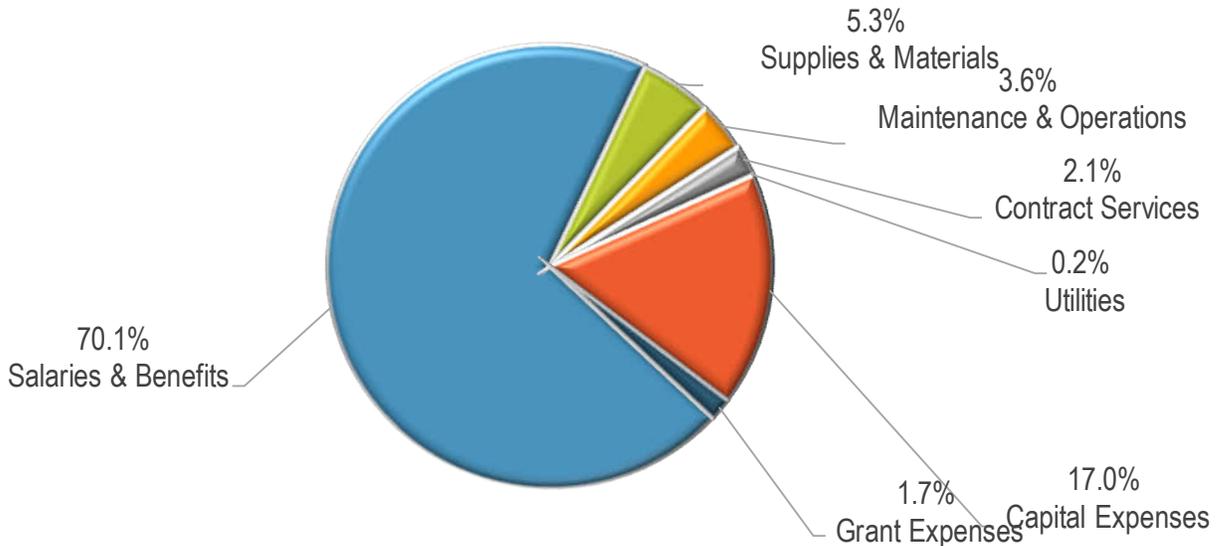
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	1,064,498	1,892,100	1,543,868	2,358,210	466,110	24.63%
Supplies & Materials	112,433	154,596	82,873	177,350	22,754	14.72%
Maintenance & Operations	134,014	106,500	102,939	122,500	16,000	15.02%
Contract Services	57,678	81,586	73,289	72,000	(9,586)	-11.75%
Utilities	3,872	6,000	4,500	7,200	1,200	20.00%
Capital Expenses	203,926	1,301,664	1,301,664	571,145	(730,519)	-56.12%
Grant Expenses	-	56,000	20,000	56,000	-	0.00%
Total	1,576,421	3,598,446	3,129,133	3,364,405	(234,041)	-6.50%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



MUNICIPAL COURT

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Improve staff efficiency through the use of technology and training

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- The Court Clerk and Deputy Court Clerk both maintained their certifications by continuing education hours. The Deputy Court Clerk is certified as a Municipal Court Clerk II, and the Court Clerk is certified as a Municipal Court Clerk.

GOALS FOR FISCAL YEAR 2024

- Complete purchase of and institute new electronic ticket writers.

BUDGETED PERSONNEL SCHEDULE

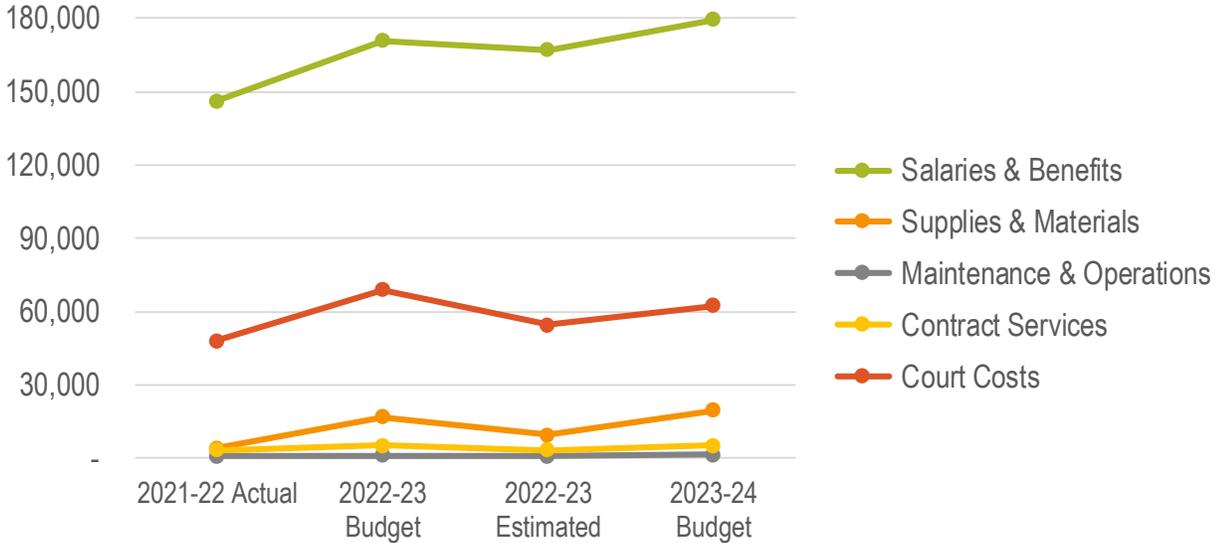
Position Title	2021-22	2022-23	2023-24
Court Clerk	1	1	1
Deputy Court Clerk	1	1	1
Municipal Judge (Part-Time)	2	2	2
Total Budgeted Positions	4	4	4

**Departmental Performance Measures are available on page 24*

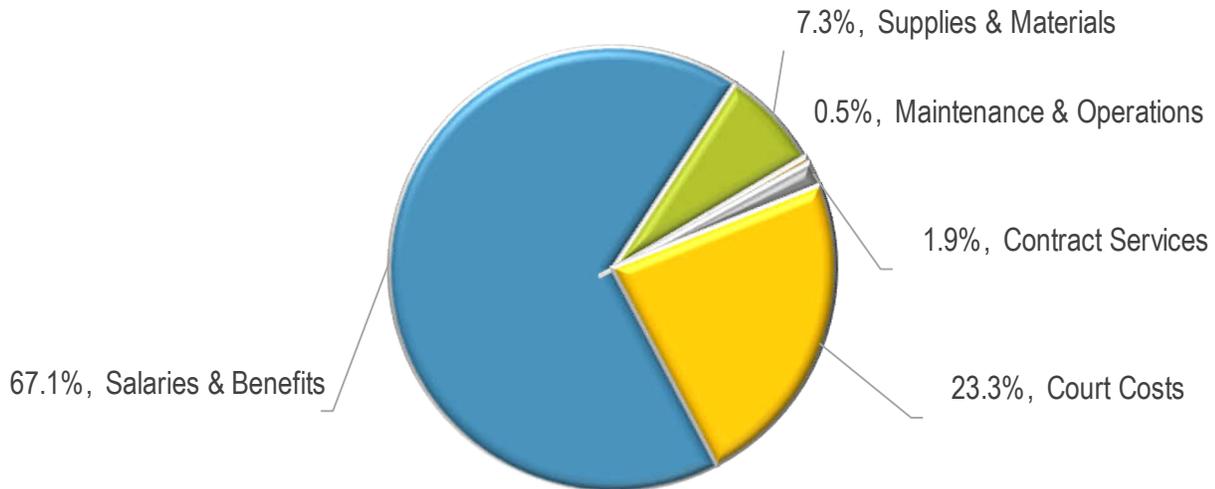
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	146,187	171,000	167,166	179,660	\$8,660	5.06%
Supplies & Materials	4,015	16,700	9,367	19,500	\$2,800	16.77%
Maintenance & Operations	770	920	847	1,250	\$330	35.87%
Contract Services	3,344	5,000	3,246	5,000	\$0	0.00%
Court Costs	47,889	68,870	54,535	62,389	(\$6,481)	-9.41%
Total	202,205	262,490	235,161	267,799	5,309	2.02%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



DEVELOPMENT SERVICES

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Adopted the Sanger 2040 Comprehensive Plan
- Passed a Municipal Setting Designation Ordinance.
- Kickoff for Ordinance Rewrite
- Kickoff for Roadway Impact Fee Study
- Kickoff for Housing Study

GOALS FOR FISCAL YEAR 2024

- Complete Ordinance Rewrite
- Adopt New Ordinance
- Complete and Adopt Roadway Impact Fee Study
- Complete Housing Study
- Adopt 2021 International Building Codes

BUDGETED PERSONNEL SCHEDULE

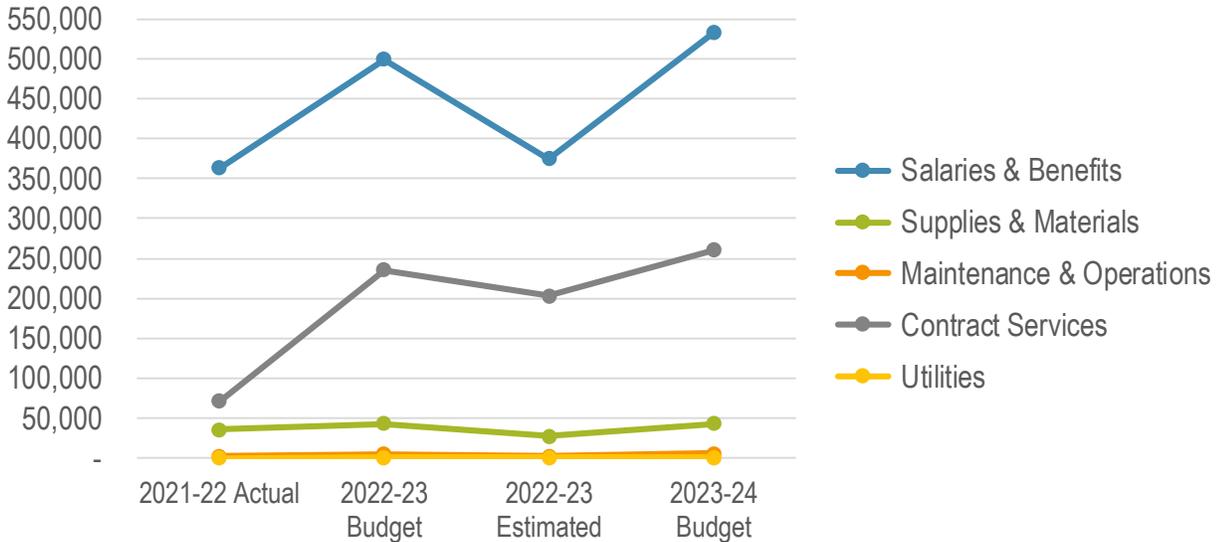
Position Title	2021-22	2022-23	2023-24
Development Service Director	1	1	1
Building Inspector	1	1	1
Code Enforcement Officer	1	1	1
Chief Building Official	0	1	1
Planning Technician	0	1	1
Administrative Assistant I	0	1	1
Planner	1	0	0
Plans Examiner	1	0	0
Permit Technician	1	0	0
Total Budgeted Positions	6	6	6

*Departmental Performance Measures are available on page 25

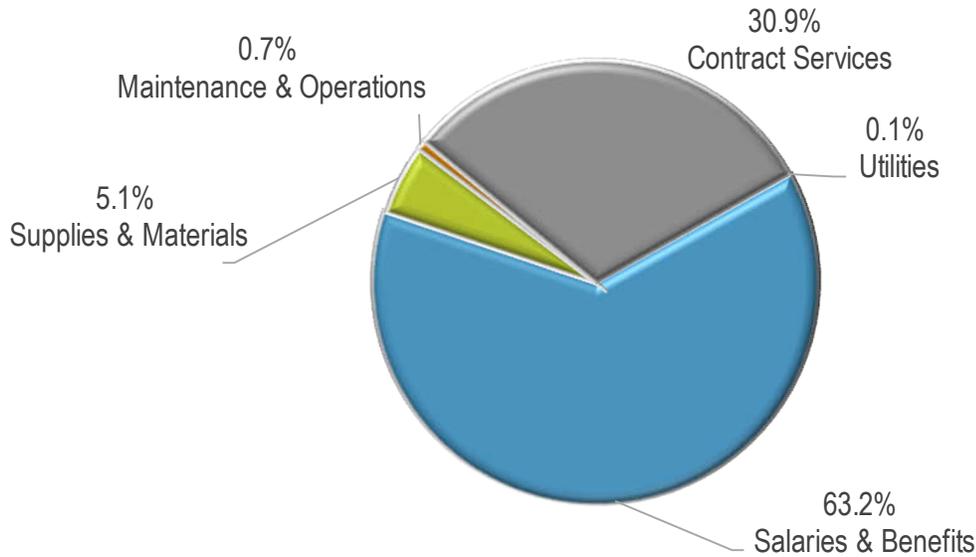
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	363,497	498,800	374,482	532,170	\$33,370	6.69%
Supplies & Materials	35,548	43,500	27,145	43,000	(\$500)	-1.15%
Maintenance & Operations	2,818	5,300	3,023	5,800	\$500	9.43%
Contract Services	71,347	235,300	203,369	260,300	\$25,000	10.62%
Utilities	440	600	600	600	\$0	0.00%
Total	473,650	783,500	608,619	841,870	58,370	7.45%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



STREETS

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Rebuilt subgrade and resurfaced approximately 22 linear city blocks with new asphalt.
- Concreted the cul-de-sac on South Manor Court.

GOALS FOR FISCAL YEAR 2024

- Rebuild subgrade and resurface Duck Creek Road from S. Tejas to I-35 frontage road.

BUDGETED PERSONNEL SCHEDULE

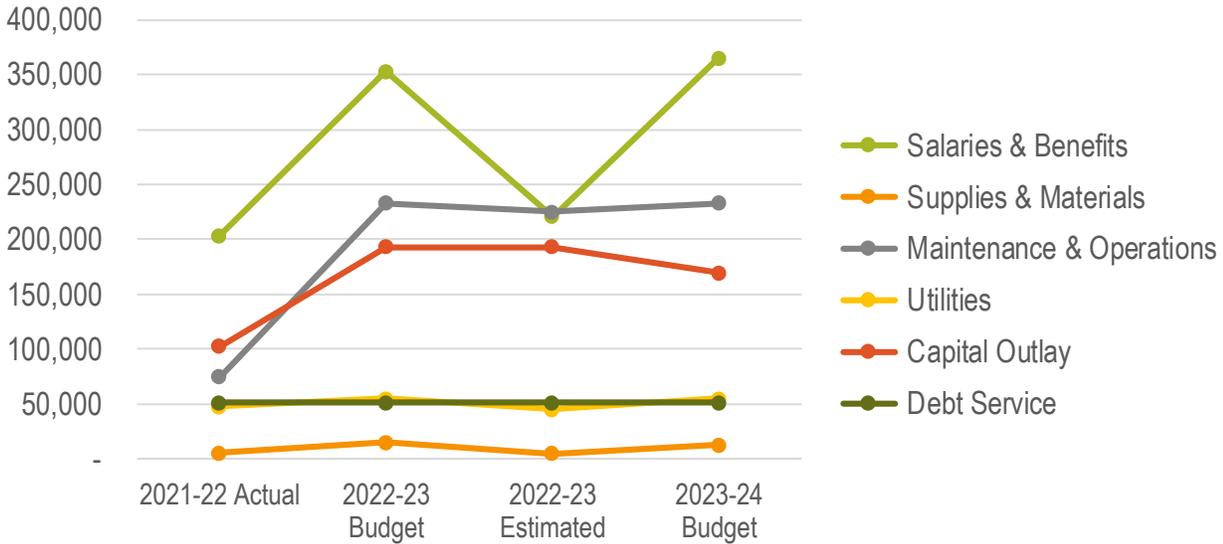
Position Title	2021-22	2022-23	2023-24
Streets Superintendent	1	1	1
Utility Worker	3	4	4
Total Budgeted Positions	4	5	5

**Departmental Performance Measures are available on page 26*

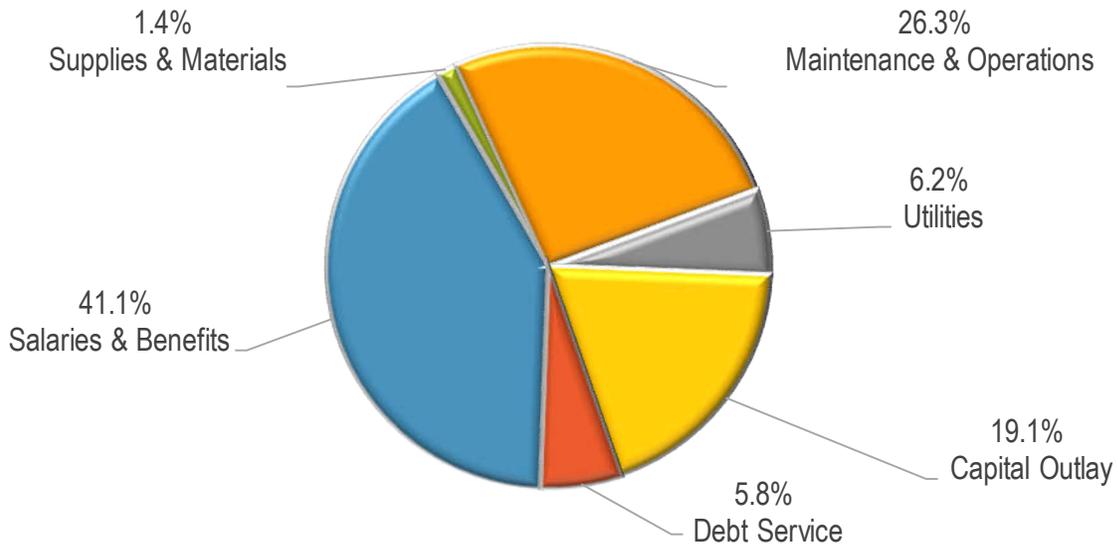
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	203,230	352,800	220,903	364,740	11,940	3.38%
Supplies & Materials	5,322	15,300	5,000	12,800	(2,500)	-16.34%
Maintenance & Operations	75,060	233,000	225,167	233,000	-	0.00%
Utilities	47,990	55,000	45,020	55,000	-	0.00%
Capital Outlay	102,357	193,135	193,135	169,332	(23,803)	-12.32%
Debt Service	51,535	51,535	51,535	51,535	-	0.00%
Total	485,494	900,770	740,760	886,407	(14,363)	-1.59%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



PARKS & RECREATION

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Completed renovation to Porter Park Softball Fields
- Added new benches and trash receptacles in Porter Park
- Added new trash receptacles to Downtown
- Added “Back to School bash” to our city events
- Improved our Bi-Annual Trash-off events.
- Downtown Park Renovation
- Continued upgrades to our current parks system
- Porter Park Nature Trail improvements
- 2023 Complete Special Event Ordinance

GOALS FOR FISCAL YEAR 2024

- Complete the renovation to the Railroad Park infield
- Complete Comprehensive Plan for a new downtown park
- Complete Comprehensive Plan for new Miracle Field
- Complete Porter Park Pond renovation
- Host 2 tournaments
- Continue upgrades to our current parks system
- Recreation Programming
- Continue parks & facility tree trimming

BUDGETED PERSONNEL SCHEDULE

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

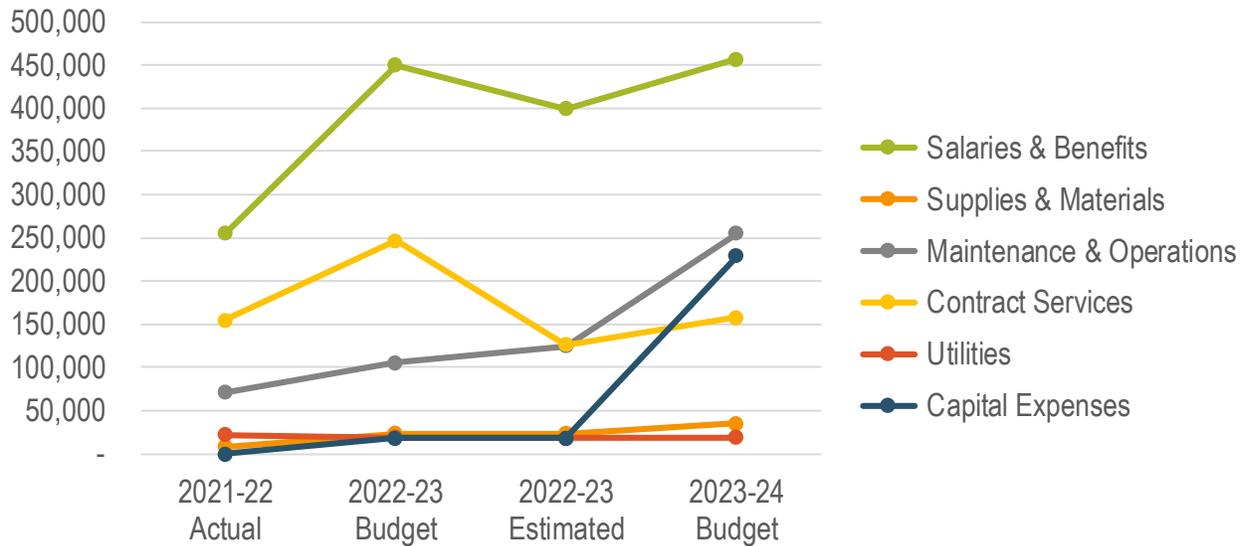
Position Title	2021-22	2022-23	2023-24
Parks & Recreation Director	0	0.9	0.9
Public Works Director	0.5	0	0
Recreation Coordinator	1	1	1
Crew Leader	1	0.9	0.9
Grounds Maintenance Worker	2	3.6	3.6
Total Budgeted Positions	4.5	6.4	6.4

*Departmental Performance Measures are available on page 27

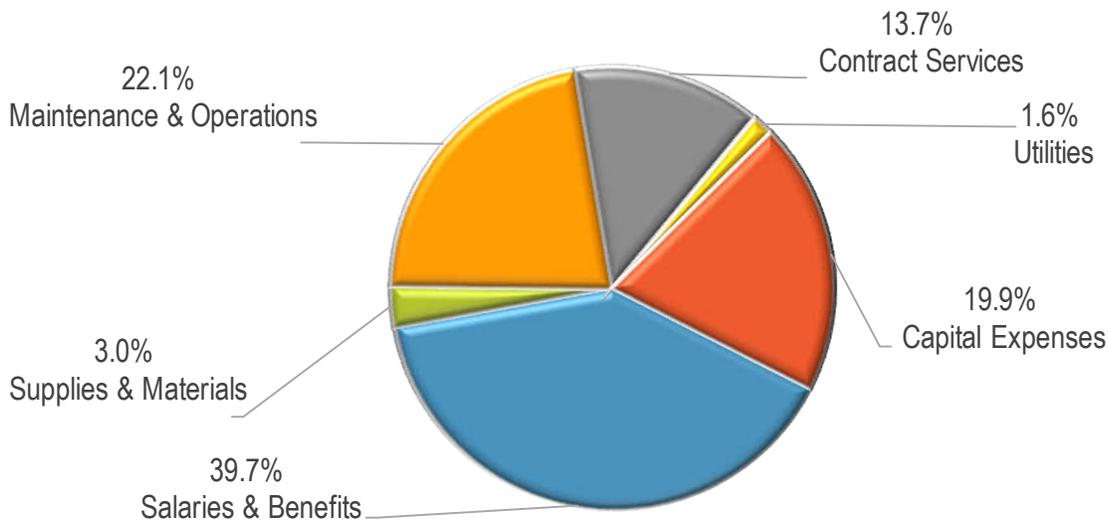
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	255,407	450,200	399,465	457,060	6,860	1.52%
Supplies & Materials	7,860	23,700	23,324	34,700	11,000	46.41%
Maintenance & Operations	70,765	105,550	124,393	254,750	149,200	141.35%
Contract Services	154,513	247,000	126,338	157,800	(89,200)	-36.11%
Utilities	21,905	18,600	17,905	18,600	-	0.00%
Capital Expenses	-	18,000	18,000	228,722	210,722	1170.68%
Total	510,450	863,050	709,425	1,151,632	288,582	33.44%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



LIBRARY

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Launched a Wi-Fi hotspot lending program for our patrons, providing much-needed internet access to the community.
- The North Texas Library Consortium upgraded to a new library system in February, allowing for easier reporting for staff and offers patrons a variety of new features.
- The library's inaugural homeschool meetup in April was a hit, engaging 21 kids and 8 adults.
- We collaborated with Marketing and Community Outreach on an art show to celebrate Youth Art Month.
- Staff completed a long-overdue 18,000-item inventory, providing an expanded display space with beautiful new slat wall displays and bookcases.
- In September, we purchased scholarships for a new high school diploma program. The program is entirely online and we hope to enroll a student for the 2023-2024 FY.

GOALS FOR FISCAL YEAR 2024

- Relabeling children's materials for ease of identification and browsing.
- Continue building the children's and junior non-fiction collections.
- Growing our programming offerings to have at least two programs a month for each age group.
- Finding new ways to connect with our community.

BUDGETED PERSONNEL SCHEDULE

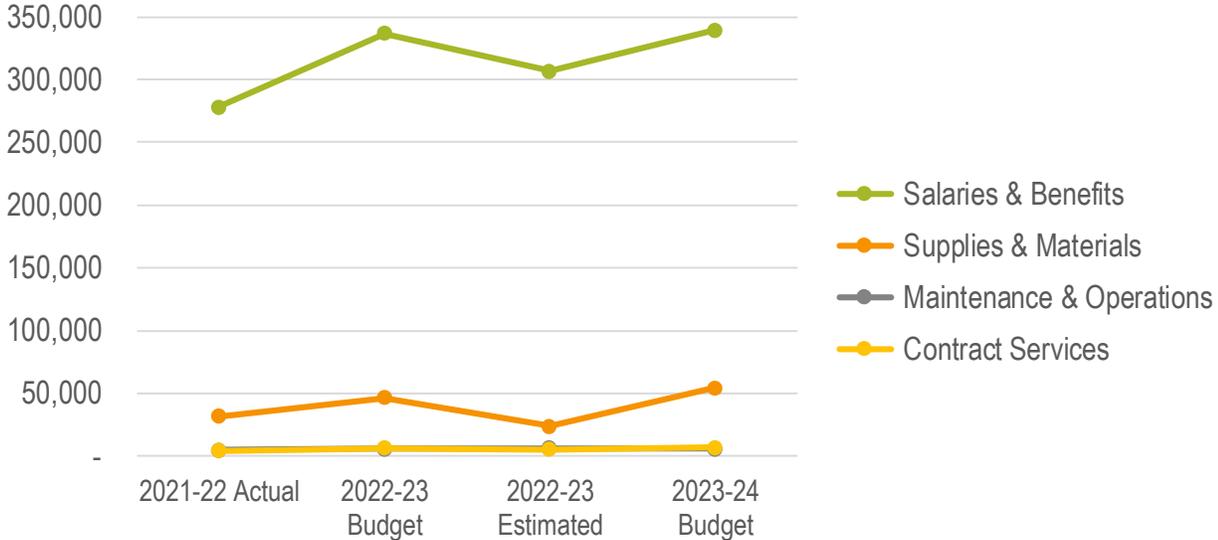
Position Title	2021-22	2022-23	2023-24
Library Director	1	1	1
Librarian	1	1	1
Children's Library Assistant	1	1	1
Library Aide	1	1	1
Library Aide (Part-Time)	2	2	2
Total Budgeted Positions	6	6	6

*Departmental Performance Measures are available on page 28

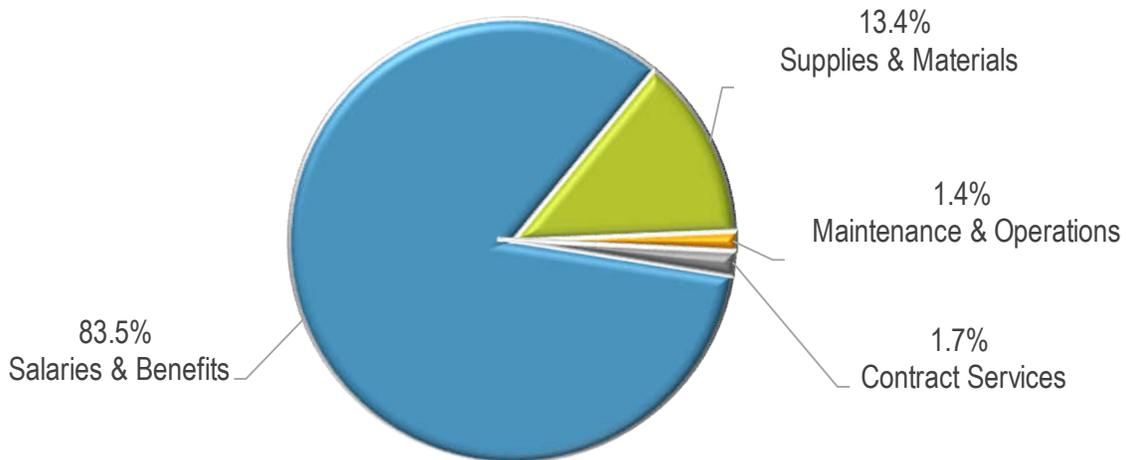
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	277,883	336,500	306,745	339,380	2,880	0.86%
Supplies & Materials	31,705	46,683	23,684	54,280	7,597	16.27%
Maintenance & Operations	4,651	5,643	6,244	5,643	-	0.00%
Contract Services	4,242	6,600	5,592	7,100	500	7.58%
Total	318,481	395,426	342,265	406,403	10,977	2.78%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



SOLID WASTE

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.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

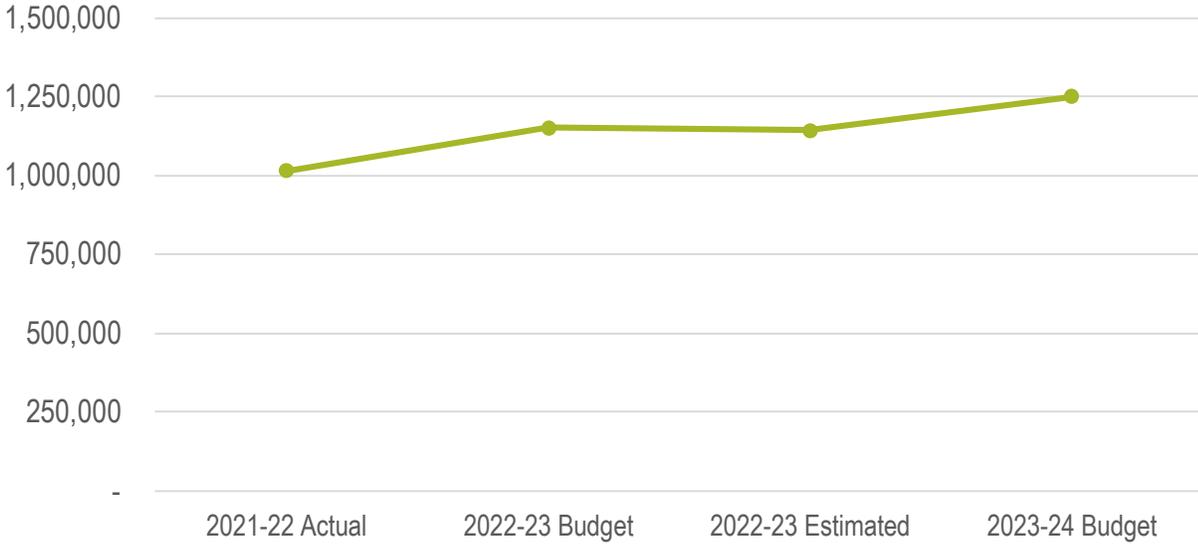
- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Provide a safe and prepared City

No personnel are budgeted in this department.

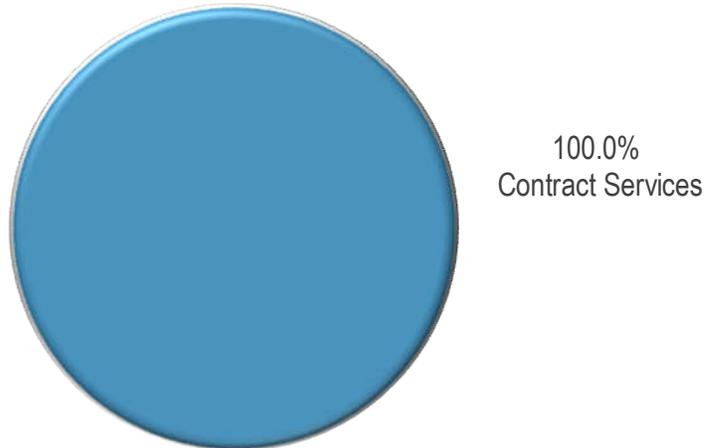
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Contract Services	1,014,184	1,150,000	1,142,000	1,250,000	100,000	8.70%
Total Solid Waste	1,014,184	1,150,000	1,142,000	1,250,000	100,000	8.70%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



TRANSFERS

OVERVIEW

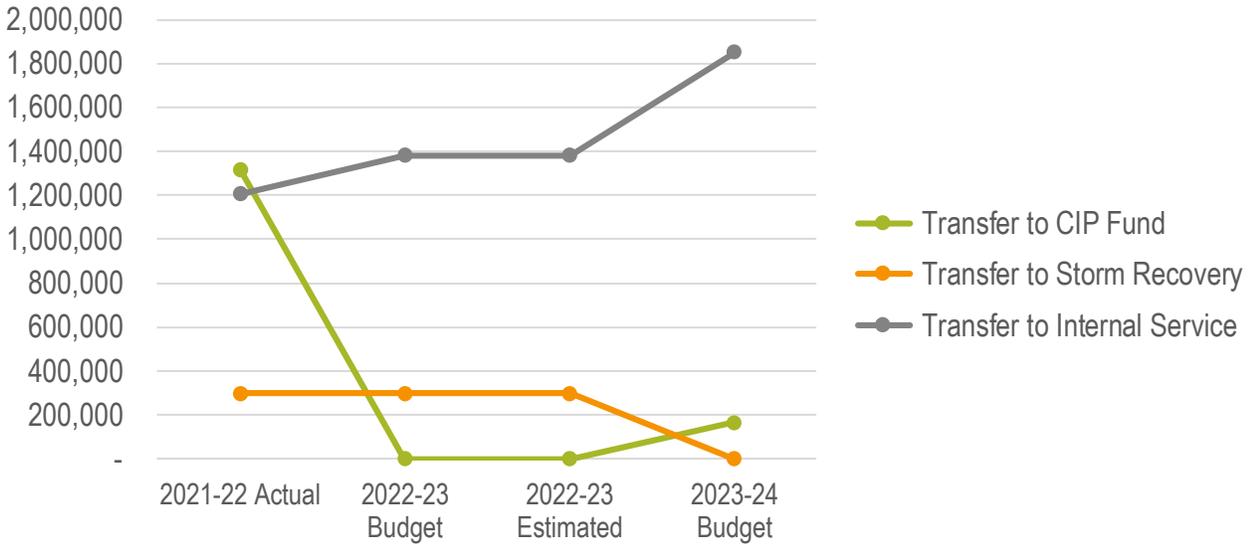
The City transfers between funds in order to properly account for revenues and expenses.

No personnel are budgeted in this department.

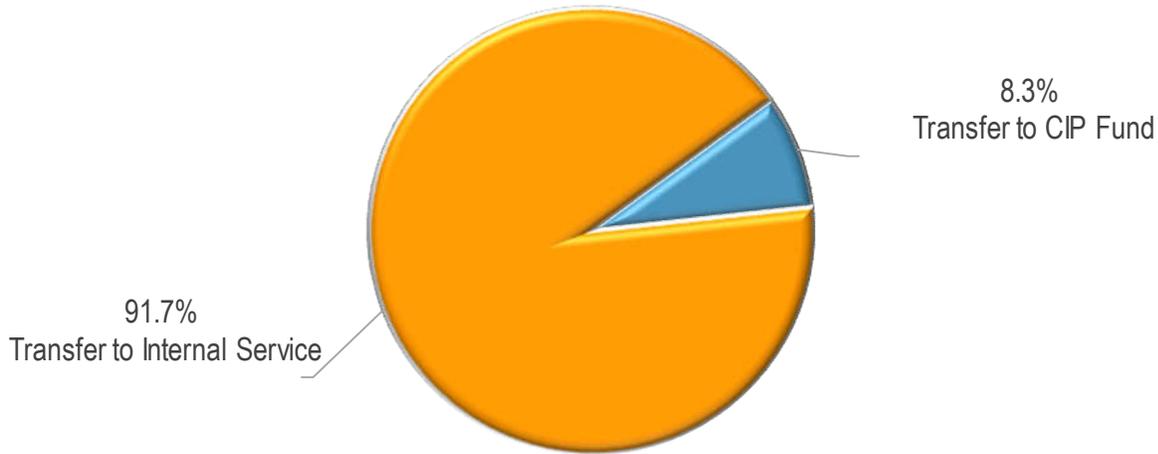
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Transfer to CIP Fund	1,318,511	-	-	167,510	167,510	-
Transfer to Storm Recovery	300,000	300,000	300,000	-	(300,000)	-100.00%
Transfer to Internal Service	1,207,148	1,381,504	1,381,504	1,852,815	471,311	34.12%
Total	2,825,659	1,681,504	1,681,504	2,020,325	338,821	20.15%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



DEBT SERVICE FUND

OVERVIEW

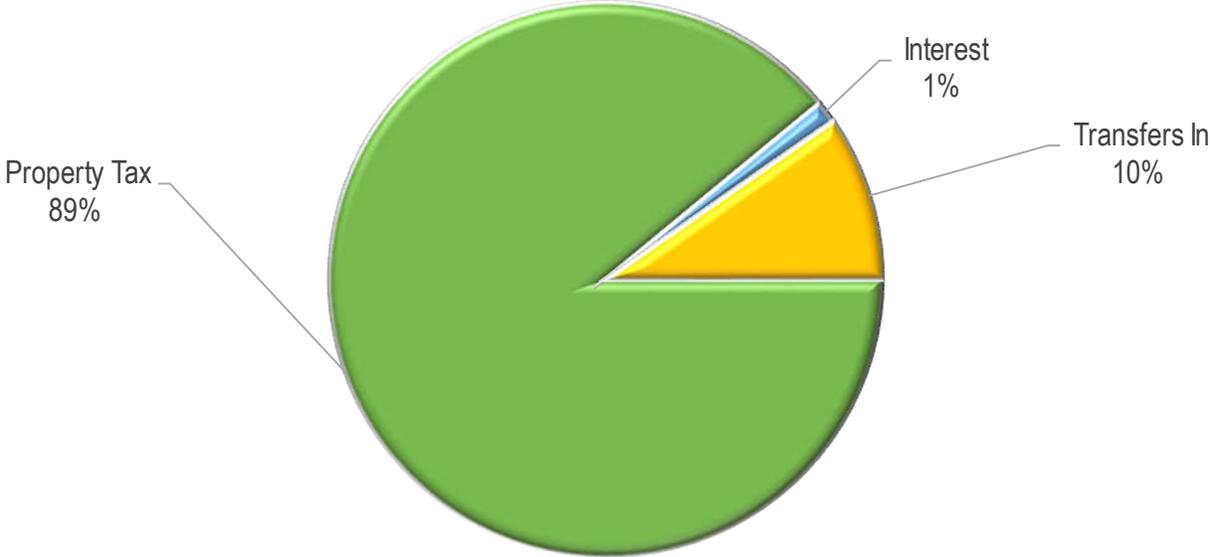
The Debt Service Fund accounts for the receipt of funds from a tax levy and other sources for the accumulation of funds to meet the principal and interest obligations on General Fund Obligations.

The City Charter of the City of Sanger, Texas, does not provide a debt limit. Under the provision of State law (Article XI, Section 5, of the State of Texas Constitution), the maximum tax rate is limited to \$2.50 per \$100 assessed valuation. For 2022-23, the City's adopted tax rate was \$0.575208 per \$100 assessed valuation for maintenance and operations plus \$0.014289 per \$100 assessed valuation for debt service, equaling \$0.589497, which is well below the maximum rates allowed by law. For 2023-24, a tax rate of \$0.689747 is proposed.

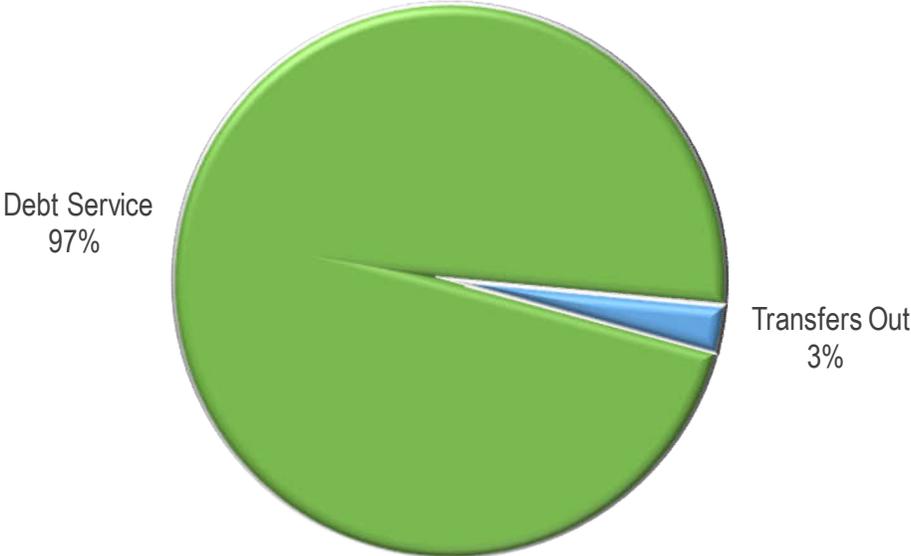
The basis of accounting for the Debt Service Fund for both financial reporting and budgeting is the modified accrual basis.

DEBT SERVICE FUND BUDGET SUMMARY

DEBT SERVICE FUND REVENUES



DEBT SERVICE FUND EXPENDITURES



DEBT SERVICE FUND BUDGET SUMMARY

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	459,999	457,598	457,598	389,833
Revenues				
Property Taxes	161,891	154,485	154,485	1,664,441
Interest Income	8,569	5,000	46,000	25,000
Total General Fund Revenues	170,460	159,485	200,485	1,689,441
Other Sources				
Transfers In	212,500	212,500	212,500	180,000
Total Other Sources	212,500	212,500	212,500	180,000
Total Revenues/Sources	382,960	371,985	412,985	1,869,441
Expenditures				
Debt Service	333,826	336,554	429,215	1,849,247
Total Expenditures	333,826	336,554	429,215	1,849,247
Other Uses				
Transfers Out	51,535	51,535	51,535	51,535
Total Other Uses	51,535	51,535	51,535	51,535
Total Expenses/Uses	385,361	388,089	480,750	1,900,782
Excess of Revenues/Sources over Expenditures/Uses	(2,401)	(16,104)	(67,765)	(31,341)
Ending Fund Balance	457,598	441,494	389,833	358,492

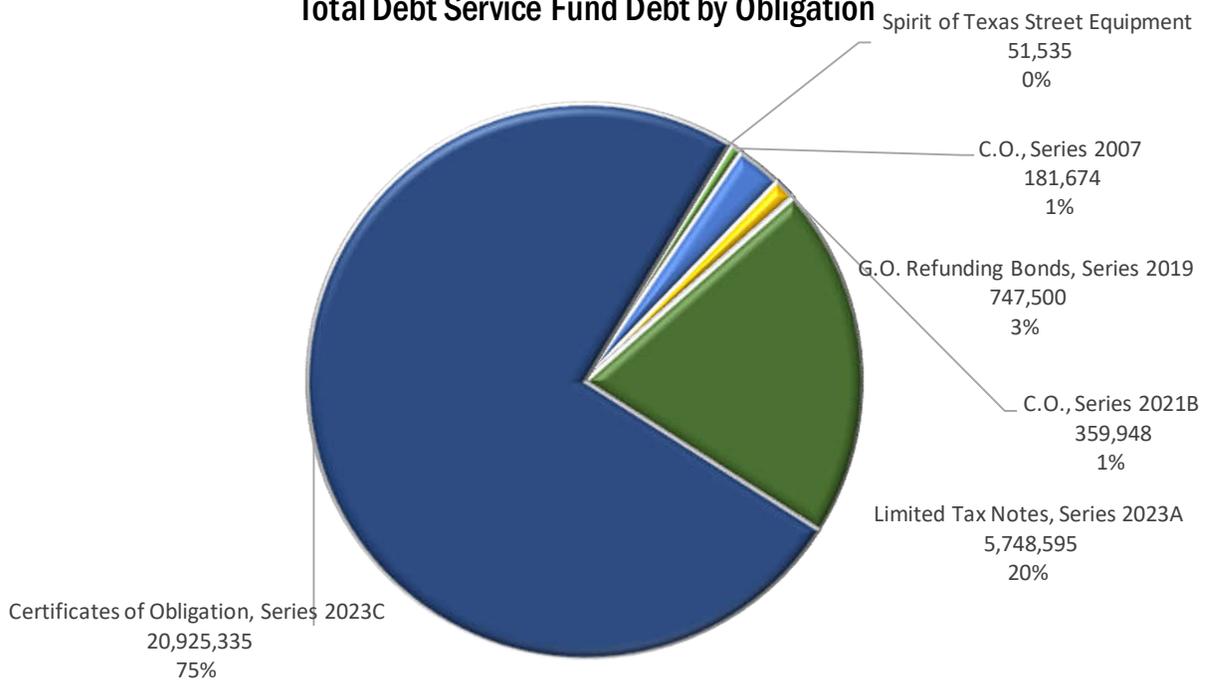
DEBT SERVICE FUND EXPENDITURES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Co 2007 Principal	35,700	37,400	37,400	37,400
Co 2007 Interest	10,398	8,826	8,826	7,180
Co 2013 Principal	22,800	24,000	24,000	-
Co 2013 Interest	1,404	720	720	-
Refunding 2019 Principal	210,000	220,000	220,000	225,000
Refunding 2019 Interest	40,500	32,100	32,100	23,300
2021 GO Refunding Principal	6,600	6,600	6,600	31,200
2021 GO Refunding Interest	5,174	5,158	5,158	5,135
2023 Tax Note Principal	-	-	-	646,000
2023 Tax Note Interest	-	-	92,661	175,455
CO 2023C Principal	-	-	-	160,000
CO 2023C Interest	-	-	-	537,327
Bond Administration Fees	1,250	1,750	1,750	1,250
Total Debt Payments	\$ 333,826	\$ 336,554	\$ 429,215	\$ 1,849,247
74-Transfers				
Transfer To General Fund	51,535	51,535	51,535	51,535
Total 74-Transfers	51,535	51,535	51,535	51,535
Total Debt Service	385,361	388,089	480,750	1,900,782

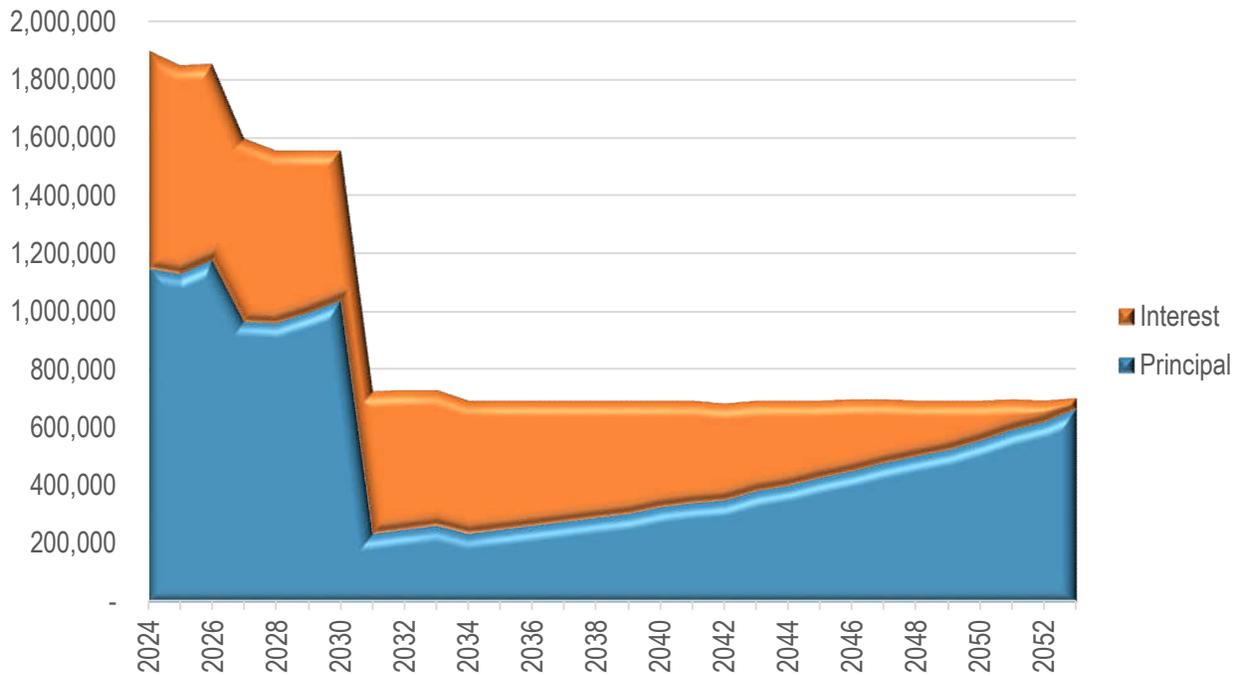
DEBT SERVICE FUND REQUIREMENTS BY YEAR

Fiscal Year	Principal	Interest	Total
2024	1,149,467	750,063	1,899,530
2025	1,129,700	718,301	1,848,001
2026	1,178,700	673,771	1,852,471
2027	968,000	632,369	1,600,369
2028	960,800	594,446	1,555,246
2029	1,000,000	556,915	1,556,915
2030	1,039,000	517,524	1,556,524
2031	239,200	491,977	731,177
2032	254,800	481,049	735,849
2033	264,800	469,319	734,119
2034	240,000	457,078	697,078
2035	255,000	444,237	699,237
2036	265,000	430,595	695,595
2037	280,000	416,418	696,418
2038	295,000	401,438	696,438
2039	310,000	386,655	696,655
2040	330,000	368,756	698,756
2041	345,000	350,775	695,775
2042	356,000	331,973	687,973
2043	385,000	312,080	697,080
2044	405,000	291,098	696,098
2045	430,000	268,620	698,620
2046	455,000	244,755	699,755
2047	480,000	219,503	699,503
2048	505,000	192,862	697,862
2049	530,000	164,835	694,835
2050	560,000	135,420	695,420
2051	595,000	104,340	699,340
2052	625,000	71,318	696,318
2053	669,000	36,630	705,630
Total	16,499,467	11,515,120	28,014,587

Total Debt Service Fund Debt by Obligation



Debt Service Fund Annual Debt Service Requirements



ENTERPRISE FUND

OVERVIEW

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

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

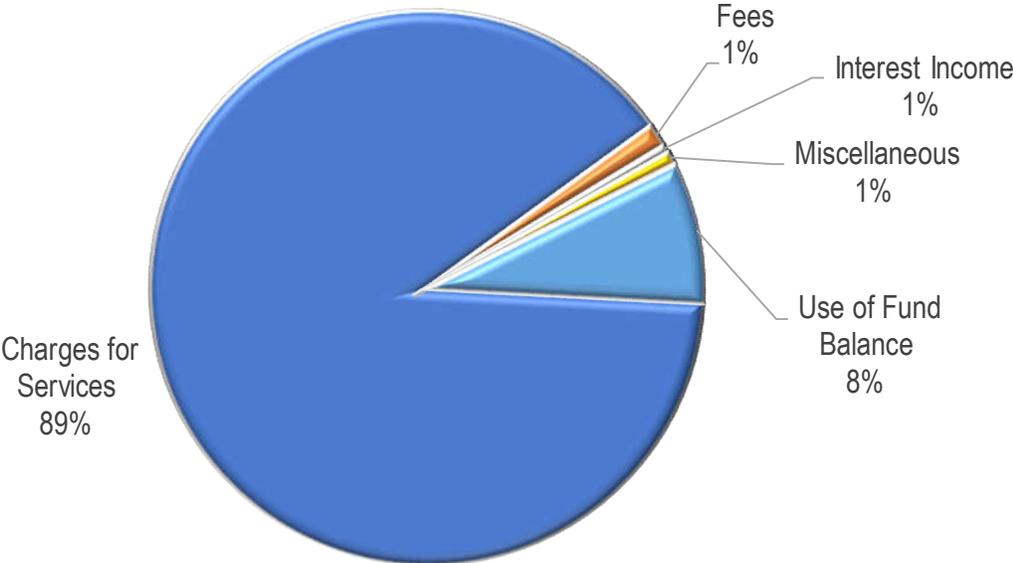
The Enterprise Fund includes these departments:

- Water
- Waste Water
- Electric
- Customer Service

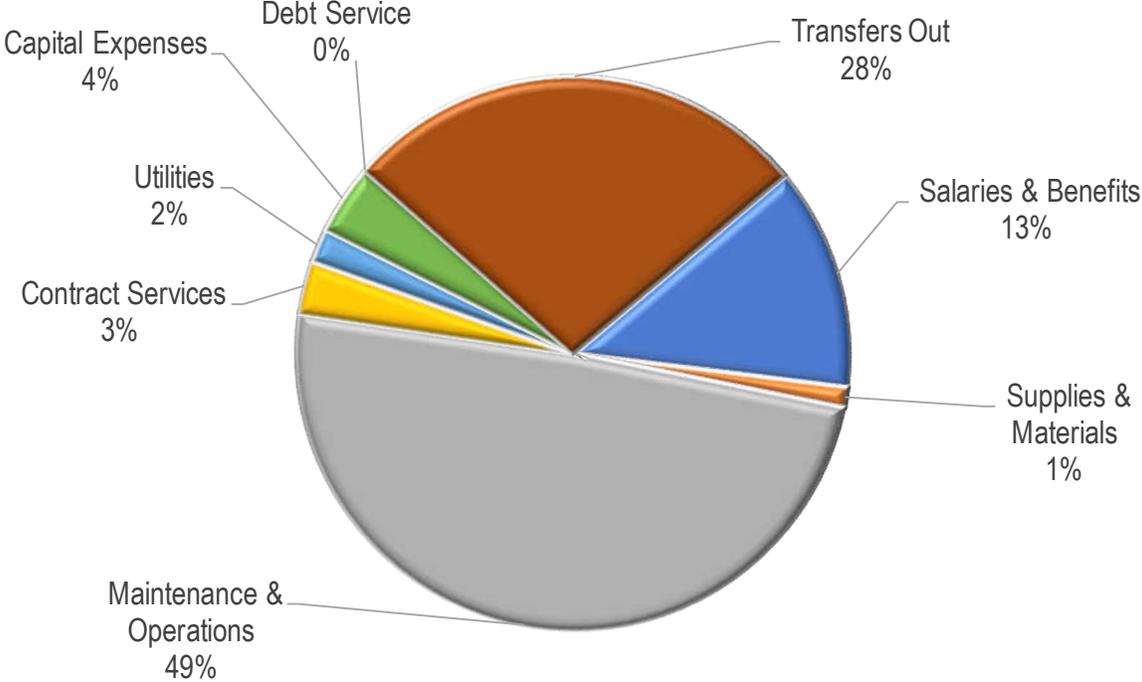
The basis of accounting for the Enterprise Fund for both financial reporting and budgeting is the accrual basis.

ENTERPRISE FUND BUDGET SUMMARY

Enterprise Fund Revenues



Enterprise Fund Expenditures



ENTERPRISE FUND BUDGET SUMMARY

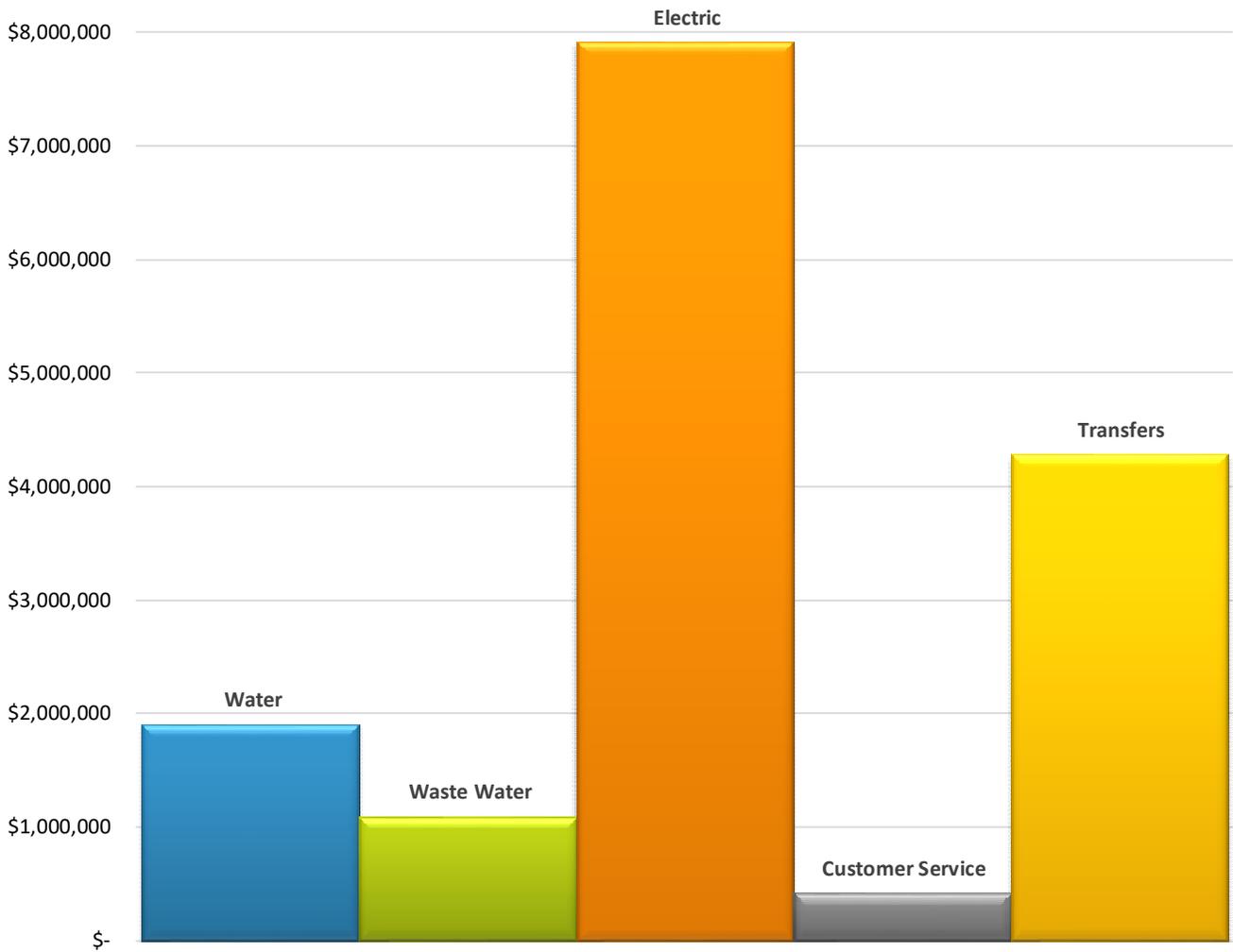
	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	18,799,990	19,844,266	19,844,266	20,239,230
Revenues				
Water	2,302,333	2,334,878	2,288,351	2,565,619
Waste Water	2,549,932	2,715,028	2,546,573	2,955,440
Electric	8,210,686	7,692,500	7,624,015	8,434,353
Penalties and Fees	192,357	200,000	168,915	210,000
Interest Income	44,079	60,000	71,000	75,000
Miscellaneous	71,361	119,000	90,202	119,000
Total Enterprise Fund Revenues	13,370,748	13,121,406	12,789,056	14,359,412
Other Sources				
Use of Fund Balance	-	1,311,192	-	1,279,913
Total Other Sources	-	1,311,192	-	1,279,913
Total Revenues/Sources	13,370,748	14,432,598	12,789,056	15,639,325
Expenditures				
Salaries & Benefits	1,343,072	1,714,900	1,497,574	2,038,260
Supplies & Materials	99,762	122,170	97,408	194,289
Maintenance & Operations	6,298,734	7,374,468	5,839,246	7,685,395
Contract Services	129,678	415,225	305,664	483,721
Utilities	280,520	309,100	282,717	305,500
Capital Expenses	287,277	249,132	46,227	642,673
Debt Service	3,136	2,000	-	2,000
Total Expenditures	8,442,179	10,186,995	8,068,836	11,351,838
Other Uses				
Transfers Out	3,884,293	4,325,256	4,325,256	4,287,487
Total Other Uses	3,884,293	4,325,256	4,325,256	4,287,487
Total Expenses/Uses	12,326,472	14,512,251	12,394,092	15,639,325
Excess of Revenues/Sources over Expenditures/Uses				
	1,044,276	(79,653)	394,964	-
Ending Fund Balance	19,844,266	19,764,613	20,239,230	20,239,230

ENTERPRISE FUND REVENUES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Water				
Water Billing	2,284,842	2,284,878	2,257,116	2,515,619
Water Meter Revenue	17,491	50,000	31,235	50,000
Total Water	2,302,333	2,334,878	2,288,351	2,565,619
Total Sewer	2,549,932	2,715,028	2,546,573	2,955,440
Electric				
Electric Income	8,125,658	7,600,000	7,438,388	8,251,853
Security Lights	54,732	55,000	55,401	55,000
Construction Income	6,420	10,000	103,076	100,000
Pole Contact Fee	19,565	20,000	21,000	20,000
Saw Set Pole Fees	3,840	7,500	5,400	7,500
Meter Bases	471	-	750	-
Total Electric	8,210,686	7,692,500	7,624,015	8,434,353
Penalties & Fees				
Penalties	138,847	130,000	117,836	140,000
Service Fees	53,510	70,000	51,079	70,000
Total Penalties and Fees	192,357	200,000	168,915	210,000
Total Interest	44,079	60,000	71,000	75,000
Miscellaneous Income				
Miscellaneous Income	-	25,000	11,021	25,000
Credit Card Fees	70,073	82,500	76,480	82,500
Returned Check Fees	34	1,500	1,164	1,500
Sale of Capital Assets	1,254	10,000	-	10,000
Insurance Damage Reimbursement	-	-	1,537	-
Total Miscellaneous	71,361	119,000	90,202	119,000
Total Revenues	13,370,748	13,121,406	12,789,056	14,359,412
Transfers				
Transfer from Electric Storm Fund	2,459,294	-	-	-
Use of Fund Balance	-	1,311,192	-	1,279,913
Total Transfers	2,459,294	1,311,192	-	1,279,913
Total Enterprise Fund Revenues & T	15,830,042	14,432,598	12,789,056	15,639,325

ENTERPRISE FUND 2023-2024 EXPENDITURES BY CATEGORY AND DEPARTMENT

Expenditure Category	Department					Total
	Water	Waste Water	Electric	Customer Service	Transfers	
Salaries & Benefits	\$ 634,700	\$ 273,340	\$ 904,920	\$ 225,300	\$ -	\$ 2,038,260
Supplies & Materials	27,150	38,500	67,139	61,500	-	194,289
Maintenance & Operations	960,083	406,612	6,186,200	132,500	-	7,685,395
Contract Services	140,226	38,000	305,495	-	-	483,721
Utilities	152,100	150,000	3,400	-	-	305,500
Capital Outlay	-	190,156	452,517	-	-	642,673
Debt Service	-	-	2,000	-	-	2,000
Transfers	-	-	-	-	4,287,487	4,287,487
Total	\$ 1,914,259	\$ 1,096,608	\$ 7,921,671	\$ 419,300	\$ 4,287,487	\$ 15,639,325





WATER

OVERVIEW

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

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Made repairs and painted the 100,000-gallon storage tank on Cherry Street
- Made repairs and painted the 300,000-gallon ground storage tanks on Cherry Street
- Made repairs and painted the 100,000-gallon ground storage tank on Utility Road.
- Signed a contract with Aqua Metric to replace all of our water/electric meters

GOALS FOR FISCAL YEAR 2024

- Repair and paint the 500,000-gallon Acker elevated storage tank
- Replace all water meters

BUDGETED PERSONNEL SCHEDULE

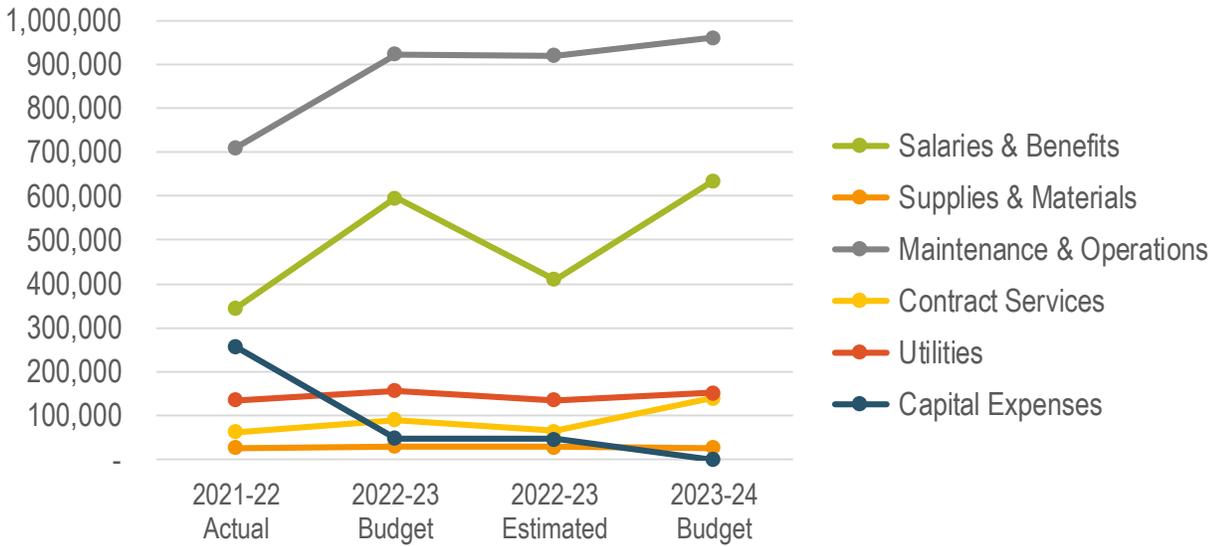
Position Title	2021-22	2022-23	2023-24
Water Superintendent	1	1	1
Utility Worker	5	7	7
AMR Technician	1	1	1
Total Budgeted Positions	7	9	9

**Departmental Performance Measures are available on page 29*

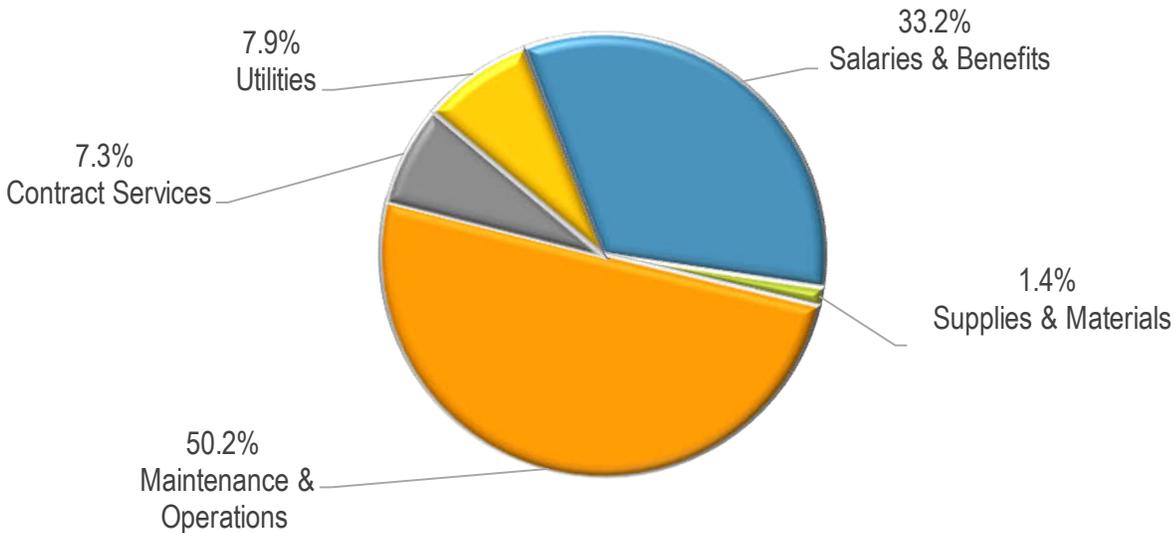
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	345,196	595,000	410,240	634,700	39,700	6.67%
Supplies & Materials	27,261	30,050	29,500	27,150	(2,900)	-9.65%
Maintenance & Operations	710,884	921,983	920,000	960,083	38,100	4.13%
Contract Services	63,488	90,750	65,000	140,226	49,476	54.52%
Utilities	135,978	156,400	135,181	152,100	(4,300)	-2.75%
Capital Expenses	256,078	49,132	46,227	-	(49,132)	-100.00%
Total	1,538,885	1,843,315	1,606,148	1,914,259	70,944	3.85%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



WASTE WATER

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- There were no permit exceedances during 2023

GOALS FOR FISCAL YEAR 2024

- Continue to meet all wastewater permit parameters.

BUDGETED PERSONNEL SCHEDULE

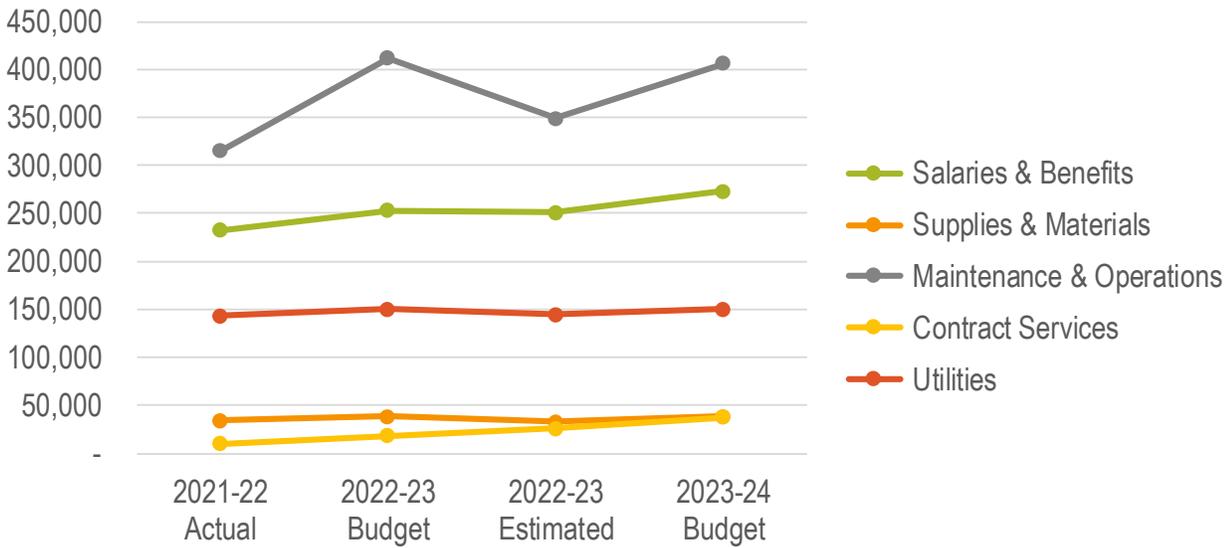
Position Title	2021-22	2022-23	2023-24
WWTP Superintendent	1	1	1
Plant Operator	2	2	2
Total Budgeted Positions	3	3	3

**Departmental Performance Measures are available on page 29*

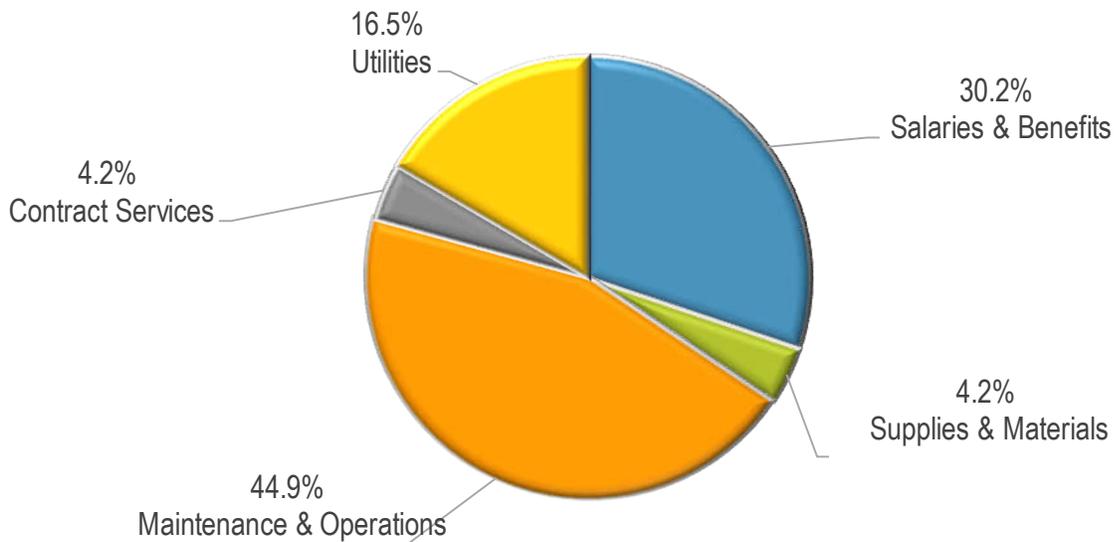
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	232,672	253,100	251,100	273,340	20,240	8.00%
Supplies & Materials	34,331	38,500	33,000	38,500	-	0.00%
Maintenance & Operations	315,269	411,612	348,774	406,612	(5,000)	-1.21%
Contract Services	9,789	18,000	25,664	38,000	20,000	111.11%
Utilities	143,103	150,000	144,836	150,000	-	0.00%
Capital Expenses	31,199	-	-	190,156	190,156	-
Total	766,363	871,212	803,374	1,096,608	225,396	25.87%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ELECTRIC

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Completed the 455 relocations of electric utilities
- Completed the Blue Star Industrial building

BUDGETED PERSONNEL SCHEDULE

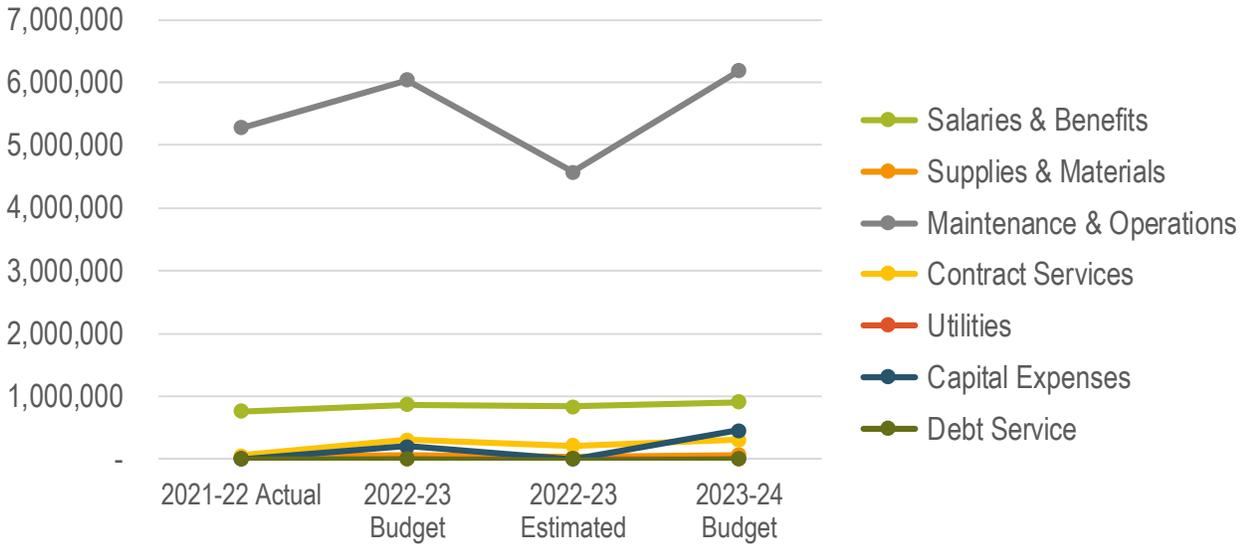
Position Title	2021-22	2022-23	2023-24
Director of Electric Utilities	1	1	1
Foreman	1	1	1
Crew Leader	1	1	1
Line Tech	3	3	3
Electric Tech/Groundman	1	1	1
Administrative Assistant	1	1	1
Total Budgeted Positions	8	8	8

**Departmental Performance Measures are available on page 29*

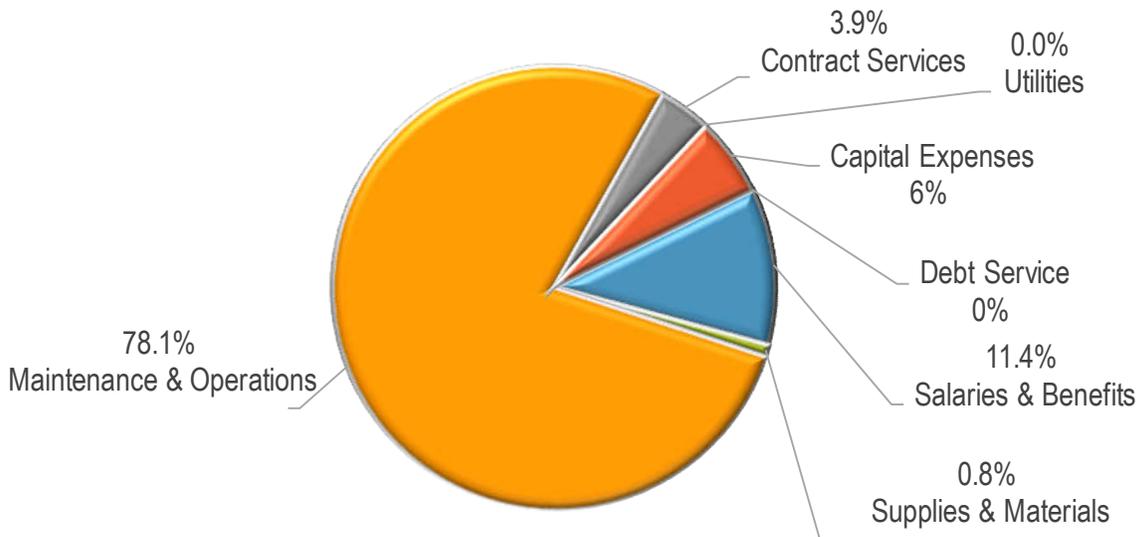
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	765,204	866,800	836,234	904,920	38,120	4.40%
Supplies & Materials	38,170	53,620	34,908	67,139	13,519	25.21%
Maintenance & Operations	5,272,581	6,040,873	4,570,472	6,186,200	145,327	2.41%
Contract Services	56,401	306,475	215,000	305,495	(980)	-0.32%
Utilities	1,439	2,700	2,700	3,400	700	25.93%
Capital Expenses	-	200,000	-	452,517	252,517	126.26%
Debt Service	3,136	2,000	-	2,000	-	0.00%
Total	6,136,931	7,472,468	5,659,314	7,921,671	449,203	6.01%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



CUSTOMER SERVICE

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Prepared 100% of utility bills on time
- Implemented electronic bills (e-billing)
- Increased the percentage of payments received through an automated process from 51% to 54%

GOALS FOR FISCAL YEAR 2024

- Prepare 100% of utility bills on time
- Increase the percentage of accounts using e-billing from 5 % to 10%
- Increase the percentage of payments received through an automated process to 58%

BUDGETED PERSONNEL SCHEDULE

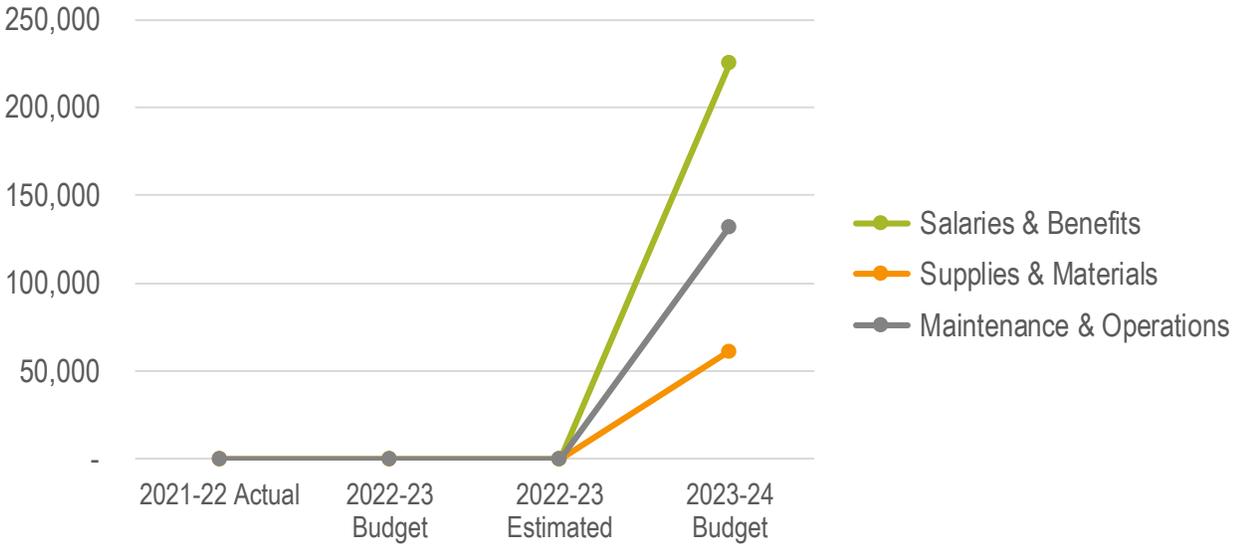
Position Title	2021-22	2022-23	2023-24
Customer Service Manager	0	0	1
Customer Service Representative	0	0	2
Total Budgeted Positions	0	0	3

**Departmental Performance Measures are available on page 30*

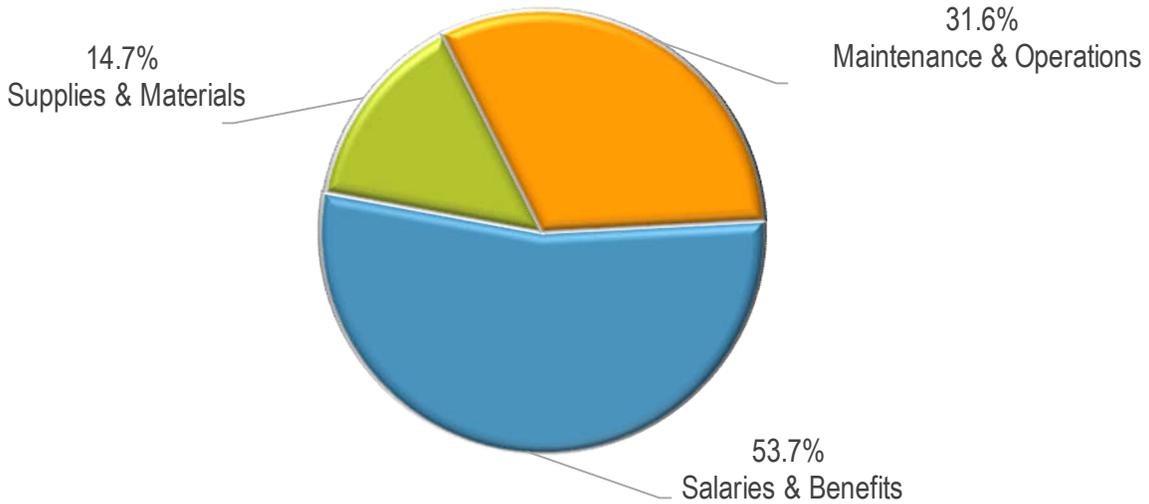
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	-	-	-	225,300	225,300	-
Supplies & Materials	-	-	-	61,500	61,500	-
Maintenance & Operations	-	-	-	132,500	132,500	-
Total	-	-	-	419,300	419,300	-

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



TRANSFERS

OVERVIEW

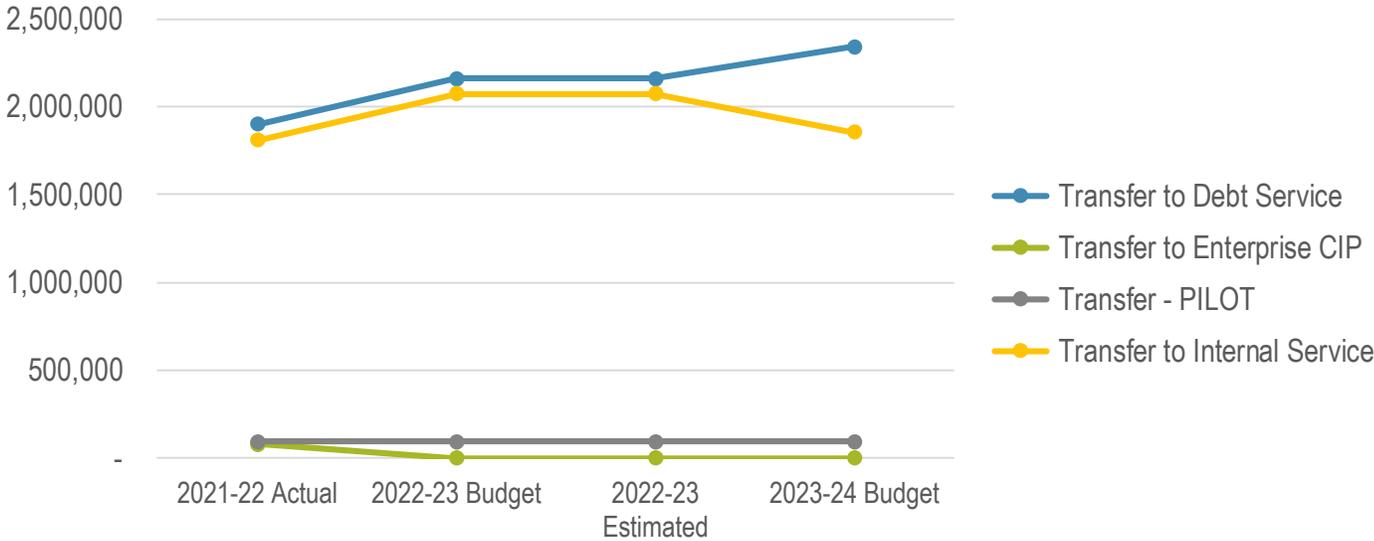
The City transfers between funds in order to properly account for revenues and expenses.

No personnel are budgeted in this department.

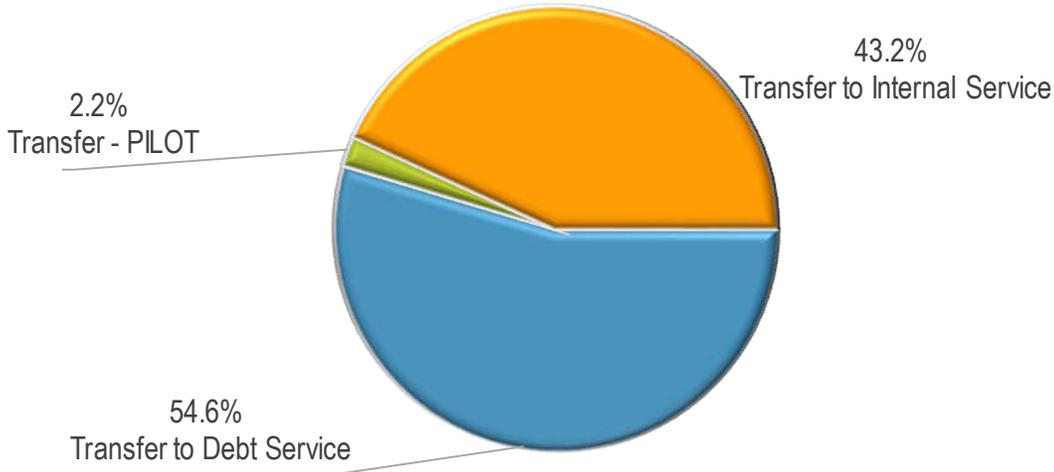
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Transfer to Debt Service	1,900,000	2,158,000	2,158,000	2,339,672	181,672	8.42%
Transfer - PILOT	95,000	95,000	95,000	95,000	-	0.00%
Transfer to Internal Service	1,810,722	2,072,256	2,072,256	1,852,815	(219,441)	-10.59%
Transfer to Enterprise CIP	78,571	-	-	-	-	-
Total	3,884,293	4,325,256	4,325,256	4,287,487	(37,769)	-0.87%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ENTERPRISE DEBT SERVICE FUND

OVERVIEW

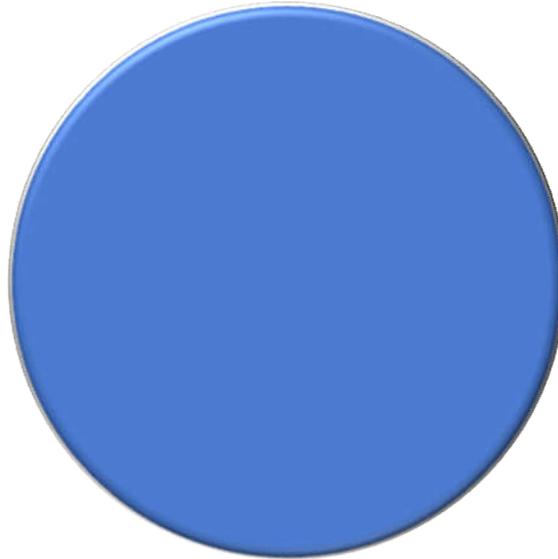
The Enterprise Debt Service Fund accounts for the accumulation of funds to meet the principal and interest obligations on Enterprise Fund Obligations.

The Enterprise Debt Service Fund was established for the 2020-2021 year. In prior years, debt service was accounted for in the Enterprise Fund itself.

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

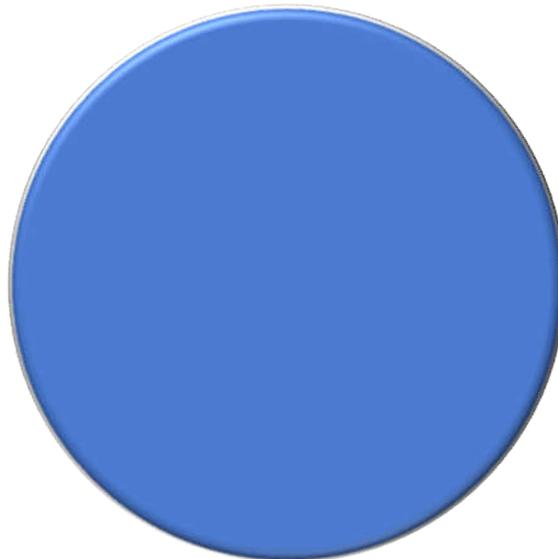
ENTERPRISE DEBT SERVICE FUND BUDGET SUMMARY

ENTERPRISE DEBT SERVICE FUND REVENUES



Transfers In
100%

ENTERPRISE DEBT SERVICE FUND EXPENDITURES



Debt Service
100%

ENTERPRISE DEBT SERVICE FUND BUDGET SUMMARY

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	1,114,276	1,145,536	1,145,536	1,191,947
Other Sources				
Interest	17,451	-	21,172	25,000
Transfers In	1,900,000	2,158,000	2,158,000	2,339,672
Total Other Sources	1,917,451	2,158,000	2,179,172	2,364,672
Expenditures				
Debt Service	1,886,191	2,132,761	2,132,761	2,364,672
Total Expenditures	1,886,191	2,132,761	2,132,761	2,364,672
Excess of Revenues/Sources over Expenditures/Uses	31,260	25,239	46,411	-
Ending Fund Balance	1,145,536	1,170,775	1,191,947	1,191,947

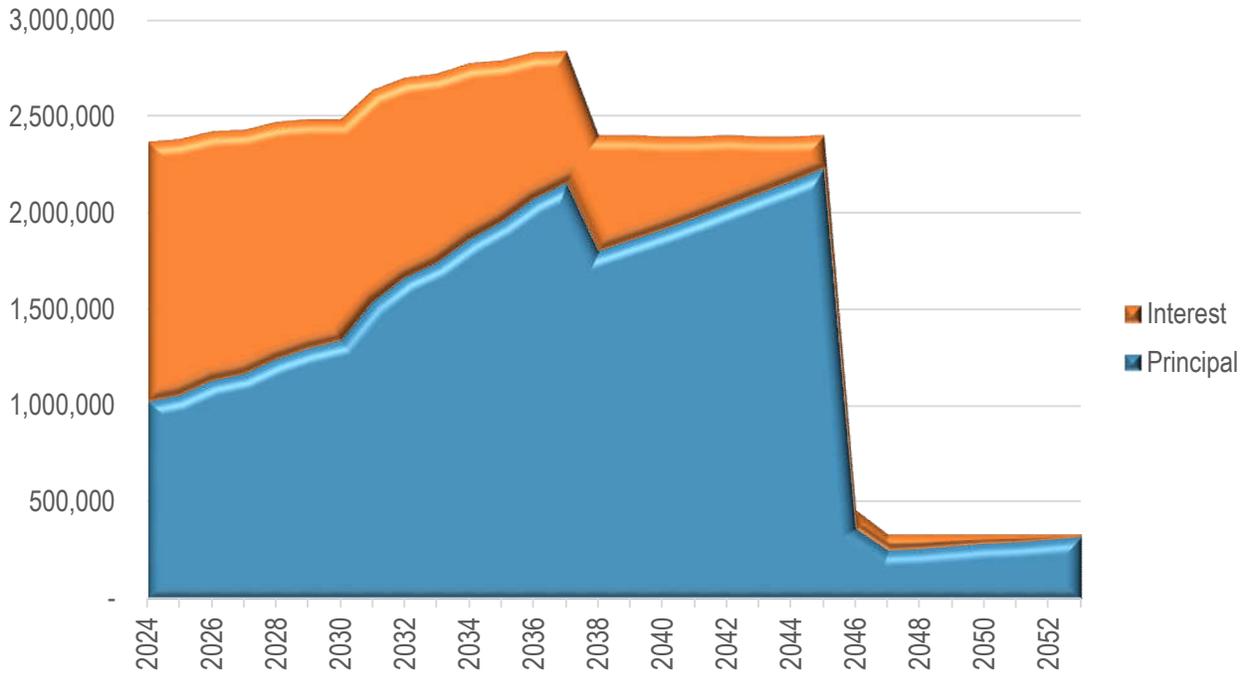
ENTERPRISE DEBT SERVICE FUND EXPENDITURES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Co 2007 Principal	69,300	72,600	72,600	72,600
Co 2007 Interest	20,182	17,134	17,134	13,940
Co 2013 Principal	167,200	176,000	176,000	-
Co 2013 Interest	10,296	5,280	5,280	-
2015 CO Principal	295,000	285,000	285,000	290,000
2015 CO Interest	178,075	169,375	169,375	160,750
2017 CO Principal	85,000	100,000	100,000	115,000
2017 CO Interest	366,600	364,050	364,050	361,050
2021 GO Refunding Principal	48,400	48,400	48,400	228,800
2021 GO Refunding Interest	37,492	37,822	37,822	37,652
2021 CO Principal	55,000	295,000	295,000	320,000
2021 CO Interest	551,896	559,600	559,600	550,750
2023B CO Interest	-	-	-	211,630
Bond Administration Fees	1,750	2,500	2,500	2,500
Total Debt Service	1,886,191	2,132,761	2,132,761	2,364,672

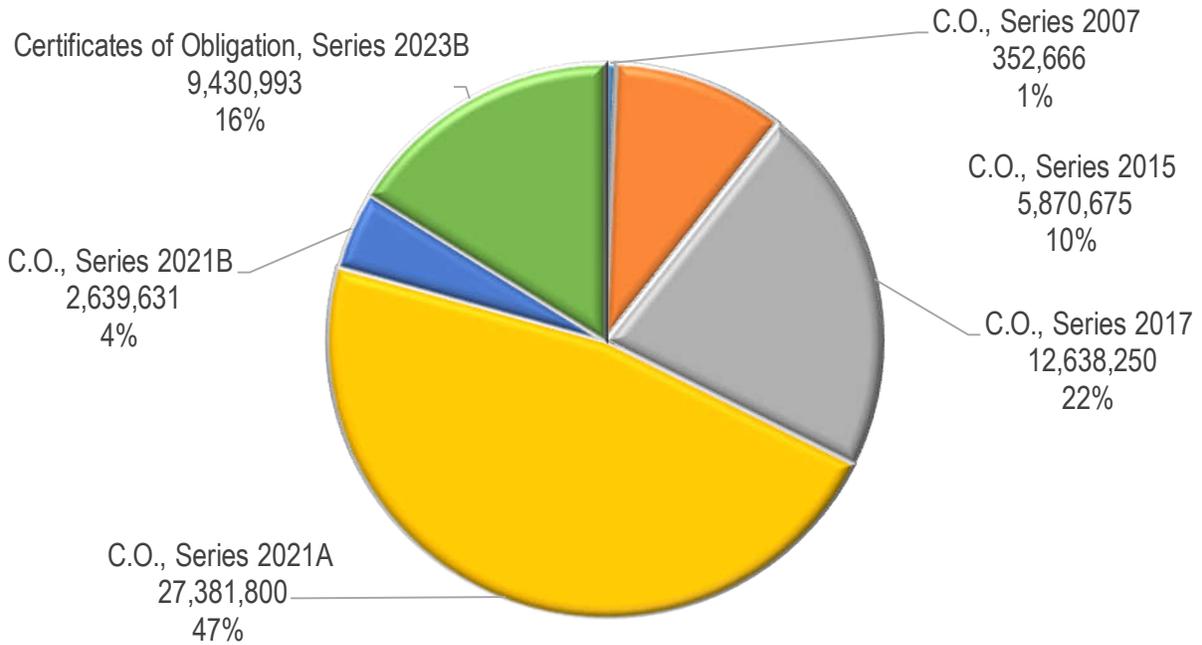
ENTERPRISE DEBT SERVICE FUND REQUIREMENTS BY YEAR

Fiscal Year	Principal	Interest	Total
2024	1,026,400	1,335,772	2,362,172
2025	1,060,300	1,314,798	2,375,098
2026	1,131,300	1,288,857	2,420,157
2027	1,169,000	1,260,315	2,429,315
2028	1,243,200	1,223,852	2,467,052
2029	1,302,000	1,182,616	2,484,616
2030	1,342,000	1,138,381	2,480,381
2031	1,540,800	1,091,917	2,632,717
2032	1,660,200	1,036,638	2,696,838
2033	1,740,200	974,398	2,714,598
2034	1,860,000	908,869	2,768,869
2035	1,950,000	833,712	2,783,712
2036	2,070,000	754,850	2,824,850
2037	2,150,000	683,556	2,833,556
2038	1,800,000	599,806	2,399,806
2039	1,855,000	542,206	2,397,206
2040	1,910,000	482,756	2,392,756
2041	1,970,000	423,506	2,393,506
2042	2,035,000	362,356	2,397,356
2043	2,095,000	299,156	2,394,156
2044	2,160,000	234,106	2,394,106
2045	2,230,000	167,006	2,397,006
2046	370,000	97,706	467,706
2047	260,000	84,106	344,106
2048	270,000	73,706	343,706
2049	280,000	62,906	342,906
2050	295,000	51,356	346,356
2051	305,000	39,188	344,188
2052	315,000	26,606	341,606
2053	330,000	13,613	343,613
Total	39,725,400	18,588,615	58,314,015

Enterprise Debt Service Fund Annual Debt Service Requirements



Total Enterprise Debt Service Fund Debt by Obligation



INTERNAL SERVICE FUND

OVERVIEW

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

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

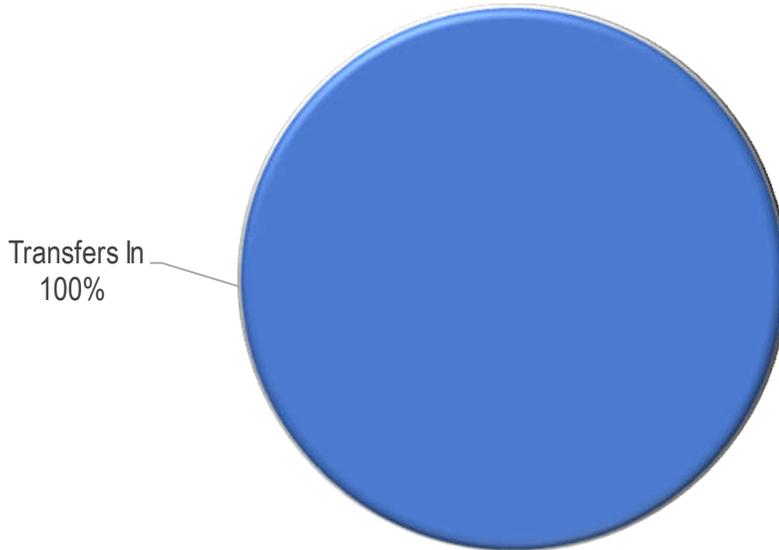
The Internal Service Fund includes these departments:

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

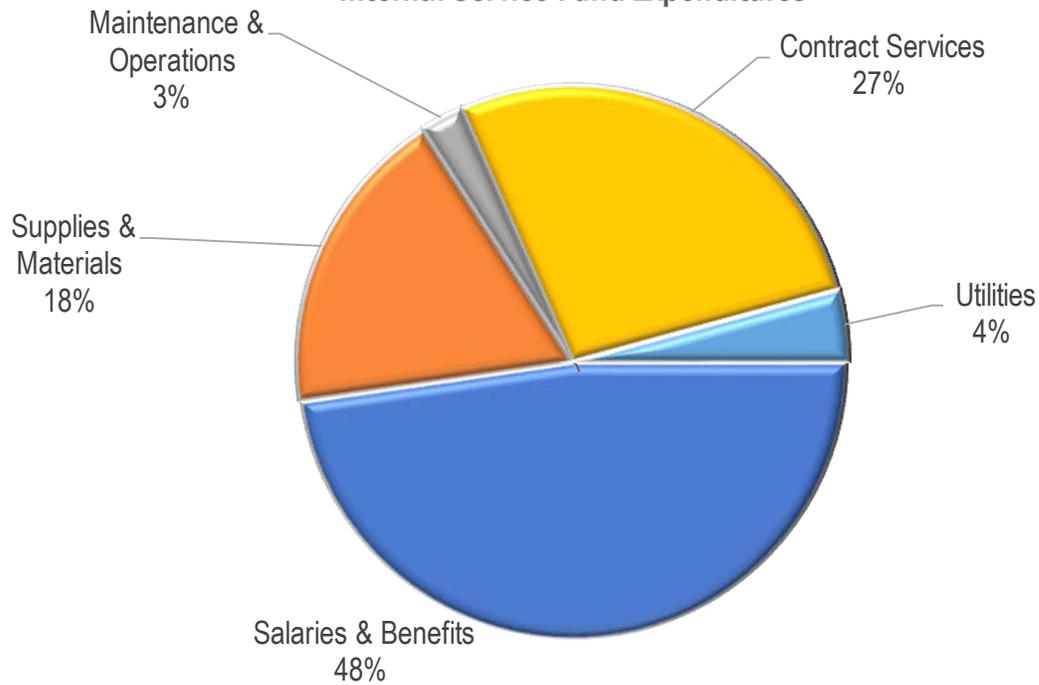
The basis of accounting for the Internal Service Fund for both financial reporting and budgeting is the modified accrual basis.

INTERNAL SERVICE FUND BUDGET SUMMARY

Internal Service Fund Revenues



Internal Service Fund Expenditures

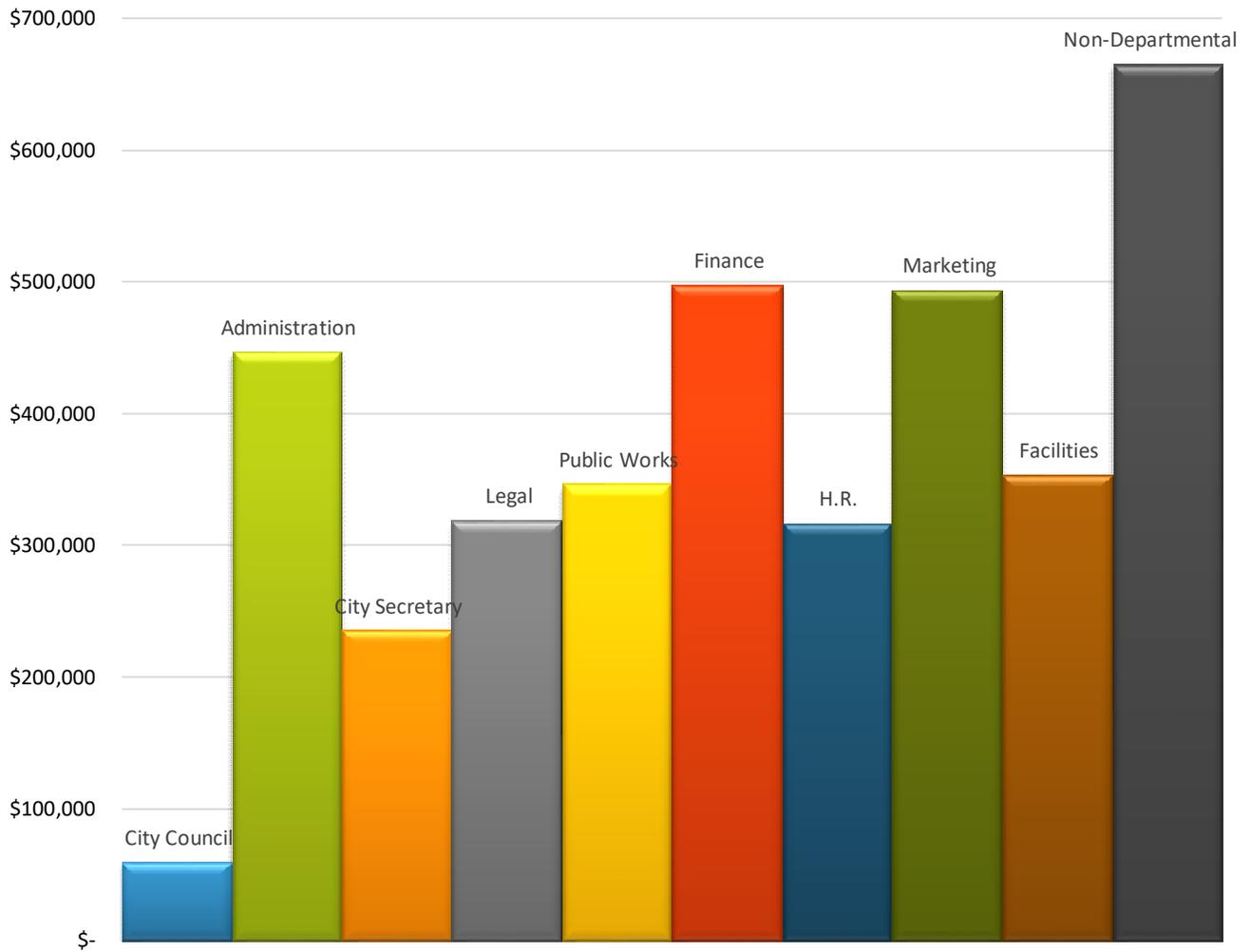


INTERNAL SERVICE FUND BUDGET SUMMARY

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	(107,059)	199,527	199,527	-
Revenues				
Transfers from Enterprise Fund	1,810,722	2,072,256	1,915,841	1,852,815
Transfers from General Fund	1,207,148	1,381,504	1,077,700	1,852,815
Transfers from 4A	-	15,000	15,000	15,000
Transfers from 4B	-	15,000	15,000	15,000
Total Internal Service Fund Revenues	3,017,870	3,483,760	3,023,541	3,735,630
Expenditures				
Salaries & Benefits	1,547,456	1,766,600	1,641,231	1,775,120
Supplies & Materials	356,780	550,015	422,346	675,952
Maintenance & Operations	85,841	97,700	94,251	92,500
Contract Services	612,487	845,100	847,463	1,021,278
Utilities	108,542	143,000	127,512	155,000
Capital Expenses	-	81,345	90,265	15,780
Debt Service	178	-	-	-
Total Expenditures	2,711,284	3,483,760	3,223,068	3,735,630
Excess of Revenues over Expenditures	306,586	-	(199,527)	-
Ending Fund Balance	199,527	199,527	-	-

INTERNAL SERVICE FUND 2023-2024 EXPENDITURES BY CATEGORY AND DEPARTMENT

Expenditure Category	Department										Total
	City Council	Administration	City Secretary	Legal	Public Works	Finance	Human Resources	Marketing	Facilities	Non-Departmental	
Salaries & Benefits	\$ -	\$400,090	\$123,780	\$207,240	\$241,770	\$426,450	\$211,330	\$123,850	\$ 40,610	\$ -	\$ 1,775,120
Supplies & Materials	15,200	24,000	101,700	11,770	15,300	71,500	38,182	343,900	16,400	38,000	675,952
Maintenance & Operations	-	10,000	-	-	1,500	-	-	1,500	70,000	9,500	92,500
Contract Services	44,750	12,000	10,000	100,000	88,000	-	67,228	25,000	56,500	617,800	1,021,278
Utilities		1,000						-	154,000	-	155,000
Capital Outlay								-	15,780	-	15,780
Total	\$59,950	\$447,090	\$235,480	\$319,010	\$346,570	\$497,950	\$316,740	\$494,250	\$353,290	\$665,300	\$ 3,735,630



CITY COUNCIL

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

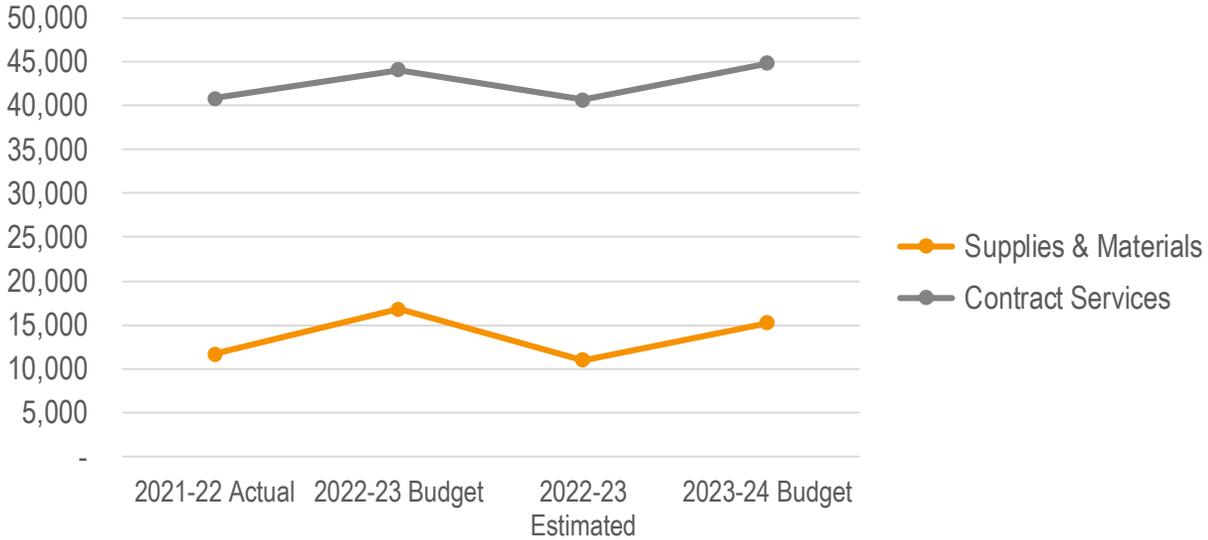
- Improve staff efficiency through the use of technology and training
- Maintain excellent, conservative finances while delivering the services desired by its citizens
- Improve Sanger's basic infrastructure
- Improve the visual appearance of Sanger
- Promote economic development and a diversified economy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

No personnel are budgeted in this department.

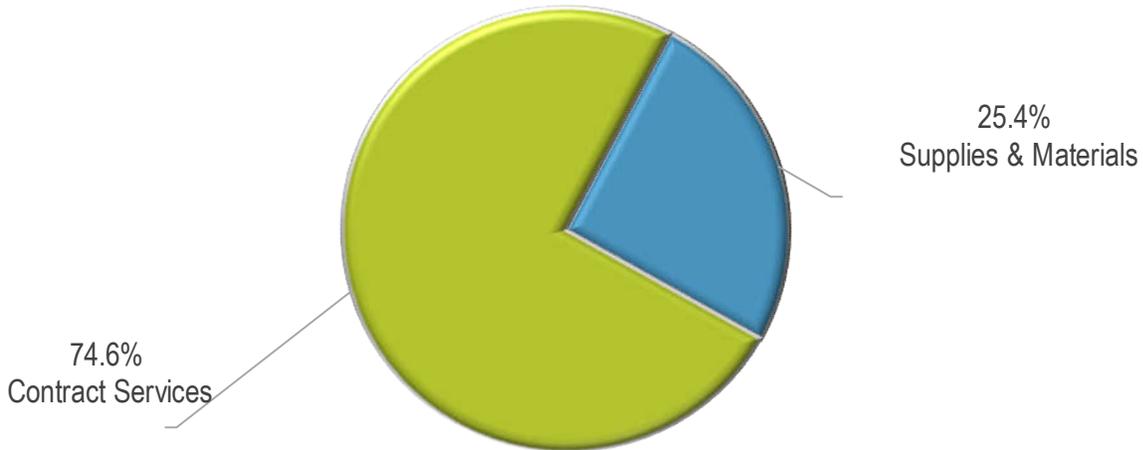
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Supplies & Materials	11,663	16,800	11,036	15,200	(1,600)	-9.52%
Contract Services	40,771	44,000	40,665	44,750	750	1.70%
Total	52,434	60,800	51,701	59,950	(850)	-1.40%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ADMINISTRATION

OVERVIEW

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

Prior to the 2022-23 fiscal year, City Secretary, Human Resources, and Legal functions were included in the department. These functions are now in separate departments in the Internal Service Fund.

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

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

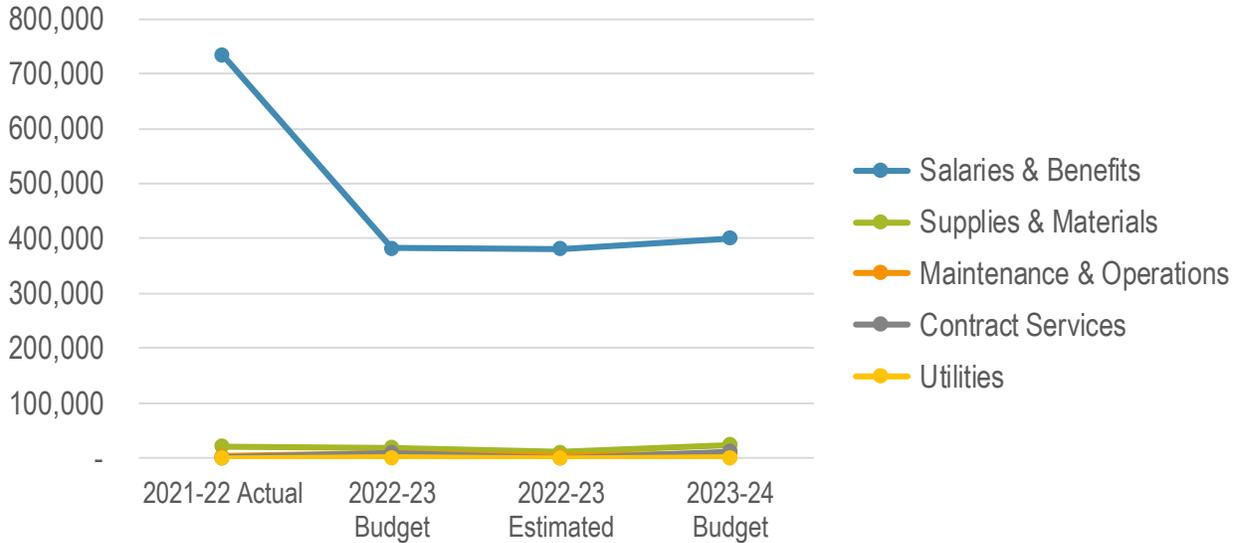
BUDGETED PERSONNEL SCHEDULE

Position Title	2021-22	2022-23	2023-24
City Manager	1	1	1
Assistant City Manager	1	1	1
City Secretary	1	0	0
Human Resource Director	1	0	0
City Attorney	1	0	0
Total Budgeted Positions	5	2	2

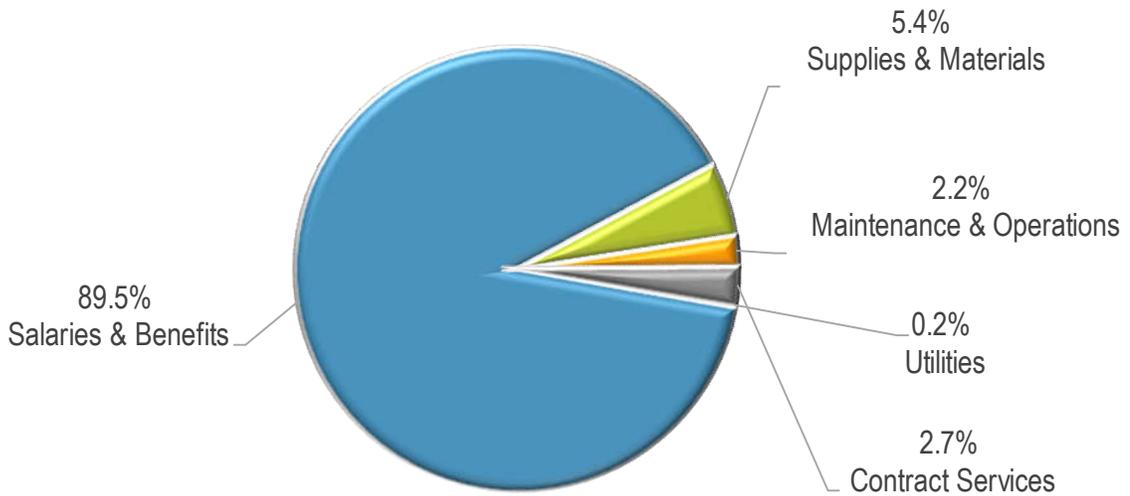
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	733,505	382,800	380,955	400,090	17,290	4.52%
Supplies & Materials	22,077	20,000	10,683	24,000	4,000	20.00%
Maintenance & Operations	3,285	10,000	3,500	10,000	-	0.00%
Contract Services	1,201	10,000	500	12,000	2,000	20.00%
Utilities	471	1,000	500	1,000	-	0.00%
Total	760,539	423,800	396,138	447,090	23,290	5.50%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



CITY SECRETARY

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Completion of the 2023 City Council General Election cycle
- Completed professional training for a 4th recertification as a Texas Registered Municipal Clerk
- Awarded a major scholarship from the Texas Municipal Clerks Association for professional training
- Provided Laserfiche filing workflows for Customer Services (Utilities) and Development Services
- Received a Previous Determination Letter for Government Code 552.108, related to open and pending police investigations reducing the number of Public Information Act requests requiring the Texas Attorney General's Opinion

GOALS FOR FISCAL YEAR 2024

- Completion of the 2024 City Council General Election cycle
- Establishing the Laserfiche Portal, providing public access to agendas, minutes, ordinances, and resolutions
- Providing additional Laserfiche User licenses for employees and training
- Implementing Laserfiche filing workflows for Fleet Management, Police records and automating the Employment Application process

BUDGETED PERSONNEL SCHEDULE

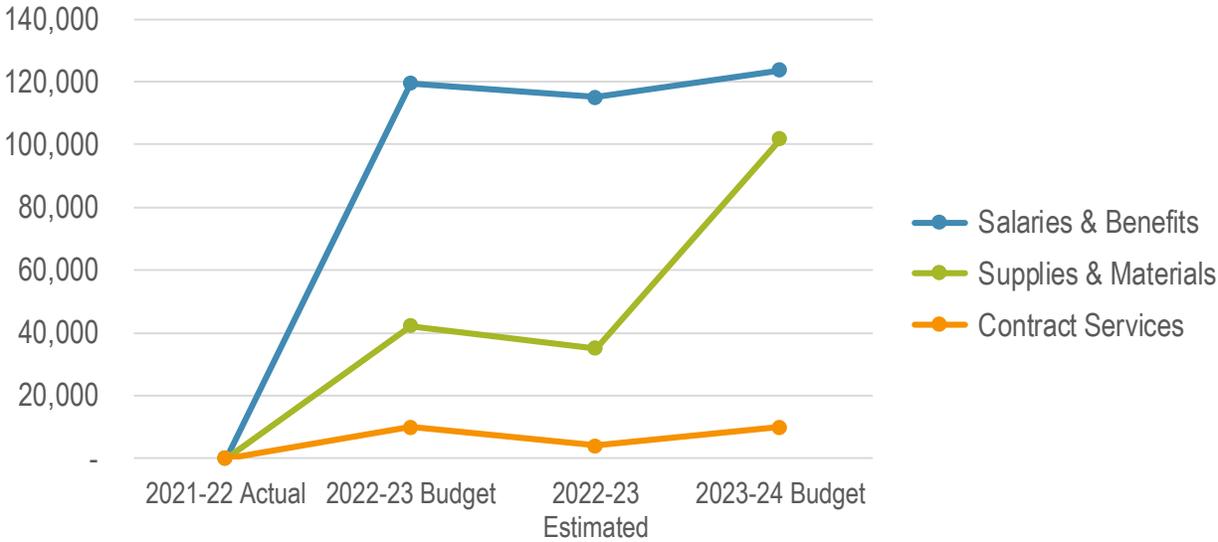
Position Title	2021-22	2022-23	2023-24
City Secretary	0	1	1
Total Budgeted Positions	0	1	1

**Departmental Performance Measures are available on page 31*

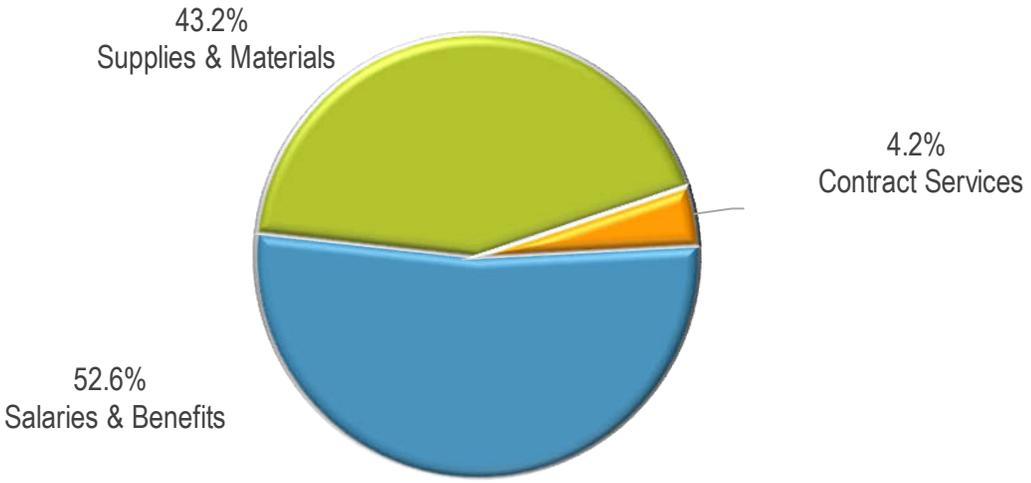
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	-	119,400	114,965	123,780	4,380	3.67%
Supplies & Materials	-	42,200	35,084	101,700	59,500	141.00%
Contract Services	-	10,000	4,000	10,000	-	0.00%
Total	-	171,600	154,049	235,480	63,880	37.23%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



LEGAL

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

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

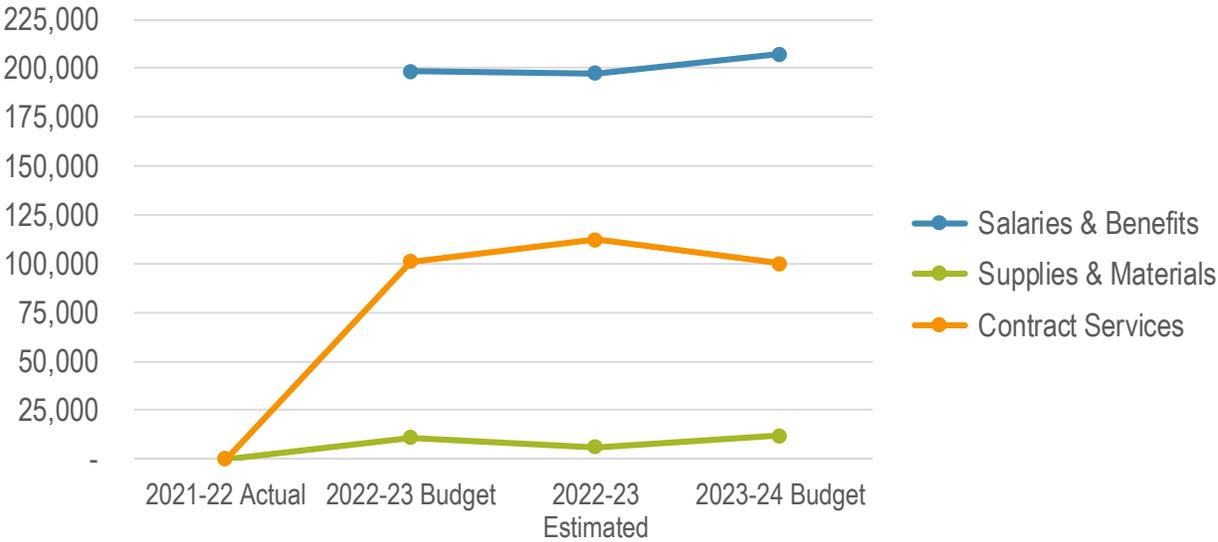
BUDGETED PERSONNEL SCHEDULE

Position Title	2021-22	2022-23	2023-24
City Attorney	0	1	1
Total Budgeted Positions	0	1	1

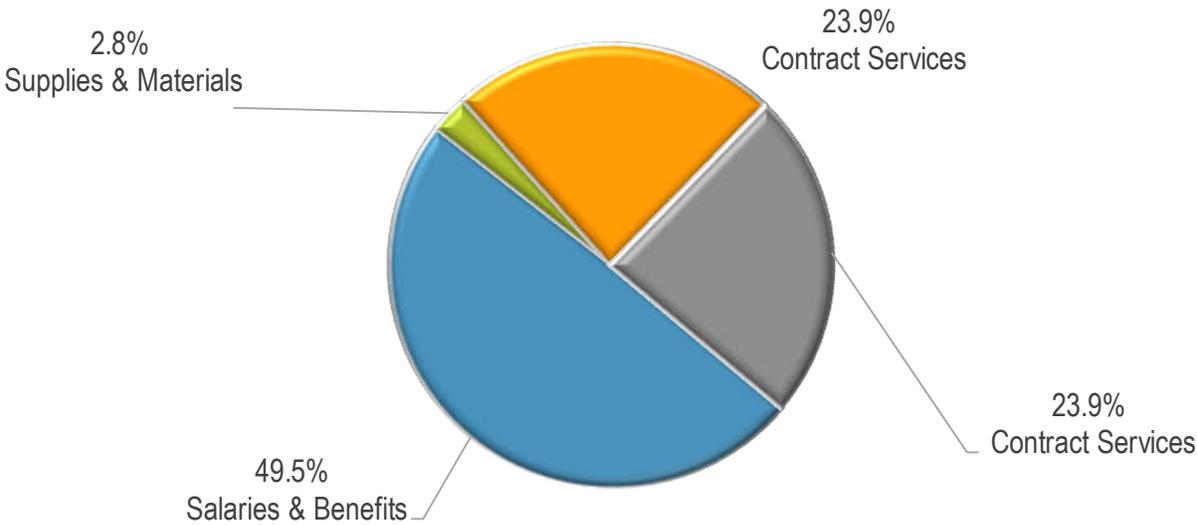
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits		198,300	197,364	207,240	8,940	4.51%
Supplies & Materials	-	10,955	6,069	11,770	815	7.44%
Contract Services	-	100,950	112,234	100,000	(950)	-0.94%
Total	-	310,205	315,667	319,010	8,805	2.84%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



PUBLIC WORKS

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

BUDGETED PERSONNEL SCHEDULE

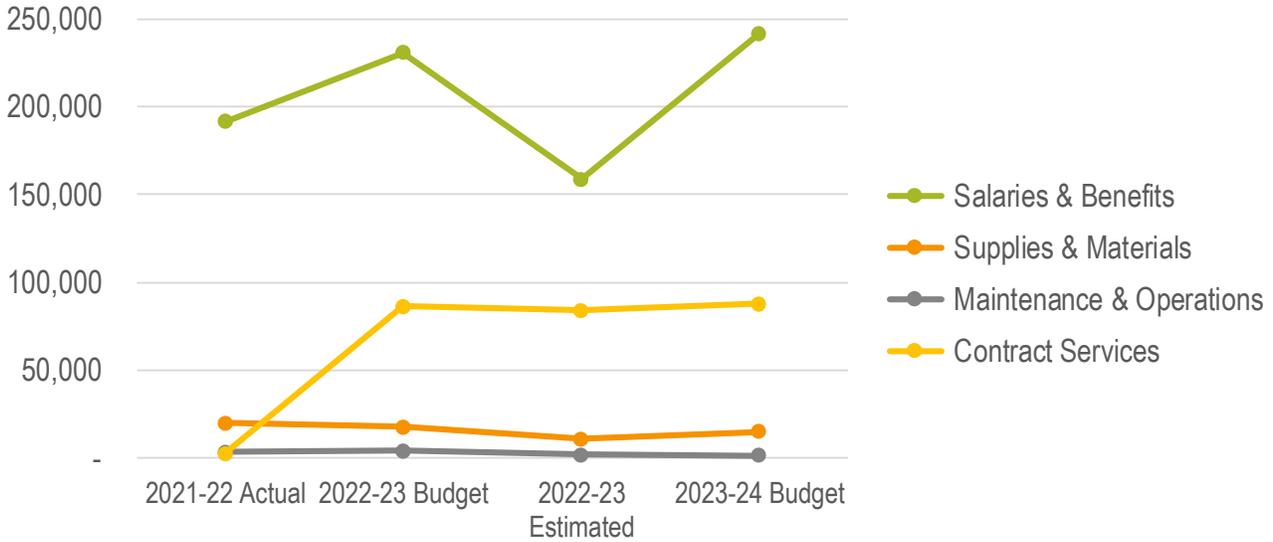
Position Title	2021-22	2022-23	2023-24
Public Works Director	0.5	1	1
Administrative Assistant	0.5	1	1
Total Budgeted Positions	1	2	2

**Departmental Performance Measures are available on page 31*

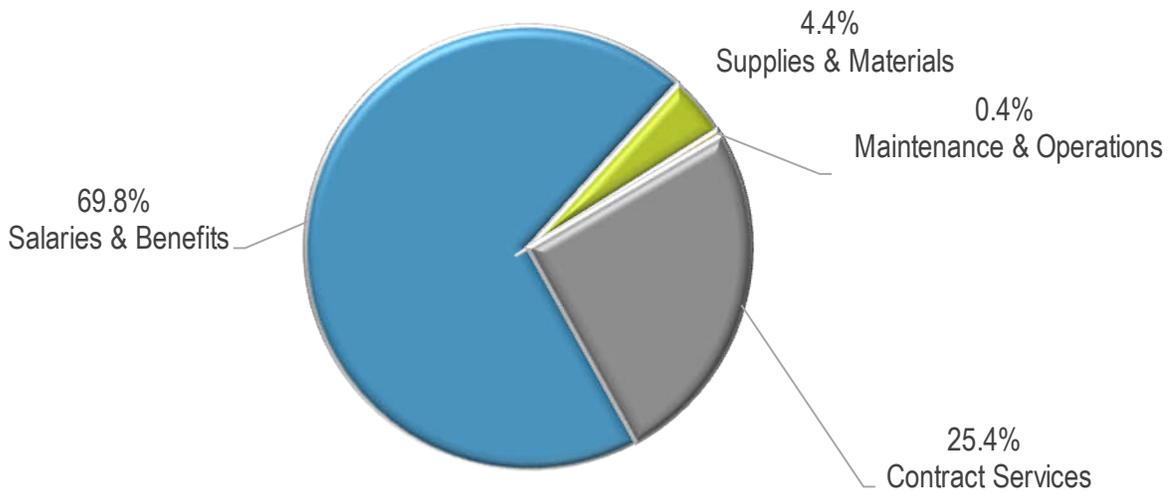
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	191,645	230,600	158,761	241,770	11,170	4.84%
Supplies & Materials	19,883	17,800	11,000	15,300	(2,500)	-14.04%
Maintenance & Operations	3,560	4,200	2,000	1,500	(2,700)	-64.29%
Contract Services	2,872	86,250	84,000	88,000	1,750	2.03%
Total	217,960	338,850	255,761	346,570	7,720	2.28%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



FINANCE

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

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

GOALS FOR FISCAL YEAR 2024

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

BUDGETED PERSONNEL SCHEDULE

Position Title	2021-22	2022-23	2023-24
Finance Director	1	1	1
Controller	0	0	1
Accountant	1	1	1
Accounting Technician	1	1	1
Customer Service Manager	1	1	0
Customer Service Representative	2	2	0
Total Budgeted Positions	6	6	4

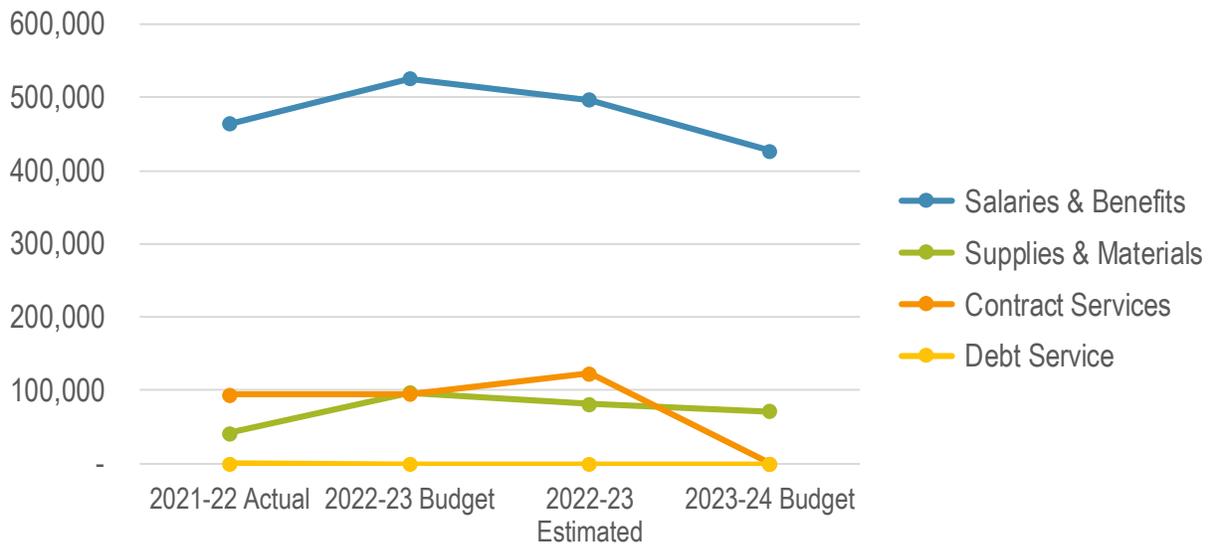
**Beginning with the 2023-2024 budget, the Customer Service Manager and Customer Service Representatives are being moved a new Customer Service Department in the Enterprise Fund.*

**Departmental Performance Measures are available on page 31*

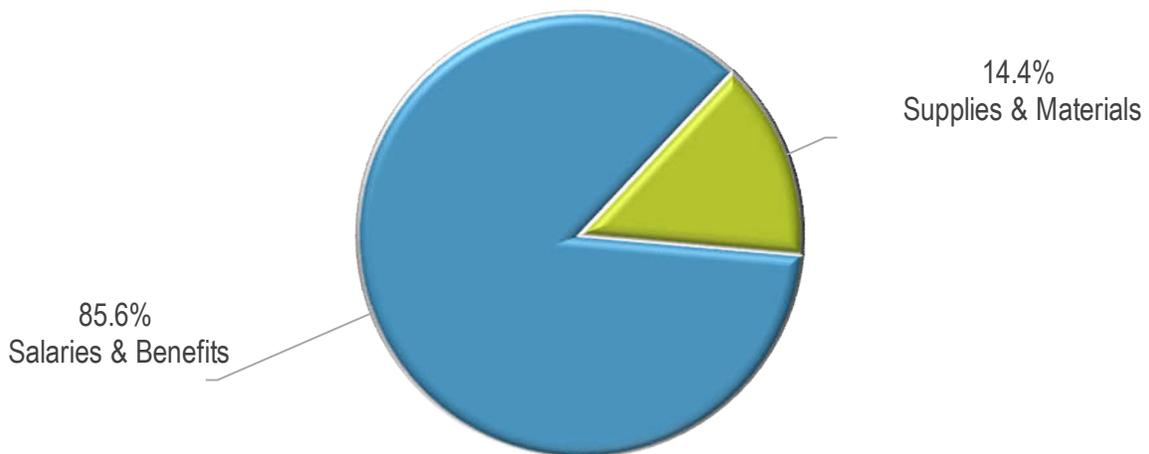
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	463,886	525,500	496,541	426,450	(99,050)	-18.85%
Supplies & Materials	41,714	97,000	81,000	71,500	(25,500)	-26.29%
Contract Services	94,244	94,500	122,653	-	(94,500)	-100.00%
Debt Service	178	-	-	-	-	-
Total	600,022	717,000	700,194	497,950	(219,050)	-30.55%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



HUMAN RESOURCES

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Completed the Texas Municipal League Leadership Academy.
- Laserfiche was implemented in Human Resources.
- Went out for an RFP for an Insurance Broker Services to ensure we offer the highest level of service to our staff.
- Implemented mobile training devices for field employees.
- Renewed to stay as a Texas Municipal League host city for training opportunities.

GOALS FOR FISCAL YEAR 2024

- Onboard a new part-time Human Resources Generalist.
- Archive 100% paperless records with Laserfiche.
- Apply to host the Texas Municipal League Tony Koriath Supervisor's Program in 2024.

BUDGETED PERSONNEL SCHEDULE

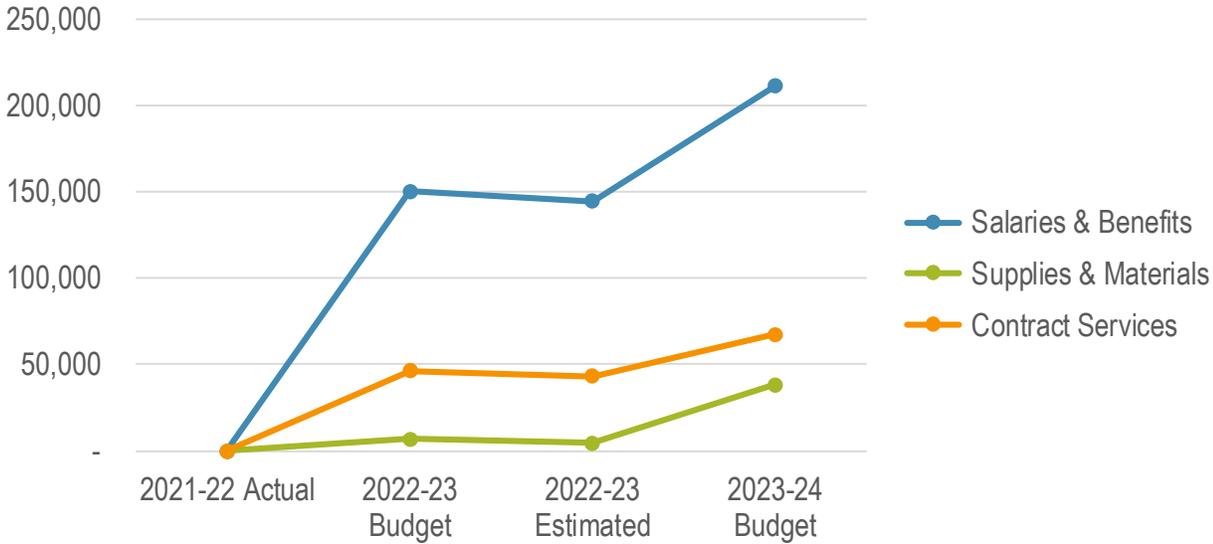
Position Title	2021-22	2022-23	2023-24
Human Resources Director	0	1	1
Human Resources Generalist (Part Time)	0	0	1
Total Budgeted Positions	0	1	2

**Departmental Performance Measures are available on page 32*

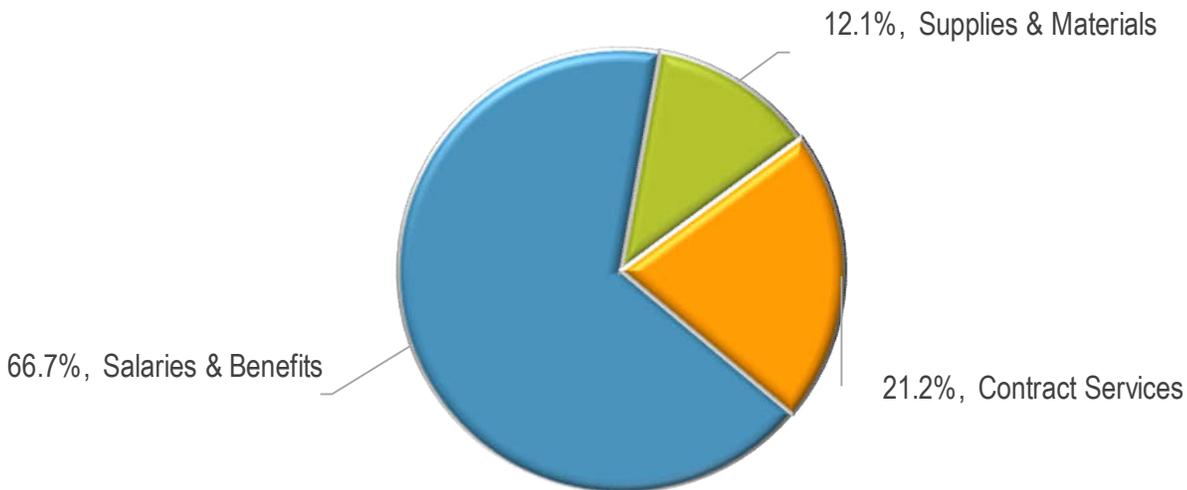
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	-	150,100	144,369	211,330	61,230	40.79%
Supplies & Materials	-	6,600	4,437	38,182	31,582	478.52%
Contract Services	-	46,300	43,091	67,228	20,928	45.20%
Total	-	203,000	191,897	316,740	113,740	56.03%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



ENGINEERING

OVERVIEW

***During the 2021-22 year, the Engineering Department was closed down. Engineering functions have been either outsourced or reassigned to other City departments. Prior year budget information is presented here to maintain a historical perspective. ***

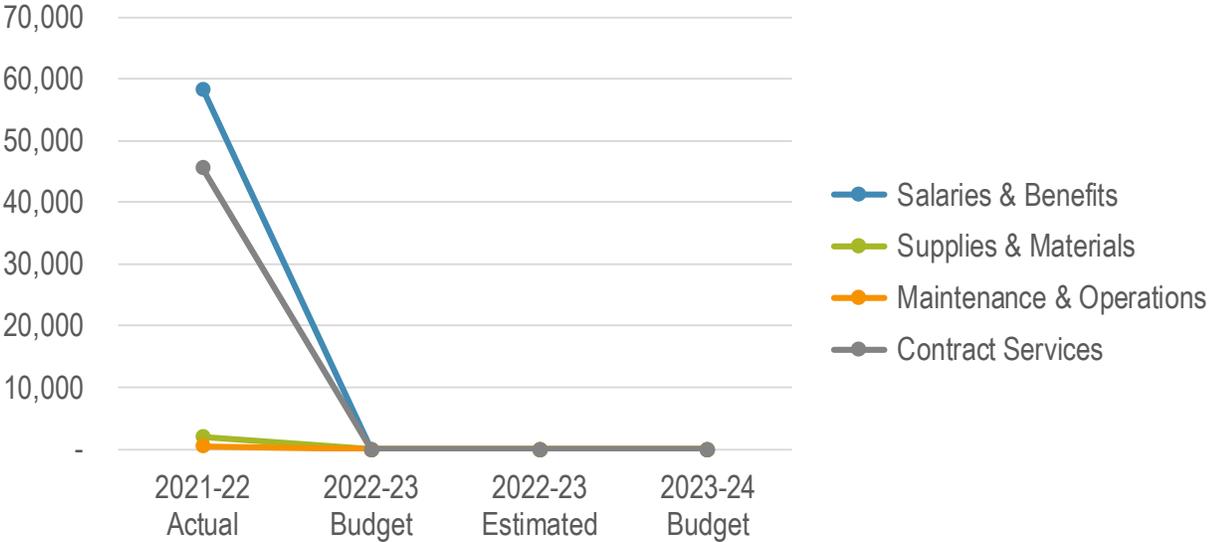
BUDGETED PERSONNEL SCHEDULE

Position Title	2021-22	2022-23	2023-24
Engineer	1	0	0
Inspector	1	0	0
Administrative Assistant	0.5	0	0
Total Budgeted Positions	2.5	0	0

DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	58,395	-	-	-	-	-
Supplies & Materials	1,949	-	-	-	-	-
Maintenance & Operations	449	-	-	-	-	-
Contract Services	45,608	-	-	-	-	-
Total	106,401	-	-	-	-	-

EXPENDITURE BY CATEGORY



MARKETING

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- Received the Stevie – Gold award for the City’s freedom Fest event

GOALS FOR FISCAL YEAR 2024

- Submit the City’s website, podcast, the Sentinel, and some marketing pieces created for the EDC for awards.

BUDGETED PERSONNEL SCHEDULE

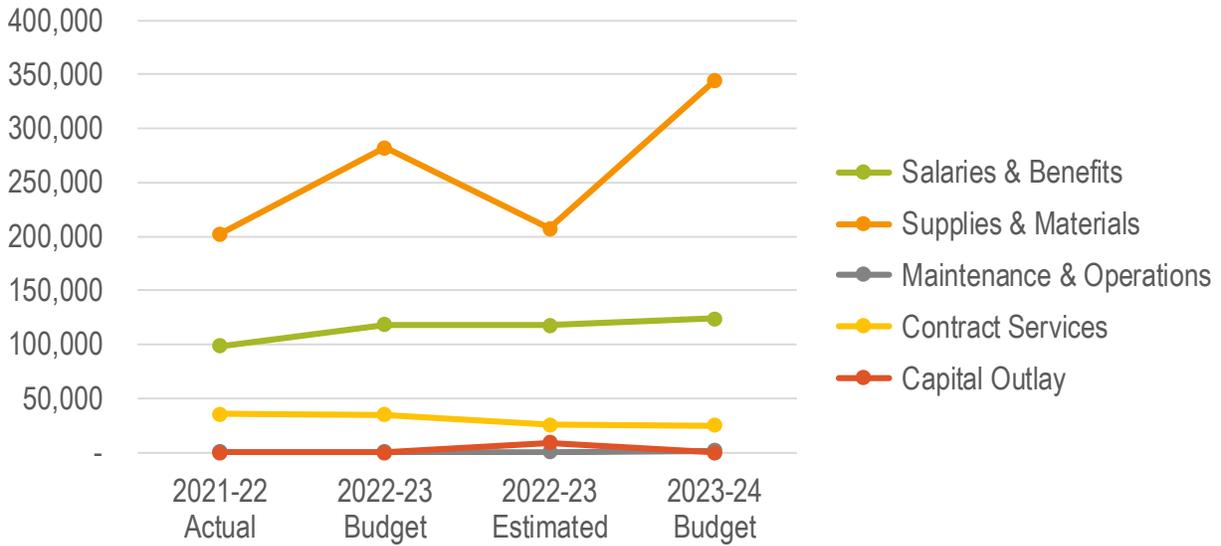
Position Title	2021-22	2022-23	2023-24
Marketing Director	1	1	1
Total Budgeted Positions	1	1	1

**Departmental Performance Measures are available on page 33*

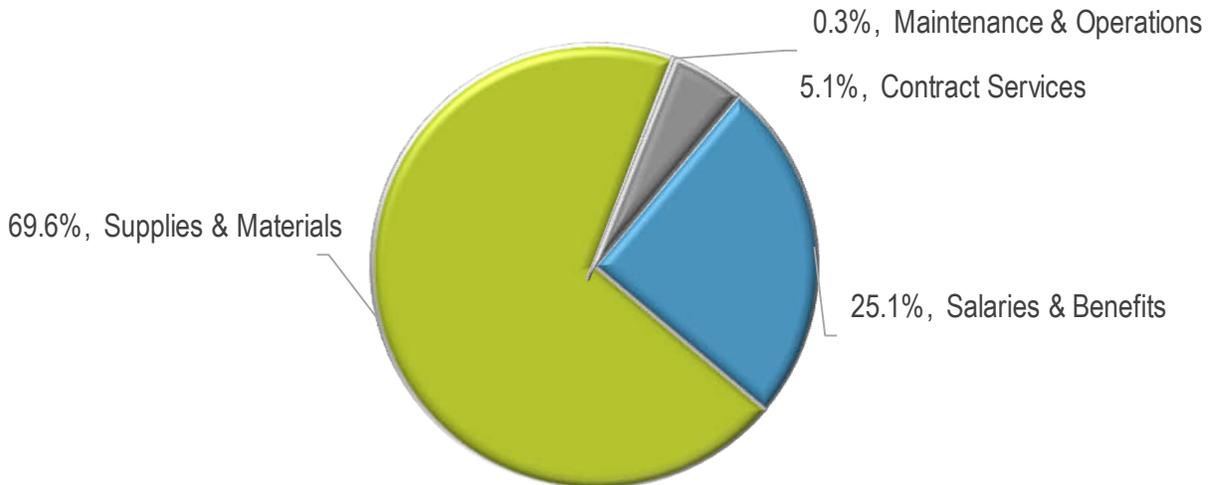
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	98,569	118,000	117,315	123,850	5,850	4.96%
Supplies & Materials	202,108	282,260	207,375	343,900	61,640	21.84%
Maintenance & Operations	572	500	630	1,500	1,000	200.00%
Contract Services	35,226	35,000	25,456	25,000	(10,000)	-28.57%
Capital Outlay	-	-	8,920	-	-	-
Total	336,475	435,760	359,696	494,250	58,490	13.42%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



FLEET SERVICES

OVERVIEW

During the 2021-22 year, the Fleet Services Department was closed down. Functions of the department have been either outsourced or reassigned to other City departments. Prior year budget information is presented here to maintain a historical perspective.

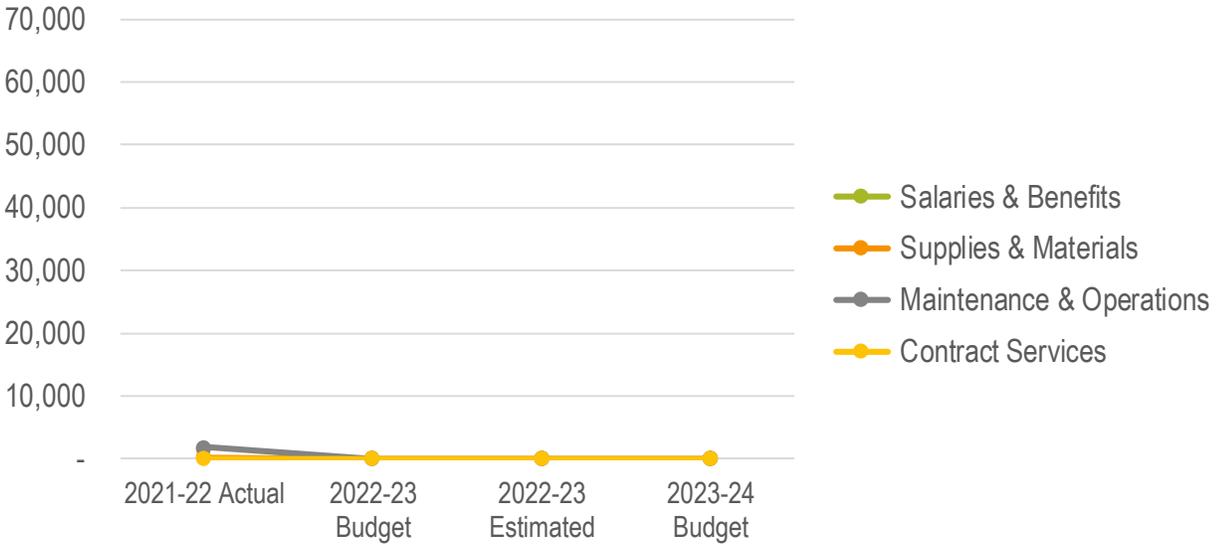
BUDGETED PERSONNEL SCHEDULE

Position Title	2021-22	2022-23	2023-24
Mechanic	0	0	0
Total Budgeted Positions	0	0	0

DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	1,456				-	-
Supplies & Materials	177	-	-	-	-	-
Maintenance & Operations	1,854	-	-	-	-	-
Contract Services	-	-	-	-	-	-
Total	3,487	-	-	-	-	-

EXPENDITURE BY CATEGORY



FACILITIES

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS

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

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

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

GOALS FOR FISCAL YEAR 2024

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

BUDGETED PERSONNEL SCHEDULE

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

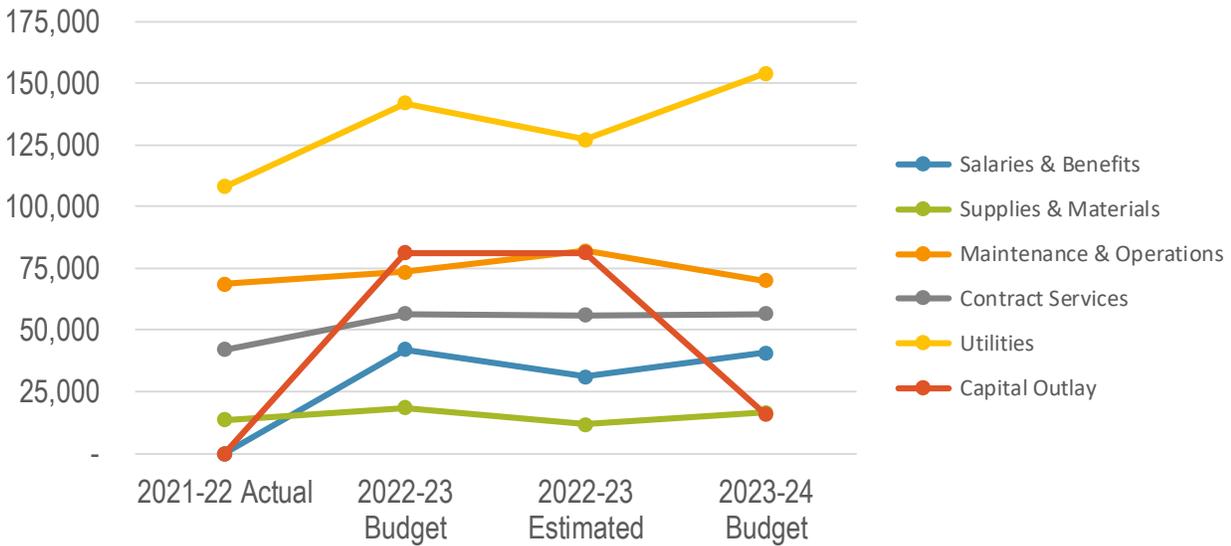
Position Title	2021-22	2022-23	2023-24
Parks & Recreation Director	0	0.1	0.1
Crew Leader	0	0.1	0.1
Grounds Maintenance Worker	0	0.4	0.4
Total Budgeted Positions	0	0.6	0.6

**Departmental Performance Measures are available on page 35*

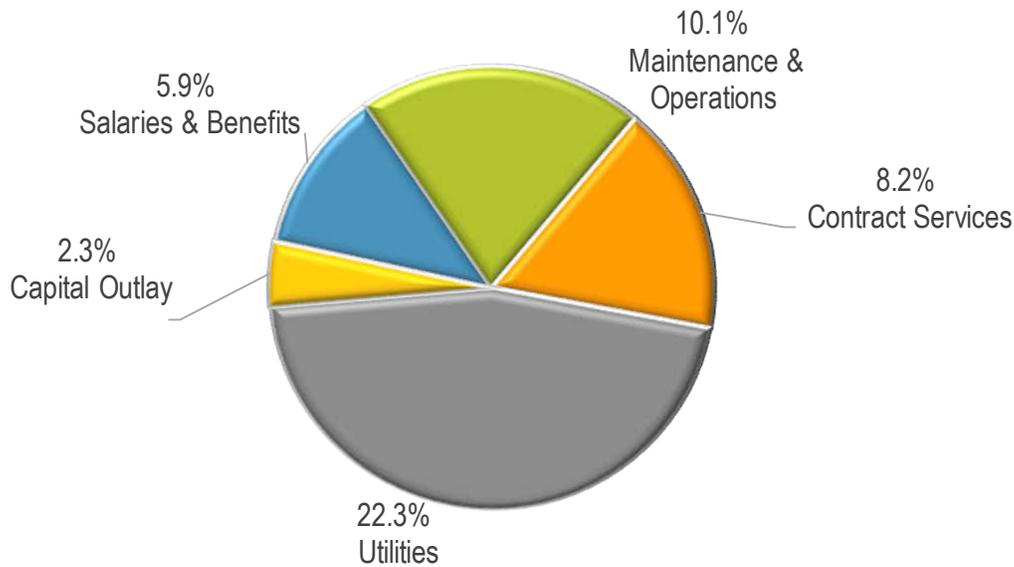
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	-	41,900	30,961	40,610	(1,290)	-3.08%
Supplies & Materials	13,639	18,400	11,662	16,400		0.00%
Maintenance & Operations	68,490	73,500	81,972	70,000	(3,500)	-4.76%
Contract Services	41,996	56,500	55,864	56,500	-	0.00%
Utilities	108,071	142,000	127,012	154,000	12,000	8.45%
Capital Outlay	-	81,345	81,345	15,780	(65,565)	-80.60%
Total	232,196	413,645	388,816	353,290	(58,355)	-14.11%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



NON-DEPARTMENTAL

OVERVIEW

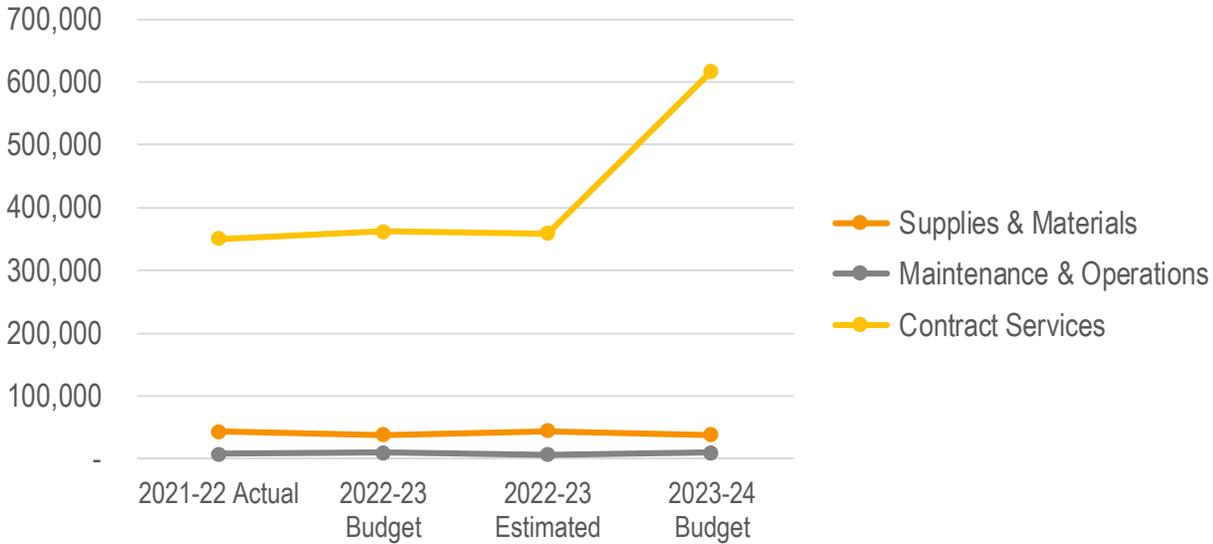
The City of Sanger Non-Departmental Department budget accounts for expenses that cannot easily be attributed to any specific department. This includes postage, property and liability insurance and tax collection fees.

No personnel are budgeted in this department.

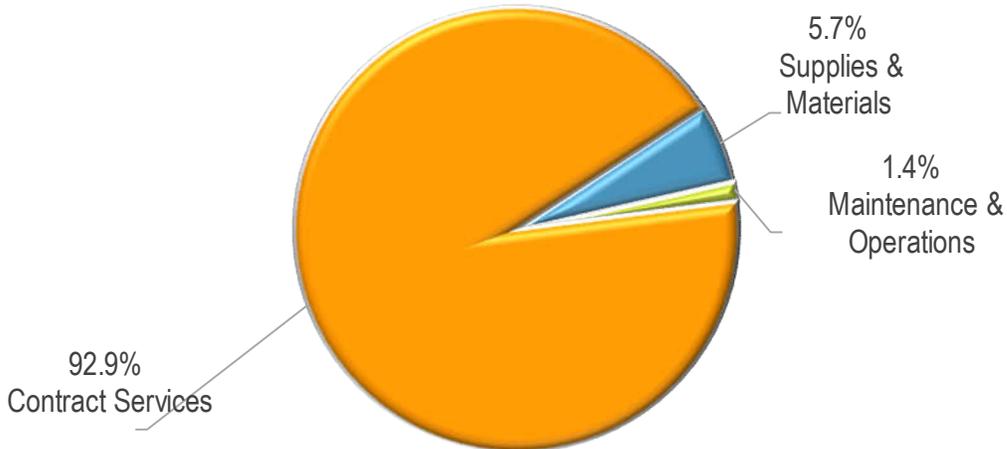
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Supplies & Materials	43,570	38,000	44,000	38,000	-	0.00%
Maintenance & Operations	7,631	9,500	6,149	9,500	-	0.00%
Contract Services	350,569	361,600	359,000	617,800	256,200	70.85%
Total	401,770	409,100	409,149	665,300	256,200	62.63%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



4A CORPORATION FUND

OVERVIEW

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

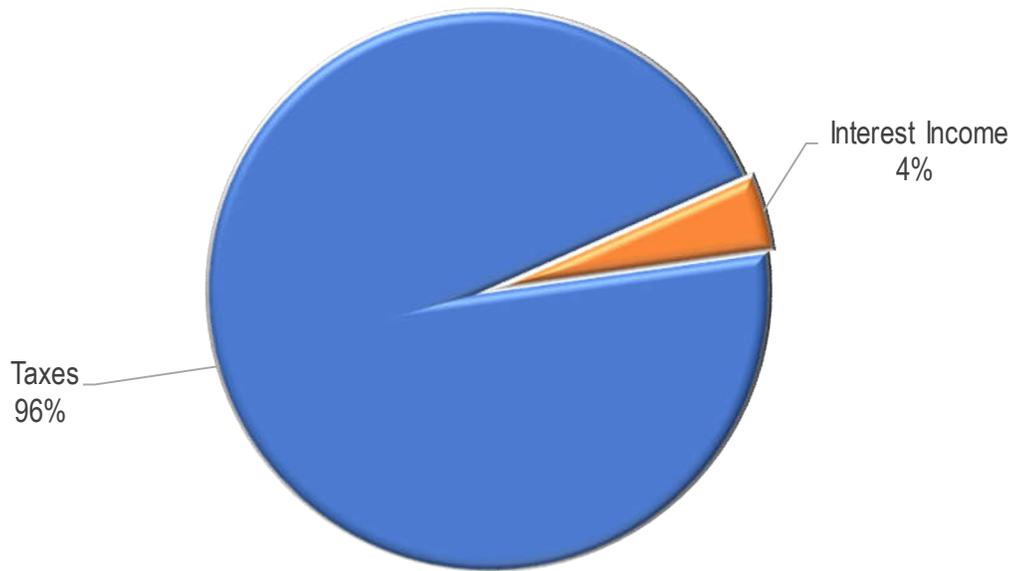
The mission of the Sanger Economic Development Corporation is to continually expand our property and sales tax base, encourage creation of jobs, promote tourism, improve the quality of life, and facilitate a self-sustaining local economy for the City by attracting, assisting, and retaining businesses,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

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

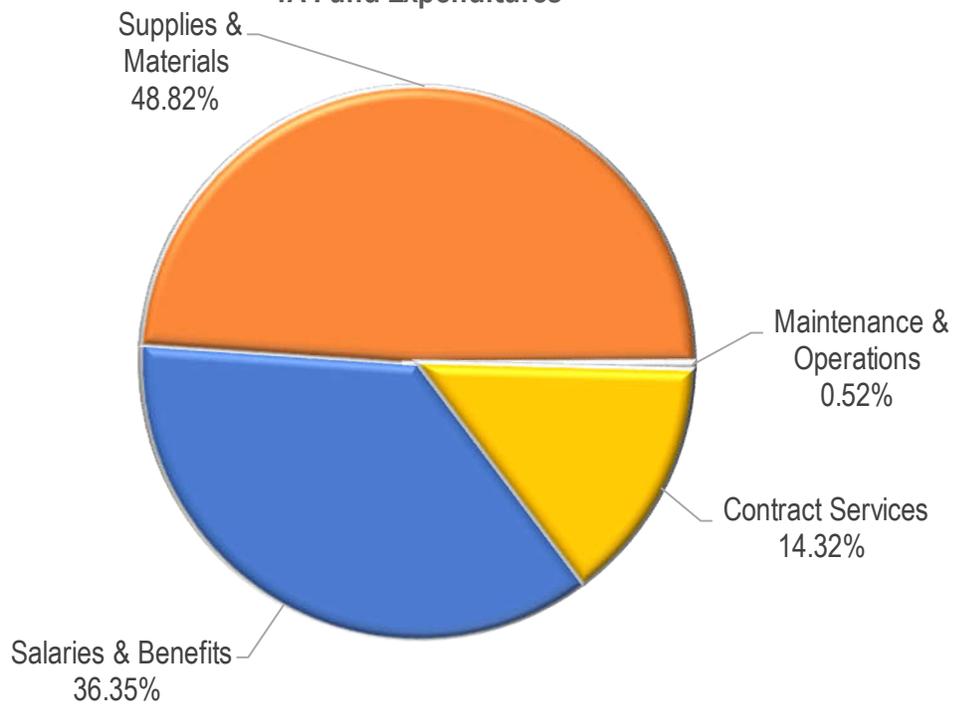
The basis of accounting for the 4A Corporation Fund for both financial reporting and budgeting is the modified accrual basis.

4A CORPORATION FUND BUDGET SUMMARY

4A Fund Revenues



4A Fund Expenditures



4A CORPORATION FUND BUDGET SUMMARY

	2021-22	2022-23	2022-23	2023-24
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	2,757,847	3,392,788	3,392,788	4,133,503
Revenues				
Taxes	727,487	800,000	795,000	875,000
Grant Revenue	5,000	-	15,040	-
Interest Income	28,844	22,000	45,000	40,000
Total Revenues	761,331	822,000	855,040	915,000
Expenditures				
Salaries & Benefits	56,234	60,500	60,398	63,475
Supplies & Materials	20,738	47,750	34,219	85,250
Maintenance & Operator	730	5,800	617	900
Contract Services	18,688	25,000	19,091	25,000
Total Expenditures	96,390	139,050	114,325	174,625
Other Uses				
Transfers Out	30,000	-	-	15,000
Total Other Uses	30,000	-	-	15,000
Total Expenses/Uses	126,390	139,050	114,325	189,625
Excess of Revenues/Sources over Expenditures/Uses	634,941	682,950	740,715	725,375
Ending Fund Balance	3,392,788	4,075,738	4,133,503	4,858,878

4A CORPORATION FUND REVENUES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Taxes				
Sales Tax	727,487	800,000	795,000	875,000
Total Taxes	727,487	800,000	795,000	875,000
Miscellaneous Income				
Grant Revenue	5,000	-	15,040	-
Interest Income	28,844	22,000	45,000	40,000
Total Miscellaneous	33,844	22,000	60,040	40,000
Total Revenues	761,331	822,000	855,040	915,000

ECONOMIC DEVELOPMENT

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

- Promote economic development and a diversified economy

ACCOMPLISHMENTS FOR FISCAL YEAR 2023

- TEDC Economic Development Excellence Recognition Award
- Launched a new website that includes GIS mapping software
- Created “Shine on Sanger” spotlight videos to promote local business
- Increased the Property Enhancement Incentive Program from \$5,000 to \$10,000
- Created a quarterly economic development newsletter

GOALS FOR FISCAL YEAR 2024

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

BUDGETED PERSONNEL SCHEDULE

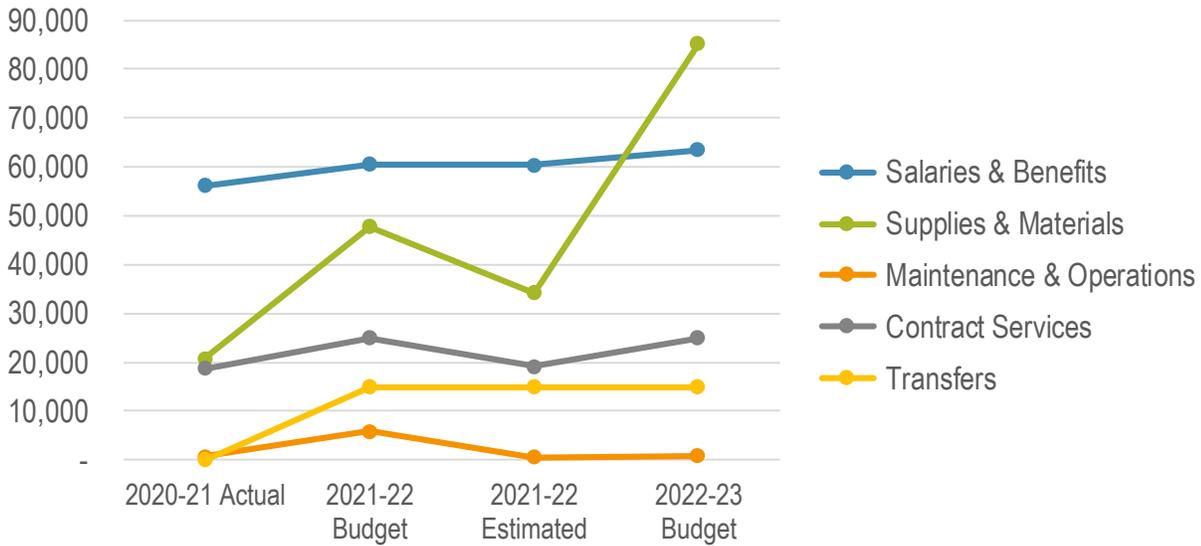
Position Title	2021-22	2022-23	2023-24
Director of Economic Development	0.5	0.5	0.5
Total Budgeted Positions	0.5	0.5	0.5

**Departmental Performance Measures are available on page 36*

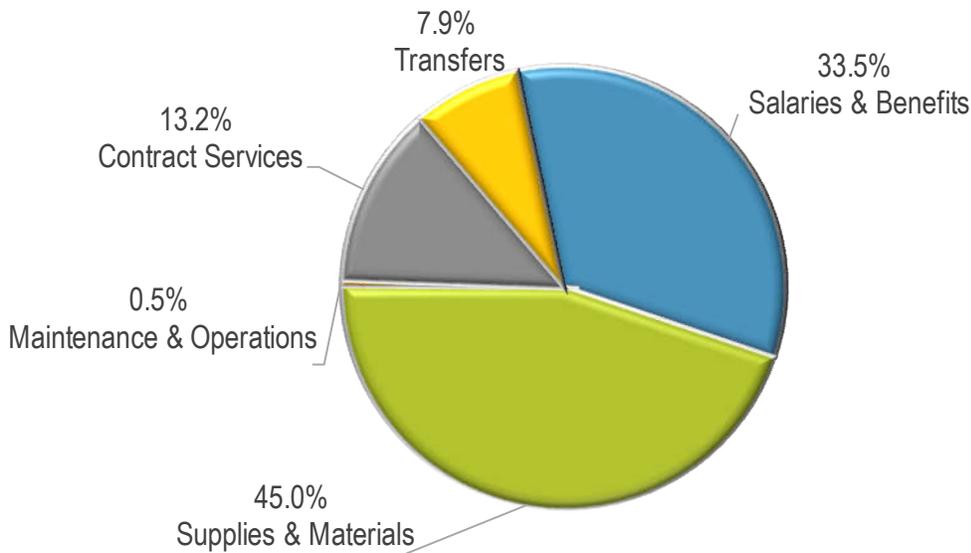
DEPARTMENTAL EXPENDITURES

Category	2020-21 Actual	2021-22 Budget	2021-22 Estimated	2022-23 Budget	Difference	Percent Change
Salaries & Benefits	56,234	60,500	60,398	63,475	2,975	4.92%
Supplies & Materials	20,738	47,750	34,219	85,250	37,500	78.53%
Maintenance & Operations	730	5,800	617	900	(4,900)	-84.48%
Contract Services	18,688	25,000	19,091	25,000	-	0.00%
Transfers	-	15,000	15,000	15,000	-	0.00%
Total	96,390	154,050	129,325	189,625	35,575	23.09%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



4B CORPORATION FUND

OVERVIEW

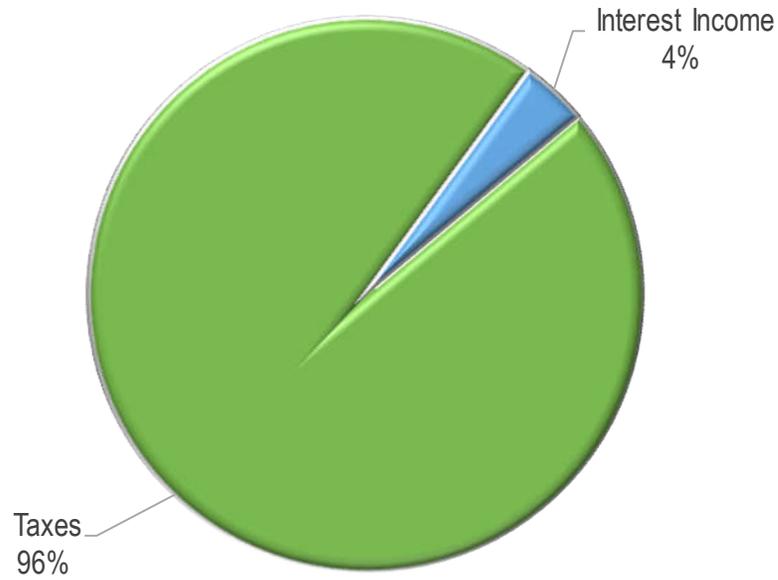
The Sanger Texas Economic Development Corporation (4B Fund) is funded by a 1/2 cent sales tax. It is used to enhance the local economy by improving the quality of life. This includes park improvements, downtown streetscaping and other projects that make living in Sanger enjoyable.

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

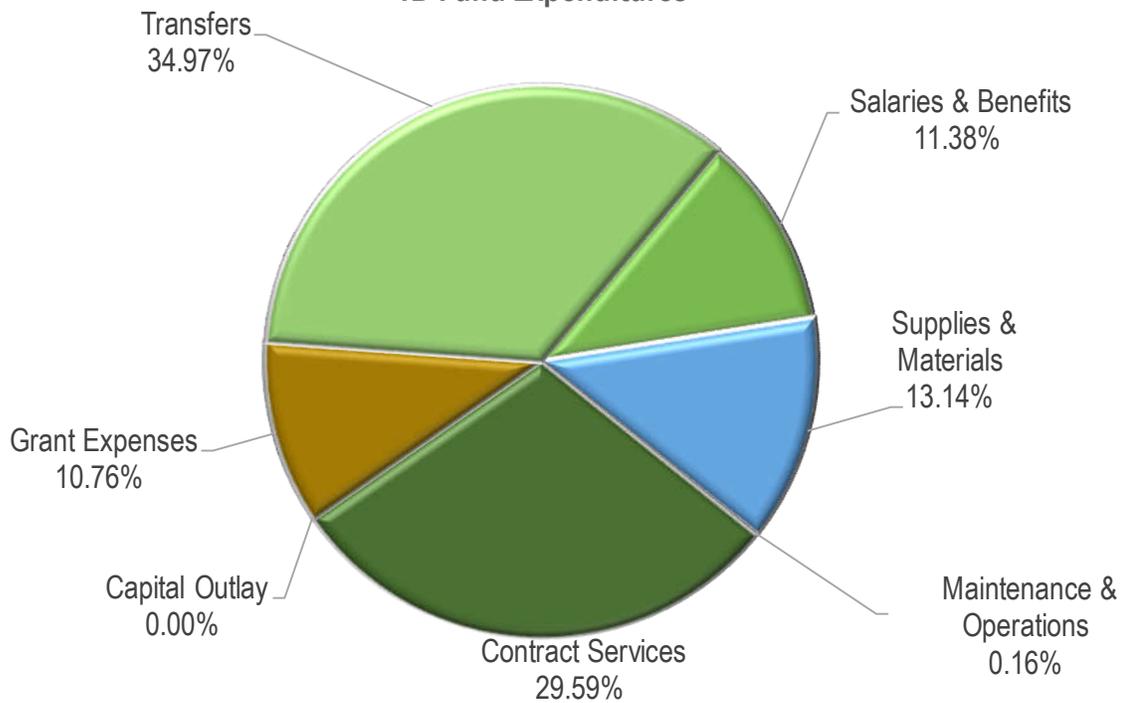
The basis of accounting for the 4B Corporation Fund for both financial reporting and budgeting is the modified accrual basis.

4B CORPORATION FUND BUDGET SUMMARY

4B Fund Revenues



4B Fund Expenditures



4B CORPORATION FUND BUDGET SUMMARY

	2021-22	2022-23	2022-23	2023-24
	Actual	Budget	Estimated	Budget
Beginning Fund Balance	1,920,879	2,348,132	2,348,132	2,747,684
Revenues				
Taxes	727,487	800,000	761,670	875,000
Interest Income	36,106	30,000	28,950	35,000
Total Revenues	763,593	830,000	790,620	910,000
Expenditures				
Salaries & Benefits	55,912	60,500	60,398	63,475
Supplies & Materials	55,912	38,750	30,700	73,250
Maintenance & Operator	478	800	755	900
Contract Services	6,538	15,000	16,715	165,000
Grant Expenses	5,000	50,000	25,000	60,000
Capital Outlay	-	479,000	30,000	-
Total Expenditures	123,840	644,050	163,568	362,625
Other Uses				
Transfers Out	212,500	227,500	227,500	195,000
Total Other Uses	212,500	227,500	227,500	195,000
Total Expenses/Uses	336,340	871,550	391,068	557,625
Excess of Revenues/Sources over Expenditures/Uses	427,253	(41,550)	399,552	352,375
Ending Fund Balance	2,348,132	2,306,582	2,747,684	3,100,059

4B CORPORATION REVENUES

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Taxes				
Sales Tax	727,487	800,000	761,670	875,000
Total Taxes	727,487	800,000	761,670	875,000
Miscellaneous Income				
Interest Income	36,106	30,000	28,950	35,000
Total Miscellaneous	36,106	30,000	28,950	35,000
Total Revenues	763,593	830,000	790,620	910,000

ECONOMIC DEVELOPMENT

OVERVIEW

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

CITY COUNCIL STRATEGIC PLAN GOALS SUPPORTED THROUGH OPERATIONS*

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ACCOMPLISHMENTS FOR FISCAL YEAR 2023

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- Launched a new website that includes GIS mapping software
- Created “Shine on Sanger” spotlight videos to promote local business
- Increased the Property Enhancement Incentive Program from \$5,000 to \$10,000
- Created a quarterly economic development newsletter

GOALS FOR FISCAL YEAR 2024

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

BUDGETED PERSONNEL SCHEDULE

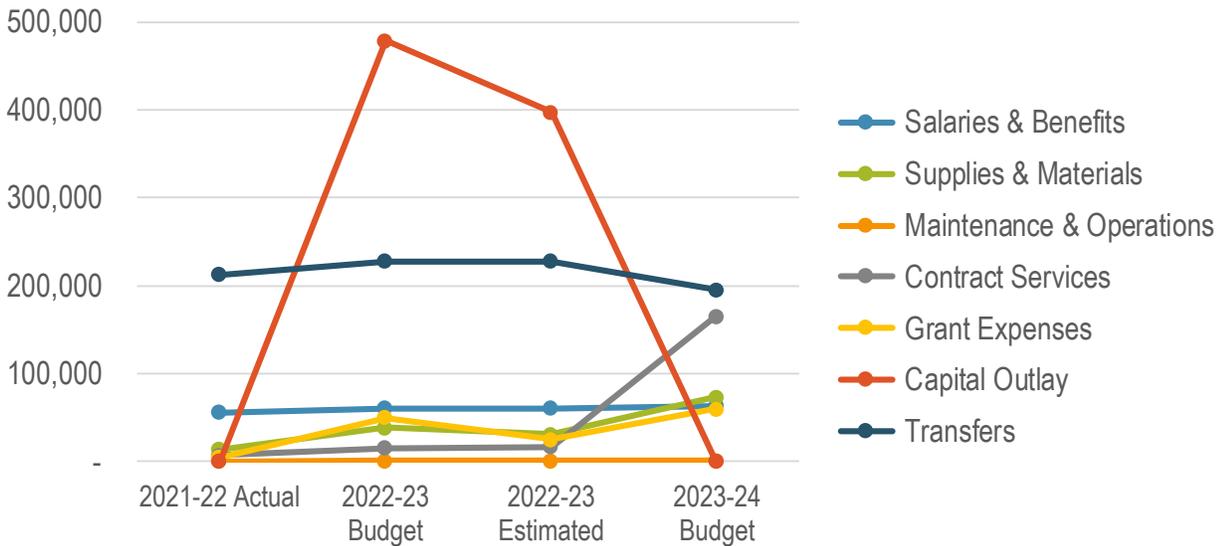
Position Title	2021-22	2022-23	2023-24
Director of Economic Development	0.5	0.5	0.5
Total Budgeted Positions	0.5	0.5	0.5

**Departmental Performance Measures are available on page 36*

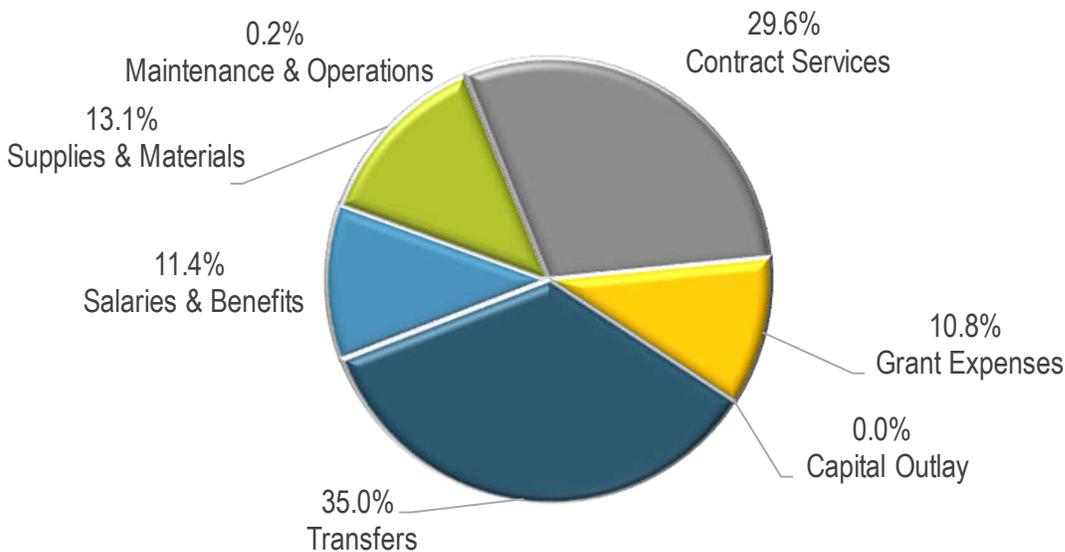
DEPARTMENTAL EXPENDITURES

Category	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget	Difference	Percent Change
Salaries & Benefits	55,912	60,500	60,398	63,475	2,975	4.92%
Supplies & Materials	13,453	38,750	30,700	73,250	34,500	89.03%
Maintenance & Operations	478	800	755	900	100	12.50%
Contract Services	6,538	15,000	16,715	165,000	150,000	1000.00%
Grant Expenses	5,000	50,000	25,000	60,000	10,000	20.00%
Capital Outlay	-	479,000	397,589	-	(479,000)	-100.00%
Transfers	212,500	227,500	227,500	195,000	(32,500)	-14.29%
Total	293,881	871,550	758,657	557,625	(313,925)	-36.02%

EXPENDITURE BY CATEGORY



EXPENDITURE ALLOCATION



SPECIAL REVENUE FUNDS

OVERVIEW

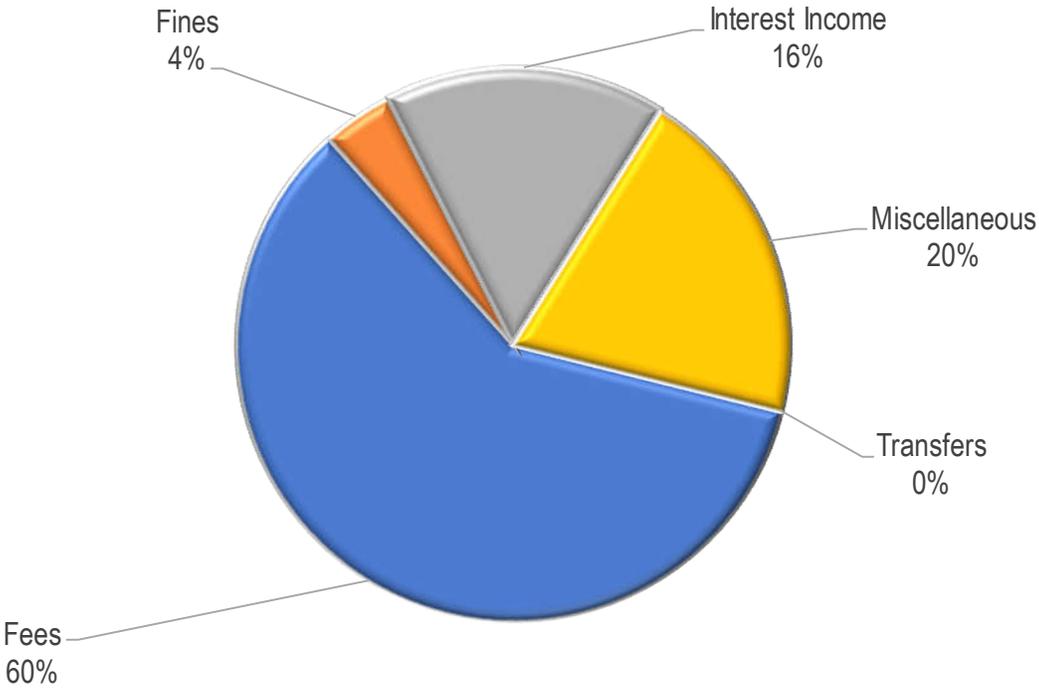
The City utilizes Special Revenue Funds to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes. The City utilizes the following Special Revenue Funds:

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

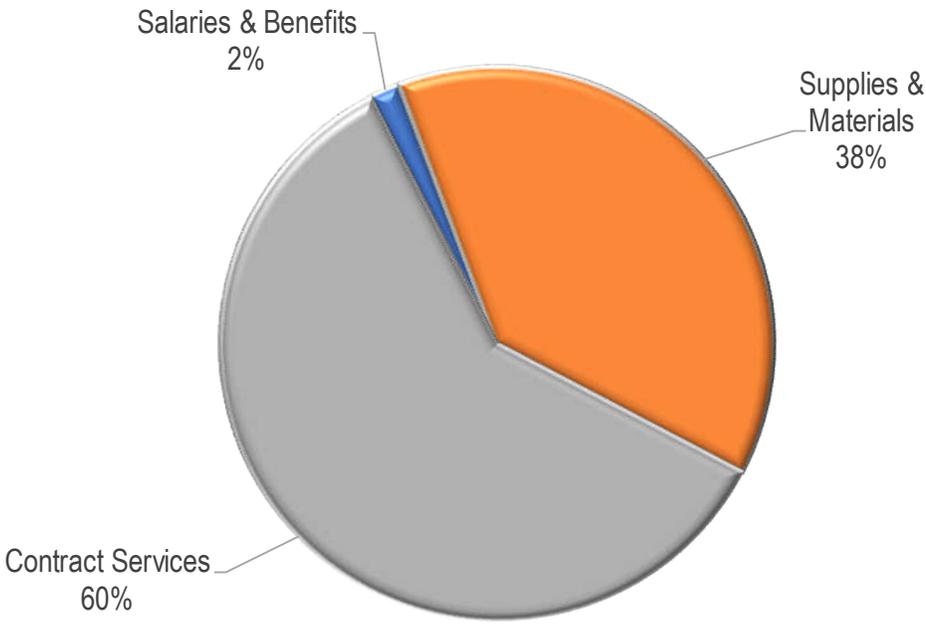
The basis of accounting for the Special Revenue Funds for both financial reporting and budgeting is the modified accrual basis.

SPECIAL REVENUE FUNDS BUDGET SUMMARY

Special Revenue Funds Revenues



Special Revenue Funds Expenditures



COMBINED SCHEDULE OF ALL SPECIAL REVENUE FUNDS

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	3,156,442	3,805,008	3,805,008	4,444,669
Revenues				
Taxes	60,641	35,000	99,223	65,000
Fees	263,986	260,000	200,000	210,000
Fines	14,667	14,250	14,810	14,500
Interest Income	20,877	17,850	25,671	58,000
Miscellaneous	5,396	5,000	19,750	5,500
Total Special Revenue Fund Revenues	365,567	332,100	359,454	353,000
Other Sources				
Transfers	300,000	300,000	300,000	-
Total Other Sources	300,000	300,000	300,000	-
Total Revenues/Sources	665,567	632,100	659,454	353,000
Expenditures				
Salaries & Benefits	843	1,000	1,793	2,000
Supplies & Materials	-	10,500	2,500	43,000
Contract Services	16,158	25,500	15,500	67,000
Total Special Revenue Fund Expenditures	17,001	37,000	19,793	112,000
Excess of Revenues/Sources over Expenditures/Uses	648,566	595,100	639,661	241,000
Ending Fund Balance	3,805,008	4,400,108	4,444,669	4,685,669

HOTEL OCCUPANCY TAX FUND

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

Beginning Fund Balance	99,290	145,931	145,931	231,396
Revenues				
Hotel Occupancy Tax	156,164	35,000	169,018	160,000
Tax Abatements	(95,523)	-	(69,795)	(95,000)
Interest Income	-	-	242	-
Total Hotel Tax Fund Revenues	60,641	35,000	99,465	65,000
Expenditures				
Contract Services	14,000	14,000	14,000	20,000
Total Hotel Tax Fund Expenditures	14,000	14,000	14,000	20,000
Excess of Revenues/Sources over Expenditures/Uses	46,641	21,000	85,465	45,000
Ending Fund Balance	145,931	166,931	231,396	276,396

GENERAL STORM RECOVERY FUND

The General Storm Recovery Fund is used to account for monies set aside to repair damage of General Fund assets caused by storms and other weather events. This fund is new for the 2020-2021 budget year

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	400,000	700,000	700,000	1,001,673
Revenues/Other Sources				
Interest	-	-	1,673	15,000
Transfer from General Fund	300,000	300,000	300,000	-
Total General Storm Recovery Fund Revenues	300,000	300,000	301,673	15,000
Excess of Revenues/Sources over Expenditures/Uses	300,000	300,000	301,673	15,000
Ending Fund Balance	700,000	1,000,000	1,001,673	1,016,673

ELECTRIC STORM RECOVERY FUND

The Electric Storm Recovery Fund is utilized to account for funds to repair the City’s electric system following storms and other weather events. Prior to the 2020-2021 budget, these funds were accounted for in the Enterprise Fund. For 2020-2021, a separate fund is established to account for these monies.

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	1,213,988	1,234,786	1,234,786	1,255,838
Revenues/Other Sources				
Interest	20,798	17,500	21,052	20,000
Transfer from Enterprise Fund	-	-	-	-
Total General Storm Recovery Fund Revenues	20,798	17,500	21,052	20,000
Excess of Revenues/Sources over Expenditures/Uses	20,798	17,500	21,052	20,000
Ending Fund Balance	1,234,786	1,252,286	1,255,838	1,275,838

BEAUTIFICATION FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	5,526	5,526	5,526	5,526
Revenues				
Miscellaneous	-	500	-	500
Total Beautification Fund Revenues	-	500	-	500
Expenditures				
Supplies & Materials	-	6,000	-	5,500
Total Beautification Fund Expenditures	-	6,000	-	5,500
Excess of Revenues/Sources over Expenditures/Uses	-	(5,500)	-	(5,000)
Ending Fund Balance	5,526	26	5,526	526

LIBRARY RESTRICTED FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	98,512	98,591	98,591	98,916
Revenues				
Interest Income	79	350	325	500
Total Library Restricted Fund Revenues	79	350	325	500
Ending Fund Balance	98,591	98,941	98,916	99,416

PARKLAND DEDICATION FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	104,428	104,428	104,428	104,622
Revenues				
Interest	-	-	194	1,750
Parkland Dedication Fee	-	10,000	-	10,000
Total Parkland Dedication Fund Revenues	-	10,000	194	11,750
Ending Fund Balance	104,428	114,428	104,622	116,372

ROADWAY IMPACT FEE FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	1,146,079	1,410,065	1,410,065	1,612,002
Revenues				
Interest	-	-	1,937	20,000
Roadway Impact Fee	263,986	250,000	200,000	200,000
Total Roadway Impact Fee Fund Revenues	263,986	250,000	201,937	220,000
Ending Fund Balance	1,410,065	1,660,065	1,612,002	1,832,002

COURT SECURITY FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	13,972	15,755	15,755	16,625
Revenues				
Interest	-	-	30	-
Fines	2,626	2,750	2,633	2,500
Total Court Security Fund Revenues	2,626	2,750	2,663	2,500
Expenditures				
Salaries & Benefits	843	1,000	1,793	2,000
Total Court Security Fund Expenditures	843	1,000	1,793	2,000
Excess of Revenues/Sources over Expenditures/Uses	1,783	1,750	870	500
Ending Fund Balance	15,755	17,505	16,625	17,125

COURT TECHNOLOGY FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	93	102	102	778
Revenues				
Fines	2,167	2,500	2,176	2,000
Total Court Technology Fund Revenues	2,167	2,500	2,176	2,000
Expenditures				
Contract Services	2,158	2,500	1,500	2,000
Total Court Technology Fund Expenditures	2,158	2,500	1,500	2,000
Excess of Revenues/Sources over Expenditures/Uses	9	-	676	-
Ending Fund Balance	102	102	778	778

CHILD SAFETY FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	54,571	64,445	64,445	74,584
Revenues				
Interest	-	-	138	-
Fines	9,874	9,000	10,001	10,000
Total Child Safety Fee Fund Revenues	9,874	9,000	10,139	10,000
Expenditures				
Contract Services	-	9,000	-	45,000
Total Child Safety Fee Fund Expenditures	-	9,000	-	45,000
Excess of Revenues/Sources over Expenditures/Uses	9,874	-	10,139	(35,000)
Ending Fund Balance	64,445	64,445	74,584	39,584

POLICE DONATIONS FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	78	5,078	5,078	5,078
Revenues				
Miscellaneous	5,000	2,500	2,500	2,500
Total Police Donations Fund Revenues	5,000	2,500	2,500	2,500
Expenditures				
Supplies & Materials	-	2,500	2,500	2,500
Total Police Donations Fund Expenditures	-	2,500	2,500	2,500
Excess of Revenues/Sources over Expenditures/Uses	5,000	-	-	-
Ending Fund Balance	5,078	5,078	5,078	5,078

FIRE DONATIONS FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	6,775	7,038	7,038	16,568
Revenues				
Interest	-	-	30	250
Miscellaneous	263	1,000	9,500	1,000
Total Fire Donations Fund Revenues	263	1,000	9,530	1,250
Expenditures				
Supplies & Materials	-	1,000	-	15,000
Total Fire Donations Fund Expenditures	-	1,000	-	15,000
Excess of Revenues/Sources over Expenditures/Uses	263	-	9,530	(13,750)
Ending Fund Balance	7,038	7,038	16,568	2,818

PARK DONATIONS FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	6,311	6,311	6,311	13,836
Revenues				
Interest	-	-	25	250
Miscellaneous	-	500	7,500	1,000
Total Park Donations Fund Revenues	-	500	7,525	1,250
Expenditures				
Supplies & Materials	-	500	-	13,000
Total Court Security Fund Expenditures	-	500	-	13,000
Excess of Revenues/Sources over Expenditures/Uses	-	-	7,525	(11,750)
Ending Fund Balance	6,311	6,311	13,836	2,086

LIBRARY DONATIONS FUND

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

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	6,819	6,952	6,952	7,227
Revenues				
Interest	-	-	25	250
Miscellaneous	133	500	250	500
Total Library Donations Fund Revenues	133	500	275	750
Expenditures				
Supplies & Materials	-	500	-	7,000
Total Library Donations Fund Expenditures	-	500	-	7,000
Excess of Revenues/Sources over Expenditures/Uses	133	-	275	(6,250)
Ending Fund Balance	6,952	6,952	7,227	977



CAPITAL PROJECTS

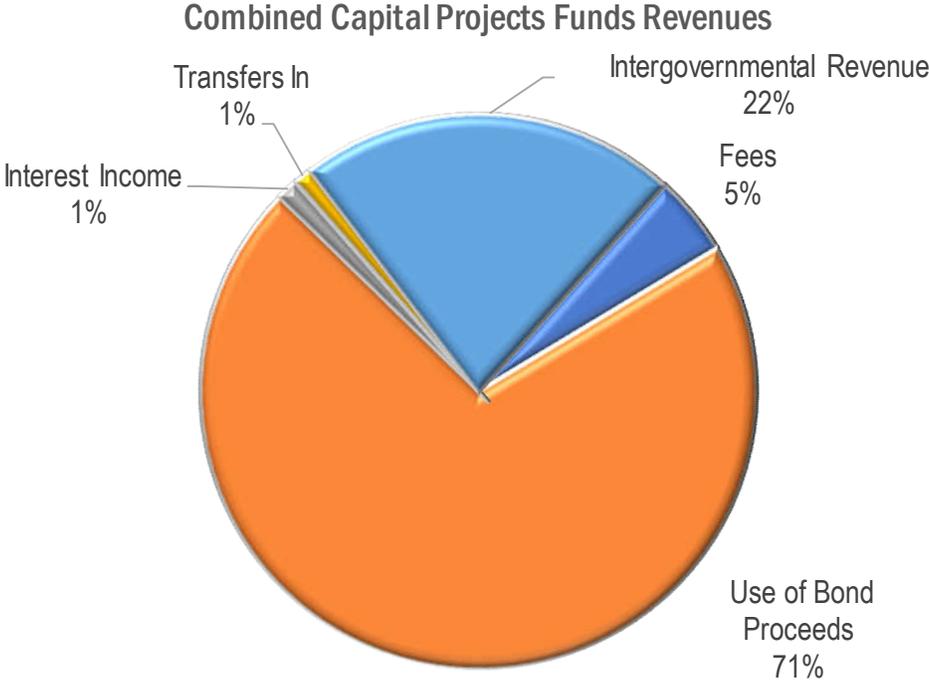
CAPITAL PROJECTS FUNDS

OVERVIEW

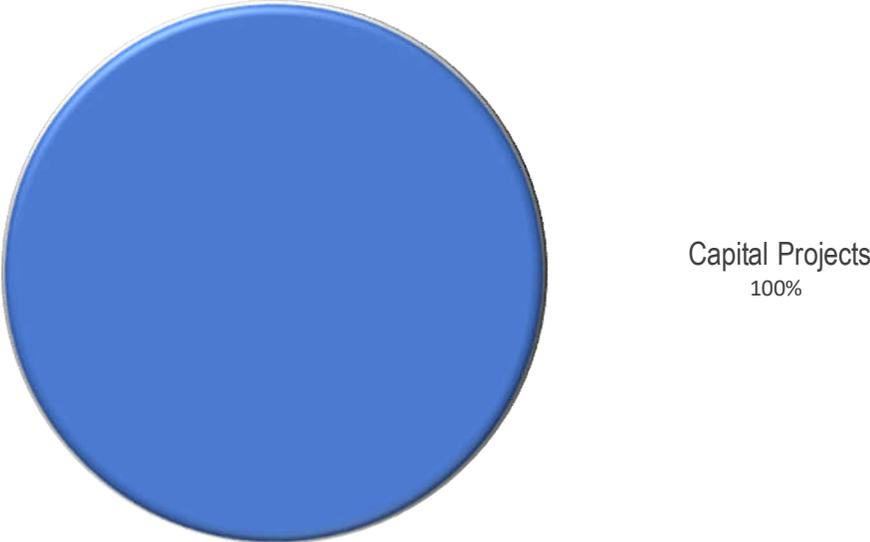
The City maintains two separate funds for capital projects. The Capital Projects Fund was established to account for general capital projects and the Enterprise Projects Fund was established to account for those capital projects specifically related to the water, wastewater and electric utility.

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

COMBINED CAPITAL PROJECTS FUNDS BUDGET SUMMARY



Combined Capital Projects Funds Expenditures



CAPITAL PROJECTS FUND

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	2,276,284	3,347,015	3,347,015	2,931,440
Revenues				
Interest Income	51,631	45,000	35,000	50,000
Total Capital Projects Fund Revenues	51,631	45,000	35,000	50,000
Other Sources				
Transfers From General Fund	1,318,511	-	-	167,510
Bond Proceeds	-	2,426,165	12,542,241	3,000,000
Total Other Sources	1,318,511	2,426,165	12,542,241	3,167,510
Total Revenues/Sources	1,370,142	2,471,165	12,577,241	3,217,510
Expenditures				
Street Rehab Program	119,142	466,788	739,063	362,401
Technology Upgrade Program	180,269	-	73,894	-
Building Improvements	-	418,763	418,763	-
Street Maintenance/Utility Program	-	306,237	28,498	425,000
Marion Road - Arterial	-	750,000	-	750,000
Downtown Improvements	-	1,862,135	1,714,985	-
I-335 Aesthetics	-	-	8,077	2,500,000
Joint Public Safety Facility	-	-	-	800,000
Senior Center Improvements	-	-	-	500,000
Riley Property Purchase	-	-	10,009,536	300,000
Total Expenditures	299,411	3,803,923	12,992,816	5,637,401
Excess of Revenues over Expenditures	1,070,731	(1,332,758)	(415,575)	(2,419,891)
Ending Fund Balance	3,347,015	2,014,257	2,931,440	511,549

ENTERPRISE CAPITAL PROJECTS FUND

	2021-22 Actual	2022-23 Budget	2022-23 Estimated	2023-24 Budget
Beginning Fund Balance	2,538,841	2,215,455	2,215,455	6,590,430
Revenues				
Water Tap Fees	153,000	300,000	275,000	350,000
Sewer Tap Fees	216,500	380,000	350,000	400,000
Interest Income	146,658	50,000	175,000	150,000
Total Revenues	516,158	730,000	800,000	900,000
Other Sources				
Transfer from Enterprise Fund	78,571	78,571	-	-
Intergovernmental Revenue	-	-	-	3,500,000
Use of Bond Funds	6,000,000	13,000,000	11,057,463	8,270,903
Total Other Sources	6,078,571	13,078,571	11,057,463	11,770,903
Total Revenues/Sources	6,594,729	13,808,571	11,857,463	12,670,903
Expenditures				
Wastewater Treatment Plant	\$ 10,571	-	-	-
Outfall Pipeline/Stream Restoration	115,989	-	-	-
Acker Water Ground Storage Rehab	-	2,600,000	-	-
Relocation of Utilities along FM 455	5,666,566	6,000,000	1,495,436	-
Railroad Lift Station	-	500,000	-	-
Relocation of Utilities along I-35	213,750	4,100,000	252,019	9,922,910
WWTP Bar Screen Repair	205,664	-	-	-
WWTP Phase 2 TPDES	11,741	-	9,489	-
Water Line Bolivar to Cherry	167,095	167,095	-	-
Elm Street Sewer Repair	55,676	-	-	-
FM 455 Sewer Extension	25,000	-	-	-
Keaton Road Sewer Line	-	320,000	-	320,000
Fifth Street Sewer Rehabilitation	-	-	-	350,000
Metering System	515	-	148,530	3,200,000
Water System Improvements	-	-	586,600	1,200,000
Wastewater System Improvements	21,866	-	-	335,000
Electric System Improvements	-	-	-	350,000
Riley Property Purchase	-	-	4,990,414	-
Total Expenditures	6,494,433	13,687,095	7,482,488	15,677,910
Other Uses				
Transfers Out	423,682	-	-	-
Total Other Uses	423,682	-	-	-
Total Expenses/Uses	6,918,115	13,687,095	7,482,488	15,677,910
Excess of Revenues over Expenditures	(323,386)	121,476	4,374,975	(3,007,007)
Ending Fund Balance	2,215,455	2,336,931	6,590,430	3,583,423

CAPITAL IMPROVEMENT PLAN

INTRODUCTION

This plan addresses capital improvement needs in the City of Sanger over the next five years and funding sources for projects expected in FY 2023--24.

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

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

PROJECTS

FM 455 Expansion:

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

IH-35 Expansion

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

Enterprise Capital Projects

The City Council recently approved a contract to replace the current water and electric meter system with a new AMI system. The new metering infrastructure will provide greater accuracy, increased efficiency, and will enhance the overall customer service experience. The project has entered a testing phase with a number of meters, and installation of water meters is expected to begin in October 2023. Electric meters will be installed following water, with project completion scheduled in the next 12 months.

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

Several other system improvements (water, wastewater, and electric) are scheduled for FY 2023-24 such as replacing several sewer lines and installing additional bays at the electric substation.

Streets and Thoroughfares:

Many streets in Sanger are in dire need of rehabilitation. In the last few years, we have concentrated our efforts on improving the thoroughfares that carry the most traffic. This does not mean that there are no residential streets that

are in as bad or worse condition. In 2019, we outlined a Street Improvement Plan and this year we are proposing to move forward with the next phase as outlined in the Project Status section of this report. However, focusing on thoroughfares as our priority gives us the greatest positive impact for most people. If funding can be secured in the future, Marion Rd., Bolivar from 5th to the Service Road, Belz Road, and Duck Creek will also be candidates for improvement.

In addition, the City has also allocated funding toward establishing a Street Utility Maintenance Program (SUMP). In FY 2022-23, the City will engage with an engineering firm to outline the program.

Parks and Facilities:

The Sanger 2040 Comprehensive Plan has identified a new park to be constructed in Downtown. In FY 2022-23, the City began the concept design and begin the acquisition of property needed for the development of the park. The City will also begin evaluating Phase II of Porter Park located on the east side of IH-35. Funds are also being allocated towards a new Joint Public Safety facility. The design engineering is scheduled for FY 2023-24.

Facility needs that are farther out on the horizon include the expansion of the library and building a new municipal complex as identified in the Sanger 2040 Comprehensive Plan. A remodel of the community center also needs to be considered as it is becoming worn and dated.

PROJECT STATUS

Projects in progress continuing in FY 2023-24	Anticipated Funding Source
➤ Street Rehabilitation Program	Capital Projects Fund
➤ Relocation of Utilities along FM 455	Enterprise Bond Funds/Reimbursed by TxDOT
➤ I-35 Expansion - Relocation of Utilities	Enterprise Bond Funds/Reimbursed by TxDOT
➤ Automated Metering System	Enterprise Bond Funds

New Projects in 2021-22	Anticipated Funding Source
➤ Street Maintenance Utility Program	Capital Projects Fund
➤ I-35 Aesthetics	Capital Projects Fund
➤ Joint Public Safety Facility (Concept Design)	Capital Projects Fund
➤ Senior Center Improvements	Capital Projects Fund
➤ Keaton Road Sewer Line	Enterprise CIP
➤ Fifth Street Sewer Rehabilitation	Enterprise CIP
➤ Water System Improvements	Enterprise CIP/Bond Funds
➤ Wastewater System Improvements	Enterprise CIP/Bond Funds
➤ Electric System Improvements	Enterprise CIP Funds

Future Projects	Anticipated Funding Source
➤ Rebuild & Expand Marion Road	TBD



CAPITAL PROJECTS FIVE YEAR SUMMARY 2020-2026

General Capital Projects

	2021-2022 Actual	2022-2023 Estimate	2023-2024 Budget
Capital Projects Fund Balance	2,276,284	3,347,015	2,931,440
Project Funding			
Interest Income	51,631	35,000	50,000
Transfers from General Fund	1,318,511	-	167,510
Proceeds from Sale of Real Property	-	-	-
Use of Bond Funds	-	12,542,241	3,000,000
Total Funding Sources	1,370,142	12,577,241	3,217,510
Expenditures			
Annual Street Rehab Project	119,142	739,063	362,401
Technology Updates	180,269	73,894	-
Building Improvements	-	418,763	-
Street/Utility Maintenance Program	-	28,498	425,000
Downtown Improvements	-	1,714,985	-
I-35 Aesthetics	-	8,077	2,500,000
Riley Property Purchase	-	10,009,536	-
Marion Road - Arterial (city only)	-	-	750,000
Joint Public Safety Facility	-	-	800,000
Porter Park Phase II	-	-	300,000
Senior Center Improvements	-	-	500,000
Belz Rd/Jennifer Cir	-	-	-
Duck Creek Rd.	-	-	-
Municipal Complex	-	-	-
Total Expenditures	299,411	12,992,816	5,637,401
Funding Sources less Expenditures	1,070,731	(415,575)	(2,419,891)
Capital Projects Fund Balance	3,347,015	2,931,440	511,549

	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
	511,549	7,328,108	269,334	81,502
Project Funding				
Interest Income	50,000	50,000	50,000	-
Transfers from General Fund	300,000	300,000	400,000	400,000
	12,000,000			
Bond Funds	5,000,000	5,000,000	2,000,000	1,250,000
	- 17,350,000	5,350,000	2,450,000	1,650,000
Expenditures				
Street Rehab - Phase III	533,441	673,774	537,832	710,671
Technology Updates	-	-	-	-
Building Improvements	-	-	-	-
Street Utility Maintenance Program	-	-	-	-
Downtown Improvements	-	-	-	-
I-35 Aesthetics	2,500,000	-	-	-
Riley Property Purchase	-	-	-	-
Marion Road - Arterial	3,000,000	3,000,000	-	-
Joint Public Safety Facility	4,000,000	4,300,000	-	-
Porter Park Phase II	-	-	-	-
	-	-	-	-
Belz Rd/Jennifer Cir	500,000	4,200,000	-	-
Duck Creek Rd.	-	235,000	2,100,000	-
Municipal Complex	-	-	-	1,000,000
	- 10,533,441	12,408,774	2,637,832	1,710,671
Funding Sources less Expenditures	6,816,559	(7,058,774)	(187,832)	(60,671)
	7,328,108	269,334	81,502	20,831

CAPITAL PROJECTS FIVE YEAR SUMMARY 2020-2026

Enterprise Capital Projects

	2021-2022	2022-2023	2023-2024
	Actual	Estimate	Budget
Capital Projects Fund Balance	2,538,841	2,215,455	6,590,430
Project Funding			
Water Tap Fees	153,000	275,000	350,000
Sewer Tap Fees	216,500	350,000	400,000
Use of Bond Funds	6,000,000	11,057,463	8,270,903
Interest Income	146,658	175,000	150,000
Intergovernmental Income	-	-	3,500,000
Transfers from Enterprise Fund	78,571	-	-
Total Funding Sources	6,594,729	11,857,463	12,670,903
Expenditures			
Wastewater Treatment Plant	10,571	-	-
Outfall Pipeline/Stream Restoration	115,989	-	-
Water Line Bolivar to Cherry	167,095	-	-
Elm Street Sewer Repair	55,676	-	-
FM 455 Sewer Extension	25,000	-	-
WWTP Bar Screen Repair	205,664	-	-
Relocation of Utilities along FM 455	5,666,566	1,495,436	-
WWTP Phase 2 TPDES	11,741	9,489	-
Relocation of Utilities along I-35	213,750	252,019	9,922,910
Automated Metering System	515	148,530	3,200,000
Riley Property Purchase	-	4,990,414	-
Keaton Road Sewer Line	-	-	320,000
Fifth Street Sewer Rehabilitation	-	-	350,000
Railroad Lift Station	-	-	-
Utility Road Ground Storage	-	-	-
Water System Improvements	-	586,600	1,200,000
Wastewater System Improvements	21,866	-	335,000
Electric System Improvements	-	-	350,000
Transfers Out	423,682	-	-
Total Expenditures	6,918,115	7,482,488	15,677,910
Funding Sources less Expenditures	(323,386)	4,374,975	(3,007,007)
Capital Projects Fund Balance	2,215,455	6,590,430	3,583,423

	2024-2025 Projected	2025-2026 Projected	2026-2027 Projected	2027-2028 Projected
	3,583,423	7,683,423	2,833,423	183,423
Project Funding				
Water Tap Fees	350,000	350,000	350,000	350,000
Sewer Tap Fees	400,000	400,000	400,000	400,000
Use of Bond Funds	-	-	2,000,000	-
Interest Income	50,000	50,000	50,000	50,000
Intergovernmental Income	3,500,000	-	-	-
Transfers from Enterprise Fund	300,000	300,000	300,000	300,000
	- 4,600,000	1,100,000	3,100,000	1,100,000
Expenditures				
Wastewater Treatment Plant	-	-	-	-
Outfall Pipeline/Stream Restoration	-	-	-	-
Water Line Bolivar to Cherry	-	-	-	-
Elm Street Sewer Repair	-	-	-	-
FM 455 Sewer Extension	-	-	-	-
WWTP Bar Screen Repair	-	-	-	-
Relocation of Utilities along FM 455	-	-	-	-
WWTP Phase 2 TPDES	-	-	-	-
Relocation of Utilities along I-35	-	-	-	-
Automated Metering System	-	-	-	-
Riley Property Purchase	-	-	-	-
Keaton Road Sewer Line	-	-	-	-
Fifth Street Sewer Rehabilitation	-	-	-	-
Railroad Lift Station	500,000	1,750,000	1,750,000	-
Utility Road Ground Storage	-	-	1,000,000	-
Water System Improvements	-	-	1,500,000	500,000
Wastewater System Improvements	-	-	1,500,000	-
Electric System Improvements	-	4,200,000	-	-
Transfers Out	-	-	-	-
	- 500,000	5,950,000	5,750,000	500,000
	- 4,100,000	(4,850,000)	(2,650,000)	600,000
	- 7,683,423	2,833,423	183,423	783,423



APPENDIX

GENERAL FUND 5-YEAR FINANCIAL PROJECTION

The City of Sanger's Annual Budget is prepared matching available revenue sources and 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 2021-22 and projected results for the 2022-23 year. Also included (as Year 1) is the current 2032-24 budget.

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

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

	2021-22 Actual	2022-23 Estimated	Percent Change
Beginning Fund Balance	10,922,479	12,055,861	
Revenues			
Taxes	6,718,130	7,627,025	13.53%
Franchise Fees	1,021,473	1,041,455	1.96%
Solid Waste	1,050,830	1,088,000	3.54%
Licenses & Permits	343,838	418,863	21.82%
Fines	132,316	132,576	0.20%
Fire & EMS	839,578	756,062	-9.95%
Police & Animal Control	51,993	3,472	-93.32%
Parks & Recreation	20,781	12,660	-39.08%
Library	20,309	18,285	-9.97%
Interest Income	217,029	234,076	7.85%
Miscellaneous	45,231	2,818,757	6131.91%
Total Revenues	10,461,508	14,151,231	
Other Sources			
Transfers In	151,535	152,428	0.59%
Total Other Sources	151,535	152,428	
Total Revenues/Sources	10,613,043	14,303,659	
Expenditures			
Salaries & Benefits	3,739,231	4,629,850	23.82%
Supplies & Materials	350,536	364,518	3.99%
Maintenance & Operations	405,763	560,060	38.03%
Contract Services	1,428,687	1,736,008	21.51%
Utilities	136,261	222,155	63.04%
Capital Expenses	494,100	1,522,188	208.07%
Debt Service	51,535	51,535	0.00%
Court Costs	47,889	54,535	13.88%
Grant Expenses	-	20,000	0.00%
Total Expenditures	6,654,002	9,160,849	
Other Uses			
Transfers Out	2,825,659	1,681,504	-40.49%
Total Other Uses	2,825,659	1,681,504	
Total Expenses/Uses	9,479,661	10,842,353	
Ending Fund Balance	12,055,861	15,517,167	

	2023-24 Budget	Projection Percentage	Projected			
			Year 2 2024-2025	Year 3 2025-2026	Year 4 2026-27	Year 5 2027-2028
Beginning Fund Balance	15,517,167		15,517,167	15,523,261	15,535,157	15,552,140
Revenues						
Taxes	8,868,392	10%	9,755,231	10,730,754	11,803,829	12,984,212
Franchise Fees	1,060,095	3%	1,091,898	1,124,655	1,158,395	1,193,147
Solid Waste	1,364,000	5%	1,432,200	1,503,810	1,579,001	1,657,951
Licenses & Permits	309,500	7%	331,165	354,347	379,151	405,692
Fines	170,315	3%	175,424	180,687	186,108	191,691
Fire & EMS	780,000	3%	803,400	827,502	852,327	877,897
Police & Animal Control	4,500	5%	4,725	4,961	5,209	5,469
Parks & Recreation	14,750	3%	15,193	15,649	16,118	16,602
Library	21,010	3%	21,640	22,289	22,958	23,647
Interest Income	200,000	7%	214,000	228,980	245,009	262,160
Miscellaneous	119,000	10%	130,900	143,990	158,389	174,228
Total General Fund Revenues	12,911,562		13,975,776	15,137,624	16,406,494	17,792,696
Other Sources						
Transfers In	146,535	2%	149,466	152,455	155,504	158,614
Total Other Sources	146,535		149,466	152,455	155,504	158,614
Total Revenues/Sources	13,058,097		14,125,242	15,290,079	16,561,998	17,951,310
Expenditures						
Salaries & Benefits	6,424,940	10%	7,067,434	7,774,177	8,551,595	9,406,755
Supplies & Materials	435,640	4%	453,066	471,189	490,037	509,638
Maintenance & Operations	722,443	7%	773,014	827,125	885,024	946,976
Contract Services	1,956,420	5%	2,054,241	2,156,953	2,264,801	2,378,041
Utilities	94,000	5%	98,700	103,635	108,817	114,258
Capital Expenses	1,234,405	13%	1,394,878	1,576,212	1,781,120	2,012,666
Debt Service	51,535	5%	54,112	56,818	59,659	62,642
Court Costs	62,389	4%	64,885	67,480	70,179	72,986
Grant Expenses	56,000	3%	57,680	59,410	61,192	63,028
Total Expenditures	11,037,772		12,018,010	13,092,999	14,272,424	15,566,990
Other Uses						
Transfers Out	2,020,325	4%	2,101,138	2,185,184	2,272,591	2,363,495
Total Other Uses	2,020,325		2,101,138	2,185,184	2,272,591	2,363,495
Total Expenses/Uses	13,058,097		14,119,148	15,278,183	16,545,015	17,930,485
Ending Fund Balance	15,517,167		15,523,261	15,535,157	15,552,140	15,572,965

DEPARTMENTAL CAPITAL REQUESTS

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

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 which are included in the current budget that have been approved. Some requests have been approved as submitted, some have been approved with modifications, and some were not approved for the current year.

**2023-2024 BUDGET CAPITAL REQUEST FORM
20-POLICE**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Replacement CID Vehicle		
VENDOR QUOTED	Holiday Autogroup	QUOTE EXPIRATION DATE	90 Days
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 52,191	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ 3,475	ALL OTHER OPERATING COSTS*	
	\$ 55,666		\$ -
* EXPLANATION OF "OTHER" COSTS			
7/800MH Mobile Radio			
DOES THIS REPLACE ANY EQUIPMENT? <input checked="" type="checkbox"/> Yes		AGE OF ITEM BEING REPLACED? <input type="text" value="11 Years"/>	
WHAT IS BEING REPLACED? <input type="text" value="2012 Tahoe"/>			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
This vehicle is 11-years old and has 67,000 miles and requires minimal maintenance. The age of the vehicle speaks for itself and will have good resale value. The Department is transitioning to truck style vehicles that can carry large and/or contaminated evidence items in the open bed. The cost of the vehicle is less than a Tahoe.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
Not moving to a truck is more expensive and restricts loading larger crime scene/evidence space requiring assistance from a non-law enforcement division and then chain of custody may be called into question in court.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
20-POLICE**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

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

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 44,844	ANNUAL CONTRACT RENEWAL	\$ -
DELIVERY & INSTALLATION	\$ -	SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ -	ALL OTHER OPERATING COSTS*	
	\$ 44,844		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?	No	AGE OF ITEM BEING REPLACED?	
WHAT IS BEING REPLACED?			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
It is widely recognized that police officers will be the first officers on scene of an active shooter and that ballistic protection will help saves officers lives. Ballistic shields are also deployed on calls like building searches, shots fired investigations, armed subjects and other unpredictable patrol calls. Ballistic shields for officers create a much safer working environment for officers and citizens.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
Officers will have ballistic protection beyond their duty vest/carrier being more vulnerable to an active shooter situation.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
20-POLICE**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Covert Surveillance Pole Camera		
VENDOR QUOTED	Covert Law Enforcement.com	QUOTE EXPIRATION DATE	09/16/23
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 14,500	ANNUAL CONTRACT RENEWAL	\$ -
DELIVERY & INSTALLATION	\$ -	SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ -	ALL OTHER OPERATING COSTS*	
	\$ 14,500		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?	No	AGE OF ITEM BEING REPLACED?	
WHAT IS BEING REPLACED?			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
Covert units are helpful after an incident has occurred; they gather evidence that can lead to prosecutions. Considering the growth in Sanger this tool/resource can assist with managing construction thefts at business and residential construction sights and also helpful with narcotics crimes, illegal dumping, and reported stores selling alcohol to underage minors for examples. Additionally, this can also be deployed at Citywide events with large crowds. Can capture crucial footage in any situation.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
Without this type of technological resource SPD is at a disadvantage to impact the reduction of criminal activity and opportunity to prosecute crimes. Utilizing patrol resources are no longer the norm to address many types of crimes.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
20-POLICE**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	New Vehicle		
VENDOR QUOTED	Holiday Autogroup	QUOTE EXPIRATION DATE	90 Days
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 69,232	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ 5,865	ALL OTHER OPERATING COSTS*	
	\$ 75,098		\$ -
* EXPLANATION OF "OTHER" COSTS			
7/800MHz Mobile Radio from Vendor: Stolz Telecome and In-Car Laptop Computer from Vendo: Rugged Depot.			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED?	
No			
WHAT IS BEING REPLACED?			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
This vehicle will be assigned to the new police officer position requested in the budget.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
If the officer position is approved in the budget there will be no vehicles on the lot to issue for this position.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
20-POLICE**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	New Vehicle		
VENDOR QUOTED	Holiday Autogroup	QUOTE EXPIRATION DATE	90 Days
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 69,232	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ 5,865	ALL OTHER OPERATING COSTS*	
	\$ 75,098		\$ -
* EXPLANATION OF "OTHER" COSTS			
7/800MHz Mobile Radio from Vendor: Stolz Telecome and In-Car Laptop Computer from Vendo: Rugged Depot.			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED?	
No			
WHAT IS BEING REPLACED?			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
This vehicle will be assigned to the new Sergeant position requested in the budget.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
If the Sergeant position is approved in the budget there will be no vehicles on the lot to issue for this position.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
24-FIRE**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	C672 Command		
VENDOR QUOTED		QUOTE EXPIRATION DATE	
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 62,000	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION	\$ 20,000	SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ 7,800	ALL OTHER OPERATING COSTS*	
	\$ 89,800		\$ -
* EXPLANATION OF "OTHER" COSTS			
Dual Band VHF/800 mhz radio			
DOES THIS REPLACE ANY EQUIPMENT?	No, New Apparatus	AGE OF ITEM BEING REPLACED?	
WHAT IS BEING REPLACED?			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST: To provide a Fire apparatus for all of our Administration position. With the hiring of a new Assistant Chief position and a Fire Marshal, we are short one admin apparatus.
ALTERNATIVES TO THIS REQUEST: Have one of our administrative position drive their personnel truck during operation hours.
IMPACT OF NOT FUNDING THIS REQUEST: One of the command positions will have to drive the 2009 Ford command unit.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
30-STREET**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Traffic Striping - Indian Ln., McReynolds Rd. and Lois Rd.		
VENDOR QUOTED	Metroplex Pavement Markings LLC.	QUOTE EXPIRATION DATE	04/17/23
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input checked="" type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 169,332	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
	\$ 169,332		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?	No	AGE OF ITEM BEING REPLACED?	6-12 years
WHAT IS BEING REPLACED?	Traffic markings		

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST: Clarity and safety for drivers, improved appearance.
ALTERNATIVES TO THIS REQUEST: Perform the work in-house though we're really not equipped to do jobs of this magnitude.
IMPACT OF NOT FUNDING THIS REQUEST: Continued degradation of traffic markings.

APPROVED FOR FUNDING: YES / NO	PURPOSE/OBJECTIVE OF THIS REQUEST: Railroad Park is the home of the Sanger Youth Sports Association (SYS). All current state of the park is cause for some safety concerns for the kids that pl
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**2023-2024 BUDGET CAPITAL REQUEST FORM
32-PARKS**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

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

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 58,340	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
	\$ 58,340		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? <input checked="" type="checkbox"/> Yes		AGE OF ITEM BEING REPLACED? <input type="text" value="2009"/>	
WHAT IS BEING REPLACED? <input type="text" value="2009 Ford F- 150 1/2 ton ext. Cab."/>			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
The Parks Department is requesting to replace the 2009 Ford F-150 that is currently in use. This truck, passed down from another department in the City, is the oldest in the Parks Department. Repairs on the truck in 2022 cost the City \$5000 for a new transmission. The F-150 has the small (4.6L) V-6 engine. This engine is underpowered for the trailers and cargo weight required for the Parks department to operate. Additionally, the inside of this truck is worn out. The seats are broken down, making for a very rough and uncomfortable ride.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
The Park Department also has a 2013 Chevy 1/2 ton truck with 117,900 miles. This truck also has a small V-8 engine. It is under powered when pulling trailer with cargo. Both Parks 1/2 ton trucks should be replaced with 3/4 ton truck soon. Not funding this request keeps the Parks Department using equipment unsuitable for the job.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
32-PARKS**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

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

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 114,820	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
	\$ 114,820		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED?	
WHAT IS BEING REPLACED?			

SECTION C



**2023-2024 BUDGET CAPITAL REQUEST FORM
32-PARKS**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

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

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 37,594	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
	\$ 37,594		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? <input checked="" type="checkbox"/> Yes		AGE OF ITEM BEING REPLACED? <input type="text" value="2009"/>	
WHAT IS BEING REPLACED? <input type="text" value="2009 John Deere infield groomer"/>			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
Our 16-year-old infield groomer has had a great life. This machine has prepped seven ball fields four days a week, eight months out of the year, for 16 years. With the demand that has been put on this equipment coupled with the rough trailer rides, this machine is worn out. The drag mat attachment is equally as old and worn out, resulting in the fields having an unfinished and improper field look. The nail drag attachment is missing the teeth on the front box blades causing the blade to shift and not stay in the proper position. Additionally, the brakes must be replaced. We just made the investment in remodeling the Porter Park Softball Fields. Now we need
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
No change to our current situation.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
54-WASTE WATER**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	C542 Push Camera (for sewer line inspections)		
VENDOR QUOTED	CLS Equipment Co. Inc.	QUOTE EXPIRATION DATE	Buyboard Contract
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 12,928	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
\$ 12,928		\$ -	
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? <input type="text" value="No"/>		AGE OF ITEM BEING REPLACED? <input type="text"/>	
WHAT IS BEING REPLACED? <input type="text"/>			

SECTION C

<p>PURPOSE/OBJECTIVE OF THIS REQUEST:</p> <p>We currently have a 200' push camera that to my knowledge is about 15 years old but it does not have a location SONDE to help locate problem areas when they're discovered. This unit will allow us to pinpoint where to dig when we have to make service line repairs and will also allow us to help our customers identify where issues are when the problem is on their side.</p>
<p>ALTERNATIVES TO THIS REQUEST:</p> <p>Continue to use the camera we have.</p>
<p>IMPACT OF NOT FUNDING THIS REQUEST:</p> <p>Longer time involved in locating problems, greater impact on customers yards.</p>
<p>APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="right">_____ John Noblitt, City Manager</p>

**2023-2024 BUDGET CAPITAL REQUEST FORM
54-WASTE WATER**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Sewer Jetter Truck 7744-Truck Mount-4,000 psi @ 25 gpm		
VENDOR QUOTED	Pipehunter	QUOTE EXPIRATION DATE	Subject to change
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input checked="" type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input checked="" type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 177,228	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
	\$ 177,228		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? <input checked="" type="checkbox"/> Yes		AGE OF ITEM BEING REPLACED? <input type="text" value="20 yrs."/>	
WHAT IS BEING REPLACED? <input type="text" value="2003 Jetter Truck"/>			

SECTION C

<p>PURPOSE/OBJECTIVE OF THIS REQUEST:</p> <p>The 2003 jet truck we currently use has had numerous repairs made to the pumping unit over the years. The frame that the unit is attached to and the truck bed both have pretty significant rusting and metal loss and will need to be rebuilt in the near future.</p>
<p>ALTERNATIVES TO THIS REQUEST:</p> <p>Rebuild/patch pumping unit and frame or purchase new pumping unit and install on 2003 chassis.</p>
<p>IMPACT OF NOT FUNDING THIS REQUEST:</p> <p>Mechanical costs and downtime to current unit.</p>
<p>APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="right">_____ John Noblitt, City Manager</p>

**2023-2024 BUDGET CAPITAL REQUEST FORM
58-ELECTRIC**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Wire Puller		
VENDOR QUOTED	Sherman & Reilly	QUOTE EXPIRATION DATE	05/08/23
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input checked="" type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 201,011	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION	\$ 3,838	SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
	\$ 204,849		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?	Yes	AGE OF ITEM BEING REPLACED?	25 years
WHAT IS BEING REPLACED?	1998 TSE Wire Puller		

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
For the use of pulling OH & URD Conductor from point to point, and to replace the existing wire puller currently in the Electric Department Fleet.
ALTERNATIVES TO THIS REQUEST:
To rent a wire pulling unit or hire contractor. The unit has been to the shop and the engine is now obsolete, making repairs unachievable.
IMPACT OF NOT FUNDING THIS REQUEST:
Inability to complete jobs that involve pulling conductors.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
58-ELECTRIC**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

DESCRIPTION	Service Truck		
VENDOR QUOTED	Altec	QUOTE EXPIRATION DATE	08/18/22
ORGANIZATIONAL GOALS SUPPORTED BY FUNDING THIS ACQUISITION:			
<input checked="" type="checkbox"/>	1. MAINTAIN EXCELLENT, CONSERVATIVE FINANCES WHILE DELIVERING THE SERVICES DESIRED BY CITIZENS		
<input type="checkbox"/>	2. PROVIDE A SAFE AND PREPARED CITY		
<input type="checkbox"/>	3. IMPROVE SANGER'S BASIC INFRASTRUCTURE		
<input type="checkbox"/>	4. IMPROVE STAFF EFFICIENCY THROUGH THE USE OF TECHNOLOGY & TRAINING		
<input type="checkbox"/>	5. IMPROVE THE VISUAL APPEARANCE OF SANGER		
<input type="checkbox"/>	6. PROMOTE ECONOMIC DEVELOPMENT AND A DIVERSIFIED ECONOMY		
<input type="checkbox"/>	7. PROMOTE CULTURAL AND RECREATIONAL OPPORTUNITIES FOR LOCALS AND TOURISTS		

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 237,606	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION	\$ 3,684	SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*	\$ 4,378	ALL OTHER OPERATING COSTS*	
	\$ 245,668		\$ -
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT?		AGE OF ITEM BEING REPLACED?	
Yes		15 years	
WHAT IS BEING REPLACED? F-550 Service Truck			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
The lead time to replace our 2008 Service Truck is 2027. Staff recommends continued maintenance on the current service truck and ordering the replacement.
ALTERNATIVES TO THIS REQUEST:
Doing a complete rebuild of the service truck.
IMPACT OF NOT FUNDING THIS REQUEST:
Keeping the current service truck will result in high maintenance and shop cost on a 15 year old vehicle, that is increasingly having mechanical issues.
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
_____ John Noblitt, City Manager

**2023-2024 BUDGET CAPITAL REQUEST FORM
98-FACILITIES**

*****A VENDOR QUOTE MUST BE SUBMITTED FOR EACH CAPITAL REQUEST*****

SECTION A (ALL ITEMS MUST BE COMPLETED)

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

SECTION B

COST OF ACQUISITION		OPERATING BUDGET IMPACT	
PURCHASE PRICE	\$ 15,780	ANNUAL CONTRACT RENEWAL	
DELIVERY & INSTALLATION		SUPPLIES, FUEL, ETC.	
ALL OTHER ACQUISITION COSTS*		ALL OTHER OPERATING COSTS*	
\$ 15,780		\$ -	
* EXPLANATION OF "OTHER" COSTS			
DOES THIS REPLACE ANY EQUIPMENT? <input type="checkbox"/> NO		AGE OF ITEM BEING REPLACED? <input type="checkbox"/>	
WHAT IS BEING REPLACED? <input type="checkbox"/>			

SECTION C

PURPOSE/OBJECTIVE OF THIS REQUEST:
The Historic Church is home to the City's Council and Boards and Commissions meetings. Additionally, the Historic Church is offered as a rental building for the community to host special meetings and celebrations. With more than 2000 people walking through the Historic Church doors each year and with all the City meetings being held in the facility, it is critical that both participants and attendees be able to hear the topics of discussion and be able to view any presentations. Currently, the acoustics in the building make hearing presenters very difficult, especially for those with any type of hearing issues. Meetings that require a visual component are impacted by our current projector's capabilities and the glare from the sun. To solve for these issues and to make the experience more enjoyable for spectators and presentors, the recommendation is to add two drop down screens, two overhead projectors, wireless speakers, and a user-friendly sound board for easy connectivity.
ALTERNATIVES TO THIS REQUEST:
N/A
IMPACT OF NOT FUNDING THIS REQUEST:
N/A
APPROVED FOR FUNDING <input type="checkbox"/> YES <input type="checkbox"/> NO
John Noblitt, City Manager

FINANCIAL MANAGEMENT POLICY

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

Introduction

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

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

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

Annual Budget

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

The budget shall contain the following information:

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

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

Capital Program

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

Basis of Accounting and Budgeting

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

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

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

Budget Administration

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

Financial Reporting

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

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

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

Revenues

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

Operating Expenditures

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

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

Fund Balance

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

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

Fund Transfers

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

Debt Expenditures

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

Capital Project Expenditures

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

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

Purchasing

1. All purchases and contracts over \$3,000 shall conform to Chapter 252, Subchapter B of the Local Government Code of Texas, as amended. Purchases of goods or services over \$50,000 shall be submitted to the City Council for approval. The adoption of the annual budget gives the City 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

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

POLICY STATEMENT

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

SCOPE

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

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

INVESTMENT OBJECTIVES AND STRATEGY

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

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

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

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

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

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

LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

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

DELEGATION OF INVESTMENT AUTHORITY

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

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

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

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

PRUDENCE – STANDARD OF CARE

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

Limitation of Personal Liability

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

INTERNAL CONTROLS

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

Cash Flow Forecasting

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

AUTHORIZED INVESTMENTS

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

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

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

Competitive Bidding Requirements

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

Delivery versus Payment

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

SAFEKEEPING AND COLLATERALIZATION

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

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

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

Collateralization

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

PERFORMANCE EVALUATION AND REPORTING

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

DEPOSITORIES

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

INVESTMENT POLICY ADOPTION BY CITY COUNCIL

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

AMENDMENT

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

DEBT SERVICE SCHEDULES

Certificates of Obligation, Series 2007

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

Fiscal Year	General Fund 34%			Enterprise Fund: 66%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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
Total	163,200	18,474	181,674	316,800	35,866	352,666	480,000	54,340	534,340

Certificates of Obligation, Series 2015

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

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	-	-	-	290,000	160,750	450,750	290,000	160,750	450,750
2025	-	-	-	300,000	151,900	451,900	300,000	151,900	451,900
2026	-	-	-	310,000	142,750	452,750	310,000	142,750	452,750
2027	-	-	-	320,000	132,900	452,900	320,000	132,900	452,900
2028	-	-	-	330,000	121,925	451,925	330,000	121,925	451,925
2029	-	-	-	340,000	110,200	450,200	340,000	110,200	450,200
2030	-	-	-	355,000	97,594	452,594	355,000	97,594	452,594
2031	-	-	-	370,000	84,000	454,000	370,000	84,000	454,000
2032	-	-	-	380,000	69,937	449,937	380,000	69,937	449,937
2033	-	-	-	395,000	55,406	450,406	395,000	55,406	450,406
2034	-	-	-	410,000	40,313	450,313	410,000	40,313	450,313
2035	-	-	-	425,000	24,656	449,656	425,000	24,656	449,656
2036	-	-	-	445,000	8,344	453,344	445,000	8,344	453,344
Total	-	-	-	4,670,000	1,200,675	5,870,675	4,670,000	1,200,675	5,870,675

Certificates of Obligation, Series 2017

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

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	-	-	-	115,000	361,050	476,050	115,000	361,050	476,050
2025	-	-	-	115,000	357,600	472,600	115,000	357,600	472,600
2026	-	-	-	115,000	353,000	468,000	115,000	353,000	468,000
2027	-	-	-	390,000	348,400	738,400	390,000	348,400	738,400
2028	-	-	-	545,000	332,800	877,800	545,000	332,800	877,800
2029	-	-	-	560,000	311,000	871,000	560,000	311,000	871,000
2030	-	-	-	585,000	288,600	873,600	585,000	288,600	873,600
2031	-	-	-	605,000	265,200	870,200	605,000	265,200	870,200
2032	-	-	-	630,000	241,000	871,000	630,000	241,000	871,000
2033	-	-	-	660,000	215,800	875,800	660,000	215,800	875,800
2034	-	-	-	1,010,000	189,400	1,199,400	1,010,000	189,400	1,199,400
2035	-	-	-	1,050,000	149,000	1,199,000	1,050,000	149,000	1,199,000
2036	-	-	-	1,090,000	107,000	1,197,000	1,090,000	107,000	1,197,000
2037	-	-	-	1,585,000	63,400	1,648,400	1,585,000	63,400	1,648,400
Total	-	-	-	9,055,000	3,583,250	12,638,250	9,055,000	3,583,250	12,638,250

General Obligation Refunding Bonds, Series 2019

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

Fiscal Year	General Fund 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	225,000	23,300	248,300	-	-	-	225,000	23,300	248,300
2025	235,000	14,300	249,300	-	-	-	235,000	14,300	249,300
2026	245,000	4,900	249,900	-	-	-	245,000	4,900	249,900
Total	705,000	42,500	747,500	-	-	-	705,000	42,500	747,500

Certificates of Obligation, Series 2021A

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

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	-	-	-	320,000	550,750	870,750	320,000	550,750	870,750
2025	-	-	-	345,000	541,150	886,150	345,000	541,150	886,150
2026	-	-	-	395,000	534,250	929,250	395,000	534,250	929,250
2027	-	-	-	140,000	526,350	666,350	140,000	526,350	666,350
2028	-	-	-	135,000	523,550	658,550	135,000	523,550	658,550
2029	-	-	-	160,000	519,500	679,500	160,000	519,500	679,500
2030	-	-	-	160,000	514,700	674,700	160,000	514,700	674,700
2031	-	-	-	185,000	509,900	694,900	185,000	509,900	694,900
2032	-	-	-	260,000	504,350	764,350	260,000	504,350	764,350
2033	-	-	-	290,000	493,950	783,950	290,000	493,950	783,950
2034	-	-	-	290,000	482,350	772,350	290,000	482,350	772,350
2035	-	-	-	320,000	470,750	790,750	320,000	470,750	790,750
2036	-	-	-	370,000	457,950	827,950	370,000	457,950	827,950
2037	-	-	-	395,000	446,850	841,850	395,000	446,850	841,850
2038	-	-	-	1,620,000	435,000	2,055,000	1,620,000	435,000	2,055,000
2039	-	-	-	1,665,000	386,400	2,051,400	1,665,000	386,400	2,051,400
2040	-	-	-	1,715,000	336,450	2,051,450	1,715,000	336,450	2,051,450
2041	-	-	-	1,765,000	285,000	2,050,000	1,765,000	285,000	2,050,000
2042	-	-	-	1,820,000	232,050	2,052,050	1,820,000	232,050	2,052,050
2043	-	-	-	1,875,000	177,450	2,052,450	1,875,000	177,450	2,052,450
2044	-	-	-	1,930,000	121,200	2,051,200	1,930,000	121,200	2,051,200
2045	-	-	-	1,990,000	63,300	2,053,300	1,990,000	63,300	2,053,300
2046	-	-	-	120,000	3,600	123,600	120,000	3,600	123,600
Total	-	-	-	18,265,000	9,116,800	27,381,800	18,265,000	9,116,800	27,381,800

Certificates of Obligation, Series 2021B

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

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	31,200	5,134	36,334	228,800	37,652	266,452	260,000	42,786	302,786
2025	30,600	4,956	35,556	224,400	36,348	260,748	255,000	41,304	296,304
2026	31,200	4,690	35,890	228,800	34,395	263,195	260,000	39,085	299,085
2027	31,800	4,341	36,141	233,200	31,833	265,033	265,000	36,174	301,174
2028	31,800	3,889	35,689	233,200	28,521	261,721	265,000	32,410	297,410
2029	33,000	3,390	36,390	242,000	24,860	266,860	275,000	28,250	303,250
2030	33,000	2,786	35,786	242,000	20,431	262,431	275,000	23,217	298,217
2031	34,200	2,149	36,349	250,800	15,761	266,561	285,000	17,910	302,910
2032	34,800	1,472	36,272	255,200	10,795	265,995	290,000	12,267	302,267
2033	34,800	741	35,541	255,200	5,436	260,636	290,000	6,177	296,177
Total	326,400	33,548	359,948	2,393,600	246,031	2,639,631	2,720,000	279,579	2,999,579

Limited Tax Notes, Series 2023A

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

Fiscal Year	General Fund: 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	646,000	175,454	821,454	-	-	-	646,000	175,454	821,454
2025	670,000	151,108	821,108	-	-	-	670,000	151,108	821,108
2026	695,000	125,856	820,856	-	-	-	695,000	125,856	820,856
2027	722,000	99,641	821,641	-	-	-	722,000	99,641	821,641
2028	749,000	72,428	821,428	-	-	-	749,000	72,428	821,428
2029	777,000	44,197	821,197	-	-	-	777,000	44,197	821,197
2030	806,000	14,911	820,911	-	-	-	806,000	14,911	820,911
Total	5,065,000	683,595	5,748,595	-	-	-	5,065,000	683,595	5,748,595

Certificates of Obligation, Series 2023B

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

Fiscal Year	General Fund: 0%			Enterprise Fund: 100%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	-	-	-	-	211,630	211,630	-	211,630	211,630
2025	-	-	-	-	217,056	217,056	-	217,056	217,056
2026	-	-	-	-	217,056	217,056	-	217,056	217,056
2027	-	-	-	-	217,056	217,056	-	217,056	217,056
2028	-	-	-	-	217,056	217,056	-	217,056	217,056
2029	-	-	-	-	217,056	217,056	-	217,056	217,056
2030	-	-	-	-	217,056	217,056	-	217,056	217,056
2031	-	-	-	130,000	217,056	347,056	130,000	217,056	347,056
2032	-	-	-	135,000	210,556	345,556	135,000	210,556	345,556
2033	-	-	-	140,000	203,806	343,806	140,000	203,806	343,806
2034	-	-	-	150,000	196,806	346,806	150,000	196,806	346,806
2035	-	-	-	155,000	189,306	344,306	155,000	189,306	344,306
2036	-	-	-	165,000	181,556	346,556	165,000	181,556	346,556
2037	-	-	-	170,000	173,306	343,306	170,000	173,306	343,306
2038	-	-	-	180,000	164,806	344,806	180,000	164,806	344,806
2039	-	-	-	190,000	155,806	345,806	190,000	155,806	345,806
2040	-	-	-	195,000	146,306	341,306	195,000	146,306	341,306
2041	-	-	-	205,000	138,506	343,506	205,000	138,506	343,506
2042	-	-	-	215,000	130,306	345,306	215,000	130,306	345,306
2043	-	-	-	220,000	121,706	341,706	220,000	121,706	341,706
2044	-	-	-	230,000	112,906	342,906	230,000	112,906	342,906
2045	-	-	-	240,000	103,706	343,706	240,000	103,706	343,706
2046	-	-	-	250,000	94,106	344,106	250,000	94,106	344,106
2047	-	-	-	260,000	84,106	344,106	260,000	84,106	344,106
2048	-	-	-	270,000	73,706	343,706	270,000	73,706	343,706
2049	-	-	-	280,000	62,906	342,906	280,000	62,906	342,906
2050	-	-	-	295,000	51,356	346,356	295,000	51,356	346,356
2051	-	-	-	305,000	39,188	344,188	305,000	39,188	344,188
2052	-	-	-	315,000	26,606	341,606	315,000	26,606	341,606
2053	-	-	-	330,000	13,613	343,613	330,000	13,613	343,613
Total	-	-	-	5,025,000	4,405,993	9,430,993	5,025,000	4,405,993	9,430,993

Certificates of Obligation, Series 2023C

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

Fiscal Year	General Fund: 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	160,000	537,327	697,327	-	-	-	160,000	537,327	697,327
2025	155,000	542,401	697,401	-	-	-	155,000	542,401	697,401
2026	165,000	534,511	699,511	-	-	-	165,000	534,511	699,511
2027	170,000	526,443	696,443	-	-	-	170,000	526,443	696,443
2028	180,000	518,129	698,129	-	-	-	180,000	518,129	698,129
2029	190,000	509,328	699,328	-	-	-	190,000	509,328	699,328
2030	200,000	499,827	699,827	-	-	-	200,000	499,827	699,827
2031	205,000	489,828	694,828	-	-	-	205,000	489,828	694,828
2032	220,000	479,577	699,577	-	-	-	220,000	479,577	699,577
2033	230,000	468,578	698,578	-	-	-	230,000	468,578	698,578
2034	240,000	457,078	697,078	-	-	-	240,000	457,078	697,078
2035	255,000	444,237	699,237	-	-	-	255,000	444,237	699,237
2036	265,000	430,595	695,595	-	-	-	265,000	430,595	695,595
2037	280,000	416,418	696,418	-	-	-	280,000	416,418	696,418
2038	295,000	401,438	696,438	-	-	-	295,000	401,438	696,438
2039	310,000	386,655	696,655	-	-	-	310,000	386,655	696,655
2040	330,000	368,756	698,756	-	-	-	330,000	368,756	698,756
2041	345,000	350,775	695,775	-	-	-	345,000	350,775	695,775
2042	356,000	331,973	687,973	-	-	-	356,000	331,973	687,973
2043	385,000	312,080	697,080	-	-	-	385,000	312,080	697,080
2044	405,000	291,098	696,098	-	-	-	405,000	291,098	696,098
2045	430,000	268,620	698,620	-	-	-	430,000	268,620	698,620
2046	455,000	244,755	699,755	-	-	-	455,000	244,755	699,755
2047	480,000	219,503	699,503	-	-	-	480,000	219,503	699,503
2048	505,000	192,862	697,862	-	-	-	505,000	192,862	697,862
2049	530,000	164,835	694,835	-	-	-	530,000	164,835	694,835
2050	560,000	135,420	695,420	-	-	-	560,000	135,420	695,420
2051	595,000	104,340	699,340	-	-	-	595,000	104,340	699,340
2052	625,000	71,318	696,318	-	-	-	625,000	71,318	696,318
2053	669,000	36,630	705,630	-	-	-	669,000	36,630	705,630
Total	10,190,000	10,735,335	20,925,335	-	-	-	10,190,000	10,735,335	20,925,335

Spirit of Texas Street Equipment

Purpose: to purchase rolling stock and heavy equipment to be used in the City's street department.

Fiscal Year	General Fund: 100%			Enterprise Fund: 0%			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	49,867	1,668	51,535	-	-	-	49,867	1,668	51,535
Total	49,867	1,668	51,535	-	-	-	49,867	1,668	51,535

Total Debt

Fiscal Year	General Fund			Enterprise Fund			Total		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024	1,149,467	750,063	1,899,530	1,026,400	1,335,772	2,362,172	2,175,867	2,085,835	4,261,702
2025	1,129,700	718,301	1,848,001	1,060,300	1,314,798	2,375,098	2,190,000	2,033,099	4,223,099
2026	1,178,700	673,771	1,852,471	1,131,300	1,288,857	2,420,157	2,310,000	1,962,628	4,272,628
2027	968,000	632,369	1,600,369	1,169,000	1,260,315	2,429,315	2,137,000	1,892,684	4,029,684
2028	960,800	594,446	1,555,246	1,243,200	1,223,852	2,467,052	2,204,000	1,818,298	4,022,298
2029	1,000,000	556,915	1,556,915	1,302,000	1,182,616	2,484,616	2,302,000	1,739,531	4,041,531
2030	1,039,000	517,524	1,556,524	1,342,000	1,138,381	2,480,381	2,381,000	1,655,905	4,036,905
2031	239,200	491,977	731,177	1,540,800	1,091,917	2,632,717	1,780,000	1,583,894	3,363,894
2032	254,800	481,049	735,849	1,660,200	1,036,638	2,696,838	1,915,000	1,517,687	3,432,687
2033	264,800	469,319	734,119	1,740,200	974,398	2,714,598	2,005,000	1,443,717	3,448,717
2034	240,000	457,078	697,078	1,860,000	908,869	2,768,869	2,100,000	1,365,947	3,465,947
2035	255,000	444,237	699,237	1,950,000	833,712	2,783,712	2,205,000	1,277,949	3,482,949
2036	265,000	430,595	695,595	2,070,000	754,850	2,824,850	2,335,000	1,185,445	3,520,445
2037	280,000	416,418	696,418	2,150,000	683,556	2,833,556	2,430,000	1,099,974	3,529,974
2038	295,000	401,438	696,438	1,800,000	599,806	2,399,806	2,095,000	1,001,244	3,096,244
2039	310,000	386,655	696,655	1,855,000	542,206	2,397,206	2,165,000	928,861	3,093,861
2040	330,000	368,756	698,756	1,910,000	482,756	2,392,756	2,240,000	851,512	3,091,512
2041	345,000	350,775	695,775	1,970,000	423,506	2,393,506	2,315,000	774,281	3,089,281
2042	356,000	331,973	687,973	2,035,000	362,356	2,397,356	2,391,000	694,329	3,085,329
2043	385,000	312,080	697,080	2,095,000	299,156	2,394,156	2,480,000	611,236	3,091,236
2044	405,000	291,098	696,098	2,160,000	234,106	2,394,106	2,565,000	525,204	3,090,204
2045	430,000	268,620	698,620	2,230,000	167,006	2,397,006	2,660,000	435,626	3,095,626
2046	455,000	244,755	699,755	370,000	97,706	467,706	825,000	342,461	1,167,461
2047	480,000	219,503	699,503	260,000	84,106	344,106	740,000	303,609	1,043,609
2048	505,000	192,862	697,862	270,000	73,706	343,706	775,000	266,568	1,041,568
2049	530,000	164,835	694,835	280,000	62,906	342,906	810,000	227,741	1,037,741
2050	560,000	135,420	695,420	295,000	51,356	346,356	855,000	186,776	1,041,776
2051	595,000	104,340	699,340	305,000	39,188	344,188	900,000	143,528	1,043,528
2052	625,000	71,318	696,318	315,000	26,606	341,606	940,000	97,924	1,037,924
2053	669,000	36,630	705,630	330,000	13,613	343,613	999,000	50,243	1,049,243
Total	16,499,467	11,515,120	28,014,587	39,725,400	18,588,615	58,314,015	56,224,867	30,103,735	86,328,602

STANDARD & POORS RATING REPORT

S&P Global
Ratings

RatingsDirect®

Summary:

Sanger, Texas; General Obligation

Primary Credit Analyst:

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

Secondary Contact:

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Credit Highlights

Outlook

Related Research

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

Summary:

Sanger, Texas; General Obligation

Credit Profile

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

Credit Highlights

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

Security

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

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

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

Credit overview

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

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

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

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

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

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

Environmental, social, and governance

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

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

Outlook

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

Downside scenario

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

Upside scenario

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

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

Related Research

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

Ratings Detail (As Of June 22, 2023)

Sanger combination tax and rev certs of oblig

Long Term Rating

AA+/Stable

Upgraded

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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JUNE 22, 2023 6

2023 TAX RATE CALCULATION WORKSHEET

2023 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF SANGER

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,107,138,278
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,107,138,278
4.	2022 total adopted tax rate.	\$ 0.589497 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2022 ARB values:	\$ 0
	B. 2022 values resulting from final court decisions:	- \$ 0
	C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value:	\$ 328,915
	B. 2022 disputed value:	- \$ 65,783
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 263,132
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 263,132

¹ Tax Code §26.012(14)

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,107,401,410
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 165,280 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 908,952 C. Value loss. Add A and B. ⁶	\$ 1,074,232
11.	2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,074,232
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,106,327,178
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,521,765
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 6,492
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,528,257
18.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,269,102,045 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 1,269,102,045

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁴ \$ 16,778,596</p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁵ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B. \$ 16,778,596</p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,285,880,641
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ 275,461
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ 64,296,491
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ 64,571,952
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ 1,221,308,689
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.534529 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ 0.575208 /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,107,401,410

¹³ Tex. Tax Code 526.01(c) and (d)
¹⁴ Tex. Tax Code 526.01(c)
¹⁵ Tex. Tax Code 526.01(d)
¹⁶ Tex. Tax Code 526.012(6)(B)
¹⁷ Tex. Tax Code 526.012(6)
¹⁸ Tex. Tax Code 526.012(17)
¹⁹ Tex. Tax Code 526.012(17)
²⁰ Tex. Tax Code 526.04(c)
²¹ Tex. Tax Code 526.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,369,861
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + \$ 6,277</p> <p>B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 6,277</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,376,138
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,221,308,689
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.522074 /\$100
34.	Rate adjustment for state criminal justice mandate.²³ If not applicable or less than zero, enter 0.	
	<p>A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴ If not applicable or less than zero, enter 0.	
	<p>A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² (Reserved for expansion)
²³ Tex. Tax Code §26.044
²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u> /\$100</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.522074</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39. \$ <u>0.522074</u> /\$100</p>	\$ <u>0.522074</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.540346</u> /\$100

²⁵ Tex. Tax Code 5.26.044.2
²⁶ Tex. Tax Code 5.26.044.3

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0</u> /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>1,849,245</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>10,000</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>180,000</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,659,245</u></p>	\$ <u>1,659,245</u>
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>3,159</u>
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ <u>1,656,086</u>
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ <u>100.00</u> %</p> <p>B. Enter the 2022 actual collection rate. <u>99.03</u> %</p> <p>C. Enter the 2021 actual collection rate. <u>100.27</u> %</p> <p>D. Enter the 2020 actual collection rate. <u>97.90</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	\$ <u>100.00</u> %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,656,086</u>
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,285,880,641</u>
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.128790</u> /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.669136</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,285,880,641
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.534529 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.534529 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.669136 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.669136 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,285,880,641
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.669136 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(i)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

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

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.561763 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ 0.000000 /\$100	
C.	Subtract B from A \$ 0.561763 /\$100	
D.	Adopted Tax Rate \$ 0.589497 /\$100	
E.	Subtract D from C \$ -0.027734 /\$100	
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.597770 /\$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
B.	Unused increment rate (Line 66) \$ 0.000000 /\$100	
C.	Subtract B from A \$ 0.597770 /\$100	
D.	Adopted Tax Rate \$ 0.633711 /\$100	
E.	Subtract D from C \$ -0.035941 /\$100	
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate \$ 0.673039 /\$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
B.	Unused increment rate \$ 0 /\$100	
C.	Subtract B from A \$ 0.673039 /\$100	
D.	Adopted Tax Rate \$ 0.679100 /\$100	
E.	Subtract D from C \$ -0.006061 /\$100	
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.669136 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022.
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(b)-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.522074 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,285,880,641
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.038883 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.128790 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.689747 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.589497 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,106,327,178
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,221,308,689
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.669136 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<p>No-new-revenue tax rate. \$ 0.534529 /\$100 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u></p>
<p>Voter-approval tax rate. \$ 0.669136 /\$100 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>27</u></p>
<p>De minimis rate. \$ 0.689747 /\$100 If applicable, enter the 2022 de minimis rate from Line 72.</p>

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here →

 Printed Name of Taxing Unit Representative

sign here →

 Taxing Unit Representative

 Date

⁵⁰ Tex. Tax Code §526.04(c-2) and (d-2)

Notice About 2023 Tax Rates

Property tax rates in CITY OF SANGER.

This notice concerns the 2023 property tax rates for CITY OF SANGER. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.534529/\$100
This year's voter-approval tax rate	\$0.669136/\$100

To see the full calculations, please visit for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

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

Type of Fund	Balance
GENERAL FUND	11,963,602
DEBT SERVICE FUND	461,401

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
CERTIFICATES OF OBLIGATION, SERIES 2007	37,400	7,180	0	44,580
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2019	225,000	23,300	0	248,300
GENERAL OBLIGATION REFUNDING BONDS, SERIES 2021B	31,200	5,134	0	36,334
LIMITED TAX NOTES, SERIES 2023	646,000	175,454	0	821,454
CERTIFICATES OF OBLIGATION, SERIES 2023C	160,000	537,327	0	697,327
BOND ADMINISTRATION FEES	0	0	1,250	1,250

Total required for 2023 debt service	\$1,849,245
- Amount (if any) paid from funds listed in unencumbered funds	\$10,000
- Amount (if any) paid from other resources	\$180,000
- Excess collections last year	\$3,159
= Total to be paid from taxes in 2023	\$1,656,086
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2023	\$0
= Total debt levy	\$1,656,086

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by , on 07/26/2023 .

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

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

GLOSSARY OF TERMS

Accrual Basis of Accounting

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

Ad Valorem

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

Appropriation

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

Assessed Valuation

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

Assets

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

Audit

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

Balanced Budget

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

Basis of Accounting

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

Bond

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

Budget

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

Capital Expenditures/ Outlays

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

Capital Project

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

Capital Projects Funds

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

Cash Basis of Accounting

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

CIP

Acronym for Capital Improvement Plan.

CCN

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

DATCU

Acronym for Denton Area Teachers Credit Union.

Debt Service

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

Debt Service Fund

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

DFW

Acronym for The Dallas - Fort Worth area.

EMS

Acronym for Emergency Medical Services.

Encumbrances

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

Enterprise Fund

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

ERCOT

Acronym for Electric Reliability Council of Texas.

Expenditures

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

FM

Designation for Farm to Market road.

Fiduciary Fund

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

Fund

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

Fund Balance (Equity)

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

FY

Acronym for Fiscal Year.

GAAP

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

GASB

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

General Fund

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

GFOA

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

Governmental Funds

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

HOT

Acronym for Hotel Occupancy Tax.

I&I

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

I&S

Acronym for Interest & Sinking.

Infrastructure

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

Internal Service Fund

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

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

MICU

Acronym for Mobile Intensive Care Unit.

M&O

Acronym for Maintenance & Operations

Major Fund

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

Modified Accrual

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

No-New-Revenue (NNR) Tax Rate

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

Ordinance

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

P&Z

Acronym for Planning & Zoning.

Proprietary Fund

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

R&M

Acronym for Repairs & Maintenance.

Revenues

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

SCBA

Self-contained Breathing Apparatus

Special Revenue Fund

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

SWOT

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

Tax Levy

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

Tax Rate

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

TBD

Acronym for To Be Determined.

TXDOT Acronym for Texas Department of Transportation.

Transfer

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

Voter-Approval Tax Rate

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

WW

Acronym for Waste Water.

WWTP

Abbreviation for Waste Water Treatment Plant.

