

CITY OF SAGINAW

Annual Budget 2025-2026

www.SaginawTX.org

CITY OF SAGINAW
FISCAL YEAR 2025-2026
BUDGET COVER PAGE
AUGUST 12, 2025

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF $968,886, WHICH IS A 6.11 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 $127,399.

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

FOR: Mayor Todd Flippo, Mayor Pro-Tem Paul Felegy, Councilmember Nicky Lawson, Councilmember Valerie Junkersfeld, Councilmember Brack St Clair, Councilmember Shawn Morrison, Councilmember Mary Copeland

AGAINST: None

PRESENT AND NOT VOTING: None

ABSENT: None

Property Tax Rate Comparison	2025-2026	2024-2025
Property Tax Rate	$0.529649/100	$0.493747/100
No-New Revenue Tax Rate	$0.498596/100	$0.490414/100
No-New Revenue Maint. & Oper. Tax Rate	$0.278982/100	$0.259206/100
Voter-Approval Tax Rate	$0.529649/100	$0.481669/100
Debt Rate	$0.223897/100	$0.218417/100

Total debt obligation estimate for City of Saginaw secured by property taxes: $130,187,519.
The total debt obligation estimate due for FY2025/2026 is $7,526,451.

CITY OF SAGINAW TEXAS

ANNUAL BUDGET
FOR THE FISCAL YEAR

OCTOBER 01, 2025
TO
SEPTEMBER 30, 2026

AS APPROVED BY

THE SAGINAW CITY COUNCIL

ON

AUGUST 12, 2025

Gabe Reaume, City Manager

Lee Howell, Assistant City Manager
Kim Quin, Finance Director
Elizabeth Thorp, Finance Manager

City of Saginaw
"A city on the right track"

City of Saginaw

Elected Officials



TODD FLIPPO
MAYOR
TERM EXPIRES IN 2027



PAUL FELEGY
MAYOR PRO-TEM
TERM EXPIRES IN 2028



NICKY LAWSON
PLACE 2
TERM EXPIRES IN 2027



VALERIE JUNKERSFELD
PLACE 3
TERM EXPIRES IN 2028



BRACK ST. CLAIR
PLACE 4
TERM EXPIRES IN 2026



SHAWN MORRISON
PLACE 5
TERM EXPIRES IN 2028



MARY COPELAND
PLACE 6
TERM EXPIRES IN 2026

City of Saginaw

Management

City Manager	Gabe Reaume
Assistant City Manager	Lee Howell
City Secretary	Janice England
Finance Director	Kim Quin
Chief of Police	Russell Ragsdale
Fire Chief	Doug Spears
Municipal Court Judge	Lorraine Irby
City Attorney	Bryn Meredith
Information Technology Manager	Greg Clayton
Director of Public Works	Randy Newsom
Director of Human Resources	Melanie McManus
Library Director	Ellen Ritchie
Director of Economic & Community Engagement	Pedro Zambrano
City Engineer	Trenton Tidwell

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INTRODUCTION









SAGINAW
TEXAS

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Saginaw
Texas

For the Fiscal Year Beginning

October 01, 2024



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of Saginaw, Texas for its annual budget for fiscal year beginning October 1, 2024. This was the thirty-sixth consecutive year that the City has received this prestigious award.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of Saginaw

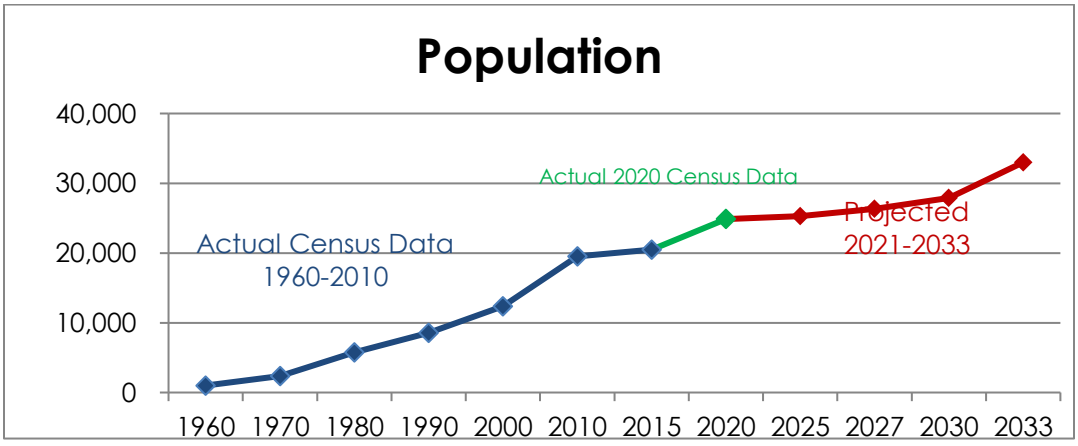
LONG RANGE PLANNING

Long-range planning at the City of Saginaw begins with the Comprehensive Master Plan. This document provides a statement about the community's growth patterns, the general distribution and location of land use, a detailed thoroughfare plan, and other general guidelines for the various plan elements. The plan provides a written consensus to guide future growth and development while allowing flexibility to respond to new ideas and direction as the City progresses, changes, and grows.

The Comprehensive Master Plan is currently being updated. Master Plans have incorporated the following themes:

1989 Comprehensive Master Plan	Preparing for Growth and Development
1995 Comprehensive Master Plan	Building Infrastructure
2000 Comprehensive Master Plan	Creating Community Facilities
2006 Comprehensive Master Plan	Completing Infrastructure
2011 Comprehensive Master Plan	Back to the Basics
2016 Comprehensive Master Plan	Preparing for Build-Out
2022 Comprehensive Master Plan	Maintaining Infrastructure

The basis for long range planning is population growth. Prior to the economic downturn, Saginaw was one of the fastest growing cities in all of Tarrant County. The population growth between the 2010 census and the 2020 census has been 27.5%. Based on available land, current densities, and several planned mixed use developments Saginaw is expected to reach its build out population of 33,000 in 2033. The City is at 75% of build out.



The City of Saginaw prepared for the growth projected in the 1990's by constructing infrastructure to meet the demand. As the City approaches build-out, the focus has been on strengthening the infrastructure system and maintaining and rehabilitating existing infrastructure. Because the City of Saginaw is a mature city with a stable political and financial base, Council is able to prepare formal long range plans every five years with a review of priorities on an annual basis that is translated into the annual budget by Staff. Each year the planned projects are evaluated based on the projected needs and available funding.

The City of Saginaw has also developed a long range financial plan to set parameters for operating budgets and plan for the issuance of debt that was approved by voters in May 2021. Key assumptions include that the tax base will grow by 5% annually and be distributed 40% for Debt Service Fund and 60% for the General Fund.

In connection with the Comprehensive Master Plan and the Multi-year Financial Plan, the City has adopted a Strategic Plan with the following goals for the next five years.

- Maintain a financially sound city providing superior services
- Improve mobility and traffic flow
- More beautiful, livable community
- Develop vibrant activity centers/major corridors
- Expand community quality of life amenities

The annual budget is developed within the context of these three plans. These plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenditures. General Fund balance at the end of FY2025/2026 is projected to be $12 million. Ending fund balance includes restricted resources of 25% of operating expenditures, leaving $2.8 million in unrestricted/unreserved resources.

The City is working with developers of mixed use projects for several remaining large parcels of undeveloped land. There continues to be growth in the tax base. High demand and a tight housing inventory throughout the State of Texas has resulted in an increase of 2.7% in property tax values for the City of Saginaw in 2025. Residential building has slowed down, but the mixed-use developments, including multi-family residential, has continued construction.

The following pages present the City's goals, achievements and objectives within the framework of the strategies developed through the City's planning, described above. Departmental goals, achievements, and objectives and how those relate to the overall City long range and strategic planning are included with each department's budget.

THE CITY OF SAGINAW

STRATEGIC PLAN 2025-2026

CITY STRATEGY 1

Maintain a financially sound City providing superior services

CITY STRATEGY 2

Improve mobility and traffic flow

CITY STRATEGY 3

More beautiful, livable community

CITY STRATEGY 4

Expand the communities quality of life through amenities

CITY STRATEGY 1

MAINTAIN A FINANCIALLY SOUND CITY PROVIDING SUPERIOR SERVICES

ADMINISTRATIVE SERVICES

- Adopt a tax rate that allows us to maintain current services and staffing levels.
- Continue efforts to maintain the compensation plan which will allow the city to offer competitive salaries to hire and retian quality employees in all departments.
- Control the cost of employee health insurance by continuing to take competitive bids for these services and evaluate plan options.
- Add to General Fund Emergency Reserves and Enterprise Fund Emergency Reserves as required.
- Maintain Moody's rating of Poor's rating of AA Stable.

MUNICIPAL COURT

- Proceed with processing warrants monthhly, citations daily, and Emergency Protective Orders within 48 hours of arrest.

INFORMATION TECHNOLOGY

- Convert to a new Financial System , Human Resources System, and Payroll System.

ANIMAL SERVICES

- Combine one part time kennel tech position into a full time position.
- Move the temporary part time position to a regular part time position.
- Create a Senior Animal Control Office position and a Lead Tech Position with internal promotion.

WATER/WASTEWATER

- Complete the remainder of the change outs of meters over to the cellular technology.
- Continue the Valve Replacement Program.

CITY STRATEGY 1
continued

FIRE DEPARTMENT SERVICES

- Save >90% of property values involved incidents.
- Raise our current ratio of 1.05 shift duty firefighters per 1000 to 1.5.
- Lower our average emergency response time to our goal of 4 minutes, continue to train firefighters in latest methods, and necessary equipment, and evolve our emergency management program.
- Annually seek alternative sources of funding to maintain and/or increase service capabilities and utilize interlock agreements to enhance or increase services with the least financial impact.

POLICE DEPARTMENT SERVICES

- Conduct one Citizen Police Academy and two Junior Police Academies.
- Increase citizen contacts at events and public places.
- Conduct K9 public demos.
- Increase community engagement with out partners from, non profit Stand Out Act Responsibility (SOAR)
- Continue to compete for state and national grants for personnel and equipment.
- Continue to emphasize training.
- Apply for the LEOSE training grant for 25/26.
- Continue working to complete the Texas Police Chief's Association Accredidation Program.

FLEET MAINTENANCE

- Continue training on new the equipment and fleet.
- Continue working at maintaining spending within budget.
- Continue to perform maintenance and service as scheduled to protect assets.
- Continually compare prices and quality of parts.

CITY STRATEGY 2

IMPROVE MOBILITY AND TRAFFIC FLOW

PUBLIC SERVICES

- Continue to partner with Tarrant County to help fund various roadway projects.
- Continue using the crack seal machine to improve street quality.

CITY STRATEGY 3

MORE BEAUTIFUL, LIVEABLE COMMUNITY

INSPECTIONS/CODE ENFORCEMENT

- Continue focus on training and education of staff to provide the highest level of service and safety to the community.

ECONOMIC DEVELOPMENT

- Actively promoting available properties to developers and site selectors to increase our existing tax base and economy.
- Continued discussions with developers, commercial real estate, and businesses to forward the progress on future and existing development projects.
- Continue pursing LOI's, signed leases, and purchases for existing and new developments.
- Continue progress on the redevelopment of Saginaw with a focus on the southern sector.
- Continue promotion of Economic Development Programs.

CITY STRATEGY 4

EXPAND COMMUNITY QUALITY OF LIFE

PARKS DEPARTMENT

- Continue with the Park Bond projects to improve community quality.
- Continue mowing and maintenance schedule of parks.

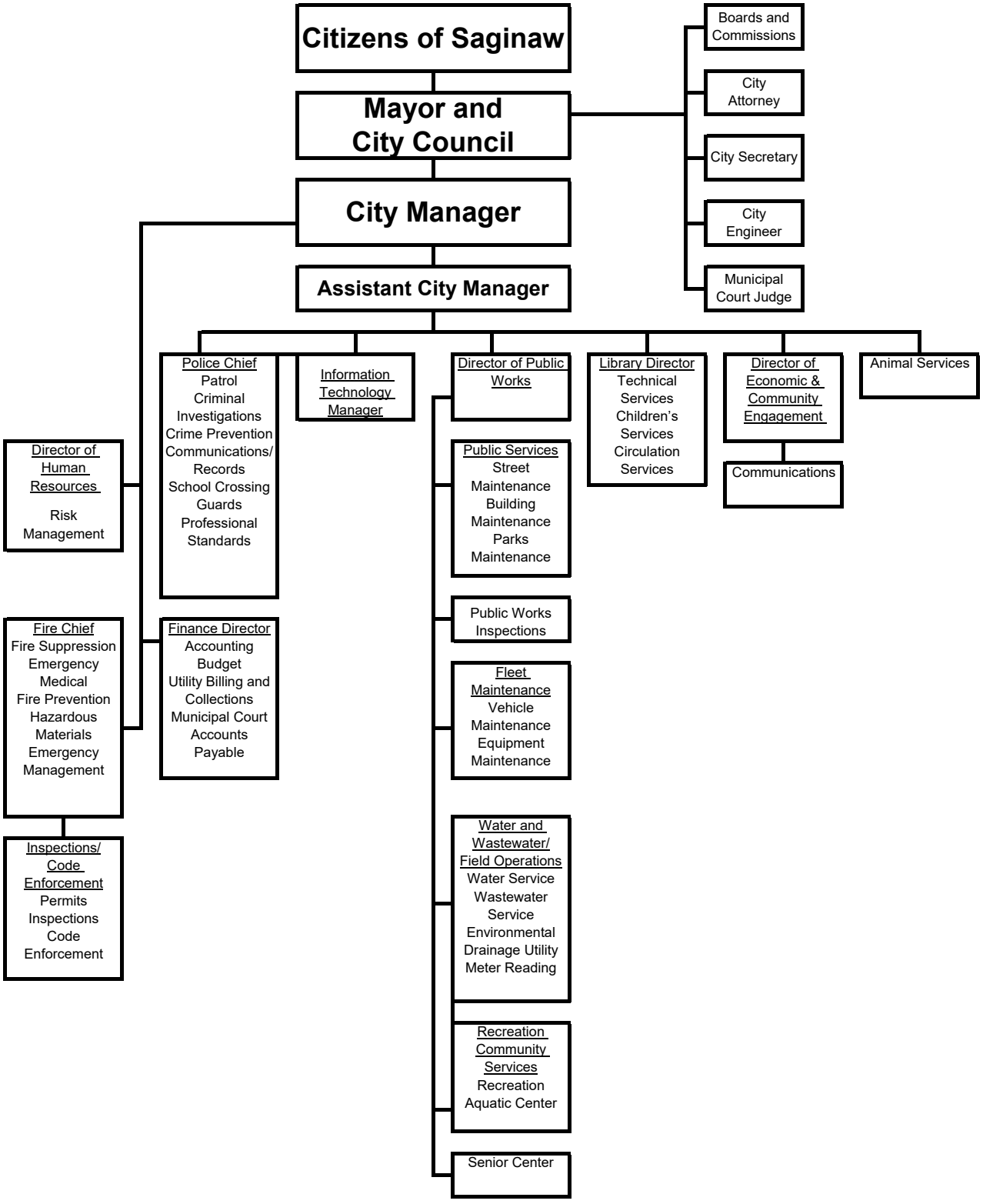
COMMUNITY SERVICES

- Continue to improve current opperations with increased space once the Senior Center offically moves out. We will accomplish this by continuing our annual programs, concerts, events, and increase our current class offerings. Plan to bring back the Valentine Dance that has been absent since 2020. We will be bringing back our volleyball league and looking at offering pickleball leagues.
- Partner with local photography company to bring back the Images of Saginaw. Offer our tri-fold brochure to lcoal business's to help advertise.
- Upgrade current weight room conditions.
- Make the room more inviting for members and day pass users.
- Upgrading the current equipment that offers limited workout options.
- Paint the rooms, replace the floor, and a few fans to help circulate air.
- Replace the basketball goals for a high quality playing experience.
- Prioritize staff training to ensure team remains knowledgeable.

LIBRARY

- Discover ways to use our new facility to improve quality of life and amentities for the Sagniaw communit, thhrough services, programs, and cooperation with other departments and community partners.
- Establish the new Library/Senior Center facility as a community hub for Saginaw, with beautiful, welcoming public spaces taht are accessible to all, especially to residents who are not normally library users.
- Apply for at least two grants and two additional donations from our citizens and Library Boosters to optimize the furnish our new facility. Conintue to develop partnerships with local groups and businesses.

CITY OF SAGINAW
ORGANIZATIONAL CHART
2025-2026



City of Saginaw

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Saginaw, Texas 76179
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Fax 817-232-4644
www.ci.saginaw.tx.us

CITY MANAGER'S BUDGET MESSAGE

September 2025

Honorable Mayor Todd Flippo, City Councilmembers, and Citizens of Saginaw:

In compliance with the State Statutes and the Charter of the City of Saginaw, I submit to you the annual operating budget for fiscal year 2025/2026. This budget presents the sources of revenue and the plan of expenditures for all areas of the Saginaw City Government for the year beginning October 1, 2025, and concluding September 30, 2026.

This budget is presented after many hours of study and review by City staff and City Council. Staff was asked to budget for what is necessary to maintain current service levels and to make recommendations for anticipated increased service levels, both short and long term. Budget requests were prioritized and presented to the City Council in a series of workshops throughout the spring and summer. There was also a Budget Retreat meeting in July for citizens of Saginaw to attend and ask questions about the budget.

The annual budget is developed within the context of long-range and strategic planning. These plans anticipate funding needs and available revenues and forecast methods for matching future revenues and expenditures. Due to conservative planning on the part of the City Council and Staff, the City has been able to absorb the impact of economic swings. Fund balances built up during economic expansion have been available for one time expenditures. One time expenditures are capital purchases, projects, special requests that are not of a recurring nature, and development agreements. General Fund balance at the end of FY 2025/2026 is projected to be $12 million.

We are forecasting sales tax revenue to be $7.5 million, which is around 1% decrease than the previous year estimate. Unemployment in the area is steadily decreasing. Other economic activity continues to expand at a high pace. The regional outlook is optimistic with growth expectations in the coming year. Given the city's diverse tax base and essential food manufacturing industry the pandemic has not had a significant financial impact. Another large influence on the City's budget is property valuation. The high demand for housing has continued to increase residential property values. Property

values for the City of Saginaw increased an average of 5% since last year. With the adopted rate of 52.9649 cents the average homeowner will pay $1,341.23 in property taxes which is $111.77 higher than last year. More than half of the increase is for debt issued for citizen approved bond projects. In the City of Saginaw single-family residential building has slowed but two mixed use developments, including multi-family residential, has begun construction.

The main attractions of Saginaw are location, land availability, easy freeway access, good schools, low tax rates, and the general quality of life. Alliance Airport, Meacham Airport, Eagle Mountain Lake, the United States Currency Plant, Texas Motor Speedway and the Fort Worth Stockyards are all within fourteen miles of Saginaw's city limits.

With the City's continued growth and increasing expectations of our citizens, the challenges the City faces this year include maintaining a competitive compensation plan for employees, maintaining current service levels, and infrastructure improvements that were included in the 2021 bond election. The key budget issues are:

- Adopt a tax rate that allows us to meet current service expectations, as well as, meet debt service requirements.

- Retain and recruit quality employees in all departments: The City's most valuable asset is its employees. Approximately 11% of our employees have been with the City twenty years or more and are eligible for retirement under the City's retirement plan. Another 11% have been with the City a minimum of fifteen years and will be eligible for retirement in five years or less. A considerable amount of knowledge about the City, its history and operations will be lost. It is extremely important that the City continue to offer competitive salary and benefits in order to hire and retain quality employees. A compensation study was completed last year. The consultant's recommendation was to bring all full-time employees to market minimum and appropriate step based on position tenure.

- Maintenance and upgrade of existing infrastructure (water, wastewater, streets, and drainage) include: Construction of the Fort Worth meter station upgrade, construction of Fairmont 12" Sanitary Sewer Rehabilitation, reconstruction of Opal street, West McLeroy reconstruction and North Old Decatur road.

Other major issues in each of the operating funds of the City are outlined as follows:

GENERAL FUND

This year our estimated General Fund Revenues total $25,688,740. Expenditures total $26,447,265. The difference of $758,525 will be funded using existing fund balance. The draw-down of fund balance will be used for non-recurring and one-time capital purchases. Examples of one-time expenditures include a Chevy Tahoe for the Fire Department, a school zone light upgrade for Public Services, many repairs and improvements to the Recreation Center including new basketball backboards and new flooring. Our ending balance on September 30, 2026 is estimated at $12,076,777.

The two major sources of revenue consist of $7,586,940 from sales tax revenue and $9,674,445 from ad valorem tax revenue. The 2025 taxable value is $3,197,175,201 and reflects $22,936,980 in new construction. The approved budget is based on a 2025 tax rate of $0.529649, with $0.305752 for maintenance and operations, and $0.223897 for debt service.

Sales tax revenues fluctuate from month to month but have remained strong for the last several years. We estimate that we will receive $7,586,940 in sales tax revenue, which is lower than the amount we collected in FY2024-2025.

General Fund expenditures have increased by $221,240 when compared to the previous year's revised budget. The increase is due to increases for the cost of doing day-to-day operations.

A separate document (Budget Guidelines) is prepared for Department Heads and identifies the expenditures by account number with explanations for each. The FY 2024-2025 General Fund Revised Budget is $27,029,730. The approved 2025-2026 budget is $26,447,265.

The following chart shows the changes in expenditures for each department in the General Fund.

General Fund Expenditures

Department	Actual FY23/24	Revised FY24/25	Adopted FY25/26	Percent Change
General Administrative Office	2,774,657	3,452,175	2,935,910	-3%
Municipal Court	246,828	253,840	250,530	-1%
Fire	4,904,988	5,558,640	5,905,920	7%
Police	7,148,260	7,245,210	7,888,545	10%
Public Services	2,748,888	2,874,275	2,522,225	-2%

Parks	469,857	482,860	454,455	-6%
Community Services	1,645,066	1,636,685	1,238,520	-23%
Library	847,928	969,000	1,040,995	8%
Inspections/Code Enforcement	1,083,243	1,176,545	1,179,335	0%
Animal Services	627,423	788,740	718,815	-9%
Fleet Maintenance	606,002	745,350	715,700	-4%
Economic Development	127,324	550,125	109,055	-80%
Information Technology	667,292	783,360	779,020	-1%
Emergency Management	102,091	168,815	35,535	-79%
Communication	203,926	241,615	326,485	35%
Senior Center	-	-	346,220	-
Transfer to Escrow Fund	457,266	102,495	-	-100%
Transfer to Capital Projects	-	-	-	-
Lease & SBITA Expense	57,374	-	-	-
Total Expenditures	24,718,414	27,029,730	26,447,265	

SPECIAL REVENUE FUNDS

Special Revenue Funds consist of the Crime Control and Prevention District (CCPD) Fund, the Police Expendable Trust Fund, the Drainage Utility Fund, the Street Maintenance Fund, the Donations Fund, the General Government Escrow Fund, and the Water/Wastewater Escrow Fund.

The **CCPD Fund** represents revenues and expenditures associated with the additional half-cent sales tax first approved by the voters in November 1997 to fund a Crime Control

and Prevention District. Voters continued the district for five years in May of 2002. The district was continued for ten more years in May of 2007 and the rate reduced to three eighths of one percent. Voters approved the continuation of the tax in May 2017. The Board of Directors, which consists of the Mayor and Council members, governs the District. The goals of the Crime Control and Prevention District are to increase patrol officer visibility, enhance crime fighting ability by acquiring new equipment, provide additional training and updated technology and to reduce the number of juvenile offenders involved in repeated criminal and/or gang related activity. This fund provides for salaries and benefits for ten patrol officers, a public services officer and one dispatcher. Funding is provided for the replacement of three vehicles. We are projecting revenues of $1,854,265 and expenditures of $2,046,210. Capital Outlay for the CCPD Fund totals $330,985, and includes items such as facial recognition software, traffic data collection, and replacing vehicles.

The **Police Expendable Trust Fund** tracks funds that are received through confiscated property not involved with a Chapter 59 seizure or asset forfeiture. These funds have been awarded to the Police Department by the District Court and will be used for equipment, supplies, or training expenses.

The **Drainage Utility Fund** was established by the City Council on January 1, 2005 as an additional revenue source to offset the growing costs of operating the storm drainage system. These costs include maintenance of the existing system, federal mandates to control storm water runoff, floodplain management and planning and construction of new drainage facilities. The drainage utility fee is $6 per month for residential properties. This fund will continue to pay for the two drainage utility maintenance workers, and one half the costs of the Environmental Specialist and Environmental Assistant positions. The design of Saginaw Blvd System 3 Phase 1 project will continue, and capital outlay funds have been budgeted for this project. We are projecting revenues of $1,089,000 and expenditures of $1,733,680.

The **Street Maintenance Fund** was approved on May 12, 2007 by the voters which imposes a one-eighth of one percent sales and use tax for the maintenance and repair of existing municipal streets. This Street Maintenance Tax was valid for a four-year period and was continued with voter approval in November 2011. The tax went into effect in April 2008 and revenues were received starting in June 2008. The renewal of this tax was approved again by voters in 2019. We anticipate revenues of $737,245 and expenditures of $1,368,500. Maintenance projects are behind schedule due to staffing shortages. Funding is included for the new Pavement Replacement Program and will start with Knowles Drive from Park Center to Bailey Boswell Road.

The **Donations Fund** was created in May 2009 to better track funds received through water bill donations as well as direct donations to the City for specific purposes. Currently, Animal Services, Parks, Library, Beautification, Police, Fire, Senior Center, and the Train & Grain Festival have funds available for expenditure. Voluntary donations of $2 are collected through the monthly utility bill for Beautification, Library and Parks. We

anticipate revenues of $656,260 and expenditures of $347,410. Ongoing expenses include books, data processing, and supplies for the Library; highway mowing, seasonal planting and holiday decorations from beautification donations; and supplies for the annual Fire Camp, and Easter Egg Hunt. Two summer library pages will continue to be funded with library donations. Parks donations will fund a fireworks display. Beautification donations will continue the public art program.

The **General Government Escrow Fund** was created in FY 2014-2015 to better track funds that are received and are to be used for a specific purpose. These receipts will remain in the General Government Escrow Fund until an appropriate expense is approved by the City Council. Approved expenses include: advertising and entertainment for the "Train and Grain" festival, police overtime expense for bailiff duty, and insurance deductibles and repairs, a contract for Farmer's Market administration, and the replacement of 4 ticket writers.

The **Water/Wastewater Escrow Fund** was created in FY 2014-2015 to better track impact fee funds that are received and are to be used for a specific purpose. These receipts will remain in the escrow fund until an appropriate expense is approved by the City Council. Funds are approved to be used for the Fort Worth meter station upgrade.

DEBT SERVICE FUND

Debt service requirements for outstanding certificates of obligation, tax notes, and general obligation are $7,566,450. The adopted tax rate is sufficient to fund the required debt service payments for the fiscal year.

CAPITAL PROJECTS FUND

The Capital Projects Fund consists of projects as recommended by our staff and engineers and approved by the City Council. Funds are budgeted for voter approved bond projects to replace W McLeroy Blvd and Old Decatur Rd. Phase two and Phase three of Knowles Drive is budgeted, also a voter approved bond project.

ENTERPRISE FUND

The total revenues projected for this fund are $15,378,225. Water rates will increase by 3.25% due to the 3.25% increase in the rate charged by the City of Fort Worth for the purchase of water. This will go into effect on October 1, 2025. Wastewater rates will increase by 3.25% due to the 2.69% decrease charged by Fort Worth. Projected revenue will be sufficient to cover all projected operating expenses. Budgeted expenses total $20,001,190. The budgeted use of funds will be used for capital projects including the Phase 2 of the Fairmont Street 12" Sewer Rehab and 12" McLeroy Water Line Project. Funding is also provided for improvements for the Park Center water facility to include a chloramine booster and cathodic protection system.

The Enterprise Emergency Reserve has a balance of $3,746,000. The Enterprise Fund Emergency Reserve needs to be sufficient to operate the Water Department for three months. These funds would only be used in an emergency and only with Council approval.

The debt service for outstanding revenue bonds is $566,475 with $305,000 for principal and $256,475 for interest expense and paying agent fees.

CONCLUSION

I want to thank the Mayor and City Council for their guidance and decisions made during the budget work sessions. I appreciate their cooperation to fund and improve the level of services for the City. I believe this budget establishes a sound plan of municipal services and is a very informative document for all of our residents.

Respectfully submitted,

Gabe Reaume
City Manager

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

The following is a brief overview of the adopted 2025-2026 budget:

GENERAL FUND

• The City of Saginaw continues to see growth in the estimated net taxable value due to continued growth and an overall increase in property values. The July 2025 certified estimated net taxable has increased by 2.719% over the July 2024 certified estimated net taxable value. These values are determined and certified by the Tarrant Appraisal District (TAD).

• The adopted budget is prepared based on the voter-approval rate, which includes the unused increment rate from prior years.The voter approval rate is 52.9649 cents.

• Saginaw's population has grown from 19,806 in 2010 to 24,860 per the 2020 census. The North Central Texas Council of Governments estimates the 2025 population to be 25,685.

• The July certified estimated net taxable value from TAD is $3,197,175,201 and is an increase of $84,615,368 over last year's July estimated net taxable value of $3,112,559,833. Tarrant Appraisal District estimates a total of $22,936,980 in added value from new construction ($4,357,643 in residential and $18,579,337 in commercial). New construction for 2024-2025 was valued at $30,041,510.

• This adopted budget is based on a tax rate of 0.529649 which is 0.035902 cents higher than last year's rate of .493747. The adopted tax rate is equal to voter-approval rate as calculated by the Texas State Comptroller's 2025 Tax Rate Calculation Worksheet. The No New Revenue Tax Rate is .498596 and the De minimus Tax Rate is .518618.

TAX YEAR	DEBT RATE	M&O RATE	SALESTAX ADJUSTMENT	TOTAL	AVG. TAX
2024	.218417	.275330	(.087788)	.493747	$1,276.91
2025	.223897	.305752	(.079342)	.529649	$1,341.23
DIFFERENCE OVER (UNDER) LAST YEAR				.035902	$64.32

• The average taxable single family home value in 2024 was $258,617. The average taxable single family home value in 2025 is $253,230, a 2% decrease. The average homeowner's city taxes will increase annually by $64.32 from $1,276.91 to $1,341.23 or $5.36 per month. For $112 per month, the average citizen of Saginaw receives police protection, fire protection, public services, parks, recreation, library services, animal services, and code enforcement and inspection.

• The increase in the debt portion of the tax rate is due to the issuance of the remaining 2021 voter approved bonds for road projects.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- Sales tax revenue was down for the first six months of the fiscal year but have increased in the last few months. The year to date collections (adjusted for a one time audit adjustment) compared to last year is down 2%. The budgeted estimates for next fiscal year assume similar collections as the current year. We estimate that we will receive $7,586,940 in sales tax revenue in the General Fund, a less that 1% decrease from our current year adopted budget and the same as current year estimates. The current sales tax rate is 8.25%, which is the maximum rate allowed. Of this, 6.25% goes to the State, 1.5% to the General Fund, 0.375% to the CCPD Fund, and 0.125% to the Street Maintenance Fund.

- There is an estimated 4% decrease in franchise fees revenue based on current collections and the impact of moderate weather conditions on utility bills. Cable TV franchise fees continues to decline due to a decline in cable subscriptions.Waste disposal franchise fees are estimated to increase based on current trends and expected growth.

- Court fines and fees are picking up with fewer Police Department vacancies and increased traffic enforcement. Based on current year collections revenues are projected to be 86% more than current year budget.

- Recreation revenues are projected to be down following current year trends. This decrease is partially offset by Summer camp fees. Summer Camp remains popular and enrollment remains strong.

- Aquatic Center revenue is increased due to adopted fee increases. Hours of Aquatic Center operation are budgeted to remain the same for the 2026 swim season. Aquatic Center fees have not increased in more than 15 years.

- The adopted budget includes an increase to the non-resident senior center membership fee and new fees for resident memberships, and resident and non-resident day passes. The proposed fees are similar to other area senior centers.Adopted annual fees are: resident $20, non-resident $60, resident day pass $5, and non-resident day pass $10.

- Building permit fees are estimated to remain strong but lower than the current year with several developments expected to continue construction in the coming year.

- Rental inspection fee revenue is projected to decrease due to a decrease in the fee from $125 to $100. The fee is based on the cost of the program. Despite the number of rental units increasing, efficiencies in the program will allow for the increased units at a lower cost. Rental inspection fees offset the cost of inspecting rental units within the city to ensure safe and sanitary living conditions.

- Fees paid by Tarrant County for fire protection are expected to be the same as the current year estimate, a $23,600 increase over the current year adopted budget.

- Interest earnings are projected based on slightly lower interest rates and smaller cash balances.

- Our insurance broker is estimating a 3% decrease in medical insurance for the coming year based on good claims history. Dental insurance rates are budgeted to increase by 13%. The City provides coverage for employee health, dental, and basic life insurance. The City will continue to partially fund dependent coverage.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- The adopted budget includes a 3% STEP increase for all full-time employees that are not currently at the top of their pay range.The estimated cost to the General Fund is $385,861 and $55,864 to the Enterprise Fund. Overtime budgets for Police, Fire, and Public Services have been increased due to current trends and the need to work more community events.

- The TMRS (Texas Municipal Retirement System) contribution rate will increase January 2026 with a cost of $110,655 in the General Fund and $12,607 in the Enterprise Fund.

- The city-wide cost of worker's compensation is estimated to decrease by $13,470 in the coming year. The property/general liability rates will increase by $120,365 due in part to the opening of the new Library/Senior Center building. The City is insured through Texas Municipal League.

- The estimated city-wide utility and janitorial costs are expected to increase by $174,515 and $58,555 respectively. The increase is due to increased electric rates as well as operation of the new Library/Senior Center facility.

- In General Administration fees paid to Tarrant Appraisal District are expected to increase by $5,160. Data processing fees will increase $40,255 due to the new ERP system.

- A vacant temporary part time position to assist the City Secretary with open records requests is not funded in the adopted budget.

- There is an estimated $10,000 savings in budgeted election expense. The budgeted amount will cover the cost of one general election.

- Engineering fees for development review are expected to increase by $16,500 based on current trends.

- Legal and special services is projected to increase by $35,915 due to estimated increases for legal services, audit services, and the Tarrant County collection contract.

- One student apprentice position in Administration is eliminated.

- Data processing expenses in Municipal Court are decreased due to software funding in the General Escrow Fund.

- The cost of ambulance service provided by the City of Fort Worth reflects a full year of service, and an increase of $264,670.

- Fire Department capital outlay includes $25,000 bunker gear replacement (grant funded), replacement of a Battalion Chiefs vehicle ($102,000), and replacement of rescue equipment ($8,000).

- There is a budgeted increase of $30,080 for the Police Department dispatch contract with the City of Lake Worth.

- Funding is included for the use of Tarrant County College gun range. Rent of $22,500 is paid every three years.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- Funding of $80,000 for renting safety barricades for special events is included in the Police Department budget.
- Funding of $285,575 for an upgrade to the Police Department access system.
- Line item increases in Public Services include $5,000 for supplies, $10,000 for street maintenance supplies, $10,000 sign supplies and materials, and $5,000 for signal light repair.
- The adopted budget includes a 25% reduction to contract mowing, the elimination of the contract inspector, and a reduction of $10,000 for contract planning.
- Funding ($97,183) for the Facilities Manager is included.
- Funding is included ($15,000) for a sprinkler system upgrade at the Community Center.
- An upgrade to school zone lights is included ($100,000).
- Line items related to the operations of the Senior Center are transferred from Community Services to the Senior Center cost center. The budget for seasonal aquatic positions remains the same.
- Capital items included for the Recreation Center include replacing and upgrading the weight room equipment $46,000, replacing the basketball backboard in the gymnasium $8,000, replacing the entry tile and installing ADA compliant carpeting $14,000, repaint and gel coat the play structures at the Aquatic Center $190,000, and install interior security cameras at the Recreation Center $680.
- A line item reduction of $15,000 is included for contract services (used to fund program instructors) until recreation programs are added.
- Overtime for Inspection/Code Enforcement is reduced $5,815 based on historical usage. Funding is included for ticket writer equipment ($1,420) and $25,000 for SHIP, a home renovation program.
- Small line item increases in Animal Services are necessary due to the number of animals being cared for at the Animal Shelter.
- Funding ($30,470) for a part-time Animal Shelter Technician is included.
- Line item increases for parts ($10,910) and contract repairs ($19,115) are included in the Fleet Maintenance budget.
- A transfer of $102,945 to the equipment replacement escrow will not be funded in fiscal year 2025-2026.
- $50,000 for Economic Development incentives will not be funded this year.

- In Information Technology savings related to the email and network security are offset by increases for computer replacements and telephone expense.

- The vacant Emergency Management Coordinator position ($135,465) will be held vacant in the proposed budget.

- The General Fund balance will be reduced by $758,525 for one-time items.

DEBT SERVICE FUND

- The Adopted budget includes $7,526,450 funding for principal and interest payments. An estimated use of $359,220 of property tax collections from the prior years will be used for fiscal year 2025-2026 debt service. The estimated fund balance at year end will be $1,093,092.

ENTERPRISE FUND

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 6.75% increase in wholesale water rates.

- The City of Fort Worth bills the City of Saginaw for wastewater treatment based on the strengths and volume that pass through the system. Fort Worth has proposed a 2.69% decrease in wastewater rates.

- As a result of a current year rate study and long range rate model the City proposes an increase of 3.25% in both water and wastewater fees. The strategy will be to have more consistent and gradual increases to the rates instead of fluctuations from year to year. The average customer using 8,000 gallons of water per month will see a monthly increase of $2.22 as a result of the water and sewer rate changes.

- Line item increases include funding for the new ERP system $36,665, increases for water system maintenance and supplies $20,000, and increases for engineering services $9,600.

- The adopted budget includes: 30 water sampling stations ($42,750) and 50% funding ($25,000) for the home renovation incentive program, SHIP.

- Funding is provided for a dump truck $129,000, a backhoe $175,070, and water meter replacements $104,000.

- Construction of the Fairmont 12” Sanitary Sewer Rehabilitation Phase 2 project $1,995,000 is budgeted.

- Construction of the W McLeroy 12” Water Line Project ($613,500) will be partially funded with water impact fees ($394,500).

- Replacement of water lines in conjunction with Phase 1 of the Opal Street reconstruction ($900,000).

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- Funding is also included for inflow and infiltration projects $544,000 and a chloramine facility $490,000.

- The Enterprise Fund has been balanced with $4,622,965 of reserves (certificates of obligation issued in fiscal year 2024-2025) for one time and capital items.

CAPITAL PROJECTS FUND

- Projects included in the Fiscal Year 2025-2026 budget include North Old Decatur Road, partially funded with developer escrowed funds, CDBG sidewalks projects along Southern Avenue, Green Ribbon grant landscaping improvements along Blue Mound Road, HSIP grant Basswood sidewalk improvements, HSIP grant for a signal at Jarvis and Bailey Boswell Road, construction of West McLeroy Phase 3 construction, and engineering of East McLeroy Boulevard.

- These projects are funded with prior year bond sale proceeds or fund balance.

CCPD FUND

- The voters approved an additional one-half cent sales tax for use by the Crime Control and Prevention District (CCPD) in November 1997. The additional sales tax went into effect on April 1, 1998, and revenues were received beginning in June 1998. The district was continued for five years in 2002. In 2007 and 2017, the tax was continued for ten years and reduced to three eighths (3/8) of one percent with the remaining eighth used for street maintenance.

- Sales tax revenues are estimated to be $1,821,500 which is the same as the current year estimate.

- The Crime Control and Prevention District will provide for the salaries and benefits of twelve police officers, a public services officer, and a communications/records supervisor.

- The ongoing cost of body worn cameras, tasers, and mobile terminals is included in the budget $78,000. Ongoing funding is also included for the license plate reader service $67,500.

- Funding is provided for three patrol vehicles with associated equipment ($284,070), facial recognition software ($5,750), incident tracking software ($16,700), and traffic data collection software ($24,465).

- The fund is balanced with $191,945 of reserves used for these one-time items.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

POLICE EXPENDIBLE TRUST FUND

- This fund tracks the receipt and disbursement of confiscated property and asset forfeitures.
- Expenses include supplies and training for the canine unit, scheduling software, and traffic data devices.
- The fund is balanced with $23,660 of reserves used for these items.

DRAINAGE UTILITY FUND

- In January 2005 the Saginaw City Council approved the necessary ordinances to establish a drainage utility within the city and adopted the utility's rates. Fees are assessed on properties based on the amount of storm water runoff they produce. Single family residences are currently assessed a uniform base fee of $6.00 per month.Other properties, including multi-family, commercial and industrial, produce more storm water runoff at a higher rate and are charged a fee based on the number of equivalent base (residential) units adjusted for the use of the property.
- The Drainage Utility Fund pays the salaries of three maintenance workers, one-half the salary of the environmental specialist and the environmental manager. Indirect administrative costs are paid to the General Fund. It also funds supplies, equipment and drainage system improvements.
- A third drainage maintenance worker is added in fiscal year 2025-2026.
- ·Final design for Saginaw Boulevard System 3 is funded $1,000,000.
- An additional $10,000 is added to the operating budget for supplies and equipment rental for drainage maintenance.
- Funding for an excavator and trailer ($215,065) is included.
- The fund balance at year end is estimated to be $1.4 million which will be used for future drainage improvement projects.

STREET MAINTENANCE FUND

- On May 12, 2007 the voters approved the ballot proposition imposing a one-eighth (1/8) of one percent sales and use tax for the maintenance and repair of existing municipal streets. This tax was effective in April 2008, and revenues were received beginning in June 2008.The street maintenance tax was approved by voters in 2023 for an additonal 4 years.
- We anticipate revenues of $632,245 for fiscal year 2025-2026.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- Line item increases are for the street sign and sidewalk replacment programs.
- $350,000 funding is provided for street repairs identified by the pavement management system: Lottie Lane (Mustang to Roberts), South Hampshire (Hialeah to Southern), and Southern (Opal to Woffard Way).
- A concrete saw $75,000 and an asphalt roller $71,000 are funded.
- Street projects include Phase 1 of the Opal Street reconstruction $700,000.
- The fund balance at year end is estimated to be $2.2 million which will be used for future street maintenance projects.

DONATIONS FUND

- The Donations Fund is used to track funds received through water bill donations and direct donations to the City for specific purposes. Currently Animal Services, Parks, Library, Senior Center, Fire, Police, Train and Grain Festival, Beautification, and community events have donation funds available for expenditure.
- Recurring expenses in this fund include the annual Fire Camp and Easter egg hunt from Fire donations, highway mowing, seasonal landscaping, and holiday lighting from Beautification donations, supplies and animal care from Animal Shelter donations, Senior Center supplies from Senior Center donations, and books, data processing expense, supplies, and special programming from Library donations. Parks donations fund the ongoing cost of the outdoor early weather warning system. It is anticipated that the Train and Grain Festival will be held in 2026 and will be partially funded through donations.
- The donation amounts of $1 for Beautification, Parks, Library, and Animal Services are budgeted to increase to $2 per month for those customers who choose to participate. The donation amounts were last increased in fiscal year 2018-2019.
- Library donations will fund seasonal student apprentices. The seasonal positions will enable the library to meet the higher demands of the summer season. Library programs, software, supplies, and materials are also funded through library donations.
- Beautification donations will continue a public art program ($30,000) and mowing and seasonal decoration ($64,000).
- Tree planting at City parks is funded with Park donations $5,000 and Beautification donations $5,000.
- Parks donations fund the early weather warning system and special events.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

GENERAL ESCROW FUND

- The General Government Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose.The types of revenues budgeted in this fund are: hotel/motel tax, court technology fees, court security fees, developer contributions toward future infrastructure construction, and insurance deductibles and settlements.

- The equipment replacement for the General Fund will be accounted for in the General Escrow Fund. The equipment replacement escrow began in FY 2018-2019. The annual contribution will be based on the useful life of the purchased asset and the estimated replacement cost. Funding for the replacement of equipment purchased beginning in FY 2018-2019 will be in the equipment replacement escrow, as long as the annual contribution is made. The contribution for General Fund equipment in FY 2025-2026 is not funded.

- Revenues are budgeted at $344,875.

- A “Made in Saginaw” intern pilot program ($10,000) and a shop/eat locally pilot program (40,000) is funded with economic development incentive escrow.

- One year funding is provided for a Destination Marketing Organization (DMO) through the Chamber of Commerce $36,910.

- Budgeted expenditures include $10,000 entertainment for community events, $10,000 for advertising city events, a transfer to the General Fund for court security (Bailiff $15,000), the cost of ticket writer software ($14,765), $40,865 for Farmer’s Market administration, and insurance deductibles/repairs ($96,300).

- The budget includes expenditure of PEG fees for broadcasting equipment ($8,980) and a transfer of previously collected developer contributions of $1,678,980 to the Capital Projects Fund for the construction of North Old Decatur Road.

WATER/WASTEWATER ESCROW FUND

- The Water/Wastewater Escrow Fund was created in FY 2014-2015 to better track funds that are received and to be used for a specific purpose. The types of revenues budgeted in this fund include water impact fees.

- The equipment replacement for the Enterprise Fund will be accounted for in the Enterprise Escrow Fund. The equipment replacement escrow began in FY 2018-2019.The annual contribution will be based on the useful life of the purchased asset and the estimated replacement cost. Funding for the replacement of equipment purchased beginning in FY 2018-2019 will be in the equipment replacement escrow, as long as the annual contribution is made. The contribution for Enterprise Fund equipment in FY 2025-2026 will be $36,215.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2025-2026

- Impact fees will partially fund the West McLeroy 12” Water Line Replacement Phase 2.

BLTMILL PUBLIC IMPROVEMENT DISTRICT FUND

- The Beltmill PID Fund was created in FY 2021-2022 to track funds that are received and to be used for a specific purpose and as outlined in the Service Assessment Plan.
- PID assessments are estimated to be $496,765.Administrative expenses are budgeted to be $24,650.
- The developer reimbursement expense outlined in the Service Assessment Plan is $472,345.
- The fund balance at year end is estimated to be $92,106.

TAX INCREMENT REINVESTMENT ZONE FUND

- The Tax Increment Reinvestment Zone Fund was created in FY 2022-2023 to track ad valorem tax revenue derived from the incremental valuation increase of the property within the zone. The City of Saginaw, Tarrant County, and Tarrant County College District are participating at 50%. The receipts will remain in the fund until an appropriate expense is approved by the Board of Directors.
- Estimated collections are budgeted to be $279,950.
- Administrative expense are budgeted to be $30,000.

CITY OF SAGINAW
BUDGET PROCESS

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City Charter requires the City Manager to prepare and submit to the City Council a proposed budget at least forty-five days prior to the beginning of the fiscal year.

PREPARATION

Preliminary planning began in March with department heads identifying key issues, capital needs, and staffing requests. A workshop was held with the City Council in March to discuss these key issues. The budget calendar was distributed in April. Throughout the spring and summer budget workshops are held during regular City Council meetings to discuss the budget issues and the five year projections for each fund. In May budget preparation materials are distributed to department heads. In keeping with the goals of the City, department heads are asked to update the department's five year plan and prepare budgets that provide for the effective operation of their department, without major increases to expenditures/expenses, and continue to provide for the necessary safety and quality of life for our citizens. The five year plans are used to determine the needs of the next five years and to begin prioritizing and preparing for these obligations. All requests for additional personnel and capital outlay purchases are not included in the individual departments' budget. Those items are prioritized and listed as special requests. Special requests are submitted, in priority order, as separate items and are considered as additions to the requested budget. Detailed support is prepared and presented for each request.

PROPOSED BUDGET

Using the above guidelines, each department head prepares a basic line-item budget that maintains the current level of service. In May, department heads submit the following budget reports to the Finance Director.

- Prior year actual, current year budget, actual to date, projected year-end, and proposed budget.
- Estimated revenue for new fiscal year based on historical figures and carefully researched expectations of future trends.
- Special requests, prioritized and with documentation.
- Goals and strategies for the new fiscal year.
- Performance measures, prior year actual, current year, and budget year.
- Five Year Plan including future staffing and capital requests.
- Update of departmental descriptions and activities.

Each department's budget and five year plan is reviewed by the administrative staff (City Manager, Assistant City Manager, Finance Director, and the Finance Manager). The administrative staff makes changes, if necessary, to these budgets based on estimates of anticipated revenues to fund the budget and what services they believe are necessary to run the city effectively. After the administrative staff reviews the departments' budgets they meet with the department heads again to review any changes. This gives the department heads a chance to discuss their requests with the administrative staff and present any further documentation that might be needed. At this time each

department is asked to discuss the five year plan including future staffing and capital requests. After these meetings the administrative staff prepares a draft copy of the budget. It is at this time that the administrative staff decides whether to include cost of living raises, increase benefits, special requests, increase service levels etc. In July certified property tax values are received from the appraisal district. Based on the certified taxable value received from the appraisal district, the estimated tax revenue is adjusted if needed. The "no new revenue" tax rate is calculated and the tax rate needed to meet budget requirements is determined. The Finance Director, under the direction of the City Manager and Assistant City Manager, then prepares the proposed budget document, posts, and publishes the required notices. The proposed budget is submitted to the Mayor and Council for review.

ADOPTION

At the August City Council meetings, the City Manager presents the final Proposed Budget and discusses priorities for the coming year. Council reviews and discusses special requests and any additional budget priorities. The Council decides what items will be included in the budget and what type of funding will be needed based on the City Manager's recommendations. The council must decide if they are going to increase the tax rate, use undesignated surplus, increase fees, incur debt, seek grants, etc. to fund the budget. They may increase or decrease the cost of living raises, benefits, etc. added to the budget by administrative staff. These decisions are made in accordance with the financial policies of maintaining adequate fund balances, using fund balance for one- time expenses, and meeting debt service requirements.

At the direction of the City Council, the Proposed Budget may be revised. The Proposed Budget is filed with the City Secretary and is made available for inspection by any interested person during office hours. It is also posted on the City's website. The City Council holds a Public Hearing on the proposed budget and gives at least ten days notice of the Public Hearing in the official newspaper. After the Public Hearing, and before October 1st, the Council must vote to adopt the budget and set the tax rate. The budget is adopted by resolution approved by the favorable votes of at least four-sevenths (4/7) of the Council. The adopted budget is a public record and a copy is on file with the City Secretary. A copy of the adopted budget is also filed with the County Clerk.

IMPLEMENTATION

Once the budget is adopted, detailed account information is compiled in the Budget Guidelines document. The Budget Guidelines document lists each line item and includes detailed support because it is used by the departments as a guide for operating their department. The City Manager is required to furnish the Council with monthly reports which show the prior month's expenditures and total expenditures to date for each budgeted activity. At mid-year the City Manager and Department Heads review the monthly reports to see how the revenue and expenditure predictions have fared, how well the departments have performed, and whether budget revisions are necessary. The budget revisions are normally revisions to individual line items. This allows for a better year end projection for use in the next year's budget work session. Usually the departments' overall totals remain the same or are reduced. Only if there is an unusual circumstance is a department's overall budget total increased.

BUDGETARY CONTROL AND AMENDMENT

The level of budgetary control is the department level in all funds. When budget adjustments among departments and/or funds are necessary, they must be approved by the City Council. If budget revisions are needed, a public hearing is set and a detailed report describing the amendments is presented to the City Council for discussion. Amendments are then adopted by a City Council vote. These approved revisions then modify the original budget.

The City Council can amend the total appropriations for an individual fund. The City Council may also approve the transfer of appropriations within funds. This occurs most often in the case of capital improvement projects, where savings in one project are transferred to another project. These amendments, as well as uses of any contingency accounts also require Council approval.

CITY OF SAGINAW 2025-2026
BUDGET CALENDAR

Date	Activity
April 30	1st Estimate of 2025 taxable values received from Tarrant Appraisal District (TAD).
April 28	Distribute budget instructions and worksheets to Department Heads.
May 9	Prepare preliminary revenue estimates for 2025-2026 budget.
May 9	Department Heads submit 2025-2026 budget requests to Finance Director.
May 23	2nd Estimate of 20245 taxable values received from TAD.
June 3	Budget Workshop - Budget/Tax Rate Overview
June 4 & 5	Pre-Budget Conferences held between City Manager, Asst. City Manager, Finance Director, Finance Manager and Department Heads to discuss budget requests and five year plans
June 27	3rd Estimate of 2025 taxable values from TAD.
July 25	Receive 2025 certified appraisal roll from TAD and calculate Effective and Rollback Tax Rates
July 28	Final review and decisions on proposed budget. Prepare budget message.
August 1	Publish/Post notice of 2025-2026 Budget Public Hearing.
August 5	SPECIAL Council Meeting - Public Hearing on Proposed Budget
August 13	Publish/Post notice of 2025-2026 Revised Budget Public Hearing and Tax Rate Increase.
September 6	Council Meeting - Public Hearing on 2025-2026 Proposed Budget continuation; and adoption of 2025-2026 Revised Budget and Tax Rate
October 1	Fiscal year 2025-2026 begins.

BUDGET SUMMARIES









THE FOLLOWING SUMMARIES PROVIDE AN OVERVIEW OF REVENUES AND EXPENDITURES/EXPENSES FOR ALL DEPARTMENTS.

SAGINAW
TEXAS

CITY OF SAGINAW
DESCRIPTION OF FUNDS

The City of Saginaw budget is made up of various funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Funds are used to track revenues and expenditures/expenses for different programs and functions. All of the funds of the City can be divided into two categories – governmental funds and proprietary funds. Governmental funds include the General Fund, Debt Service Fund, and Capital Projects Fund. Special revenues are accounted for in the Special Revenue Funds and are a type of Governmental fund. The City of Saginaw operates and maintains its own water and sewer utility system. The Enterprise Fund, a proprietary fund, is used to account for water and sewer utility system funds.

The City's budgets of governmental funds (General Fund, Debt Service Fund, Capital Projects Fund and Special Revenue Funds) are prepared on a modified accrual basis. This means that obligations of the City such as outstanding purchase orders are budgeted as expenditures. However, revenues are recognized only when they are measurable and available.

The budgets of the City's proprietary funds (Enterprise Fund and Water/Wastewater Escrow Fund) are prepared using a full accrual basis. This means it recognizes expenses as encumbrances when a commitment is made, such as through a purchase order. Revenues, on the other hand, are recognized when they are earned by and due to the City (for example water user fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report shows the status of the City's finances on a basis of generally accepted accounting principles (GAAP). In most cases, this conforms to the way the City prepares its budget. There are several exceptions that are on the cash basis: Compensated absences (accrued but unused vacation/sick leave and compensatory time) are not budgeted but are reported as an expense in the Comprehensive Annual Financial Report. Contributed assets are not budgeted but are booked as revenue. Depreciation and gains or losses on assets are not budgeted but are reported as an expense or revenue (gain on asset). In the Enterprise Fund capital expenses are budgeted but at year end are booked as additions to capitalized assets. Bond principal payments are budgeted expenses but booked as a reduction to liability at year and end. The Comprehensive Annual Financial Report shows fund revenues expenditures/expenses on boh a GAAP basis and Budget basis for comparison purposes.

All of the City's funds that are included in the Comprehensive Annual Financial Report and audited by the independent auditors are appropriated. Each of the funds is listed and described below.

GENERAL FUND The General Fund is the major operating fund of the City. It is used to account for all revenues and expenditures except those required to be accounted for in another fund. Expenditures for General Administration, the Municipal Court, the Fire Department, the Police Department, Public Services, Park Maintenance, the Community Services Department, the Library, Inspections/Code Enforcement, Animal Services, Fleet Maintenance, and the Economic Development Department, and Information Technology are included in the City's General Fund.

DEBT SERVICE FUND
The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general obligation long-term debt principal and interest.

CAPITAL PROJECTS FUND The Capital Projects Fund is used to account for the financing and construction of Governmental Fund projects funded by general obligation bonds, certificates of obligation bonds, tax notes or cash balances.

ENTERPRISE FUND The Enterprise Fund is used to account for operations of the City's water and sewer activities that are financed and operated in a manner similar to those of private business enterprises. Services of the Fund are intended to be self-supporting through user charges. The Enterprise Fund reimburses the General Fund for operating expenses such as building rental, data processing, and other administrative expenses.

SPECIAL REVENUE FUNDS Special Revenue Funds account for resources restricted for specific purposes. This restriction may be legal or administrative. Saginaw's Special Revenue Funds consist of the CCPD (Crime Control and Prevention District) Fund, the Police Expendable Trust Fund, the Drainage Utility Fund, the Street Maintenance Fund, the General Government Escrow Fund, the Water/Wastewater Escrow Fund, Donations Fund, PID (Public Improvement District) Fund, and the TIRZ (Tax Increment Reinvestment Zone) Fund.

- The CCPD Fund is used to track revenues from sales tax designated for this fund and expenditures related to the CCPD. The General Fund will be reimbursed for a portion of police officer salaries from this fund.

- The Police Expendable Trust Fund accounts for confiscated and asset forfeitures that are awarded to the City and approved expenditures.

- The Drainage Utility Fund is used to account for operation of the City's drainage facilities. Services of the Fund are intended to be self-supporting through fees assessed on properties based on the storm water runoff they produce. The Drainage Utility Fund reimburses the General Fund for the salary and benefits of two maintenance workers and the Enterprise Fund for one half the salary and benefits of both the Environmental Manager and Environmental Technician. The Street Maintenance Fund tracks the revenues and expenditures from sales tax designated for street maintenance. Voters approved the adoption of a local sales and use tax at the rate of one-eighth of one percent to provide revenue for maintenance and repairs of existing municipal streets. These revenues cannot be used for building new streets. The City began receiving revenues in the latter part of 2008.

- The General Government Escrow Fund is used to track receipts that are to be used for a specific purpose. Examples of revenues and expenditures in this fund are hotel/motel tax, court technology fees, court security fees, insurance deductibles, and gas production proceeds.

- The Water/Wastewater Escrow Fund is used to track receipts related to the utility operations that are to be used for a specific purpose. Examples of revenue in this fund are water and sewer impact fees.

- The Donations Fund is used to track revenues received through donations for specific purposes and the expenditure of these funds. Currently, donations are received for the Animal Shelter, Library, Parks, Beautification, the Senior Center, Police, Fire, and the Train & Grain Festival.

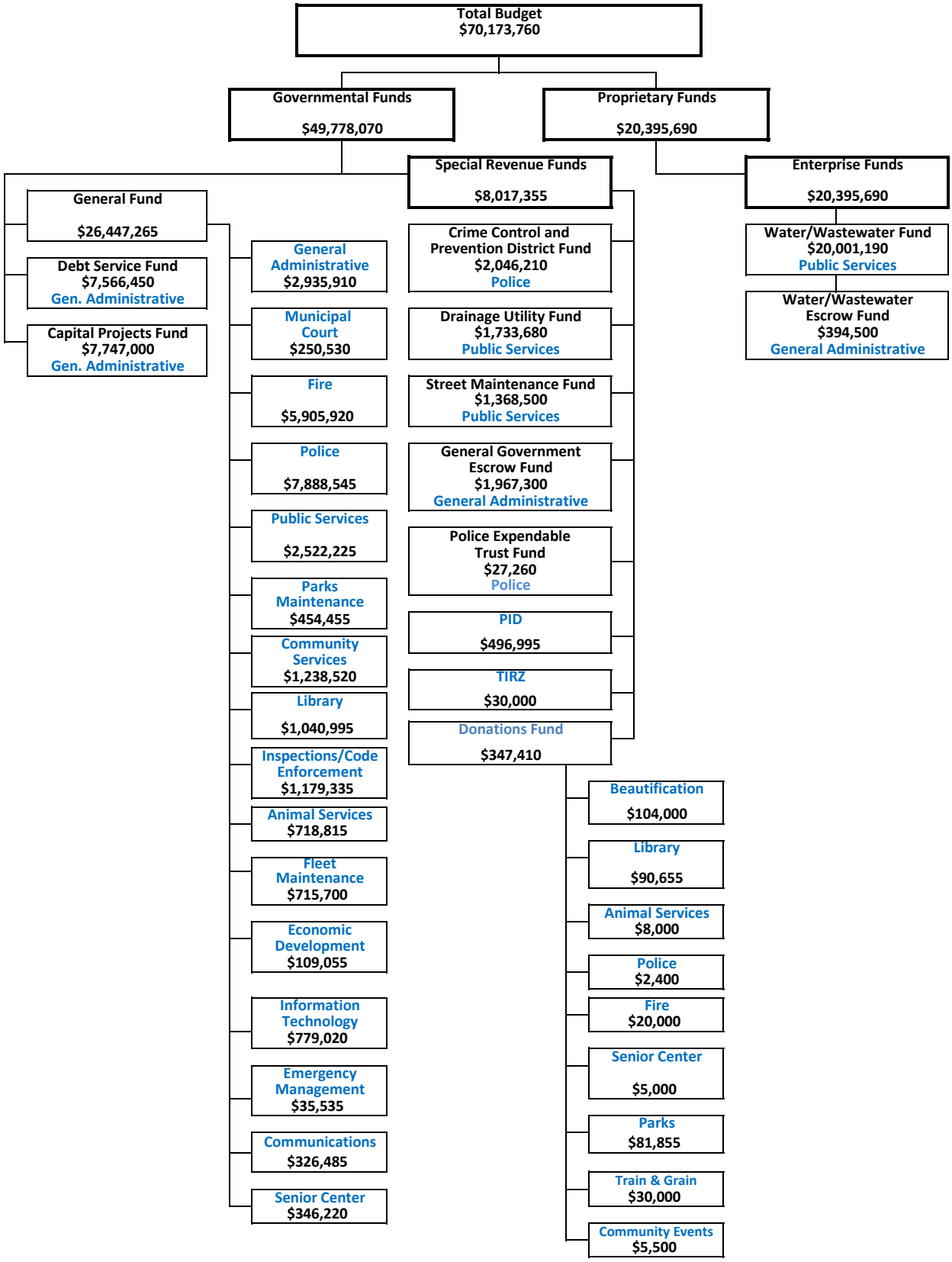
- The PID Fund is used to account for assessments levied upon properties within the district boundaries. Expenses are incurred for the repayment of debt issued to fund public improvements within the district.

- The TIRZ Fund is used to account for new revenues generated from increased values of properties located within the Zone. Expenses are incurred for the repayment of the related infrastructure cost.

BUDGETED USE OF FUND BALANCE
FISCAL YEAR 2025-2026

Fund	Amount	Explanation of Fund Balance Use
General Fund	$758,525	For capital outlay and one-time expenses.
Debt Service Fund	$359,220	To mitigate impact of debt issue on the tax rate.
Enterprise Fund	$4,622,965	For one time capital outlay and improvements.
CCPD Fund	$191,945	For the replacement of police patrol vehicles and software.
Police Expendable Trust Fund	$23,660	For supplies related to public safety.
Water/Wastewater Escrow Fund	$343,250	For the McLeroy 12" water line.

CITY OF SAGINAW
FUND STRUCTURE
2025-2026



CITY OF SAGINAW

CONSOLIDATED BUDGET SUMMARY BY FUND

SCHEDULE OF SOURCES AND USES OF FUNDS
AND CHANGES IN FUND BALANCE

	GOVERNMENTAL FUNDS				
	General Fund	**Debt Service Fund**	**Capital Projects Fund**	**CCPD Fund**	**Police Expendable Fund**
Revenues					
Property Taxes	$ 9,674,445	$ 7,084,430	$ -	$ -	$ -
Sales Taxes	7,586,940			1,821,500	
Other Taxes	40,650	5,800			
Franchise Fees	1,699,320				
Licenses,Permits,Fines/Fees	2,394,175				
Grant Assistance	33,000			-	
Interest Income	720,000	117,000	238,800	18,000	3,600
Other Income	203,000		-		-
Charges for Services					
Total Revenues	$ 22,351,530	$ 7,207,230	$ 238,800	$ 1,839,500	$ 3,600
Other Financing Sources					
Transfers from other funds	$ 3,337,210	$ -	$ 1,678,980	$ 14,765	$ -
Bond Proceeds			-		
Use of Bond Funds			-		
Use of Escrow Funds	-				
Use of Beginning Fund Balance		-	-	-	
Total Other Financing Sources	$ 3,337,210	$ -	$ 1,678,980	$ 14,765	$ -
Total Available Resources	**$ 25,688,740**	**$ 7,207,230**	**$ 1,917,780**	**$ 1,854,265**	**$ 3,600**
Operating Expenditures					
General Gov't/Econ. Dev.	$ 3,823,985	$ -	$ -	$ -	$ -
Municipal Court	250,530				
Fire	5,941,455				
Police	7,888,545			259,115	12,500
Community Services	2,630,040				
Library	1,040,995				
Public Works	4,871,715		-		
Total Operating Expenditures	$ 26,447,265	$ -	$ -	$ 259,115	$ 12,500
Other Financing Uses					
Capital Outlay					
General Gov't/Econ. Dev.		$ -	$ -	$ -	$ -
Municipal Court	-				
Fire					
Police				330,985	14,760
Community Services					
Library					
Public Works			7,747,000		-
Total Capital Outlay	-	-	7,747,000	330,985	14,760
Debt Service		7,566,450			
Transfer to Other Funds	-	-	-	1,456,110	
Total Other Financing Uses	$ -	$ 7,566,450	$ 7,747,000	$ 1,787,095	$ 14,760
Total Uses of Resources	**$ 26,447,265**	**$ 7,566,450**	**$ 7,747,000**	**$ 2,046,210**	**$ 27,260**
Change in Fund Balance	$ (758,525)	$ (359,220)	$ (5,829,220)	$ (191,945)	$ (23,660)
Beginning Fund Balance	**$ 13,281,862**	**$ 1,421,117**	**$ 24,019,295**	**$ 742,841**	**$ 105,845**
Ending Fund Balance	**$ 12,523,337**	**$ 1,061,897**	**$ 18,190,075**	**$ 550,896**	**$ 82,185**

CITY OF SAGINAW

CONSOLIDATED BUDGET SUMMARY BY FUND

SCHEDULE OF SOURCES AND USES OF FUNDS
AND CHANGES IN FUND BALANCE

	GOVERNMENTAL FUNDS					
	Drainage Utility Fund	Street Maintenance Fund	Donations Fund	General Escrow Fund	Beltmill PID Fund	TIRZ Fund
Revenues						
Property Taxes	$ -	$ -	$ -	$ -		$ 273,950
Sales Taxes		632,245				
Other Taxes						
Franchise Fees						
Licenses,Permits,Fines/Fees				163,395		
Grant Assistance						
Interest Income	51,000	105,000	22,160	76,570	7,200	6,000
Other Income	-		634,100	104,910	496,765	
Charges for Services	1,038,000					
Total Revenues	$ 1,089,000	$ 737,245	$ 656,260	$ 344,875	$ 503,965	$ 279,950
Other Financing Sources						
Transfers from other funds	$ -	$ -	$ -	$ -		
Bond Proceeds						
Use of Bond Funds						
Use of Escrow Funds				-		
Use of Beginning Fund Balance	-		-			
Total Other Financing Sources	$ -	$ -	$ -	$ -	$ -	$ -
Total Available Resources	**$ 1,089,000**	**$ 737,245**	**$ 656,260**	**$ 344,875**	**$ 503,965**	**$ 279,950**
Operating Expenditures						
General Gov't/Econ. Dev.	$ -	$ -	$ 30,000	$ 152,665		$ 30,000
Municipal Court						
Fire			20,000			
Police			2,400			
Community Services			92,500			
Library			80,000			
Public Works	100,000	522,500	81,855			
Total Operating Expenditures	$ 100,000	$ 522,500	$ 306,755	$ 152,665	$ -	$ 30,000
Other Financing Uses						
Capital Outlay						
General Gov't/Econ. Dev.	$ -	$ -	$ -	$ 105,890	$ 24,650	
Municipal Court				-		
Fire						
Police				-		
Community Services			30,000	-		
Library						
Public Works	1,215,065	846,000	-	-	472,345	
Total Capital Outlay	1,215,065	846,000	30,000	105,890	496,995	-
Debt Service						
Transfer to Other Funds	418,615	-	10,655	1,708,745		
Total Other Financing Uses	$ 1,633,680	$ 846,000	$ 40,655	$ 1,814,635	$ 496,995	$ -
Total Uses of Resources	**$ 1,733,680**	**$ 1,368,500**	**$ 347,410**	**$ 1,967,300**	**$ 496,995**	**$ 30,000**
Change in Fund Balance	$ (644,680)	$ (631,255)	$ 308,850	$ (1,622,425)	$ 6,970	$ 249,950
Beginning Fund Balance	**$ 2,042,078**	**$ 3,281,317**	**$ 726,333**	**$ 4,748,608**	**$ 36,605**	**$ 141,149**
Ending Fund Balance	**$ 1,397,398**	**$ 2,650,062**	**$ 1,035,183**	**$ 3,126,183**	**$ 43,575**	**$ 391,099**

CITY OF SAGINAW

CONSOLIDATED BUDGET SUMMARY BY FUND

SCHEDULE OF SOURCES AND USES OF FUNDS
AND CHANGES IN FUND BALANCE

	PROPRIETARY FUNDS				
	Water/Wastewater Escrow Fund	Enterprise Fund	Total All Funds 2025-2026 (Adopted)	Total All Funds 2024-2025 (Revised)	Total All Funds 2023-2024 (Actual)
Revenues					
Property Taxes	$ -	$ -	$ 17,032,825	15,375,900	14,919,816
Sales Taxes			10,040,685	10,043,270	10,147,310
Other Taxes			46,450	237,400	147,641
Franchise Fees			1,699,320	1,628,365	1,703,658
Licenses,Permits,Fines/Fees	-		2,557,570	2,660,655	2,979,673
Grant Assistance			33,000	2,460,445	1,087,315
Interest Income	9,600	540,000	1,914,930	3,075,905	4,641,282
Other Income	5,435	357,525	1,801,735	2,464,960	3,844,575
Charges for Services		13,953,920	14,991,920	15,258,900	14,444,554
Total Revenues	$ 15,035	$ 14,851,445	$ 50,118,435	$ 53,205,800	$ 53,915,824
Other Financing Sources					
Transfers from other funds	$ 36,215	$ 526,780	$ 5,593,950	3,357,425	3,456,186
Bond Proceeds		-	-	23,327,650	-
Use of Bond Funds			-	-	-
Use of Escrow Funds			-	-	-
Use of Beginning Fund Balance		-	-	-	-
Total Other Financing Sources	$ 36,215	$ 526,780	$ 5,593,950	$ 26,685,075	$ 3,456,186
Total Available Resources	**$ 51,250**	**$ 15,378,225**	**$ 55,712,385**	**$ 79,890,875**	**$ 57,372,010**
Operating Expenditures					
General Gov't/Econ. Dev.	$ -	$ -	$ 4,036,650	4,580,345	$ 3,863,006
Municipal Court			250,530	271,850	$ 248,852
Fire			5,961,455	5,673,225	$ 5,018,047
Police			8,162,560	7,266,440	$ 7,208,931
Community Services			2,722,540	2,648,260	$ 2,568,316
Library			1,120,995	1,129,080	$ 920,072
Public Works	-	13,115,575	18,691,645	18,407,885	$ 16,821,669
Total Operating Expenditures	$ -	$ 13,115,575	$ 40,946,375	$ 39,977,085	$ 36,648,893
Other Financing Uses					
Capital Outlay					
General Gov't/Econ. Dev.	$ -	$ -	$ 130,540	$ 157,370	$ 24,369
Municipal Court			-	$ -	$ 11,579
Fire			-	$ -	$ -
Police			345,745	$ 573,845	$ 1,120,728
Community Services			30,000	$ 30,000	$ 3,113,980
Library			-	$ 19,189,830	$ 6,232,696
Public Works		5,018,320	15,298,730	$ 12,126,825	$ 12,719,173
Total Capital Outlay	-	5,018,320	15,805,015	32,077,870	23,222,525
Debt Service		566,475	8,132,925	7,158,275	7,108,872
Transfer to Other Funds	394,500	1,300,820	5,289,445	3,285,130	3,501,981
Total Other Financing Uses	$ 394,500	$ 6,885,615	$ 29,227,385	$ 42,521,275	$ 33,833,378
Total Uses of Resources	**$ 394,500**	**$ 20,001,190**	**$ 70,173,760**	**$ 82,498,360**	**$ 70,482,271**
Change in Fund Balance	$ (343,250)	$ (4,622,965)	$ (14,461,375)	$ (2,607,485)	$ (13,110,261)
Beginning Fund Balance	**$ 883,700**	**$ 17,337,419**	**$ 68,768,169**	**$ 71,375,654**	**$ 84,673,337**
Ending Fund Balance	**$ 540,450**	**$ 12,714,454**	**$ 54,306,794**	**$ 68,768,169**	**$ 71,563,076**

CITY OF SAGINAW
BUDGET SUMMARY TRANSFERS- ALL FUNDS
2025-2026

DESCRIPTION	GENERAL FUND	ENTERPRISE FUND	CAPITAL PROJECTS FUND	CCPD FUND	DRAINAGE UTILITY FUND	DONATIONS FUND	GENERAL ESCROW FUND	W/WW ESCROW FUND	TOTAL ALL FUNDS
TRANSFERS IN									
From General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
From Enterprise Fund	1,569,110		-					36,215	1,605,325
From CCPD Fund	1,456,110		-						1,456,110
From Drainage Fund	286,335	132,280	-						418,615
From Donations Fund	10,655		-						10,655
From General Escrow Fund	15,000		1,678,980	14,765					1,708,745
From W/WW Escrow Fund		394,500							394,500
TOTAL TRANSFERS IN	**$ 3,337,210**	**$ 526,780**	**$ 1,678,980**	**$ 14,765**	**$ -**	**$ -**	**$ -**	**$ 36,215**	**$ 5,593,950**
TRANSFERS OUT									
To General Fund	$ -	$ 1,569,110		$ 1,456,110	$ 286,335	$ 10,655	$ 15,000	$ -	**$ 3,337,210**
To Capital Projects Fund		-			-		1,678,980		**$ 1,678,980**
To Enterprise Fund					132,280			394,500	**$ 526,780**
To CCPD Fund							$ 14,765		**$ 14,765**
To W/WW Escrow Fund		36,215	-	-	-	-	-	-	**$ 36,215**
To General Escrow Fund									**$ -**
TOTAL TRANSFERS OUT	**$ -**	**$ 1,605,325**	**$ -**	**$ 1,456,110**	**$ 418,615**	**$ 10,655**	**$ 1,708,745**	**$ 394,500**	**$ 5,593,950**

EXPLANATION OF TRANSFERS

The General Fund recieves transfers from:

Enterprise Fund	for indirect costs such as Information Systems services, Administrative oversight, audit services, legal services, and building overhead costs. The Enterprise Fund also pays a portion of the cost of Fleet Maintenance.
CCPD Fund	for the salaries and benefits of 12 police officers, 1 public services offficer, and 1 Communications/Records Supervisor.
Drainage Fund	for the salaries and benefits of 3 drainage utility maintenance workers and indirect costs such as administrative oversight.
Donations Fund	for the salaries of seasonal part time student apprentices.
General Escrow Fund	for the overtime of police officers acting as bailiff for the Municipal Court.

The Enterprise Fund receives transfers from:

Drainage Fund	for 1/2 the salary and benefits of the environmental specialist and environmental manager.
W/WW Escrow Fund	for impact fee funding of water and wastewater capital projects.

The General Escrow Fund recieves transfers from:

General Fund	for the annual contrubtion to the equipment replacement escrow

The Enterprise Escrow Fund recieves transfers from:

Enterprise Fund	for the annual contribution to the equipment replacement escrow

The Capital Projects Fund receives transfer from:

General Escrow Fund	for developer contributions for capital projects

CITY OF SAGINAW
5-YEAR FUND SUMMARY

RESOURCES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE FROM LAST YEAR
GENERAL	$ 20,090,656	$ 22,940,278	$ 25,506,787	$ 24,870,470	$ 25,688,740	3.29%
DEBT SERVICE	4,803,840	6,417,453	7,180,536	6,927,500	7,207,230	4.04%
CAPITAL PROJECTS	24,821,249	21,924,045	3,177,558	22,063,000	1,917,780	-91.31%
CCPD	1,742,608	2,269,787	2,111,144	1,879,625	1,854,265	-1.35%
POLICE EXPENDALBE TRUST	$ 7,430	11,810	71,389	27,140	3,600	-86.74%
DRAINAGE UTILITY	859,965	1,157,441	1,121,461	1,112,180	1,089,000	-2.08%
STREET MAINTENANCE	609,600	746,916	759,441	754,620	737,245	-2.30%
DONATIONS	319,387	354,301	374,580	377,060	656,260	74.05%
GENERAL ESCROW	696,583	1,360,915	993,652	702,645	344,875	-50.92%
BELTMILL PID	35,190	519,435	519,357	456,430	503,965	10.41%
TIRZ	-	11,016	98,818	182,885	279,950	53.07%
WATER/WASTEWATER ESCROW	74,490	125,040	110,359	71,905	51,250	-28.73%
ENTERPRISE	12,746,822	14,586,553	15,346,928	20,465,415	15,378,225	-24.86%
TOTAL RESOURCES	**$ 66,807,820**	**$ 72,424,990**	**$ 57,372,010**	**$ 79,890,875**	**$ 55,712,385**	**-30.26%**

USE OF RESOURCES	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026	% CHANGE FROM LAST YEAR
GENERAL	$ 19,886,144	$ 21,312,832	$ 24,718,413	$ 26,254,720	$ 26,447,265	0.73%
DEBT SERVICE	4,705,291	6,200,185	7,096,200	6,988,670	7,566,450	8.27%
CAPITAL PROJECTS	12,357,074	11,977,926	17,735,009	30,181,035	7,747,000	-74.33%
CCPD	1,146,795	2,179,273	2,491,633	2,285,320	2,046,210	-10.46%
POLICE EXPENDALBE TRUST	-	7,044	12,790	7,500	27,260	263.47%
DRAINAGE UTILITY	270,567	2,590,665	1,900,587	626,795	1,733,680	176.59%
STREET MAINTENANCE	203,365	654,915	240,962	236,260	1,368,500	479.23%
DONATIONS	247,659	260,379	323,440	381,915	347,410	-9.03%
GENERAL ESCROW	559,148	235,789	278,082	290,435	1,967,300	577.36%
BELTMILL PID	12,445	21,404	963,668	496,290	496,995	0.14%
TIRZ	-	-	970	150,600	30,000	0.00%
WATER/WASTEWATER ESCROW	28,103	355,070	243,828	-	394,500	100.00%
ENTERPRISE	11,248,742	13,542,604	14,476,689	14,598,820	20,001,190	37.01%
TOTAL USE OF RESOURCES	**$ 50,665,333**	**$ 59,338,086**	**$ 70,482,271**	**$ 82,498,360**	**$ 70,173,760**	**-14.94%**
SURPLUS (DEFICIT)	**$ 16,142,487**	**$ 13,086,904**	**$ (13,110,261)**	**$ (2,607,485)**	**$ (14,461,375)**	
	Note 1	*Note 2*	*Note 3*	*Note 4*	*Note 5*	

Please see next pages for Notes and explanation of variances

CITY OF SAGINAW
5-YEAR FUND SUMMARY

Explanation of Variances

Note 1 - *The $204,512 addition to General Fund balance is due to strong sales tax collections and vacany savings partially offset by one time capital purchases. The $98,549 addition to Debt Service Fund balance is due to excess property tax collections. The $12,464,175 increase in the Capital Projects Fund reflects bond proceeds for the Library/Senior Center construction project partially offset by the use of previous bond proceeds for the Fire Station and Phase 1 of Knowles Drive improvements. The $595,813 surplus in the CCPD Fund is due to strong sales tax collections and the delay in vehicle purchases due to limited supply. The $589,398 surplus in the Drainage Fund is due to the delay of the East Cement Creek Drainage project. The $406,235 surplus in the Street Maintenance Fund reflects the delay of several street projects due to staffing shortages. Funding for these projects will be appropriated when a revised work schedule is available. The $71,728 surplus in the Donations Fund reflects more collections than expenses for the Library and Beautifcation. These funds will be allocated for future programs. The $137,435 surplus in the General Escrow Fund reflects a transfer from General Fund for future equipment replacement, as well as, more collections for court security and hotel/motel tax than budgeted expenses. A Beltmill Public Improvement District was created this year with the collection of $22,745. The increase of $46,387 in the Enterprise Escrow Fund is due to the transfer from the Enterprie Fund for future capital outlay replacements. The Increase of $1,498,080 to the Enterprise Fund balance is due to stong water sales and increased watewater service collections as well as vacancy savings and the delay of Beltmill Booster Pump Station and Fairmount Sewer Rehabilitation projects.*

Note 2 - *The $1,627,446 increase in General Fund balance is due to strong sales tax collections, interest earnings, construction inspection fees, increased grant receipts (related to American Rescue Plan Act reimbursements), and vacany savings partially offset by one time capital purchases.The increase of $217,268 in the Debt Service Fund is due higher than budgeted interest earnings. The $9,946,119 increase in Capital Projects Fund reflects the sale of bonds for Park Improvement projects and Phases 2 and 3 of Knowles Drive partially offset by the use of previously issued bonds for Knowles Drive Phase 1, Fire Station #1, and sidewalk improvements. The $90,514 surplus in the CCPD Fund is due to strong sales tax collections and higher interest earnings partially offset by the replacement of patrol vehicles, bullet resistant vests, and associated equipment. The $1,433,224 decrease in the Drainage Fund is due to the construction of East Cement Creek Drainage project. The $92,001 is a surplus in the Street Maintenance Fund due to increased sales tax collections and interest earnings and will be used for pavement replacement program projects. The $93,922 surplus in the Donations Fund reflects more collections than expenses for Library and Beautification. These funds will be allocated for future programs. The $1,125,126 surplus in the General Escrow Fund reflects a transfer from General Fund for economic development incentives, health insurance savings to offset future health expense increases, and the collection of developer fees for future improvements to North Old Decatur Road. The Beltmill Public Improvement District collected assessments with only administrative fee expenses. The decrease of $230,030 in the Enterprise Escrow Fund balance is due to the transfer to the Enterprise Fund for the Northwest Booster Pump Station. The increase of $1,043,949 in the Enterprise Fund balance is due to strong water sales, increased wastewater service, and interest earnings partially offset by the increased cost of water and wastewater service.*

Note 3 - *The $788,375 increase in General Fund balance is due to increased sales tax collections, additonal buidling permits due to the residential developments, and higher interest earnings. The increase of $84,335 in the Debt Service Fund is due to higher than budgeted interest earnings. The $14,557,452 drawdown in the Capital Projects Fund reflects the use of previously issued bond proceeds for the second and third Phases of Knowles Drive reconstruction, the construction of the Library and Senior Citizen's Center, and Park improvements. The $380,489 reduction in the CCPD Fund is due to increased sales tax collections and interest earnings offset by patrol vehicle purchases, training materials, and the CAD/RMS conversion. The $779,126 reduction in the Drainage Fund is due to the purchase of equipment and completion of the East Cement Creek Drainage project. The $518,479 increase in the Street Maintenance Fund is due to increased sales tax collections and interest earnings, as well as, the delay in several street maintenance projects due to the limited availability of the street repair crews. The $715,568 surplus in the General Escrow Fund reflects a transfer from General Fund for future equipment replacement based on estimated replacement cost, a transfer from General Fund for future health insurance increases, and increased interest earnings. The $444,311 use of fund Beltmill Public Improvement District fund balance is due to a planned developer reimbursement. The $97,848 increase in TIRZ #1 fund balance is due to interest earnings and lower administrative fees. The $133,469 use of Enterprise Escrow Fund balance is for Northwest Booster Pump Station. The $870,238 increase in Enterprise Fund balance is due to higher water and wastewater service collections and interest.*

Note 4 - *The $1,384,250 budgeted drawdown of General Fund balance is for special requests and one time capital purchases including capital equipment, the finance ERP conversion, and an exhaust system at Fire Station #2. The planned $61,170 drawdown of the Debt Service Fund is due to the use of previous year excess property tax collections. The $8,118,035 decrease in the Capital Projects Fund is due to continued construction of Knowles, parks master plan projects, and continued construction of the library/senior center facility. The use of $405,695 fund balance in the CCPD Fund is for the replacement of patrol vehicles, radios, and an awning to protect PD vehicles from the weather. The $485,385 budgeted surplus in the Drainage Fund will accrue for the future Saginaw Boulevard System 3 drainage project. The $518,360 increase of fund balance in the Street Maintenance Fund will be used for the future reconstruction of Opal Street next year. The increase of $412,210 General Escrow Fund balance reflects the postponement of transfer to the Capital Projects fund for the North Old Decatur Road project that will happen next year instead. The increase of $5,866,595 Enterprise Fund balance is for the bonds proceeds that will fund construction in FY25/26.*

CITY OF SAGINAW
5-YEAR FUND SUMMARY

Explanation of Variances (cont.)

Note 5 - *The $758,525 budgeted drawdown of General Fund balance is for special requests and one-time capital purchases including PD security access upgrade, Aquatic Center repair/improvements, and school zone lights. The planned $359,220 drawdown of the Debt Service Fund is due to the use of previous year excess property tax collections. The $5,829,220 drawdown in the Capital Projects Fund includes planned projects such as North Old Decatur Road, CDBG sidewalks projects, construction of West McLeroy Phase 3 construction and engineering of East McLeroy Boulevard. The use of $191,945 fund balance in the CCPD Fund is for the replacement of patrol vehicles, facial recognition software, incident tracking software, and traffic data collection software. The $644,680 use of fund balance in the Drainage Fund will be for final design for Saginaw Boulevard System 3, and excavator and trailer. The $631,255 drawdown in the Street Maintenance Fund will be used for Phase 1 of Opal Street, concrete saw, and an asphalt roller. The $308,850 surplus in the Donations Fund reflects more donations being collected than spent and the increase in the donation amounts. The respective boards and City Council will consider the use of these donated funds during the fiscal year. The use of $1,622,425 General Escrow Fund balance reflects a transfer to the Capital Projects fund for the Old Decatur Road project. The $249,950 addition to the TIRZ #1 fund balance will be used for future reinvestment projects within the reinvestment zone. The use of $343,250 Enterprise Escrow Fund balance is for the West McLerory Phase 2 water line replacement. The budgeted $4,622,965 use of Enterprise Fund balance is for equipment purchases, construction of the Fairmont 12" Sanitary Sewer Phase 2 replacement, construction of the W McLeroy 12" water line project, and water line replacements in conjunction with the Opal Street reconstruction.*

% Change From Last Year

Debt Service Fund - The 8.27% increase reflects property tax collections for the debt issued in FY24/25.

Capital Projects Fund - The decrease (sources) is due to the 2025 bond issuance. The decrease (uses) is based on project timing and spending for the year.

Crime Control and Prevention District Fund - The decrease (uses) is based on the ERP conversion costs in FY24/25.

Police Expendible Trust Fund - The decrease (sources) is due to a large seisure in FY24/25. The increase for FY25/26 is due the purchase of scheduling software and traffic data devices.

Drainage Utility Fund - The increase (uses) is due to the final design of Saginaw Blvd System 3 Phase 1 in FY25/26.

Street Maintenance Fund- The increase (uses) is due to the Opal Street reconstruction project in FY25/26.

Donations Fund - The increase (sources) is due to the increase in the donations amount in FY25/26.

General Escrow Fund - The decrease (sources) is due to a developer contribution and the General Fund transfer in FY24/25. The increase (uses) is due to the North Old Decatur Road project in FY25/26.

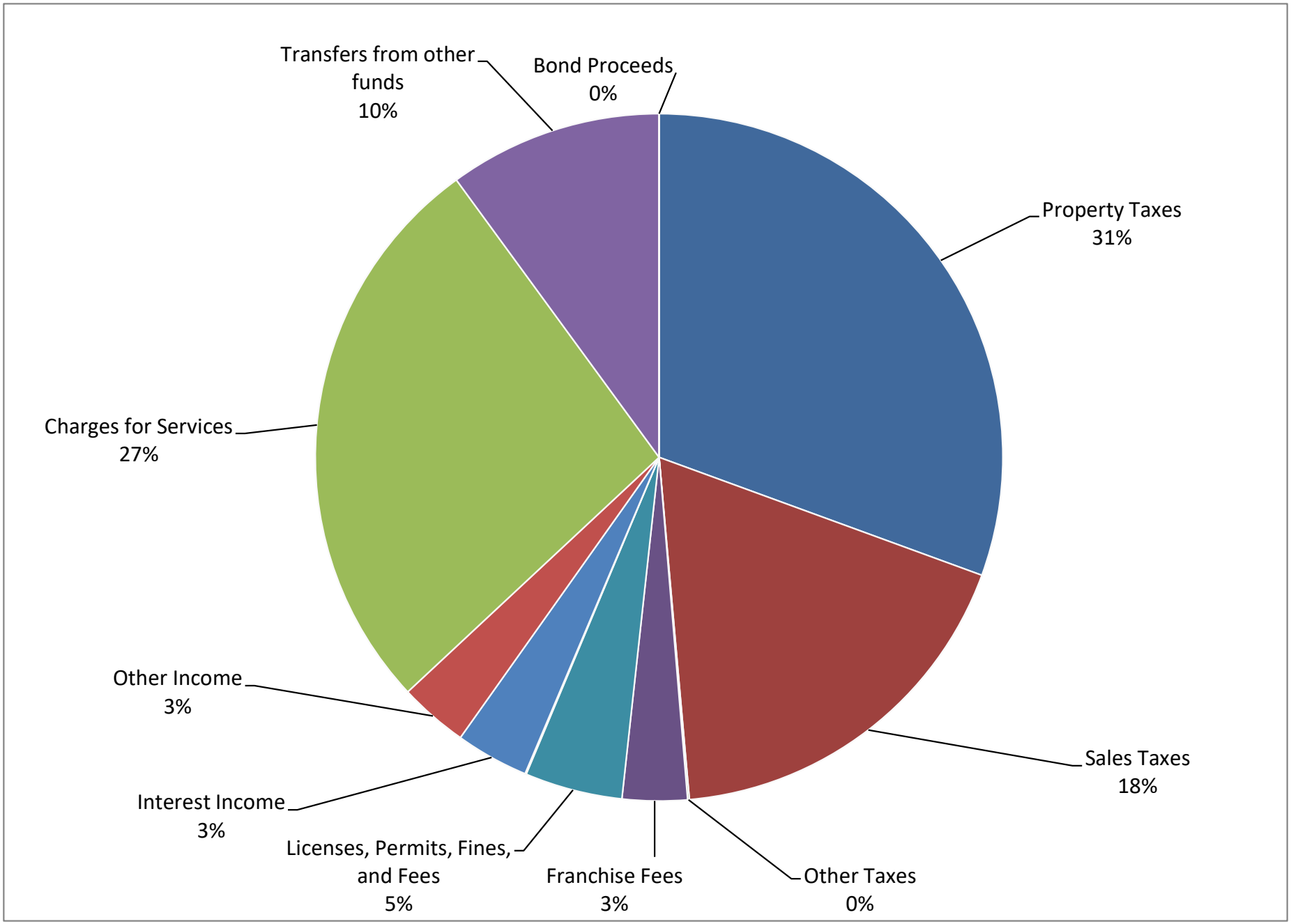
Beltmill Public Improvement District Fund- The 10.41% increase (sources) is due to lower collections in FY24/25.

Tax Increment Reinvestment Zone #1 Fund - The increase (sources) is due to valuation of property increases which will result in increased tax collections for FY25/26.

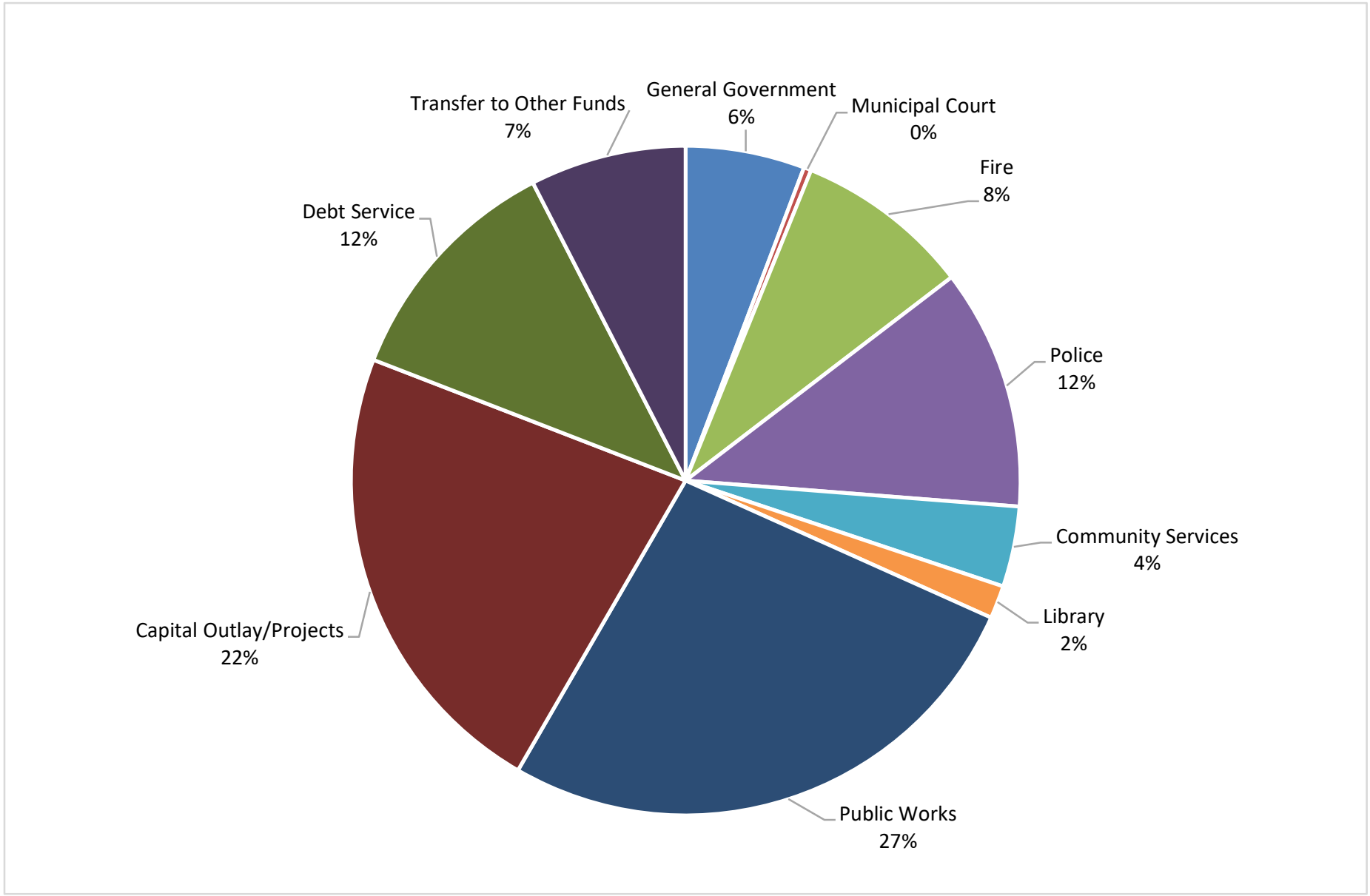
Enterprise Escrow Fund - The decrease (sources) is due to a lower planned transfer from the Enterprise Fund in FY25/26. The increase (uses) is due to the transfer to the Enterprise Fund for the West McLeroy 12" Phase 2 water line replacement in FY25/26.

Enterprise Fund - The decrease (sources) is due to the Certificates of Obligation sale in FY25/26. The increase (uses) is due to the Fairmont 12" sewer rehabilitation, Opal Street water line replacement, and West McLeroy 12" water line projects in FY25/26.

CITY OF SAGINAW
2025-2026
RESOURCES



CITY OF SAGINAW
2025-2026
USE OF RESOURCES



CITY OF SAGINAW
CAPITAL OUTLAY / SPECIAL REQUESTS
APPROVED FOR FY 2025-2026

		Requested		Funded or Not Funded	FUNDING SOURCE TOTALS GENERAL FUND	ENTERPRISE FUND	CCPD FUND	POLICE EXP TRUST FUND	DRAINAGE UTILITY	STREET MAINT FUND	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	TOTAL FUNDED
					$ 948,728	$ 210,420	$ 330,983	$ 14,760	$ 276,711	$ 146,000	$ 12,400	$ 86,910	$ -	$ 2,026,912
	General Administrative Office													
1	Shelf Bookcase	$ 170	funded in 24/25											-
2	Mail Organizer	$110	funded in 24/25											-
3	Adobe	$300	ongoing	Not Funded										-
4	Jotform Subscription	$468	ongoing	Not Funded										-
5	Canva Subscription	$200	ongoing	Not Funded										-
6	Two (2) HP Laser Jet Printer	$2,818	one time	Funded	2,818									2,818
7	Online Safety Training	$1,495	one time	Funded	1,495									1,495
					-									-
	TOTAL	**$ 5,561**			**$ 4,313**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,313**
	Municipal Court													
1	2 Scanners	$ 700	funded in 24/25									-		-
														-
	TOTAL	**$ 700**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Fire													
1	FD Admin Support Position	$ 75,343	ongoing	Not Funded										-
2	Replacement Aerial Apparatus	2,000,000	one time	Not Funded										-
3	Replace Chevy Tahoe (Battalion Chiefs)	102,000	one time	Funded	102,000									102,000
4	Replace Chevy Tahoe (Assistant Fire Chief)	92,000	one time	Not Funded										-
5	Interior Renovations-Kitchen, Paint, Counters, Ceilings, Lighting	540,000	one time	Not Funded										-
6	Replace Rope/Technical Rescue Equipment	8,000	one time	Funded	8,000									8,000
7	Sta 2 Apparatus Floor Refresh	62,700	one time	Not Funded										-
														-
	TOTAL	**$ 2,880,043**			**$ 110,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 110,000**
	Police													
1	Special Services Sergeant	$ 34,761	ongoing	Not Funded										-
2	Records Video Redaction Software-AXON	$ 10,036	ongoing	Not Funded										-
3	Jail Supervisor	$ 90,868	ongoing	Not Funded										-
4	Eight (8) Police Officers	$ 1,316,381	ongoing	Not Funded										-
5	Barricade Rental for Special Events	$ 80,000	one time	Funded	80,000									80,000
6	PD Facility access upgrade-IT request Jail portion $160,000	$ 285,575	one time	Funded	285,575									285,575
														-
	TOTAL	**$ 1,817,621**			**$ 365,575**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 365,575**
	Public Services													
1	Full-Time Maintenance Worker Operator 1	$ 42,168	ongoing	Not Funded										-
2	School Zone Light Upgrade	$ 100,000	one time	Funded	100,000									100,000
3	Sprinkler System Upgraded at the Community Center	$ 15,000	one time	Funded	15,000									15,000
4	Bucket Truck	$ 150,000	one time	Not Funded										-
	TOTAL	**$ 307,168**			**$ 115,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 115,000**
	Parks													
1	Upgrade Softball Field Lights	$ 70,000	one time	Not Funded										-
2	Resurface Willow Creek Park Tennis Courts	$ 40,000	one time	Not Funded										-
3	Storage Building	$ 25,000	one time	Not Funded										-
	TOTAL	**$ 135,000**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF SAGINAW
CAPITAL OUTLAY / SPECIAL REQUESTS
APPROVED FOR FY 2025-2026

		Requested		Funded or Not Funded	FUNDING SOURCE TOTALS GENERAL FUND	ENTERPRISE FUND	CCPD FUND	POLICE EXP TRUST FUND	DRAINAGE UTILITY	STREET MAINT FUND	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	TOTAL FUNDED
					$ 948,728	$ 210,420	$ 330,983	$ 14,760	$ 276,711	$ 146,000	$ 12,400	$ 86,910	$ -	$ 2,026,912
	Recreation/Community Services													
1	Recreation Services Coordinator	$ 61,986	ongoing	Not Funded										-
2	Replace & upgrade Weight Room Equipment	$ 46,000	one time	Funded	46,000									46,000
3	Replace Main Court Basketball Backboards in Gymnasium	$ 8,000	one time	Funded	8,000									8,000
4	Replace Entry Tile & Install ADA Compliant Walkoff Carpet	$ 14,000	one time	Funded	14,000									14,000
5	Repaint & Gel Coat Play Structures at Aquatic Center	$ 190,000	one time	Funded	190,000									190,000
6	Cameras for the inside of the Recreation Center	$ 680	one time	Funded	680									680
														-
	TOTAL	**$ 320,666**			**$ 258,680**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 258,680**
	Library													
1	Library Assistant (Children's/Youth)	56,224	ongoing	Not Funded										-
2	Circulation Manager	61,986	ongoing	Not Funded										-
3	Three (3) PT Library Assistants (Circulation)	87,459	ongoing	Not Funded										-
4	PT Library Page (Shelving)	20,310	ongoing	Not Funded										-
5	Adult Services Librarian	79,113	ongoing	Not Funded										-
														-
	TOTAL	**$ 305,092**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Inspections/Code Enforcement													
1	Purchase (2) Electronic Ticket Weiter Mobile Printers & Chargers	$ 1,420	one time	Funded	1,420									1,420
	TOTAL	**$ 1,420**			**$ 1,420**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,420**
	Animal Services													
1	Convert Regular PT Shelter Tech to FT	40,160	ongoing	Not Funded										-
2	Convert Temp PT Shelter Tech to Regular PT	23,300	ongoing	Not Funded										-
3	Turf Yards	60,000	one time	Not Funded										-
4	Shade Structures	60,730	one time	Funded	17,500									17,500
5	Adoption Trailer	62,000	one time	Not Funded										-
6	Vehicle	36,000	one time	Not Funded										-
	TOTAL	**$ 282,190**			**$ 17,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 17,500**
	Fleet Maintenance													
1		$ -			-									-
	TOTAL	**$ -**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Information Technology													
1	Phone System	38,500	ongoing	Funded	38,500									38,500
														-
	TOTAL	**$ 38,500**			**$ 38,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 38,500**
	Economic Development													
1	Increase 01-4300-13 Data Processing	$ 15,090	ongoing	Not Funded										-
2	Increase 01-6141-13 Economic Dev Incentive	$ 50,000	one time	Funded								50,000		50,000
3	Increase New Line Item Redevelopment Incentive	$ 100,000	ongoing	Not Funded										-
4	Increase New Line Item Promotional Items	$ 3,300	ongoing	Not Funded										-
5	Increase 01-5232-13 Misc Expense	$ 5,000	ongoing	Not Funded										-
6	Strategic Plan Creation	$ 33,000	one time	Not Funded										-
														-
	TOTAL	**$ 206,390**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 50,000**
	Emergency Management													
1	Fill the vacant EMC position 100% funding	67,735	ongoing	Not Funded										-
														-
	TOTAL	**$ 67,735**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

CITY OF SAGINAW
CAPITAL OUTLAY / SPECIAL REQUESTS
APPROVED FOR FY 2025-2026

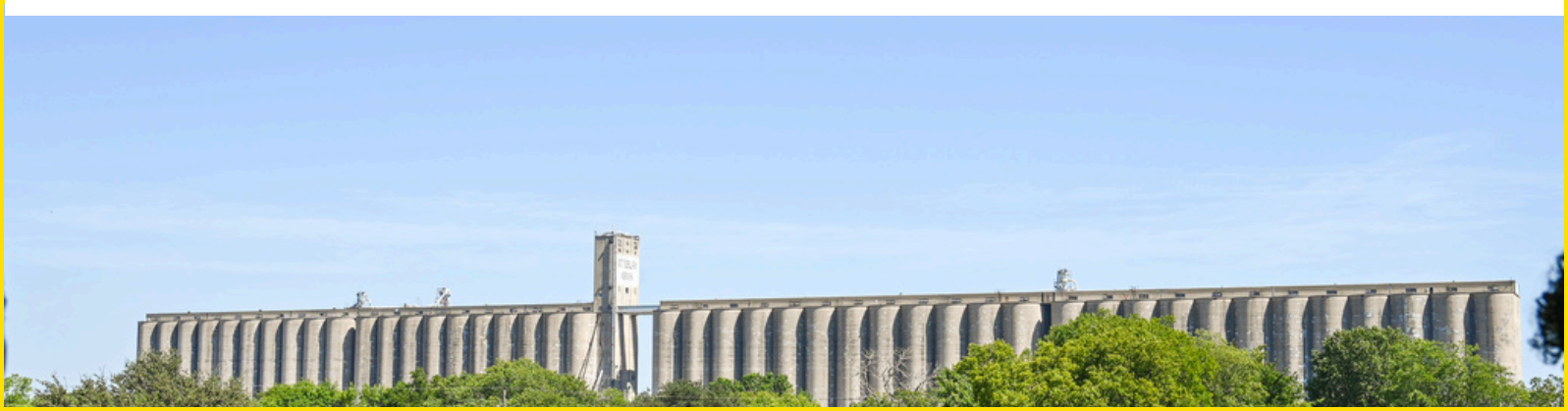
		Requested		Funded or Not Funded	FUNDING SOURCE TOTALS GENERAL FUND	ENTERPRISE FUND	CCPD FUND	POLICE EXP TRUST FUND	DRAINAGE UTILITY	STREET MAINT FUND	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	TOTAL FUNDED
					$ 948,728	$ 210,420	$ 330,983	$ 14,760	$ 276,711	$ 146,000	$ 12,400	$ 86,910	$ -	$ 2,026,912
	Communications													
1	Videographer-Part Time	$ 42,224	ongoing	Not Funded										-
2	Council Chamber AV Overhaul	$ 145,475	one time	Not Funded										-
3	Increase Line Item Citizen Engagement	$ 5,825	ongoing	Funded	5,825									5,825
4	Quarterly Newsletter Mailer	$ 22,000	ongoing	Not Funded										-
5	3rd Year of OnPointe Insights Survey Contract	$ 10,000		Not Funded										-
	TOTAL	**$ 225,524**			**$ 5,825**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,825**
	Senior Center													
1	Increase Staff Hours for 1 PT psotion from 20hrs to 29hrs	$ 9,415	ongoing	Funded	9,415									9,415
2	Hire a Fitness/Exercise PT	$ 30,950	ongoing	Not Funded										-
3	Small Cargo Van	$ 50,110	one time	Not Funded										-
	TOTAL	**$ 90,475**			**$ 9,415**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,415**
	General Fund Total	**$ 6,684,085**			**$ 926,228**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 50,000**	**$ -**	**$ 976,228**
	CRIME CONTROL AND PREVENTION DISTRICT FUND													
1	Patrol Vehicles	378,760	one time	Funded			284,070							284,070
2	Investigative Hardware/Software 6 Flock ALPR Camera/Mobile Trailer	53,400	one time	Not Funded										-
3	Clearview Facial Recogonition Software	5,750	ongoing	Funded			5,750							5,750
4	Tarrant County College Range Contract	22,500	ongoing	Funded	22,500									22,500
5	I.A. Pro/Blue Team Software by Versaterm	16,700	one time	Funded			16,700							16,700
6	Power DMS by Neogov Power Time Software	5,460	ongoing	Funded				5,460						5,460
7	StarChase GPS Pursuit Tracking Device	48,577	one time	Not Funded										-
8	Urban SDK Traffic Data Collection/Reporting for Entire City	24,463	ongoing	Funded			24,463							24,463
9	Stalker Traffic Data Devices- 1 Traffic Sign & 1 Convert Data Device	9,300	ongoing	Funded				9,300						9,300
														-
	TOTAL	**$ 564,910**			**$ 22,500**	**$ -**	**$ 330,983**	**$ 14,760**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 368,243**
	ENTERPRISE FUND													
1	New Line Item- Utility Cut Repairs	$ 100,000	ongoing	Funded		100,000								100,000
2	Water Sample Stations	42,750	one time	Funded		42,750								42,750
3	Water Maintenance Tech 1	67,670	ongoing	Funded		67,670								67,670
	TOTAL	**$ 210,420**			**$ -**	**$ 210,420**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 210,420**
	DRAINAGE UTILITY FUND													
1	Excavator & Trailer	215,061	one time	Funded					215,061					215,061
2	Two (2) Drainage Personnel	$ 120,376	ongoing	Funded					61,650					61,650
3	Environmental Personnel	71,341	ongoing	Not Funded										-
	TOTAL	**$ 406,778**			**$ -**	**$ -**	**$ -**	**$ -**	**$ 276,711**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 276,711**
	STREET MAINTENANCE FUND													
1	Asphalt Roller	71,000	one time	Funded						71,000				71,000
2	Concrete Saw	$ 75,000	one time	Funded						75,000				75,000
	TOTAL	**$ 146,000**			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 146,000**	**$ -**	**$ -**	**$ -**	**$ 146,000**

CITY OF SAGINAW
CAPITAL OUTLAY / SPECIAL REQUESTS
APPROVED FOR FY 2025-2026

		Requested		Funded or Not Funded	FUNDING SOURCE TOTALS: GENERAL FUND	ENTERPRISE FUND	CCPD FUND	POLICE EXP TRUST FUND	DRAINAGE UTILITY	STREET MAINT FUND	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	TOTAL FUNDED
					$ 948,728	$ 210,420	$ 330,983	$ 14,760	$ 276,711	$ 146,000	$ 12,400	$ 86,910	$ -	$ 2,026,912
	DONATIONS FUND													
1	New Tree's	10,000	one time	Funded							$ 10,000			10,000
2	Two (2) Bulletproof Vests	2,400	one time	Funded							$ 2,400			2,400
														-
	TOTAL	**$ 12,400**			$ -	$ -	$ -	$ -	$ -	$ -	**$ 12,400**	$ -	$ -	**$ 12,400**
	GENERAL ESCROWS FUND													
1	City Contribution of Hot/Mot taxes for DMO	$ 36,910	one time	Funded								$ 36,910		$ 36,910
		$ -												-
	TOTAL	**$ 36,910**			$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ 36,910**	$ -	**$ 36,910**
	ENTERPRISE ESCROWS FUND													
	TOTAL	**$ -**			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL ALL FUNDS	**$ 7,915,503**			**$ 948,728**	**$ 210,420**	**$ 330,983**	**$ 14,760**	**$ 276,711**	**$ 146,000**	**$ 12,400**	**$ 86,910**	$ -	**$ 2,026,912**
	TOTAL ONGOING REQUESTS	$2,777,962			76,240	167,670	30,213	14,760	61,650	-	-	-		350,533
	TOTAL ONE TIME REQUESTS	$ 5,283,541			872,488	42,750	300,770	-	215,061	146,000	12,400	86,910		1,676,379

GF ONGOING REQUESTS	76,240
GF ONE TIME REQUESTS	872,488

GENERAL FUND







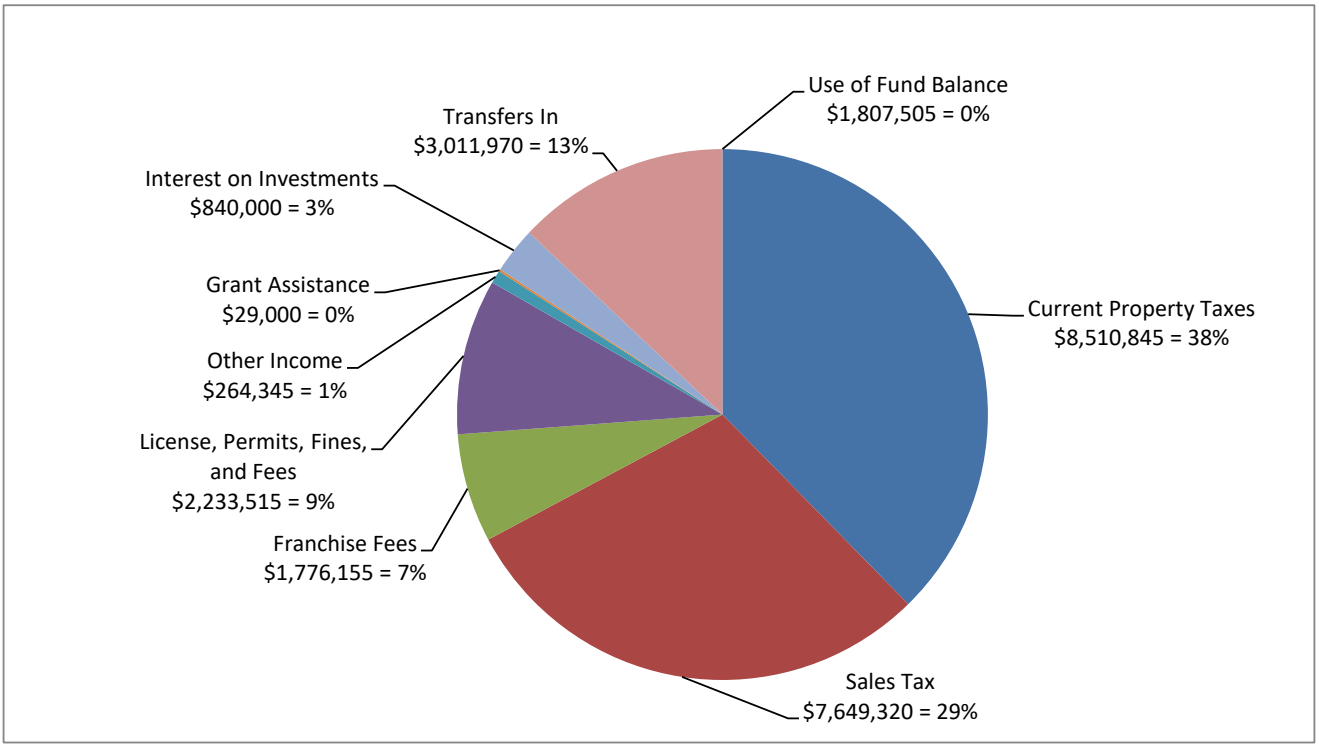


THE GENERAL FUND IS USED TO ACCOUNT FOR ALL REVENUES AND EXPENDITURES EXCEPT THOSE REQUIRED TO BE ACCOUNTED FOR IN ANOTHER FUND. EXPENDITURES FOR THE GENERAL ADMINISTRATIVE OFFICE, MUNICIPAL COURT, FIRE, POLICE, PUBLIC SERVICES, PARKS, INSPECTIONS/CODE ENFORCEMENT, ANIMAL SERVICES, COMMUNITY SERVICES, LIBRARY, FLEET MAINTENANCE, INFORMATION TECHNOLOGY, AND ECONOMIC DEVELOPMENT ARE INCLUDED IN THE CITY'S GENERAL FUND

CITY OF SAGINAW
GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Current Property Taxes	$ 7,888,822	$ 8,475,000	$ 9,674,445
Sales Tax	7,670,467	7,595,000	7,586,940
Other Taxes, Fees, & Fines	4,503,925	4,166,900	4,134,145
Interest on Investments	1,122,001	803,000	720,000
Grant Assistance	30,736	32,000	33,000
Other Revenue	1,724,250	786,600	203,000
Transfers from Other Funds	2,566,587	3,011,970	3,337,210
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 25,506,788**	**$ 24,870,470**	**$ 25,688,740**
EXPENDITURES			
General Administrative Office	$ 2,774,657	$ 3,323,725	$ 2,935,910
Municipal Court	246,828	253,840	250,530
Fire	4,904,988	5,627,845	5,905,920
Police	7,148,260	7,054,590	7,888,545
Public Services	2,748,888	2,922,995	2,522,225
Parks	469,857	517,565	454,455
Community Services	1,645,066	1,465,435	1,238,520
Library	847,928	986,745	1,040,995
Inspections/Code Enforcement	1,083,243	1,189,975	1,179,335
Animal Services	627,423	823,340	718,815
Fleet Maintenance	606,002	713,630	715,700
Economic Development	127,324	153,950	109,055
Information Technology	667,292	798,065	779,020
Emergency Management	102,091	36,130	35,535
Communications	203,926	284,395	326,485
Senior Center	-	-	346,220
Transfer to Escrow Fund	457,266	102,495	-
Transfer to Capital Projects Fund	-	-	-
Lease & SBITA Expense	57,374		
TOTAL EXPENDITURES	**$ 24,718,414**	**$ 26,254,720**	**$ 26,447,265**

CITY OF SAGINAW
BUDGET DETAIL
2025-2026



DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Current Property Taxes	$ 6,945,649	$ 7,199,090	$ 7,888,822	$ 8,475,000	$ 9,674,445
Sales Tax	7,165,452	7,895,641	7,670,467	7,595,000	7,586,940
Franchise Fees	1,629,408	1,783,344	1,703,658	1,628,365	1,699,320
License, Permits, Fines, and Fees	1,612,885	1,693,607	2,800,266	2,538,535	2,434,825
Other Income	446,324	855,845	1,724,250	786,600	203,000
Grant Assistance	54,347	206,975	30,736	32,000	33,000
Interest on Investments	102,447	946,360	1,122,001	803,000	720,000
Transfers In	2,119,143	2,342,502	2,566,587	3,011,970	3,337,210
Proceeds from Lease/Loan	15,000	16,914	-	-	-
Use of Fund Balance	-	-	-	-	-
	$ 20,090,655	$ 22,940,278	$ 25,506,788	$ 24,870,470	$ 25,688,740

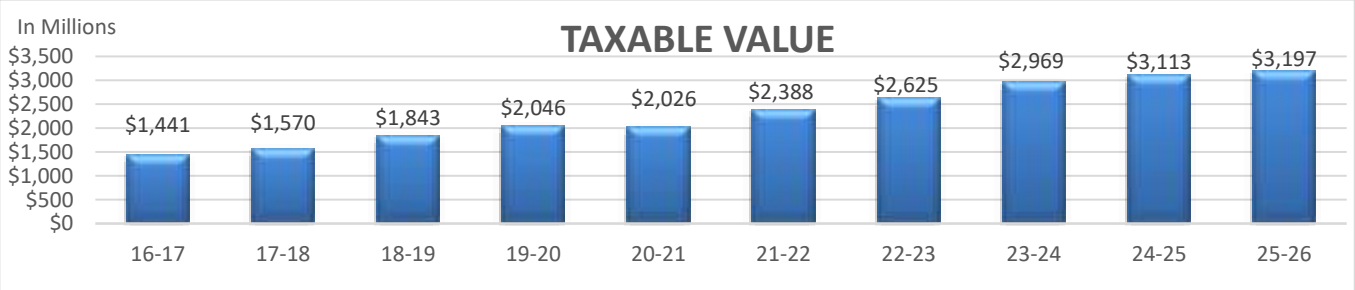
CITY OF SAGINAW
GENERAL FUND OVERVIEW OF REVENUES
2025-2026

The City of Saginaw's General Fund accounts for resources that are traditionally associated with governmental activity and which are not required to be accounted for in another fund. These resources are used for expenditures of the General Administrative Office, Municipal Court, Fire, Police, Public Services, Parks, Community Services, Library, Inspections/Code Enforcement, Animal Services, Fleet Maintenance, Information Technology, Economic Development, Emergency Managment, Senior Center and Communications of the General Fund.

Below is an overview of the General Fund Revenues. The City's revenues are reviewed individually and are based on trend analysis.

CURRENT PROPERTY TAXES:

Taxable values have increased as a result of the current economic conditions and growth throughout the City. The July certified taxable value from TAD is $3,197,175,201. This is $84,615,368 more than last year's estimated net taxable value of $3,112,559,833. The taxable value of new construction is $22,936,980.



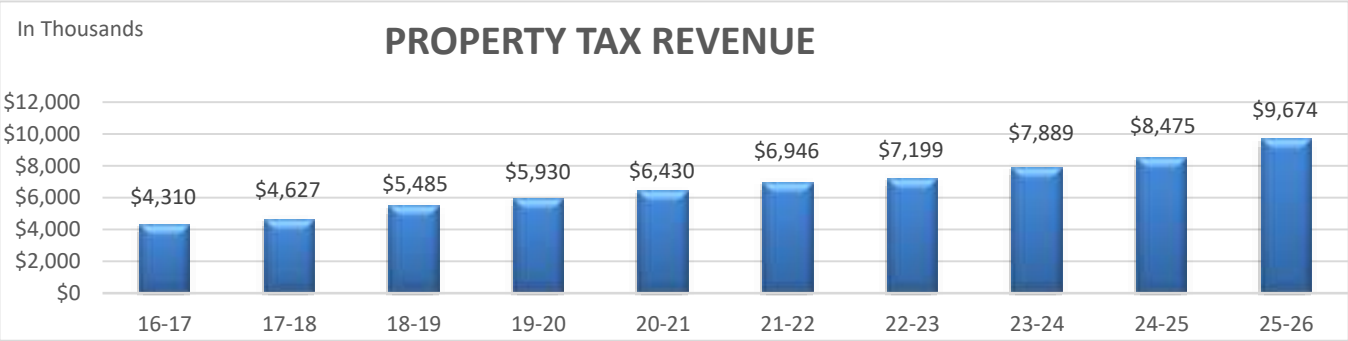
The 2024 tax rate was .493747. The 2025 "no new revenue" is 0.498596. The "no new revenue" tax rate is the rate required to generate the same tax dollars as last year on the same properties. The "voter approval" rate is .529649; the highest rate that the City Council may approve without a tax rate election. A tax rate of .529649 has been used for the 2025-2026 budget. The estimated General Fund tax revenue is $9,674,445.

TAX YEAR	DEBT RATE	M&O RATE	SALES TAX ADJUSTMENT	TOTAL RATE
2024	0.218417	0.275330	(.087788)	0.493747
2025	0.223897	0.305752	(.079342)	0.529649
	DIFFERENCE OVER/(UNDER) LAST YEAR			0.035902

Taxable Value	$	3,197,175,201
less TIRZ Value	$	(33,028,149)
Net Taxable Value	$	3,164,147,052
Total Rate		0.529649
Total Revenue	$	16,933,806
Debt Rate		0.223897
Debt Revenue	$	7,084,430
M&O Rate		0.305752
M&O Revenue	$	9,674,443
TIRZ Revenue	$	174,933

With a tax rate of .529649, the maintenance and operation rate for the General Fund will be 58% of the total tax rate and the portion for the Interest and Sinking Fund will be 42% of the total tax rate.

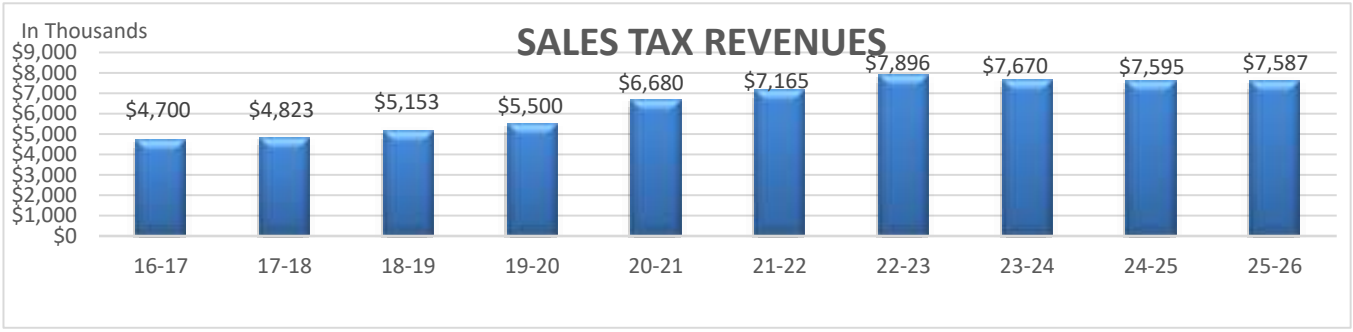
Since 1995 the City of Saginaw has contracted with Tarrant County for the billing and collection of current and delinquent property taxes. The fee for this service is $1.07 per account.



SALES TAX

The total sales tax rate for the City of Saginaw is two percent (2%). The tax is split as follows; one-eighth of one percent to provide revenue for maintenance and repairs of existing municipal streets and sidewalks (Street Maintenance Fund), three-eighths of one percent for the Crime Control and Prevention District (CCPD Fund), one-half of one percent to reduce property taxes and one percent for General Fund revenues.

These graphs represent the one cent sales tax that is collected for the General Fund and the citizen-approved one-half cent sales tax that is collected to reduce the property tax. The FY25/26 estimate is based on current trends.



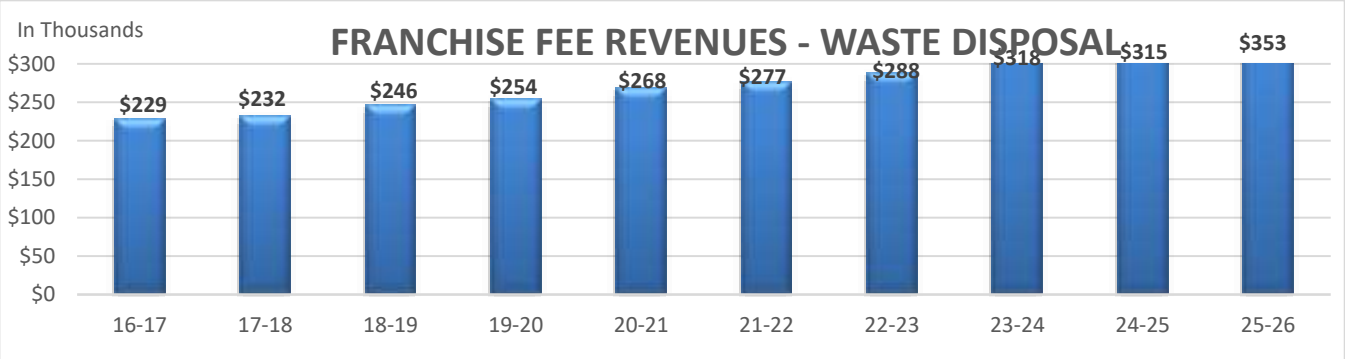
FRANCHISE FEES - UTILITIES

Franchise taxes are fees paid by utilities and other industries for the use of streets, right-of-ways and other city property to distribute their services. Utility companies that pay the City franchise taxes include Oncor Electric, Atmos Gas and Southwestern Bell. Projected revenue is based on weather of a typical year.



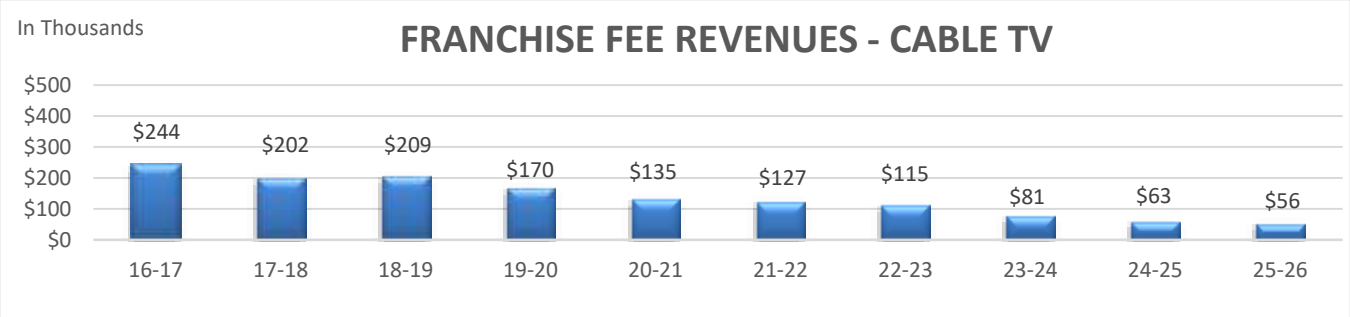
FRANCHISE FEES - WASTE DISPOSAL

The City of Saginaw bills and collects residential garbage fees. The City retains 10% of the residential billing and receives 8% of the commercial billing from the contractor. This is the net amount of collections after payments to our contractor. The approved budget is based on current collection trends and reflect both residential and commercial accounts.



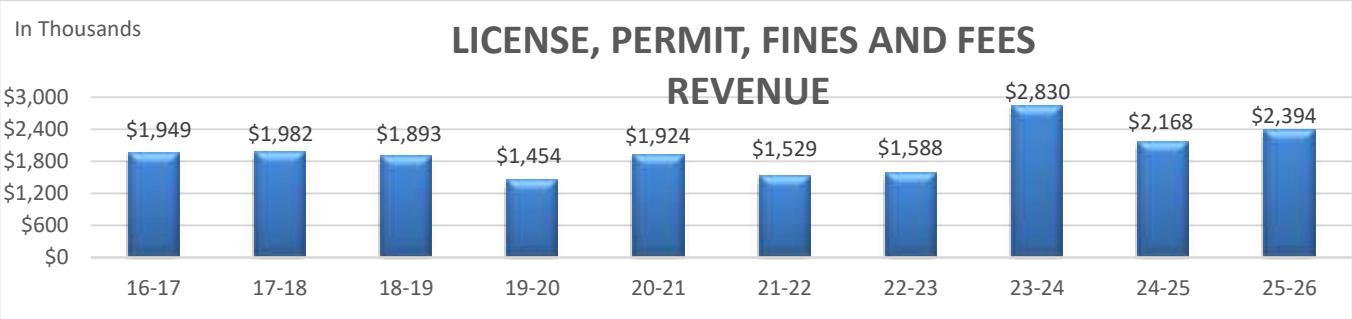
FRANCHISE TAX - CABLE TV

This revenue is based on a downward trend and reflect the popularity of alternate entertainment options. With the passage of Texas Senate Bill 1152 we expect these fees to continue to decrease.



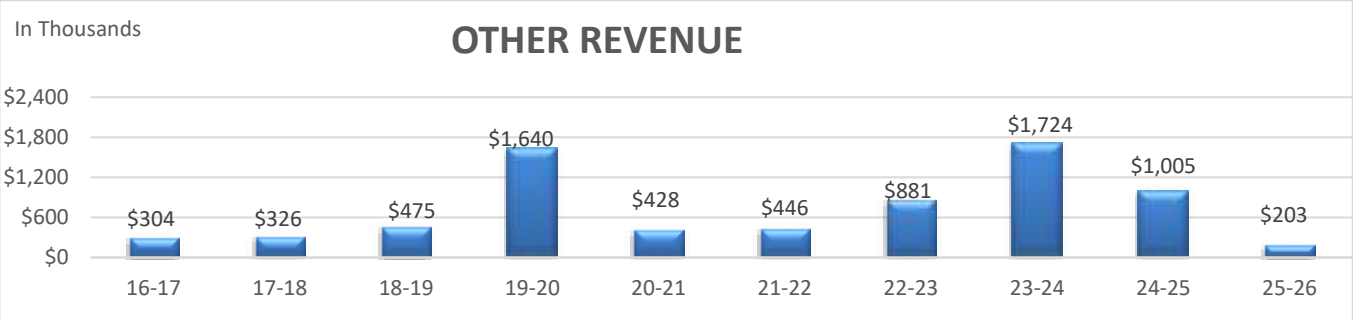
LICENSE, PERMIT, FINE, AND FEE REVENUE

These revenues include Municipal Court Fines and Fees, Recreation Fees, Permits and Library Fines and Fees. The estimate is based on current trends for court fines and an average year for building permits. With a concentration in traffic enforcement, increases are anticipated in court fees. Aquatic Center revenues are also increasing to fund increased operating costs.



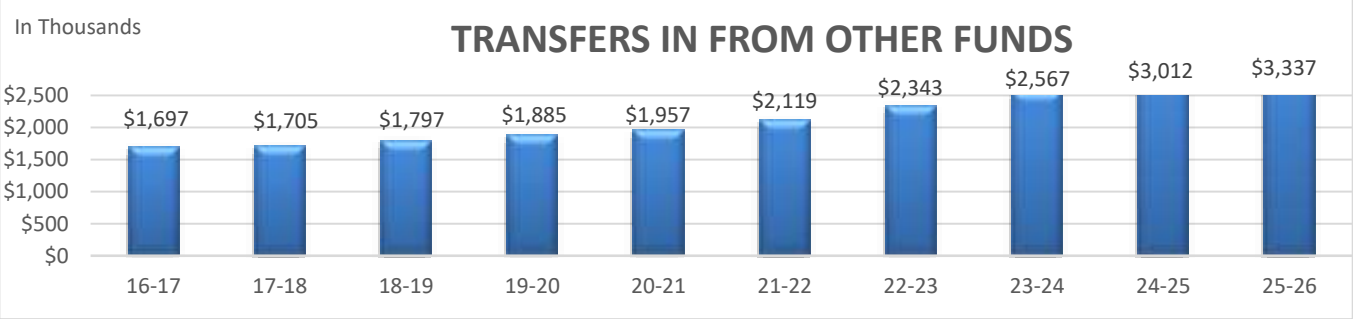
OTHER REVENUE

Other revenues include miscellaneous revenue sources that are not included in another category. They include reimbursements from other entities for services provided by the City. FY19/20 includes federal CARES act funding through Tarrant County and FY22/23 through FY24/25 includes American Rescue Plan Act funding. The estimate is based on current trends as well as any known one time revenue streams.



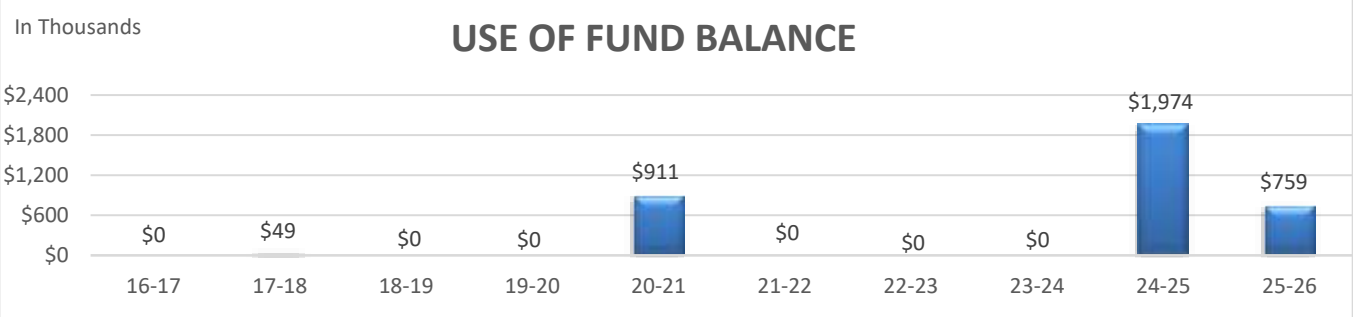
TRANSFERS IN FROM OTHER FUNDS

The transfers from other funds includes the Enterprise Fund paying it's share of administrative costs reported in the General Fund such as vehicle maintenance, postage, IT services, bank fees, and legal and audit services. The CCPD Fund pays for the salaries and benefits of twelve Police Officers, one Public Service Officer, and one Records Supervisor. The Drainage Utility Fund pays for the cost of three Drainage Utility Maintenance Workers and administrative costs. The increase reflects a salary increase and an additional (3rd) drainage utilty worker.



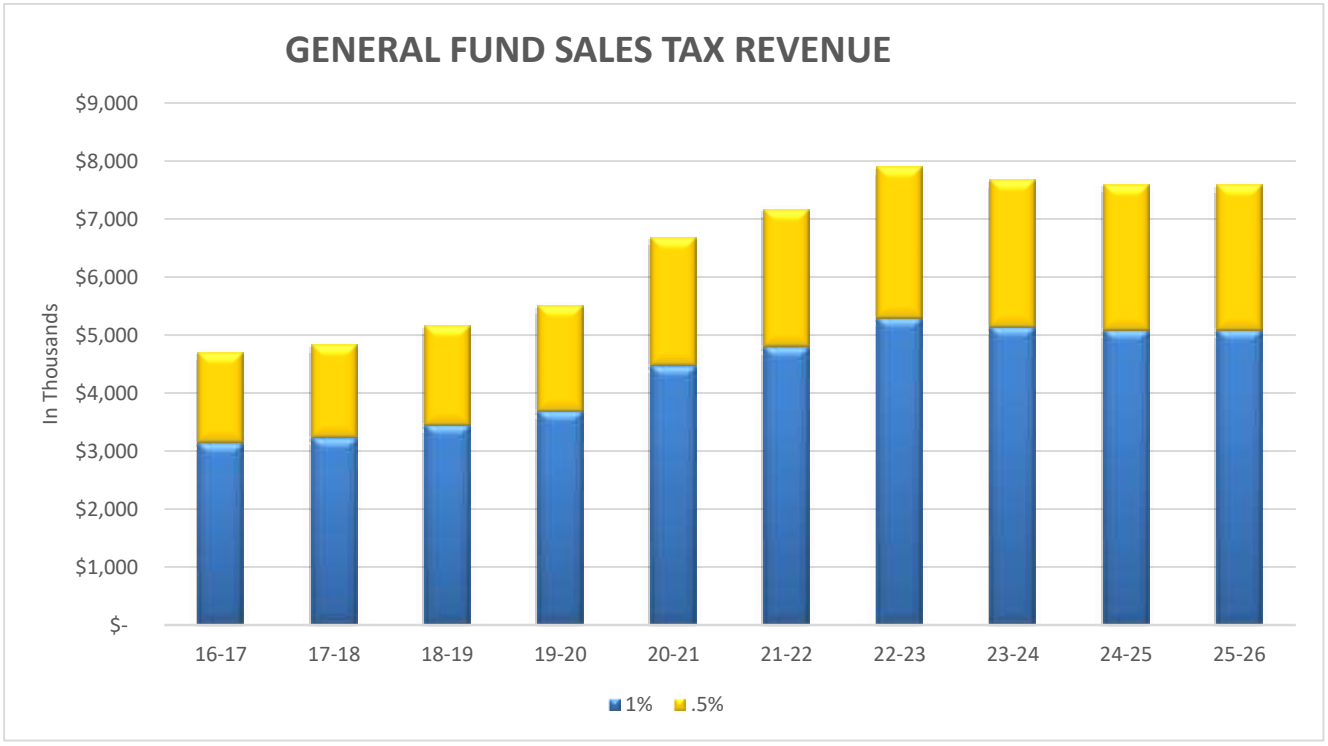
USE OF FUND BALANCE

The use of fund balance in FY17/18 was for one time capital purchases. The budgeted use of fund balance in FY20/21 was a budgeted transfer to the Capital Projects Fund for the Bailey Boswell Overpass project. The FY24/25 and FY25/26 budgeted use of fund balance is for one time capital items and a developer agreement.



CITY OF SAGINAW
GENERAL FUND SALES TAX REVENUE
2025-2026

The Texas Comptroller of Public Accounts is responsible for collecting sales tax revenues and disbursing sales tax revenues to the various taxing jurisdictions. The Texas state sales and use tax rate is 6.25%, but local taxing jurisdictions (cities, counties, special purpose districts, and transit authorities) may also impose sales and use tax up to 2% for a total maximum combined rate of 8.25%. The City of Saginaw imposes the maximum rate of two percent (2%). One and one-half percent goes into the General Fund. One third of that is used to offset the property tax rate and reduce property taxes.



CITY OF SAGINAW
GENERAL FUND OVERVIEW OF EXPENDITURES
2025-2026

The Department Heads and Supervisors were asked to budget for what is necessary to maintain the current level of service and to make recommendations for what is needed to achieve the City's goals within the framework of the strategies developed through the City's long range planning initiative.

The focus of the FY25/26 budget was employee compensation. In order to retain and attract qualified employees, our compensation and benefit package must remain competitive. A compensation study was completed in FY23/24; the adopted budget includes following the compensation strategy for doing a step salary increase for the employees currently not at the top of their pay range.

The following is an overview of the major changes (FY24/25 Adopted to FY25/26 Adopted) by department.

GENERAL ADMINISTRATIVE OFFICE:
This department's budget decrease from $3,036,780 to $2,935,910 from last year's adopted budget. Decreased costs for election expenses, insurance, and no temporary employees are partially offset by an increase in data processing expenses, engineer fees, and utilities. A temporary part-time position was not funded in FY 25/26. There is one time funding for leadership training and printers.

MUNICIPAL COURT:
This department's budget decreased by 1% due to the data processing expenses software funding in the General Escrow Fund.

FIRE:
This department's budget increased 7% from $5,541,440 to $5,905,920. The increase is due to salary and benefits, increased overtime, utilities, and ambulance services. These increases are partially offset by decreases in workers' compensation insurance and the household hazardous waste disposal program. The cost of ambulance service provided by the City of Fort Worth reflects a full year of service. One time funding is included for bunker gear replacement, replacement of Battalion Chiefs vehicle, and replacement of rescue equipment.

POLICE:
This department's budget increased 10% from $7,201,065 to $7,888,545. The increases for salary and related benefits are offset by the salary decrease in insurance. There is an increase due to the cost of the dispatch services contract and property/liability insurance partially offset by a decrease in workers' compensation insurance. One time funding is included for barricades rentals for special events and facility access upgrade.

PUBLIC SERVICES:
This department's budget decreased from $2,579,930 to $2,522,225 or 2%. Increased costs for salary and benefits. Increases are budgeted supplies, street maintenance supplies, sign supplies, and signal light repair. There is a reduction to contract mowing, the elimination of the contract inspector, and a reduction of contract planning. One-time items include a sprinkler system upgrade at the Community Center, upgrade to school zone lights, and a temporary full-time Building Maintenance position.

PARKS:
The Parks Department budget decreased by 6% from $481,780 to $454,455. The was an increase in salaries, insurance, and utilities. There was a decrease in other benefits and mowing.

COMMUNITY SERVICES:
This department's budget decreased by 23% from $1,612,915 to $1,238,520. The line items related to the operations of the Senior Center are transferred from Community Services to the Senior Center cost center. One-time funding for replacing and upgrading the weight room equipment, replacing the basketball backboard in the gymnasium, replacing the entry tile and installing ADA compliant carpeting, repaint and gel cost the play structures at Aquatic Center, and install interior security cameras at the Recreation Center are included in this year's budget.

LIBRARY:
This department's budget increased 8% from $967,715 to $1,040,995 due to the salary increases and related benefits for the year. Budget increases for utilities and janitorial expense are included for the operations at the new facility.

INSPECTIONS/CODE ENFORCEMENT:
This department's budget decreased from $1,174,385 to $1,179,335 due to increased salaries and benefits expense and offset by decreases in other benefits. The budget also includes funding for ticket writer equipment and for SHIP a home renovation program.

ANIMAL SERVICES:
The Animal Services budget decreased from $786,450 to $718,815 or 9%. The increase is due to salary adjustments and benefit increases. Funding for a part-time Animal Shelter Technician is included. One-time increases include in house drainage improvements and shade structures.

FLEET MAINTENANCE:
This department's budget decreased from $847,045 to $715,700 or 16%. The decrease is due not to funding a transfer to the equipment replacement escrow.

ECONOMIC DEVELOPMENT:
This department's budget decreased from $550,125 to $109,055. The decrease is due to the delay of the Square Developer's Agreement.

INFORMATION TECHNOLOGY:
The Information Technology budget decreased from $782,940to $779,020. The savings related to the email and network security are offset by increases for computer replacements and telephone expense.

EMERGENCY MANAGEMENT:
The Emergency Management budget decreased from $168,605 to $35,535 or 79% due to the vacant Emergency Management Coordinator position will be held vacant in the FY25/26 budget.

COMMUNICATIONS:
The Communications budget increased from $241,410 to $326,485 or 35% due to salary and benefit increases as well as operating costs for the “Saginaw Channel”. This will be the first full year with an added position of a Communications Specialist.

SENIOR CENTER:
This is the first year where the Senior Center is their own cost center. In the past the line items to the Senior Center were within the Recreation Center. A full time Senior Center Position was added as well.

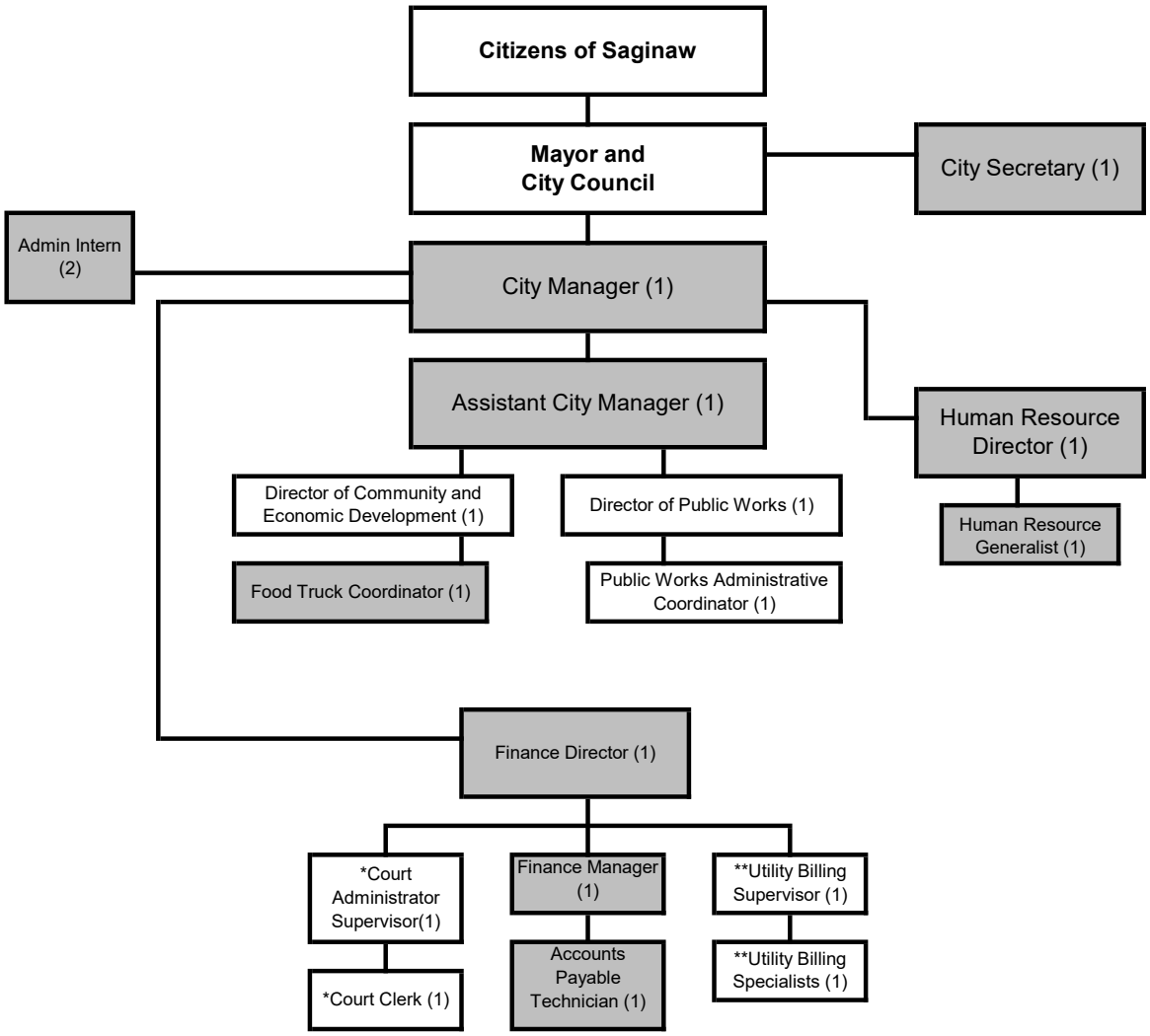
General Administrative Office



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

GENERAL ADMINISTRATIVE OFFICE



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Finance Director	1	1	1	1	1
City Secretary	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resource Generalist	1	1	1	1	1
Finance Manager	1	1	1	1	1
Accounts Payable Technician	1	1	1	1	1
Management Analyst	1	1	0	0	0
Administrative Interns (PT)	2	2	2	2	2
Food Truck Coordinator (PT)	0	1	1	1	1
Open Records Coordinator (PT) Temporary	0	0	1	1	0
Public Works Administrative Cordinator (FT) Temporary	0	0	1	1	0
TOTAL:	11	12	13	13	11

The General Administrative Office Department houses the offices listed above. Those positions highlighted in gray are paid out of the General Administrative Office budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

GENERAL ADMINISTRATIVE OFFICE

The General Administrative Office includes the Mayor, six Councilmembers and the staff listed below. The City Council is responsible for making policy decisions relative to the types and level of services provided, adopting ordinances, approving major purchases and contractual agreements, adopting the Annual Budget and making appointments to various positions. Among the appointments made by the City Council are the City Manager, City Secretary, Municipal Judge, City Attorney and City Engineer.

The City Manager is the Chief Administrative Officer of the City. Responsibilities of the City Manager include the general administration of all City Departments, reviewing and updating all management policies and regulations and enforcing the ordinances and laws of the City.

The Assistant City Manager is responsible for oversight of the Public Works, Parks, Animal Services, Fleet Maintenance, Water and Wastewater, Community Services, Library, Human Resources, and Information Technology Departments.

The Finance Director is responsible for the financial administration of the City. This includes recording and reporting financial transactions, maintaining permanent accounting records, budget preparation, financial reporting, and investing idle funds. The Finance Director serves as the City's contact with outside agencies including the Tarrant County Tax Office and the Tarrant Appraisal District.

The City Secretary is also the Records Management Officer. The City Secretary is responsible for recording and maintaining the City Council minutes, agendas, ordinances, resolutions and other official City records. The City Secretary is responsible for tracking open records requests and issuing solicitors' permits. This office is also responsible for municipal elections, monthly reports, records management and all administrative and clerical duties as prescribed by the City Council and/or the City Manager.

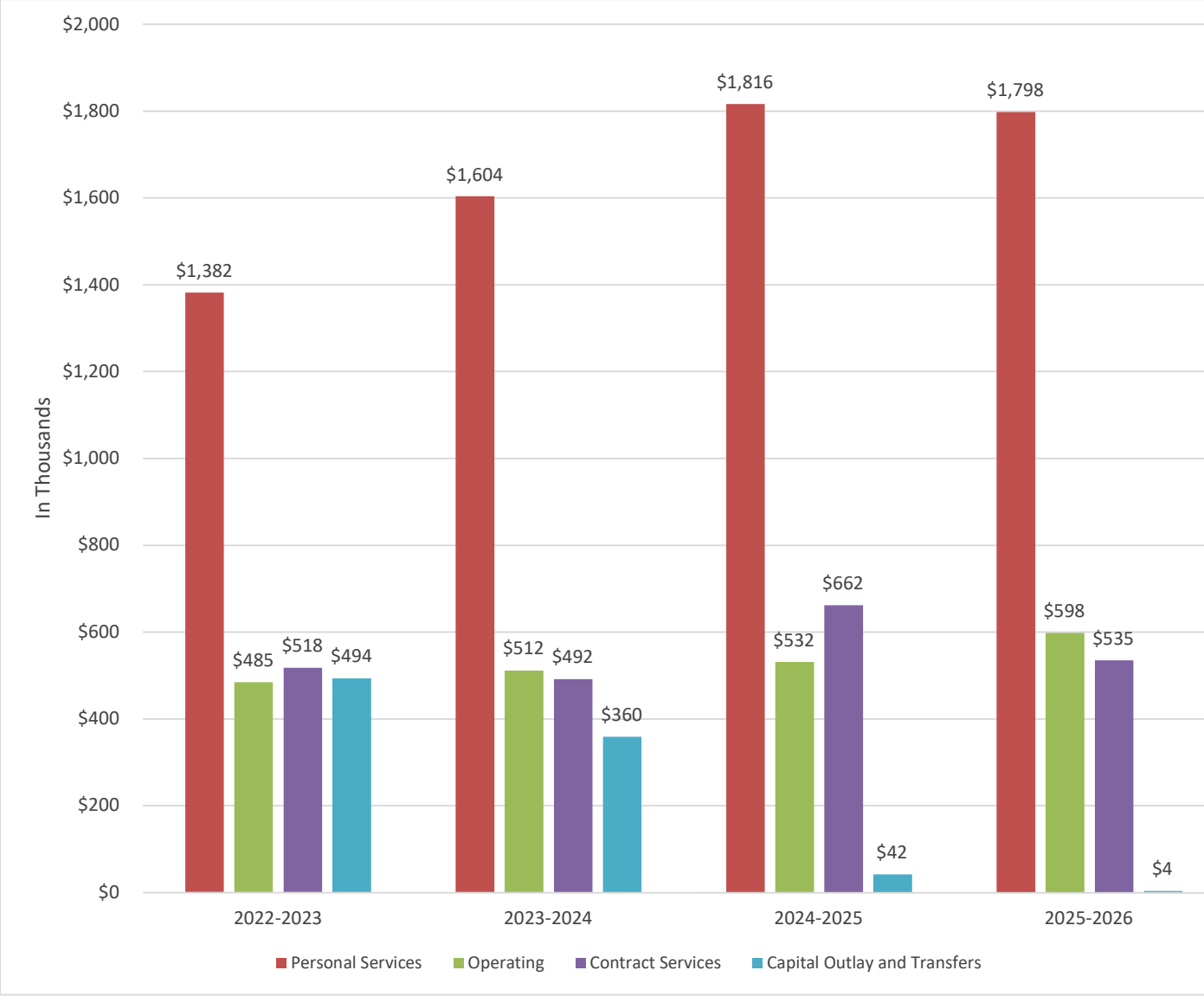
The Human Resource Director is responsible for the city's most important asset: its employees. The director helps support and improve employees' work-life balance from onboarding to their departure. The human resources department's resonsibilities include recruiting, hiring, firing, training, skills development, policy implementation, legal compliance, payroll, compensation, benefit administration, health and wellness. The director collaborates with senior leadership to establish company guidelines for expectations, discipline, and rewards.

The human resources department plays a crucial role in overseeeing and managing various types of risk, encompassing liability, property, auto, and workers' compensation claims. The Human Resource Director is responsible for personnel and payroll issues, benefits administration, testing applicants, and isurance and worker's compensation claims.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2024-2025

GENERAL ADMINISTRATIVE OFFICE

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADPOTED BUDGET 2025-2026
Personal Services	$ 1,381,957	$ 1,603,861	$ 1,816,340	$ 1,798,170
Operating	485,030	511,735	531,510	598,045
Contract Services	518,072	491,979	662,305	535,380
Capital Outlay and Transfers	494,251	359,872	42,375	4,315
	-	-	-	-
TOTALS	**$ 2,879,310**	**$ 2,967,448**	**$ 3,052,530**	**$ 2,935,910**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

GENERAL ADMINISTRATIVE OFFICE

GOAL: To improve the quality of life for all citizens by providing municipal services in a timely, efficient, professional and fiscally responsible manner.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound city providing superior services	Adopt a tax rate that allows us to maintain current services and staffing levels.	Adopted a tax rate of $0.529649.	Adopt a tax rate that allows us to maintain current services and staffing levels.
	Implement and maintain the new step plan to offer competitive salaries to hire and retain quality employees in all departments.	City Councl adopted the compensation phiosophy, step plan and grade assignments recommended by staff and Baker Tilly.	Continue efforts to maintain the compensation plan which will allow the city to offer competitive salaries to hire and retain quaility employees in all departments.
	Control the cost of employee health insurance by continuing to take competitive bids for these services and evaluate plan options.	Employees continued to being mindful of their medical expenses which has contributed to a lower loss ratio.	Control the cost of employee health insurance by employees continuing to be mindful of medical cost, continue to to take competitive bids for these services and evaluate plan options.
	Use water impact fees to start the meter station upgrade with Fort Worth.	Used water impact fees for the West McLeroy 12 inch water line.	Countinue using Water Impact Fees to fund water projects.
	Add to General Fund Emergency Reserves and Enterprise Fund Emergency Reserves as required.	Maintained Emergency Reserves at the required level.	Add to General Fund Emergency Reserves and Enterprise Fund Emergency Reserves as required.
	Maintain Standard and Poor's rating of AA Stable	Maintained Standard and Poor's rating of AA Stable.	Maintain Standard and Poor's rating of AA Stable

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

GENERAL ADMINISTRATIVE OFFICE

LONG TERM OBJECTIVES

To receive the GFOA's Distinguished Budget Presentation Award each year.

To maintain financial records that receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting each year

Perform all Truth-In-Taxation requirements before September 30th

Distribute agenda packets within four days before each council meeting

Process 95% of all open record requests within five days of receipt and all requests within state law

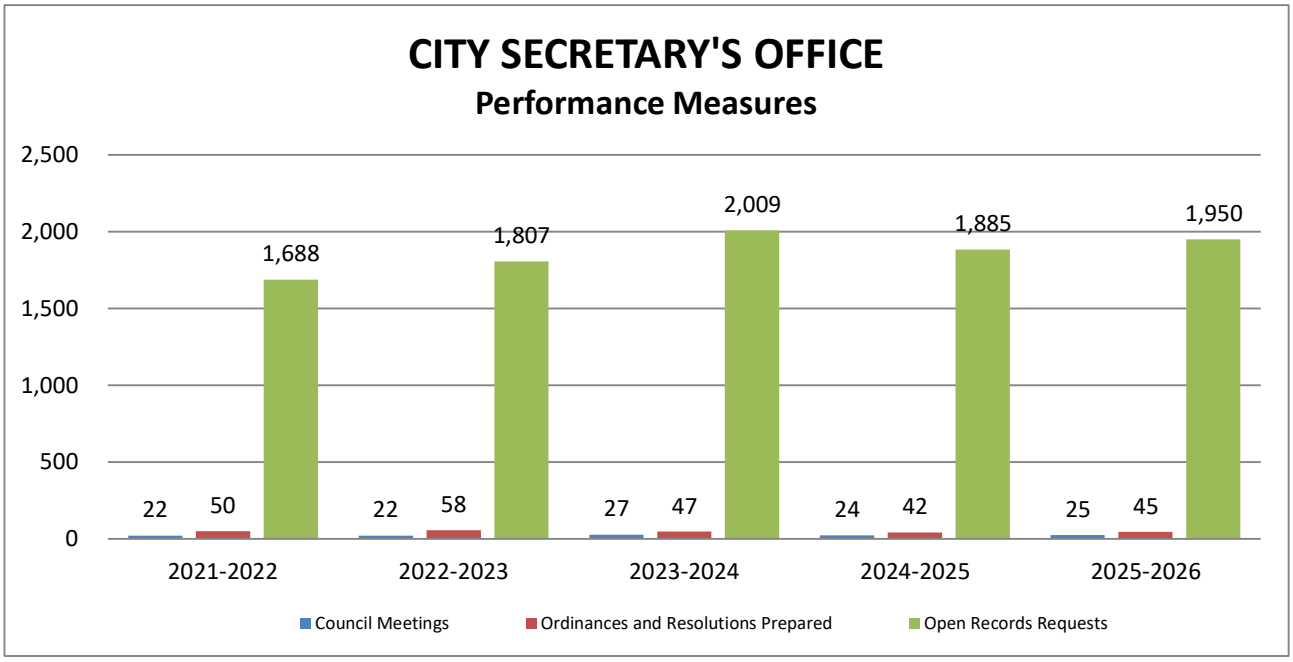
Pull all inactive records scheduled for destruction and have them shredded and recycled

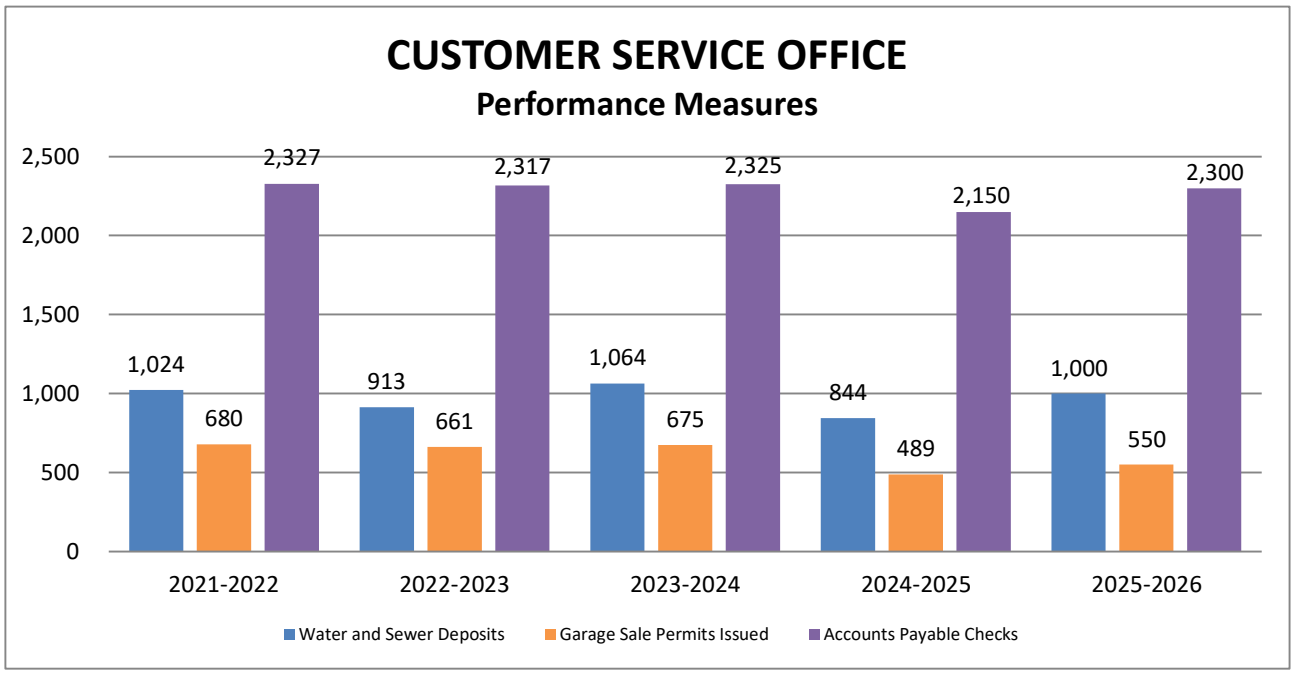
Pay 100% of invoices within 30 days of receipt

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Elections Held	2	1	1	1	1
Council Meetings	22	22	27	24	25
Ordinances and Resolutions Prepared	50	58	47	42	45
Open Records Requests	1,688	1,807	2,009	1,885	1,950
Water and Sewer Deposits	1,024	913	1,064	844	1,000
Garage Sale Permits Issued	680	661	675	489	550
Accounts Payable Checks	2,327	2,317	2,325	2,150	2,300

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

GENERAL ADMINISTRATIVE OFFICE





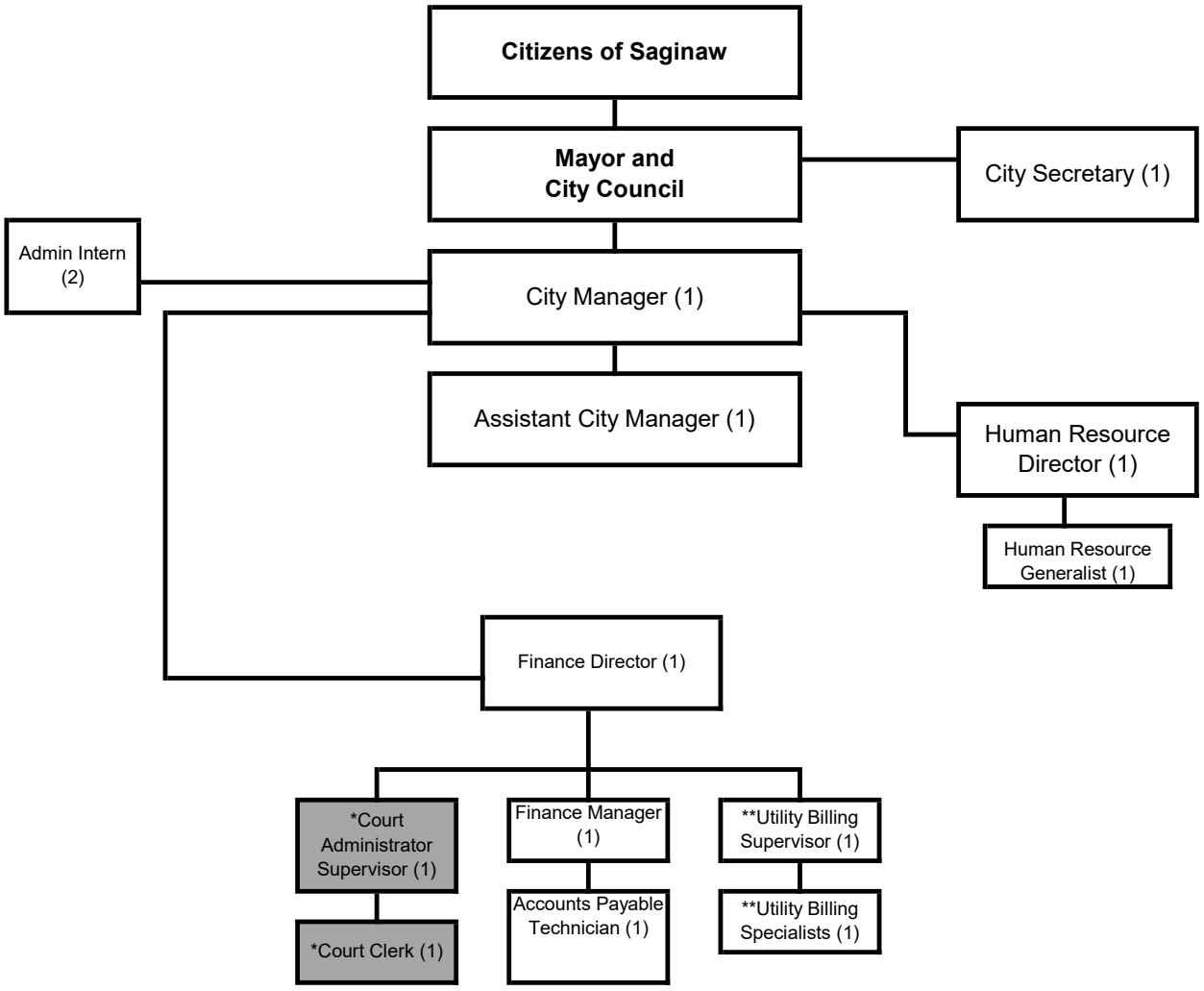
Municipal Court



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

MUNICIPAL COURT



TITLE	21-22	22-23	23-24	24-25	25-26
Court Administrator Supervisor	1	1	1	1	1
Court Clerk	1	1	1	1	1
TOTAL:	2	2	2	2	2

The General Administrative Office Department houses the offices listed above. Those positions highlighted in gray are paid out of the Municipal Court budget.

*These positions are paid out of the Water & Wastewater budget.
**These positions are paid out of the General Administrative Office budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

MUNICIPAL COURT

The Municipal Court is located at City Hall and is staffed with a Court Administrator and a Court Clerk. Two utility billing positions in the Water & Wastewater Department assist the Municipal Court and are paid from the Enterprise Fund. The Finance Manager also assists and is paid from the General Fund. This office is responsible for maintaining court records, processing clerical work, and administering daily operations of the court such as issuing warrants, subpoenas, notices, receiving and maintaining court dockets, perfecting appeal bonds, attending trials, and performing all duties prescribed by State Law. The Municipal Court accepts payments in the form of cash, check, money order, debit card and credit card. Citations may also be paid online.

The Municipal Court has original and exclusive jurisdiction over violations of city ordinances. The Municipal Court also has concurrent jurisdiction with justice of the peace courts over Class C misdemeanor criminal cases within the City where the punishment, upon conviction, is by fine only. This court does not have jurisdiction in most civil cases but does have limited civil jurisdiction in cases that involve owners of dangerous dogs.

The Municipal Court Judge helps citizens understand what their options are regarding their citation. If they want to offer explanations or defenses regarding their citation they must see the prosecutor. The prosecutor is an attorney with the law firm of Taylor, Olson, Adkins, Sralla and Elam. There are two types of trials, a jury trial and a bench trial. A bench trial is held before the Municipal Court Judge and a jury trial is held before a panel of the defendant's peers. Bench trials are scheduled twice per year, as needed. Jury trials are scheduled for twice a year.

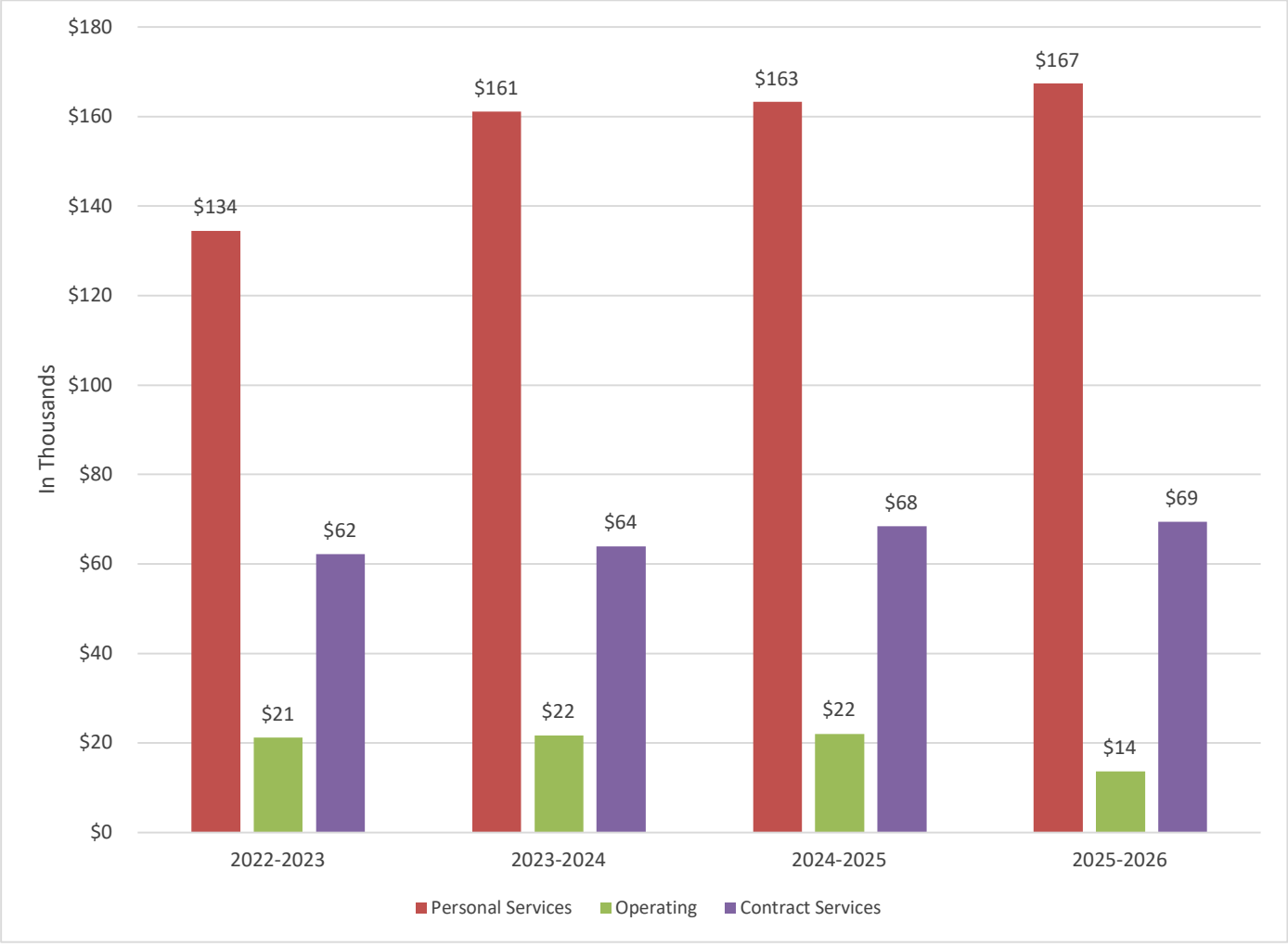
Juveniles that commit non-traffic violations are usually ordered to perform community service in lieu of paying their citation. It is believed that juveniles are better held accountable for their actions by paying their debt through community service.

This department has taken advantage of the availability of the Court Technology and the Court Security Fees to purchase items not budgeted in the General Fund. These fees are collected as part of the citations and are accounted for in the General Escrow Fund. Purchases from these Special Revenue Funds must be approved by the Mayor and Council as required by ordinance and State law.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

MUNICIPAL COURT

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 134,465	$ 161,109	$ 163,280	$ 167,390
Operating	21,221	21,740	22,070	13,690
Contract Services	62,250	63,980	68,490	69,450
Capital Outlay	-	-	-	-
TOTALS	**$ 217,936**	**$ 246,828**	**$ 253,840**	**$ 250,530**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

MUNICIPAL COURT

GOAL: To process and administer all Court matters in an efficient, timely manner while establishing, maintaining, observing and enforcing high standards of conduct so that the integrity and independence of the judiciary is preserved. To follow established safeguards to insure the financial credibility of the Court.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Mainatin a financially sound city providing superior services	Proceed with processing magisterial warnings, citations dialy, warrants monthly, and Emergency Protective Orders within 48 hours of arrest.	Citations are processed daily by court personnel and magisterial warnings and Emergency Protective Orders within 48 hours of arrest.	Proceed with processing warrants monthly, citations daily, and Emergency Protective Orders within 48 hours of arrest.

LONG TERM OBJECTIVES

Improve the quality of work performed by court personnel through individual training and adhering to standing orders when assisting defendants at the counter.

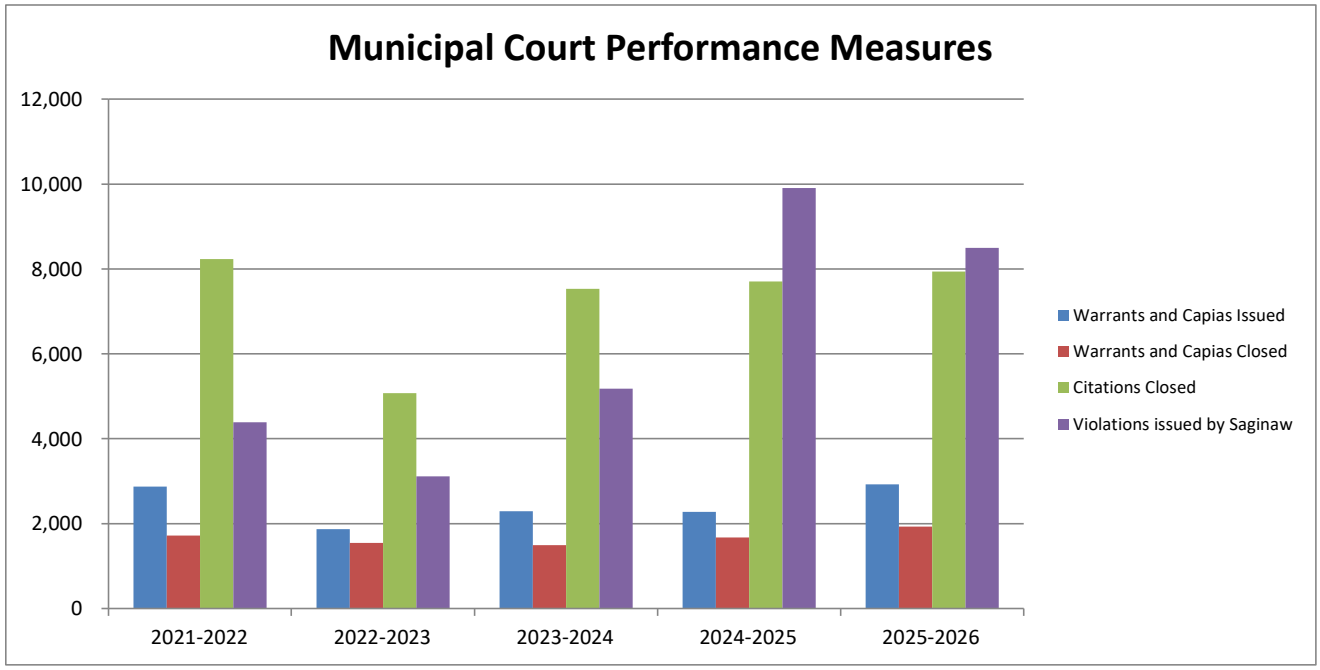
Develop written guidelines for our court process to improve workflow.

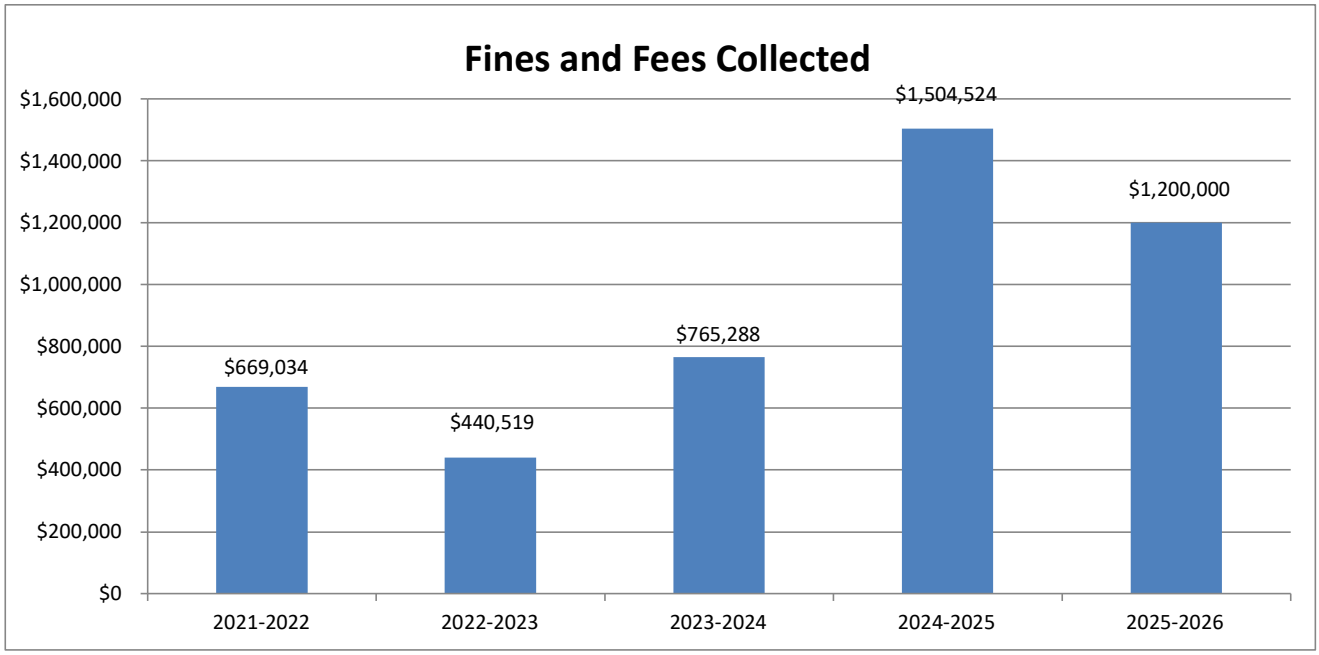
Improve the collection rate of warrants by holding warrant roundups and increase warrant collection rate.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Warrants and Capias Issued	2,873	1,870	2,292	2,281	2,924
Warrants and Capias Closed	1,725	1,548	1,498	1,674	1,935
Citations Closed	8,232	5,074	7,533	7,707	7,942
Violations issued by Saginaw	4,390	3,114	5,179	9,908	8,500
Fines and Fees Collected	$669,034	$440,519	$765,288	$1,504,524	$1,200,000

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

MUNICIPAL COURT





Performance indicators are down for FY 22/23 due to the extreme shortage of police officers.

Performance indicators are up for FY24/25 due to fully staffed of police officers.

Fire



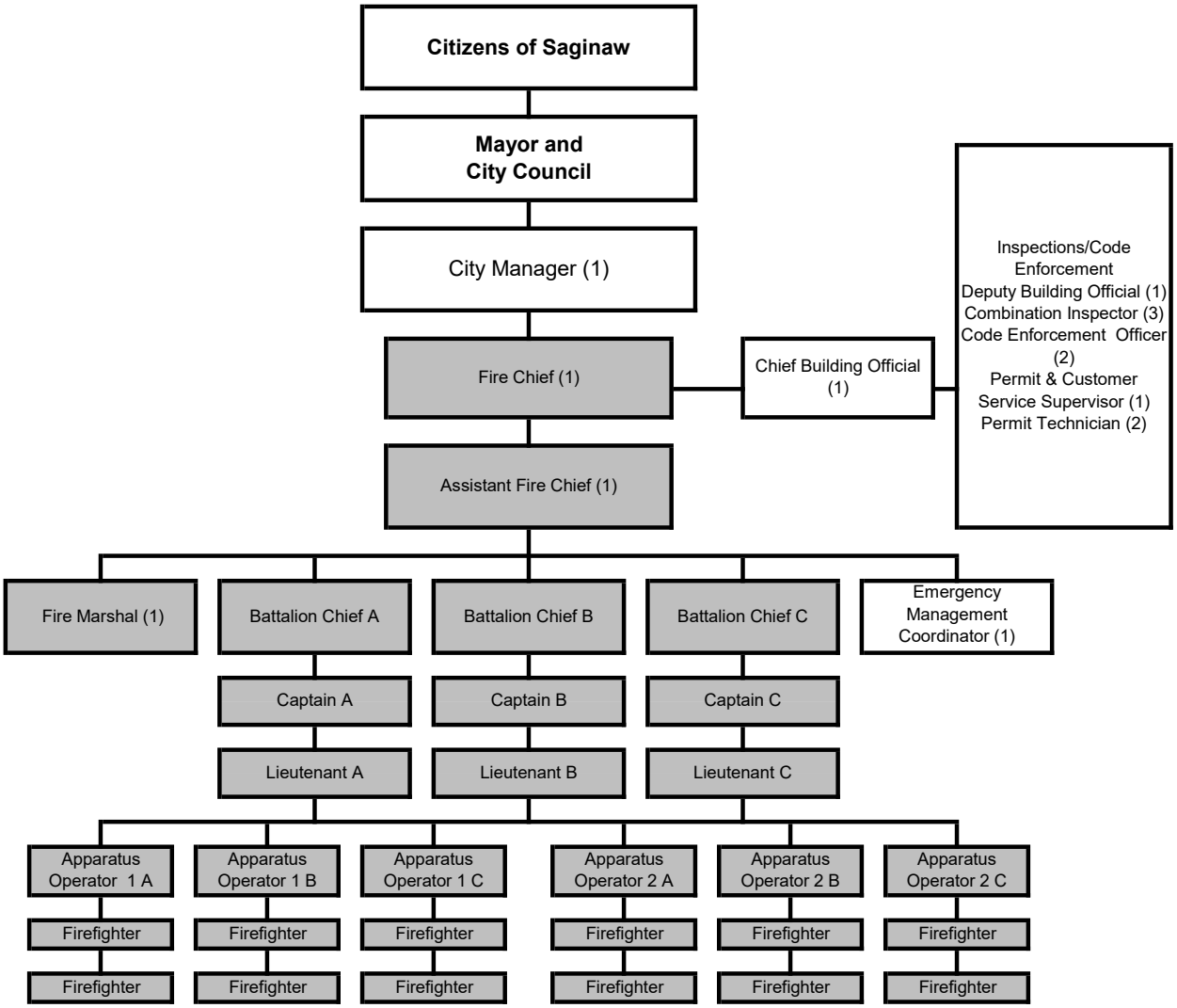




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

FIRE



TITLE	FISCAL YEAR 21-22	22-23	23-24	24-25	25-26
Fire Chief	1	1	1	1	1
Fire Operations Division Chief	0	0	0	0	0
Assistant Fire Chief	1	1	1	1	1
Fire Marshal	1	1	1	1	1
Emergency Management Coordinator	1	0	0	0	0
Fire Captain	0	0	0	0	3
Battalion Chief	3	3	3	3	3
Fire Lieutenant	6	6	6	6	3
Apparatus Operator	6	6	6	6	6
Firefighter	11	11	12	12	12
TOTAL:	30	29	30	30	30

The Fire Department has two fire stations. Both stations are budgeted together. Those positions highlighted in gray are paid out of the Fire budget.

In FY22-23 Emergency Management Coordinator moved to a new cost center
In FY23-24 One shift Firefighter was added
In FY 24-25 Created 3 Captain Classifications / Reduced Lieutenenant Clssifications by 3

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

FIRE

The Fire Department is responsible for a wide range of services that draw from the multi-faceted training, skills and capabilities of its personnel to effectively and professionally perform fire prevention, code application and enforcement, fire suppression, rescue, emergency medical services, hazardous material mitigation, disaster planning coordination and emergency management.

The Department is organized into three divisions, all under the direction of the Fire Chief: the Fire Operations Division, the Fire Services Division and Emergency Management. The Fire Department currently has a total of 30 employees and operates from two fire stations.

Fire Station #1 is newly located at 700 W. McLeroy Blvd. Shift operations of both stations are directly overseen by a Battalion Chief who is assigned to operate from fire station #1. Station #1 is assigned a Fire Captain or a Fire Lieutenant, an Apparatus Operator and two firefighters per shift. Daily staffing is dependent on time off scheduling. Adjacent to Fire Station #1 is the Department’s administrative facility housing the offices of the Fire Chief, the Assistant Fire Chief, the Fire Marshal, and the Emergency Management Coordinator. The administrative facility also houses the City's “Emergency Operations Center” or EOC and the department's training room.

Fire Station #2 is located at 801 Basswood Blvd. and is assigned a a Fire Captain or a Fire Lieutenant, an Apparatus Operator and two firefighters per shift. Daily staffing is dependent on time off scheduling.

The Department aggressively participates in “Automatic Aid” with the Fort Worth, Lake Worth, and Haslet Fire Departments. This essentially means that for structure fires and other major incidents, an automatic response to the incident from participating departments takes place simultaneously consisting of pre-determined apparatus and personnel.

The Fire Department also aggressively participates in "Mutual Aid" with Haslet, Blue Mound, Eagle Mountain and other fire departments in the area to both provide and receive aid for incidents that extend beyond normal response capabilities. A "mutual aid" response is typically initiated by request on an incident by incident basis.

The Department is also contracted by the Tarrant County Emergency Services District to serve the unincorporated areas outside our city limits for which the City is compensated monetarily.

The Department is responsible for providing the following emergency services and specialized functions:

FIRE SUPPRESSION: Responsible for rapid response to any explosion, fire or fire-related emergency for the purposes of rescue, control, extinguishment and mitigation.

EMERGENCY MEDICAL (FIRST RESPONDER): Responsible for immediate response to any medical emergency or injury for evaluation, treatment and stabilization, providing both basic and advanced life-support level care. Currently all saginaw fire personnel are dual role certified meaning all personnel carry a License from the Texas Commission on Fire Protection as a Firefighter and a License from the Texas Department of State Health Services as an Emergency Medical Techincian-Paramedic.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

FIRE

FIRE SERVICES: Responsible for Fire Code and City Code application to include regular life and fire safety inspections of businesses, schools, daycare centers and government facilities. Fire Services also coordinates and provides life and fire safety education training and conducts fire origin and cause investigations and prosecution.

HAZARDOUS MATERIALS RESPONSE: Specific training, skills and certification of personnel in order to conduct effective and safe operations involving hazardous materials.

RESCUE OPERATIONS: Provides numerous personnel trained in various rescue disciplines for effective operations of complex incidents or disaster type events.

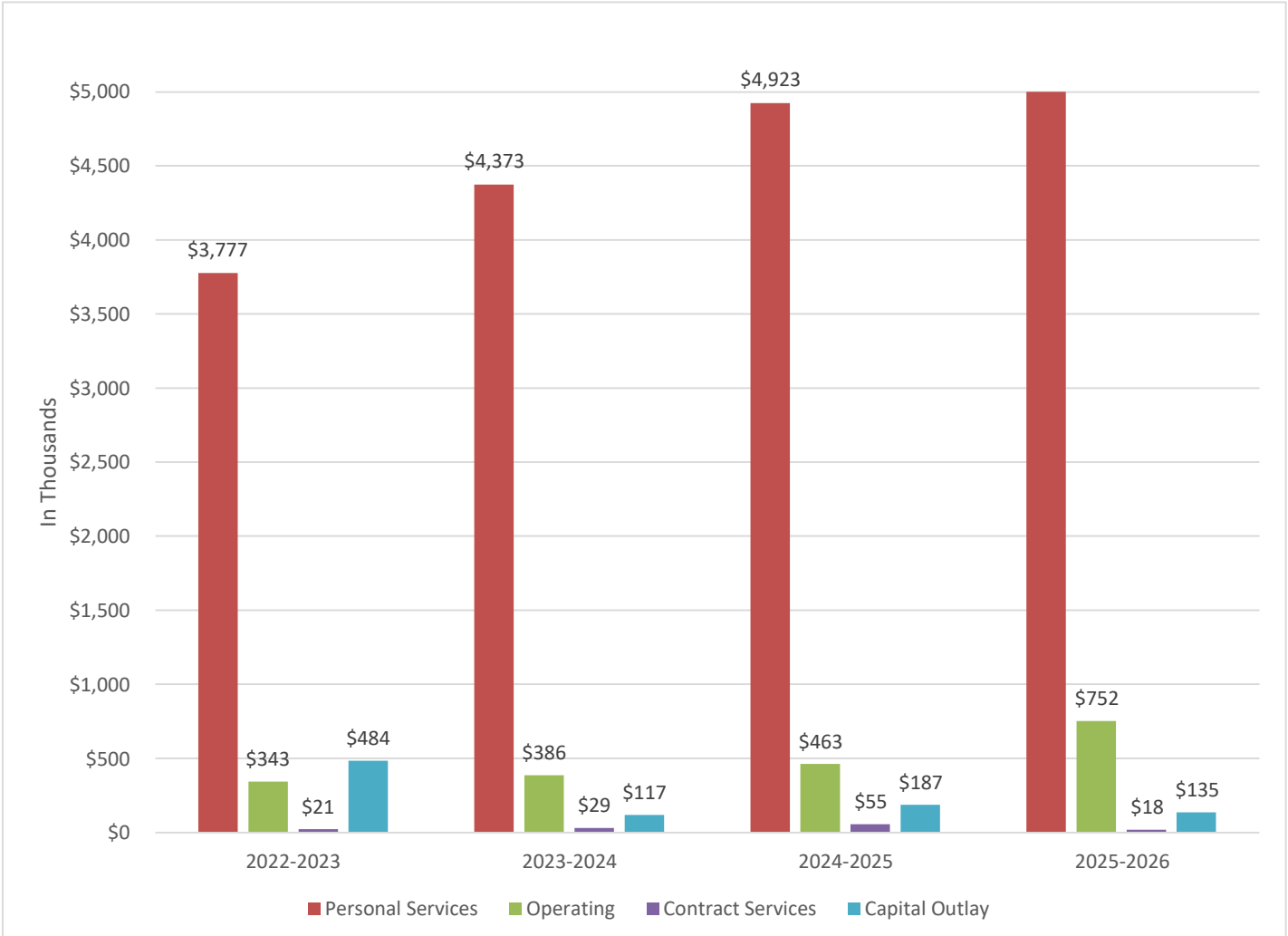
TRAINING AND PERSONNEL STANDARDS: Devoted entirely to the continuous training of existing and new personnel in all facets of fire service. Maintains all personnel, educational and training records and monitors the performance standards for efficiency and recommendations for enhancement. Responsible for ensuring compliance of State and Federal regulations relating to firefighting and emergency medical service.

EMERGENCY MANAGEMENT: The Fire Department is responsible for developing and administering a master plan for the management of a major disaster in which more than one department must respond. The Fire Department is responsible for the operation of the “Emergency Operations Center” (EOC) located at Fire Station #1, maintenance and operation of the outdoor warning sirens and for the “CodeRed” emergency notification system. Also responsible for ensuring compliance with State and Federal regulations regarding training, preparation and operational requirements relating to Emergency Management.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

FIRE

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 3,776,917	$ 4,372,778	$ 4,923,255	$ 5,000,685
Operating	343,078	386,073	462,550	752,205
Contract Services	21,500	29,464	55,435	18,030
Capital Outlay	484,461	116,673	186,605	135,000
Transfer to Debt Service Fund	-	-	-	-
TOTALS	**$ 4,625,957**	**$ 4,904,988**	**$ 5,627,845**	**$ 5,905,920**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

FIRE

GOAL: To perform fire prevention, fire suppression, rescue, emergency medical services, hazardous materials mitigation, disaster planning coordination, and emergency management. We will accomplish this by providing a team of efficient, professional, and dedicated personnel who will be prepared by utilizing the most appropriate equipment, resources, and training.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound City providing superior services	Save >90% of property values invloced in a fire incident. Increase our curent ratio of 1.08 shift duty firefighters per 1,000 residents (based of 25,000 population estimate) closer to 1.5. Lower our average emergency response time to a goal of 4 minutes, continue to train firefighters in latest methods, provide and maintain necessary equipment, and evolve our emergency management program.	97.9% of estimated property values involved in a fire incident were saved. For 2024-2025 our ratio of shift duty firefighters was slightly reduced from 1.08 to 1.05 per 1000 residents based on 25,685 population estimate. We met our emergency response time goal of 4:00 minutes 60% of the time. Our average emergency response time within the city was 3:53 minutes. 3672 training hours were completed, an average of 122 hours per fire department staff member.	Save >90% of property values invloced in a fire incident. Increase our curent ratio of 1.05 shift duty firefighters per 1,000 residents (based on 25,685 NCTCOG population estimate) closer to 1.5. Lower our average emergency response time to a goal of 4 minutes, continue to train firefighters in latest methods, provide and maintain necessary equipment, and evolve our emergency management program. Maintain or improve our Insurance Services Organization or ISO rating, currently a 2 out of 10. 1 being the best.
	Annually seek alternative sources of funding to maintain and/or increase service capabilities and utilize interloc agreements to enhance or increase services with the least financial impact.	We utilized a $25,000 equipment grant from TC ESD1 to replace seven sets of bunker gear or PPE. We continue to partner with the City of Fort Worth for fire dispatch and EMS ambulance services to achieve maximum financial and operational efficiency.	Annually seek alternative sources of funding to maintain and/or increase service capabilities and utilize interlocal agreements to enhance or increase services with the least financial impact.

LONG TERM OBJECTIVES

Continue to train personnel in the proven newest and safest methods to perform duties and continue to diligently prepare for the low frequency high risk events we are tasked with mitigating.

Provide timely life and fire safety inspections of new businesses and provide annual fire inspections of existing businesses to assist in preventing fires, saving lives, eliminating injuries and maintain our ISO/PPC 2 rating.

Continue to seek alternate sources of funding through the Department of Homeland Security, Texas Department of Health, and Tarrant County Emergency Services District and any other available opportunity.

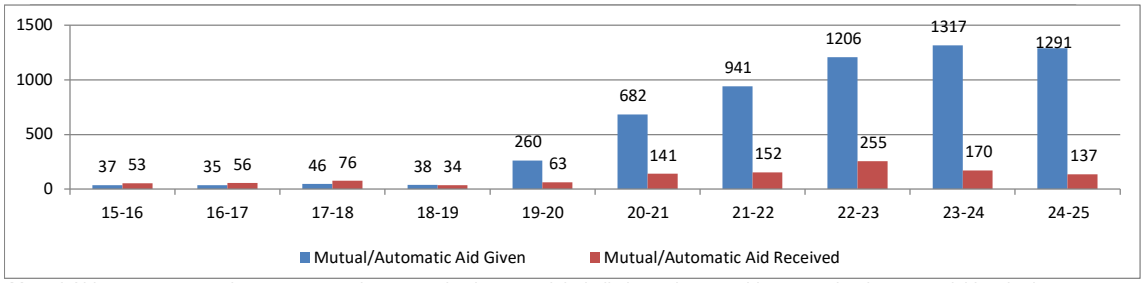
Increase our shift duty minimum staffing level in proportion to service demands and population growth.

Continue having Opticom (signal pre-emption) systems installed in traffic lights throughout the City.

Continue to replace our fire apparatus and vehicles at intervals to ensure the safe and effective delivery of our emergency services at a high level.

Continue to educate, train and mentor all personnel to ensure a robust succession candidate pool

Continue to advance firefighter health and well being as a priority and reduce cancer risk where possible



Mutual-Aid - agreements between agencies, organizations, and jurisdictions that provide a mechanism to quickly obtain emergency assistance in the form of personnel, equipment, and other associated items and services. This is usually accomplished through contractual agreement. The primary objective is to facilitate rapid, short-term deployment of emergency support prior to, during, and after an incident. Typically implemented by formal request on an incident by incident basis.

Automatic-Aid - emergency assistance between agencies, organizations and jurisdictions that is pre-arranged and dispatched automatically by contractual agreement. Differs from mutual-aid which is typically implemented by a formal request. Automatic-aid is as the name implies, it happens automatically without request. Automatic-aid is primarily pre-arranged and utilized for the initial alarm assignment on structure fires and is in place 24 hours a day, 365 days a year.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

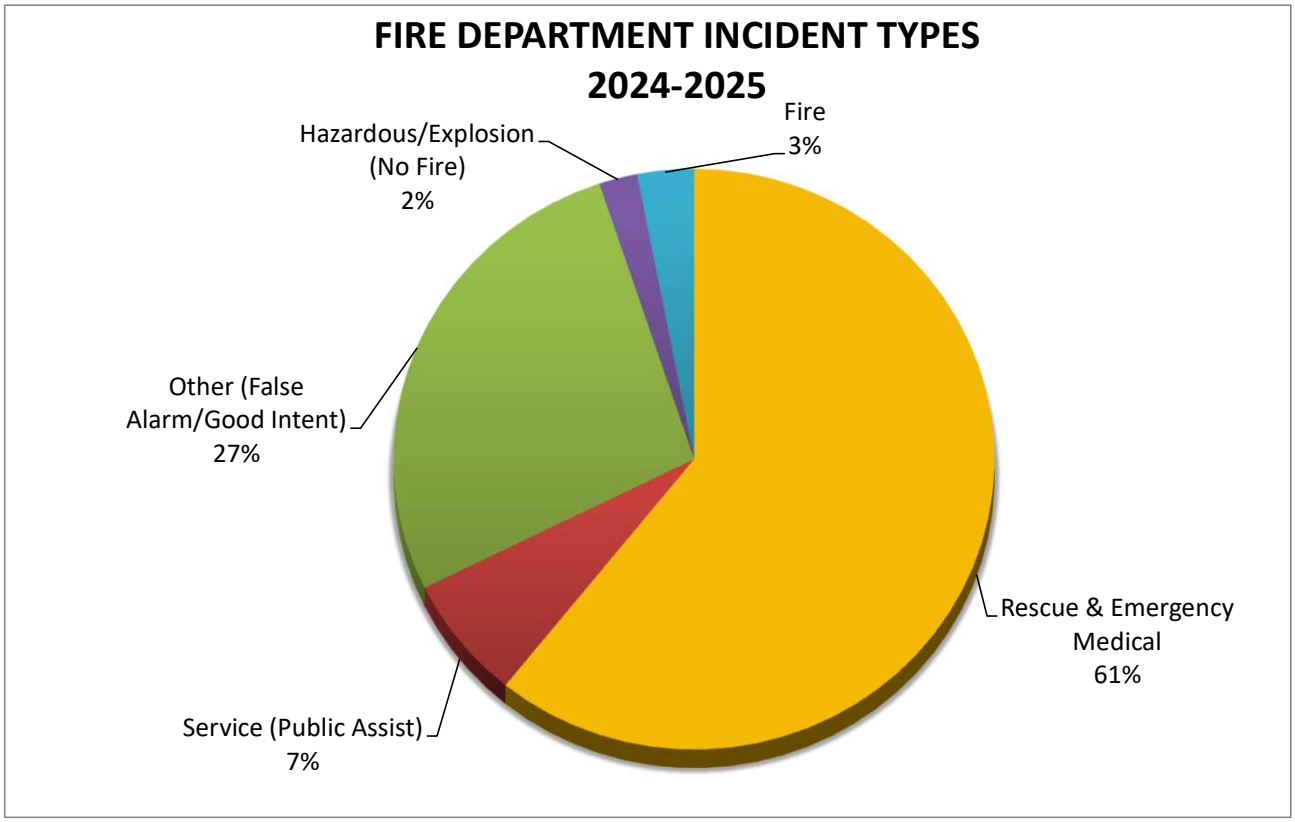
FIRE

ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
To save 90% of the value of properties involved in a fire.	97.9 % of estimated property values involved in a fire incident were saved.B9:F32B9:F34B9:FB9:F31
To maintain an all EMT-Paramedic level fire department staff.	All 30 FD staff members have maintained EMT/Paramedic level certification.
To train firefighters in the latest methods of firefighting and EMS, provide and maintain the equipment necessary for them to do their job and provide for the safety of firefighters.	3672 training hours were completed in various fire and EMS related disciplines and responsibilities to include physical fitness. That averages to 122 hours per FD staff member.
Maintain the State recommended ratio of 1.5 firefighters per 1,000 residents.	Our current shift duty firefighters per 1000 residents is 1.05.
Maintain the national average of 1 fire station per 10,000 in population.	Our current ratio is 1 fire station per 12,842 residents.
To attain an average emergency response time standard of four minutes within city limits.	Our average emergency response (drive time) time within the city was 3:53 minutes.
Update Emergency Management Plan every five years.	We are participants in the Tarrant County Emergency Management Plan. The plan is currently undergoing review and revision.
Annually seek alternative sources of funding to maintain and/or increase service capabilities and utilize interlocal agreements to increase service capabilities with minimal financial impact.	We utilized a $25,000 equipment grant for, $25,000 TC ESD1 to replace seven sets of bunker gear or PPE. We continue to partner with the City of Fort Worth for fire dispatch and EMS ambulance service to achieve maximum financial and operational efficiency.
Test 100% of outdoor warning sirens monthly, upgrade and add equipment as necessary to maintain needed area coverage, reliability and functionality.	All outdoor warning sirens were tested each month.
Complete plan reviews and fire inspections of new businesses within two weeks.	100% of new business inspections were completed within two weeks of scheduling in 2024-25.
Provide and install free of charge, smoke alarms to residents found to have non-working smoke alarms.	Numerous smoke alarms or replacement batteries were provided and installed in 2024-2025. We also continue the program in which responding personnel verify smoke alarm presence and operation in all residential homes in which we respond for any type of incident (situation permitting).
Reduce workers compensation claims by promoting safety on the job and promoting and implementing a fitness and wellness program.	We had one workers compensation claim for 2024-25. Shift personnel participated in daily physical fitness training for 2024-25. All fire personnel successfully passed the enhanced NFPA 1582 fit for duty wellness physical.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

FIRE

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Calls for Service	3684	3828	3932	4065	4000
Average Response Time (Minutes)	4:52	4:31	4:04	3:53	4:00
# of Fire Inspections Conducted	659	278	270	287	300
# of Firefighters	29	29	30	30	30
% of Firefighters that are Paramedics	100%	100%	100%	100%	100%
% of Firefighters Completing Required CEU's	100%	100%	100%	100%	100%
# of Outdoor Warning Siren Tests Conducted	108	108	108	108	108
# of Fire Safety Educational Programs	19	15	44	6	20
# of Participants in Fire Safety Programs	4646	8662	4039	2170	5000
# of Opticom Systems	24	24	24	24	25



Police



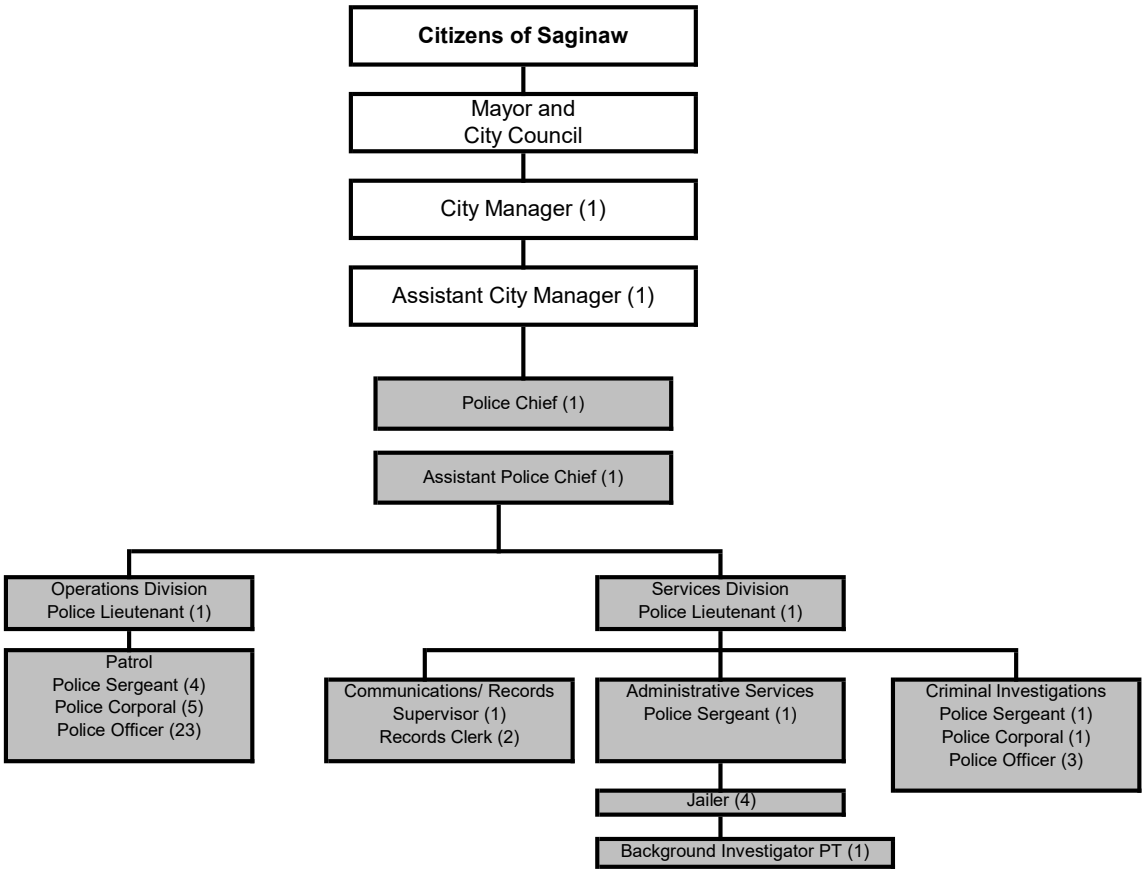




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

POLICE



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Police Chief	1	1	1	1	1
Assistant Police Chief	1	1	1	1	1
Police Captain	0	0	0	0	0
Police Lieutenant	2	2	2	2	2
Police Sergeant	6	6	6	6	6
Police Corporal	5	5	5	6	6
Police Officer	23	23	26	26	26
School Resource Officer	3	3	0	0	0
Jailer	4	4	4	4	4
Police Communications/Records Supervisor	1	1	1	1	1
Records Clerk	2	2	2	2	2
Dispatcher	7	7	7	0	0
Background Investigator - Part Time	1	1	1	1	1
Police Department Part Time	1	1	1	0	0
School Crossing Guard	3	3	0	0	0
TOTAL:	60	60	57	50	50

In FY 20-21 a part time background investigator was added
In FY21-22 a communications supervisor and part time police dept personnel was added.
In FY 22/23 EMS-ISD PD took over School Crossing Guard, SRO's added to patrol
In FY 23/24 started a contract service for Dispatch

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

POLICE

The primary objective of the Saginaw Police Department is to provide our citizens with courteous, professional, impartial and cost effective police services. We are charged with enforcing city, state and federal laws while protecting the lives and property of those who live, work and travel through the City of Saginaw.

The Department is separated into two divisions under the direction of the Chief of Police and Assistant Chief of Police.

The POLICE OPERATIONS DIVISION is under the command of a POLICE LIEUTENANT, and includes:

PATROL: Patrol officers are the first line of defense for the citizens of Saginaw. These officers are on duty 24 hours a day, seven days a week. They respond to a wide variety of calls for service and patrol city streets. The patrol unit is the largest element of the department.

The POLICE SERVICES DIVISION is under the command of a POLICE LIEUTENANT, and includes:

CRIMINAL INVESTIGATIONS: Commonly referred to as "CID". These officers are responsible for investigating criminal offenses that have occurred in the City of Saginaw. Once it is determined that an offense has occurred and a suspect identified, a detective files the case in the appropriate court (municipal, juvenile, or county). The Criminal Investigations Division is also responsible for major crime scene coordination, property management, training and background investigations of police personnel and crime victim assistance. Community Services and property management also fall under criminal investigations.

RECORDS: This unit is staffed by two Records Clerks and a Records Supervisor. They maintain all department records in accordance with State Law. They process all Public Information Act requests in a timely manner and make referrals to the AG Office when appropriate.

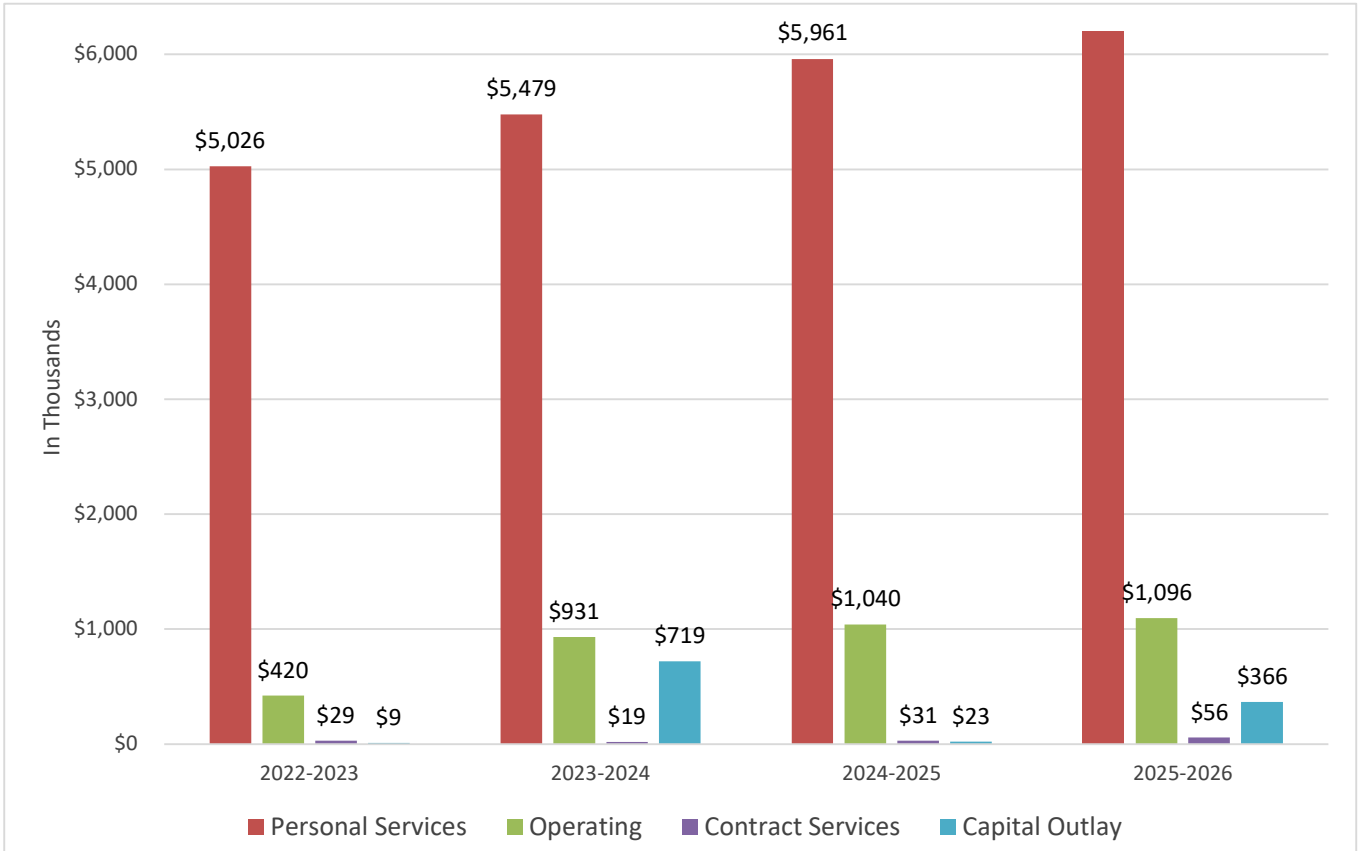
PROFESSIONAL STANDARDS: This unit is staffed by a sergeant, who oversees the Public Safety Officers (Jailers), the Community Policing Officer and the department's recruiting, hiring and integrity functions and is responsible for maintaining employees training requirements.

POLICE RESERVES: These volunteers are licensed as peace officers by the State of Texas, and require the same training and hiring strategies as full-time police officers. They may be used to augment the patrol or criminal investigations staff. We currently have one active reserve who serves as an Arson Investigator.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

POLICE

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 5,026,322	$ 5,479,307	$ 5,961,075	$ 6,371,145
Operating	420,426	931,041	1,039,890	1,095,640
Contract Services	28,843	18,887	31,000	56,185
Capital Outlay	9,031	719,025	22,625	365,575
TOTALS	**$ 5,484,622**	**$ 7,148,260**	**$ 7,054,590**	**$ 7,888,545**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

POLICE

GOAL: To provide citizens with courteous, professional, impartial, and cost-effective police services twenty-four hours a day, seven days a week, while enforcing City ordinances, State and federal laws and protecting the lives and property of those who live, work, and travel through the City of Saginaw.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound city providing superior services	Conduct one Citizen Police Academy and two Junior Police Academies. Increase citizen contacts at events and public places. Conduct K9 public demos and increase community engagement with our partners from, non profit Stand Out Act Responsibly (SOAR)	We conducted one Citizen Police Academy class, and due to limited interest, only one Junior Police Academy class was held. With the establishment of our Community Engagement Officer position, we have expanded our community involvement to include engaging with SOAR to host the Drug Take Back events held in both the fall and spring.	Conduct one Citizen Police Academy and two Junior Police Academies. Increase citizen contacts at events and public places. Conduct K9 public demos and increase community engagement with our partners from, non profit Stand Out Act Responsibly (SOAR)
	Continue to compete for state and national grants for personnel and equipment. Continue to emphasize training. We will apply for the LEOSE training grant for 24/25 as well as the Bullet Proof Vest re-imbursement program through the Department of Justice. We will re-apply for Texas Police Chief's Association Accredidation Program.	We successfully secured funding through the DOJ reimbursement program as well as the LEOSE training grant. Additionally, we applied for an 80% reimbursement grant through the Motor Vehicle Crime Prevention Authority (MVCPA) with the State; however, our application was not approved. Despite this, we continue to seek alternative funding opportunities to support our department's initiatives and training programs.	Continue to compete for state and national grants for personnel and equipment. Continue to emphasize training. We will apply for the LEOSE training grant for 25/26 as well as the Bullet Proof Vest re-imbursement program through the Department of Justice. We will continue working to complete the Texas Police Chief's Association Accredidation Program

LONG TERM OBJECTIVES

Utilize the law enforcement facility to improve operations and increase service to the citizens.

Replace four (4) vehicles per year in order to provide reliable, safe and updated vehicles for patrol officers.

Audit sex offender files by comparing them with the Texas Department of Public Safety's website every 180 days.

Fill vacancies with highly qualified officers and restore full-time traffic enforcement and Community Policing Officer.

Sponsor Citizen's Police Academy, Junior Police Academy, and continue volunteer based programs.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

POLICE

ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
To provide crime prevention and drug resistance education to the public. Promote community awareness and child safety.	The police department has partnered with the newly formed EMS-ISD Police Department to provide opportunities to engage students in crime and drug prevention. The department has partnered with SOAR and it's mission to educate students, parents and the community about alcohol, tobacco, and other drugs issues that impact collective health and wellbeing.
To have 100% of officers obtain Intermediate, Advanced or Master Certification.	A total of nine personnel received a certificate at the Intermediate, Advanced, or Master level this fiscal year. Additionally, 31 out of 42 personnel have achieved a certification above the Basic level.
To have 100% of dispatchers obtain Intermediate or Advanced Certification.	Dispatch personnel have been absorbed by the Northwest Emergency Communications Center (NWECC).
To receive no complaints against Saginaw police officers for violating racial profiling laws.	The department received one complaint in reference to racial profiling for the FY24-25. This complaint was investigated and deemed to be unfounded.
To standardize 100% of department's weapons.	The department has achieved full standardization of all issued weapons and associated training, ensuring consistency, efficiency and operational readiness acrosss all personnel.
To employ two officers for every 1,000 residents.	Due to budgetary constraints and the priority to focus on retention of current personnel we do not meet the two officer per 1,000 residents currently. This objective will be an ongoing focus in subsequent budget planning efforts.
Process requests for accident reports and open records within 10 days or less.	All records requests were processed in a timely manner and per Attorney General's FOIA timelines.
Apply for and receive at least one (1) grant each year to assist in providing personnel and equipment for the department.	We successfully secured funding through the DOJ reimbursement program as well as the LEOSE training grant. We continue to seek alternative funding opportunities to support our department's initiatives and training programs.

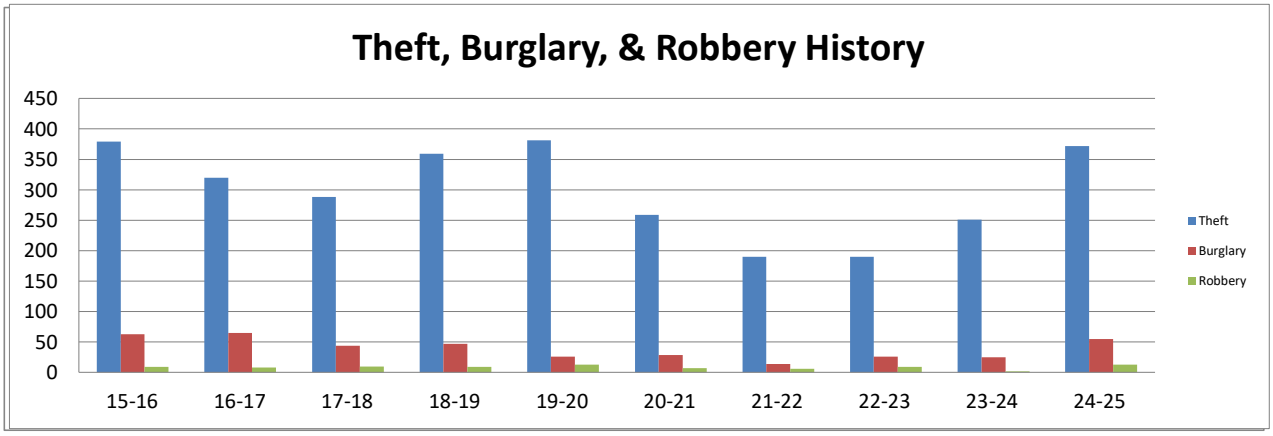
PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Calls for Service	10,322	9,210	15,917	15,850	16,000
Officers Per 1,000 Residents	1.78	1.65	1.65	1.69	0.00
Accident Reports Filed	365	356	502	603	525
Car Thefts	24	23	49	42	45
Total Offenses Reported	1,197	1,247	1,523	1,251	1,300
Total Offenses Cleared	633	839	774	458	500
Clearance Rate	52.88%	67.28%	50.82%	36.61%	38.46%

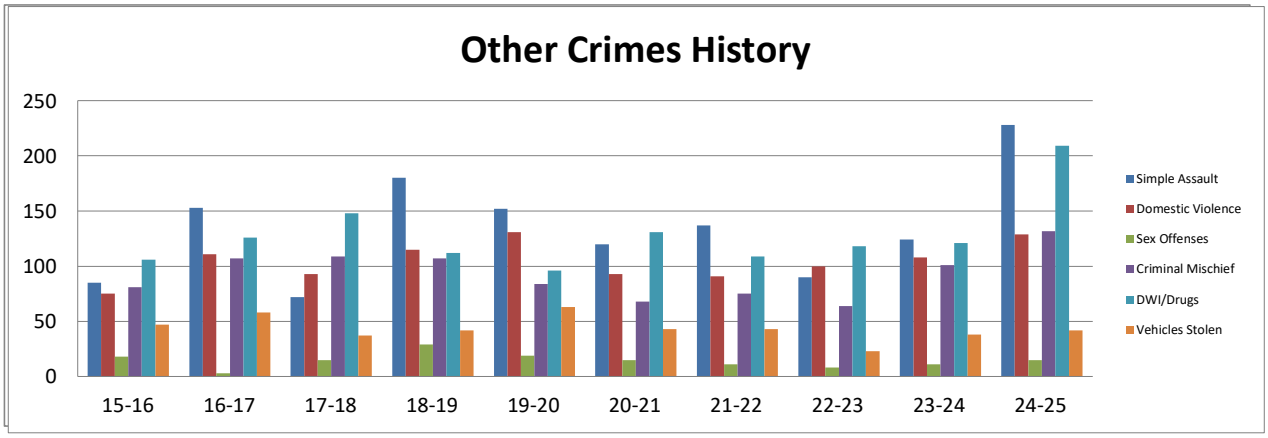
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

POLICE

OFFENSE CLEARANCE RATES

Category	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	Percent Change
Total Offenses Reported	1,197	1,197	1,523	1,251	-18%
Total Offenses Cleared	633	633	774	458	-41%
Clearance Rate	**52.9%**	**52.9%**	**50.8%**	**36.6%**	-28%
Felonies Reported	374	410	458	439	-4%
Felonies Cleared	173	273	225	118	-48%
Felony Clearance Rate	**46.3%**	**66.6%**	**49.1%**	**26.9%**	-45%
Felony Arrests	315	262	213	203	-5%
Misdemeanors Reported	823	831	1016	849	-16%
Misdemeanors Cleared	460	527	499	330	-34%
Misdemeanor Clearance Rate	**55.9%**	**63.4%**	**49.1%**	**38.9%**	-21%
Misdemeanor Arrests	212	235	455	641	41%





Public Services



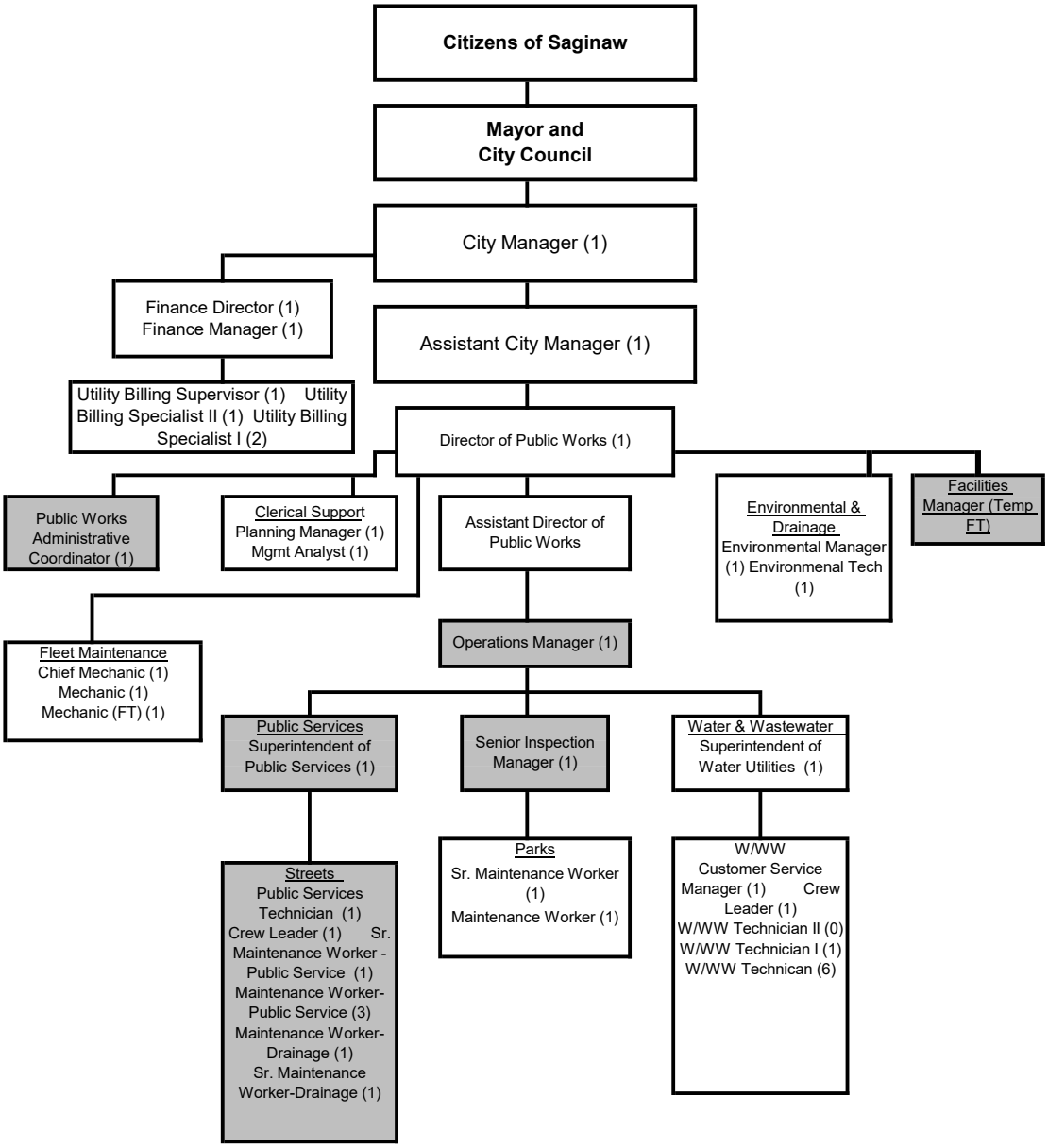




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

PUBLIC SERVICES



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Operations Manager	1	1	1	1	1
Superintendent of Public Services	1	1	1	1	1
Inspector - Public Services	0	0	0	0	0
Senior Inspection Manager	1	1	1	1	1
Public Services Technician	1	1	1	1	1
Sr. Maintenance Worker - Public Services	1	1	1	1	1
Facilities Maintenance Technician	0	0	0	0	0
Crew Leader	0	0	1	1	1
Maintenance Worker - Public Services	4	4	3	3	3
Senior Maintenance Worker - Drainage	0	0	1	1	1
Maintenance Worker - Drainage	2	2	1	1	1
Public Works Administrative Cordinator	0	0	0	0	1
Facilities Manager (Temp FT)	0	0	0	1	1
TOTAL:	11	11	11	12	13

The Public Works Department houses the offices listed above. Those positions highlighted in gray are paid out of the Public Services budget.

*The Drainage Utility Fund reimburses this fund for the salaries and benefits of two Maintenance Workers.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

PUBLIC SERVICES

The Public Services Department is divided into three divisions, Streets, Building Maintenance, and Drainage. The Superintendent of Public Services oversees this department. The Drainage Utility Fund reimburses this department for the salary and benefits of two maintenance workers. This department provides support to other departments requiring equipment or personnel.

The Streets division of Public Services is responsible for maintenance of streets, sidewalks, right-of-ways and some landscaping of City owned land. They are also responsible for the maintenance and installation of traffic signs and street signs, placing barricades, striping crosswalks, weed control and mosquito control. Two (2) employees have their Pesticide and Herbicide Licenses. The Superintendent of Public Services oversees road and street construction, as well as, utility projects to ensure construction codes are met.

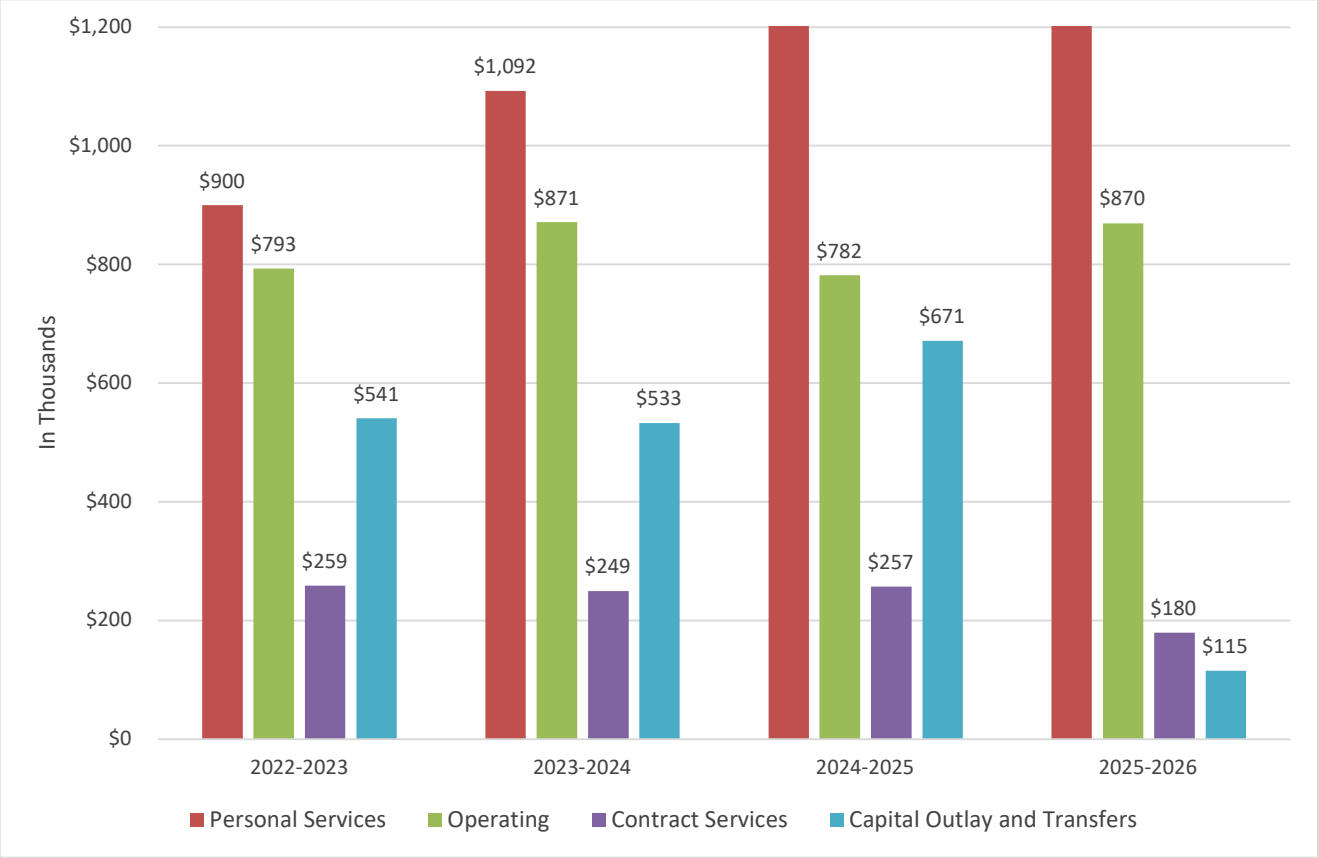
The Drainage division of Public Services is funded through the Drainage Utility Fund that was established in 2005. This division consists of two drainage utility maintenance workers. They are responsible for cleaning and maintaining the existing drainage infrastructure. They are responsible for cleaning culverts and storm drains to improve drainage, prevent flooding and protect the environment. The City has four (4) drainage basins that contain 27 miles of open channel that must be maintained.

The Building Maintenance division of Public Services is responsible for the maintenance of all City owned facilities and buildings (11 buildings). This includes minor remodeling and construction, moving furniture, painting, light bulb replacement, minor electrical problems, air conditioning and heating unit maintenance and controlling insects and rodents. They also assist the City Secretary with records management by moving records to storage.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

PUBLIC SERVICES

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 900,013	$ 1,092,291	$ 1,212,845	$ 1,358,035
Operating	793,169	871,489	781,940	869,595
Contract Services	258,628	249,298	257,215	179,595
Capital Outlay and Transfers	540,912	533,061	670,995	115,000
TOTAL EXPENDITURES	**$ 2,492,722**	**$ 2,746,138**	**$ 2,922,995**	**$ 2,522,225**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

PUBLIC SERVICES

GOAL: To provide for the convenience and safety of the citizens by maintaining public buildings, roadways, signs, signal lights and drainage facilities in a cost effective, courteous and timely manner while stressing teamwork and safety on the job.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Improve mobility and traffic flow	Continue to partner with Tarrant County to help fund various roadway projectst.	Mcleroy from Burlington Rd. to 287	Continue to partner with Tarrant County to help fund various roadway projects.
	Start using the crack seal machine on city streets.	18,150 ft. of cracksealing	Crackseal city streets.
	Begin construction of Knowles Drive Phase 2 & 3.	Construction started and is projected to be finished in November 2025	Finish in November 2025

LONG TERM OBJECTIVES

Maintain a safe work environment so that there are no serious accidents on the job.

Continue the crack seal program and the sprinkler system maintenance program.

Continue the city-wide sidewalk replacement program.

Identify new areas that need drainage improvements and improve them before they become a problem.

Monitor jobs that have been outsourced to verify work is being done properly and in a timely manner.

Perform more preventative maintenance on City buildings to reduce major maintenance problems.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

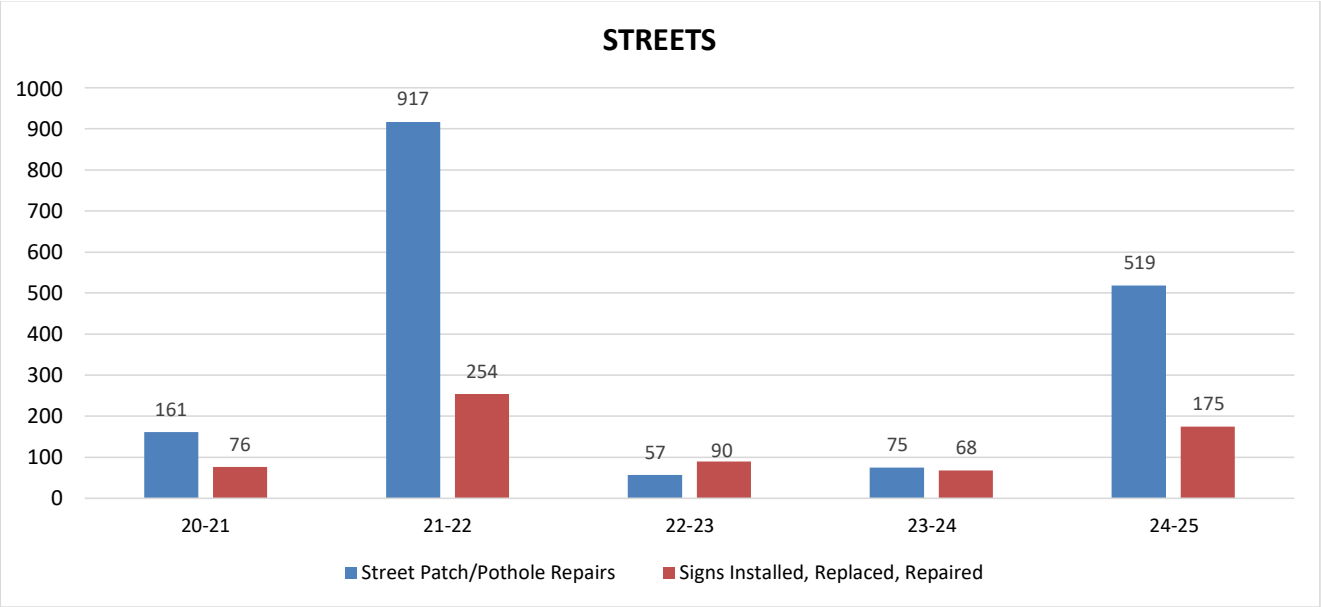
PUBLIC SERVICES

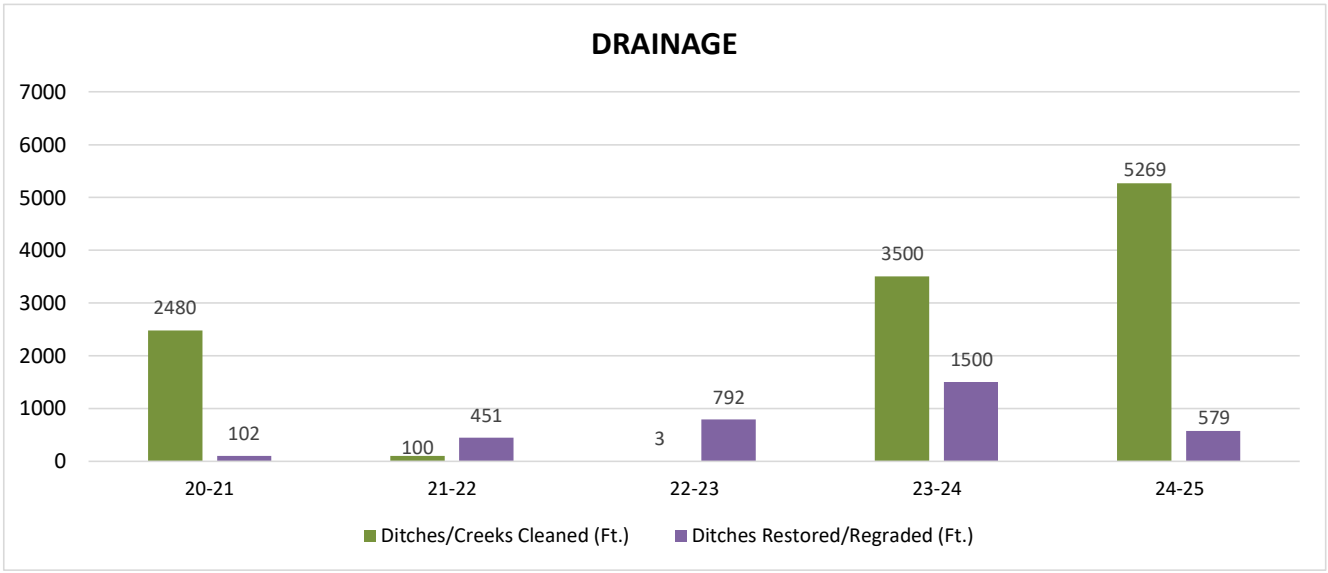
ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
On call personnel will respond to calls within 30 minutes after receiving the call 100% of the time.	Yes, all calls were responded to within the required alotted time.
Replace stolen or damaged signs within 7 days.	As soon as Public Services is made aware of the stolen or damaged sign, we immediately start our process replacing the sign.
Repair 75% of the pot holes within 7 days.	This year 100% of pot holes were repaired within 7 days due.
Replace broken sidewalks as scheduled.	100% as scheduled.
Clean debris from all streets twice a year.	The entire City was cleaned once this year, with many as-needed jobs done throughout the year.
Respond to weather emergencies (sand streets, set up barricades, etc.) in a timely manner.	Yes, we monitor weather events and plan ahead to be readily available.
Check storm drains monthly.	All drains are checked as scheduled. They were also checked before, during, and after rain events.
Clean the six (6) main drainage channels twice a year.	Channels were inspected frequently and were cleaned as needed.
Reduce workers compensation claims by promoting safety on the job.	Reduced workers compensation claims by 20%.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
STREETS					
Scheduled Sidewalk Repairs Completed	100%	100%	100%	100%	100%
Pot Holes Repaired	80	41	36	442	150
Crack Seal Streets (Linear Feet)	11,200	0	0	18,150	5,000
DRAINAGE					
Culverts Cleaned (Feet)	7,313	3,996	4,900	13,680	5,000
Percent of Storm Drains Checked Monthly (32)	100%	100%	100%	100%	100%
BUILDING MAINTENANCE					
Building Maintenance Jobs Completed	338	116	60	940	400
Sprinkler System Maintenance/Repair Jobs	39	3	10	11	8
OTHER					
Contract Mowing Expenditures	$75,340	$121,065	$198,538	$178,955	$167,520
Workers Compensation Claims	5	2	5	4	0

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

PUBLIC SERVICES





Parks



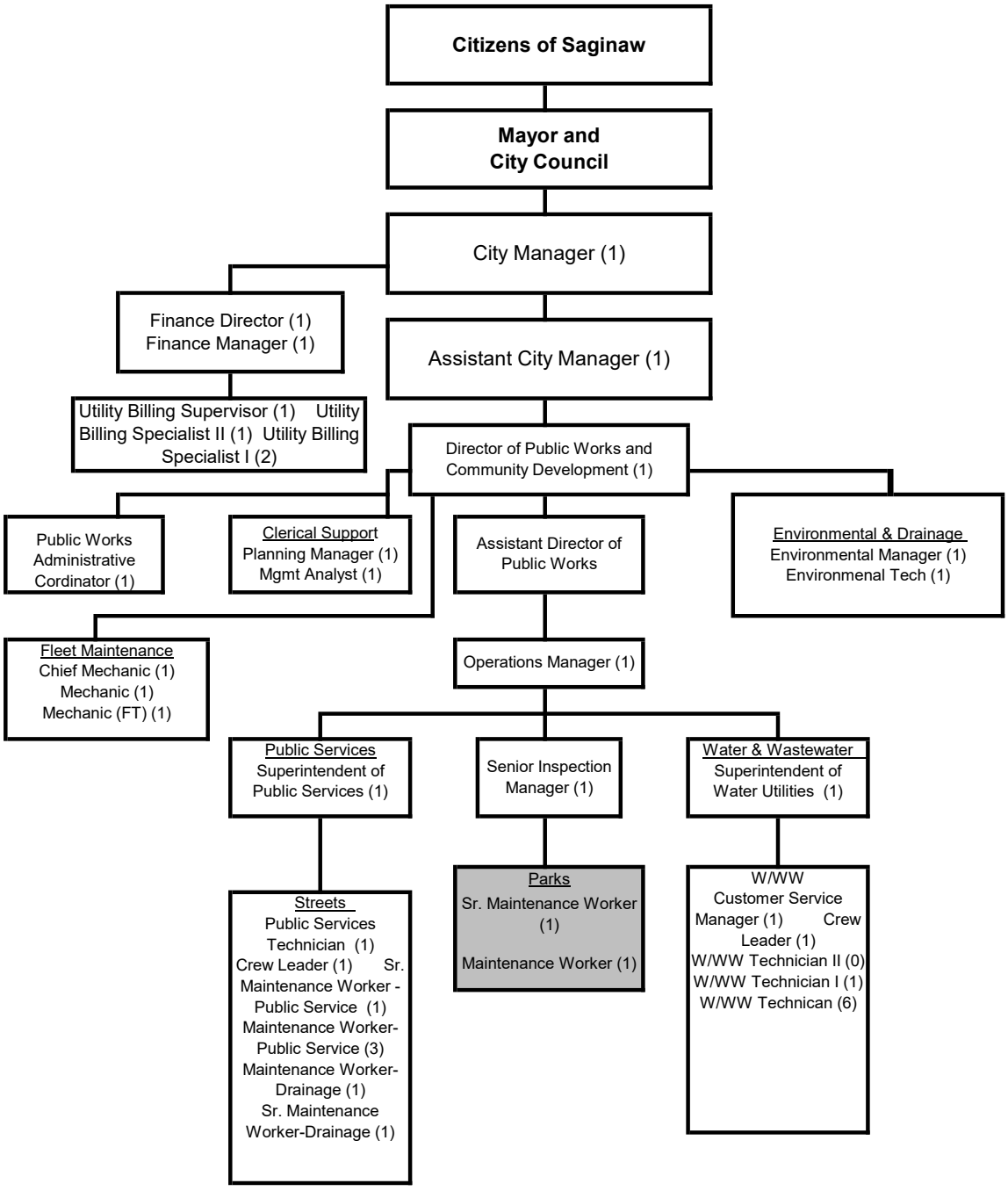




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

PARKS



TITLE		*FISCAL YEAR* 21-22	22-23	23-24	24-25	25-26
Sr. Maintenance Worker - Parks		1	1	1	1	1
Maintenance Worker - Parks		1	1	1	1	1
	TOTAL:	2	2	2	2	2

The Public Works Department houses the offices listed above. Those positions highlighted in gray are paid out of the Parks budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

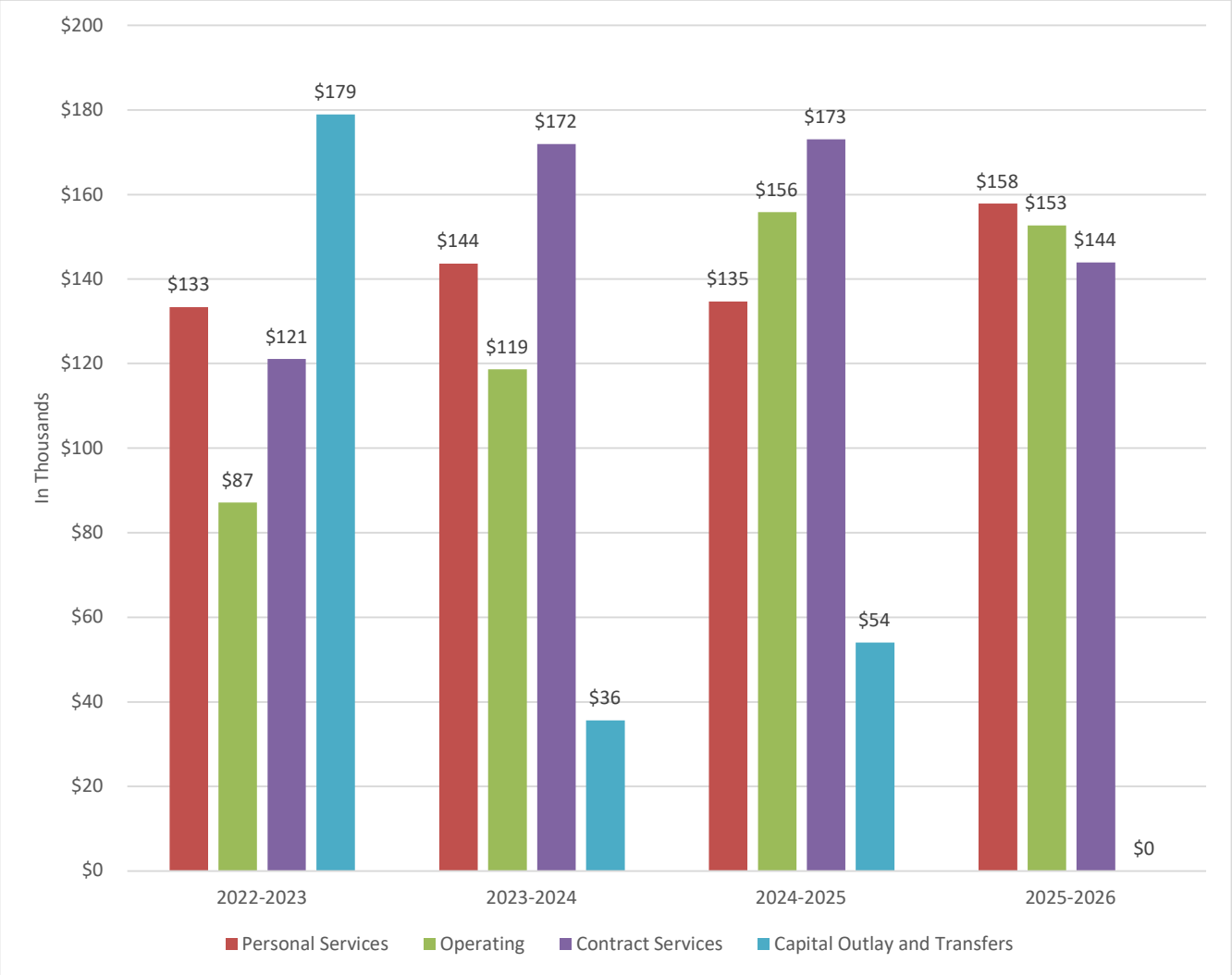
PARKS DEPARTMENT

The Parks Division is located at the Public Works facility. This Division is staffed by a Senior Maintenance Worker and one Maintenance Worker. The Parks Division is responsible for maintaining the City's seven parks totaling 112 acres. This includes all playground equipment, trail systems, pavillions, lighting, and the ball field complex. The mowing of the Parks is performed by a contractor with the exception of the ball field which is maintained by staff.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

PARKS DEPARTMENT

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 133,361	$ 143,674	$ 134,680	$ 157,860
Operating	87,093	118,639	155,805	152,665
Contract Services	121,065	171,934	173,080	143,930
Capital Outlay and Transfers	178,952	35,611	54,000	-
TOTAL EXPENDITURES	**$ 520,470**	**$ 469,857**	**$ 517,565**	**$ 454,455**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

PARKS

GOAL: To provide the needed upkeep and maintenance for the City's Parks system to ensure our citizens and visitors a safe and enjoyable park experience.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
More Beautiful, liveable community	Continue mowing and maintenance schedule of parks.	Mowed and maintained schedule of parks.	To continue mowing and maintenance schedule of the parks.
Expand Community Quality of Life Amenities	Continue with Park Bond projects - Continue planting new trees.	Opal and Schwengler Parks are being replaced. Replaced 6 trees of the 24 that did not survive the winter or summer temps.	To plant new trees and continue with Park Bond projects.

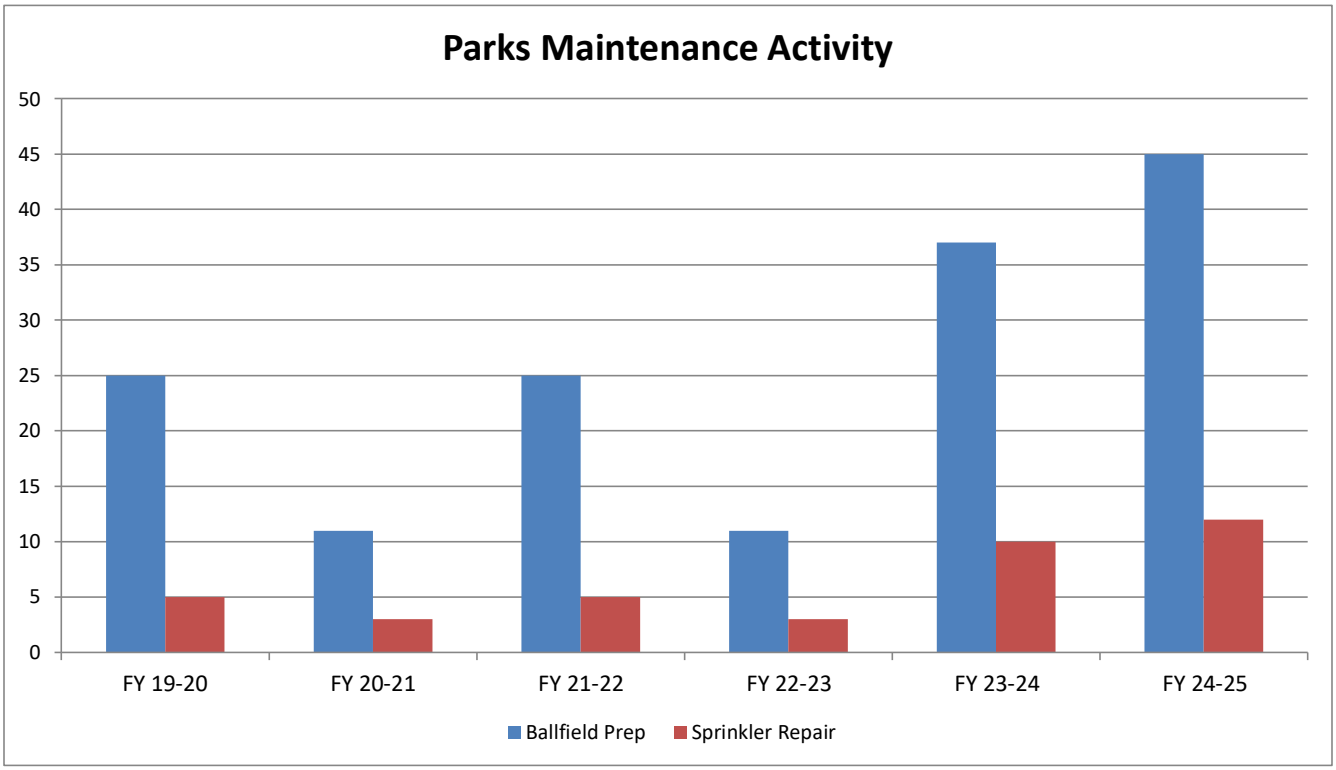
LONG TERM OBJECTIVES

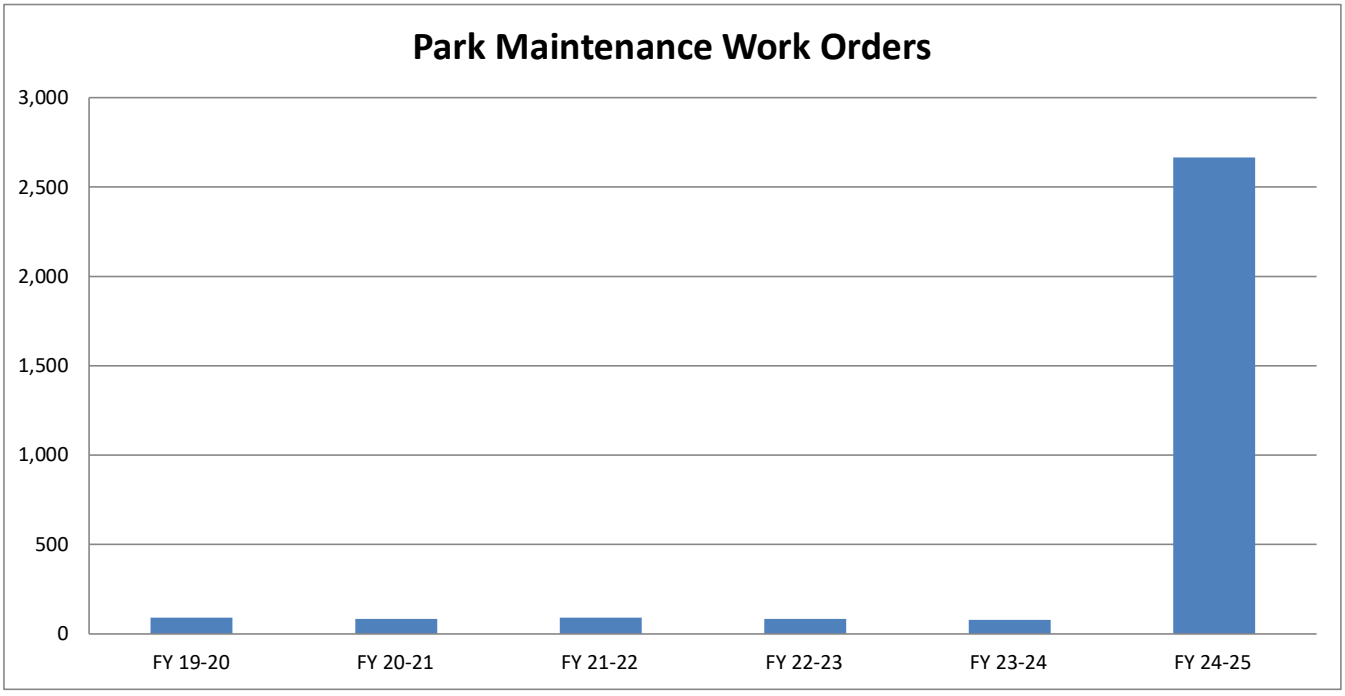
Continue implementation of the Parks Master Plan.

Acquire new property per the master plan.

Identify funding sources and increase personnel.

PERFORMANCE MEASURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2023-2024 ACTUAL
Park Maintenance work orders	64	92	84	78	2,650
Ballfield preparation	23	25	11	37	45
Sprinkler system repairs/maintenance	11	5	3	10	12





Performance indicators are up for FY24/25 due to being fully staffed.

Community Services



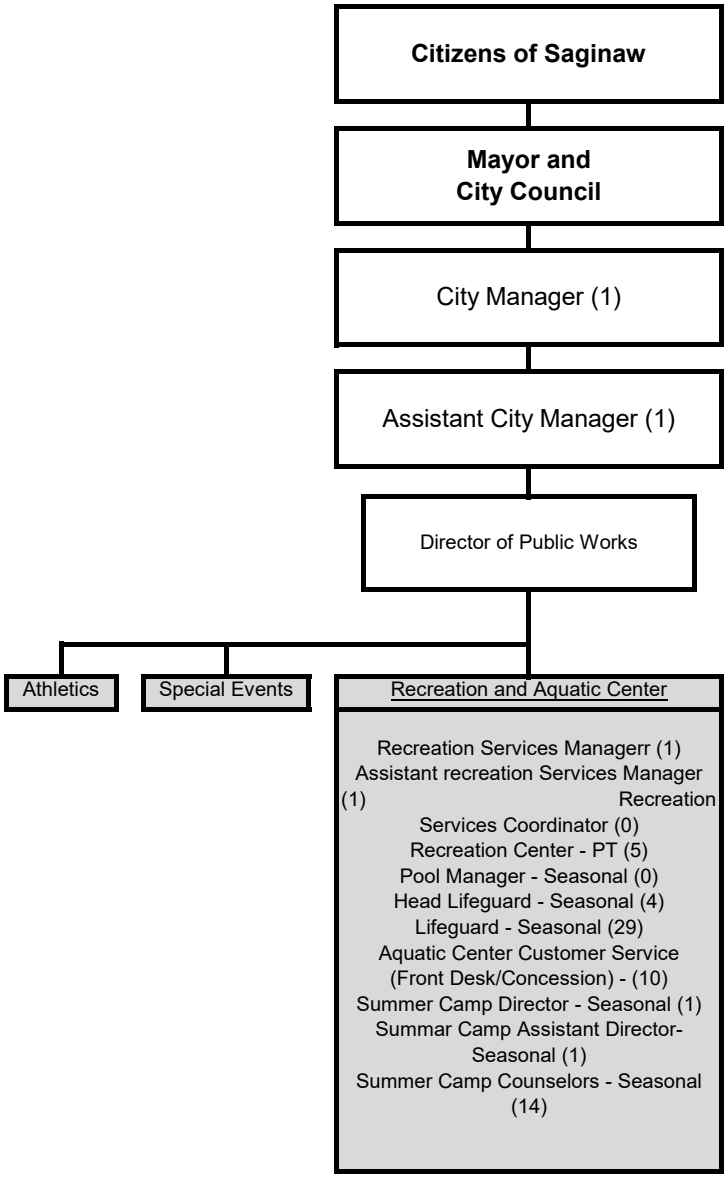




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

COMMUNITY SERVICES



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Recreation Services Manager	1	1	1	1	1
Assistant Recreation Sevices Manager	0	0	0	0	1
Recreation Services Supervisor	1	1	1	1	0
Recreation Services Coordinator	1	1	1	1	0
Recreation Center - Part Time	5	5	5	5	5
Pool Manager - Seasonal	1	0	0	0	0
Head Lifeguard - Seasonal	2	4	4	4	4
Pool Customer Service - Seasonal	8	8	10	10	10
Lifeguard - Seasonal	27	27	27	29	29
Summer Camp Director - Seasonal	1	1	1	1	1
Summer Camp Assistant Director - Seasonal	1	1	1	1	1
Summer Camp Counselors - Seasonal	13	13	13	13	13
TOTAL:	61	62	64	66	65

Those positions highlighted in gray are paid out of the Community Services budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

COMMUNITY SERVICES

The Community Services Department is responsible for the promotion, organization, implementation and evaluation of a wide variety of recreational and leisure programs for youth, adults and senior adults in the community. These programs and facilities include: the operation of the Recreation Center, Community Center, Aquatic Center, educational/recreational programs, health/fitness programs, special events/concerts, adult athletics, and youth camps.

The Recreation Center includes four multi-purpose activity rooms, a full-size gymnasium for basketball, pickleball and volleyball, a performance area, a fully equipped fitness center and weight room, restroom/locker/shower facilities and a racquetball court. The Recreation Center also offers facility rentals and annual membership opportunities.

The Aquatic Center includes a six-lane lap pool, a large water slide, a zero-grade children's play area with a water playground, a small train slide, several spray features, two group pavilions, showers/lockers/restroom facilities, a concession stand and plenty of shade. The Aquatic Center also offers annual membership opportunities.

The Community Services Department is led by the Public Works Director and includes the following full-time positions: a Recreation Services Manager, a Recreation Services Supervisor, and a Recreation Services Coordinator. The department is also supported by five part-time Customer Service Associates.

Seasonal staffing includes 43 Aquatic Center employees, comprised of 4 Head Lifeguards, 29 Lifeguards, and 10 Customer Service Associates. Additionally, the seasonal Summer Camp program is supported by 14 staff members, including 1 Summer Camp Director and 13 Summer Camp Counselors.

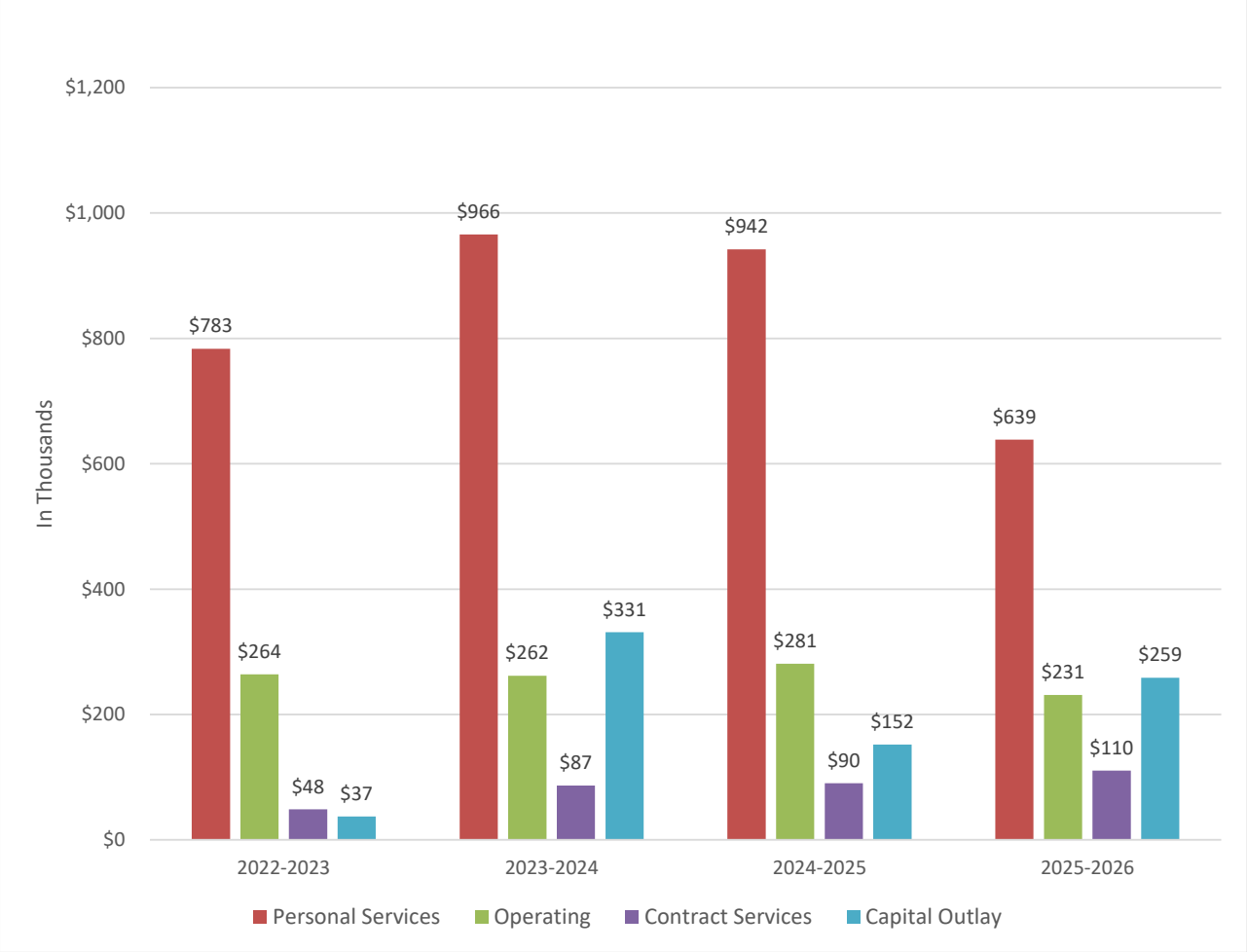
The Recreation Services Manager manages the Recreation Services Division which includes all recreation programs, special events, youth recreation camps and aquatic activities, programs and services. This position is responsible for the supervision of the Switchyard Food Truck Park, Recreation Center, Aquatic Center and Community Center. This position also plans and manages all athletic leagues and tournaments which include adult softball, adult basketball and adult volleyball.

The Recreation Services Supervisor plans all recreational/leisure programs and classes, special events, youth recreation camps and all aquatic activities, programs and services. This position is also responsible for managing all class instructors, contract labor, camp counselors, and seasonal aquatic staff.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

COMMUNITY SERVICES

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 783,490	$ 965,804	$ 941,985	$ 638,650
Operating	263,905	261,616	281,095	231,035
Contract Services	48,466	86,504	90,320	110,155
Capital Outlay	37,440	331,141	152,035	258,680
TOTAL EXPENDITURES	**$ 1,133,301**	**$ 1,645,066**	**$ 1,465,435**	**$ 1,238,520**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

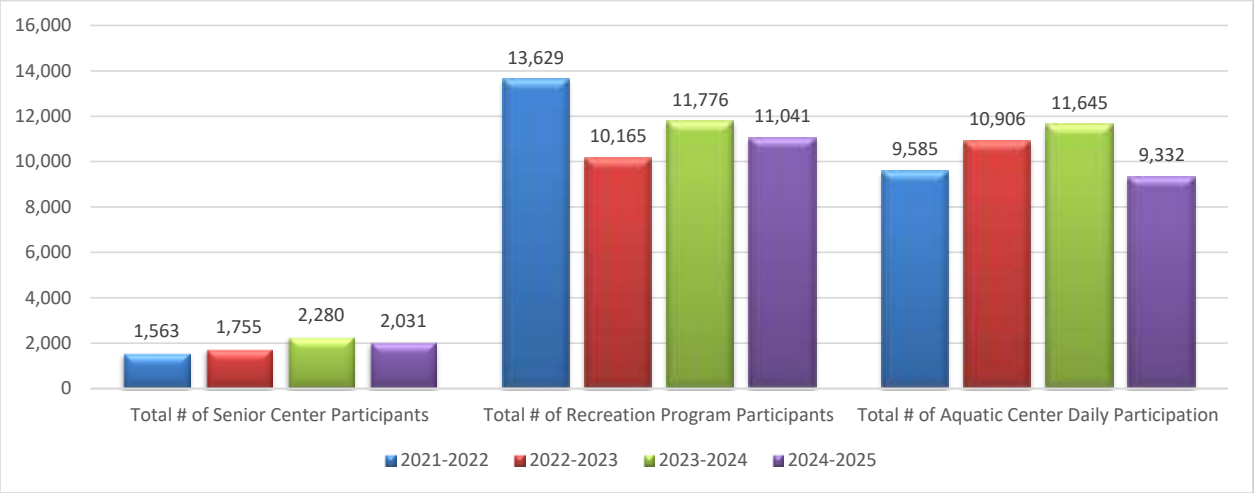
COMMUNITY SERVICES

ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
Renovate and enhance recreation facilities to better meet the needs of the citizens.	New gym floor was installed to help provided a safer playing surface for indoors sports. This also allowed us to offer pickleball. Our preventative maintenance program on fitness equipment has increased the quality of current machines and helped fix minor issues that might have resulted into major ones.
Establish community involvement programs with residents and business owners.	Increased participation from local businesses and schools for our Trunk or Treat, Angel Tree and Coat Drive programs.
Enhance the youth & adult swimming programs.	Operating the Saginaw Aquatic Center with well trained staff of lifeguards ensured a safe 2025 pool season.
Solicit grants, sponsorships and donations to help offset the annual budget.	A strong partnership with a local business resulted in a vary large donation to our 2024 Trunk or Treat.
Increase awareness and usage of municipal rental facilities.	Staff is aware of all available rental facilities and are able to assist customers.
Expand and enhance visual and performing arts program.	The addition of two children's art classes, and a children's dance class.
Increase membership and program participation by 5%, while retaining current members.	Due to limited space program offerings were reducced. We look forward to retaining and gaining new members with our new budgeted upgrades in the weight
Increase revenues by 5% and maintain a stable revenue base.	Due to limited space we were unable to utilize all of the rental space at the Recreation Center. Lost program membership due to the Senior Center offering free memberships for residents that included five days of exercise classes. Non Residents paid only $20.00 anually for Senior Offerings. This greatly impacted the ability for our classes to gain members.
Communicate more effectively with citizens by using the website, newsletter and e-mail alerts.	Responsible for updating the Recreation page on the city website with current program offerings, facility rental details, and sports league information. Collaborates with the Communications Department to share relevant updates on the city's official Facebook page.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

COMMUNITY SERVICES

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
% of Self-Supported Recreation Programs	100.00%	100.00%	100.00%	100.00%	100.00%
Total # of Recreation Program Participants	1,563	1,755	2,280	2,031	2,500
Total # of Aquatic Center Daily Participation	13,629	10,165	11,776	11,041	12,000
Total # of Special Event Participants	9,585	10,906	11,645	9,332	7,500
Total # of Recreation Center Daily Participation	25,818	37,685	43,654	42,327	4,500
Total # of Athletic Teams	99	61	104	55	85
Recreation Revenues	$344,729	$318,348	$376,065	$383,801	$400,000



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

COMMUNITY SERVICES

GOAL: To improve the quality of life for citizens of all ages by providing a variety of recreational and leisure activities, special events, aquatic and athletic programs, visual and performing arts programs, facilities and services that encourage life enrichment, health, fitness and enjoyment.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound City providing superior services	Continue operation with reduced programs, reduced staffing levels reduced space and reduced hours of operation. Increase revenues through new creative and fine tuned existing programs. Improve and increase programs, activities and events.	In October of 2024, we hosted another successful Trunk or Treat with 25 vendors. In December of 2024 we hosted the Angel Tree program that provided gifts to over 138 Angels in our community. This program involves partnering with counselors at local schools to find children and families in need of help duiring the holidays. Also in December, we started a new partnership with One Warm Coat to hlep provide coats and jackets to those is need. Our goal was 125 total donations. We ended up having a total of 223 coats donated. In April of 2025, the new Gym floor was installed. This allowed us to start offering pickleball indoors for members and day pass users.	Continue to improve current opperations with increased space once the Senior Center officially moves out. We will accomplish this by continuing our annual programs, concerts, events (Trunk or Treat, Angel Tree, and Coat Drive) and increase our current class offereings. We plan to bring back the Valentine Dance that has been absent since 2020. We will be bringing back our volleyball league and looking at offering pickleball leagues.
Expand community quality of life ammenities	Continuing the process of rebuilding our programs to the attained levels prior to the COVID-19 Pandemic through increased marketing and promotion. Continue operation with reduced programs, reduced staffing levels, reduced space and reduced hours of operation.	With the installation of our new gym floor, we are pleased to introduce scheduled pickleball sessions during the week. This increasingly popular sport has already drawn a dedicated group of regular participants. Although the Senior Center did not relocate to its new facility until September, we have worked on expanding our program offerings. New adult classes include Inner Fire Yoga and Pound, a high-energy workout that combines rhythm and movement. For children, we have added a general art class, as well as a homeschool-focused art program called "A Little Flock", and Tippi Toes Dance, which introduces youth to dance and the joy of movement.	Upgrade current weight room conditions. Make the room more inviting for members and day pass user. We can achieve this by upgrading the current equipment that offers limited workout options. Also we will nee to paint the room, replace the floor and and a few fans in the corners to help circulate air. Our current basketball goals are mismatching and don't meet the current standard of play. We need to replace these to help provide for a high quality playing experince for members and rentals. We will continue to prioritize staff training to ensure our team remains knowledgeable and responsive to the evolving needs of our facility. Additionally, we are committed to maintaining our strong retention rates among seasonal staff by fostering a supportive and engaging work environment.

LONG TERM OBJECTIVES

Re-establish the volleyball league and add a pickleball league. This has been a challenge since we have been sharing space with the Senior Center.

Create a Full-time Food Truck Park Coordinator Position to manage the operations of the park.

Upgrade kitchen and bathroom counters and fixtures.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

COMMUNITY SERVICES

Start a replacement program of the pumps in the Aquatic Center

LONG TERM OBJECTIVES (continued)

Begin planning for additional programs, athletics and activities when the Senior Center moves to their new location.

Add additional classes and activities at the Recreation Center, Senior Center, Aquatic Center and Community Center.

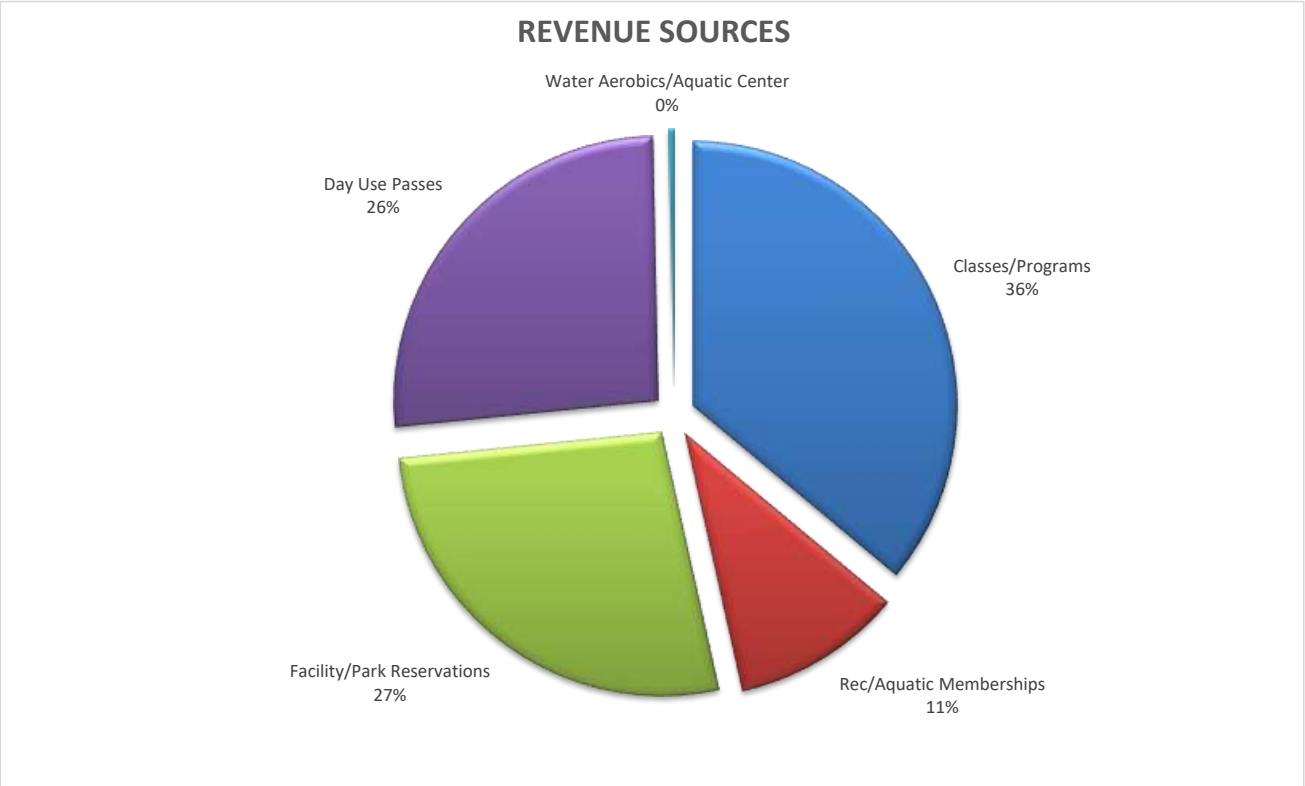
Reconfigure the Recreation reception desk area with an added focus on employee safety.

Expand the Recreation Center by increasing the size of the fitness center, an additional gym, an indoor walking track, adding two pickleball courts.

Consider developing a digital department promotional brochure that promotes all programs, activities, and classes.

Stay on top of routine maintenance tasks to prevent costly repairs and ensure everything runs smoothly by scheduling monthly check-ins, using a tracking system, and addressing issues promptly.

Consider expansion of the Aquatic Center to enhance and increase play structures, slides (small child and older children/adults), a lazy river, spray features and splash pads.



Library



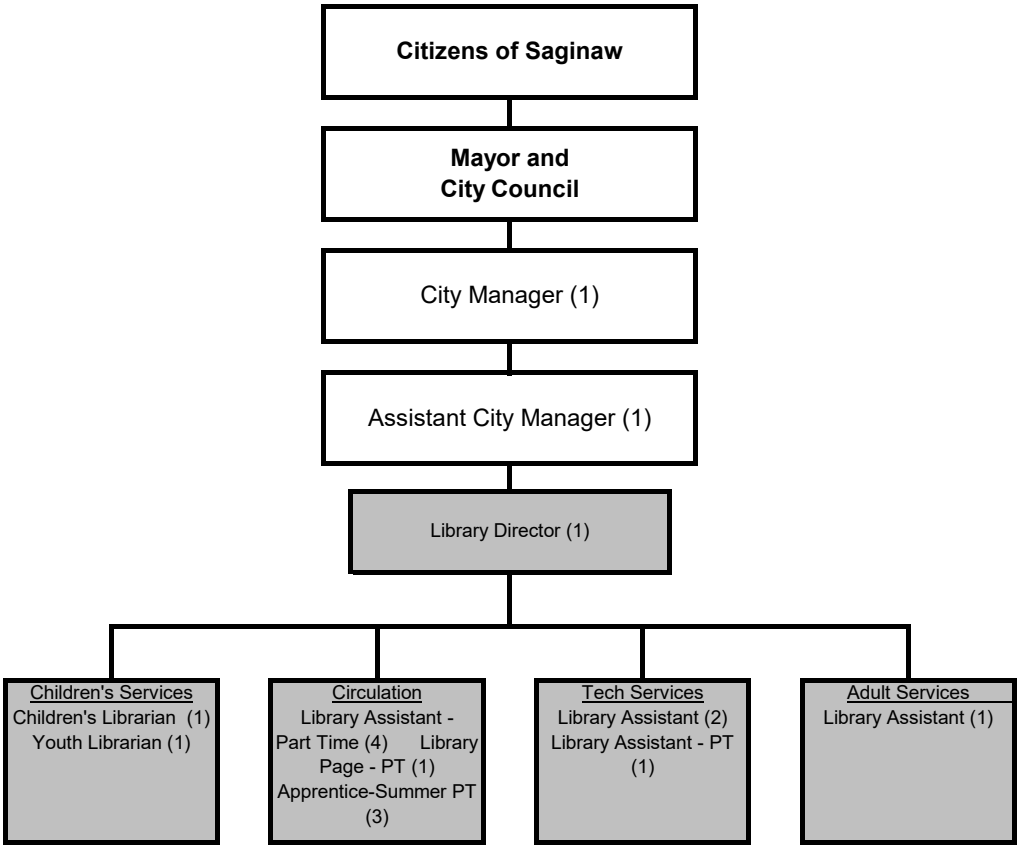




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

LIBRARY



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Library Director	1	1	1	1	1
Librarian - Youth Services	0	0	0	0	0
Children's Librarian	1	1	1	1	1
Youth Librarian	1	1	1	1	1
Library Assistant - Adult Services	1	1	1	1	1
Library Assistant	1	2	2	2	2
Management Analyst	1	0	0	0	0
Library Assistant - Part Time	5	5	5	5	5
Library Page - Part Time	1	1	1	1	1
Apprentice - Summer Part time	3	3	3	3	3
Library Page - Summer Part Time	0	0	0	0	0
TOTAL:	15	15	15	15	15

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

LIBRARY

The Library is responsible for fulfilling the informational, educational, cultural and recreational needs of the community by providing free access to library materials in a variety of formats appropriate for the community. The Library cooperates with other libraries, educational institutions, and community agencies in order to provide optimum services. These services have been broadened by participation in the MetroShare Community of Libraries, participation in the statewide Interlibrary Loan program, the TexShare program, the North Texas Libraries on the Go electronic book and audio collection, and more.

Library materials are selected in conformance with selection policies set forth by the Library Board and approved by the City Council with the goal of building a balanced collection based on the needs, interests and demands of the community.

The Library Director plans, organizes, develops, coordinates and supervises the library program, represents the Library before the Library Board, various officials, community organizations and the general public, recommends policies to the Board and implements policies set by the Board. The Director orders all adult materials and reviews and maintains the adult collection. The Director assists in all operational areas of the Library as needed.

The Children's Services Librarian and Youth Services Librarian plan and implement all children's and teen programs, including Storytime and the 8-week Summer Reading Club, with the goal of presenting educational and entertaining programs that stimulate interest in reading and learning. They also select, order, and maintain the children's, juvenile, and teen collections. Together, they conduct outreach programs throughout the year, visiting local schools and daycares or hosting groups in the library, with the goal of encouraging young people in literacy. They maintain relationships with EMS ISD and local schools to cooperatively further education in our community. They also assist young patrons and parents with reference questions and assist at the circulation desk.

The Tech Services division staff classify and catalog materials, process and make materials shelf-ready, maintain patron accounts and item records, assist patrons with reference questions, and maintain the inventory of library materials in our online public access catalog. Tech Services staff are also available to help at Circulation as needed.

The Adult Services Librarian and Assistant plan and facilitate the Adult Learning program, including classes and tutoring in English, Literacy (reading & writing), US Citizenship, GED, and other subjects as community interest dictates, as well as informational programs and workshops. The Adult Services Librarian is responsible for scheduling classes, recruiting volunteer tutors, monitoring student progress, keeping statistics, planning activities and teaching classes as needed. The Adult Services Librarian also maintain connections with literacy and community organizations to maximize the effectiveness of our program.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

LIBRARY

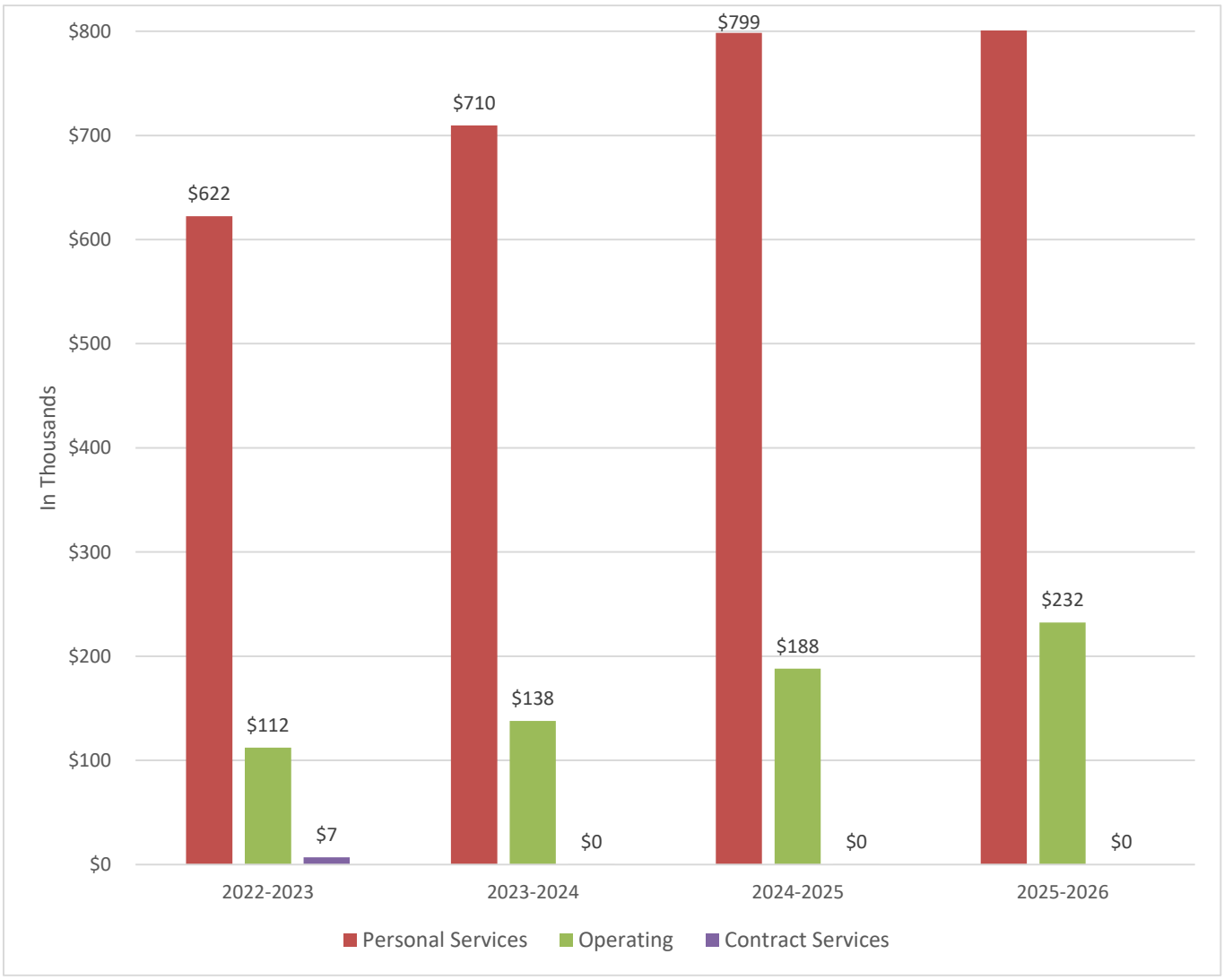
The Circulation staff checks out materials to patrons, serves as reference assistants by helping patrons locate materials on the computer and on the shelves, receives returned materials and re-shelves materials in a timely manner, assesses and collects fines for lost or damaged items, orders interlibrary loan items for patrons and assist with programs and other duties as needed. Apprentices are hired through the Saginaw Student Apprentice Program to help handle larger crowds and increased demand for services during the summer months.

The Library Board exercises advisory supervision over the Library through cooperation with the Library Director. The Board has the duty and power of making, adopting and enforcing all policies, rules and regulations governing the use of the Library and library materials and may exercise the authority to contract with County or other governmental authorities for the extension of library services. The Board administers gifts and donations to the Library. Board decisions are subject to approval or veto by the City Manager and the City Council.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

LIBRARY

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 622,422	$ 709,701	$ 798,535	$ 808,245
Operating	112,331	137,998	187,985	232,450
Contract Services	6,880	230	225	300
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	**$ 741,632**	**$ 847,928**	**$ 986,745**	**$ 1,040,995**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

LIBRARY cont.

LONG TERM OBJECTIVES

Work towards utilizing the new facility to its fullest potential.

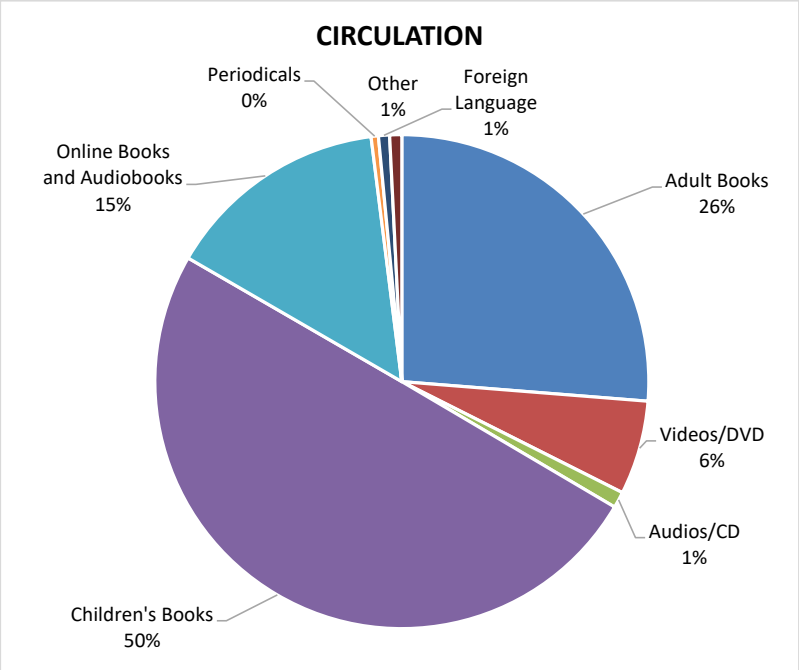
Monitor the needs of the citizens and community and increase programs and services to meet those needs.

Provide internet access and technology to encourage life-long learning for patrons of all ages.

Continue to purchase new materials, inventory materials and weed out unused and outdated materials on an ongoing basis to keep the collection fresh and useful.

Increase the Library's e-book and audiobook collection, as well as other new formats, as community need and interest arises.

Provide more/better online and remote access to the library's collection and services.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

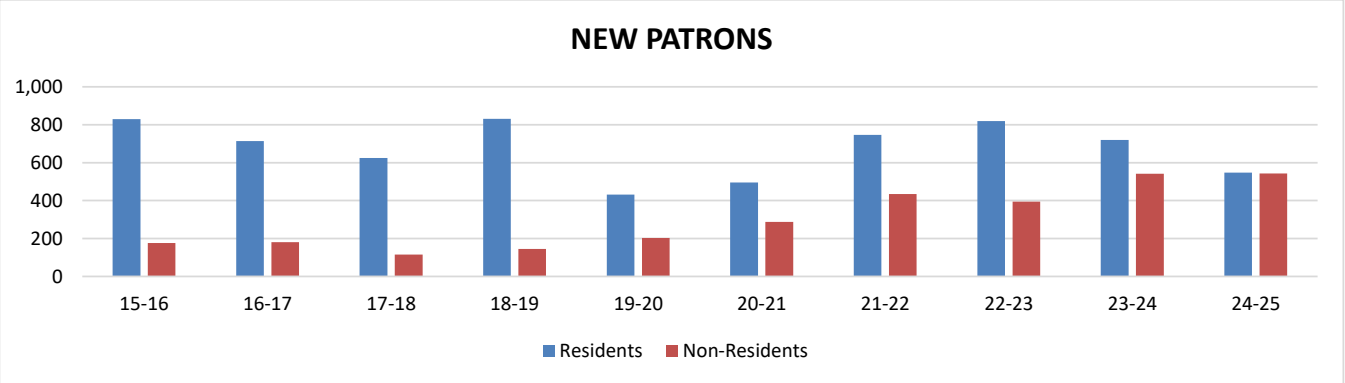
LIBRARY

ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
Meet and exceed the State average materials per capita as our population increases.	Our collection (at 2.4 items per capita) is well above the state average of 1.19 items per capita.
Increase patron visits and program attendance by 10%.	Total program attendance is down this year, but that is likely due to being closed for almost two months while we moved the Library.
Increase the number of hours donated by volunteers and provide training to ensure quality work.	Volunteer hours were also down for similar reasons, but we were able to utilize volunteers for our RFID tagging project, saving us a great deal of staff time.
Take inventory of all materials on a rotating basis so that all sections are covered within a three-year period.	Due to the move, we did not take inventory this year, although the RFID tagging project had a similar effect; putting each of the items in our collection in the staff's hands for evaluation.
Increase library programs and services based on community need and interest.	We added many new programs throughout this year, to great appreciation from the community, such as: "Cocoa with the Cops" Pokemon Club and "Stuffie Sleepover" for children, Journaling Club and Cookbook Club for adults and families, and more. But the end of this fiscal year brought the ultimate increase in Library services: the opening of our new building. Responding to the community's needs and wishes, we've added many times more study and meeting spaces, play areas, large rooms, quiet areas, better collection spaces, and more.
Meet the demand for increased library services by improving the Library's internet and technology services, both for patrons and staff.	We integrated many technology upgrades into the planning for our new facility. The new Library has better wi-fi, new computers, new catalog browsing, digital signage, integrated audiovisual equipment, security features, and much more. Plus, the addition of RFID technology to our collection enables self-checkout and automated checkin and sorting, which save time for staff.
Help children develop an interest in reading by making reading fun. Offer programs after school and at remote locations in an effort to involve more children in reading.	We continued our off-site outreach programming for children this year, making 79 visits to local schools and daycares.

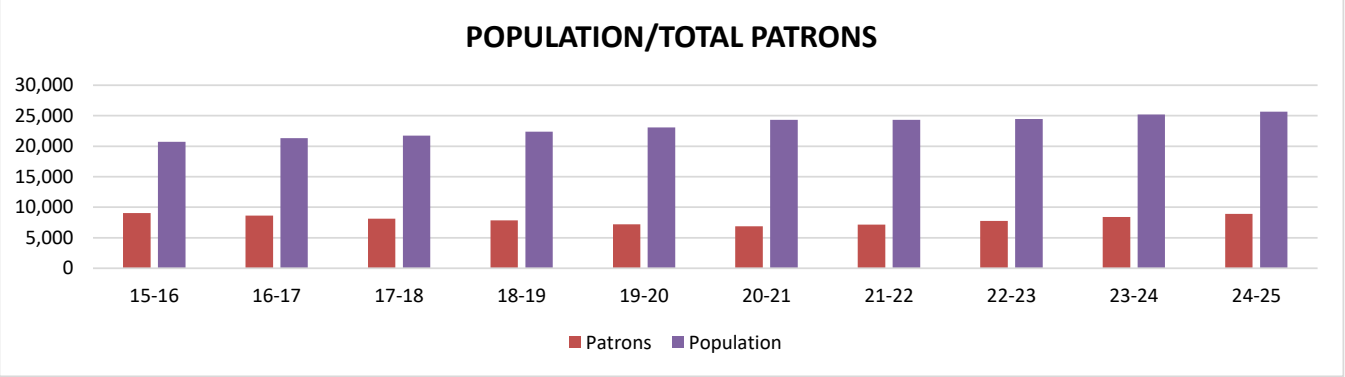
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

LIBRARY

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Average Monthly Circulation	6,148	6,436	8,391	8,628	9,800
Holdings/Materials	54,847	58,589	58,456	60,650	60,000
Holdings Per Capita	2.26	2.40	2.32	2.36	2.30
New Patrons	1,182	1,214	1,261	1,091	1,300
Program Attendance	16,073	18,685	18,208	15,589	20,000
% Materials Reshelved within 24 hours	100%	100%	100%	100%	100%



The above chart compares the number of new patrons that are residents and non-residents.



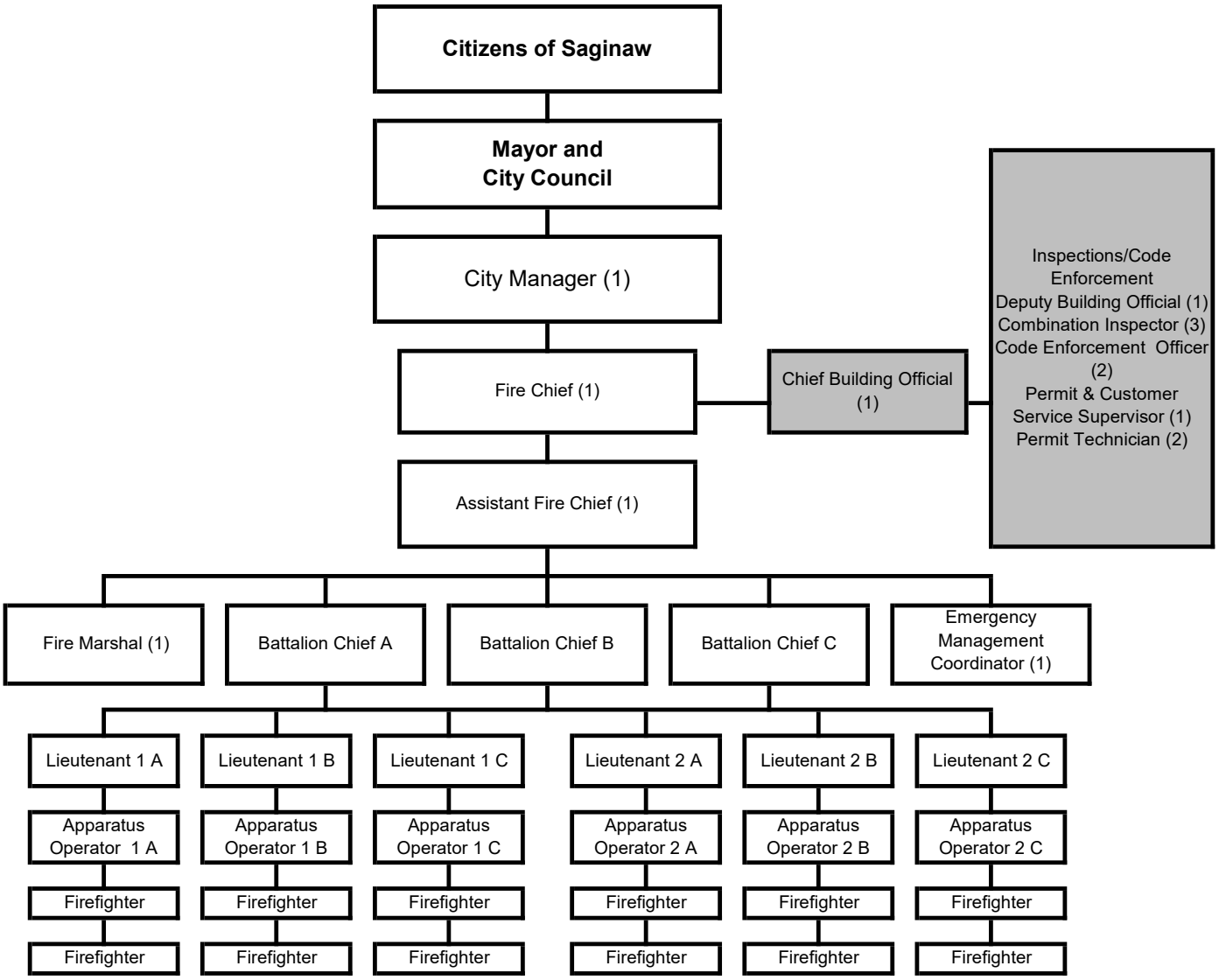
Inspections/Code Compliance



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

INSPECTIONS/CODE ENFORCEMENT



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Chief Building Official	1	1	1	1	1
Deputy Building Official	0	1	1	1	1
Combination Inspector	1	1	3	3	3
Inspector	1	1	0	0	0
Permit & Customer Service Supervisor	1	1	1	1	1
Code Enforcement Manager	1	1	1	1	0
Senior Code Enforcement Officer	1	0	0	0	0
Code Enforcement Officer	1	1	1	1	2
Permit Technician	1	2	2	2	2
Permit Technician - Part Time	1	0	0	0	0
Management Analyst	1	0	0	0	0
Inspector in Training	1	1	0	0	0
TOTAL:	11	10	10	10	10

The Public Works Department houses the offices listed above. Those positions highlighted in gray are paid out of the Inspections/Code Enforcement budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

BUILDING SAFETY (INSPECTIONS)/CODE COMPLIANCE

Building Safety and Code Compliance Department: Staffed by: Chief Building Official (CBO), Deputy Building Official (DBO) Combination Building Inspectors (CBI), Code Complaince Officers (CCO), a Permit and Customer Service Supervisor (PCSS) and Permit Technicians. The CBO serves in the capacity of Supervisor for the staff of the Building Safety and Code Compliance Department.

Building Safety Division: Responsible for the enforcement of all building codes utilizing the permitting and inspection process to ensure building safety relative to fire safety, health/sanitation, structural integrity, and electrical, mechanical and plumbing code compliance. The division is responsible for residential, commercial, and industrial: new construction; additions/remodels; permitted maintenance projects; sign installations or permitted repairs. The division is responsible for enforcing Zoning Ordinances relative to conforming land use. This division conducts building plan review for all residential, subdivision, commercial, and industrial projects in addition to providing technical consultation and code interpretation to property owners, builders, developers, contractors, and engineers. The CBO is a contributing member of Development Review Committee (DRC) and serves as the staff liaison to the Board of Adjustment (BOA).

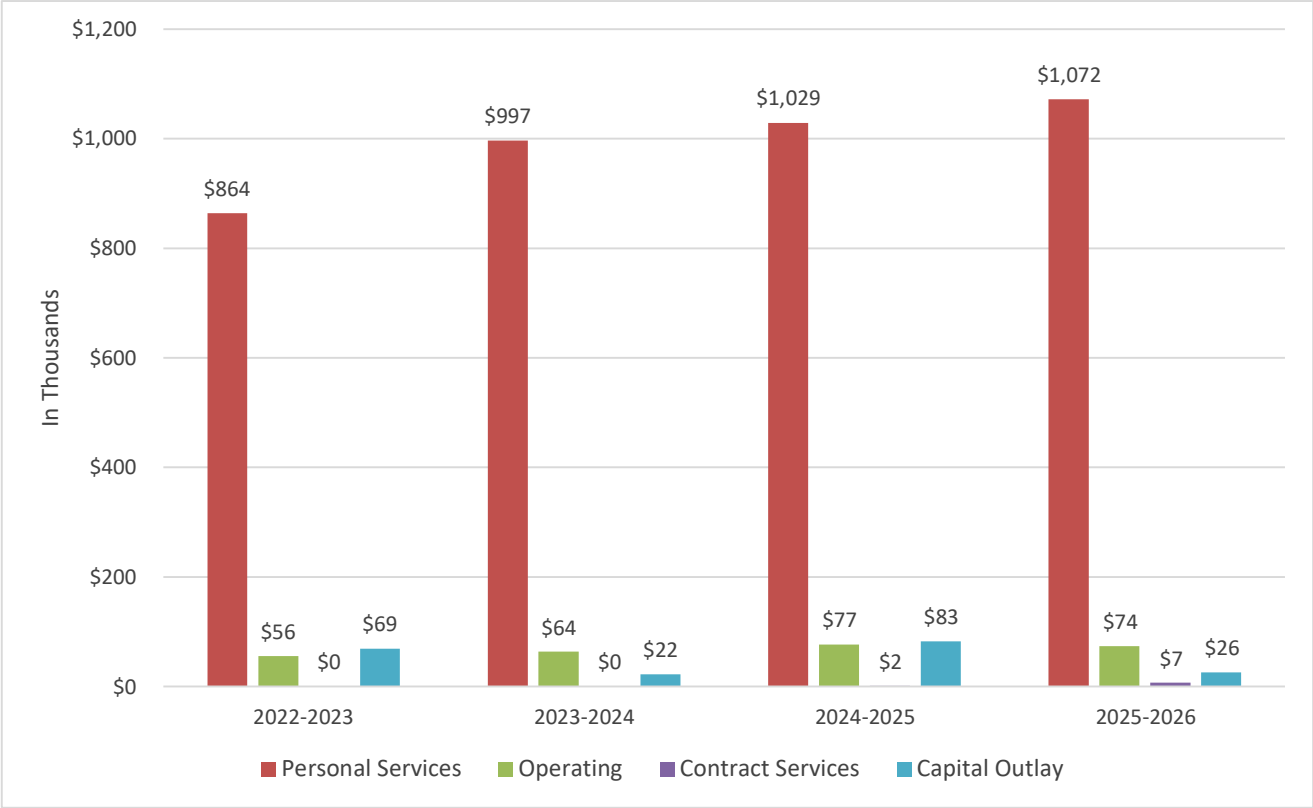
Building and Safety Division - Rental Registration and Inspection: The department is responsible for the inspection of all residential rental units including all apartment units, duplex units, and single-family units. Responsible for scheduling all rental inspections (first to final) to confirm compliance with the *International Property Maintenance Code.* The CCOM is currently utilizing 75% of the work week conducting administrative procedures for Rental Registration and Inspection and is responsible for all identification, research, communication, registration, inventory records maintenance, collection of fees and elevated enforcement for the program.

Building and Safety Division - Permitting: The PCSS and permit technicians are responsible for issuing permits, collecting and accounting for fees, maintaining permit records for Building, Rental, Code Compliance, and Fire Department (partial support). The PCSS serves as the primary contact for the division interacting with builders, contractors, developers, and citizens. The PCSS is responsible for maintaining annual business registration, annual contractor registration, processing all Certificates of Occupancy, annual rental permits, and serves as the Secretary for the BOA, Assistant to the CBO, and Notary for the division, other departments, and the public. The PCSS position is continually staffed during business hours with permit technicians support coverage.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

INSPECTIONS/CODE ENFORCEMENT

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 863,686	$ 997,068	$ 1,028,940	$ 1,072,105
Operating	55,812	63,851	76,640	73,730
Contract Services	-	-	1,500	7,080
Capital Outlay	69,288	22,324	82,895	26,420
TOTALS	**$ 988,787**	**$ 1,083,243**	**$ 1,189,975**	**$ 1,179,335**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

INSPECTIONS/CODE ENFORCEMENT

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
More beautiful, livable community	Continue focus on training and education of staff to provide the highest level of service and safety to the community.	Three additional department employees received code compliance certifications. Updated building department webiste. Completed city council assigned review and adoption of ordinances.	Continue focusing on training and education of staff and to provide the highest level of service and safety to our community.

LONG TERM OBJECTIVES

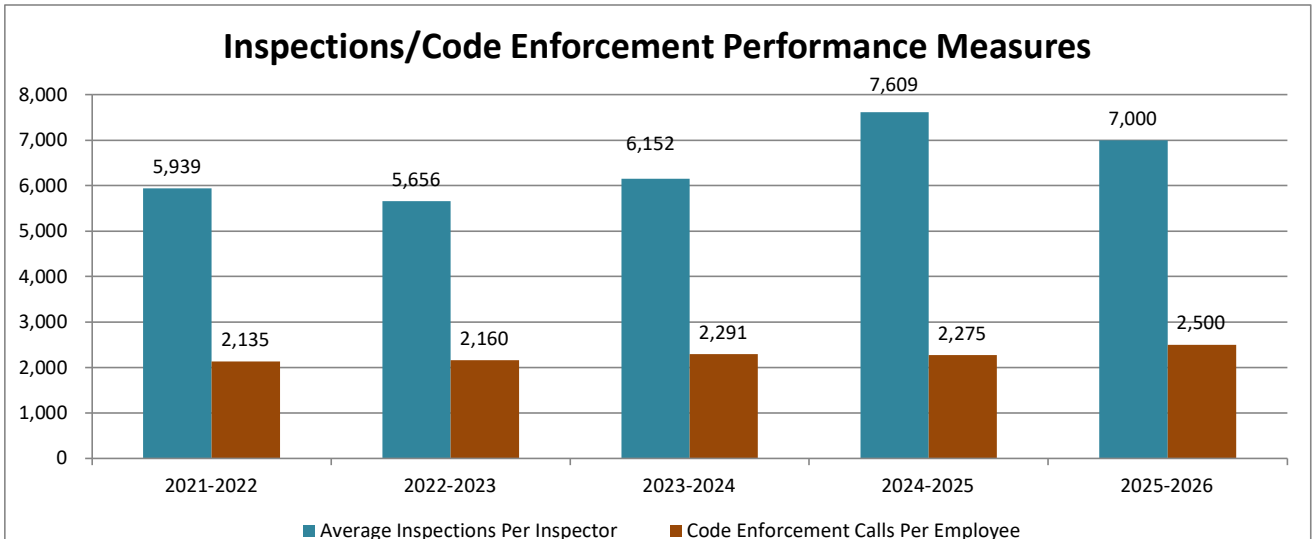
Achieve a higher level of education through building code training to help better serve our citizens and community.

Create a user friendly web page for the Building Permitting, Code Compliance and Rental Departments.

Create online inspection service for requesting permits and obtaining results.

Update building codes as necessary to stay consistent with best practices and evolving methods and technolgoies.

Continue with the abatement of sub-standard structures.

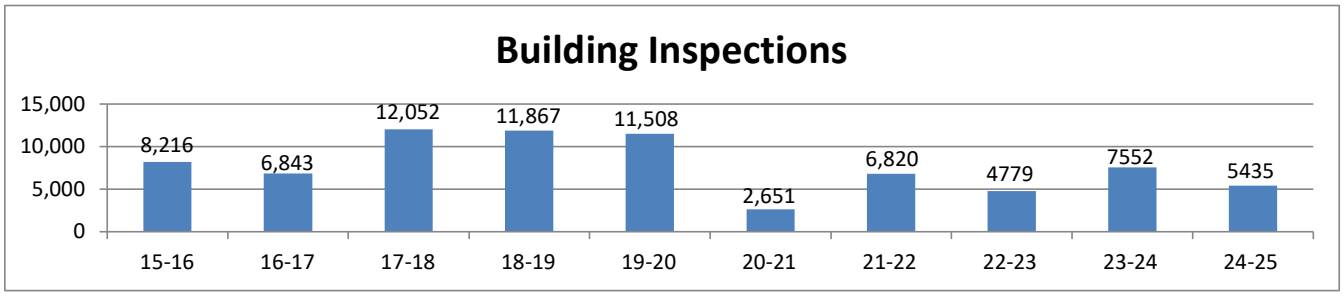


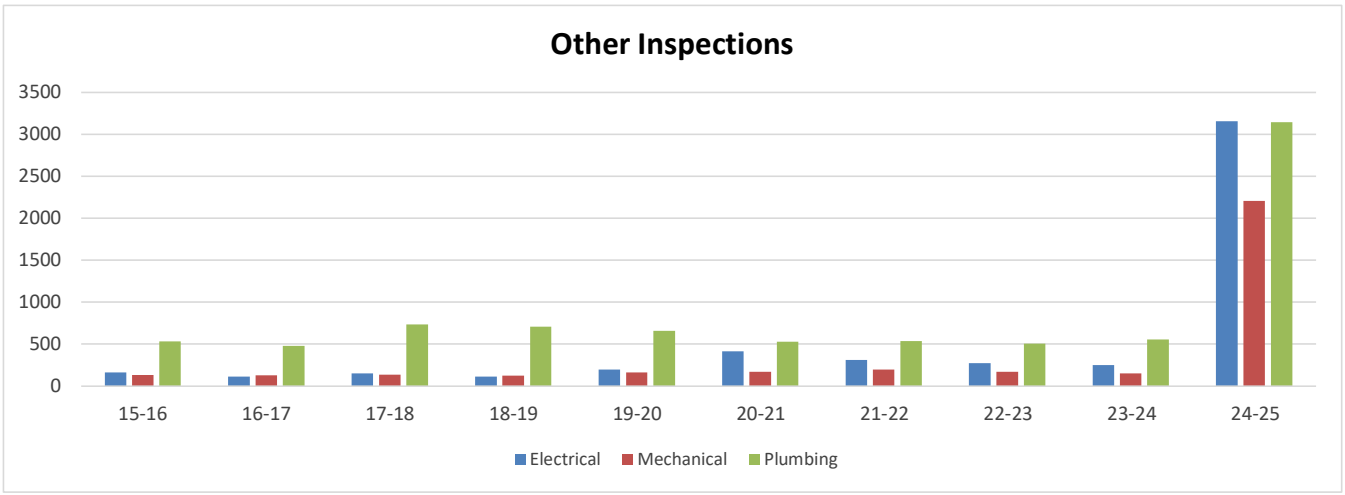
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

INSPECTIONS/CODE ENFORCEMENT

GOALS: To minimize the risk to lives, public welfare and property values through quality inspections and code enforcement.

ANNUAL OBJECTIVES	2024-2025PERFORMANCE
To hold Development Review Committee (DRC) meetings with developers monthly.	Attended DRC meetings as scheduled.
Review 95% of residential building plans within 5 working days.	Continued to reviewed 95% of residentail building plans within 5 working days.
Respond to 95% of inspection requests within 24 hours.	Continued to responded to 95% of inspection requests within 24 hours.
Send code violation notices within 24 hours of verification of violation.	Continued to sent code violation notices within 24 hours os verification of violation.
Process billing for high grass work orders within 7 days of completion.	Continued to processed billing for high grass work orders within 7 days of completion.
Reduce workers compensation claims by promoting safety on the job.	Continiued to follow work safety procedures to reduce workers compensation claims.

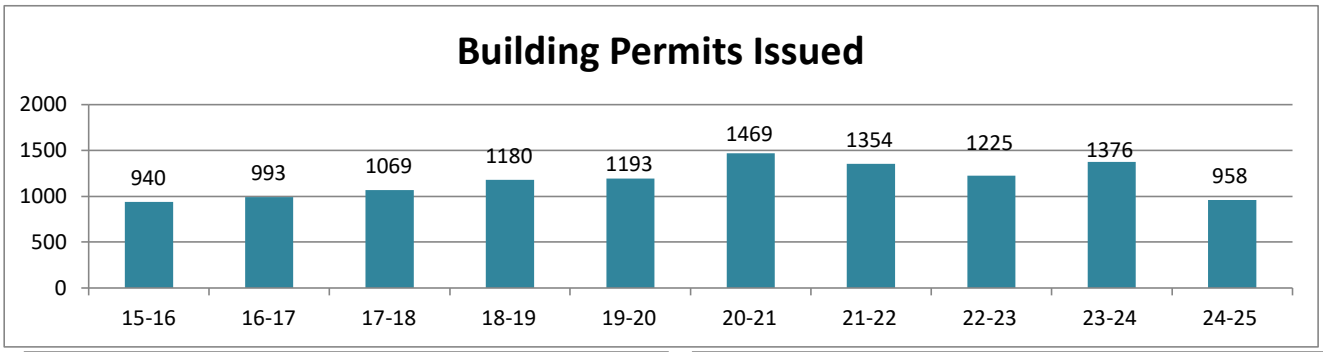


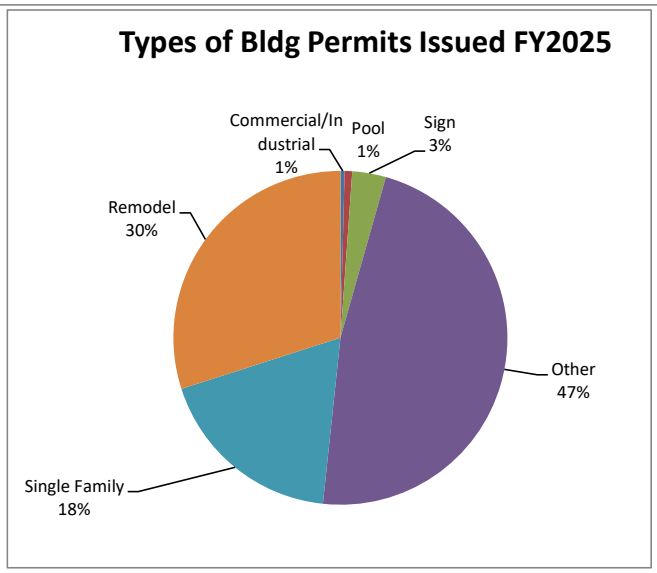


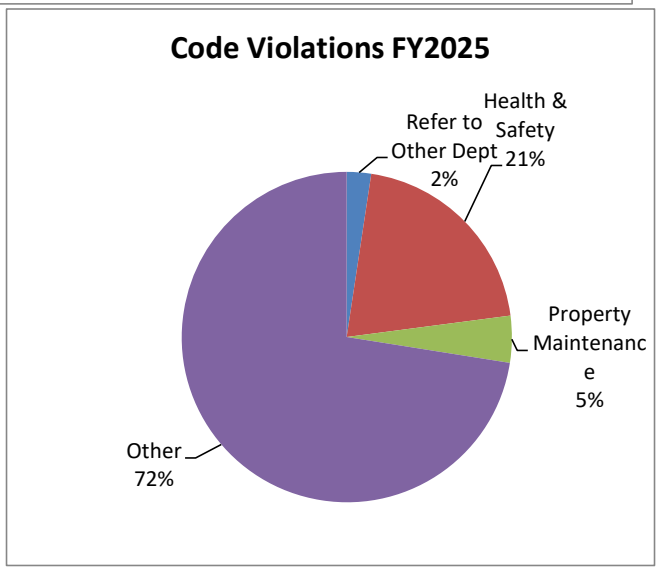
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

INSPECTIONS/CODE ENFORCEMENT

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
BUILDING INSPECTION					
New SF Construction Permits	22	5	3	176	25
# Inspections	17,818	16,967	18,457	22,828	21,000
% Inspections Made Within 24 Hours	95%	95%	95%	95%	95%
Average Inspections Per Inspector	5,939	5,656	6,152	7,609	7,000
CODE ENFORCEMENT					
Work Orders Processed for Billing in 7 Days	100%	100%	100%	100%	100%
Total Code Enforcement Calls	4,270	4,320	4,582	4,549	5,000
Code Enforcement Calls Per Employee	2,135	2,160	2,291	2,275	2,500







Animal Services



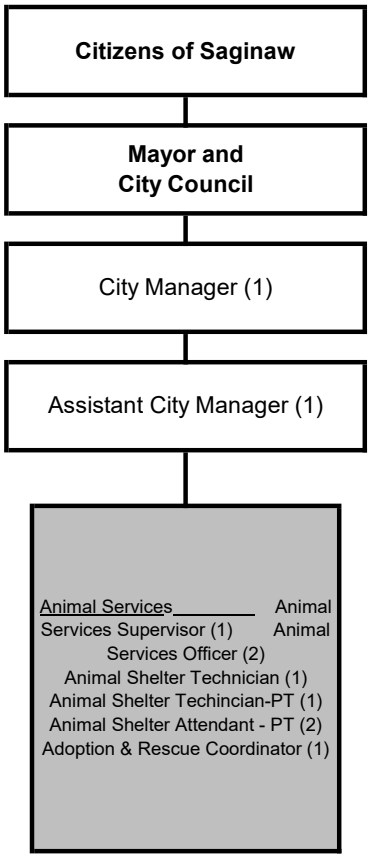




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

ANIMAL SERVICES



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Animal Services Officer	2	2	2	2	2
Adoption & Rescue Coordinator	1	1	1	1	1
Animal Services Supervisor	1	1	1	1	1
Animal Shelter Technician	1	1	1	1	1
Animal Shelter Technician - Part Time	0	0	1	1	1
Animal Shelter Attendant - Part Time	2	2	2	2	2
TOTAL:	7	7	8	8	8

The Community Services Department houses the offices listed above. Those positions highlighted in gray are paid out of the Animal Services budget.

In FY 25-26 one of the Animal Shelter Technicians went from temporary part time to regular part time.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

ANIMAL SERVICES

ANIMAL SERVICES DIVISION: This division maintains the animal shelter and is responsible for controlling stray animals and investigating reports of stray domestic animals, loose livestock, wild animals, trapped animals, sick or injured animals and barking dogs. They also have traps that residents can borrow to catch nuisance animals such as skunks, raccoons, armadillos and stray/feral cats. They respond to reports of animal bites and insure that the biting animal is quarantined according to state laws. They investigate reports of “vicious animals” and conduct the necessary hearings for dangerous dogs or animals. Investigations also include reports of animal cruelty, and seizures of animal based on the appropriate findings, and assist the Police Department, Fire Department, and other departments when animals are involved.

Animal Services currently has twenty four (23) dog kennels in the adoption facility, eight (8) cat condos in the adoption facility, ten (10) holding pens for dogs, seven (7) of these pens in quarantine can be used for quarantine of bite animals, and nine (9) cat cages in cat quarantine that are also used for stray holds and quarantine of sick cats or cats that have bitten someone, and nine (11) cat cages in cat quarantine that are also used for stray holds. Animals can be viewed from their pens on the City’s web page. Citizens can also list lost and found animals on the web page. Animal Shelter staff also maintains the City of Saginaw Animal Services Facebook page and other social media accounts and posts animals to this page that are impounded, lost or found animals, in an attempt to quickly reunite the animals with their owners, and answers questions that citizens may have pertaining to Animal Services.

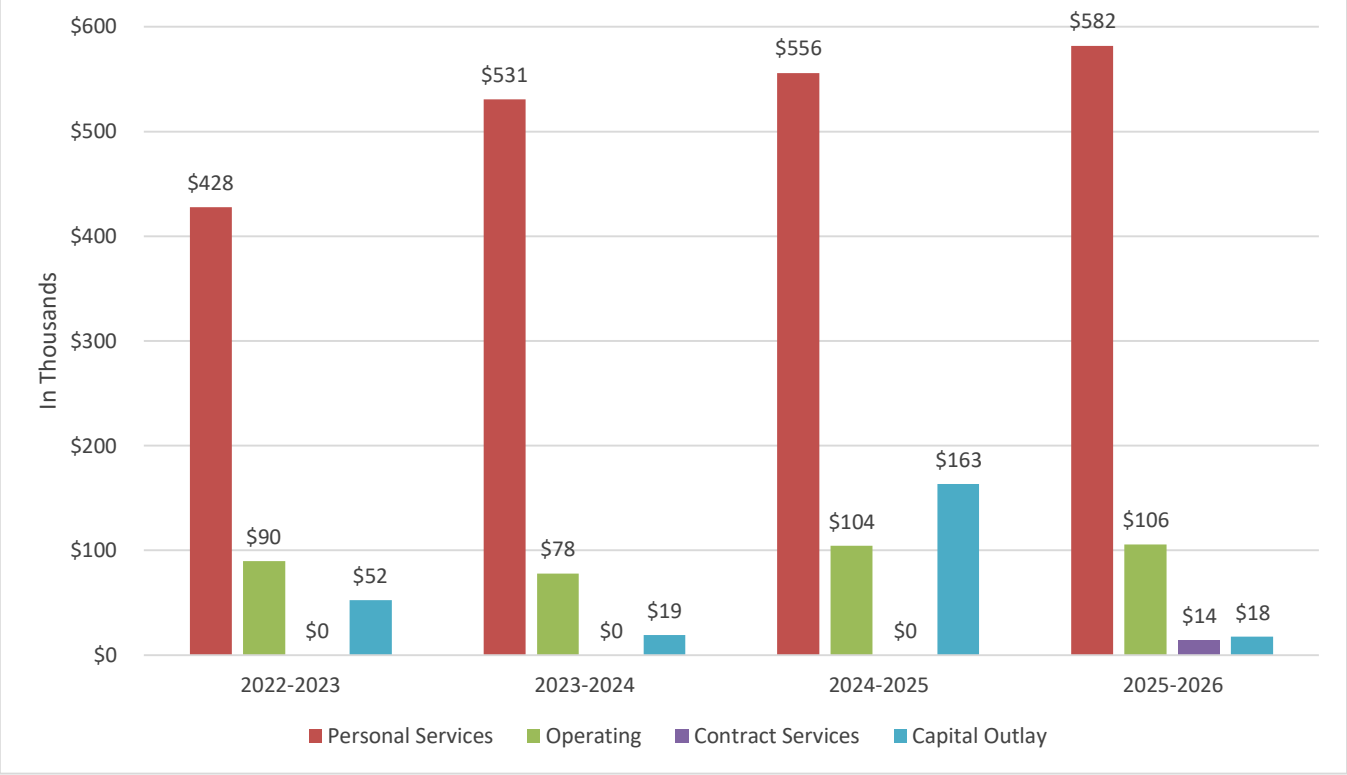
In October 2019, the City of Saginaw contracted with the City of Blue Mound to provide Animal Services for that community. Animal Services goal is to find "forever" homes for all animals at the shelter whether that be through adoption or rescue groups. Animal Services partners with rescue groups all over the US to find homes for these animals.

Over the past 3+ years, our Animal Services staff have been constantly working to improve the Live Release Rate at Saginaw Animal Services to move to become what is known as a “No Kill Shelter”. There is no such thing as a true 100% no kill shelter. To become considered a no-kill shelter, your live release rate must be at 90 percent of animals are adopted, transferred to rescue groups, and/or returned to owner/guardian. An advantage of these shelters is that they strive to keep animals alive and provide them a home. Over the past 3+ years, Saginaw Animal Services has worked diligently to increase the LRR to over 90% and qualify as a "No-Kill-Shelter" which is a great accomplishment.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

ANIMAL SERVICES

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 427,810	$ 530,707	$ 555,765	$ 581,710
Operating	89,656	77,645	104,295	105,605
Contract Services	-	-	-	14,000
Capital Outlay	52,320	19,070	163,280	17,500
TOTALS	**$ 569,786**	**$ 627,423**	**$ 823,340**	**$ 718,815**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

ANIMAL SERVICES

	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound city providing superior services	Add one full-time shelter technician to better assist with cleaning of the shelter, caring for the increased number of animals intake/populationand scheduling. Keep the part-time position and reclassify to an administartive/customer services position to assist with front desk duties, answer phones,adoptions, registrations etc.	Converted 1 temp part time position to regular part time to better assist with cleaning of the shelter, caring for the increased number of animals/ Implemented a TNVR that captured 159 cats in Saginaw, 61 cats in Blue Mound (total 220). 170 cats were RTF, 19 rescued, 17 adopted, 6 RTO and 3 EU. 3 cats are still holding due to medical or age.	Combine 1 part time kennel tech position into a full time position. Move the temp part time to regular part time position. Create a Sr ACO position and a Lead Tech Position with internal promotion.

LONG TERM OBJECTIVES

Relocate and construct a new or expanded animal shelter to house animals longer and therefore provide more opportunities for adoption and animals being returned to their owners. A new location that is in a high visiblity area will help bring Animal Services into the public eye and will also better serve the needs of our animals and our community.

Continue our Trap Neuter Release program for feral cats.

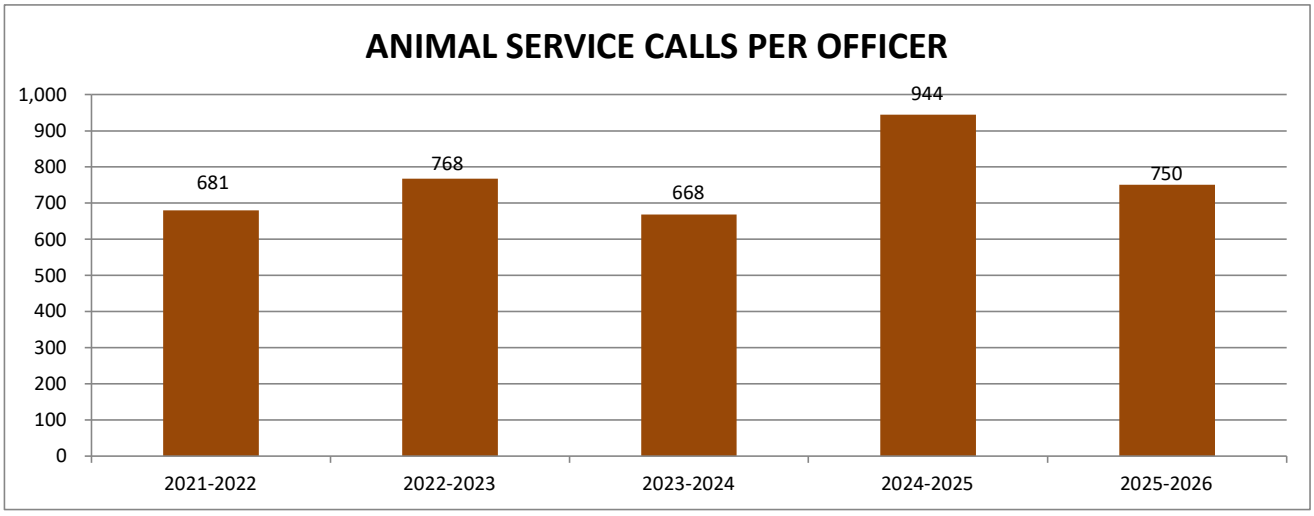
Add a veterinarian to our staff or contracted vet to treat sick and injured animals, this will lower budget costs.

Increase professional development training for all staff.

Successfully manage the newly approved 501c3 "Friends of the Saginaw Animal Services.

Work with our community to increase our volunteer program

Increase staffing by one (1) full-time Animal Services Technician, Converting our temp part time position into a regular part-time position to improve the customer service, to improve the animal's experience, to provide staffing flexibility, and improve the operations to a fast growing community.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

ANIMAL SERVICES

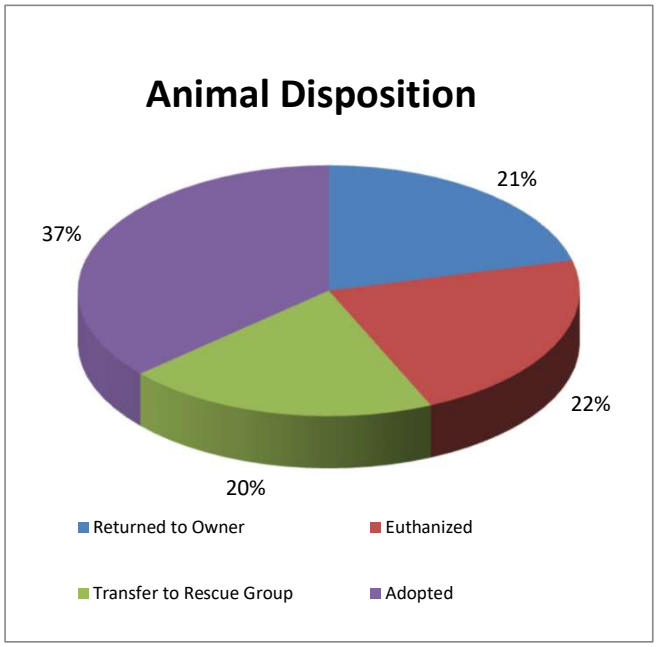
GOALS: To provide prompt, courteous, and professional service to the citizens and provide humane treatment of animals.

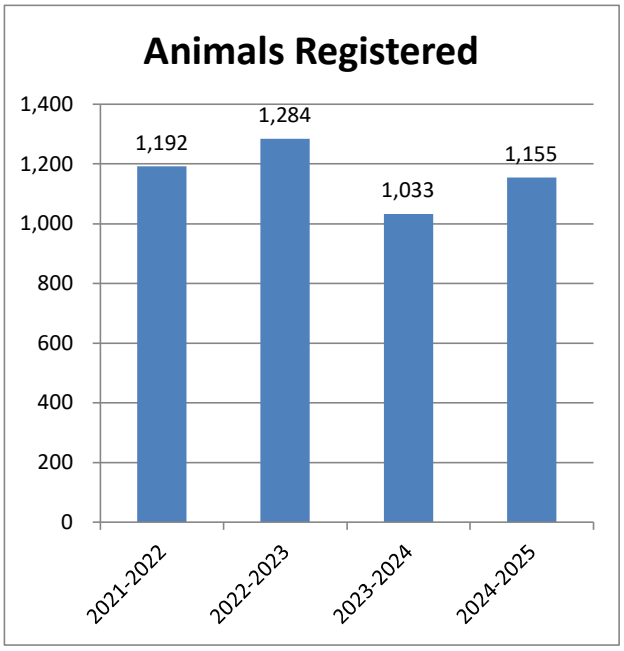
ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
Sponsor four low cost animal vaccination clinics per year.	Animal services will continue to host 4 low cost vaccination clinics per year
Implant 25 additional animals with microchips each year.	The shelter was shut down for a month due to canine cornoavirus. That explains why we did not reach out objectivie of additional microchips.
Reduce workers compensation claims by promoting safety on the job.	There were 4 workers compensation claims for Animal Services in FY 24-25.

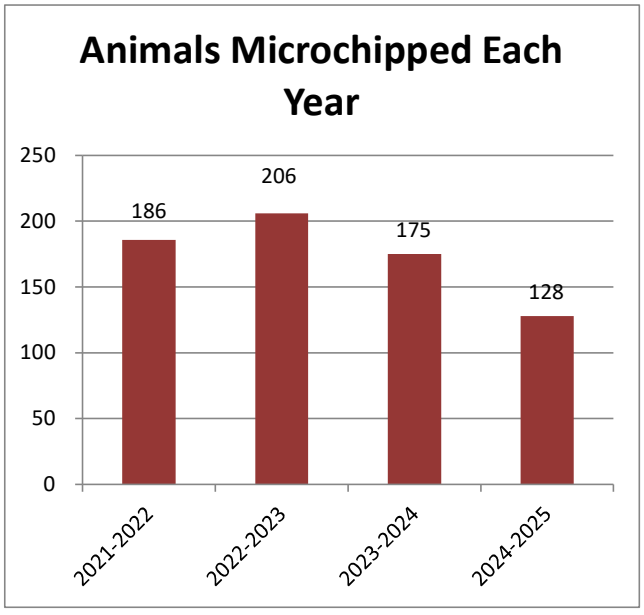
PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
ANIMAL SHELTER AND FIELD ACTIVITIES					
# of impounded animals	915	866	824	1,016	900
# of animals surrendered by owner	169	132	132	149	150
# of animals returned to owner	153	100	116	133	140
# of animals adopted	518	316	230	230	150
# of animals transferred to a rescue group	134	109	120	127	30
Animals at large	675	592	571	677	450
Animal Cruelty Investigation	50	49	36	52	40
Vicious Animals/Bite Reports	93	72	67	132	70
Total All Service Calls	1,361	1,535	1,335	1,888	1,500
Service Calls Per Officer	681	768	668	944	750
ANIMAL SERVICES					
Animals Registered	1,192	1,284	1,033	1,155	700
Animals Microchipped Each Year	186	206	175	128	87
Number of Animals Saved From Euthanasia	805	732	599	676	400

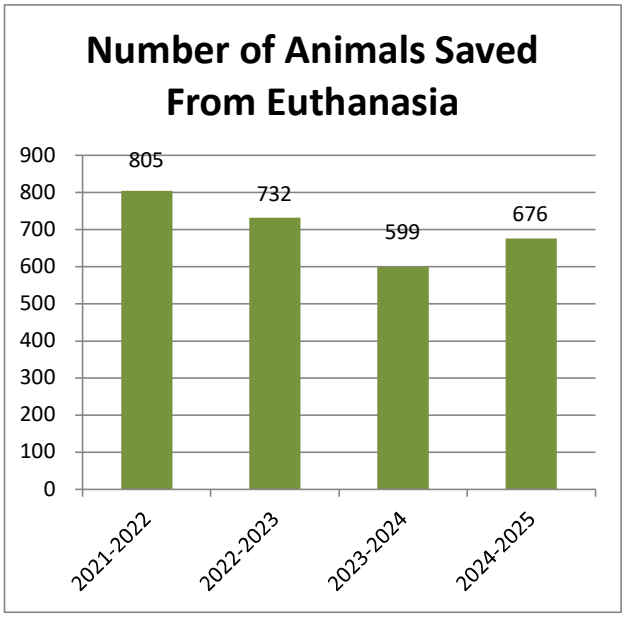
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

ANIMAL SERVICES









Fleet Maintenance



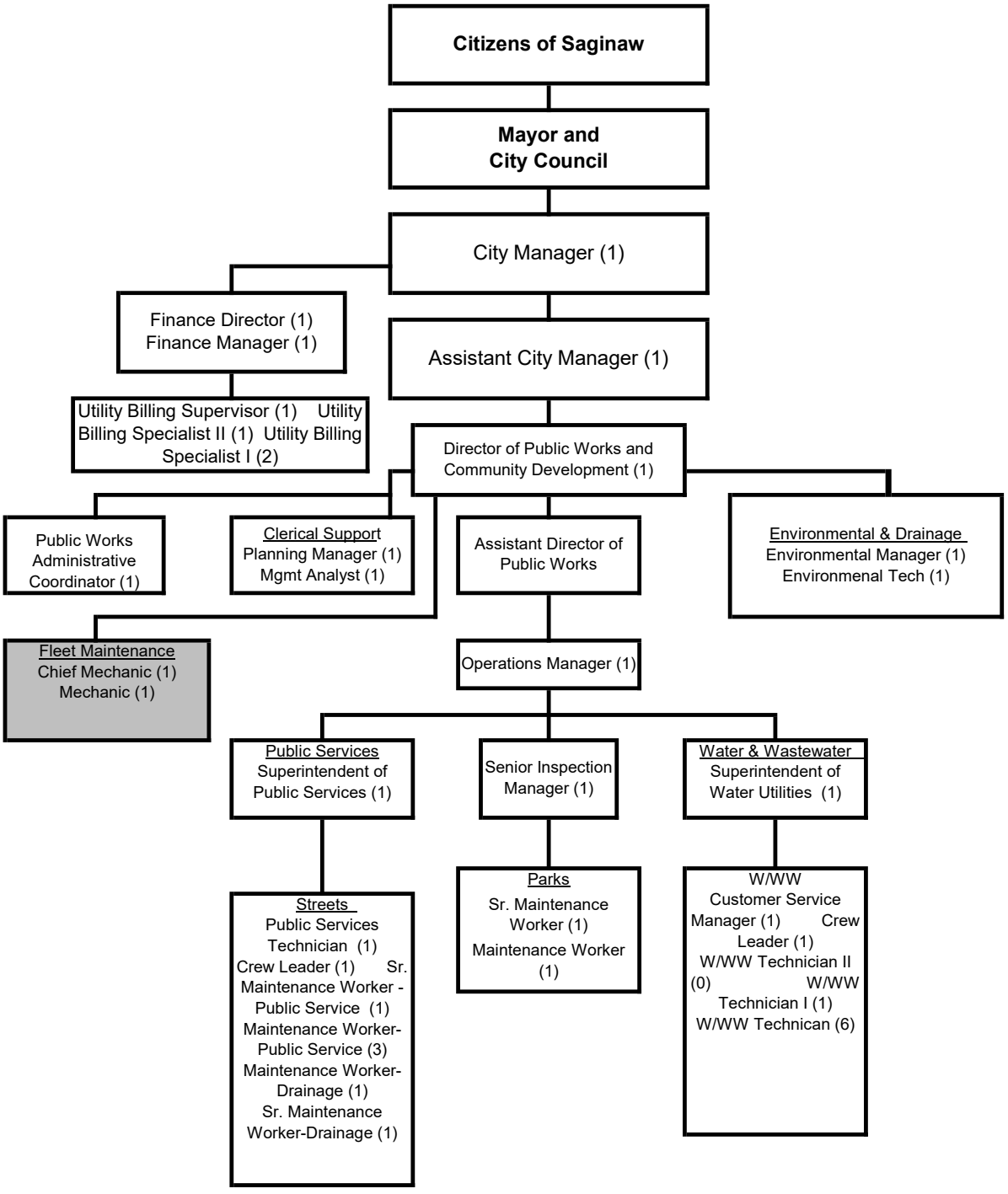




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

FLEET MAINTENANCE



TITLE	*FISCAL YEAR* 20-21	21-22	23-24	24-25	25-26
Chief Mechanic	1	1	1	1	1
Mechanic	1	1	1	1	1
Mechanic-Full Time Temporary	0	0	1	1	0
TOTAL:	2	2	3	3	2

The Public Works Department houses the offices listed above. Those positions highlighted in gray are paid out of the Fleet Maintenance budget.

In FY 23-24 & 24-25 one of the Mechanics is a temporary position.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

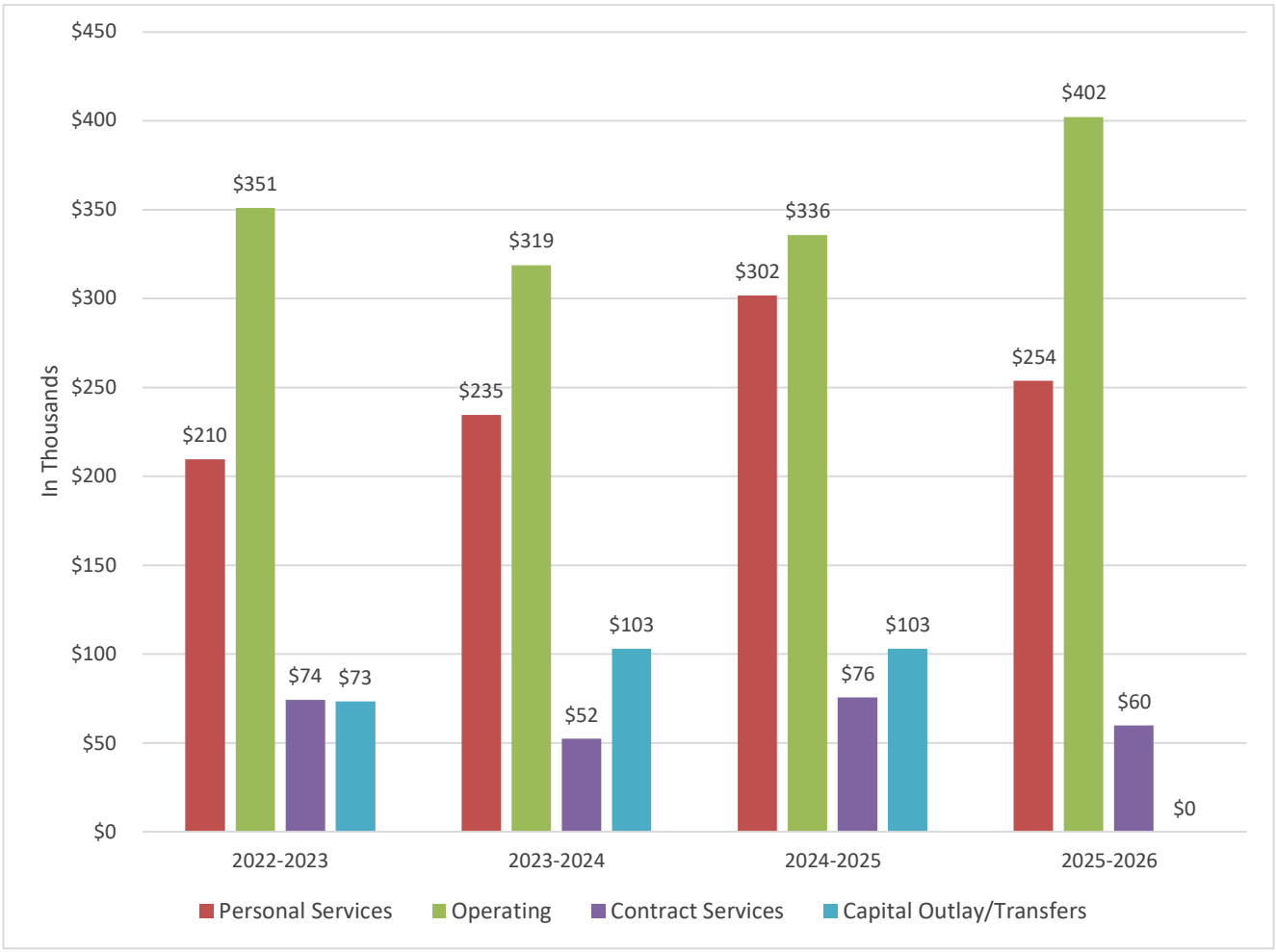
FLEET MAINTENANCE

A chief mechanic and senior mechanic diagnose, test, inspect, and repair powered and non-powered equipment, all types of motor vehicles, small engines, and specialty equipment for the entire City. These two employees perform all supply and administration functions, inventory, inspections, audits, and reporting. Concurrently providing mobile maintenance, on-call/after hours operations and all customer service functions while complying with all state and local guidelines, standards, and regulations. Assets are tracked and scheduled for preventative maintenance. This department is a full service maintenance and fleet management operation. Outside vendors and contractors are used when necessary to provide the most efficient, cost effective, quality work available at all times.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

FLEET MAINTENANCE

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 209,531	$ 234,694	$ 301,830	$ 253,700
Operating	351,010	318,831	335,720	402,235
Contract Services	74,192	52,478	75,630	59,765
Capital Outlay/Transfers	73,480	102,945	102,945	-
TOTAL EXPENDITURES	**$ 708,212**	**$ 708,947**	**$ 816,125**	**$ 715,700**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

FLEET MAINTENANCE

GOAL: To provide quality in-house maintenance and repairs to all City vehicles and motorized equipment in a timely and environmentally safe manner utilizing up-to-date diagnostic and repair equipment and coordinate repairs performed by outside vendors to ensure timely and cost-effective completion.

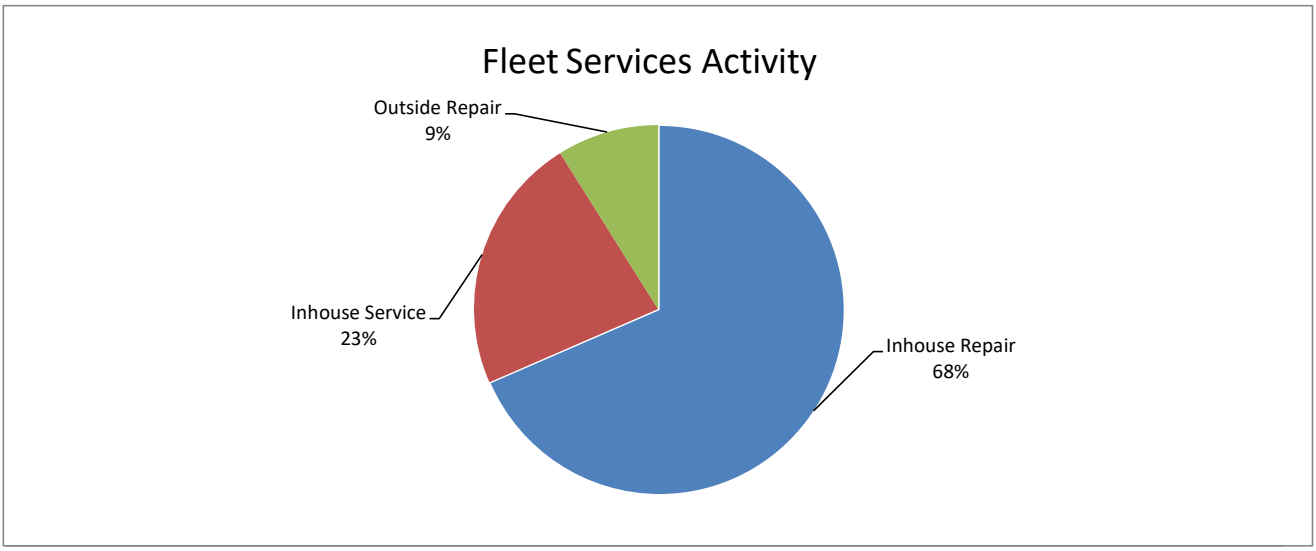
City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound City providing superior services	Keep training on the equipment and fleet	Went to trainings to stay updated on equipment.	Continue to attend training classes as work load allows
	Keep working at maintaining spending and keeping the budget in line	Stayed within budget with regards to spending.	Keep equipment operational and within the budget
	Keep services on a maintain schedule to reduce need for repairs.	Maintained service schedules as scheduled.	Maintain service schedule
	To maintain parts quality and prices	Pricing and quality comparision on parts to assure what best fits the budget.	Continue to compare prices and quality
	Continue training on the fire equipment and newer equipment and vehicles	Improved skills by attending trainings.	More training on specialized vehicles such as Fire Trucks and Police vehicles

LONG TERM OBJECTIVES

Become Fire Truck proficient and/or certified by schooling or adding personnel with certification/experience.

Implement policies and procedures to reduce fleet idle time and fuel consumption by 25%.

Develop and implement Capital Replacement Program and fuel data collecting and reporting.

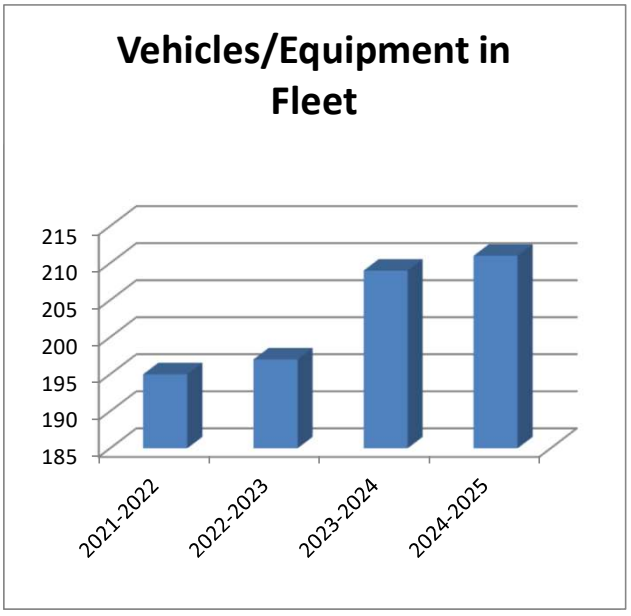


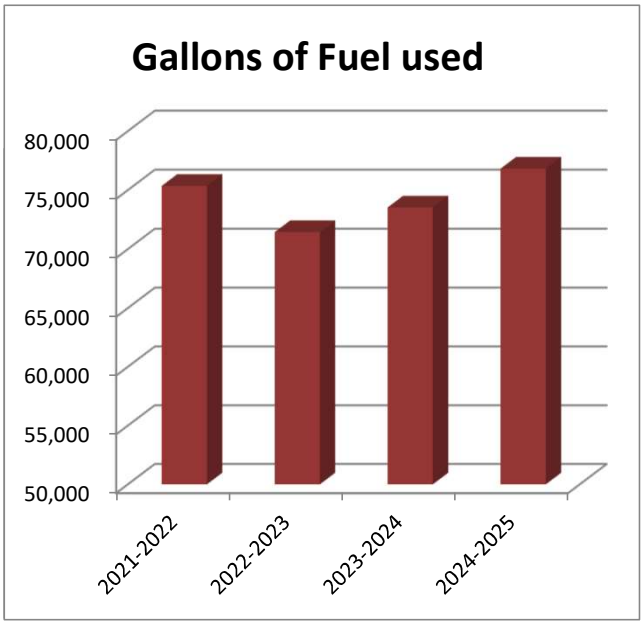
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

FLEET MAINTENANCE

ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
Perform 90% of maintenance and repairs in-house.	Achieved a 90% in-house repair.
To complete in-house minor repairs to vehicles and equipment within 24 hours.	Completed most service repairs within the 24 hour time frame.
Perform preventative maintenance on vehicles and equipment as scheduled.	Pervenative maintenance was scheduled and executed.
Keep personnel certificates current.	Personal certificates were renewed and kept current.
To comply with the Texas Commission on Environmental Quality (TCEQ) guidelines.	All TCEQ guidelines were followed.
Maintain zero workers compensation claims. Improve shop safety program and assess Personal Protective Equipment against current OSHA standards.	No workers compensation claims. Installed a MSDS program for labeling chemicals.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Vehicles/Equipment in Fleet	195	197	209	211	215
Gallons of Fuel used	75,359	71,440	73,533	76,825	75,000
% Maintenance & Repair Done In-House	89%	90%	91%	90%	90%
% In-house Repairs completed in 24 hours	96%	96%	90%	90%	90%
Workers Compensation Claims	0	0	0	0	0





Economic Development



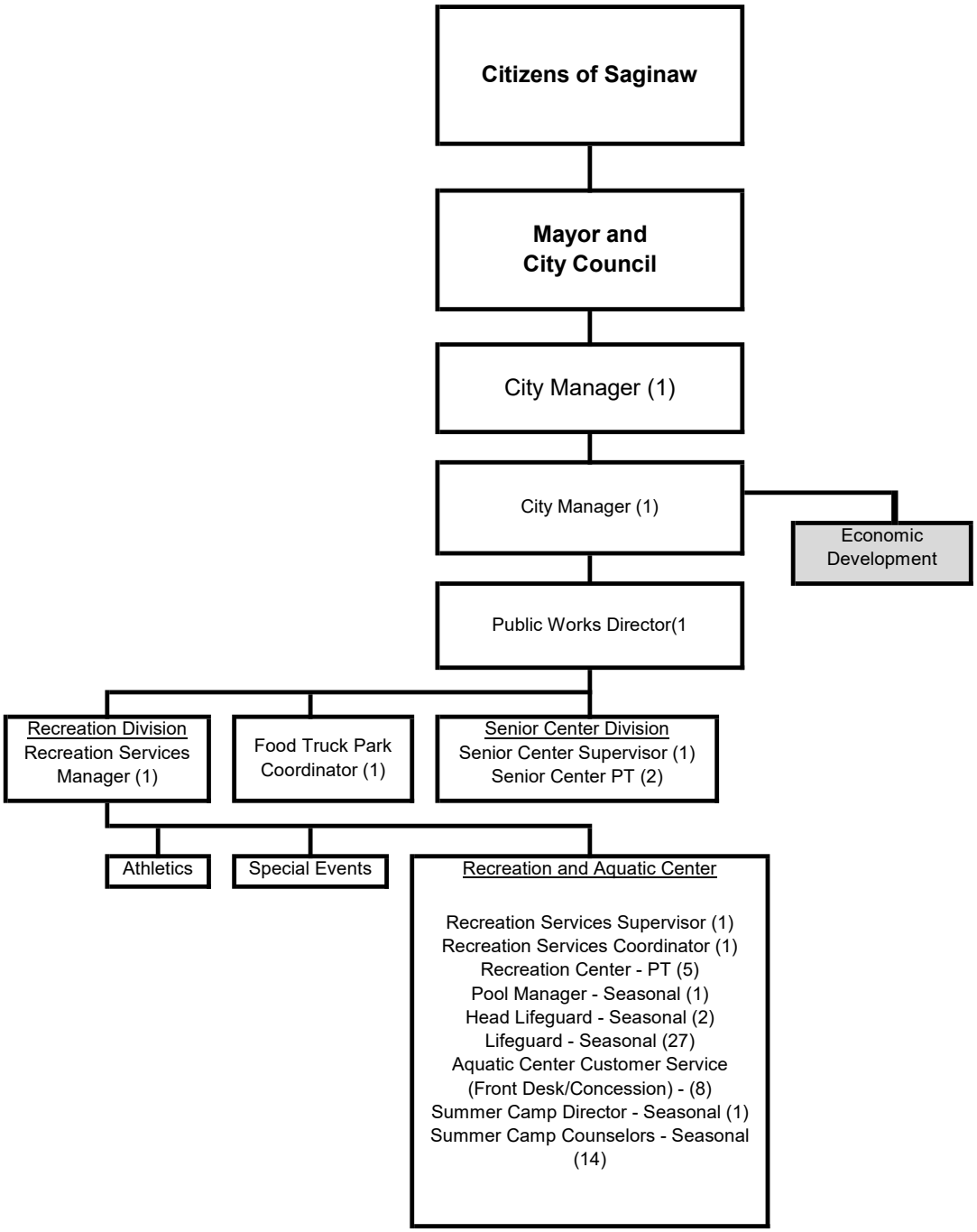




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

ECONOMIC DEVELOPMENT



		FISCAL YEAR				
TITLE		**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Economic Development Director		0	0	0	0	0
		0	0	0	0	0
	TOTAL:	0	0	0	0	0

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

ECONOMIC DEVELOPMENT

The Economic Development Department, under the Director of Economic & Community Engagement, seeks to promote, support, enhance, and diversify the local economy through business recruitment, retention, redevelopment and information-sharing regarding market conditions, development in Saginaw and around the DFW Metroplex. Success in this endeavor results in added value to the local tax base through sales, ad valorem, and occupancy tax revenues, increased workforce capacity, the diversification of industry offerings, community development initiatives and programming, and transmarket promotion of the unique values, mission, and characteristics of the City of Saginaw, Texas.

the Economic Development Department is responsible for: BUSINESS ATTRACTION / RECRUITMENT: Recruiting businesses, talking to developers, commercial real estate, and site selectors and visiting with colleagues.BUSINESS RETENTION / EXPANSION: Keeping what we have and growing what we have. NEW DEVELOPMENT: New commercial, restaurant, entertainment, residential on vacant land/properties. RE-DEVELOPMENT: The action or process of developing something again or differently. BUSINESS PROMOTION & COMMUNICATION: Promotion, marketing and putting a face with a name. RELATIONSHIP BUILDER: The Economic Developer's job is to establish relationoships with Developers, CEOs, Site Selectors, Commercial Real Estate Professionals, Business Owners, Elected Officials and most importantly the Citizens of Saginaw.

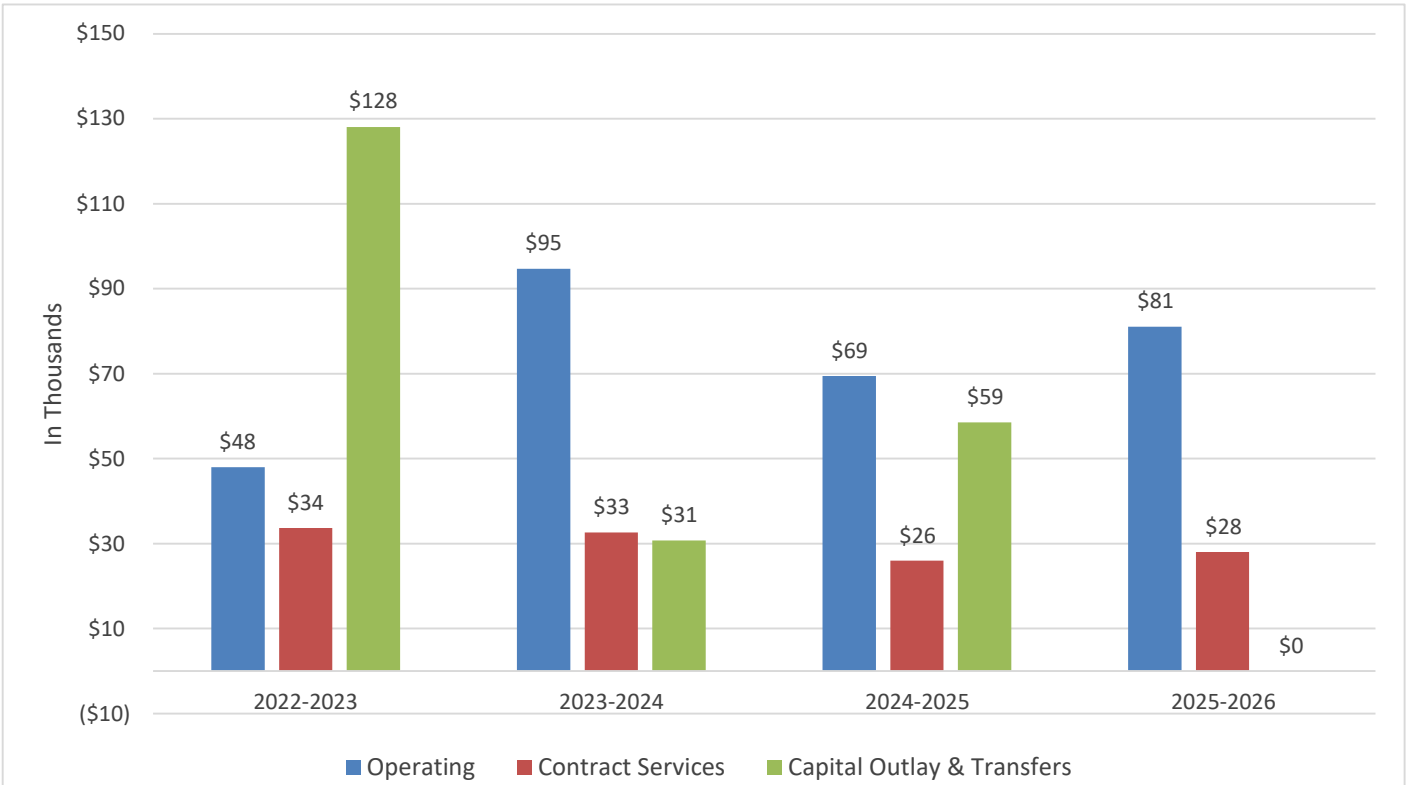
The Director of Economic & Community Engagement is responsible for local business analytic reports and information-sharing, attending meetings of various boards, City Council, and the Development Review Committee (DRC). Staff strives to encourage growth consistent with the City's economic development goals, mission statement, vision statement, and strategic plan. The Director of Community and Economic Development will serve as the main link between the City of Saginaw and prospective developers, brokers, business owners, and commercial property owners.

Economic Developers are the professional visionaries and strategists who work to create jobs and to diversify your community’s portfolio. Economic Development is about elevating the potential of your community. Economic Development works to improve the overall "quality of life” in your community. People / Companies will relocate to your community based on its amenities (parks & recreation, entertainment, food/retail), public education system, permitting process, political stability, etc.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

ECONOMIC DEVELOPMENT

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personnel Services	$ -	$ -	$ -	$ -
Operating	47,951	94,679	69,450	81,055
Contract Services	33,660	32,645	26,000	28,000
Capital Outlay & Transfers	128,031	30,740	58,500	-
TOTAL EXPENDITURES	**$ 209,642**	**$ 158,064**	**$ 153,950**	**$ 109,055**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

ECONOMIC DEVELOPMENT

GOAL: To support, promote, enhance, and diversify the local economy through business recruitment, retention, development, redevelopment, and information-sharing. To increase commercial product, workforce capacity, tax revenues, and business offerings for consumer use in Saginaw.

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Develop vibrant activity centers/major corridors	Actively promoting available properties to developers and site selectors to increase our existing tax base and economy. Continued discussions with developers, commercial real estate, and businesses to forward the progress on future and existing development projects. Continue pursuing LOI's, signed leases, and purchases for existing and new developments. Continued progress on the redevelopment of Saginaw with a focus on the southern sector. Continued promotion of Building Improvement Grants, Saginaw Business Spotlight Program, and the Scenes from the Roads Less Traveled. Continue to help our residents achieve their commercial wishes, dreams, and goals.	Promoted availbale properties, held meeting with developers, and talked to busineses about their long term goals. Redevelopment of Southern Saginaw: Retired Fire Station 380 Agreement approved by City Council to spark the redevelopment of the area. Awarded six (6) Building Improvement Grants for a total of $40K to Saginaw Businesses. Launched ReSimplified and BluDot Softwares to bring efficiency to the Department.	Actively promoting available properties to developers and site selectors to increase our existing tax base and economy. Continued discussions with developers, commercial real estate, and businesses to forward the progress on future and existing development projects. Continue pursuing LOI's, signed leases, and purchases for existing and new developments. Continued progress on the redevelopment of Saginaw with a focus on the southern sector. Continued promotion of Economic Development Programs.

Department Achievements:

Retired Fire Station Redevelopment 380 Agreement was presented and approved by City Council. Redevelopment will bring two restaurants to the area.

Abosorbed the Office of Communications to create the Department of Economic & Community Engagement.

Continued the Building Improvement Grant Program and awarded a total of 6 awards for a total of $40,000 in grants.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

ECONOMIC DEVELOPMENT

LONG TERM OBJECTIVES

Focus on the redevelopment of our local existing centers and sites along Business 287/Boulevard in southern Saginaw.

Continued progress with artistic murals, historic murals and art pieces in Saginaw to enhance the beauty of our community.

Focus on the growth of the new and future development and multi-use sites (residential, retail and restaurants).

Create a Business Retention Plan

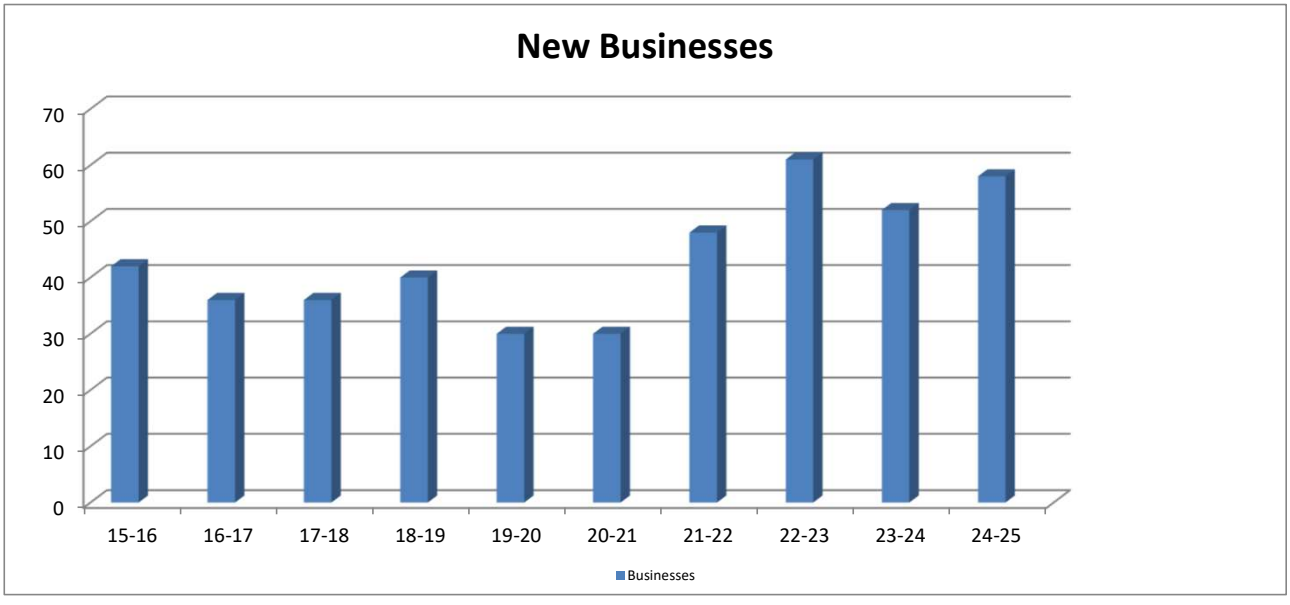
Administer and maintain existing economic development incentives in the manner authorized by State Law.

Create an updated Strategic Plan.

Build relationships with Land Developers, CEOs, Site Selectors, Commercial Real Estate Professionals, Land Owners, Business Owners, Elected Officials, Eagle Mountain-Saginaw ISD Officials, City Staff and most importantly the Citizens of Saginaw.

Revamp the Economic Development Website

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Estimated # of Meetings with Prospective Businesses	60	90	111	15	50
Estimated # of DRC Meetings Attended	16	34	38	9	20
Number of Business Retention/Expansion Program Visits. *New Metric started FY25				11	30



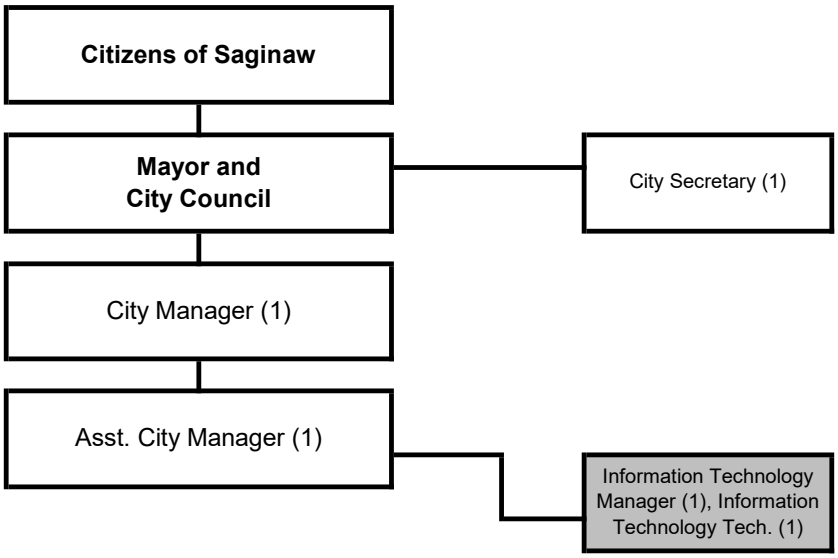
Information Technology



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

INFORMATION TECHNOLOGY



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Information Technology Manager	1	1	1	1	1
Information Technology Tech	1	1	1	1	1
TOTAL:	2	2	2	2	2

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

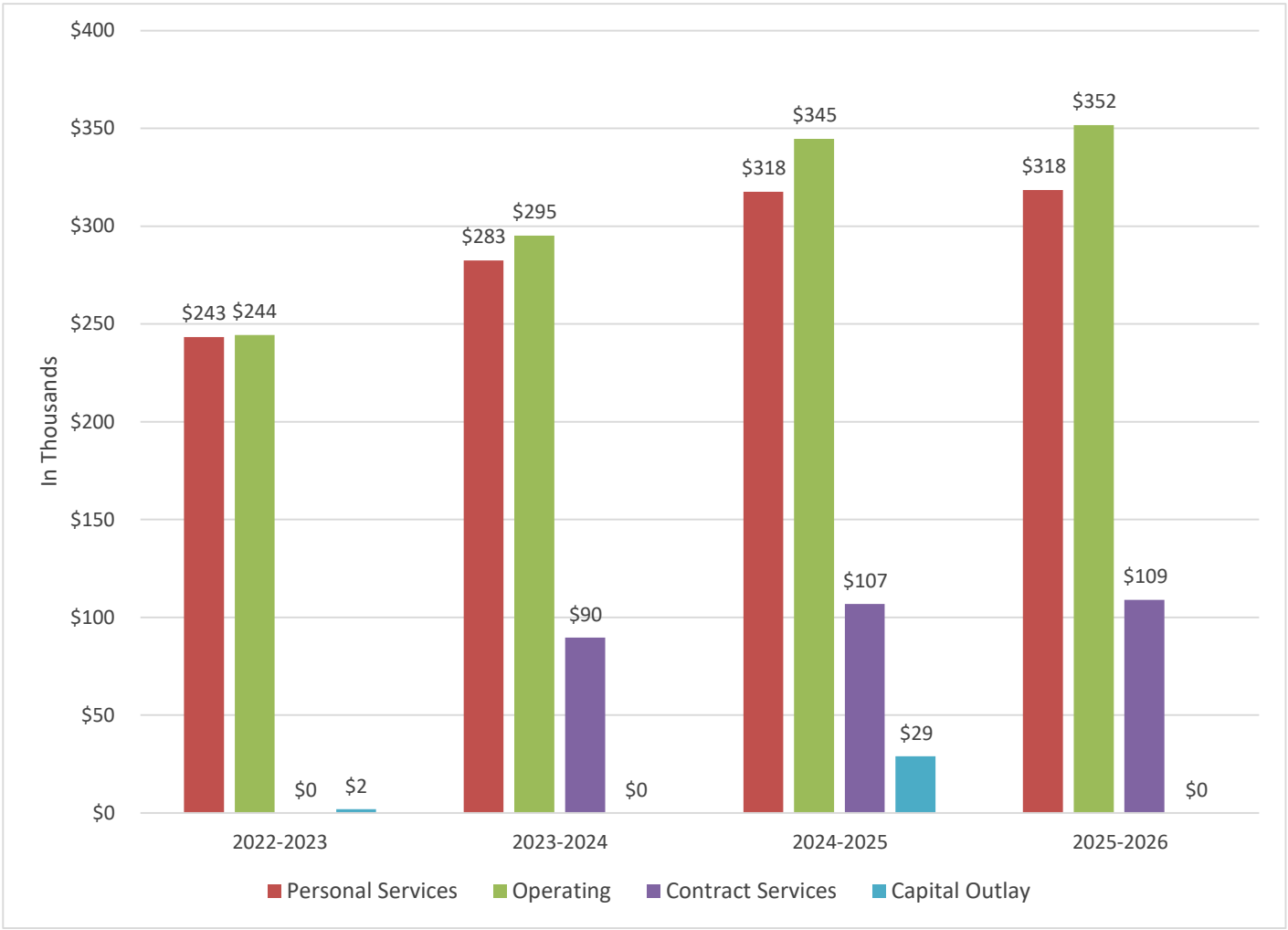
INFORMATION TECHNOLOGY

The Information Technology Department provides computer and telephone related services for the City. This includes training, development of system software to suit the needs of various activities, technical assistance for all departments and prioritizing computer hardware and software needs.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

INFORMATION TECHNOLOGY

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 243,268	$ 282,545	$ 317,645	$ 318,450
Operating	244,319	295,117	344,620	351,615
Contract Services	-	89,630	106,800	108,955
Capital Outlay	1,961	-	29,000	-
TOTALS	**$ 489,547**	**$ 667,292**	**$ 798,065**	**$ 779,020**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

INFORMATION TECHNOLOGY

GOAL: To provide assistance to all city departments related to computer and telephone service.

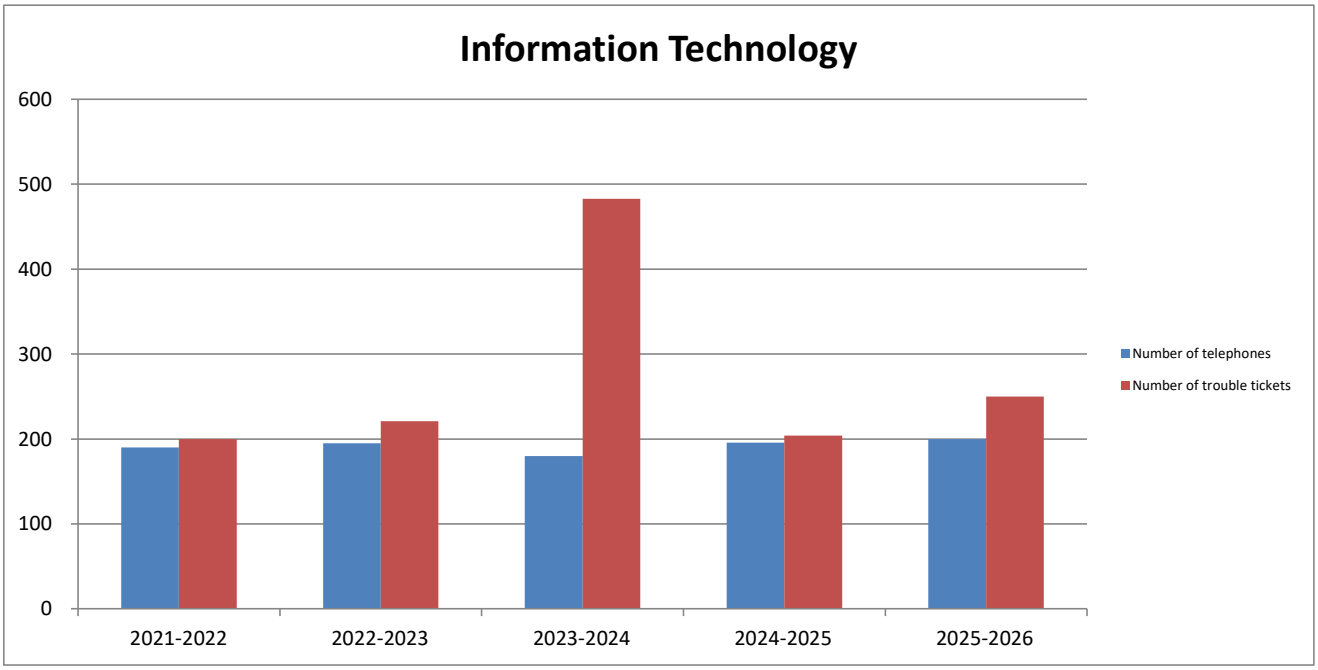
City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound City providing superior services	New Financial System for the city. New HR system. New Payroll sytem. Change to new PD Ticket Writer System.	Installed new RMS and CAD system at the Police Department. Moved Dispatch center to a merged station.	Convert to a New Financial System for the city. New HR system. New Payroll sytem.

LONG TERM OBJECTIVES

Establish and maintain a computer equipment replacement schedule.

Manage telephone service contracts for all city departments.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Number of telephones	190	195	180	196	200
Number of trouble tickets	200	221	483	204	250



Emergency Management



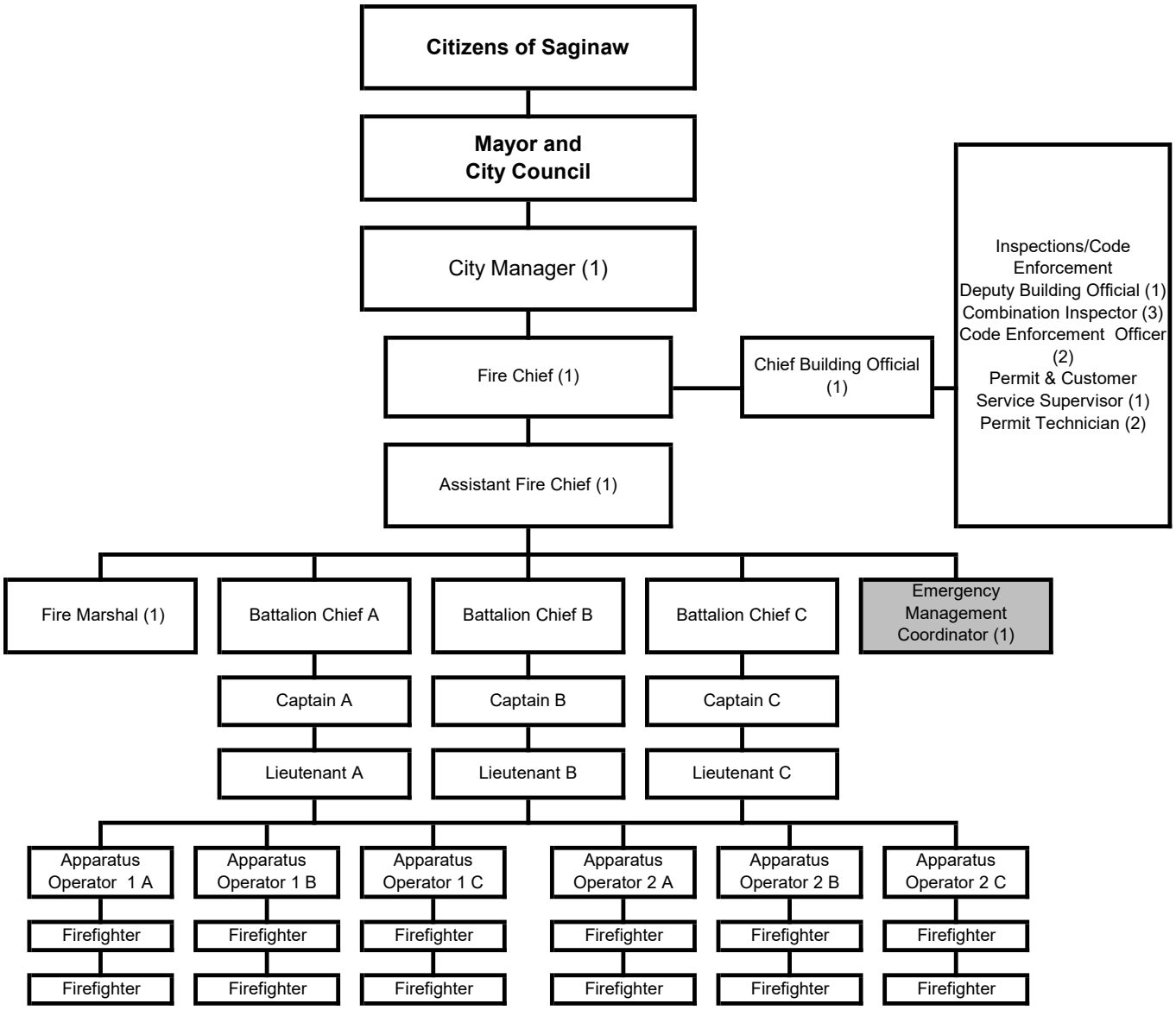




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

FIRE



TITLE	FISCAL YEAR 21-22	22-23	23-24	24-25	25-26
Emergency Management Coordinator	1	1	1	1	1
TOTAL:	1	1	1	1	1

FY25-26 Emergency Management Coordinator position not funded.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

EMERGENCY MANAGEMENT

The Emergency Management Coordinator is under the direction of the Fire Chief.

Emergency Management is the function of coordinating and integrating all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

Emergency Management activities and tasks include:

Maintaining and managing the City's Emergency Operations Center (EOC) to ensure overall unity of effort when responding to disasters;

Managing the City's activities related to emergency planning, preparedness, mitigation, response, and recovery operations;

Coordinate and administer trainings and exercises that prepares City staff, volunteers, and the public to respond and recover from disasters;

Seek and administer post disaster recovery costs and pre-disaster mitigation grants;

Coordinating and managing the activities of the Northwest Tarrant Civilian Emergency Response Team (CERT), the operation of City's outdoor warning siren system and the Code RED emergency alerting system.

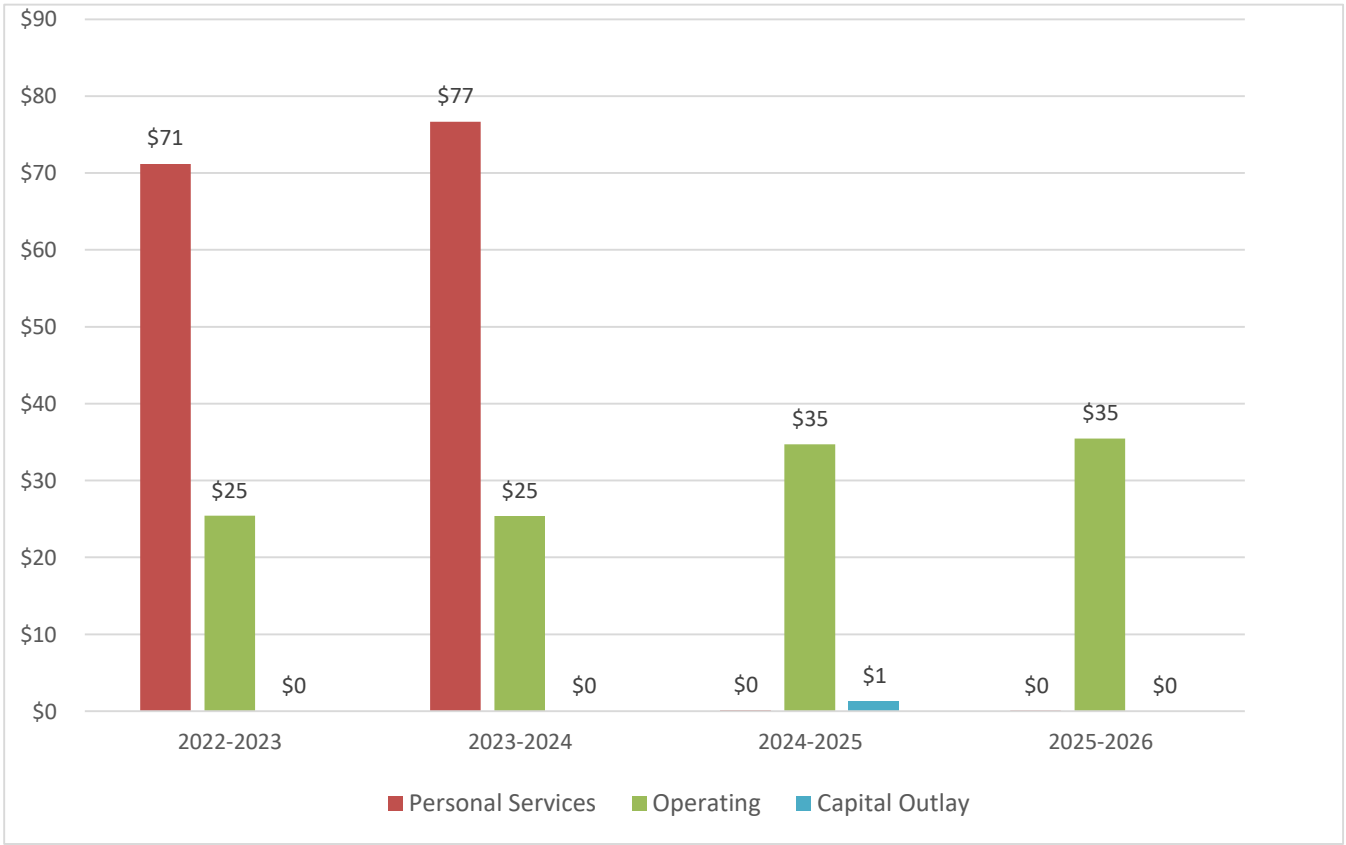
Ensuring compliance with State and Federal regulations regarding reporting, training, preparation and operational requirements relating to Emergency Management.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

EMERGENCY MANAGEMENT

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 71,154	$ 76,690	$ 120	$ 75
Operating	25,413	25,400	34,710	35,460
Contract Services	-	-	-	-
Capital Outlay	-	-	1,300	-
TOTALS	**$ 96,567**	**$ 102,091**	**$ 36,130**	**$ 35,535**

The Emergency Management function was previously budgeted in Fire.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

EMERGENCY MANAGEMENT

GOAL: Coordinate and integrate all activities necessary to build, sustain, and improve the capability to mitigate against, prepare for, respond to, and recover from threatened or actual natural disasters, acts of terrorism, or other man-made disasters.

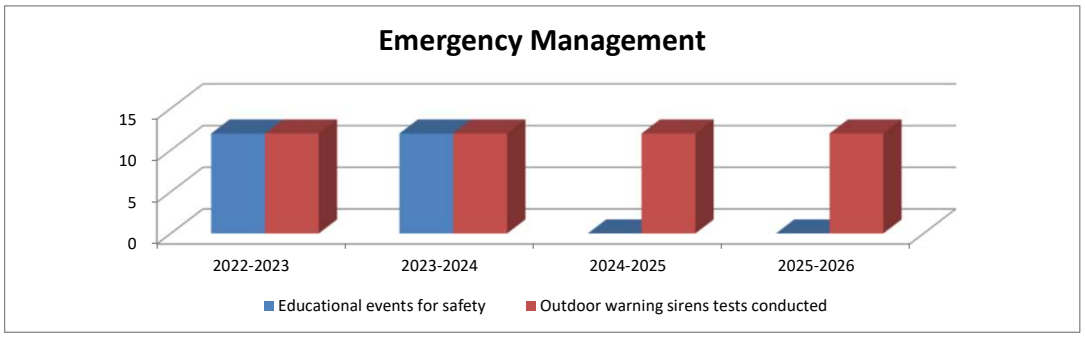
City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound City providing superior services and ensuring a safer future through effective programs, partnerships and an enganged community committed to reducing injuires, saving lives and reducing the impact of disasters.	Promote community preparedness for disasters by evolving and expanding the NW Tarrant CERT and seek partnership with faith-based, community-based and non-profit organizations to establish a coalition of Voluntary Organizations Active in a Disaster (VOAD).	With the EMC position vacant for the year no notable progress was made.	Promote community preparedness for disasters by evolving and expanding the NW Tarrant CERT and seek partnership with faith-based, community-based and non-profit organizations to establish a coalition of Voluntary Organizations Active in a Disaster (VOAD).
	Increase city-wide NIMS compliance.	With the EMC position vacant for the year no notable progress was made.	Increase city-wide NIMS compliance.
	Conduct operational test of each outdoor warning sirens once each month.	Outdoor warning siren test were performed on all sirens each month.	Conduct operational test of each outdoor warning sirens once each month.
	Annually conduct a minimum of one multi city department disaster training exercise.	With the EMC position vacant for the year no notable progress was made.	Annually conduct a minimum of one multi city department disaster training exercise.
	Establish and maintain Emergency Operations Center staffing and operational procedures.	With the EMC position vacant for the year no notable progress was made.	Establish and maintain Emergency Operations Center staffing and operational procedures.
	Update the City's Emergency Operations Plan as necessary but at an every five year minimum	With the EMC position vacant for the year no notable progress was made.	Update the City's Emergency Operations Plan as necessary but at an every five year minimum

LONG TERM OBJECTIVES

Continue to expand community outreach to create a culture of prepardness throughout the community.

Identify vulnerabilities within the city and seek methods of mitgation and alternatives in fundig of those efforts.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Educational events for safety	12	12	0	0	12
Outdoor warning sirens tests conducted	12	12	12	12	12



Communications





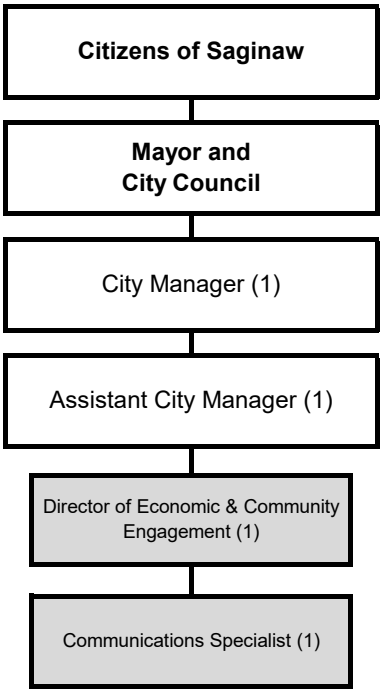
Inside Saginaw

CITY OF SAGINAW NEWSLETTER

CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

COMMUNICATIONS



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Director of Economic & Community Engagement	0	0	0	0	1
Communications Manager	1	1	1	1	0
Communications Specialist	0	0	0	1	1
TOTAL:	1	1	1	2	2

In FY24/25 Communications Manager position was replaced with a Communications Specialist.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

COMMUNICATIONS

Communications, also known as Community Engagement, is under the Department of Economic & Community Engagement. The purpose of Communications is to lead the organization's citizen engagement efforts and dissemination of information to the public, as well as to maintain and strengthen the city's positive public image.

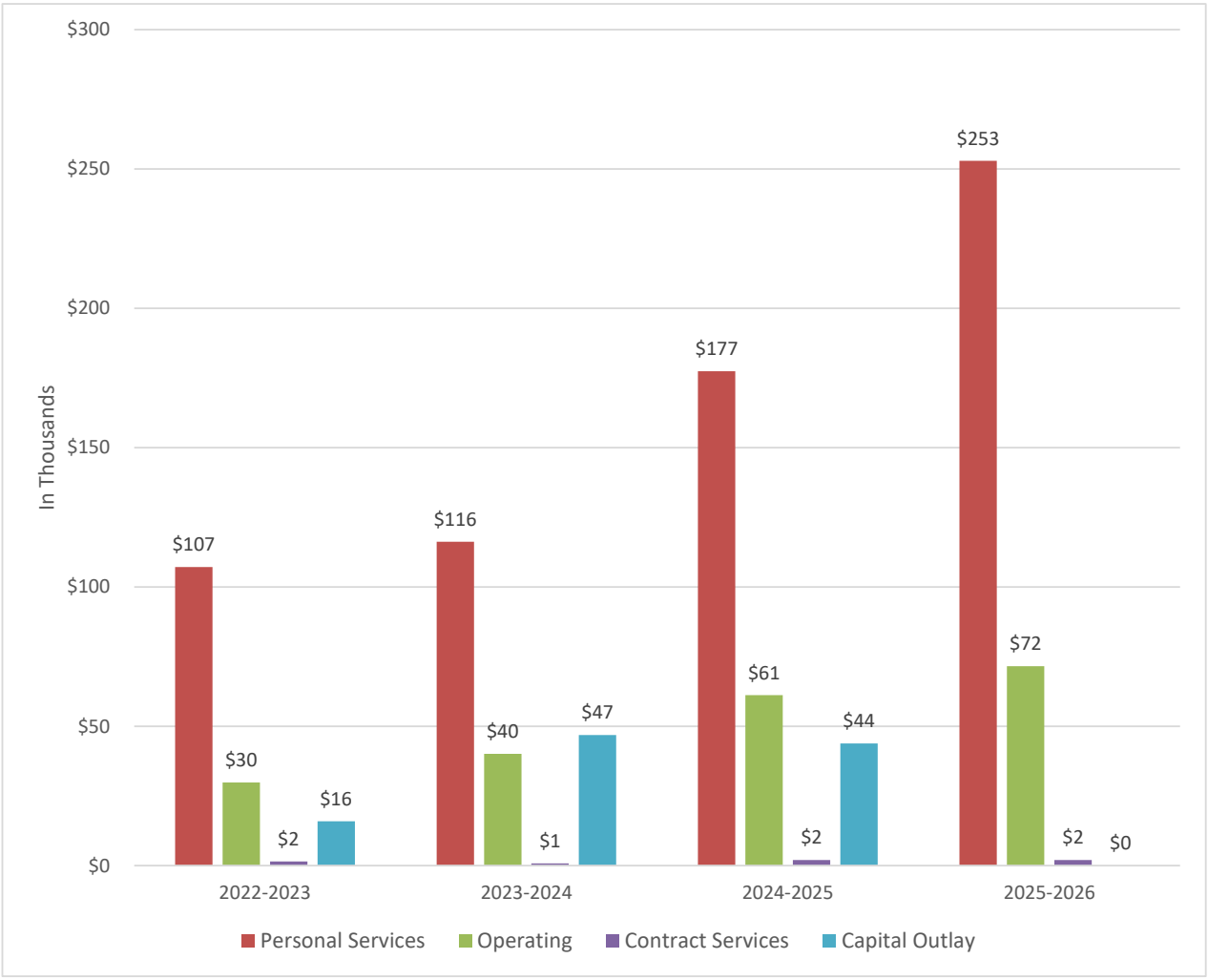
The Communications Specialist manages the City web site, all social media accounts, and distributes communication releases to both media/press and to the residents.

This division is also tasked in creating, planning, and implementing special events for the city which includes the annual Train & Grain Festival, Holiday Parade, and Independence Celebration Event.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

COMMUNICATIONS

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 107,175	$ 116,235	$ 177,365	$ 252,910
Operating	29,780	40,133	61,190	71,575
Contract Services	1,500	739	2,000	2,000
Capital Outlay	15,885	46,819	43,840	-
TOTAL EXPENDITURES	**$ 154,341**	**$ 203,926**	**$ 284,395**	**$ 326,485**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

COMMUNICATIONS

GOALS: Focus on increasing transparency, efficiency, and innovation through the creation and implementation of various digital resources
Provide residents city information through various multimedia channels. Enhance internal communications to support external messaging. Inform residents and protect our organization's stability and reputation in times of crisis. Develop and maintain positive working relationships with members of the media on all aspects of city municipal services, programs, activities, and news.

	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2024-2025 Department Goal
Maintain a financially sound City providing superior services	Develop training for city employees tasked with updating department social media channels to produce informative and appealing posts. Increase marketing and promotion of the city via social media channels. Build relationships with key community leaders to establish another way to disseminate information. Establish a city channel both streaming and on cable and produce content for it. Establish new public engagement practices to build bridges with communities that historically have not been reached out to. Implement a monthly printed newsletter that would be mailed to all residential households.	New Public Engagement Practice: Piloted a quarterly mailed newsletter to every residential home in Saginaw. Introduced video communications in order to show the Saginaw Community how the city functions (ie Day in a Life Videos) and to inform about upcoming items (ie fireworks event PSA) Started Canva training class for employees that create designs for their departments.	Continue training for city employees tasked with updating department social media channels to produce informative and appealing posts. Increase marketing and promotion of the city via social media channels. Build relationships with key community leaders to establish another way to disseminate information. Establish a city channel both streaming and on cable and produce content for it. Establish new public engagement practices to build bridges with communities that historically have not been reached out to. Implement a Quarterly printed newsletter that would be mailed to all residential households.
Maintain a financially sound City providing superior services	Implement a new social media policy which includes a content calendar. Work with local, state, and national organizations for sponsorships to fund special events.Estbalish a worflow for departments to request services from the Office of Communications.	Introduced a better workflow by implementing an online "Communications Request" system where employees can request "jobs" from the Communications Division Worked with the business community to raised more than $100K in sponsorships for community events.	Continue to utilize video communications and add new "series" to our production porfolio. Establish an efficient workflow for departments to request video production assistance. Have at least one Communications Employee Drone Certified.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

COMMUNICATIONS

LONG TERM OBJECTIVES

Plan, establish, and maintain a PEG and streaming channel for residents to view city produced content

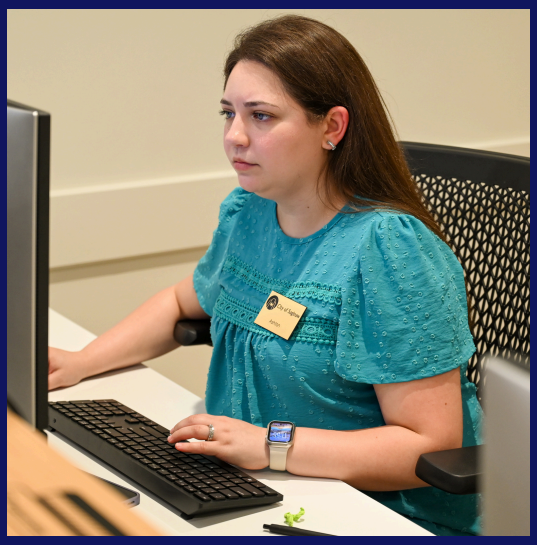
Implement a branding guide to create uniformity throught the city departments.
Look at alternative locations to host special events that are outgrowing their current location.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Number of website update request		325	416	405	420
Number of Facebook Page Likes		15,100	16,523	18,381	18,000
Number of special events		4	3	4	5
Number of website visitors		327,000	263,100	305,331	200,000
Number of websites moderated by Communications office	2	2	2	2	2
Number of Garage Gabs		1	4	2	4
Number of town hall/forums		5	2	1	4

* Communications Manager hired in 2021-2022 so performance measures before that time are not available.

Senior Center



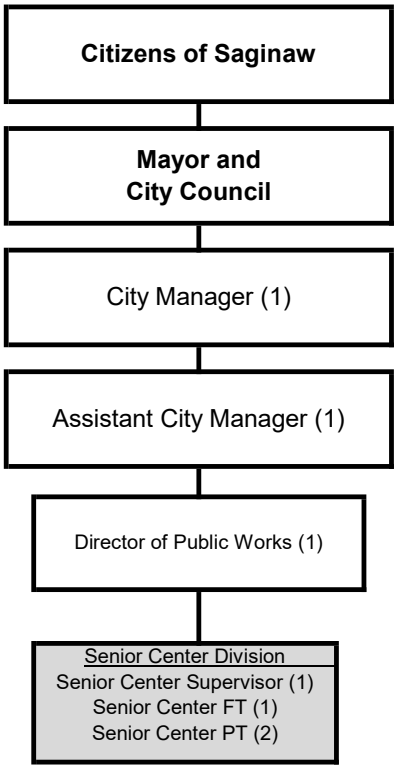




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

SENIOR CENTER



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Senior Center Supervisor	1	1	1	1	1
Senior Center FT	0	0	0	0	1
Senior Center - Part Time	2	2	2	2	2
TOTAL:	3	3	3	3	4

Those positions highlighted in gray are paid out of the Senior Center budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

SENIOR CENTER

The Saginaw Senior Center is a fantastic resource for seniors aged 55 and over in the City of Saginaw. The center is open 5 days a week from 8:30AM-4:00PM, the center offers a wide range of social actitivites and events, including complimentary exercise programs to help seniors maintain an active and healthy lifestyle. The center also provides games and other activities to promote cognitive health and social interaction. The Saginaw Senior Center is the perfect place for seniors to meet new friends, enjoy a cup of coffee, and engage in a variety of programs, activities, and services.

The Senior Center division currently has 2 full-time employees, 1 part-time (29hr employee) and 1 part-time (20hr employee).

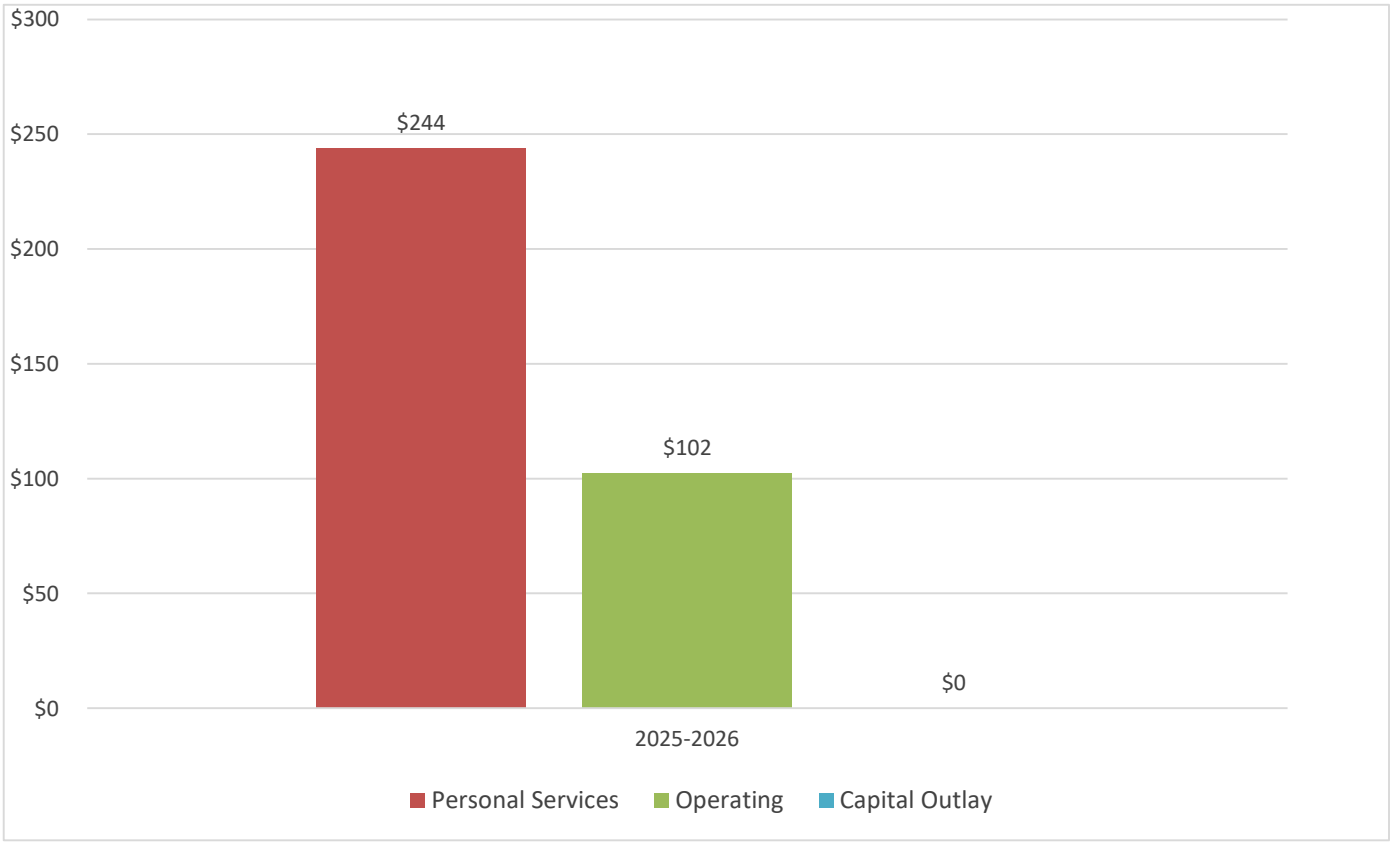
The Senior Center Director manages the Senior Center Division which includes managing the annual budget, monthly attendance reports, making all marketing flyers, writing a monthly newsletter and calendar, maintaining a city facebook page, maintaining the senior center page on the city website, planning all activities (including 2-4 monthly educational programs/seminars, 4-5 monthly art classes, 2 monthly sewing classes, 3 monthly crafts classes, special monthly holiday events, dances, weekly large bingos, monthly luncheons, 1- 3 field trips annually, and 9 weekly exercise classes), scheduling 8 instructors (4 paid in budget/ 3 currently volunteer/ 1 with an ArtsNET grant), getting/maintaining a mutltiude of sponsorships (to help fund programs), purchasing and picking up food from Sams and Walmart, setting up tables/ chairs for events and cleanup, seting up equipment/supplies daily for programs/ classes/ exercise/ dances/ special events, and starting at the grand opening of the new senior center will be processing memberships & deposits daily for membership.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

SENIOR CENTER

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ -	$ -	$ -	$ 243,740
Operating	-	-	-	102,480
Contract Services	-	-	-	-
Capital Outlay	-	-	-	-
TOTALS	**$ -**	**$ -**	**$ -**	**$ 346,220**

The Senior Center function was previously budgeted in Community Services.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

SENIOR CENTER

GOAL: To improve the quality of life for seniors in the community by providing a multitude of educational programs, fitness programs, art programs, and social activities to maintain a healthy and active lifestyle as well as to promote cognitive health and social interaction

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Expand community quality of life ammenities	Increase programming for the Senior Center.	Record number of attendance, record number of memberships, increased exercise programs offered, brought in large donations from sponsors for events, increased community volunteer participation, increased educational seminars, enhanced events, and improved programs.	Successfully open and staff the new Senior Center. Train staff on processing memberships and deposits. Continue to enhance and build program schedule with use of additional rooms in new building. Educate staff on new fitness equipment and maintenance.

LONG TERM OBJECTIVES

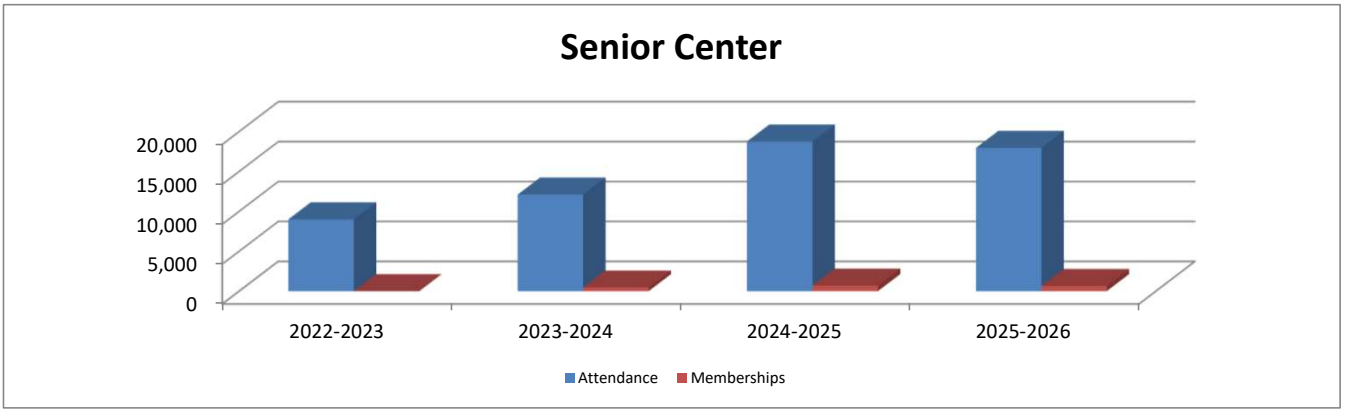
Plan, develop, and succesfully manage the new Senior Center.

Increase current hours from M-F 9-4 to M-F 8:30-4 at new center when it opens, then to M-F 8-4 if staffing allows later in the year.

Increase current PT employee's hours from 20 to 29 a week.

Hire a PART TIME city employee (certified exercise/fitness instructor) to increase and expand our exercise classes, fitness programs, and teach seniors how to properly use equipment in the new fitness room.

PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Attendance	8,994	12,101	18,752	17,957	25,000
Memberships	0	451	695	640	1,000



DEBT SERVICE FUND



THE DEBT SERVICE FUND, ALSO KNOWN AS THE INTEREST AND SINKING FUND, IS USED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR, AND THE PAYMENT OF, GENERAL OBILIGATION LONG-TERM DEBT PRINCIPAL AND INTEREST.

CITY OF SAGINAW
DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Current Property Taxes	$ 6,999,474	$ 6,725,000	$ 7,084,430
Other Taxes and Fees	(41,121)	5,500	5,800
Bond Premium	-	-	-
Interest on Investments	222,183	197,000	117,000
Other Financing Sources-Refunding	-	-	-
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 7,180,536**	**$ 6,927,500**	**$ 7,207,230**
EXPENDITURES			
Principal Retirement	$ 3,580,000	$ 3,880,000	$ 3,645,000
Interest	3,506,250	3,069,340	3,881,450
Debt Issuance Cost	-	-	-
Other Financing Uses-Refunding	-	-	-
Arbitrage Expenses	7,000	34,330	35,000
Agent Fees	2,950	5,000	5,000
TOTAL EXPENDITURES	**$ 7,096,200**	**$ 6,988,670**	**$ 7,566,450**

CITY OF SAGINAW
FUND DESCRIPTION
2025-2026

DEBT SERVICE FUND

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The Debt Service Fund, also known as the Interest and Sinking Fund, is established by ordinances authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. Certificates of Obligation (C.O.) are securities issued by the City for the purpose of paying contractual obligations incurred through construction projects or purchasing equipment. Certificates of Obligation do not require voter approval. They may be secured by property tax revenue or from other revenue. General Obligation (G.O.) debt must be approved by the voters. It may be secured by the ad valorem, or property tax, revenue.

A tax rate is adopted that will produce the money necessary to satisfy annual debt service requirements. The 2025-2026 property tax rate is .529649 per one hundred dollars of value. The Debt Rate is .223897, or 42%, of the total tax rate.

The Texas Comptroller's Office issues guidelines (Truth-in-Taxation) for calculating a city's tax rate. A taxing entity must adopt its rate in two separate components - one rate for maintenance and operations and one rate for debt service. The debt service rate is the tax rate necessary to pay the unit's debt payments in the coming year.

The Texas Constitution prohibits any Texas political subdivision from incurring "debt" except in certain ways provided by statute. Texas law defines "debt" as any obligation that cannot be repaid during the current fiscal year. Therefore, a Texas city may only enter into obligations that may be paid from current fiscal year funds or are subject to annual appropriation. A Texas city may only pledge future funds to the payment of the following types of obligations, as provided by statute: bonds, certificates of obligation, and tax notes. Bank loans that extend beyond the current fiscal year and/or that are not subject to appropriation are likely not permitted for cities operating under the general laws of Texas.

Saginaw is a Home Rule city. As a Texas home rule city, the City of Saginaw is not limited by State Law in the amount of debt it may issue. The City Charter places a limit of $1.50 on the total ad valorem tax rate which may be levied for both operating and debt purposes. With a combined tax rate of $.529649 the City is well within this limit. Of the $.529649 tax rate 42% is allocated for debt service. The remaining 58% is allocated for maintenance and operations.

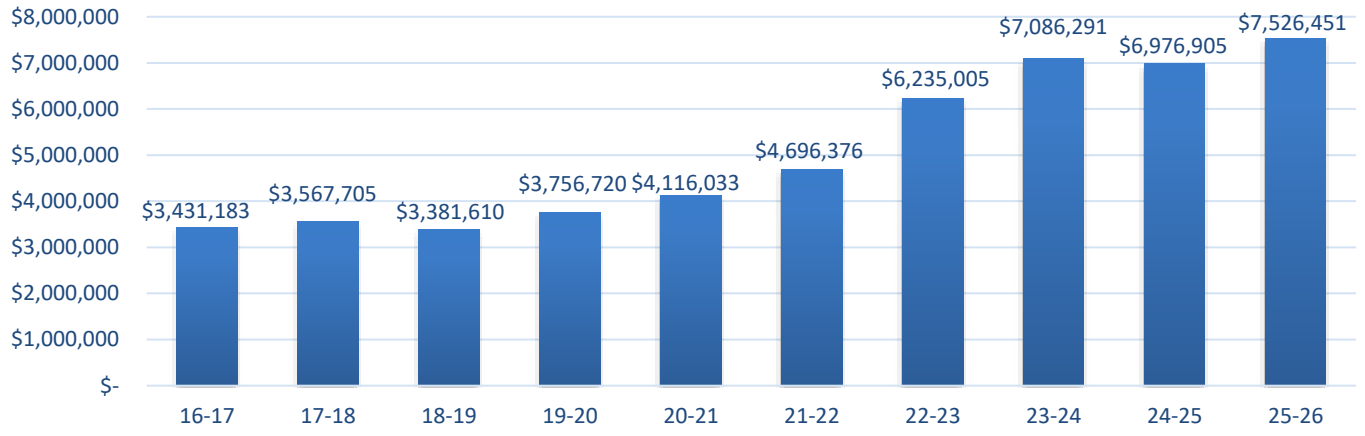
In 2025 Standard and Poor's rated the City at AA with a stable outlook.

The City of Saginaw invests the money held in this fund. The interest earned on these investments generates additional revenue for this fund.

CITY OF SAGINAW
FUND DESCRIPTION
2025-2026

DEBT SERVICE FUND

DEBT PAYMENTS



CITY OF SAGINAW
SUMMARY OF DEBT SERVICE EXPENDITURES
2025-2026

ACCOUNT DESCRIPTION	BUDGET 2023-2024	BUDGET 2025-2026	
Bond Principal Payment	$ 3,645,000	$ 3,405,000	(1)
Principal Payment - Tax Note	235,000	240,000	
Bond Interest Payment	3,091,900	3,879,770	
Interest Payment - Tax Note	5,005	1,680	
Paying Agent Fees	5,000	5,000	
Arbitrage Expense	34,330	35,000	
Debt Issuance Cost	-	-	
Other Financing Uses	-	-	
TOTALS	$ 7,016,235	$ 7,566,450	

(1) This represents the scheduled bond principal payment for the fiscal year.
Outstanding principal balance at 9-30-26 $87,930,000

CITY OF SAGINAW
GENERAL LONG TERM DEBT SERVICE REQUIREMENTS
2025-2026

DISBURSEMENT	AMOUNT	DISBURSEMENT	AMOUNT
2020 General Obligation Refunding Bonds		**2016 General Obligation Refunding Bonds**	
Principal	$ 115,000	Principal	$ 470,000
Interest	6,549	Interest	14,365
Total	$ 121,549	Total	$ 484,365
2013 General Obligation & Refunding Bonds		**2017 General Obligation Bonds**	
Principal	$ 410,000	Principal	$ 370,000
Interest	157,381	Interest	157,950
Total	$ 567,381	Total	$ 527,950
2025 General Obligation Bonds		**2019 Tax Note**	
Principal	$ -	Principal	240,000
Interest	895,951	Interest	1,680
Total	$ 895,951	Total	$ 241,680
2015 General Obligation Bonds			
Principal	$ 380,000		
Interest	130,575		
Total	$ 510,575		
2020 Certificates of Obligation		**2021 General Obligation Bonds**	
Principal	$ 815,000	Principal	345,000
Interest	610,200	Interest	181,000
Total	$ 1,425,200	Total	$ 526,000
2022 General Obligation Bonds		**2023 General Obligation Bonds**	
Principal	$ 400,000	Principal	100,000
Interest	1,002,500	Interest	723,300
Total	$ 1,402,500	Total	$ 823,300

TOTAL REQUIREMENTS	
Principal	$ 3,645,000
Interest	3,881,451
Fees	40,000
TOTAL	**$ 7,566,451**

Explanation of Use for Debt Obligations

2015 GO Bonds - Bailey Boswell Overpass Project
2017 GO Bonds - Next phase of Bailey Boswell Overpass Project
2019 Tax Note - Land purchase for Fire Station, Library, and Senior Center; these funds are also for playground and Police Department parking lot
2020 Certificates of Obligation - Sidewalk improvements, design of Knowles Dr., Fire Station design, and miscellaneous roadway design
2021 GO Bonds - Design of Library and Senior Center, also funds construction of the 1st phase of Knowles Dr.
2022 GO Bonds - Construction of Library/Senior Center facility.
2023 GO Bonds - Construction of Knowles Dr. phase 2&3 and park improvments
2025 GO Bonds - Construction of W McLeroy Blvd Ph 3 & N Old Decatur Rd and design of E McLeroy F

CITY OF SAGINAW
GENERAL LONG TERM DEBT OUTSTANDING
2025-2026

Description Interest Rate Range Redemption Dates	Original Issue	Bonds Outstanding 10/1/2024	FY 2025-2026 Payments Principal	 Interest	Bonds Outstanding 9/30/2026
2020 General Obligation Refunding Bonds 1.11% September 1, 2020 to September 1, 2030	$1,135,000	$ 590,000	$ 115,000	$ 6,549	$ 475,000
2013 General Obligation & Refunding Bonds 2.000% to 4.125% September 1, 2013 to September 1, 2033	$9,075,000	$ 3,795,000	$ 410,000	$ 157,381	$ 3,385,000
2015 General Obligation Bonds 1.000% to 3.500% March 1, 2016 to September 1, 2035	$8,000,000	4,320,000	380,000	130,575	$ 3,940,000
2016 General Obligation Refunding Bonds 1.69% March 1, 2016 to September 1, 2027	$5,910,000	850,000	470,000	14,365	$ 380,000
2017 General Obligation Bonds 3.00% March 1, 2018 to September 1, 2037	$7,830,000	5,265,000	370,000	157,950	$ 4,895,000
2019 Tax Note 1.40% March 1, 2020 to March 1, 2026	$2,000,000	240,000	240,000	1,680	$ -
2025 General Obligation Bonds 4.25% to 5.00% March 1, 2026 to September 1, 2045	$17,410,000	17,410,000	-	895,951	$ 17,410,000
2020 Certificates of Obligation 2.000% to 4.000% March 1, 2021 to September 1, 2040	$17,345,000	15,885,000	815,000	610,200	$ 15,070,000
2021 General Obligation Bonds 2.000% to 4.000% March 1, 2022 to September 1, 2041	$8,435,000	6,985,000	345,000	181,000	$ 6,640,000
2022 General Obligation Bonds 4.000% to 5.000% March 1, 2023 to September 1, 2042	$22,260,000	21,045,000	400,000	1,002,500	$ 20,645,000
2023 General Obligation Bonds 4.000% to 5.000% March 1, 2024 to September 1, 2043	$15,590,000	15,190,000	100,000	723,300	$ 15,090,000
TOTALS	**$114,990,000**	**$91,575,000**	**$3,645,000**	**$ 3,881,451**	**$87,930,000**

CITY OF SAGINAW
GENERAL LONG TERM DEBT REQUIREMENTS FUTURE YEARS
2025-2026

SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2026	3,645,000	3,881,451	7,526,451
2027	3,975,000	3,705,382	7,680,382
2028	4,430,000	3,565,684	7,995,684
2029	4,635,000	3,391,202	8,026,202
2030	4,950,000	3,197,770	8,147,770
2031	5,310,000	2,986,658	8,296,658
2032	5,545,000	2,758,305	8,303,305
2033	5,775,000	2,526,480	8,301,480
2034	5,445,000	2,283,801	7,728,801
2035	5,675,000	2,053,981	7,728,981
2036	5,420,000	1,814,181	7,234,181
2037	5,645,000	1,576,881	7,221,881
2038	5,345,000	1,345,981	6,690,981
2039	5,575,000	1,121,181	6,696,181
2040	5,805,000	886,331	6,691,331
2041	4,635,000	633,731	5,268,731
2042	4,305,000	438,256	4,743,256
2043	2,595,000	243,088	2,838,088
2044	1,400,000	132,588	1,532,588
2045	1,465,000	69,588	1,534,588
TOTALS	**$ 91,575,000**	**$ 38,612,519**	**$ 130,187,519**

The debt of the General Fund reflects a twenty-year payout with interest costs primarily carried in the first half of the overall life of the debt. The major decline in debt service is evident and reflects a point where a major issue is retired. The retirement may be looked upon as an opportunity to issue new debt for the continuing infrastructure and capital needs of the community while at the same time having little or no impact on the total tax rate.

ENTERPRISE FUND

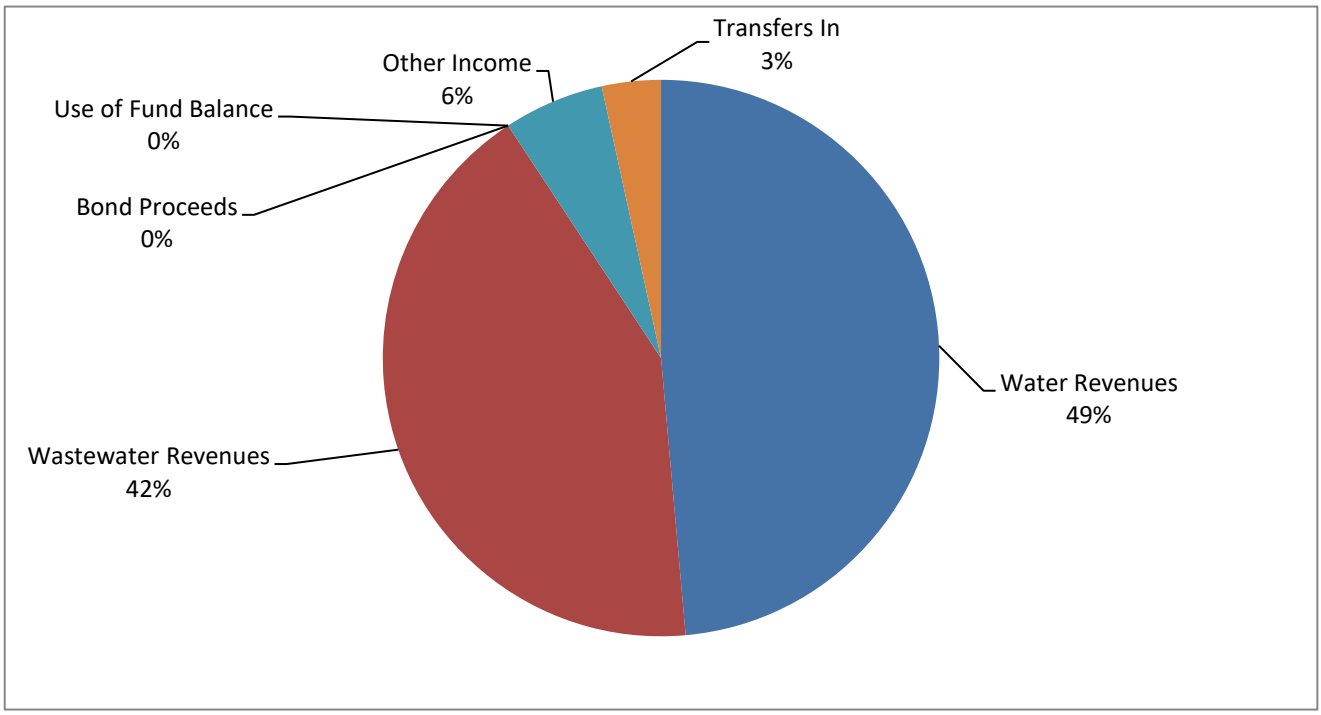


THE ENTERPRISE FUND IS USED TO ACCOUNT FOR OPERATIONS FO THE CITY'S WATER AND WASSTEWATER ACTIVITIES WHICH ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVTATE BUSINESS ENTERPRISES. SERVICES OF THE ENTERPRISE FUND ARE INTENDED TO BE SELF-SUPPORTING THROUGH USER CHARGES AND FEES.

CITY OF SAGINAW
ENTERPRISE FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Tsf. From W/WW Escrow Fund	$ 243,828	$ -	$ 394,500
Tsf. From Drainage Utility-Reimb Salaries	123,600	134,450	132,280
Water Sales	7,048,782	7,150,000	7,430,405
Wastewater Service	4,191,826	4,528,000	4,432,610
Water Tap Fees	82,050	87,070	41,420
Wastewater Tap Fees	35,932	47,830	15,360
Wastewater Surcharge	2,063,428	2,400,000	2,034,125
Penalties	289,949	315,000	294,265
Other Income	63,198	60,215	63,260
Grant Proceeds - ARPA	633,500	2,000	-
Interest on Investments	570,835	547,815	540,000
Bond Proceeds	-	5,175,035	-
Use of Fund Balance	-		
TOTAL REVENUES	**$ 15,346,927**	**$ 20,447,415**	**$ 15,378,225**
EXPENSES			
Personal Services	$ 1,620,600	$ 2,009,385	$ 2,063,155
Operating	792,483	863,490	860,755
Debt Payments	165,642	170,175	172,105
Water Purchase from Fort Worth	3,560,727	3,732,500	3,016,535
Wastewater Service from Fort Worth	4,496,827	5,431,935	4,216,935
Capital Outlay	630,049	988,575	-
Water Department Total	**$ 11,266,328**	**$ 13,196,060**	**$ 10,329,485**
Transfers	$ 957,090	$ 1,141,160	$ 1,300,820
W&WW Capital Projects	1,320,569	707,290	5,959,005
TOTAL EXPENSES	**$ 13,543,987**	**$ 15,044,510**	**$ 17,589,310**

CITY OF SAGINAW
ENTERPRISE FUND REVENUES
BUDGETED FUNDS



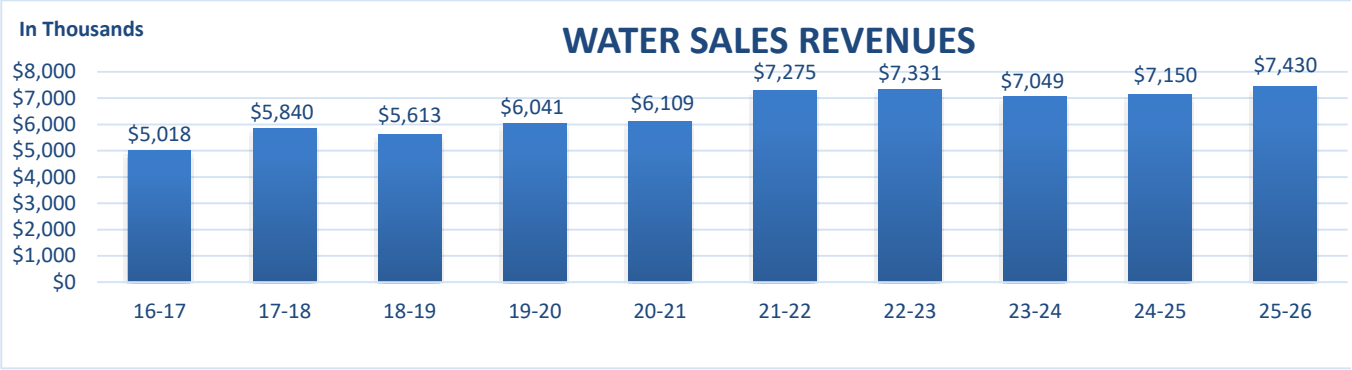
DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Transfers In	$ 127,148	$ 456,180	$ 367,428	$ 134,450	$ 526,780
Water Sales	7,275,120	7,331,478	7,048,782	7,150,000	7,430,405
Wastewater Service	3,239,876	3,613,244	4,191,826	4,528,000	4,432,610
Water Tap Fees	32,255	9,954	82,050	87,070	41,420
Wastewater Tap Fees	7,875	2,275	35,932	47,830	15,360
Wastewater Surcharges	1,770,564	2,268,385	2,063,428	2,400,000	2,034,125
Penalties	120,533	232,345	289,949	315,000	294,265
Bond Proceeds	-	-	-	5,175,035	-
Interest on Investments	64,707	438,102	570,835	547,815	540,000
Other Income	108,743	234,590	696,699	62,215	63,260
Use of Fund Balance	-	-	-	-	-
Total Revenues	**$ 12,746,821**	**$ 14,586,553**	**$ 15,346,927**	**$ 20,447,415**	**$ 15,378,225**

CITY OF SAGINAW
ENTERPRISE FUND OVERVIEW OF REVENUES
2025-2026

The City of Saginaw's Enterprise Fund accounts for water and wastewater operations with the intent that the costs of providing goods and/or services to the general public on a continuing basis be financed or recovered primarily through user charges and fees. Below is an overview of the major Enterprise Fund revenues. Enterprise Fund revenues are based on trend analysis. The assumptions included in the budget are for average temperatures and average rainfalls.

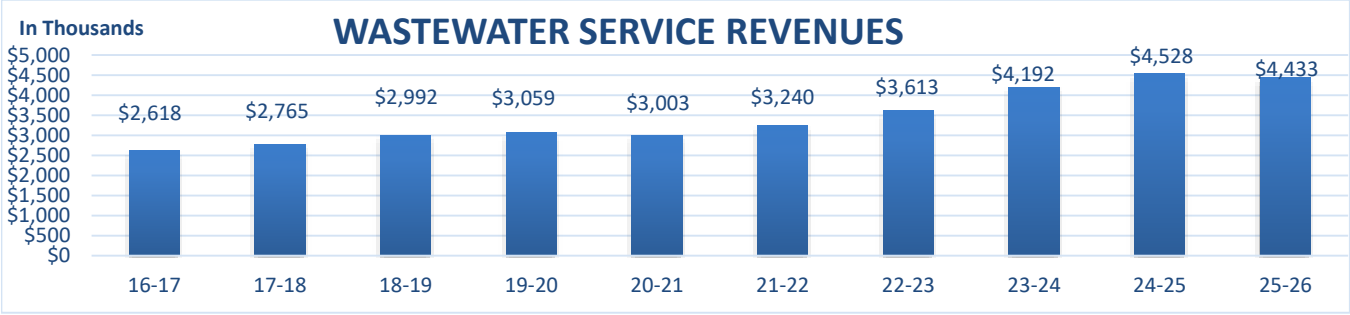
WATER SALES:

The City of Saginaw purchases water from the City of Fort Worth. Fort Worth will increase their water rates 6.75% October 1, 2025. Based on the ten year outlook, this budget includes a 3.25% increase to our customers.



WASTEWATER SERVICE:

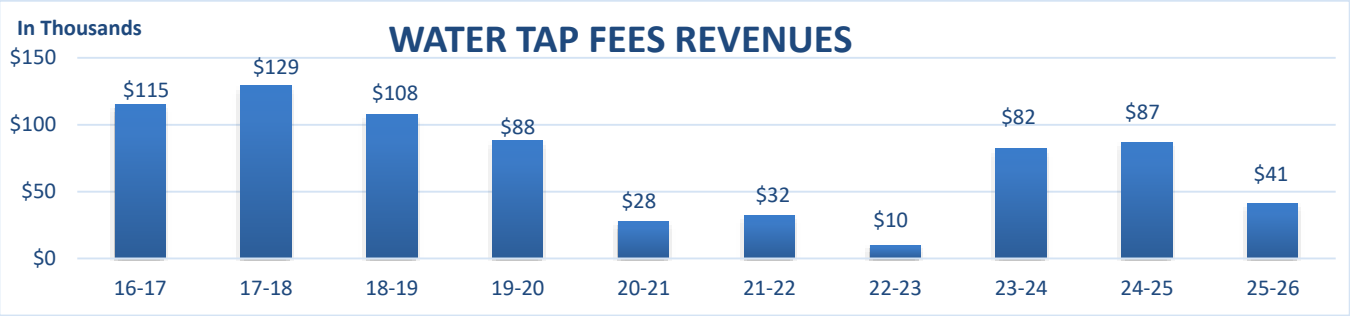
The City of Fort Worth bills Saginaw for wastewater treatment based on the strengths and volume that are passed through the system. As the City continues to grow and adds more customers, the strength and volume increases along with the charges. As the City continues to replace leaky wastewater mains,which reduces inflow and infiltration into the wastewater system, we have seen a reduction during heavy rainfall events. Fort Worth will decrease wastewater rates 2.69% October 1, 2025. Based on the ten year outlook and average strengths this budget includes a 3.25% increase in wastewater rates for our customers.

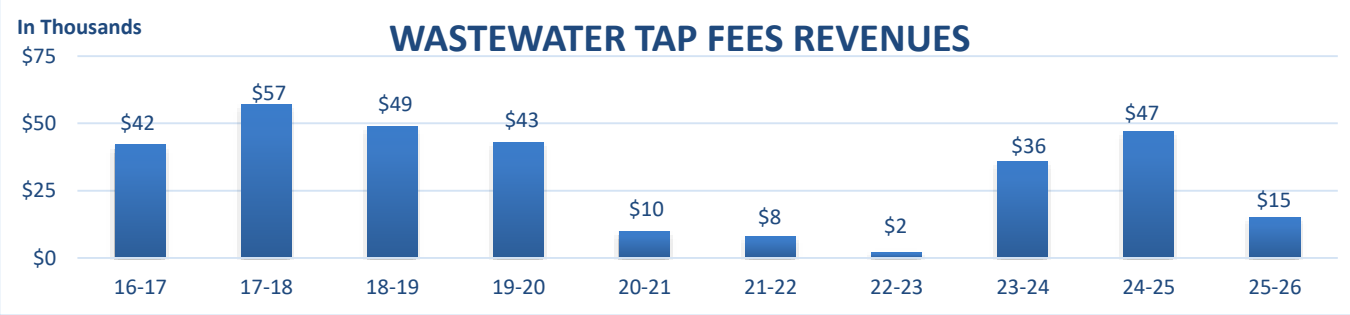


CITY OF SAGINAW
ENTERPRISE FUND OVERVIEW OF REVENUES
2025-2026

WATER AND WASTEWATER TAP FEES:

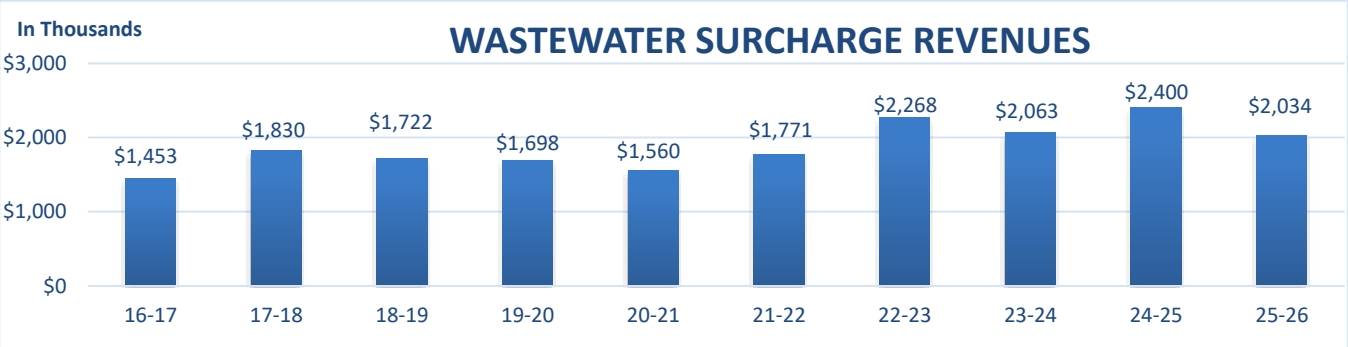
This represents the fees charged by the City for connections, or taps, to the water and wastewater system for new homes and businesses. The amount of the fee is determined by the size of the connection and whether it is installed by the developer, owner, or the City. Water tap fees are $445.00 to $555.00. Wastewater tap fees are from $225.00 to $350.00. If the taps are installed by the City, the fee is the actual cost plus 15%. With fewer homes being built, tap fee revenue will decline.



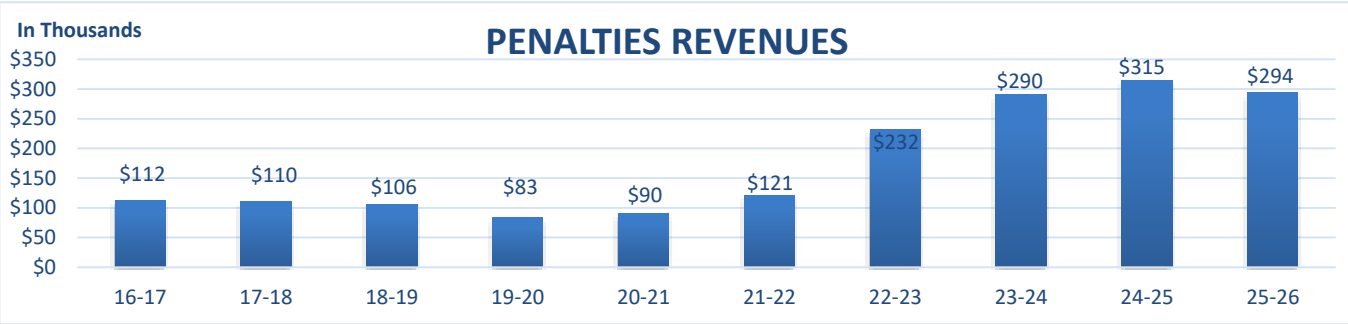


CITY OF SAGINAW
ENTERPRISE FUND OVERVIEW OF REVENUES
2025-2026

WASTEWATER SURCHARGE:
All commercial or industrial customers who discharge to the POTW (Publicly Owned Treatment Works) that are categorical, significant or high strength are in the monitored category. Their waste stream is then tested for strength and regulated pollutants quarterly. The results of these tests are then used to calculate their wastewater charges. These charges are based on the prevailing City of Fort Worth rate for BOD and TSS plus a 10% premium. Sewer surcharge revenues are estimated based on an average year.



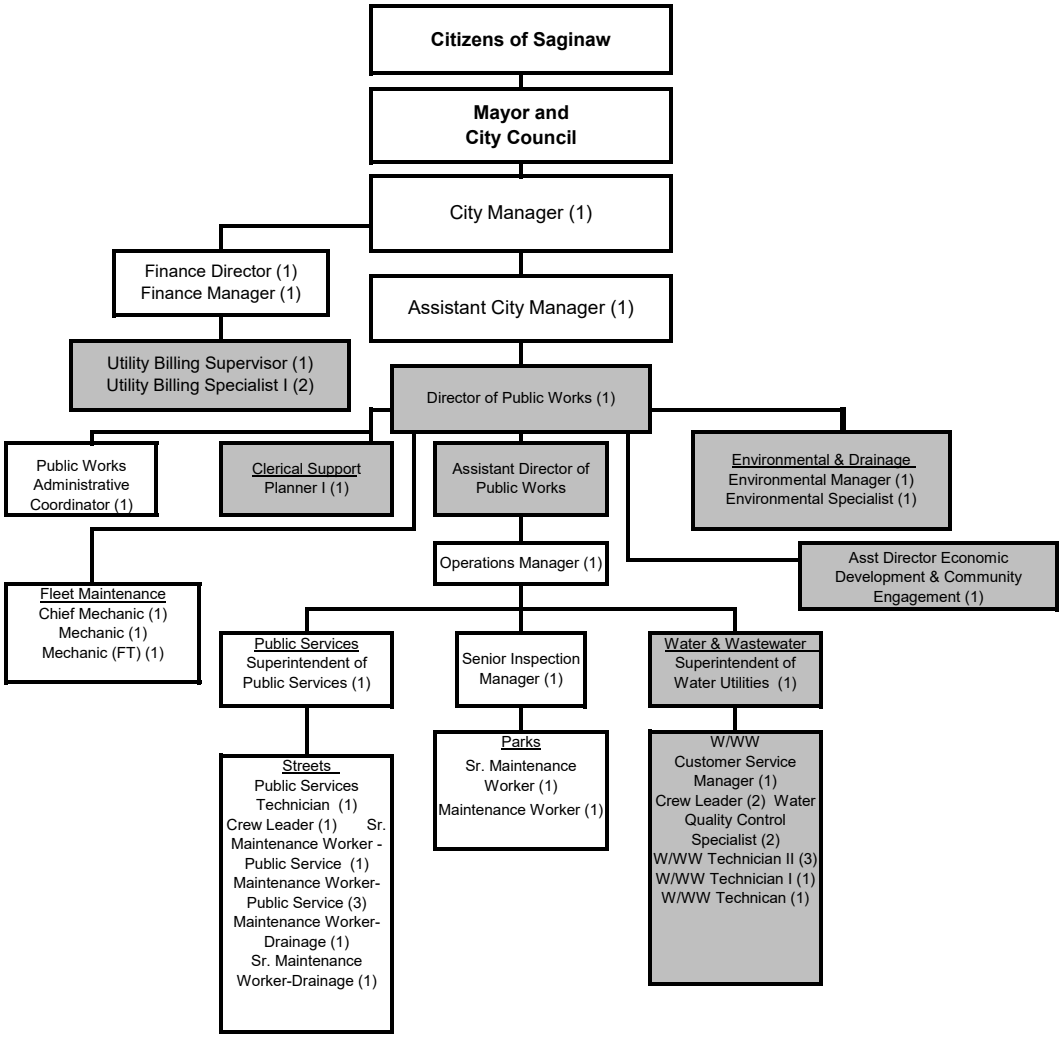
PENALTIES:
This represents penalties on past due water and wastewater accounts. The late charge for customer accounts is ten percent of the balance due on the account. Revenue is based on historical trends. FY19/20 and FY20/21 revenue was down due to not assessing penalties for a portion of the year due to the COVID-19. Increases beginning in FY22/23 are due to the 10% assessment of the past due balance instead of a previous flat fee. Revenue estimates are based on an average year.



TRANSFER FROM OTHER FUNDS:
A transfer of $132,280 from the Drainage Utility fund is for reimbursement of salaries. A $394,500 transfer from the Water/Wastewater Escrow Fund is for impact fee funding of the West McLeroy 12" waterline Phase2.

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2025-2026

WATER/WASTEWATER



	FISCAL YEAR				
TITLE	**21-22**	**22-23**	**23-24**	**24-25**	**25-26**
Director of Public Works and Community Development	1	1	1	1	1
Asst. Public Works Director	1	1	1	1	1
Field Operations Manager	0	0	0	0	0
Superintendent of Water Utilities	1	1	1	1	1
Customer Service Manager	0	0	1	1	1
Senior Maintenance Worker - Drainage	1	1	0	0	0
Maintenance Worker - Drainage	6	6	0	0	0
Crew Leader	1	1	1	1	2
Water Quality Control Specialist	1	1	1	1	2
Environmental Manager*	1	1	1	1	1
Environmental Specialist*	1	1	1	1	1
Planning Manager	1	1	1	1	0
Planner I	0	0	1	1	1
Executive Assistant	0	0	0	0	0
Utility Billing Supervisor	1	1	1	1	1
Management Analyst	2	2	0	0	0
Administrative Assistant	0	0	0	0	0
Utility Billing Specialist	2	2	2	2	2
Utility Billing Specialist II	1	1	0	0	0
W/WW Technician II	0	0	0	1	1
W/WW Technician I	0	0	0	1	3
W/WW Technician	0	0	6	4	1
Asst Director Economic Development & Community Engagement	0	0	0	1	1
TOTAL:	20	20	19	20	20

The Public Works Department houses the offices listed above. Those positions highlighted in gray are paid out of the Water & Wastewater budget. The Administrative Technician - W/WW and the two (2) Administrative Clerks are located in the General Administrative Office.

*The Drainage Utility Fund reimburses this fund for half the salary and benefits of the Environmental Specialist and Environmental Asst.

In 21/22 department was reorganized and resulted in an additional 2 positions - Water Quality Control Specialist and Management Analyst

In 22/23 department was reorganized and position titles were changed. - Senior Maintenance Worker to W/WW Technican II and I and Maintenance Worker to W/WW Technician. Also, Customer Service Manager position was added.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2025-2026

WATER & WASTEWATER

The Director of Public Works is the manager of all Public Works employees. The Water & Wastewater maintenance employees share office space with the Public Services department at the Public Works building. The water billing personnel are located in the Finance Department at City Hall. They are responsible for the billing and collection of approximately 8,400 accounts. The City has a two-cycle billing system for utility customers. The City contracts out the printing and mailing of utility bills.

Saginaw is 100% dependent upon the City of Fort Worth for its water supply and wastewater treatment. The water/wastewater division is responsible for the operation and maintenance of the City's water distribution system and wastewater collection system. This division maintains the water system following the guidelines for human consumption and fire safety set forth by the Texas Commission on Environmental Quality (TCEQ). They maintain adequate pressure throughout the water system, repair and maintain all distribution lines, keep accurate records of distribution and pumpage and report to the State as required. They ensure that all pump stations are operational and maintain an annual maintenance program. They maintain updated maps for location of lines, repairs breaks in a timely manner and take water samples as required by law. They also turn water on and off for residents, complete all water-related work orders, and resolves customer complaints and inquiries.

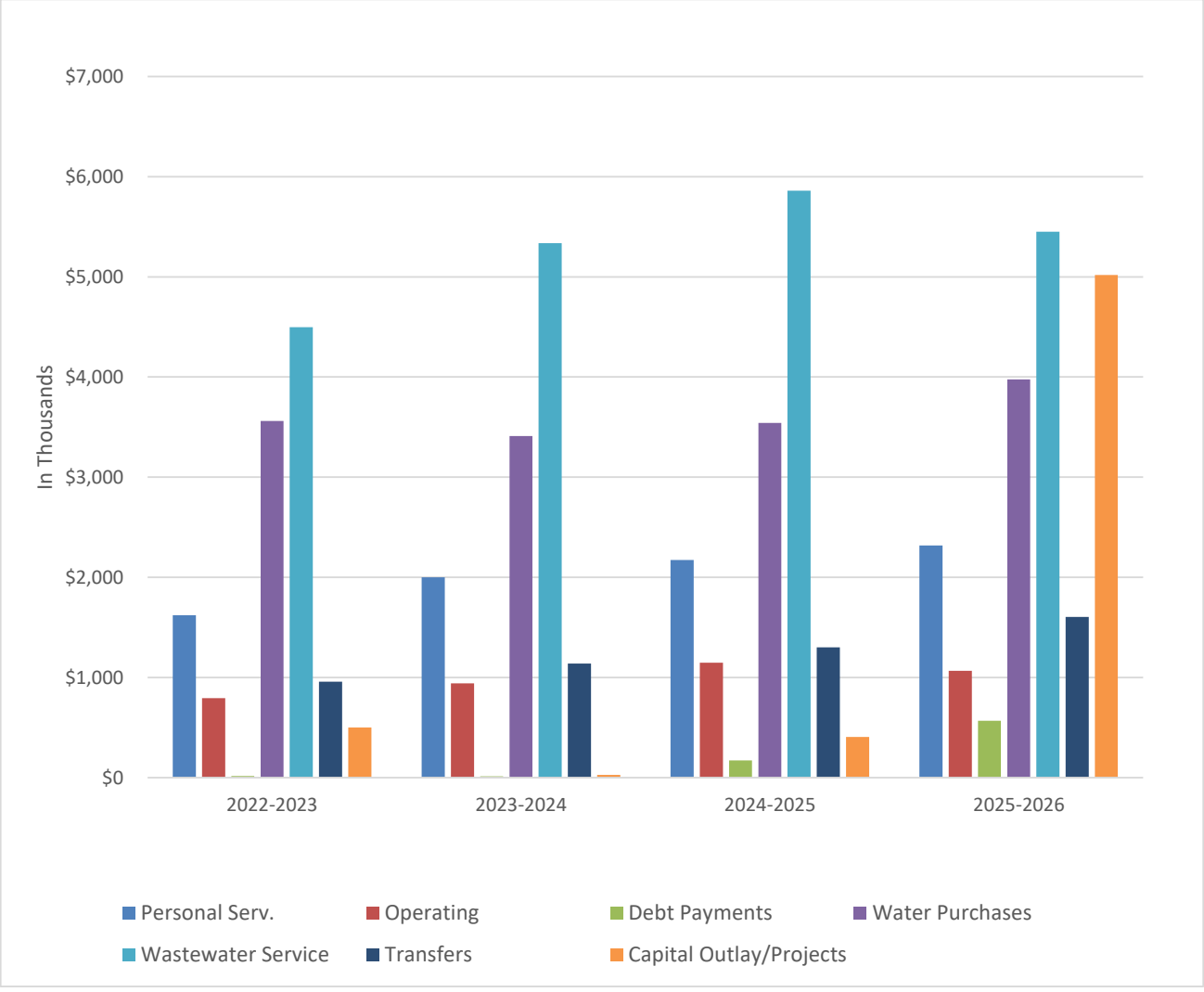
In addition they are responsible for the maintenance of the wastewater collection system. The City of Saginaw sends 100% of its wastewater to the City of Fort Worth for treatment. They repair broken sewer lines, clear line blockages, conduct video inspections of wastewater lines and provide regular cleaning of all lines in the City as preventative maintenance.

The City monitors significant industrial users and categorical industries by sampling their sewage effluent to ensure compliance with Environmental Protection Agency (EPA) standards.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2025-2026

WATER & WASTEWATER

EXPENDITURES BY CATEGORY	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 1,620,600	$ 1,999,665	$ 2,172,100	$ 2,318,910
Operating	792,483	941,642	1,147,225	1,065,585
Debt Payments	15,642	12,672	172,105	566,475
Water Purchases	3,560,727	3,411,061	3,540,230	3,975,610
Wastewater Service	4,496,827	5,336,363	5,858,840	5,450,965
Transfers to Other Funds	957,090	1,140,293	1,300,820	1,605,325
Capital Outlay/Capital Projects	500,000	27,840	407,500	5,018,320
TOTAL EXPENDITURES	**$ 11,943,369**	**$ 12,869,536**	**$ 14,598,820**	**$ 20,001,190**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

WATER & WASTEWATER

City Strategy	FY 2024-2025 Department Goal	FY 2024-2025 Department Achievement	FY 2025-2026 Department Goal
Maintain a financially sound City providing superior services	Start the Valve Replacement Program.	We were able to identify and replace 8 broken valves. We also we able to complete 7 grids on our city map	We would like to complete an additional 7 grids on our map with the hopes of locating any valves that are not fully operational. We hope to have the entire department dual certified by the end of this year.
	Finish the Water Quality Report and distribute to customers by July 1st	We were able to meet our goal ahead of schedule	The Water Quality Report has already been completed, and an order has been place to distrbute to our customers.
	Continue changing out Commercial Meters over to cellular technology until they are complete.	We were able to identify the number of meters along with the sizes that need to be changed to cellular technology. This helps us plan and prepare for complete change out.	We hope to complete the remainder of the change outs over to the cellular technology

LONG TERM OBJECTIVES

Implement a leak detection/water loss program on our water system.

Replace water lines as designated on the Capital Improvements Plan.

Perform random water meter accuracy tests throughout the system.

Replace wastewater lines as designated on the Capital Improvements Plan.

Inspect, reseal and/or replace, as necessary, all wastewater manholes.

Maintain current certifications through continuing education credits and seek new certifications.

Promote the “Clean It Like You Mean It” program to rid the City of hazardous waste, tires, etc.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

WATER & WASTEWATER

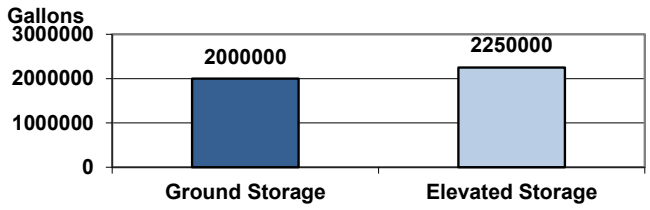
ANNUAL OBJECTIVES	2024-2025 PERFORMANCE
Take water samples monthly, to make sure it is safe for the residents to use, with 100% of the samples tested being acceptable.	We passed all water quality samples taken this year
To maintain adequate water storage for the Fire Department flow requirements for sanitation and business and residential consumption.	We were able to maintain safe drinking water during peak demand and emergency situations.
To read 100% of water meters correctly.	With the corrdination of our staff and billing our system continues to improve
Take wastewater samples quarterly.	Wastewater samples were taken quarterly.
Respond to requests for non-emergency service within 24 hours.	We proudly serve the citizens of Saginaw 365 days a year 24 hours a day. We take pride in making sure our citizens have both water and waste water serves with minimal interuptions
To seek alternate sources to get projects funded and built. (CDBG funds, constructed by developers, shared costs with the county or another city.)	We are currently working on an interlocal with another city that will give us access to better prices due to the amout of work contactors are doing in other citys without the any delays in projects
Reduce workers compensation claims by promoting safety on the job.	We promote wellness and have added a small desigated workout area for our staff to use during lunch break

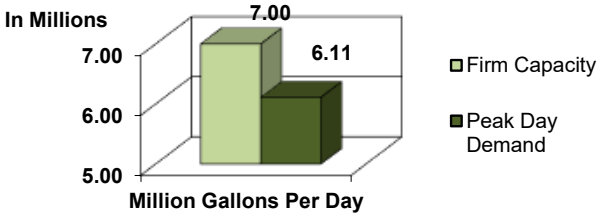
PERFORMANCE MEASURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 BUDGET
Wastewater Mains Cleaned (Feet)	126,086	124,371	170,500	199,800	200,000
New Water Meters Installed	59	23	120	179	150
Water Meters Changed Out	1,597	72	30	32	50
Water Customers	8,152	8,425	8,558	9,394	8,500
Water Meters Read	104,446	103,169	103,296	103,791	103,000
Water Meters Reread	5,419	3,027	2,806	2,773	2,900
Percent Rereads Correct	100%	100%	100%	100%	100%
Workers Compensation Claims	5	2	2	0	0

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

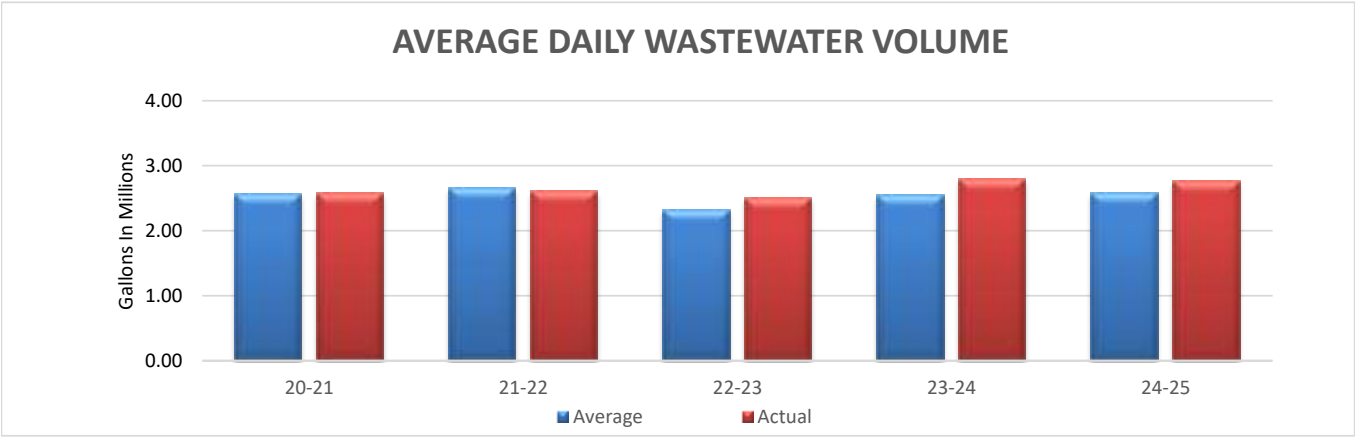
WATER & WASTEWATER

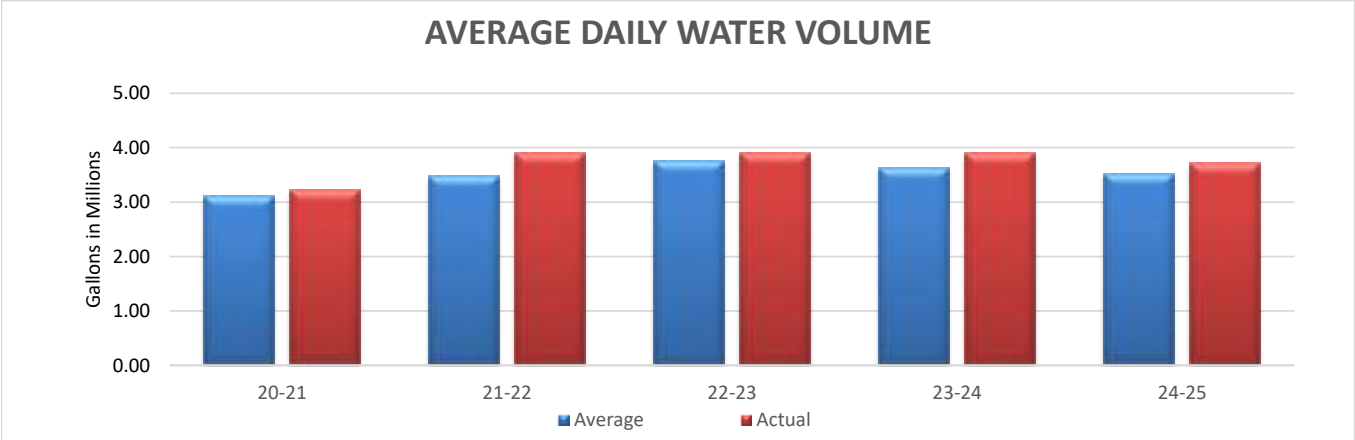
WATER SYSTEM STORAGE AND PUMPING INVENTORY





These graphs show the water storage and pumping capabilities of the City. Firm capacity is the total pumping capacity that a system can deliver with the largest pump out of service. The average 2024/2025 water demand was 3.89 million gallons per day.





CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2025-2026

WATER & WASTEWATER

WATER & WASTEWATER STATISTICS	20-21	21-22	22-23	23-24	24-25
Water Customers	8,383	8,152	8,330	8,558	8,687
Average Residential Bill for all utilities based on average use of 8,000 gallons per month	$ 96.29	$ 103.00	$ 111.27	$ 112.72	$ 124.23
WATER FEES					
Minimum - 2,000 gallons	$ 15.02	$ 16.52	$ 17.18	$ 16.00	$ 16.52
Residential - next 8,000 gallons	$ 4.65	$ 5.12	$ 5.32	$ 4.95	$ 5.11
Residential - 10,000+ gallons	4.95	5.45	5.67	5.29	5.46
Comml/Industrial next 8,000 gallons	$ 4.95	$ 5.45	$ 5.67	$ 5.29	$ 5.46
Comml/Industrial 10,000+ gallons	5.99	6.59	6.85	6.38	6.59
WASTEWATER FEES					
Minimum - 2,000 gallons	$ 16.49	$ 17.36	$ 19.27	$ 23.49	$ 24.25
Residential - 2,000+ gallons	2.59	2.73	3.03	3.69	3.81
Comml/Industrial Minimum - 2,000 gallons	$ 18.11	$ 19.06	$ 21.16	$ 25.74	$ 26.63
Comml/Industrial - 2,000+ gallons	4.50	4.74	5.26	6.41	6.62

According to Texas Municipal League's 2025 Water Survey, the average cost of water usage of 5,000 gallons in all Texas cities that responded is $55.09, a 16% increase from the 2024 average of $46.23. Saginaw's cost for 5,000 gallons of water usage is $31.85. The average cost for cities with similar population (20,001-25,000) is $57.63.

The average cost of wastewater service for residential usage of 5,000 gallons in all Texas cities that responded is $40.55, a 9% increase over the 2024 average of $36.83. Saginaw's cost for 5,000 gallons of wastewater service is $35.68. The average cost for cities with similar population is $51.12 according to the 2025 TML Wastewater Survey.

CITY OF SAGINAW
SUMMARY OF WATER & WASTEWATER
DEBT SERVICE EXPENDITURES
2025-2026

ACCOUNT DESCRIPTION	BUDGET 2024-2025	BUDGET 2025-2026
Bond Principal Payment	$ 160,000	$ 305,000
Bond Interest Payment	9,605	256,475
Paying Agent Fees	2,500	5,000
TOTALS	$ 172,105	$ 566,475

The outstanding bond balance (principal) at 9-30-26 will be $ 5,010,000

CITY OF SAGINAW
WATER & WASTEWATER
DEBT SERVICE REQUIREMENTS
2025-2026

2015 General Obligation Refunding Bonds (Enterprise Fund)		
Principal	$	160,000
Interest		6,435
Total	$	166,435

2025 Certificates of Obligation (Enterprise Fund)		
Principal	$	145,000
Interest		250,040
Total	$	395,040

TOTAL REQUIREMENTS		
Principal	$	305,000
Interest		256,475
Fees		5,000
TOTAL	**$**	**566,475**

CITY OF SAGINAW
WATER & WASTEWATER DEBT OUTSTANDING
2025-2026

Description Interest Rate Range Redemption Dates	Original Issue	Bonds Outstanding 10/1/2025	FY2025-2026 Payments Principal	 Interest	Bonds Outstanding 9/30/2026
2015 General Obligation Refunding Bonds for EF 1.98% March 1, 2016 to September 1, 2027	$1,610,000	$ 325,000	$ 160,000	$ 6,435	$ 165,000
2025 Certificates of Obligation for EF 4.0% to 5.0% March 1, 2026 to September 1, 2045	$4,990,000	$4,990,000	145,000	250,040	$ 4,845,000
TOTALS	**$ 6,600,000**	**$ 5,315,000**	**$ 305,000**	**$ 256,475**	**$ 5,010,000**

CITY OF SAGINAW
WATER & WASTEWATER DEBT REQUIREMENTS FUTURE YEARS
2025-2026

SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2026	305,000	256,475	561,475
2027	325,000	226,823	551,823
2028	170,000	215,556	385,556
2029	180,000	207,056	387,056
2030	190,000	198,056	388,056
2031	195,000	188,556	383,556
2032	205,000	178,806	383,806
2033	215,000	168,556	383,556
2034	230,000	157,806	387,806
2035	240,000	146,306	386,306
2036	250,000	134,306	384,306
2037	265,000	121,806	386,806
2038	275,000	111,206	386,206
2039	285,000	100,206	385,206
2040	295,000	88,806	383,806
2041	310,000	76,638	386,638
2042	325,000	63,463	388,463
2043	335,000	48,838	383,838
2044	350,000	33,763	383,763
2045	370,000	17,575	387,575
TOTALS	**$ 5,315,000**	**$ 2,740,605**	**$ 8,055,605**

Average Annual Requirement **$ 402,780**

General Obligation Refunding Bonds for the Enterprise Fund
Series 2015 due March 1, 2016 to September 1, 2027
Certificates of Obligation for the Enterprise Fund
Series 2025 due March 1, 2026 to September 1, 2045

CAPITAL PROJECTS FUND



THE CAPITAL PROJECTS FUND IS USED TO ACCOUNT FOR THE FINANCING AND CONSTRUCTION OF GOVERNMENTAL FUND THE PROJECTS THROUGH GENERAL OBLIGATION BONDS, CERTIFICATES OF OBLIGATION, AND CASH RESERVES.

CITY OF SAGINAW
CAPITAL PROJECTS FUND OVERVIEW
2025-2026

The City of Saginaw's Capital Projects Fund accounts for the acquisition and/or construction of capital facilities and serves as a component of the City's long range plan. Maintaining and upgrading infrastructure in a fiscally conservative manner that seeks to minimize debt funding by seeking alternative sources of financing perfectly aligns with the City's long term strategic goals.

In 2016 our City Engineers, Kimley-Horn and Associates, completed a Comprehensive Master Plan Update (Master Plan) and Capital Improvements Plan (CIP). The Master Plan and CIP for the years 2016-2021 was approved the City Council on July 19, 2016. Each year during the annual budget process, the CIP is updated for a five year period.

These plans provide a statement about our community's growth patterns, the general distribution and location of land use, a detailed thoroughfare plan and other general guidelines for various plan elements. The Plan provides a written consensus to guide future growth and development while allowing flexibility to respond to new ideas and direction as the City progresses, changes, and grows.

The City prepared for the growth projected in the 1990's by constructing infrastructure to meet the demand. As the City approaches build-out, the new plan focuses on completing infrastructure to support development, rehabilitating aging infrastructure, and maintaining existing infrastructure.

The basis for long range planning is population growth. Prior to the economic downturn, Saginaw was one of the fastest growing cities in all of Tarrant County. The growth rate has resumed in recent years with a population increase of 32% since the 2010 census. Based on available land and current densities, Saginaw is expected to reach its build out population of 33,000 in 2030. The City has achieved approximately 78% of build out.

The plan presents findings and recommendations for implementing a plan to meet the infrastructure needs over the next five years and beyond. The plan addresses the following key components:

Streets and Thoroughfare Plan
Community Facilities
Water Distribution System
Wastewater Collection System
Drainage
Community Facilities

CITY OF SAGINAW
CAPITAL PROJECTS FUND OVERVIEW
2025-2026

The 2021 Bond Program was approved by Saginaw voters on May 1, 2021. The propostions include funding for Street and Roadway improvements, a new Senior Citizens Center, and a new Library. Bonds were issued in August 2021 for the first phase of Knowles Drive and for design of the Senior Center and the Library. Bonds were issued in June 2022 for construction of the Senior Center and Library facility. Bonds were issued in April 2023 for Park Improvements and Phases 2 and 3 of Knowles Drive. The remaining voter approved bonds were issued in August 2025 for Mcleroy Phase 3 and North Old Decatur Road.

The capital projects budget can impact the operating budget in several ways. Capital projects funded by the issuance of debt will impact the debt service portion of the tax rate. The City schedules debt issuances to have as little impact on the tax rate as possible. Debt payments are scheduled so that an increase as a result of new debt will be offset as older debt is paid off. By stabilizing the debt portion of the tax rate, the operations and maintenance portion of the tax rate can be maintained by not having to shift tax revenues from operations to debt service. Funding sources other than issuing debt are used when possible to minimize the debt related impact on the operating budget.

With the exception of the now completed Bailey Boswell overpass, the focus of the Capital Projects Budget has been maintaining, upgrading, and replacing current infrastructure. Generally capital projects that have replaced aging infrastructure create an indirect savings to the operating budget by reducing the resources necessary to keep the aging infrastructure in good operating codition. For example, the replacement of aging water and wastewater lines may result in an operating savings of materials and staff hours that would be called out to fix an aging line that has a leak or break. These types of savings do not result in an operating budget surplus as the resources saved are directed to other aging infrastructure requiring maintenance.

As new facilities are proposed, the resulting increase in personnel and other operating costs are evaluated in addition to the cost to build the facility. These types of projects are considered in their entirety and must be approved and funded in both the operating and capital projects budget.

The following tables summarize the proposed capital improvements by category on an annual basis with anticipated project costs.

CITY OF SAGINAW
CAPITAL PROJECTS FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
GO Proceeds	$ -	$ 17,410,000	$ -
Bond Premium	-	742,615	-
Grant Assistance	344,805	-	-
BB Road Reimb - Tarrant County	464,949	353,595	-
Bailey Boswell Rd - Developer Contribution	-	-	-
Interest on Investments	228,965	1,135,065	238,800
Transfer from General Fund	-	-	-
Transfer from Drainage Fund	-	-	-
Transfer from Donations	-	-	-
Transfer from General Escrow Fund	-	-	1,678,980
Use of Previously Issued Bond Funds	-	-	-
TOTAL REVENUES	**$ 1,038,719**	**$ 19,641,275**	**$ 1,917,780**
EXPENDITURES			
Bond Sale Expenses	$ -	$ -	$ -
Bailey Boswell Road and Overpass	2,523	-	-
Non Capital Outlay	344,805	-	-
Police Department Parking Lot	-	-	-
Knowles/Bailey Boswell Signal Improvements	-	-	-
Sidewalk & ADA Improvements	98,916	12,400	11,000
Street/Sidewalk Improvements	-	-	-
Land	-	-	-
Old Decatur Road North	28,686	96,000	365,500
Knowles Drive Improvements	290,198	7,946,335	-
Library	559,278	12,566,695	-
Senior Center	257,127	4,201,410	-
Central Fire Station	116,189	47,000	-
Blue Mound/Industrial Improvements	54,182	130,350	-
Transfer to General Fund		-	-
Parks Projects		2,406,505	-
Bond Sales Expenses	-	-	-
Intersection Improvements WJ Boaz & Old Decatur Road	-	-	-
TOTAL EXPENDITURES	**$ 1,751,903**	**$ 27,406,695**	**$ 376,500**

City of Saginaw
Capital Improvement Plan
2025-2029

			USE OF FUNDS									SOURCE OF FUNDS							
Project Description	**Fixed Asset**	**Note**	**Actual Prior Years**	**Revised 2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**	**2028-2029**		**Future CIP**	**Total**	**Tarrant County**	**Cap Proj Fund**	**General Fund**	**Escrow Fund**	**Donations Fund**	**Enterprise Fund**	**Drainage Fund**	**To Be Determined**
E. McLeroy Boulevard (Western Center Extension) S-curve to Blue Mound Rd		5								10,800,000	10,800,000								10,800,000
E. McLeroy Boulevard Ph. 2 Reconstruction S-curve to Saginaw Blvd	7135		35,200	316,800	300,000	30,000				9,550,000	10,232,000		1,100,000						9,132,000
W. McLeroy Boulevard Ph. 3 Reconstruction Saginaw Blvd to Knowles Dr.	7087		246,303	919,500	3,125,000	6,050,000	2,825,000				13,165,803		13,165,804						
W. McLeroy Boulevard Ph. 4 Reconstruction Knowles Dr. to Old Decatur Rd											6,600,000								6,600,000
Knowles Drive Ph. 1 Reconstruction to 2 lanes & Drainage 400 FT south of Woodcrest Dr to Edwards Dr	6972		9,140,697	304,805							9,445,502		9,445,502						0
Knowles Drive Ph. 2 Reconstruction to 3 lanes & traffic circle at McLeroy - W McLeroy to 400 FT south of Woodcrest Knowles Drive Ph. 3 Reconstruction to 3 lanes & Drainage Longhorn to W McLeroy	7073		6,190,137	10,060,000							16,250,137		14,500,000						9,391,667
Industrial Blvd Reconstruction 10,000' East of Saginaw Blvd to FM 156	7026		213,048	130,350						9,800,000	10,143,398		343,398						9,800,000
Old Decatur Road North Bailey Boswell north to city limits	6971		262,307	96,000	96,000	4,026,000	1,170,000				5,650,307	450,000	3,521,327		1,678,980				
Basswood Boulevard Intersection Improvements High Country Trail to Grand Central Parkway										4,150,000	4,150,000								4,150,000
CDBG 50th Year Sourthern Sidewalks		11			151,000						151,000								151,000
HSIP- Basswood Buolevard Sidewalks		12			100,000	100,000	463,103				663,103								663,103
HSIP- Signal Improvements Bailey Boswell Rd and Jarvis Rd		12			100,000	100,000	810,707				1,010,707								1,010,707
CDBG 52nd Year		11				300,000					300,000		300,000						
Bailey Boswell Quiet Zone Railroad Crossings at Bailey Boswell										163,000	163,000								163,000
Bailey Boswell Timing Project Old Decatur Rd. to FM 156										250,000	250,000								250,000
Total Street Construction			**16,087,692**	**11,827,455**	**3,521,000**	**10,106,000**	**3,995,000**	**0**	**0**	**34,300,000**	**86,437,147**	**450,000**	**42,076,031**	**0**	**1,678,980**	**0**	**0**	**0**	**49,873,667**
Recreation Center Expansion										unknown	0								0
New Library/Senior Center (41,000 SF)	7032		11,794,190	16,768,105						0	28,562,295		26,062,295	2,500,000					0
City Hall Expansion/Rehabilitation (18,000 SF)	7054		515,855	171,140						5,500,000	6,186,995			686,995					5,500,000
Total Community Facilities			**12,310,045**	**16,939,245**	**0**	**0**	**0**	**0**	**0**	**5,500,000**	**34,749,290**	**0**	**26,062,295**	**3,186,995**	**0**	**0**	**0**	**0**	**5,500,000**

Notes

1 Project funded through cash reserves
2 Includes two (2) grant applications to Texas Parks and Wildlife Department
3 Project funded through Utility Impact Fees
4 Projects constructed by City of Fort Worth
5 Projects possible constructed by Developers
6 Utility Relocation Project for TXDOT Highway Expansion
7 Paid with Drainage Utility Reserves
8 Paid with Cap Proj Reserves and Drainage Utility Fund
9 Paid with Drainage Utility Fees
10 On hold due to TXDOT Review Fee Issue
11 Construction funded by Tarrant County CDBG Program
12 Construction funded by TxDOT HSIP Program

City of Saginaw
Capital Improvement Plan
2025-2029

			USE OF FUNDS									SOURCE OF FUNDS							
Project Description	**Fixed Asset**	**Note**	**Actual Prior Years**	**Revised 2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**	**2028-2029**		**Future CIP**	**Total**	**Tarrant County**	**Cap Proj Fund**	**General Fund**	**Escrow Fund**	**Donations Fund**	**Enterprise Fund**	**Drainage Fund**	**To Be Determined**
West McLeroy 12" Water Line Ph. 2 Elementary #14 to Old Decatur Rd.		5	0	20,000	613,500					0	633,500				20,000		613,500		
East McLeroy 12" Water Line S-Curve to Blue Mound Road		5								1,254,900	1,254,900								1,254,900
Fort Worth Meter Station Upgrade upgrade to 8,500 gpm facility						500,000				0	500,000								500,000
Old Decatur 8" Water Line West McLeroy Blvd. To Springhill Dr.		5								550,500	550,500								550,500
Old Decatur 12" Water Line Ph. 1 West McLeroy Blvd. to First Baptist Church		5								506,700	506,700								506,700
Water Master Plan Update Water Model Update				80,000							80,000						80,000		
Condor Trl 12" Water Line 1,730 LF; Dunster Ln to BB Rd		5								763,444	763,444								763,444
Defiel Rd 8" Water Line 2,396 LF; Defiel Rd cul-de-sac to BB Rd		5								844,600	844,600								844,600
Jarvis Tank Repaint Rehabilitation and Repaint of Jarvis Water Tower								1,750,000			1,750,000								1,750,000
Chloramine Monitoring and Flushing Installation of Automatic Flushers and Chlorine Analyzers				0	518,000						518,000						518,000		
Park Center Cathodic Protection Addition of Cathodic Protection System				0	27,000						27,000						27,000		
Total Water System			**243,037**	**100,000**	**613,500**	**500,000**	**0**	**0**	**0**	**3,920,144**	**5,376,681**	**0**	**0**	**0**	**20,000**	**0**	**936,537**	**0**	**4,420,144**

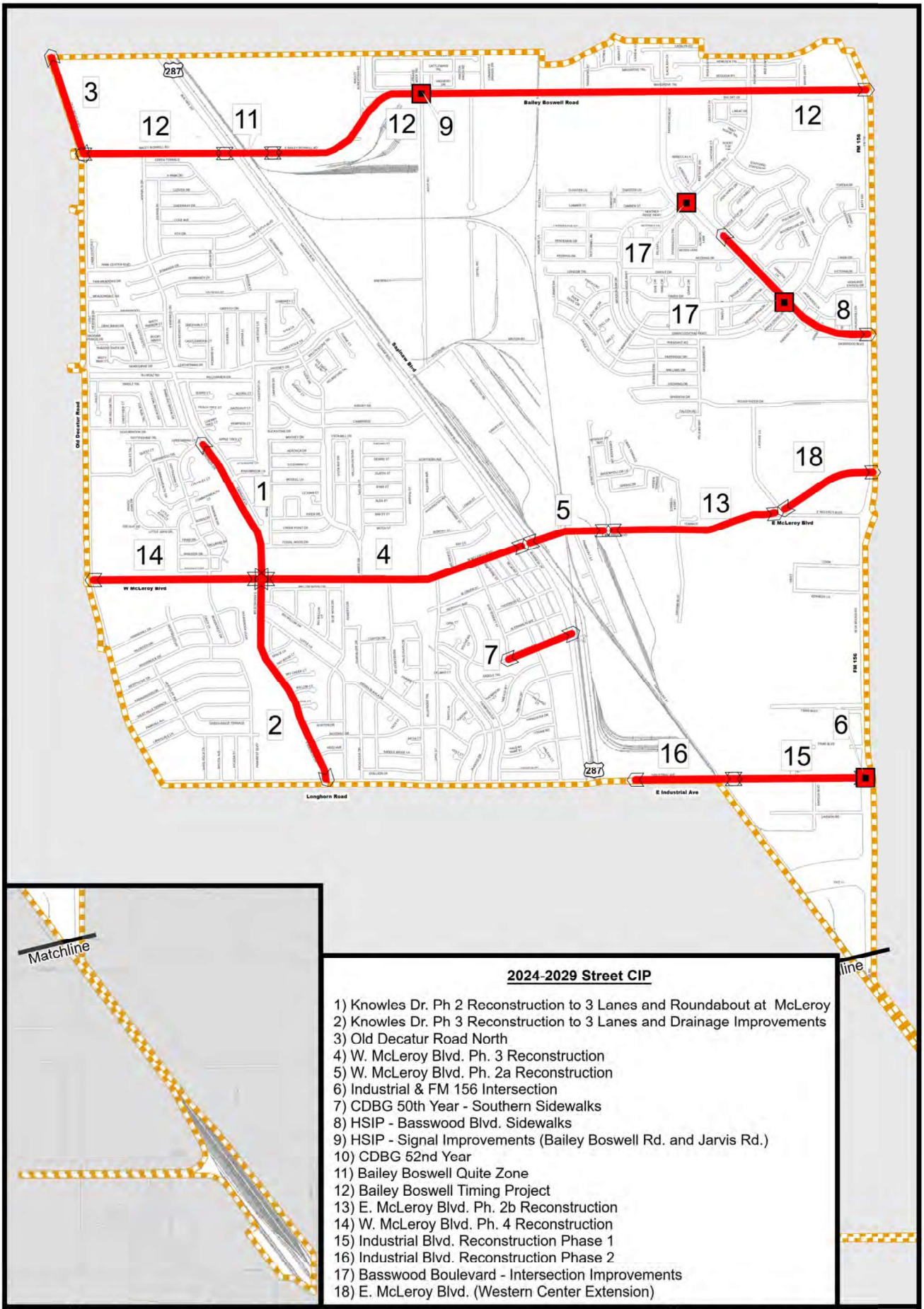
Notes

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City of Saginaw
Capital Improvement Plan
2025-2029

			USE OF FUNDS									SOURCE OF FUNDS							
Project Description	**Fixed Asset**	**Note**	**Actual Prior Years**	**Revised 2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**	**2028-2029**		**Future CIP**	**Total**	**Tarrant County**	**Cap Proj Fund**	**General Fund**	**Escrow Fund**	**Donations Fund**	**Enterprise Fund**	**Drainage Fund**	**To Be Determined**
Fairmont 12" Sanitary Sewer Replacement 2,800 LF; Southern Ave to Sansom Blvd	7052		101,000	83,000	1,995,000	1,000,000				0	3,179,000						3,179,000		0
I&I Improvements 1,500 LF; N Hampshire to Western			0	0	544,000					0	544,000						544,000		
Total Wastewater System			**101,000**	**83,000**	**2,539,000**	**1,000,000**	**0**	**0**	**0**	**0**	**3,723,000**	**0**	**0**	**0**	**0**	**0**	**3,723,000**	**0**	**0**
Saginaw Blvd. System #3 Right of Way Easements, RR Permits, RR Inspection		9		75,000	0					0	75,000							75,000	0
Saginaw Blvd. System #3 Ph. 1					1,000,000					1,500,000	2,500,000								2,500,000
Saginaw Blvd. System #3 Ph. 2										1,500,000	1,500,000								1,500,000
Saginaw Blvd. System #3 Ph. 3										310,000	310,000								310,000
Saginaw Blvd. System #3 Ph. 4										1,100,000	1,100,000								1,100,000
Saginaw Blvd. System #3 TXDOT Review		10								750,000	750,000								750,000
Total Drainage System			**0**	**75,000**	**1,000,000**	**0**	**0**	**0**	**0**	**5,160,000**	**6,235,000**	**0**	**0**	**0**	**0**	**0**	**0**	**75,000**	**6,160,000**
Total Capital Projects			**28,741,773**	**29,024,700**	**7,673,500**	**11,606,000**	**3,995,000**	**0**	**0**	**48,880,144**	**136,521,117**	**450,000**	**68,138,326**	**3,186,995**	**1,698,980**	**0**	**4,659,537**	**75,000**	**65,953,811**

Notes
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2024-2029 Street CIP

1) Knowles Dr. Ph 2 Reconstruction to 3 Lanes and Roundabout at McLeroy
2) Knowles Dr. Ph 3 Reconstruction to 3 Lanes and Drainage Improvements
3) Old Decatur Road North
4) W. McLeroy Blvd. Ph. 3 Reconstruction
5) W. McLeroy Blvd. Ph. 2a Reconstruction
6) Industrial & FM 156 Intersection
7) CDBG 50th Year - Southern Sidewalks
8) HSIP - Basswood Blvd. Sidewalks
9) HSIP - Signal Improvements (Bailey Boswell Rd. and Jarvis Rd.)
10) CDBG 52nd Year
11) Bailey Boswell Quite Zone
12) Bailey Boswell Timing Project
13) E. McLeroy Blvd. Ph. 2b Reconstruction
14) W. McLeroy Blvd. Ph. 4 Reconstruction
15) Industrial Blvd. Reconstruction Phase 1
16) Industrial Blvd. Reconstruction Phase 2
17) Basswood Boulevard - Intersection Improvements
18) E. McLeroy Blvd. (Western Center Extension)

S

City of Saginaw

City of Saginaw, Texas
2025 CIP Update

STREET CIP

Kimley»Horn

June 2025

Map Disclaimer

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - STREETS
2025-2029

East McLeroy Blvd (Western Center Extension)

Scope	S-Curve to FM 156 (Blue Mound Rd)
Method	New Construction
Project Cost	$10,800,000
Fiscal Year	Future CIP
Description	This project will complete an important principal arterial connection to Western Center Blvd. This project should be closely coordinated with TxDOT and the City of Fort Worth.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new roadway. As the infrastructure ages, estimated annual maintenance cost will be $2,100.

East McLeroy Blvd Phase 2 Reconstruction

Scope	Saginaw Boulevard to S-Curve
Method	Reconstruction
Project Cost	$10,232,000
Fiscal Year	Engineering began in FY 2023-2024
Description	This project will complete an important principal arterial connection to Western Center Blvd. This project should be closely coordinated with TxDOT.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $3,868.

West McLeroy Blvd Phase 3 Reconstruction

Scope	Knowles to Saginaw Boulevard
Method	Reconstruction
Project Cost	$13,165,803
Fiscal Year	Engineering began in FY 2022-2023
Description	This project will complete an important minor arterial connection to Western Center Blvd. This project should be closely coordinated with TxDOT.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $5,461.

West McLeroy Blvd Phase 4 Reconstruction

Scope	Old Decatur to Knowles
Method	Reconstruction
Project Cost	$6,600,000
Fiscal Year	Future CIP
Description	This project will complete an important minor arterial connection to Western Center Blvd. This project should be closely coordinated with the City of Fort Worth.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $3,357.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - STREETS
2025-2029

Knowles Drive Phase 2 Reconstruction to 3 lanes and traffice circle at McLeroy

Scope	West McLeroy Blvd to 400 feet south of Woodcrest Dr.
Method	Reconstruction
Project Cost	$16,250,137
Fiscal Year	Construction to began in FY 2023-2024
Description	Construction of a 3-lane minor arterial roadway and associated drainage improvements.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $2,557.

Knowles Drive Phase 3 Reconstruction to 3 lanes

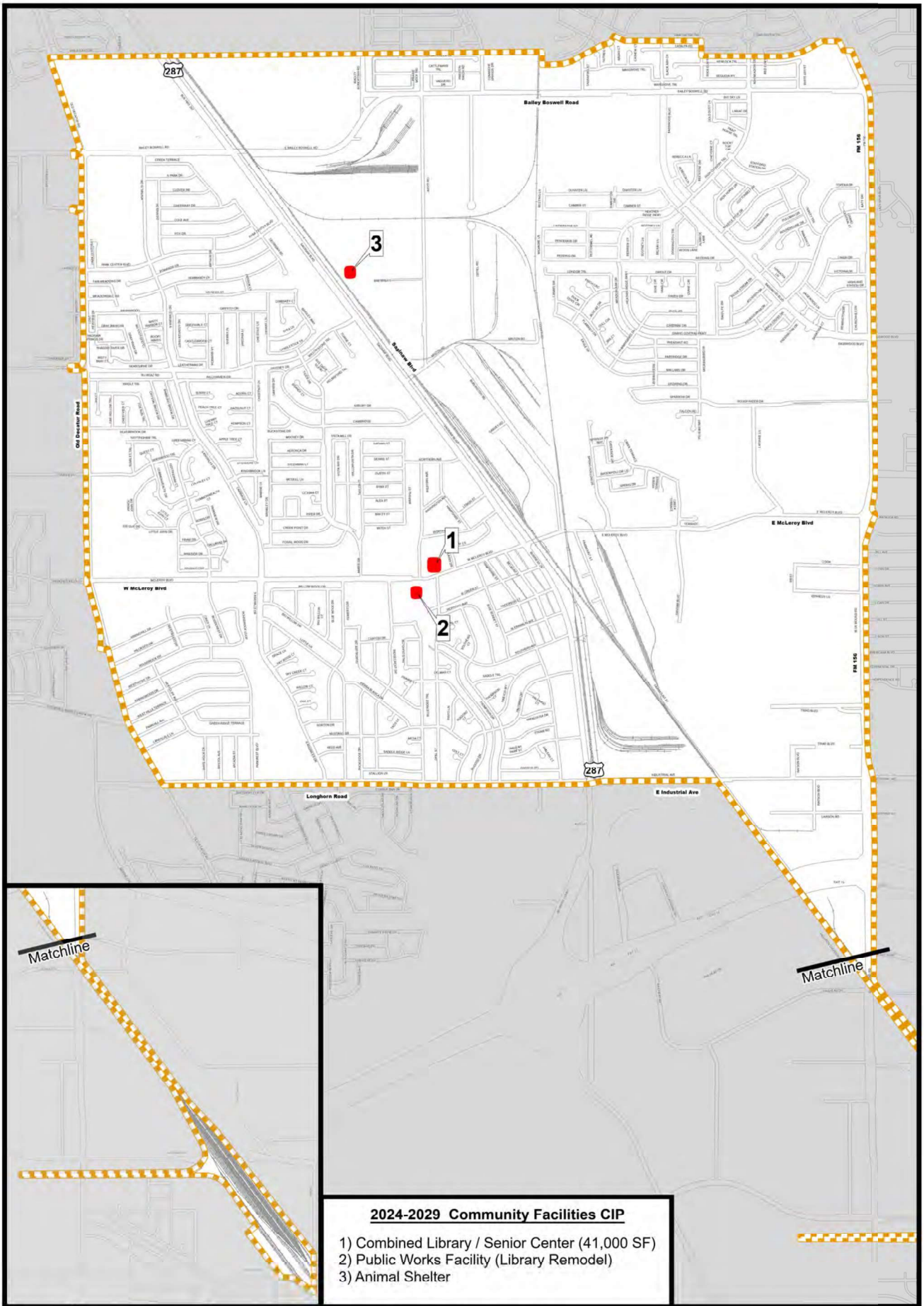
Scope	Longhorn Road to West McLeroy Blvd
Method	Reconstruction
Project Cost	Project combined with Phase 2
Fiscal Year	Construction to began in 2023-2024
Description	Construction of a 3-lane minor arterial roadway and associated drainage improvements.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $4,323.

Industrial Blvd Reconstruction

Scope	Saginaw Blvd to FM 156
Method	Reconstruction
Project Cost	$10,143,398
Fiscal Year	Future CIP
Description	Construction of a 4-lane undivided roadway and associated drainage and railroad crossing improvements.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $4,210.

Old Decatur Road North

Scope	Extend Old Decatur Road north of Bailley Boswell Road to the city limits 1,500 feet
Method	New Construction
Project Cost	$5,650,307
Fiscal Year	Design began in FY2019-2020
Description	Reconstruction of Old Decatur north of Bailey Boswell to city limits, approximately 1,500 feet. Widening to 5 lanes at the intersection then transitioning to 3 lanes north. The project will include storm drain improvements, signal modifications and sidewalk.
Impact on Operating Budget	Initially this project will have a positive (savings) impact on the operating budget because it is the reconstruction of an existing street. Savings in maintenance costs will be used on other streets within the City. As the infrastructure ages, estimated annual maintenance cost will be $1,993



2024-2029 Community Facilities CIP

1) Combined Library / Senior Center (41,000 SF)
2) Public Works Facility (Library Remodel)
3) Animal Shelter

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City of Saginaw

City of Saginaw, Texas
2025 CIP Update

COMMUNITY FACILITIES CIP

Kimley»Horn

June 2025

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - COMMUNITY FACILITIES
2025-2029

Recreation Center Expansion

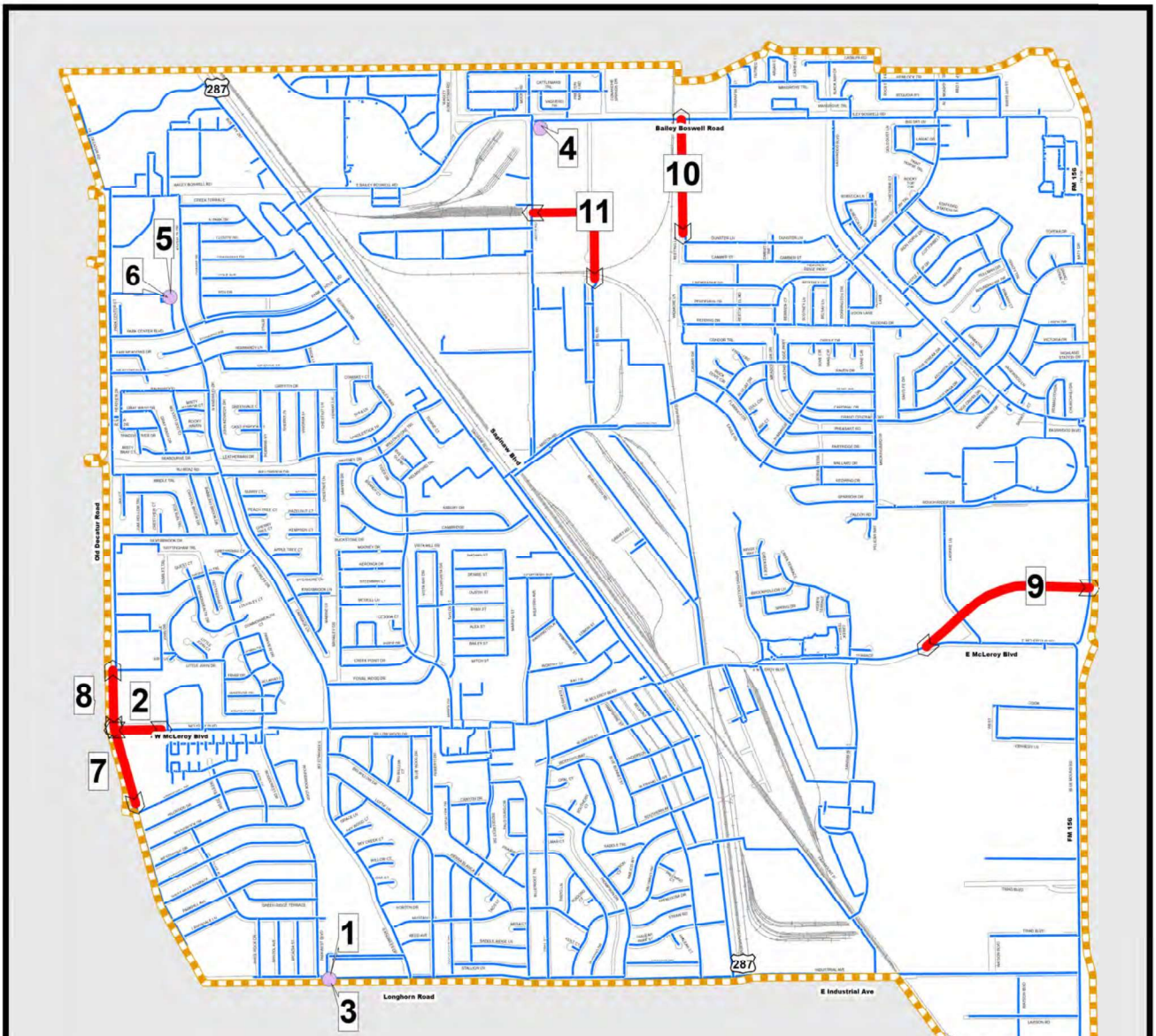
Project Cost	Unknown
Fiscal Year	Future Project
Description	The existing recreation center facilities are in need of updating for space and use improvements.
Impact on Operating Budget	We are expecting increases in Personal Services, Operating, and Contract Services expenditures when this project is completed. However, because this is a future project and the scope is not known, we are not able to quantify the impact on the operating budget at this time.

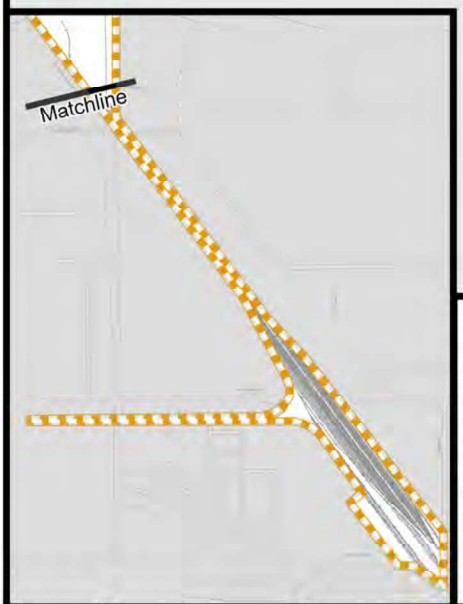
Library Relocation

Project Cost	$28,562,295
Fiscal Year	Design began in FY2021-2022 with construction estimated to be completed in summer of 2025.
Description	The existing Library facilities are in need of updating for space and technological improvement. The cost estimate is for a 30,000 square foot facility.
Impact on Operating Budget	We are expecting increases in Personal Services, Operating, and Contract Services expenditures when this project is completed. Operating costs are estimated to be $157,111.

Public Works Facility

Project Cost	Unknown
Fiscal Year	Future Project
Description	The existing public works facility is in need of updating for space and use improvements.
Impact on Operating Budget	We can expect increases in operating expenditures when this project is completed. However, because this is a future project and the scope is not known, we are not able to quantify the impact on the operating budget at this time.





Matchline

2024-2029 Water CIP

1) Water Master Plan and Pump Station Testing
2) W. McLeroy Blvd. 12" Water Line Ph. 2
3) Fort Worth Meter Station Upgrade
4) Jarvis Tank Repaint
5) Chloramine Monitoring and Flushing
6) Park Center Cathodic Protection
7) Old Decatur Rd. 8" Water Line
8) Old Decatur Rd. 12" Water Line Ph. 1
9) E. McLeroy Blvd. 12" Water Line
10) Condor Trl. 12" Water Line
11) Defiel Rd. 8" Water Line

N

City of Saginaw

City of Saginaw, Texas
2025 CIP Update

WATER CIP

Kimley»Horn

June 2025

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WATER
2025-2029

West McLeroy 12" Water Line Phase 2

Scope	Elementary #14 to Old Decatur Rd
Method	Open-cut with pavement patch
Project Cost	$633,500
Fiscal Year	Began enginering in FY2023-2024
Description	This project would provide additional transmission capacity along W. McLeroy Blvd. from Longhorn Pump Station to the Wayside Elevated Tank.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new water line. As the infrastructure ages, estimated annual maintenance cost will be $2,630.

East McLeroy 12" Water Line

Scope	S-Curve to FM 156 (Blue Mound Road)
Method	Open-cut within future ROW
Project Cost	$1,254,900
Fiscal Year	Future CIP
Description	This project is the third phase of a three phase project to provide improved transmission along East McLeroy Blvd between Saginaw Blvd and FM 156. This project could be constructed by developers.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new water line. As the infrastructure ages, estimated annual maintenance cost will be $2,957.

Fort Worth Meter Station Upgrade

Scope	Replace existing meter station and piping with 8,800 gpm facilities
Method	
Project Cost	$500,000
Fiscal Year	FY 2026-2027
Description	This project will be constructed with previously collected water impact fees.
Impact on Operating Budget	There will be no additonal operating or maintenance costs as a result of this upgrade.

Old Decatur Rd 8" Water Line

Scope	West McLeroy Blvd to Springhill Dr
Method	Open-cut
Project Cost	$550,500
Fiscal Year	Future CIP
Description	This project provides a link between West McLeroy Blvd and Park West Subdivision. This project could be constructed by developers.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new water line. As the infrastructure ages, estimated annual maintenance cost will be $2,712.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WATER
2025-2029

Old Decatur Rd 12" Water Line Phase 1

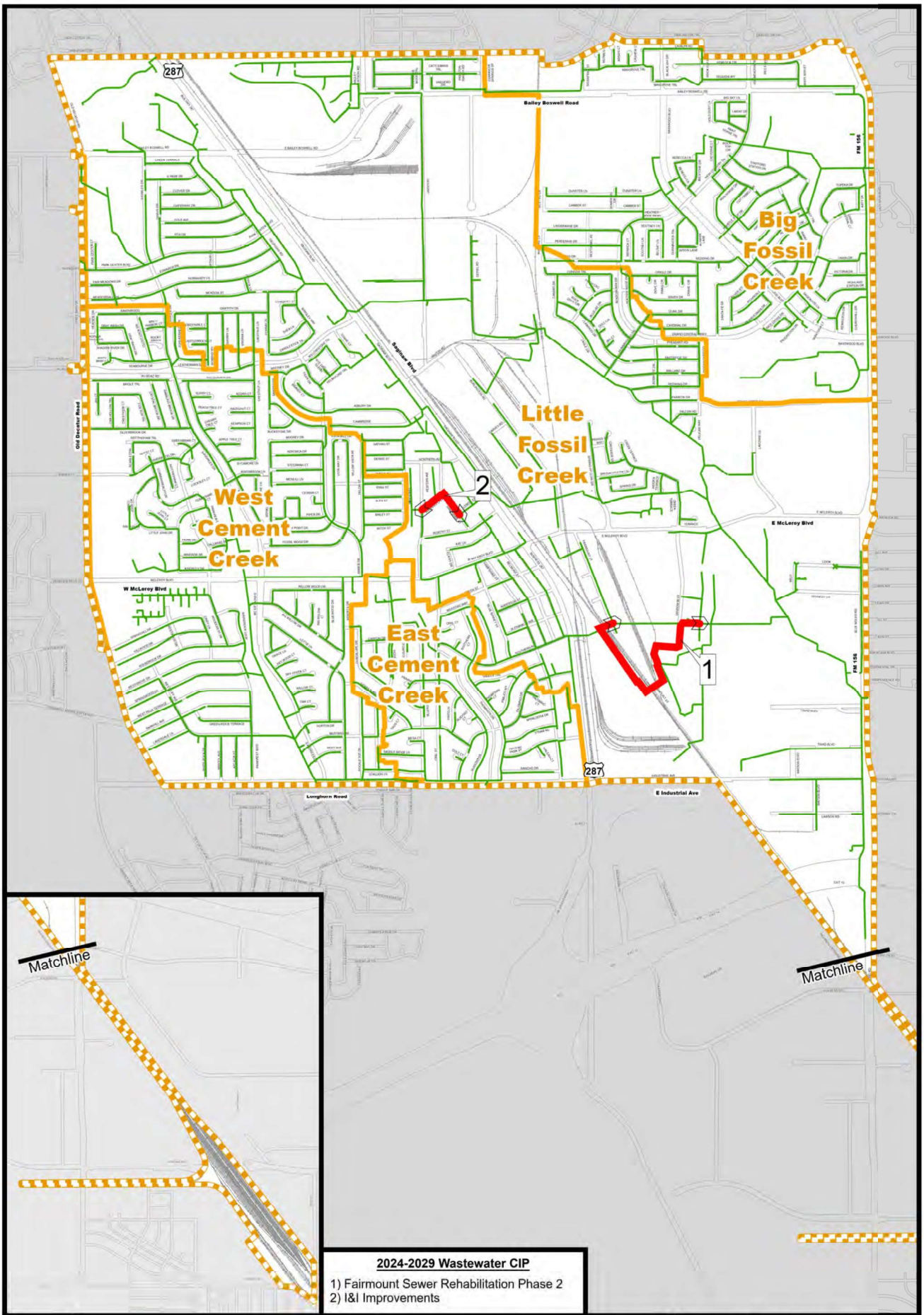
Scope	West McLeroy Blvd to First Baptist Church
Method	Open-cut
Project Cost	$506,700
Fiscal Year	Future CIP
Description	This project would provide additional transmission capacity along Old Decatur Rd from Longhorn Pump Station to the Wayside Elevated Tank. This project could be constructed by developers.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new water line. As the infrastructure ages, estimated annual maintenance cost will be $2,653.

Defiel Rd 8" Water Line

Scope	Defiel Rd Cul-de-sac o Bailey Boswell Rd.
Method	Open-cut
Project Cost	$844,600
Fiscal Year	Future CIP
Description	This project will connect dead end distribution lines along Defiel Rd. with transmission mains along Bailey Boswell. This line will provide future distribution along Defiel Rd.The cost estimate assumes construction of the water line before or concurrent with construction of new development.
Description	This project will provide additional transmission and looping along Longhrn Rd. and Old Decatur Rd.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new water line. As the infrastructure ages, estimated annual maintenance cost will be $2,904.

Condor Trail 12" Water Line

Scope	Dunster to bailey Boswell Rd.
Method	Open-cut
Project Cost	$844,600
Fiscal Year	Future CIP
Description	This project will connect transmissions mains in Bailey Boswell with Heather Ride Estates and provide distribution for future development. The cost estimate assumes construction fo the water line before or concurrent with construction of new development.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new water line. As the infrastructure ages, estimated annual maintenance cost will be $3,043.



2024-2029 Wastewater CIP

1) Fairmount Sewer Rehabilitation Phase 2
2) I&I Improvements

City of Saginaw

City of Saginaw, Texas
2025 CIP Update

WASTEWATER CIP

Kimley»Horn

June 2025

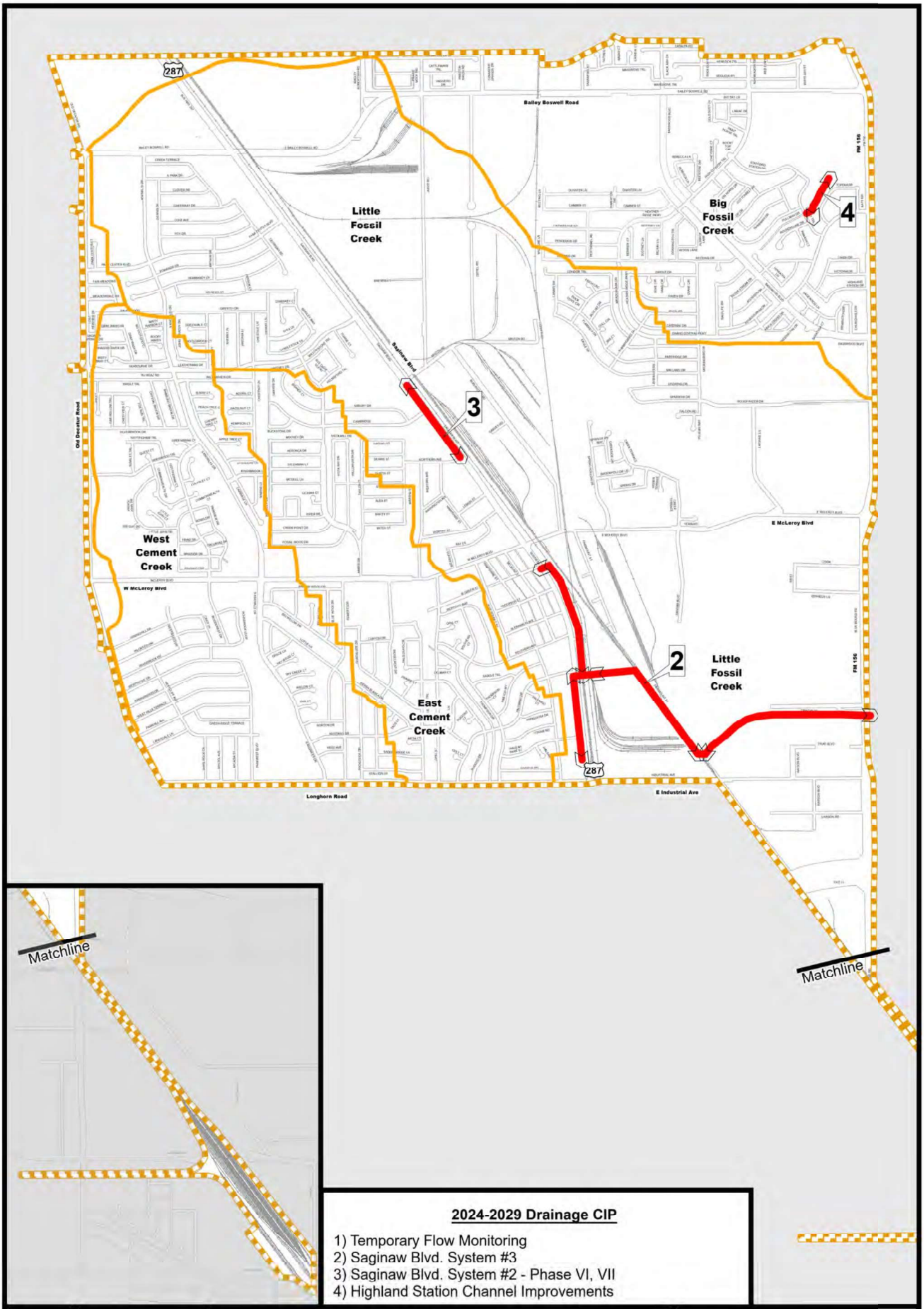
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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WASTEWATER
2025-2029

Fairmont 12" Sanitary Sewer Replacement

Scope	Southern Ave. to Sansom Blvd.
Method	Bore
Project Cost	$3,179,000
Fiscal Year	Phase 1 construction was completed in FY 2019-2020, phase 2 begin in FY2023/2024
Description	This line was identified for replacement due to pipeline deterioration and inflow/infiltration problems. Replacing the new line by bore will minimize disturbance to railroad and industrial activities.
Impact on Operating Budget	Reduced operating costs are expected upon completion of this project. Any savings in maintenance costs will be allocated to other locations in the wastewater system. As the infrastructure ages, estimated maintenance cost will be $2,719.



2024-2029 Drainage CIP

1) Temporary Flow Monitoring
2) Saginaw Blvd. System #3
3) Saginaw Blvd. System #2 - Phase VI, VII
4) Highland Station Channel Improvements

D

City of Saginaw

City of Saginaw, Texas
2025 CIP Update

DRAINAGE CIP

Kimley»Horn

June 2025

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - DRAINAGE
2025-2029

Saginaw Blvd System #2 Phase 7

Scope	Cambridge to Minton
Project Cost	$675,000
Fiscal Year	Future CIP
Description	This project includes the extension of Drainage System #2 from Lemon Street to Northern Ave. Design has been completed. Easements must be acquired outside the TxDOT rights-of-way. Franchise utilities that conflict with the proposed drainage system must be relocated.
Impact on Operating Budget	The operating impact of a closed pipe project is minimal. Upon completion of drainage improvements, there will be fewer emergency call outs during heavy rain events Estimated operating savings is $541.

Saginaw Blvd System #3 Phases 1 through 4 and TxDOT Review

Scope	McLeroy Blvd to Longhorn Blvd
Project Cost	$6,160,000
Fiscal Year	Future CIP
Description	This project improves the drainage along Saginaw Blvd between McLeroy Blvd and Longhorn Blvd. The project consists of earthen channel from FM 156 to the BNSF railroad, crossing under and proceeding along the west side of the railroad. The improvements then turn westward, crossing under the Union Pacific and BNSF Railroads, and proceeding across Saginaw Blvd. A main line will extend to the north from Saginaw Blvd along the west side of Saginaw Blvd. to Green Ave. Another main line will be extended to the south to Hialeah Park.
Impact on Operating Budget	The operating impact of a closed pipe project is minimal. Upon completion of drainage improvements, there will be fewer emergency call outs during heavy rain events Estimated operating savings is $1,671.

CCPD FUND



THE CRIME CONTROL AND PREVENTION DISTRICT (CCPD) FUND IS USED TO ACCOUNT FOR THE REVENUES FROM SALES TAX DESIGNATED FOR THIS FUND AND EXPENDITURES RELATED TO THE CPPD

CITY OF SAGINAW
CCPD FUND SUMMARY OF
REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Sales Tax	$ 1,837,637	$ 1,816,450	$ 1,821,500
Grant Assistance	-	4,720	-
Other Miscellaneous	-	-	-
Interest on Investments	75,818	45,110	18,000
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 1,913,455**	**$ 1,866,280**	**$ 1,839,500**
EXPENDITURES			
Tsf. to General Fund-Salaries/Exp	$ 1,328,845	$ 1,507,125	$ 1,456,110
Operating	47,881	204,350	259,115
Capital Outlay	735,915	573,845	330,985
TOTAL EXPENDITURES	**$ 2,112,641**	**$ 2,285,320**	**$ 2,046,210**

CITY OF SAGINAW
FUND DESCRIPTION
2025-2026

CCPD FUND

The Crime Control and Prevention District (CCPD) was originally approved in November 1997 as a one-half cent sales tax and went into effect on April 1, 1998. In May of 2002, the citizens voted to continue the CCPD for another five years. In May of 2007 voters renewed the CCPD for another ten years, but at a rate of 3/8ths cents. Voters approved a ten year continuation in May 2017 with 391 votes for the sales tax and 69 against.

The Board of Directors governs the District. The Board of Directors consists of the Mayor and City Councilmembers.

The district is automatically dissolved on the fifth anniversary of the date the district began to levy taxes if the district has not held a continuation or dissolution referendum. A majority of the governing body of the political subdivision that created the district by resolution may request a referendum on continuation or dissolution. Due notice must be given to the public and a public hearing must be held first. The board may not hold a referendum earlier than the fourth anniversary of the date the district was created or earlier than the third anniversary of the date of the last continuation or dissolution referendum. The governing body that created the district may specify the number of years for which a district should be continued. A district may be continued for 5, 10, 15 or 20 years.

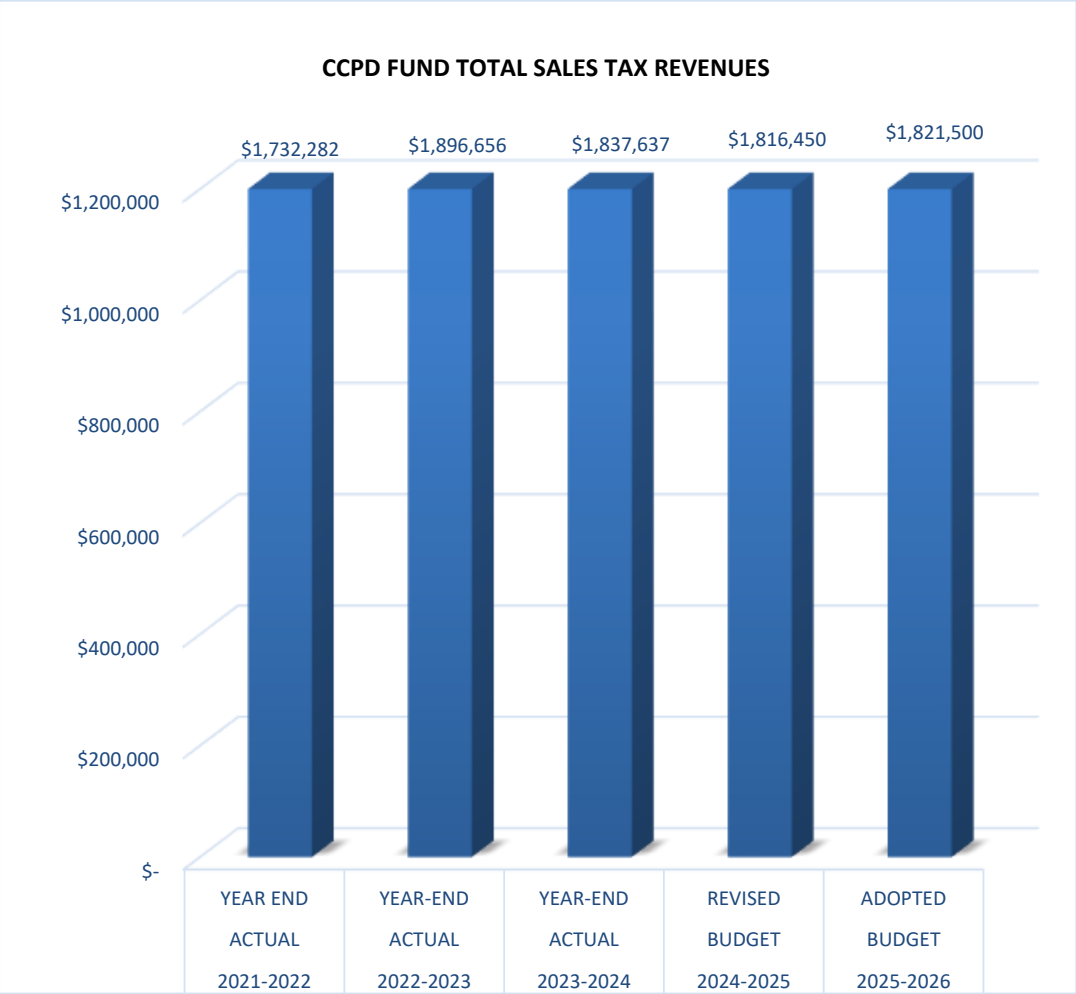
The goal of the CCPD is to increase patrol officer visibility, enhance crime fighting ability by acquiring new equipment, providing additional training and updating technology and by reducing the number of juvenile offenders involved in repeated criminal and/or gang-related activity.

The department continues to receive requests for Crime Prevention services on a regular basis. Many of these requests involve insurance home inspections, while others concern Crime Watch Programs, police department tours and school visits. The addition of a Community Services Officer allows the department to participate in programs such as Crime Watch and National Night Out, and host the Citizens Police Academy. This position reports to the Administrative Sergeant and assists in other areas of the department as needed.

Since April 1998, the City has hired eleven additional patrol officers, a public services officer, a dispatcher and a school resource officer with CCPD funds. Over the last 20 years, CCPD funds have been used to fund/purchase:

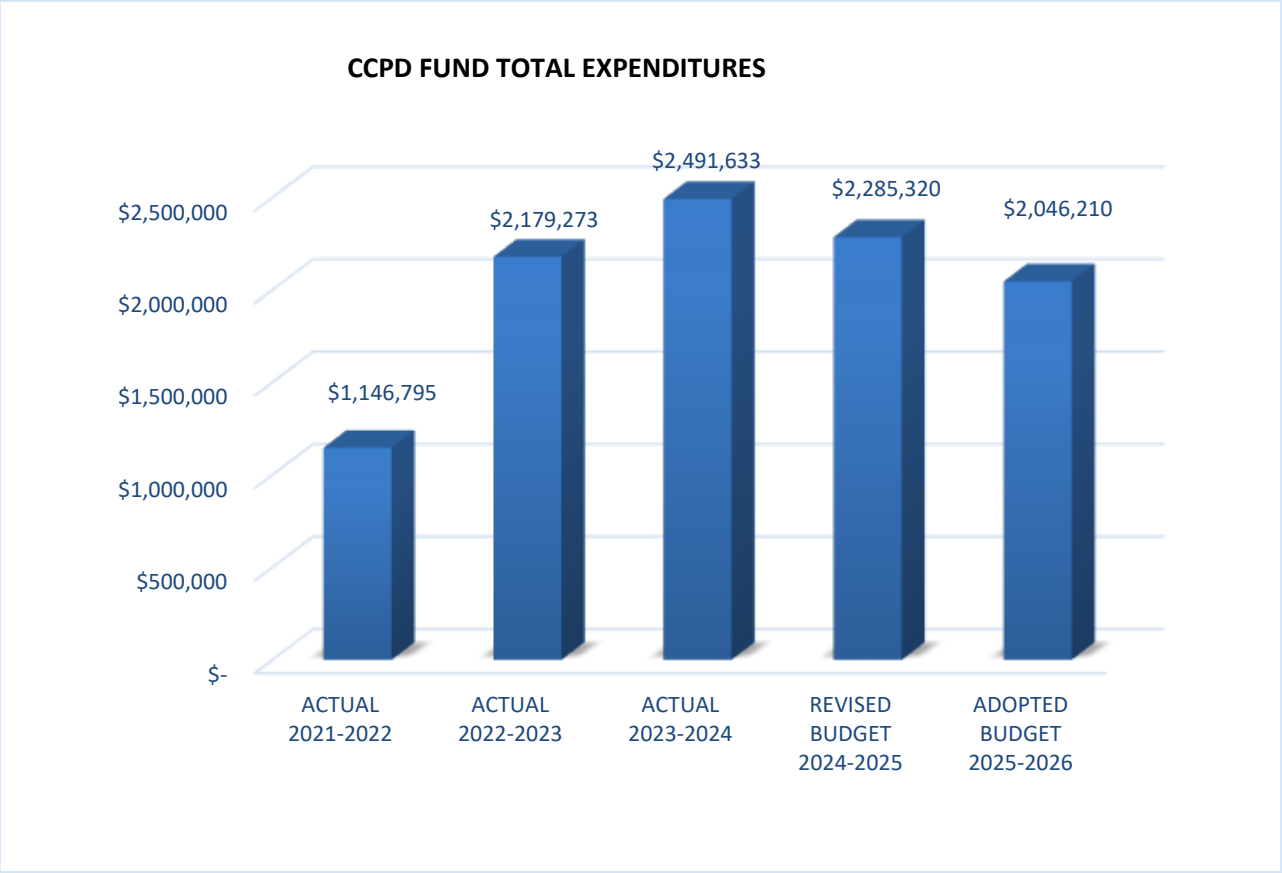
- Pay increases for Police personnel;
- Handguns, patrol rifles, ballistic vests, equipment and supplies;
- Officer training;
- A police reporting system;
- Police vehicles and equipment,
- Radar and in-car video systems;
- A DVD recorder system in dispatch.

CITY OF SAGINAW
CCPD FUND REVENUE SUMMARY
2025-2026



CCPD FUND SALES TAX BY MONTH					
MONTH	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
OCTOBER	$ 127,554	$ 142,702	$ 155,614	$ 140,027	$ 140,416
NOVEMBER	163,384	154,834	276,102	170,300	170,773
DECEMBER	125,382	147,661	154,177	138,713	139,099
JANUARY	136,856	141,256	159,278	141,963	142,357
FEBRUARY	155,955	169,256	191,935	174,352	174,837
MARCH	120,497	128,107	152,783	131,788	132,154
APRIL	116,633	131,953	130,757	124,745	125,092
MAY	169,077	158,246	162,618	179,552	180,052
JUNE	139,258	144,533	135,413	139,925	140,314
JULY	137,464	148,716	144,241	145,794	146,199
AUGUST	193,731	159,950	166,301	169,701	170,173
SEPTEMBER	146,490	269,441	8,419	159,590	160,034
TOTALS	**$ 1,732,282**	**$ 1,896,656**	**$ 1,837,637**	**$ 1,816,450**	**$ 1,821,500**
BUDGET	*$ 1,725,685*	*$ 1,762,700*	*$ 1,964,500*	*$ 1,816,450*	*$ 1,821,500*

CITY OF SAGINAW
CCPD FUND EXPENDITURE SUMMARY
2025-2026



FY 25/26 reflects budgeted expenses of replacement of 3 vehicles, replacement of multiple portable radios, personnel costs, and softwares.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ 1,080,395	$ 1,191,825	$ 1,328,845	$ 1,507,125	$ 1,456,110
Operating	50,686	142,995	426,873	204,350	259,115
Capital Outlay	15,714	844,453	735,915	573,845	330,985
TOTALS	**$ 1,146,795**	**$ 2,179,273**	**$ 2,491,633**	**$ 2,285,320**	**$ 2,046,210**

POLICE EXPENDABLE TRUST FUND



THE POLICE EXPENDABLE TRUST FUND IS USED FOR SUPPLIES FOR DEPARTMENT PERSONNEL THAT QUALIFY AS AN APPROVED USE OF CONFISCATED/FORFEITED PROPERTY

CITY OF SAGINAW
POLICE EXPENDABLE TRUST FUND
SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Confiscated Property	$ -	$ 23,000	$ -
Asset Forfeiture	70,134	-	-
Interest Earnings	1,255	4,140	3,600
TOTAL REVENUES	**$ 71,389**	**$ 27,140**	**$ 3,600**
EXPENDITURES			
Supplies	$ 10,048	$ 5,000	$ 10,000
Educational Travel & Training	2,742	2,500	2,500
TOTAL EXPENDITURES	**$ 12,790**	**$ 7,500**	**$ 12,500**

CITY OF SAGINAW
POLICE EXPENDABLE TRUST FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

The Police Expendable Fund was created to better track funds that are received and are to be used for a specific purpose. These receipts will remain in the Police Expendable Fund until an appropriate expense is approved by the City Council.

REVENUE:

Confiscated Property:
Confiscated Property is any money that is obtained by the police department that is logged into the property room and is not involved with a chapter 59 seizure. Examples are found money, prisoner money, evidence obtained through the course of an investigation, etc. If we've identified the owner of the money we send them a certified letter to claim the money within 90 days.

Asset Forfeiture:
Asset Forfeiture account is any cash that is seized under Chapter 59 and awarded to the police department by the District Court. This money has limitations on what it can be used for. A few examples are as follows: equipment, supplies, or training-related expenses for the police department only. It cannot be used to generate revenue for any other department in the city.

EXPENDITURES:

Supplies:

Any supplies related to public safety. Expenses for the canine unit are budgeted in these line items.

DRAINAGE UTILITY FUND



THE DRAININGAGE UTILITY FUND IS USED TO ACCOUNT FOR OPERATIONS OF THE CITY'S DRAINAGE SYSTEM. SERVICES OF THE FUND ARE INTENDED TO BE SELF-SUPPORTING THROUGH FEES ASSESSED ON RESIDENTIAL AND COMMERICAL PROPERTIES BASED ON THE STORM WATER RUNOFF THEY PRODUCE

CITY OF SAGINAW
DRAINAGE UTILITY FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Drainage Utility Fees	$ 1,022,536	$ 1,046,000	$ 1,038,000
Interest on Investments	98,925	66,180	51,000
Use of Fund Balance	779,126	-	-
TOTAL REVENUES	**$ 1,900,588**	**$ 1,112,180**	**$ 1,089,000**
EXPENDITURES			
Tsf. to Enterprise Fund-Salary/Exp	$ 123,600	$ 134,450	$ 132,280
Tsf. to General Fund-Salary/Exp	140,245	214,585	286,335
Tsf. to Capital Projects Fund	-	-	-
Operating	69,600	90,000	100,000
Contract Services - Engineering	-	-	-
Capital Outlay	1,567,142	187,760	1,215,065
TOTAL EXPENDITURES	**$ 1,900,587**	**$ 626,795**	**$ 1,733,680**

CITY OF SAGINAW
DRAINAGE UTILITY FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

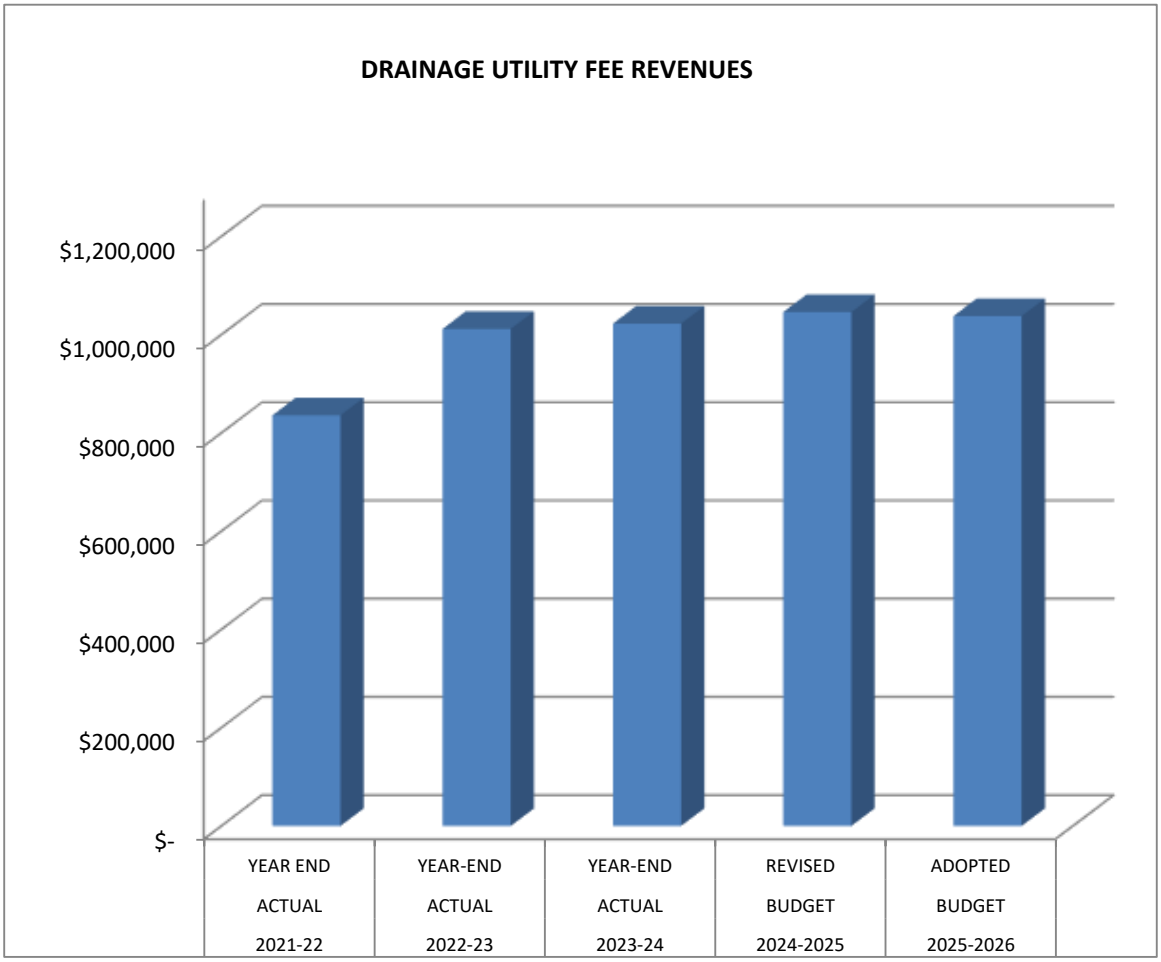
The City established a drainage utility district on January 4, 2005. Fees are assessed on properties based on the amount of storm water runoff they produce. Single family residences are assessed a uniform base fee of $5.00 per month. Residential rates were increased from $3.00 to $4.00 per month during the FY 12/13 budget process and from $4.00 to $5.00 during the FY 16/17 budget process. November 1, 2022 the residential rate was increased to $6.00. Other properties, including multi-family, commercial, and industrial, produce more storm water runoff at a higher rate and are charged a fee based on the number of equivalent base (residential) units adjusted for the use and size of the property.

A drainage utility is used by cities throughout the State to fund drainage projects. It is similar to water and wastewater utilities in that users of the drainage system pay a monthly fee to pay for the system's operation. Every piece of property in the city contributes storm water runoff that must be collected, routed and monitored to protect the public's health and safety from loss of life or property damage caused by flooding, stagnation and non-point source pollution.

The City needed a drainage utility to offset the growing cost of operating the storm drainage system. These costs include maintenance of the existing system, federal mandates to control storm water runoff, floodplain management and planning and construction of new drainage facilities.

The City hired maintenance personnel and purchased equipment (dump truck, brush chipper and Gradall) to focus on maintaining the existing drainage infrastructure. An Environmental Manager and Environmental Specialist were hired to oversee the city's MS4 permit compliance and other federally mandated programs as well as sampling, industrial pretreatment program, site inspections and the cross-connection control program. One-half of the salary of these positions are paid from the drainage utility and the other half from the water and wastewater department. Remaining funds will be used for easement acquisition and design of major drainage systems. Future funds may be used to partially pay for debt issued to finance major construction projects.

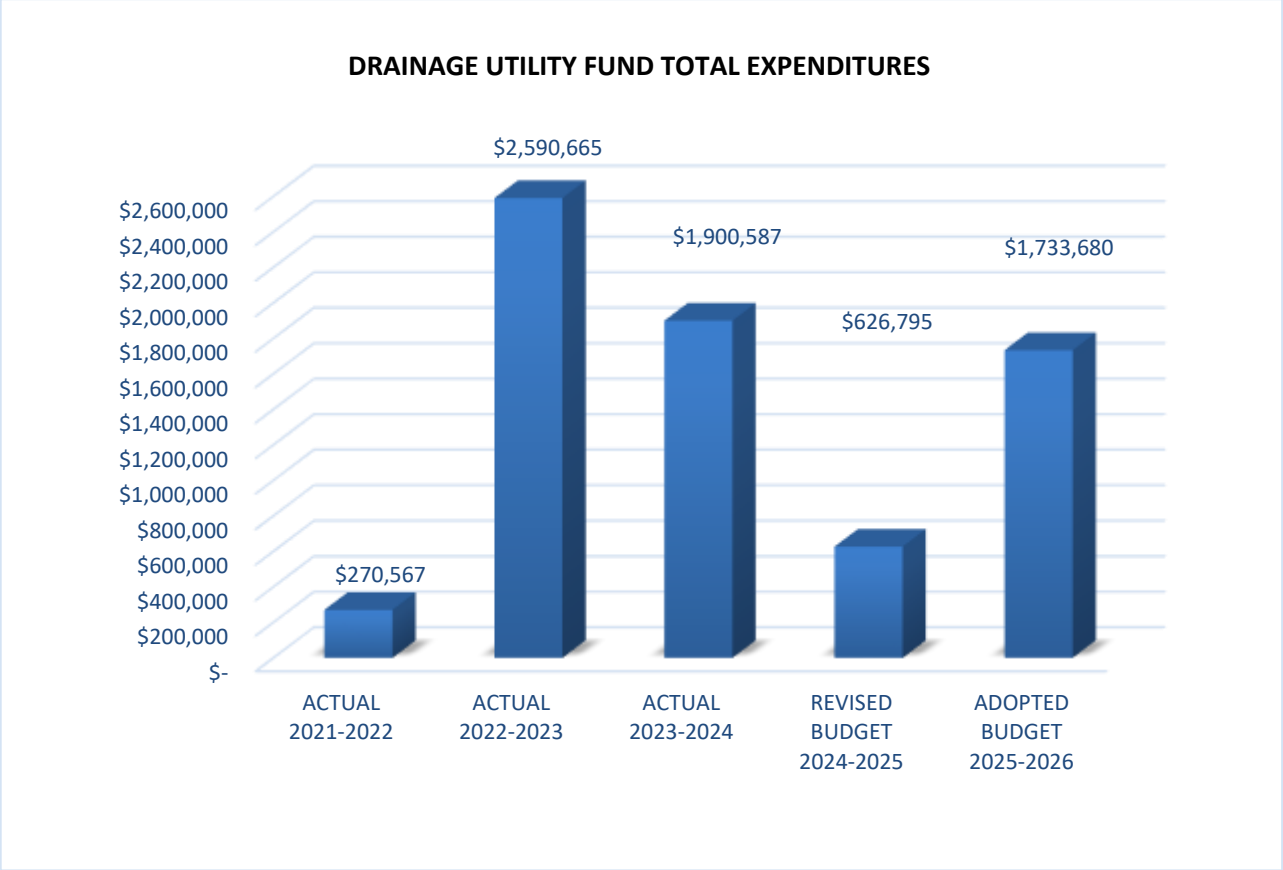
CITY OF SAGINAW
DRAINAGE UTILITY FUND REVENUE SUMMARY
2025-2026



Revenue estimates are based on current trends.

DRAINAGE UTILITY FEE REVENUE BY MONTH					
MONTH	ACTUAL 2021-22	ACTUAL 2022-23	ACTUAL 2023-24	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
OCTOBER	$ 69,389	$ 70,677	$ 85,891	$ 82,346	$ 81,716
NOVEMBER	68,515	84,787	79,529	84,851	84,202
DECEMBER	68,852	84,751	85,427	87,111	86,444
JANUARY	69,275	84,708	85,552	87,295	86,627
FEBRUARY	68,974	85,314	85,485	87,381	86,713
MARCH	68,863	85,346	86,096	87,575	86,905
APRIL	69,986	85,931	85,412	87,948	87,276
MAY	70,305	86,144	85,638	88,225	87,550
JUNE	70,311	86,086	85,628	88,202	87,527
JULY	70,221	85,918	85,475	88,053	87,379
AUGUST	70,618	86,021	85,861	88,375	87,699
SEPTEMBER	70,539	86,138	86,544	88,638	87,960
TOTALS	**$ 835,850**	**$ 1,011,821**	**$ 1,022,536**	**$ 1,046,000**	**$ 1,038,000**
BUDGET	*$ 822,990*	*$ 835,310*	*$ 1,011,700*	*$ 1,046,000*	*$ 1,038,000*

CITY OF SAGINAW
DRAINAGE UTILITY FUND EXPENDITURE SUMMARY
2025-2026



Phase 2 of the East Cement Creek Drainage project is anticipated to be completed in FY23/24.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Operating	$ 40,557	$ 61,227	$ 69,600	$ 90,000	$ 100,000
Contract Services	195	-	-	-	-
Capital Outlay	25,600	2,310,313	1,567,142	187,760	1,215,065
Transfers	204,215	219,125	263,845	349,035	418,615
TOTALS	**$ 270,567**	**$ 2,590,665**	**$ 1,900,587**	**$ 626,795**	**$ 1,733,680**

STREET MAINTENANCE FUND



THE STREET MAINENANCE FUND IS USED TO ACCOUNT FOR THE REVENUES FORM SALES TAX DESIGNATED FOR THIS FUND AND EXPENDITURES RELATED TO STREET AND SIDEWALK MAINTENANCE AND REAPIRS

CITY OF SAGINAW
STREET MAINTENANCE FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Sales Tax	$ 639,206	$ 631,820	$ 632,245
Interest on Investments	120,235	122,800	105,000
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 759,440**	**$ 754,620**	**$ 737,245**
EXPENDITURES			
Industrial Streets	$ -	$ -	$ -
Residential Streets	9,270	28,240	350,000
South Streets	-	-	-
North Streets	-	-	-
Sidewalks	62,562	90,000	100,000
Supplies	44,434	50,000	72,500
Contract Services	36,244	-	-
Capital	88,451	68,020	846,000
TOTAL EXPENDITURES	**$ 240,962**	**$ 236,260**	**$ 1,368,500**

CITY OF SAGINAW
STREET MAINTENANCE FUND
FUND DESCRIPTION
2025-2026

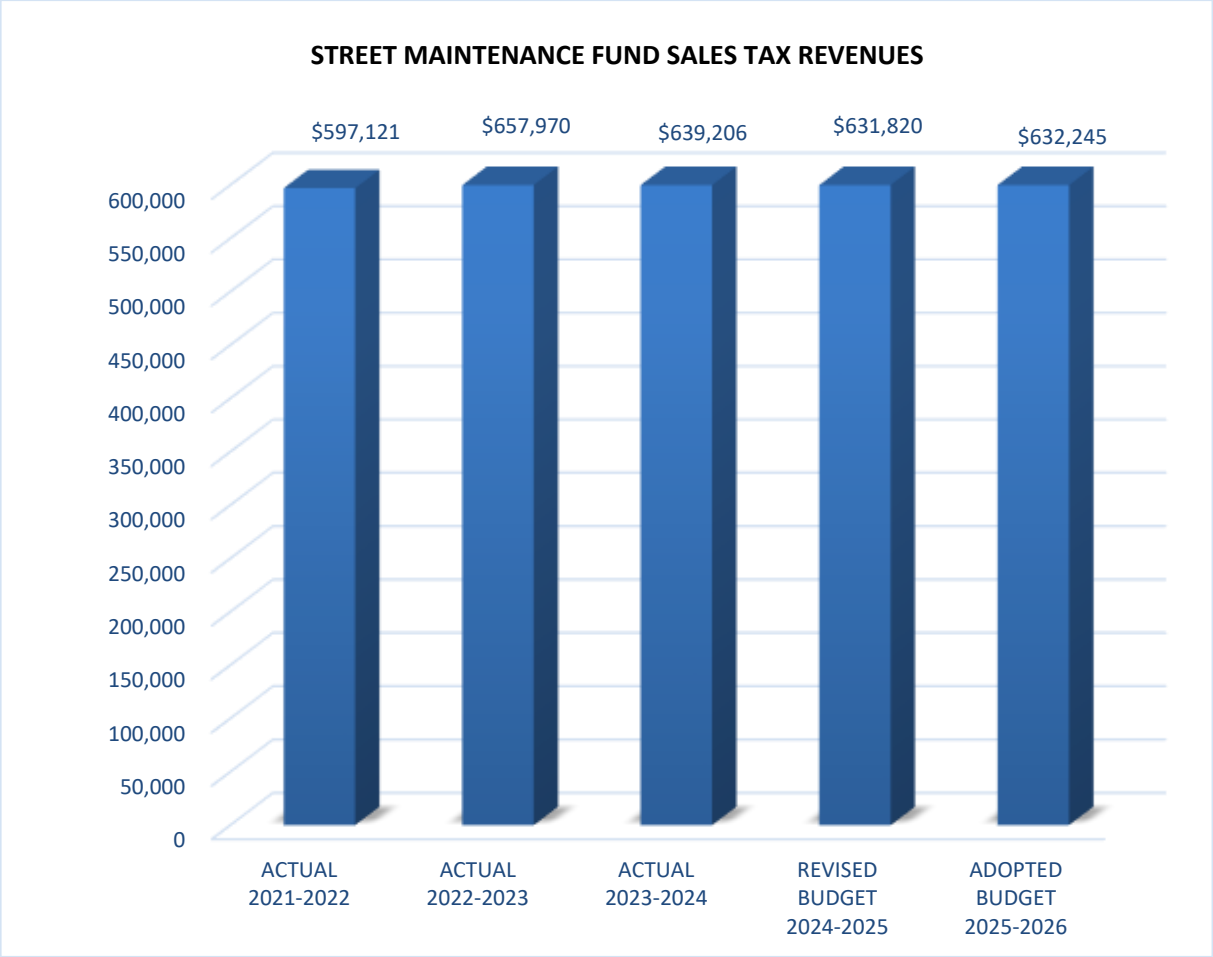
The State of Texas Tax Code allows Texas cities to raise their local sales tax rate by one-eighth of one cent or one-fourth of one cent if the funds are dedicated to street maintenance and repair. Cities may impose the tax with voter approval if the combined local sales tax will not exceed two percent. Voters must approve the additional sales tax and the city's governing body must call the election. The city administers the tax directly and accounts for the funds separately as required by state law. The sales tax is restricted to use only to maintain and repair municipal streets and sidewalks that existed on the date of the election and may not be used to build new streets.

The street maintenance sales tax expires four years after it takes effect unless voters approve continuation in an election held for that purpose.

The citizens of Saginaw voted to approve a one-eighth of one cent (0.125) sales tax for the purpose of street maintenance and repairs on May 12, 2007. Voters renewed the Street Maintenance Tax for four years in November, 2011; May 2, 2015; May 2019, and May 2023.

The City has been utilizing much of this revenue for reconstruction projects utilizing Tarrant County Interlocal agreements. Additionally, the funds can be used on other street programs and street maintenance materials such as asphalt and concrete. Staff has generated an electronic Street Condition Survey along with a rating system which is used for planning and budgeting purposes.

CITY OF SAGINAW
STREET MAINTENANCE FUND REVENUE SUMMARY
2025-2026

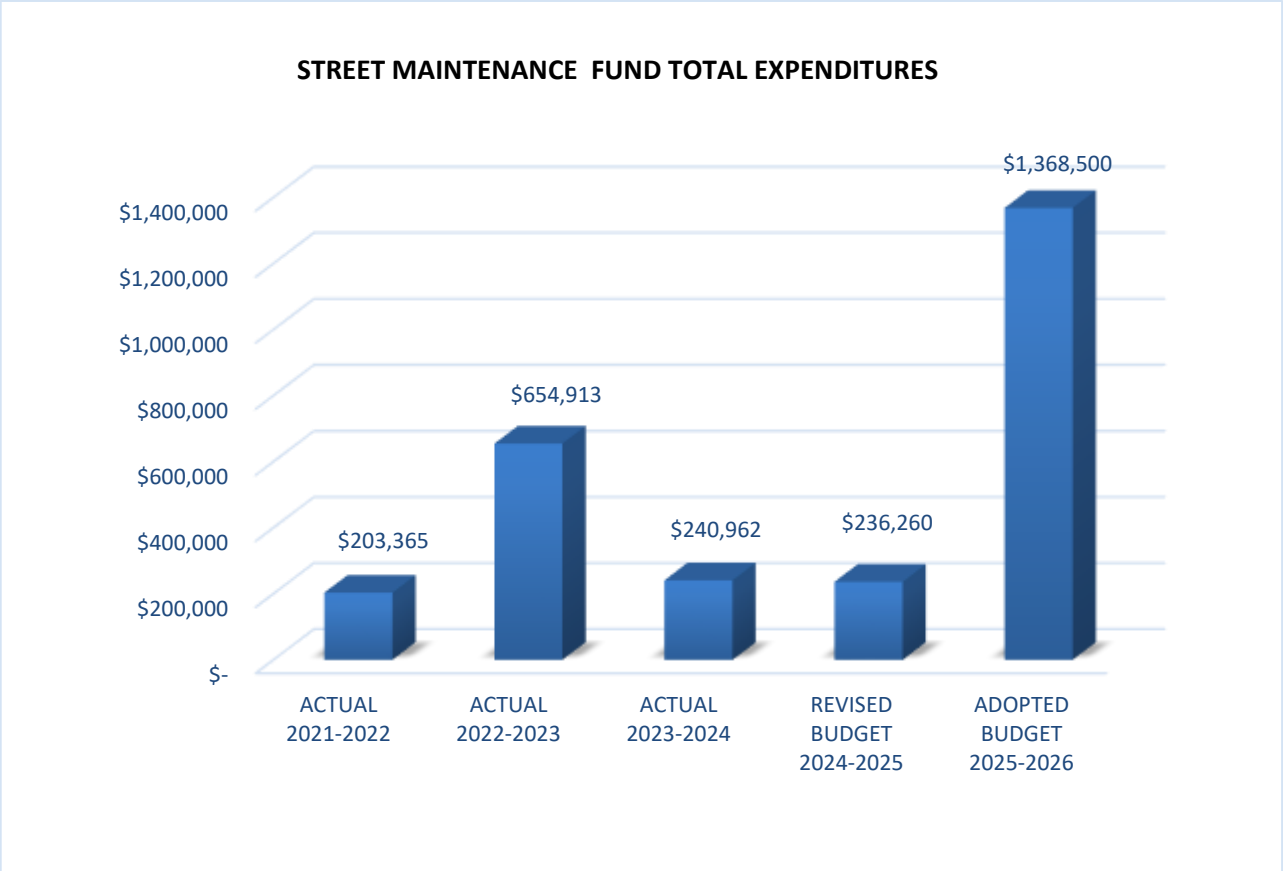


Sales tax revenue is budgeted based on current trends with adjustments for one time anomalies.

STREET MAINTENANCE FUND SALES TAX BY MONTH

MONTH	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 REVISED BUDGET	2025-2026 ADOPTED BUDGET
OCTOBER	$ 43,398	$ 50,493	$ 53,386	$ 48,213	$ 48,245
NOVEMBER	56,231	55,830	96,921	64,050	64,093
DECEMBER	42,666	50,016	52,611	47,407	47,439
JANUARY	46,374	48,361	54,213	48,095	48,128
FEBRUARY	55,054	60,080	67,719	60,945	60,986
MARCH	37,695	44,365	52,075	44,460	44,490
APRIL	39,785	44,839	44,816	41,578	41,606
MAY	58,900	57,362	58,899	67,143	67,188
JUNE	46,975	49,059	46,318	46,734	46,766
JULY	47,127	50,493	48,957	49,220	49,253
AUGUST	68,007	56,547	59,010	60,302	60,343
SEPTEMBER	54,909	90,526	4,281	53,673	53,709
TOTALS	**$ 597,121**	**$ 657,970**	**$ 639,206**	**$ 631,820**	**$ 632,245**
BUDGET	*$ 590,430*	*$ 613,985*	*$ 680,925*	*$ 631,820*	*$ 632,245*

CITY OF SAGINAW
STREET MAINTENANCE FUND EXPENDITURE SUMMARY
2025-2026



Street Maintenance projects for 23/24 include starting the Pavement Replacement Program.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	ACTUAL 2021-2022	ACTUAL 2022-2023	ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	203,365	206,806	152,510	168,240	522,500
Capital Outlay	-	448,108	88,451	68,020	846,000
TOTALS	**$ 203,365**	**$ 654,913**	**$ 240,962**	**$ 236,260**	**$ 1,368,500**

DONATIONS FUND







THE DONATIONS FUND WAS CREATED IN MAY 2009 TO BETTER TRACK FUNDS RECEIVED THROUGH WATER BILL DONATIONS AS WELL AS DIRECT DONATIONS TO THE CITY OFR SPECIFIC PURPOSES. CURRENTLY ANIMAL SERVICES, PARKS, LIBRARY, BEAUTIFICATION, SENIOR CENTER, POLICE, FIRE, AND TRAIN & GRAIN FESTIVAL HAEE DONATION FUNDS AVAILABLE FOR EXPENDITURE

CITY OF SAGINAW
DONATIONS FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Donations Revenue	$ 336,817	$ 346,300	$ 630,800
Interest on Investments	33,980	26,760	22,160
Other Income	3,783	4,000	3,300
TOTAL REVENUES	**$ 374,580**	**$ 377,060**	**$ 656,260**
EXPENDITURES			
Animal Services	$ 10,811	$ 8,000	$ 8,000
Parks	63,708	84,585	81,855
Library	82,674	152,990	90,655
Beautification	106,040	84,425	104,000
Senior Center	4,566	7,165	5,000
Police	-	-	2,400
Fire	10,968	9,250	20,000
Train and Grain Festival	39,189	30,000	30,000
Community Events	5,484	5,500	5,500
TOTAL EXPENDITURES	**$ 323,440**	**$ 381,915**	**$ 347,410**

CITY OF SAGINAW
DONATIONS FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

The Donations Fund was created in May 2009 to better track funds received through water bill donations as well as direct donations to the City for specific purposes. Currently, Animal Services, Parks, Library, Beautification, the Senior Center, Police, and Fire Department have donation funds available for expenditure. Each of these departments has an advising board which helps create the budgets for and approves expenditures of donations. Donations have also been received for the Train & Grain Festival, for fence pickets for the Dream Play playground at Willow Creek Park, and Community Special Events.

REVENUE

Donations Revenue

This includes the $8.00 donations on most monthly water bills for Parks, Library, Beautification, and Animal Services as well as direct donations from the citizens and businesses within the City for other purposes. The donation amount for Parks and Library was raised to $1 each from 50 cents each in FY 18/19. In FY25/26 the donations were raised to $2 each from $1 each.

A portion of the Train and Grain Festival and other Community Special Events is funded through corporate and private donations.

Interest on Investments

Interest income is based on current rates.

EXPENDITURES:

Animal Services

Budgeted expenditures are for partial funding of the vaccination program and animal care.

Parks

In FY25/26 there is $3,855 for annual cost of the early warning weather system.

Library

Budgeted expenditures (recommended by the Library Board) focus on enhancing and expanding the Library's programs and services, and include technology, books and other collection items, electronic resources, supplies, equipment, contract services for library programs, and training for the staff. Funding is also included for 4 part time apprentices from the Saginaw Apprentice Program for 11 weeks during the busy summer months.

Beautification

Budgeted expenditures include various beautification projects including Adopt-a-Spot and Yard-of-the-Month programs, various maintenance and repair projects throughout the City as needed, holiday decorations, right-of-way mowing contracts for Saginaw Blvd. and Blue Mound Rd, and funding for public art.

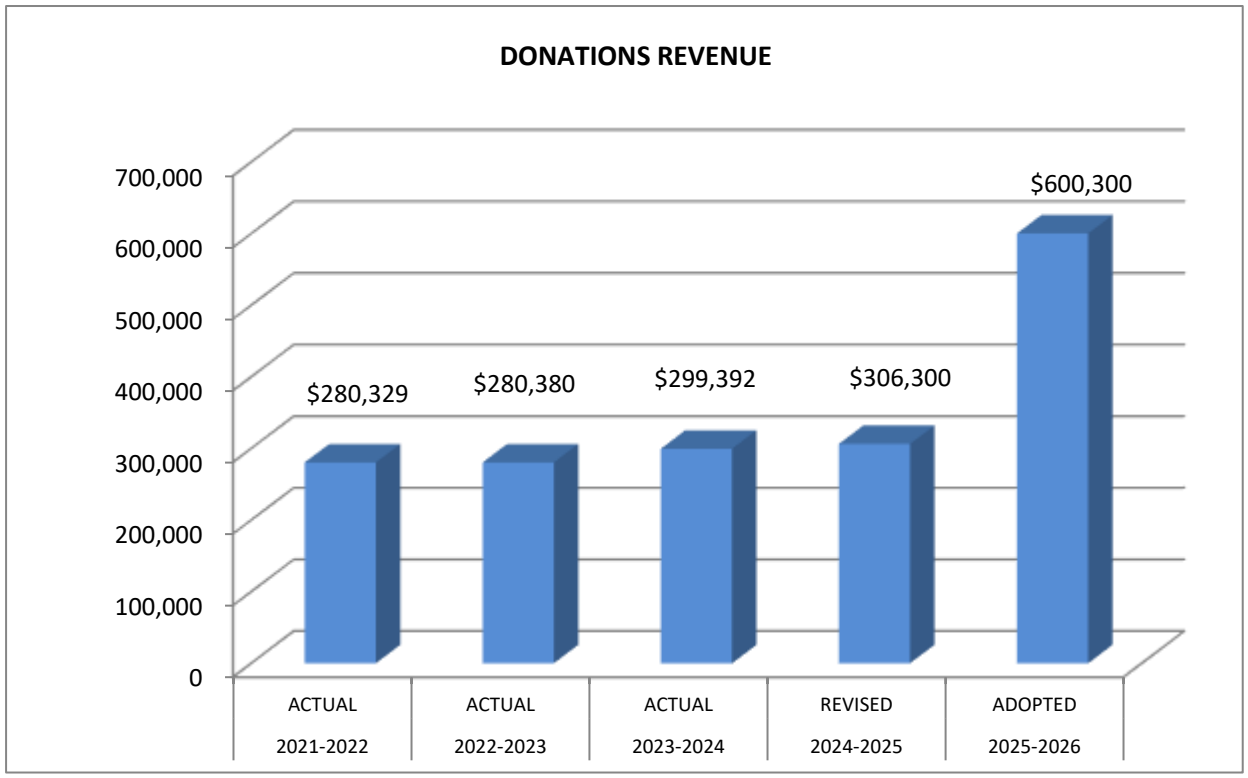
Senior Center
Budgeted expenditures for facility needs, special events and programs.

Fire

Budgeted expenditures include supplies for Fire Camp, the annual Easter Egg Hunt, CERT (Citizens Emergency Response Team) supplies, and public education.

Train and Grain Festival
Budgeted expenditures include supplies for festival.

CITY OF SAGINAW
DONATIONS FUND REVENUE SUMMARY
2025-2026

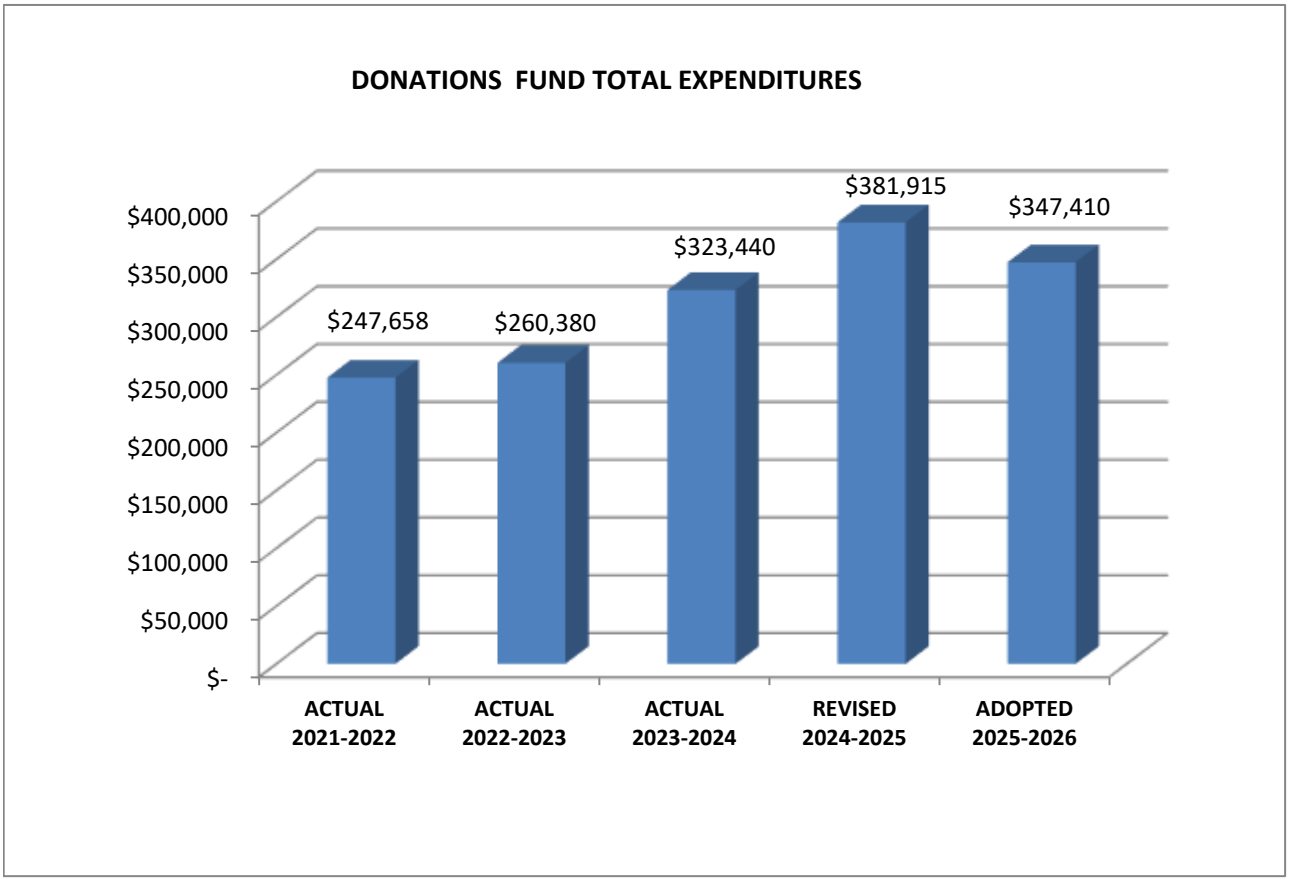


Donation revenue fluctuates from year to year depending on the special events. Train and Grain donations started to be budgeted in FY20/21. In FY 25/26 donations amounts for Parks, Library, Beautification, and Anima Services were rasied to $2 each from $1. Donation revenues are based on current trends.

DONATIONS REVENUE BY MONTH

MONTH	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 REVISED BUDGET	2025-2026 ADOPTED BUDGET
OCTOBER	$ 19,287	$ 23,663	$ 25,784	$ 24,478	$ 47,972
NOVEMBER	24,816	21,769	24,456	25,299	49,582
DECEMBER	22,326	21,486	23,171	23,854	46,750
JANUARY	21,168	25,026	29,047	26,795	52,514
FEBRUARY	17,020	21,999	27,481	23,682	46,413
MARCH	40,265	29,815	26,501	34,395	67,408
APRIL	20,324	19,018	25,460	23,077	45,228
MAY	24,335	26,284	21,838	25,803	50,571
JUNE	24,547	26,030	21,004	25,492	49,960
JULY	19,816	24,600	25,538	24,912	48,824
AUGUST	25,726	21,330	22,740	24,856	48,714
SEPTEMBER	20,700	19,359	26,371	23,657	46,364
TOTALS	**$ 280,329**	**$ 280,380**	**$ 299,392**	**$ 306,300**	**$ 600,300**
BUDGET	*$ 279,630*	*$ 281,920*	*$ 282,875*	*$ 306,300*	*$ 600,300*

CITY OF SAGINAW
DONATIONS FUND EXPENDITURE SUMMARY
2025-2026



FY 22/23 includes funding for purchase of ballistic vests, public art pieces, and the Indepdence Day event in 2023. FY 23/24 includes funding for public art, ballistic vests, tree planting, and additional funding for Community Events. FY 25/26 includes funding for Community Events and mowing services.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 REVISED BUDGET	2025-2026 ADOPTED BUDGET
Animal Services	$ 1,803	$ 2,627	$ 10,811	$ 8,000	$ 8,000
Parks	93,753	111,650	63,708	84,585	81,855
Library	54,447	62,430	82,674	152,990	90,655
Beautification	56,392	44,662	106,040	84,425	104,000
Senior Center	1,220	-	4,566	7,165	5,000
Police	-	-	-	-	2,400
Fire	11,111	7,419	10,968	9,250	20,000
Train and Grain	28,933	15,081	39,189	30,000	30,000
Community Events	-	16,510	5,484	5,500	5,500
TOTALS	**$ 247,658**	**$ 260,380**	**$ 323,440**	**$ 381,915**	**$ 347,410**

GENERAL ESCROW FUND



THE GENERAL ESCROW FUND WAS CREATED IN FY2014/2015 TO BETTER TRACK FUNDS THAT ARE RECEIVED AND USED FOR A SPECIFIC PURPOSE. THE TYPES OF REVENUES AND EXPENSES BUDGETED IN THE FUND ARE FOR HOTEL/MOTEL TAX, COURT TECHNOLOGY, COURT SECURITY, GAS PRODUCTION PROCEEDS, AND INSURANCE DEDUCTIBLES AND SETTLEMENTS.

CITY OF SAGINAW
GENERAL ESCROW FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Hotel/Motel Tax	$ 114,639	$ 122,950	$ 99,400
Court Technology Fees	12,576	16,855	-
Court Security Fees	22,378	26,670	3,000
Court Jury Fees	268	145	565
UDC/TexDot Median Cut	1	-	-
Insurance Deductible	154,034	187,400	104,910
Industrial Blvd Escrow	11,575	10,300	720
Old Decatur Rd. Improvements	133,334	70,050	27,000
Opiod Abatement	1,953	-	-
PEG Fees	14,654	11,000	-
Blue Mound Rd/Industrial Intersection	-	-	-
Interest Earnings	70,451	77,470	48,840
Transfers from Other Funds	457,266	161,445	-
TOTAL REVENUES	**$ 993,127**	**$ 684,285**	**$ 284,435**
EXPENDITURES			
City Promotion - Hot/Mot	$ 43,841	$ 50,000	$ 87,775
Train and Grain Festival	-	10,000	10,000
Court Technology	2,024	18,010	-
Court Security	11,579	15,000	15,000
Public Improvement Districts	-	-	-
Blue Mound Rd/Industrial Intersection	-	-	-
UDC/TexDot Median Cut	-	-	-
Insurance Deductible	209,733	184,605	96,300
Transfer to Captial Project	-	-	1,678,980
TOTAL EXPENDITURES	**$ 267,178**	**$ 277,615**	**$ 1,888,055**

CITY OF SAGINAW
GENERAL GOVERNMENT ESCROW FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

The General Government Escrow Fund was created in FY 2014-2015 to better track funds that are received and are to be used for a specific purpose. These receipts will remain in the General Government Escrow Fund until an appropriate expense is approved by the City Council.

REVENUE:

Hotel/Motel Tax - 15%
This is the City's share of hotel/motel tax collected by the state. This portion of collections may be used for the promotion of the arts.

Hotel/Motel Tax - 85%
The 85% balance of hotel/motel tax collections is reserved for promotional activities.

Court Technology Fees
For every citation issued, a $4 fee is assessed to be used for court technology.

Court Security Fees
For every citation issued, a $3 fee is assessed to be used for court security.

Gas Production Proceeds
Rents, royalties, and bonuses paid to the City as a result of natural gas drilling leases.

Insurance Deductible
Insurance claims revenue/reimbursements.

Transfer from Other Funds
Beginning in FY18/19 an annual contribution for an equipment replacement escrow based on estimated replacement cost divided by the estimated useful life of the equipment.

EXPENDITURES:

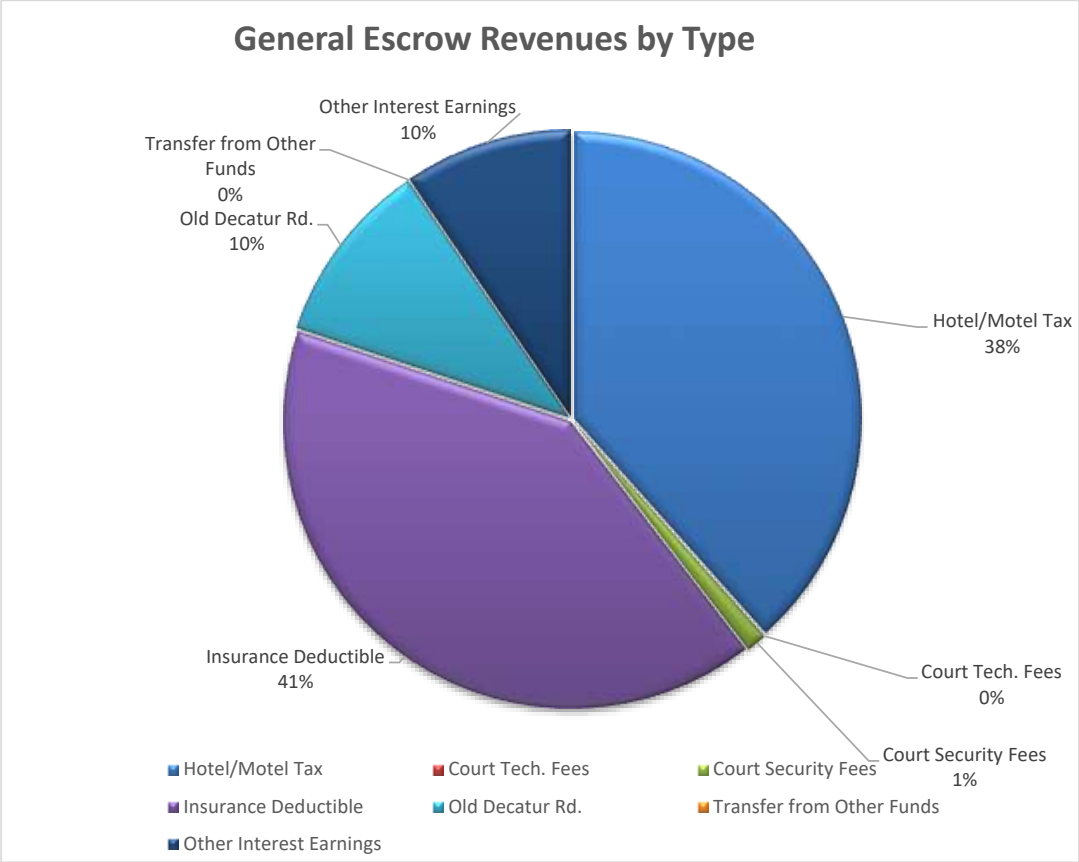
Hotel Motel Tax Expenses
FY 25/25 includes promotion of arts and the "Train and Grain" festival, advertising, and Farmer's Market Management.

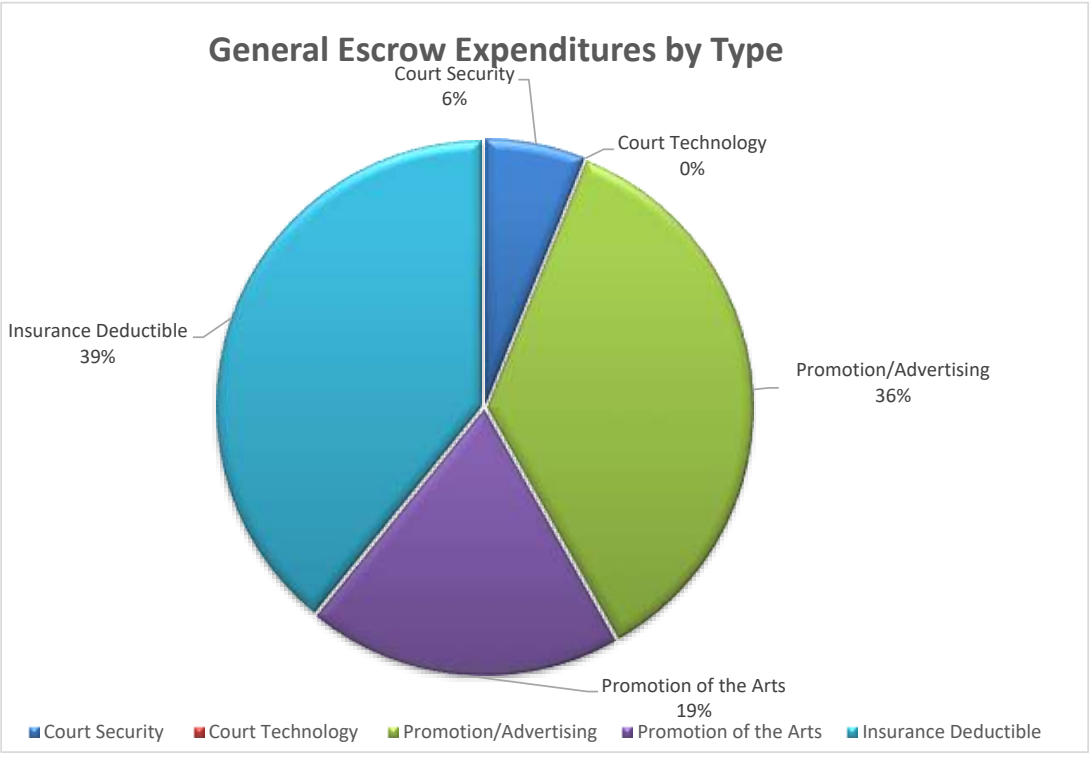
Court Technology Fees
Funding for the ticket software is included in the FY25/26 budget.

Court Security Expenses
Budgeted expenses are to reimburse the General Fund for bailiff services.

Insurance Deductible
These expenses are repairs to damaged property and other expenses covered by insurance.

CITY OF SAGINAW
GENERAL ESCROW FUND SUMMARY
2025-2026





WATER/WASTEWATER ESCROW FUND



THE WATER/WASTEWATER ESCROW FUND WAS CREATED IN FY2014-2015 TO BETTER TRACK FUNDS THAT ARE RECEIVED AND TO BE USED FOR A SPECIFIC PURPOSE. THE TYPES OF REVENUES AND EXPENSES BUDGETED INT HIS FUND ARE IMPACT FEES AND QUALIFYING CAPITAL PROJECTS.

CITY OF SAGINAW
WATER/WASTEWATER ESCROW FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Water Impact Fees	$ -	$ -	$ -
Wastewater Impact Fees	-	-	-
Intrest on Investments	45,454	35,690	15,035
Transfer from Enterprise Fund	64,905	36,215	36,215
Use of FB for water projects	133,469	-	-
Use of FB for wastewater projects	-	-	-
TOTAL REVENUES	**$ 243,828**	**$ 71,905**	**$ 51,250**
EXPENDITURES			
Transfer to EF-Water Projects	$ 243,828	$ -	$ 394,500
Engineering Fees - Fee Study	-	-	-
Transfer to EF-Wastewater Projects	-	-	-
Refund impact fees - wastewater	-	-	-
TOTAL EXPENDITURES	**$ 243,828**	**$ -**	**$ 394,500**

CITY OF SAGINAW
WATER/WASTEWATER ESCROW FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

The Water/Wastewater Escrow Fund was created in FY 2014-2015 to better track funds that are received and are to be used for a specific purpose. These receipts will remain in the Water/Wastewater Escrow Fund until an appropriate expense is approved by the City Council.

REVENUE

Water Impact Fees
Fees were collected from a developer to recover costs of water capital improvements related to the new development. The City of Saginaw no longer collects water impact fees.

Wastewater Impact Fees
Fees were collected from a developer to recover costs of wastewater capital improvements related to the new development. The City of Saginaw no longer collects wastewater impact fees.

EXPENDITURES:

Transfer to Enterprise Fund for Water and Wastewater Capital Projects

These are City Council approved capital projects that are appropriately funded by impact fees collected from developers. In FY 25/26 will help fund the water capital project of the McLeroy 12" water line replacement.

PUBLIC IMPROVEMENT DISTRICT FUND



THE PUBLIC IMPROVEMENT DISTRICT (PID) FUND WAS CREATED IN FY2021-2022 TO BETTER TRACK FUNDS THAT ARE RECEIVED AND TO BE USED FOR A SPECIFIC PURPOSE

CITY OF SAGINAW
PID FUND SUMMARY OF
REVENUES AND EXPENDITURES

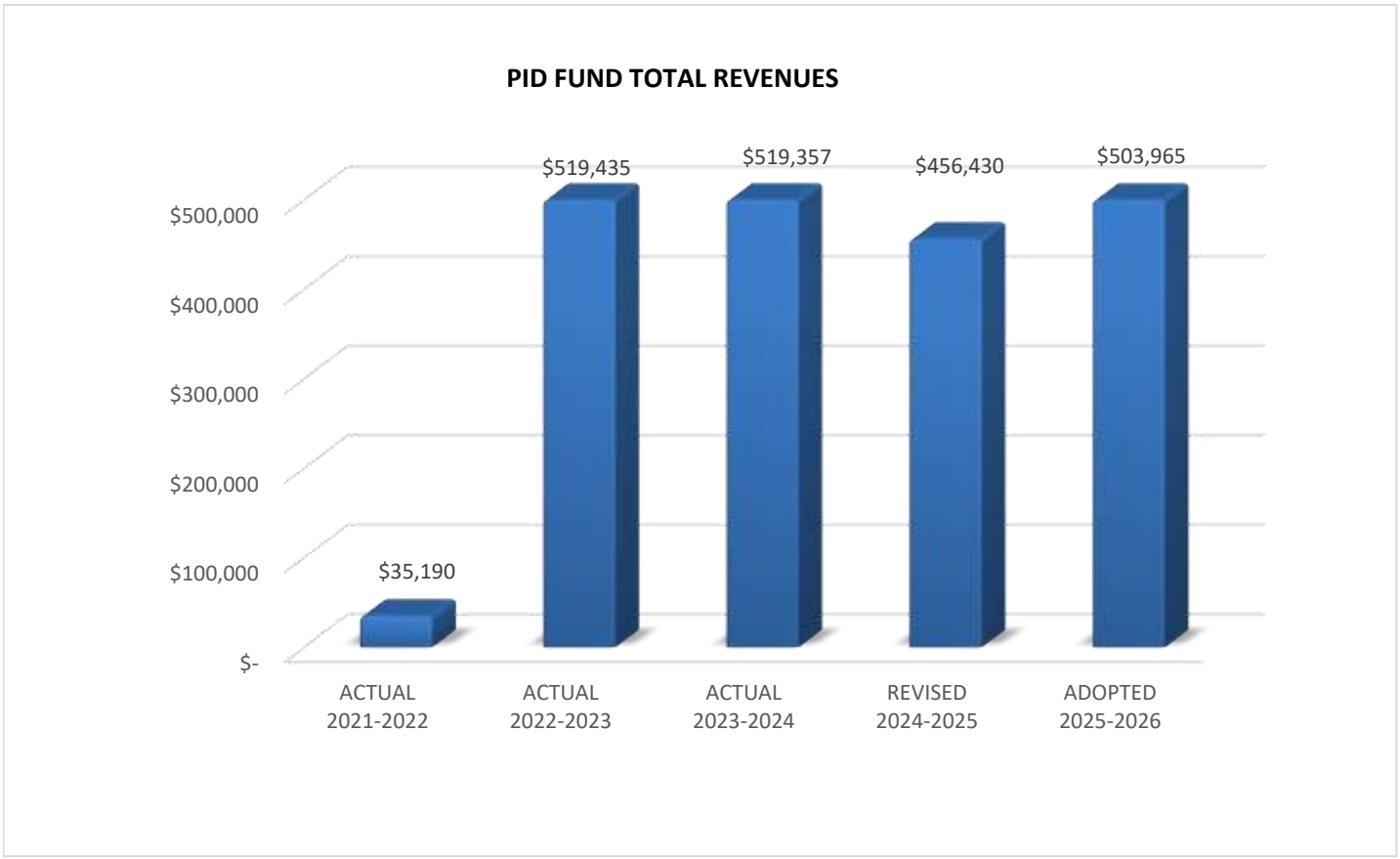
	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
PID Assessment Commercial	$ 88,199	$ -	$ -
PID Assessment Multi Family	239,552	-	-
PID Assessment Single Family	168,068	-	-
PID Assessments	-	442,480	496,765
Interest on Investments	23,538	13,950	7,200
	-	-	-
	-	-	-
TOTAL REVENUES	**$ 519,357**	**$ 456,430**	**$ 503,965**
EXPENDITURES			
Contract Services	$ 19,285	$ 23,950	$ 24,650
	944,383	472,340	472,345
	0	0	0
TOTAL EXPENDITURES	**$ 963,669**	**$ 496,290**	**$ 496,995**

CITY OF SAGINAW
BELTMILL PID FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

A Public Improvement District ("PID") is an economic tool used to fund public improvement projects in a defined geographical area. PID's are created by a City or County under the authority of Chapter 372 of the Texas Local Code. The statute allows for a city or county to levy a special assessment against these properties to pay for the improvements.

The PID Fund was created in FY 2022-2023 to track funds that are received and are to be used for the Beltmill development. These receipts will remain in the PID Fund until an appropriate expense is approved by the City Council.

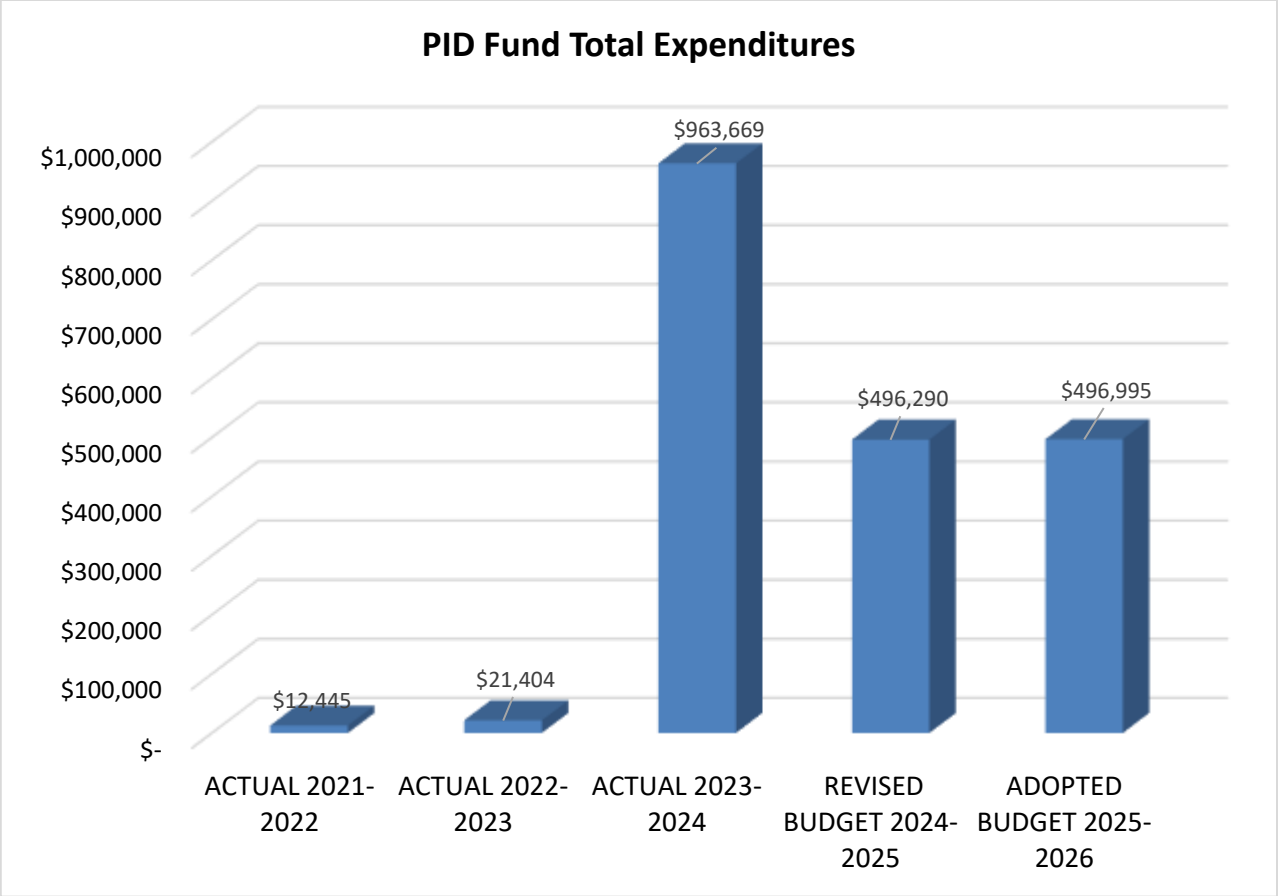
CITY OF SAGINAW
PID FUND REVENUE SUMMARY
2025-2026



REVENUES BY CLASSIFICATION

DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 REVISED BUDGET	2025-2026 ADOPTED BUDGET
PID Assessment	$ 35,000	$ 502,944	$ 495,819	$ 442,480	$ 496,765
Interest on Investments	190	16,491	23,538	13,950	7,200
TOTALS	**$ 35,190**	**$ 519,435**	**$ 519,357**	**$ 456,430**	**$ 503,965**

CITY OF SAGINAW
PID FUND EXPENDITURE SUMMARY
2025-2026



FY23/24 includes administration fees for Beltmill PID management.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 REVISED BUDGET	2025-2026 ADOPTED BUDGET
Contract Services	$ 12,445	$ 21,404	$ 19,285	$ 23,950	$ 24,650
Capital Outlay	-	-	944,383	472,340	472,345
TOTALS	**$ 12,445**	**$ 21,404**	**$ 963,669**	**$ 496,290**	**$ 496,995**

TAX INCREMENT REINVESTMENT ZONE FUND



THE TAX INCREMENT REINVESTMENT ZONE (TIRZ) FUND WAS CREATED IN FY2021/2022 TO BETTER TRACK FUNDS RECEIVED AND TO BE USED FOR A SPECIFIC PURPOSE

CITY OF SAGINAW
TIRZ FUND SUMMARY OF
REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2023-2024	REVISED BUDGET 2024-2025	ADOPTED BUDGET 2025-2026
REVENUES			
Ad Valorem Tax - City	$ 59,390	$ 110,225	$ 174,935
Ad Valorem Tax - Tarrant County	23,047	41,655	61,930
Ad Valorem Tax - TC College	13,357	24,020	37,085
Interest on Investments	3,024	6,985	6,000
	-	-	-
	-	-	-
TOTAL REVENUES	**$ 98,818**	**$ 182,885**	**$ 279,950**
EXPENDITURES			
Contract Services	$ 970	$ 30,000	$ 30,000
Capital Outlay	-	120,600	-
TOTAL EXPENDITURES	**$ 970**	**$ 150,600**	**$ 30,000**

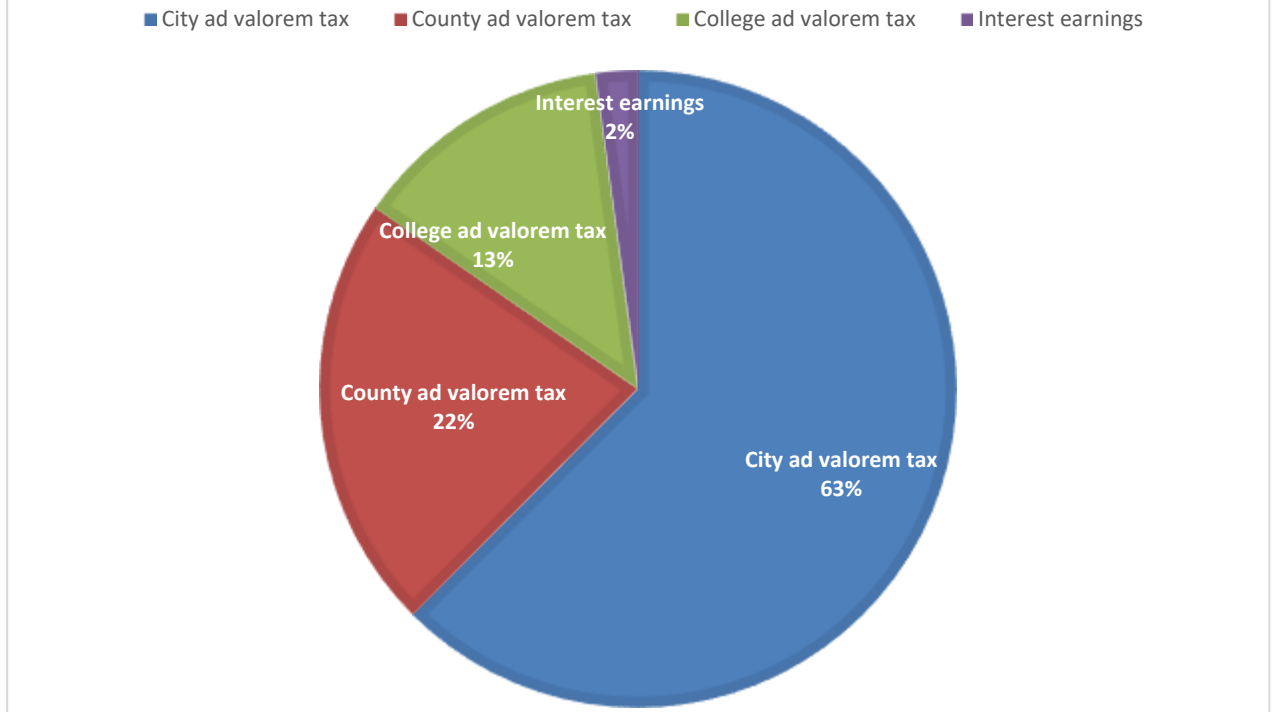
CITY OF SAGINAW
TAX INCREMENT REINVESTMENT ZONE FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2025-2026

The TIRZ Fund was created in FY 2022-2023 to better track funds that are received and are to be used for a specific purpose. These receipts will remain in the TIRZ Fund until an appropriate expense is approved by the TIRZ Board of Directors.

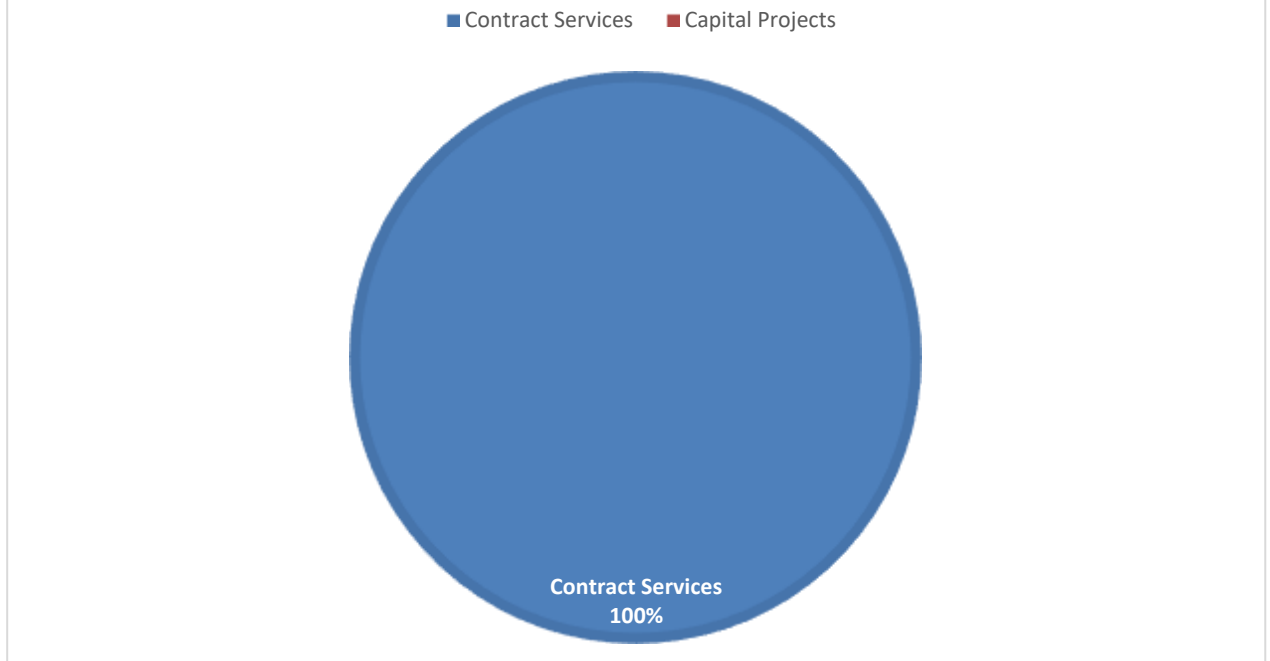
The tax increment reinvestment zones are special zones created by City Council to attract new investment in an area. Certain criteria has to be met for an area to be designated as a reinvestment zone. These zones help finance costs of redevelopment and promote growth in areas that would otherwise not attract development in a timely manner.

CITY OF SAGINAW
TIRZ FUND SUMMARY
2025-2026

TIRZ REVENUES BY TYPE



TIRZ EXPENDITURES BY TYPE



POLICIES, RESOLUTIONS, AND ORDINANCES



CITY OF SAGINAW

CITY OF SAGINAW
RESOLUTION NO. 2025-15

BY THE CITY COUNCIL OF THE CITY OF SAGINAW, TEXAS ADOPTING A BUDGET FOR THE CITY OF SAGINAW FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026

WHEREAS, the City Council has heretofore held a public hearing on the adoption of a budget for the City of Saginaw, Texas, for the fiscal year beginning October 1, 2025 and ending September 30, 2026 after due notice as provided by law; and

WHEREAS, said City Council is of the opinion and finds that the proposed budget should be adopted and approved, with such modifications and amendments as shown in the budget hereto attached and incorporated by reference as part of this Resolution;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAGINAW, TEXAS:

1. That the proposed budget prepared by the Mayor and City Council and filed with the City Secretary, with such modifications and amendments as have been made by the City Council, a copy of which proposed budget with any and all such modifications and amendments is attached hereto and incorporated by reference as part of this Resolution, be and the same is hereby approved and adopted as the budget for the operation of the City of Saginaw, Texas, for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

2. That a copy of said budget as hereby adopted is hereby authorized to be filed with the City Secretary at all offices required by law.

ADOPTED AND APPROVED this the 12th day of August, 2025.

APPROVED:

Todd Flippo, Mayor

ATTEST:

Vicky Vega, City Secretary

CITY OF SAGINAW TEXAS CORPORATE SEAL

CITY OF SAGINAW
ORDINANCE NO. 2025-15

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE CITY OF SAGINAW, TEXAS MUNICIPAL GOVERNMENT, AND PROVIDING FOR THE BOND AND INTEREST RETIREMENT FUNDS OF ALL OUTSTANDING GENERAL OBLIGATION BONDS OF THE CITY, FOR THE TAX YEAR 2025; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE AS STATED; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Saginaw, Texas, has done and performed all statutory requirements precedent to the setting of the City's tax rate for 2025; including the holding of all required public hearings, if required, after due notice, now, therefore:

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAGINAW, TEXAS:

Section 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Saginaw, Texas, and to provide an interest and sinking fund for the retirement of each series of outstanding general obligation bonds of the City of Saginaw, Texas, upon all property, real, personal and mixed, within the corporate limits of the City of Saginaw, Texas, subject to taxation, a tax of FIFTY-TWO AND NINE THOUSAND SIX HUNDRED FORTY-NINE TEN THOUSANDTHS CENTS (52.9649) on each ONE HUNDRED DOLLARS ($100.00) valuation of property for the tax year 2025. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE RATE WILL EFFECTIVELY BE RAISED BY 9.60 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $30.42. Said tax being so levied and apportioned for the purposes hereinafter set forth, to-wit:

(a) For Interest and Sinking Funds of the City of Saginaw, Texas, for payment of the principal as it matures and interest as it accrues upon all outstanding General Obligation Bonds of the City of Saginaw, Texas, a tax of TWENTY-TWO AND 3,897/10,000THS CENTS (22.3897) on each ONE HUNDRED DOLLARS ($100.00) valuation of property.

(b) For the maintenance and operation of the General Government of the City of Saginaw, Texas, (General Fund), a tax of THIRTY AND 5,752/10,000THS CENTS (30.5752) on each ONE HUNDRED DOLLARS ($100.00) valuation of property.

Section 2. All monies collected under this Ordinance are hereby appropriated and set apart for the purposes recited, and the City Manager shall cause books of account to be kept so as to readily and distinctly show amounts collected and expended and on hand at any time, in each of said funds, and it is hereby made the duty of every person collecting or receiving money for the City of Saginaw, pursuant to the supervision and direction of the City Manager, to deliver to the City and its designated officer or employee all such money so collected or received, together with a statement showing to what fund such should be deposited and from what source received. All receipts of the City of Saginaw, Texas, not specifically apportioned by this Ordinance are hereby made payable to the General Fund, unless the City Council shall by resolution or ordinance otherwise direct.

Section 3. This ordinance shall be in full force and effect immediately upon its adoption.

ADOPTED AND APPROVED this 12th day of August, 2025.

APPROVED:

Todd Flippo, Mayor

ATTEST:

Vicky Vega, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Bryn Meredith, City Attorney

CITY OF SAGINAW TEXAS
CORPORATE
SEAL

CITY OF SAGINAW, TEXAS
ORDINANCE NO. 2025-16

AN ORDINANCE OF THE CITY OF SAGINAW, TEXAS AMENDING CHAPTER 98 OF THE SAGINAW CITY CODE BY REVISING WATER SERVICE RATES, SEWER SERVCIE RATES, PROVIDING A SEVERABILITY CLAUSE; PROVIDING A CUMULATIVE CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Saginaw is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5, of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City has established reasonable rates for the provision of water and sewer service; and

WHEREAS, due to changes in the cost of providing such services, the City Council has determined that the rates for water service must be increased and the rates for sewer service may be decreased; and

WHEREAS, the City Council has determined that the rates set forth herein are reasonable.

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

SECTION 1.

That Section 98-261 of the Saginaw City Code is hereby amended to read as follows:

Section 98-261. Water Service Rates

There are hereby fixed and established the following water rates for service from the municipal systems for each category of customer as follows:

WATER SERVICE RATES

Residential Category	$16.52	Basic Monthly Charge
	$ 5.11	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons up to 10,000 gallons total volume
	$ 5.46	per 1,000 gallons for each 1,000 gallons in excess of 10,000 gallons total volume

Multi-Family Category	$16.52	Basic Monthly Charge per Dwelling
	$ 5.46	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons per dwelling unit up to 8,000 gallons additional volume
	$ 6.59	per 1,000 gallons for each 1,000 gallons in excess of 8,000 gallons additional volume
Commercial/Industrial Category	$ 16.52	Basic Monthly Charge
	$ 5.46	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons up to 10,000 gallons total volume
	$ 6.59	per 1,000 gallons for each 1,000 gallons in excess of 10,000 gallons total volume

SECTION 2.

That Section 98-262 of the Saginaw City Code is hereby amended to read as follows:

Section 98-262. Sewer Service Rates

There are hereby fixed and established the following sewer service rates for service from the municipal systems for each category of customer as follows:

SEWER SERVICE RATES

Residential Category	$24.25	Basic Monthly Charge
	$ 3.81	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons up to 20,000 gallons max volume
Multi-Family Category	$24.25	Basic Monthly Charge per Dwelling Unit
	$ 6.62	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons per dwelling unit, no max volume
Commerical/Industrial Non-Monitored Category	$26.63	Basic Monthly Charge
	$ 6.62	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons , no max volume

Commercial/Industrial Monitored Category	$ 6.62	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons, no max volume
		See attached formula in ordinance.

SECTION 3.

That Section 98-265 of the Saginaw City Code is hereby amended to read as follows:

Sec. 98-265. Computation of charges for commercial/industrial customers.

For all commercial/industrial sanitary sewer customers who are in the monitored category, monthly charges shall be computed in accordance with the following formulas and values in "Table A":

(1) Volume charge equals monthly volume in gallons/1000 times $6.62.

(2) BOD strength charge will be calculated in accordance with "Table A" (City of Fort Worth rate plus ten percent).

(3) TSS strength charge will be calculated in accordance with "Table A" (City of Fort Worth rate plus ten percent).

(4) Administrative charge equals $75 per month.

(5) The city shall perform sample collection and analysis for monitored category customers. Samples will be collected on five consecutive days, three times per year for each monitored category customer. Sample collection and analysis charges shall be charged to all monitored category customers equal to those incurred by the City for such testing.

(6) Both current City of Fort Worth BOD and TSS test values and charges may be amended and adjusted as necessary by administrative action of the City without City Council approval upon receipt of such from the City of Fort Worth under terms of the contract applicable to the same.

"Table A"
CITY OF SAGINAW
STATEMENT
CALCULATION OF WASTEWATER CHARGES

This is the TOTAL CHARGE for Sanitary Sewer service, and is due by the 15th of each month.

Date:_____

Customer Name:_____Account #:_____

Date samples collected from_____

1. BOD Charge = $\frac{\text{volume}}{1{,}000{,}000}$ = A
2. A x BOD Average = B
3. B x 8.34 = C (lbs)
4. C x (Fort Worth rate x 1.1) = D $_____
5. TSS charge = $\frac{\text{volume}}{}$ = A
6. A x TSS Average = B
7. B x 8.34 = C (lbs)
8. C x (Fort Worth rate x 1.1) = D $_____
9. Sample Collection and analysis charge $_____
10. Pretreatment program administrative charge $_____
11. Volume Charge = $6.62/1,000 gallons $_____

12. Total Charge $_____

SECTION 4.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be found or declared to be void, invalid, or unconstitutional by the valid judgment or decree of any court or competent jurisdiction, such finding or declaration shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 5.

This ordinance shall be cumulative of all ordinances of the City of Saginaw, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances in which event the conflicting provisions of such ordinance are hereby repealed.

SECTION 6.

This ordinance shall become effective on October 1, 2025.

PASSED AND APPROVED this 12th day of August, 2025.

Todd Flippo, Mayor

ATTEST:

Vicky Vega, City Secretary

CITY OF SAGINAW TEXAS CORPORATE SEAL

APPROVED AS TO FORM AND LEGALITY:

Bryn Meredith, City Attorney

CITY OF SAGINAW
RESOLUTION NO. 2020-10

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF SAGINAW, TEXAS ADOPTING FINANCIAL MANAGEMENT POLICIES

WHEREAS, the City Council has reviewed the financial management policies in a series of workshops, and

WHEREAS, said City Council is of the opinion that these policies are designed to establish guidelines for the fiscal management of the City:

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAGINAW, TEXAS:

1. That the City Council of the City of Saginaw, Texas does hereby formally approve and adopt the FINANCIAL MANAGEMENT POLICIES, as a copy is attached to the Resolution.

2. That henceforth the FINANCIAL MANAGEMENT POLICIES hereby adopted shall be in full force and shall supersede any such prior policy and provision thereof.

ADOPTED AND APPROVED this the 17th day of March, 2020.

APPROVED:

Todd Flippo, Mayor

ATTEST:

Janice England, City Secretary

CITY OF SAGINAW TEXAS CORPORATE SEAL

APPROVED AS TO FORM AND LEGALITY:

Bryn Meredith, City Attorney

CITY OF SAGINAW, TEXAS
FINANCIAL MANAGEMENT POLICIES

I. Purpose

The City of Saginaw has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely, and to plan for the adequate funding of services desired by the public. These policies are designed to establish guidelines for the fiscal management of the City.

II. Policy

These policies shall be reviewed periodically and will be presented to the City Council for approval of any significant changes. Such periodic review shall occur not less than every five years. The review shall be conducted by a committee made up of not more than three City Council members. The committee will also include at least two staff members and a minimum of one qualified citizen. A qualified citizen is a person over the age of twenty-one who has experience in the area of accounting or finance. The citizen must either reside or operate a business within the city limits of Saginaw.

III. Basis of Accounting

A. Governmental Funds – The City's accounting records for general governmental operations are maintained on a modified accrual basis in accordance with Generally Accepted Accounting Principles (GAAP). Revenues are recorded when measurable and available and expenditures are recorded when goods and services are received or when a commitment to purchase is made.

B. Proprietary Funds – The City's accounting records for enterprise operations (water and wastewater service) are maintained on a full accrual basis in accordance with Generally Accepted Accounting Principles (GAAP). Revenues are recorded when they are earned by and due to the City and expenditures are recorded when goods and services are received or when a commitment to purchase is made.

C. Basis of Accounting compared to Basis of Budgeting – Revenues and expenditures are budgeted on a cash basis which differs in some instances from the basis of accounting: Compensated absences are not budgeted but are reported as an expenditure in the accounting system. Depreciation and gains or losses on assets are not budgeted but are recorded as revenues or expenditures in the accounting system. For Proprietary Funds capital expenses are budgeted but at year end are booked as additions to capitalized assets and bond payments are budgeted as expenses but booked as a reduction to liability at year end.

IV. External Audit

The City shall have its records and accounts audited annually by an outside, independent auditor and shall have an annual financial statement prepared based on the audit.

A. The auditors are accountable to the City Council and will have access to direct communication with the City Council if the City staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities.

B. At least every five years, the City shall request qualifications from qualified accounting firms, including the current auditors if their past performance has been satisfactory.

C. Proposals for the annual audit will be evaluated on the following criteria:

1. The auditor will be a certified public accountant licensed to practice within the State of Texas.

2. The auditor shall have an understanding of the City's needs and its plans for the future.

3. The auditor's approach shall be thorough, comprehensive, and tailored to the City's needs.

4. The auditor shall have specialized government audit training and should have experience in auditing municipal governments of a similar size.

5. The audit firm shall have a demonstrated commitment to local government audit practice.

6. The audit firm shall have the appropriate resources available to apply to the audit engagement.

7. The fees proposed by the audit firm shall be reasonable in view of the type and quality of the services provided. Auditing is a professional service and will not be purchased solely on the basis of the lowest fee.

8. Recognizing the importance of Continuing Disclosure to the Market Place, the timeliness of the completed audit shall weigh on the evaluation of the Auditor. Under current requirements, a Continuing Disclosure filing must be made within 180 days of the end of the fiscal year.

V. Financial Reporting

A. Reporting Entity

The financial statements of the City shall include all activities for which the City exercises oversight responsibility. The criteria considered in determining oversight responsibility includes the ability to significantly influence operations, selection of management, accountability for fiscal matters, and financial interdependency.

B. Reporting Frequency

1. The Comprehensive Annual Financial Report (CAFR) will be submitted annually to present the results, financial position, and operations of the City for the prior fiscal year.

2. Monthly Financial Reports will be presented after the close of each month.

VI. Comprehensive and Strategic Planning

The Saginaw Comprehensive Plan is the City's comprehensive plan to preserve, promote and protect public health and general welfare, prevent overcrowding, ensure adequate transportation, availability of necessary utilities and services, and conserve and protect the City's natural resources. The City's budget is the Annual Operating Plan element of the Comprehensive Plan.

The Comprehensive Plan is founded on strategic objectives or "policy areas" that are reviewed at least every five years. Funding of City programs should be based upon the objectives set forth in the Master Plan.

VII. Operating Budget

A. Budget Preparation

The City Manager will file annually a balanced budget (estimated expenditures will not exceed estimated resources) with the City Council in compliance with the City Charter and state law. The budget process shall span sufficient time to address policy and fiscal issues by the City Council.

B. Balanced Budget

The annual operating budget will be structurally balanced, recurring revenues will fund recurring expenditures/expenses. Fund balance or non-recurring revenues will only be used for non-recurring expenditures/expenses.

C. Legislative Role

The budget process will be coordinated to identify major policy issues for City Council consideration prior to the budget approval date so that sufficient analysis can contribute to informed decision making.

D. Adoption process

The budget adoption process will comply with both City Charter and state law requirements. The budget shall be adopted by the favorable vote of a majority of the City Council.

E. Forecasting

Annual estimates of revenues and expenditures shall be based on historical trends and reasonable expectations and assumptions regarding growth, the state of the economy, and other relevant factors. A conservative approach shall be observed in estimating revenues.

F. Reporting

Monthly financial reports will be prepared showing actual revenues and expenditures/expenses compared to budgeted amounts. These reports will be submitted to the City Council

G. Budget Management and Amendment

1. The level of budgetary control is the department level in all funds. The City Manager or designee may approve budget transfers between line items within a department.

2. Budget adjustments between departments or increasing the total appropriation of a fund require City Council approval.

H. Operating Deficits

If at any time during the fiscal year it is estimated that the current year resources will not be sufficient to fund current year expenditures/expenses, the City Manager shall notify the City Council and present a plan to correct the anticipated deficit. Plans to correct an operating deficit shall include consideration of the following strategies in order of precedence:

1. Reduce transfers for cash funded capital projects/delay cash funded capital projects.
2. Manage the vacant position hiring process
3. Reduce travel and training expenses for only required certifications
4. Defer capital outlay purchases
5. Expenditure reductions
6. Hiring freezes
7. Use of undesignated fund balance in excess of required reserves
8. Salary increase freezes
9. Increase user fees
10. Employee lay-offs

CITY OF SAGINAW, TEXAS
FINANCIAL MANAGEMENT POLICIES

VIII. Capital Improvements Plan (CIP)

A. The Capital Improvements Plan includes City facilities and infrastructure

1. Facilities include any structures or properties owned by the City, the land upon which the facility is situated for the provision of City services, and the initial furniture, fixtures, equipment and apparatus necessary to put the facility in service.

2. Infrastructure includes permanently installed facilities, generally placed underground or at ground level, which form the basis for the provision of City services.

3. Preparation

a) The Capital improvements Plan describes facilities and infrastructure projects including related professional services necessary to acquire, design, and construct them.

b) Each year City Engineers and other City Staff update the CIP as part of the annual budget process. Updates are based on current cost estimates, changing priorities, timing of construction in progress, and funding availability. Estimates shall include a cost escalation factor for projects that that are scheduled in future years. The factor that is used will be disclosed during CIP review.

c) The CIP is prepared for a five year period with the first year of the plan being adopted as part of the annual budget.

4. Impact on Operating Budget – The operating impact of capital improvements will be considered when developing the CIP and determining which projects will be funded in the coming year. The operating budget impact could include debt service payments or the operating expenses related to additional or enhanced facilities.

5. Use of Fund Balance – The use of fund balance for capital projects will require a favorable vote by the majority of the City Council (four affirmative votes are required).

6. Gross Cost Overrun – In the event that a project funded with voter approved debt is competitively bid and the lowest qualified bid amount exceeds the project budget by 50% or greater, the project shall be placed on hold and will require a favorable vote by the majority of the City Council (four affirmative votes) to resume.

IX. Fixed Assets and Capitalization

A. A fixed asset of the city shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, improvement, addition to an existing capital asset, land, or building that meets all of the following requirements:

1. It is owned by the City
2. It has a value of $5,000 or more
3. It has an economic useful life of one or more years
4. It is intended to provide productive benefit to the City during its useful life

B. The City's assets shall be reasonably safeguarded, properly accounted for, and sufficiently insured.

C. Additions to existing assets may be capitalized if the asset's productive capacity is significantly improved or the assets economic useful life is extended by three or more years.

D. For various reasons, assets may have a reduction in productive benefit not accounted for by normal depreciation. Such assets, if not fully depreciated, will be removed from City asset accounts or reduced in value, and written off to expense, to the extent that future benefit to the City has been reduced.

X. Debt Management

A. Uses of Debt

Long term debt shall not be used for operating purposes. The life of issued bonds shall not exceed the useful life of the projects funded by the bonds.

B. Financing Alternatives

The City shall explore funding alternatives in addition to long term debt including leasing, grants and other aid, developer contributions, and unrestricted fund balances.

C. Types of Debt

1. General Obligation Bonds (GO's) – Original issue General Obligation bonds must be authorized by a vote of the citizens of Saginaw. They are used only to fund capital assets of the general government and are not to be used to fund operating needs of the City. The full faith and credit of the City as well as the City's ad valorem taxing authority back general obligation bonds within the limits of state law for taxing authority.

As needed, the city will prepare Bond Propositions and the City Council will approve any election items and will set election dates in accordance with state law. The Finance Department will track all authorized propositions, the related debt issues and projects for those authorizations, and all remaining amounts approved but unissued.

2. Revenue Bonds – Revenue bonds may be issued to provide for the capital needs of any activities where the capital requirements are necessary for the continuation or expansion of a service. The improved activity shall produce a revenue stream to fund the debt service requirements for the necessary improvement to provide service expansion. The final maturity of the obligation should not exceed the useful life of the asset(s) to be funded by the bond issue and will generally be limited to no more than twenty (20) years.

3. Certificates of Obligation – (CO's) Certificates of Obligation may be used to fund capital requirements that are not otherwise covered either by general obligation or revenue bonds. Debt service for CO's may be paid either from general revenues (tax-supported) or supported by a specific revenue stream(s) or a combination of both provided, however, that the I&S tax provides alternate security for the repayment of CO's as required by State Law.

Certificates of obligation will be used with prudent care and judgement by the City Council. Notice of Intent to Issue CO's will conform to state law requirements.

The issuance of CO's will require a favorable vote by the majority of the City Council (four affirmative votes are required).

4. Self-supporting General Obligation Debt – Refers to general obligation debt issued for a specific purpose and repaid through dedicated revenues other than ad valorem taxes; however, the I&S tax is still pledged by law. The annual debt requirements are not included in the property tax calculation. The issuance of self-supporting general obligation debt will require a favorable vote by the majority of the City Council (four affirmative votes are required).

5. Internal borrowing between City funds – The City can authorize use of existing long-term reserves as "loans" between funds. The borrowing fund will repay the loan at a rate consistent with current market conditions. Internal borrowing will be analyzed on a case by case basis and requires City Council approval.

D. Credit Ratings and Disclosures

1. The City will prudently manage the General and Enterprise Funds and attempt to issue and structure debt to maintain or increase the current bond ratings.

2. Full disclosure of operations and open lines of communications shall be maintained with the rating agencies. City staff, with the assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies.

3. The City will comply with required disclosure guidelines

E. Subject Matter experts and advisors – The City will select a financial bond advisor to assist with the issuance and monitoring of debt activities. The financial advisor will recommend other parties to use as bond counsel, rating agencies, paying agents, escrow agents and others involved in a transaction. The City will designate the financial advisor in such a manner to allow investors and underwriting firms to participate in a bond transaction, in accordance with the federal municipal advisor rule.

F. Debt Capacity

1. The City will adhere to tax rate limitations as set forth in Section 13.04 of the City Charter. The maximum tax rate (combined interest & sinking and maintenance & operations) will not exceed $1.50 per $100 valuation of taxable property.

2. The City's total general obligation principal debt will not exceed 5% of the taxable value.

3. The City will strive to limit general obligation annual debt requirements (Debt Service Fund expenditures) to 35% of general government expenditures (General Fund and Debt Service Fund expenditures combined). In the event that debt service expenditures exceeds 35%, the City Manager shall present a plan to the City Council to ensure annual debt is returned to 35% or less within a five year period.

4. Revenue bond coverage (Enterprise Fund) shall be maintained at a minimum of 1.25 (net revenue available for debt service excluding depreciation and transfers divided by debt service requirements).

G. Debt Management Analysis

In addition to considering impact on utility service rates, total debt limits and general obligation annual debt service limits, the City will analyze the following factors when considering additional issuance of debt:

1. Capital improvement planning to determine funding levels needed
2. Cost of debt in relation to resources
3. Multi-year planning impact
4. Debt service forecasts
5. Length of debt maturities
6. Debt payment structure
7. Overlapping debt impact
8. Future debt issuance impact
9. Other capital funding sources
10. Pay-as-you-go financing
11. Structure of issuance – variable or fixed rate, term
12. Influence on credit rating

XI. Revenue Management Policies

A. The City shall strive to maintain a revenue system which is simple and reliable.

B. The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in economic conditions.

C. The City will review, as part of the annual budget process, its fee structure to ensure that revenue collections are adequate to meet corresponding expenditures and are market comparable.

D. A conservative approach will be adopted when estimating revenues.

E. Utility Rates

1. The City will review and adopt utility rates that will generate revenue required to fully cover operating expenses, meet legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital and fund balance.

2. A component of the utility rate will include a transfer to any fund that provides service to the utility. This transfer will be for the recovery of the cost of services provided to the utility for overhead and administration.

F. Uncollectible Receivables for Utility Accounts

1. The City shall contract for the collections of delinquent utility accounts.

2. Once each year the City will write-off inactive accounts with a delinquent balance of more than one year as of the end of the previous fiscal year. The write-off of uncollected accounts is a bookkeeping entry only and does not release the debtor from any debt owed to the City.

XII. Fund Balance Policies

A. Fund Balances

Sufficient fund balances will be maintained to protect the City's financial position during emergencies or economic fluctuations, avoid cash flow interruptions, generate interest income, reduce the need for short-term borrowing, and assist in maintaining an investment grade bond rating.

1. Minimum Fund Balance General Fund

The City will maintain a fund balance of 25% of the operating expenditure budget (excludes capital expenditures).

2. Minimum Fund Balance Enterprise Fund

The City will maintain a fund balance of 25% (90 days) of the operating expenditure budget (excludes capital expenses).

B. Use of Fund Balance

Fund balance will only be used for emergencies, non-recurring expenditures/expenses, or major capital purchases. If such use reduces the fund balance below the level that is established as the minimum, the request to use fund balance will include a plan to replenish the fund balance to the minimum required level.

C. Fund Balance Components

In accordance with GASB Statement 54 the following components of fund balance are defined.

1. Non-spendable

Resources that are not in spendable form, such as inventories, pre-paids, long term receivables, non-financial assets held for sale, or resources required to be maintained intact such as an endowment.

2. Restricted

Resources that are subject to externally enforceable legal restrictions. The restriction could be externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or the restriction could be imposed by law through constitutional provisions or enabling legislation.

3. Committed

Resources that are constrained to specific purposes by a formal action of the City Council such as an ordinance or resolution. The constraints remain binding unless removed in the same formal manner by the City Council.

4. Assigned

Resources that are constrained by the City's intent to be used for specific purposes, but are not restricted or committed.

5. Unassigned

Resources that are not considered non-spendable, restricted, committed, or assigned.

XIII. Expenditure Policies

A. The level of budgetary control is the department level in all funds.

B. All invoices approved for payment by the proper City authorities will be paid according to state law.

C. The City will maximize any discounts offered by creditors, when considered cost effective.

XIV. Utility Billing Policies

A. New utility accounts require the following

1. New account application
2. Valid government issued identification
3. Lease agreement or settlement/closing disclosure
4. Payment of $110 which is due on or before start date, $100 of which is a payment in advance and will be applied to the customer's final utility bill
5. Payment of any balance due on previous utility accounts with the City

B. Transfer of service within the City of Saginaw requires the following:

1. Lease agreement or settlement statement/closing disclosure
2. Transfer of service application
3. Payment of $10 service charge which will be billed to the new account

C. Termination of service request requires a final water account (terminate service) form or written request that includes the following information:

1. Address or account number where service will be terminated
2. Date of requested service termination
3. Complete forwarding address (will be used for final bill or refund of payment in advance)

D. Disconnect/Reconnect water service

1. Accounts not paid in full 15 days past the due date will be scheduled for disconnection
2. A fee of $25 will be charged for reconnection of water service
3. Customers who turn on the water themselves will be charged a tampering fee of $100 plus any damages that may be done to city owned property

E. Customers are encouraged to contact customer service to make payment arrangements to avoid disconnection of service

1. Customers may request an extended due date or payment plan options
2. Customer accounts may not be more that 90 days in arrears
3. Customers who do not comply with their agreed upon arrangements will not be eligible for future payment arrangements until the beginning of the following calendar year

F. If payment is not received by the due date, a late charge will be added to the account

1. Residential account late charge is $5
2. Commercial account late charge is 10% of the account balance

G. Returned check fees and credit card chargeback fees

1. There will be a fee of $25 for each check returned unpaid by the bank
2. There will be a fee of $25 for each credit card transaction charged back by the credit card processor
3. After an account has had three returned checks, the City will no longer accept payment by check
4. After an account has had three credit card chargebacks, the City will no longer accept credit card payments

H. Water Use Adjustment – Water usage varies by person, family, and industry. Usage can be affected by climate conditions, personal habits, and faulty plumbing. The City may not be able to explain consumption at an individual service account but will offer advice on how to conserve water and detect leaks. The following policies will be used for fair and consistent consideration of a water bill adjustment request.

I. High usage due to a water leak – A customer may apply for an adjustment because of a significant increase in water consumption that can be proven to be the result of a leak in the service line past the water meter. The request must be made on the "Customer Request for Leak Adjustment" form provided by Utility Billing Customer Service and must be signed.

1. The following conditions must be met to qualify for a leak adjustment:
   a) *The account is a residential single-family or multi-family account with a separate meter*
   b) *The account must have had an increase in consumption or usage for the billing period or periods for which the adjustment is sought that exceeds the average usage of the three previous billing periods by at least 33%*

c) *The customer must present a receipt for repair work by a professional plumber or for supplies necessary to repair the leak at the service address within 30 days from the time the adjustment is sought*

2. If the account qualifies for an adjustment, an adjustment will be made for the two highest qualifying billing periods as follows:

a) *The average consumption for the three months prior to the adjustment period will be calculated and this average (rounded to nearest 1,000 gallons) will be subtracted from the consumption for each of the two qualifying billing periods*

b) *The result (the difference from the calculate average expressed in number of gallons) will be deducted from the billed consumption amount to calculate the revised consumption for the two qualifying billing periods*

c) *If the leak occurs during the sewer winter month averaging period (November, December, or January), then the consumption for the sewer calculation (for the month(s) in question) will be the adjusted consumption amount or 8,000 whichever is less*

d) *An adjustment to water and sewer charges due to leaks will be made only once in a 12 month period and will not be made for more than two consecutive billing periods where the 33% or more increase in consumption occurs*

J. A customer may request a rereading of their water meter to investigate high consumption. The reread will occur within one business day. The result will be reported to the customer by Utility Billing.

1. If the reread is consistent with the original reading, the customer may request a field test of the meter. There is no charge for this test, however the customer must be present to verify that all water is turned off before testing.

2. If the field test confirms the accuracy of the reading, the customer may request, at their expense, a meter test by an accredited third party approved by the City. While the meter is being tested an interim meter will be installed.

3. The meter will be tested at three different flow rates per American Water Works Association (AWWA) standards. If the meter tests over 100% at any flow rate, the consumption for the month in question shall be reduced by the resulting % over 100%, a new meter will be installed (the new meter may be the interim meter), and the customer's test fee will be refunded. If the meter tests less than 100% accurate, the meter may be replaced at the City's discretion. If the meter test is accurate (at 100%), the meter will be reinstalled if it is the City's current meter model.

4. A copy of the meter test will be delivered to the customer

5. The City acknowledges that water meters are mechanical devices and subject to malfunction, however once tested in accordance with the above policy, no other adjustments will be made.

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Saginaw
Taxing Unit Name

817-230-0332
Phone *(area code and number)*

333 W McLeroy Blvd, Saginaw TX 76179
Taxing Unit's Address, City, State, ZIP Code

www.saginawtx.org
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.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year 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]		$ 3,117,161,362
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 3,117,161,362
4.	**Prior year total adopted tax rate.**		$ 0.493747 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. **Original prior year ARB values:**	$ 128,859,496	
	B. **Prior year values resulting from final court decisions:**	- $ 113,392,089	
	C. **Prior year value loss.** Subtract B from A.[3]		$ 15,467,407
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **Prior year ARB certified value:**	$ 15,200,000	
	B. **Prior year disputed value:**	- $ 4,560,000	
	C. **Prior year undisputed value.** Subtract B from A.[4]		$ 10,640,000
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 26,107,407

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,143,268,769
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** 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 the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: ..... $ 16,764,335 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... + $ 11,089,784 **C. Value loss.** Add A and B. [6]	$ 27,854,119
11.	**Prior year 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 the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** ..... $ 0 **B. Current year 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.	$ 27,854,119
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 22,324,635
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 3,093,090,015
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 15,272,039
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 447,536
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 15,719,575
18.	**Total current year taxable value on the current year 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:** ..... $ 3,160,441,249 **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: ..... - $ 267,527 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] ..... - $ 19,872,282 **E. Total current year value.** Add A and B, then subtract C and D.	$ 3,140,301,440

[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.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. Current year 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] ..... $ 30,033,021	
	B. Current year 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] ..... + $ 6,484,521	
	C. Total value under protest or not certified. Add A and B.	$ 36,517,542
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 3,176,818,982
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 24,053,529
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 24,053,529
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,152,765,453
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.498596 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ /$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:

1. **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.
2. **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.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.275330 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,143,268,769
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 8,654,361
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A.** **M&O taxes refunded for years preceding the prior tax year.** 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 2024. This line applies only to tax years preceding the prior tax year. + $ 251,528 **B.** **Prior year 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 current year captured appraised value in Line 18D, enter 0. – $ 110,227 **C.** **Prior year 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 **D.** **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 141,301 **E.** Add Line 31 to 32D.	$ 8,795,662
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,152,765,453
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.278982 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] **A.** **Current year 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 **B.** **Prior year 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 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] **A.** **Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. $ 0 **B.** **Prior year 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. – $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100. $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year 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, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..... $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year 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, of the prior tax year and ending on June 30, of the current tax year..... $ 0	
	B. Prior year 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, 2023 and ending on June 30, 2024. ..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..... $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
39.	**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.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 ..... $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.278982 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... $ 2,737,987	
	B. Divide Line 41A by Line 33 and multiply by $100 ..... $ 0.086843 /$100	
	C. Add Line 41B to Line 40.	$ 0.365825 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.	
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.	
	- or -	
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.378628 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	***Disaster Line 42 (D42):* Current year 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: 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 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year 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: **(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. **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. [31] Enter debt amount ..... $ 7,526,451 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 285,000 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 82,800 **E. Adjusted debt.** Subtract B, C and D from A.	$ 7,158,651
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 45,848
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 7,112,803
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] ..... 100.00 % **B.** Enter the prior year actual collection rate. ..... 99.29 % **C.** Enter the 2023 actual collection rate. ..... 99.19 % **D.** Enter the 2022 actual collection rate. ..... 100.35 % **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%. [34]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 7,112,803
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.223897 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.602525 /$100
D50.	***Disaster Line 50 (D50):* Current year 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 D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$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
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**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.[36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 2,520,560
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.079342 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.498596 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.498596 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.602525 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.523183 /$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
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[40] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.523183 /$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.[42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.[43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;[44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[45] 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.[46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.481669 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.481669 /$100
	D. Adopted Tax Rate	$ 0.493747 /$100
	E. Subtract D from C	$ -0.012078 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,100,823,573
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.498769 /$100
	B. Unused increment rate (Line 66)	$ 0.008250 /$100
	C. Subtract B from A	$ 0.490519 /$100
	D. Adopted Tax Rate	$ 0.498769 /$100
	E. Subtract D from C	$ -0.008250 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,960,385,443
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.532488 /$100
	B. Unused increment rate (Line 66)	$ 0.016612 /$100
	C. Subtract B from A	$ 0.515876 /$100
	D. Adopted Tax Rate	$ 0.508042 /$100
	E. Subtract D from C	$ 0.007834 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 2,622,326,183
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 205,433
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 205,433 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.006466 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.529649 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

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. [48]

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. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.278982 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,176,818,982
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.015739 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.223897 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.518618 /$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.[50]

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. [51]

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
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.493747 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 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 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 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.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,093,090,015
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,152,765,453
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.529649 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.498596 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate. $ 0.529649 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 68

De minimis rate. $ 0.518618 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. [54]

print here ▶ Kim Quin
Printed Name of Taxing Unit Representative

sign here ▶ [redacted]
Taxing Unit Representative

7/29/2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

CITY OF SAGINAW POLICY ON SALARIES AND COMPENSATION 2025-2026

Salaries for all positions for the City of Saginaw will be administered as follows:

- There will be a starting salary and maximum salary for each grade as set by the City Council.

  Department Heads may allow up to one year of credit for a minimum of three years experience with City Manager approval for new employees.
- When a percentage raise is approved by the City Council, the starting and maximum salary for each grade will increase by that percent.
- When the City Council approves a raise in the pay scale, the Department Head has the authority to approve or deny the raises based on the employee's job performance and attitude with final approval of the City Manager. The increase is not a blanket, automatic, across-the-board raise.
- A schedule for certification pay for each department deemed beneficial to the City, as a part of the employee's required work responsibilities has been established. The amounts are to be paid on a monthly basis per the accomplishment and are over and above the pay scale of the pay grade.
- When an employee promotes to the next highest position their salary will be set at whichever step of the new position will provide a raise over their current salary. Employees that are demoted to a less responsible position will use the classification grade number of the lower classification for determining the monthly salary as years of service would dictate.

BENEFITS AND LONGEVITY

The City of Saginaw is an at will employer offering the following benefits:

- **SALARY:** Salary ranges are designed to be competitive with industries and other municipalities.
- **RETIREMENT:** Texas Municipal Retirement System (7% of Employee's total salary with City match of 2:1).
- **LONGEVITY:** $6.00 per month of service after the first year. Paid in lump sum check on the first Friday in December of each year.
- **SERVICE AWARDS:** Service pin awarded for 5 years of service; a diamond is added for each additional 5 years.
- **VACATION:** One week after first six months; two weeks after one year; three weeks after five years; four weeks after 15 years; and five weeks after 25 years. Vacation is earned monthly. Part-time employees working at least 29 hours per week earn vacation benefits as well.
- **HOLIDAYS:** New Year's Day, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving and following Friday, Christmas Eve and Christmas Day, and two Floating Holidays.
- **INSURANCE:**
  - Medical and Dental (Employee portion paid by City, dependent coverage optional and City will pay maximum of $365.00/month).
  - Life 50,000/100,000 (Paid by City).
- **OTHER:** Sick leave, disability plan, and military leave.

CITY OF SAGINAW
SCHEDULE OF PERSONNEL BY DEPARTMENT
2025-2026

DEPARTMENT	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26
FULL TIME POSITIONS:					
General Administrative Office	9	9	9	9	9
Municipal Court	2	2	2	2	2
Fire	30	29	29	30	30
Police	53	53	53	49	49
Public Services	11	11	11	12	13
Parks	2	2	2	2	2
Community Services	4	4	4	5	2
Library	5	5	5	6	6
Inspections/Code Enforcement	11	10	10	10	10
Animal Services	5	5	5	5	5
Fleet Maintenance	2	2	2	3	2
Economic Development	0	0	0	0	0
Information Technology	2	2	2	2	2
Emergency Management	0	1	1	1	0
Communications	0	1	1	2	2
Senior Center	0	0	0	0	2
Water & Wastewater	20	20	19	20	20
TOTAL FULL TIME POSITIONS	**156**	**156**	**155**	**158**	**156**
PART TIME POSITIONS:					
General Administrative Office	2	3	4	4	3
Police	1	1	1	1	1
Community Services	7	7	7	7	5
Library	7	7	7	6	6
Animal Services	2	2	2	3	3
Library	7	7	7	6	6
Senior Center	0	0	0	0	2
TOTAL PART TIME POSITIONS	**26**	**27**	**28**	**27**	**26**
SEASONAL PART TIME POSITIONS:					
Police	5	5	5	2	2
Public Services	2	2	2	2	2
Community Services	55	55	55	53	53
Library	3	3	3	3	3
Animal Services	2	2	2	2	2
Water & Wastewater	2	2	2	2	2
TOTAL SEASONAL POSITIONS	**69**	**69**	**69**	**64**	**64**
CITY WIDE TOTAL ALL POSITIONS	**251**	**252**	**252**	**249**	**246**

Summary of Personnel Changes

General Administrative Office - A Management Analyst was removed in 23-24 because no longer needed. In 23-24 a Public Works Administrative Cordinator was added, but then in 25-26 was moved to Public Services.

Fire- One firefighter and one Emergency Mgt Coordinator is added in 19/20. In 22/23 Emergency Mgmt became it's own department.

Police Department -In 20-21 a Summer Apprentice position is added.

Public Services - In 20-21 two Summer Apprentice positions are added.In 24/25 Facilities Manager was added.

Recreation and Community Services - In FY20-21 a part-time summer position is added. In 25/26 Senior Center became it's own department.

Library - In FY20-21 a PT Administrative Intern and a Summer Apprentice is added. In 23-24 a Summer Apprentice position is removed because no longer needed.

Inspections/Code Enforcement - In FY20-21 an Inspector in Training position is added. In FY21-22 a permit tech and a part-time permit tech and code enforcement manager are added. Management Analyst was removed in 22-23 because no longer needed.

Animal Services - In FY20-21 an Adoption & Rescue Coordinator and 2 Summer Apprentices are added. In FY21-22 a PT Animal Shelter Tech is added.

Water/Wastewater - In FY20-21, 2 Summer Apprentices are added. In FY21-22 a W/WW Technician is added. In 23/24 Customer Service was added.

Emergency Management - In FY22-23 new department was added. Position not funded in 25/26.

Communications - In FY22-23 new department was added.

Senior Center - In FY25-26 new department was added.

CITY OF SAGINAW
GENERAL AND DEBT SERVICE FUND FIVE YEAR FORECAST

	ADOPTED 2025-2026	ESTIMATED 2026-2027	ESTIMATED 2027-2028	ESTIMATED 2028-2029	ESTIMATED 2029-2030
GENERAL FUND					
BEGINNING RESOURCES	**$ 12,692,288**	**$ 11,933,763**	**$ 11,328,407**	**$ 10,701,804**	**$ 10,088,154**
REVENUES					
Current Property Taxes	$ 9,674,445	$ 10,174,445	$ 10,674,445	$ 11,174,445	$ 11,674,445
Sales Tax	7,586,940	7,738,679	7,970,839	8,209,964	8,456,263
Other Taxes	40,650	40,650	48,660	56,699	64,770
Franchise Fees	1,699,320	1,745,089	1,780,927	1,820,352	1,862,953
License, Permits, Fees, and Fines	2,394,175	2,740,293	2,508,737	2,545,206	2,532,293
Other Revenue	203,000	228,000	253,000	278,000	303,000
Grant Assistance	33,000	33,000	33,000	33,000	33,000
Interest on Investments	720,000	648,400	578,948	511,580	446,232
Transfers from Other Funds	3,337,210	3,436,876	3,539,654	3,645,844	3,755,219
TOTAL REVENUES	**$ 25,688,740**	**$ 26,785,432**	**$ 27,388,210**	**$ 28,275,089**	**$ 29,128,175**
EXPENDITURES					
Personnel Services	$ 19,022,870	$ 19,593,556	$ 20,181,363	$ 20,786,804	$ 21,410,408
Supplies and Services	6,501,905	6,779,462	7,007,846	7,271,081	7,489,214
Capital Outlay & Econ Dev Incentives	922,490	1,017,770	825,604	830,854	841,354
Transfer to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES	**$ 26,447,265**	**$ 27,390,788**	**$ 28,014,813**	**$ 28,888,739**	**$ 29,740,975**
ENDING RESOURCES	**$ 11,933,763**	**$ 11,328,407**	**$ 10,701,804**	**$ 10,088,154**	**$ 9,475,354**
Restricted Resources	6,611,816	6,593,255	6,797,302	7,014,471	7,224,905
Reserved Resources	2,800,000	2,250,000	1,950,000	1,650,000	1,350,000
Unrestricted/unreserved Resources	2,521,947	2,485,152	1,954,502	1,423,683	900,449
Increase/(Decrease in Fund Balance)	$ (758,525)	$ (605,356)	$ (626,603)	$ (613,649)	$ (612,800)
DEBT SERVICE FUND					
BEGINNING RESOURCES	**$ 1,421,117**	**$ 1,061,897**	**$ 916,897**	**$ 801,897**	**$ 801,897**
REVENUES					
Current Property Taxes	$ 7,084,430	$ 7,460,580	$ 7,814,385	$ 7,968,400	$ 8,097,970
Other Revenue	122,800	119,800	116,300	112,800	109,800
TOTAL REVENUES	**$ 7,207,230**	**$ 7,580,380**	**$ 7,930,685**	**$ 8,081,200**	**$ 8,207,770**
EXPENDITURES					
Principal Payments - Bonds	$ 3,645,000	$ 3,975,000	$ 4,430,000	$ 4,635,000	$ 4,950,000
Interest Payments - Bonds	3,881,450	3,705,380	3,565,685	3,391,200	3,197,770
Other Expenses	40,000	45,000	50,000	55,000	60,000
TOTAL EXPENDITURES	**$ 7,566,450**	**$ 7,725,380**	**$ 8,045,685**	**$ 8,081,200**	**$ 8,207,770**
ENDING RESOURCES	**$ 1,061,897**	**$ 916,897**	**$ 801,897**	**$ 801,897**	**$ 801,897**
Increase/(Decrease in Fund Balance)	$ (359,220)	$ (145,000)	$ (115,000)	$ -	$ -

The long range financial forecast is a planning tool only. It provides a multi-year overview of possible financial conditions. During the annual budget process, the City Manager and City Council will assess the current needs of the City and make decisions accordingly.

The annual budget is developed within the context of the Comprehensive Master Plan, the Capital Improvement Plan, and the Department Five Year Plans. Each year these plans are revised based on more current cost estimates, funding constraints, and changing priorities. The above five year forecast shows the General Fund and Debt Service Funds balanced with planned drawdowns of fund balance for one time capital purchases and Economic Development incentives. The Debt Service Fund estimates are based on current debt schedules. There is a planned drawdown of fund balance for the next three years. All bonds auhorized by voters in the May 2021 bond election have been issued. The estimated tax rate for General Fund and Debt Service Fund will remain steady for the next four years. Any additional debt will increase the tax rate.

Assumptions in the forecast include an annual taxable value increase of 5%. Sales tax is projected to grow by 2% in FY26/27 and 3% each subsequent year. Other taxes remain the same except a gradual increase in mixed beverage tax as growth continues. There is expected growth in waste disposal and utility franchise fees. Court fines will gradually increase as the Police Department is able to hire new recruits and be fully staffed. Recreation fees will gradually increase as programming continues to increase as well. Transfers from other funds assumes a 3% increase each year to reimburse the General Fund for operating costs incurred on behalf of the Enterprise, Drainage, and CCPD Funds. Personnel Services assumes a 3% increase annually for salary and related benefits. Supplies and Services includes an approximate 3% increase each year. Capital Outlay is projected to be $500,000 in FY25/26 and increase approximately 5% each year. These one time capital outlays will reduce fund balance. Economic Development incentive payments are included to draw down fund balance by $550,000 in FY26/27 and $300,000 each year after that.

GENERAL INFORMATION



CITY OF SAGINAW
MISCELLANEOUS STATISTICS

Date of Incorporation — 1949 **Population (2025 Census estimate)**- 25,685

Form of Government – Council - Manager (Home Rule)

Location – Nine miles north of Downtown Fort Worth. Saginaw is located in Tarrant County which is one of the main counties in the Dallas/Fort Worth Metroplex. The County's population grew 16.1% from the 2010 Census to the 2020 Census. The county population as of the 2020 Census was 2,110,640 and the estimated population for 2025 was 2,260,330 per the United States Census Bureau website. Area – 7.75 square miles or 4,960 acres Fire Protection:

Area – 7.75 square miles or 4,960 acres

Fire Protection:
Number of Stations – 2 Number of Paid Firefighters – 30

Police Protection:
Number of Stations – 1
Number of Officers – 41

Library:
Number of Libraries – 1
Number of Materials – 60,650

Boards and Commissions:
Planning & Zoning Board
Board of Adjustment
Advisory Recreation & Parks Board
Capital Improvements Advisory Committee
Beautification Committee
Library Board
Senior Citizens Advisory Board
Animal Shelter Advisory Committee

Registered Voters – 14,877 (Oct 2020)

Recreational Facilities:
7 parks comprising 111.49 acres
Willow Creek Park
Highland Station Park
Brian Schwengler Park
Opal Jennings Park
William Houston Park
Sagewood Park
Knowles-Towrey Park

4 Recreation Centers Saginaw
Recreation Saginaw
Community Center
Senior Citizens
Aquatic Center

Services provided by City of Saginaw:
Water and Wastewater Police and Fire Protection Library, Parks and Recreation Inspections/Code Enforcement/Animal Control

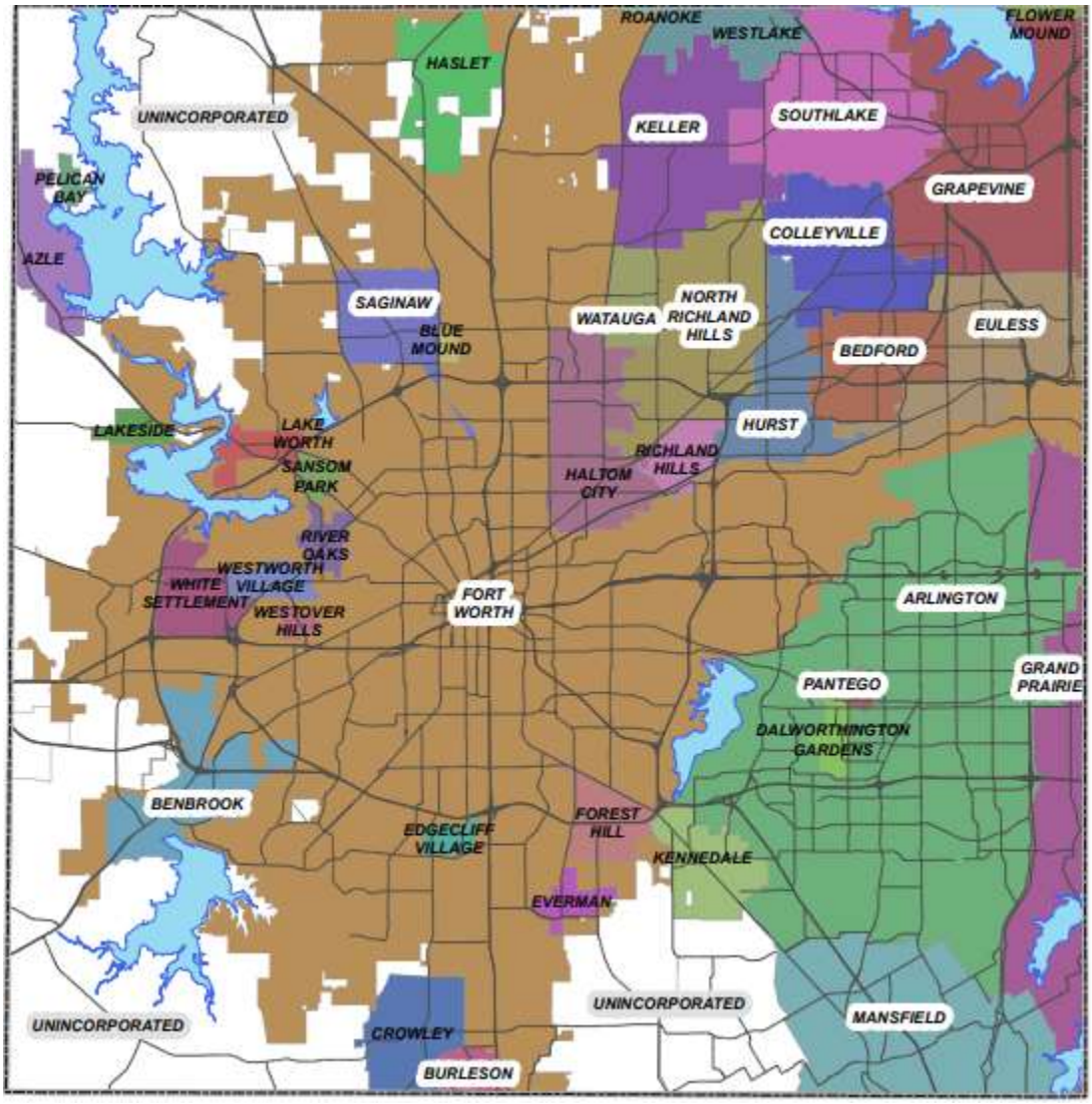
Other Service Providers:
Garbage- Waste Connections
Cable television - Various providers
Electric and Gas - Various providers
Telephone – Various providers

Services provided by Tarrant County:
Property tax billing and collecting
County road maintenance
Health Inspector

CITY OF SAGINAW
MISCELLANEOUS STATISTICS

Principle Employers:
Eagle Mountain-Saginaw ISD
Walmart Supercenter #5316
Ventura Foods
Trinity North Amer, Freight Car
CTI Beanmaker&Chefco Foods
Anchor Fabrication Corp.
Ranger Fire Inc
Russo Corporation
DOS Project
United Forestry Products LLC

Top Tax Payers:
Ventura Foods LLC/Ventura Foods LLC
Miller Milling Company LLC/Miller Milling Co LLC
Fossil Creek 270, LLC
Ardent Mills
Viterra USA Grain LLC/Gavilon Grain LLC
Trinity Industries INC/Trinitytrail Maintenance SER
Oncor Electric Delivery Co LLC
Grand Saginaw LLC
Ergon Asphalt & Emulsions Inc
Northwest Pipe Company



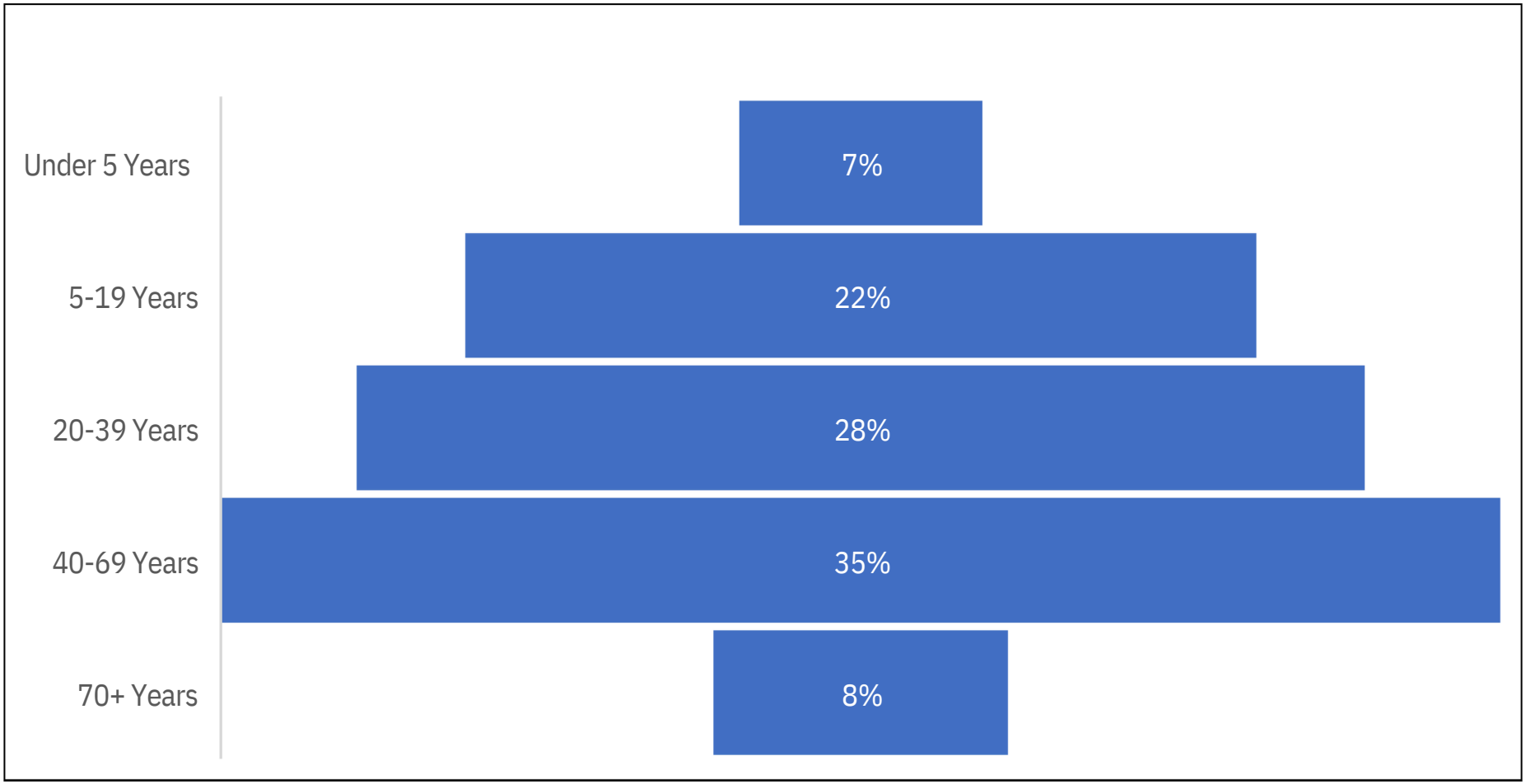
Tarrant County is comprised of 41 incorporated areas:

Arlington	Euless	Keller	Richland Hills
Azle	Everman	Kennedale	River Oaks
Bedford	Flower Mound	Lake Worth	**Saginaw**
Benbrook	Forest Hill	Lakeside	Sansom Park
Blue Mound	Fort Worth	Mansfield	Southlake
Burleson	Grand Prairie	Newark	Trophy Club
Colleyville	Grapevine	North Richland Hills	Watauga
Crowley	Haltom City	Pantego	Westlake
Dalworthington Gardens	Haslet	Pelican Bay	Westover Hills
Edgecliff Village	Hurst	Reno	Westworth Village
			White Settlement

Source: Tarrant County Web Site

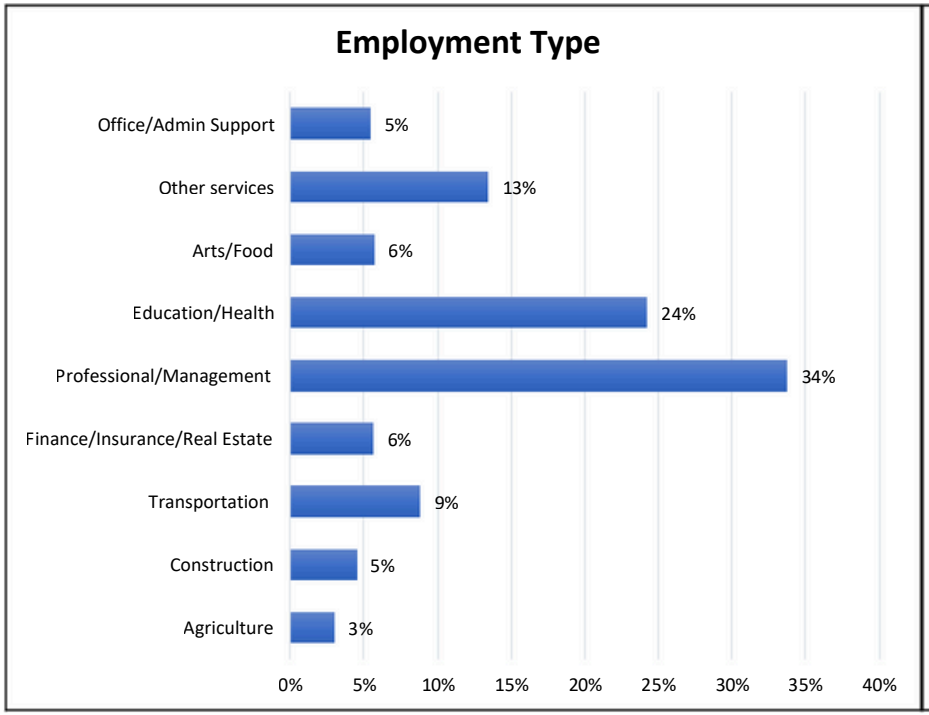
2025-2026 STATISTICS

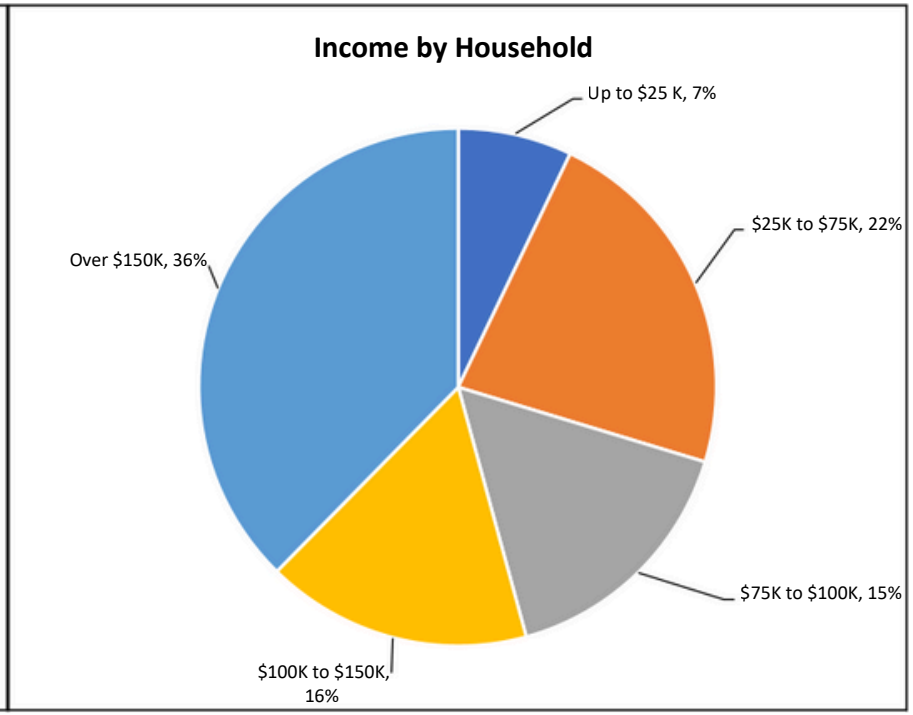
Population by Age



2025-2026 STATISTICS

Income by Household and Employment Type

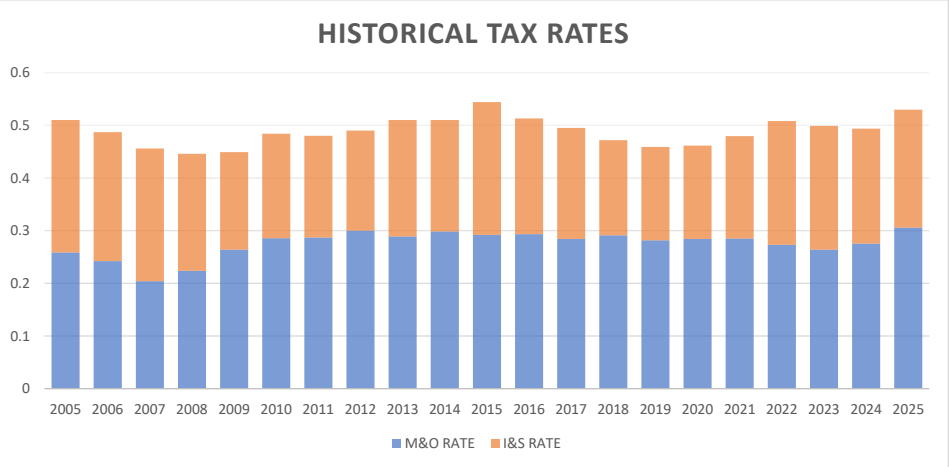




CITY OF SAGINAW
TAX RATE STATISTICS
2025-2026

CITY OF SAGINAW TAX RATES

TAX YEAR	M&O RATE	M&O PERCENT	I&S RATE	I&S PERCENT	TOTAL TAX RATE
2005	0.258671	50.72%	0.251329	49.28%	**0.510000**
2006	0.242114	49.72%	0.244886	50.28%	**0.487000**
2007	0.20409	44.76%	0.25191	55.24%	**0.456000**
2008	0.223852	50.19%	0.222148	49.81%	**0.446000**
2009	0.263906	58.76%	0.185209	41.24%	**0.449115**
2010	0.285615	59.01%	0.198385	40.99%	**0.484000**
2011	0.287098	59.81%	0.192902	40.19%	**0.480000**
2012	0.300075	61.24%	0.189925	38.86%	**0.490000**
2013	0.289024	56.67%	0.220976	43.33%	**0.510000**
2014	0.298511	58.53%	0.211489	41.47%	**0.510000**
2015	0.291937	53.66%	0.252063	46.34%	**0.540000**
2016	0.293308	57.18%	0.219692	42.82%	**0.513000**
2017	0.284186	57.41%	0.210814	42.59%	**0.495000**
2018	0.291129	61.71%	0.180671	38.29%	**0.471800**
2019	0.281655	61.36%	0.177345	38.64%	**0.459000**
2020	0.284238	61.58%	0.177341	38.42%	**0.461579**
2021	0.285058	59.45%	0.194458	40.55%	**0.479516**
2022	0.273156	53.77%	0.234886	46.23%	**0.508042**
2023	0.263959	52.92%	0.23481	47.08%	**0.498769**
2024	0.275330	55.76%	0.218417	44.24%	**0.493747**
2025	0.305752	57.73%	0.223897	42.27%	**0.529649**



Entity	Tax Rate	Estimated Population
Tarranty County		**2,237,549**
Arlington	0.6298000	413,955
Azle	0.6246927	15,054
Bedford	0.5262120	49,941
Benbrook	0.5550000	25,542
Blue Mound	0.8138000	2,396
Colleyville	0.3119310	26,599
Crowley	0.6375290	20,474
Dalworthington Garde	0.6253420	2,296
Edgecliff Village	0.4987640	3,994
Euless	0.4764660	61,601
Everman	1.0260800	6,553
Forest Hill	0.7004660	14,477
Fort Worth	0.6700000	1,033,932
Grapevine	0.2372280	52,346
Haltom City	0.5572900	46,994
Haslet	0.3154500	5,032

Entity	Tax Rate	Estimated Population
Saginaw	**0.5296490**	**25,685**
Hurst	0.6118820	40,454
Keller	0.2870000	47,516
Kennedale	0.6961900	8,597
Lake Worth	0.4947370	5,386
Lakeside	0.6100000	1,671
Mansfield	0.6390000	89,227
North Richland Hills	0.4978410	74,859
Pantego	0.6300000	2,563
Pelican Bay	0.6762930	2,469
Richland Hills	0.5047960	8,869
River Oaks	0.7439910	7,691
Sansom Park	0.8457840	5,500
Sourthlake	0.2950000	32,320
Watauga	0.5702000	23,806
Westworth Village	0.4750000	2,605
White Settlement	0.7147780	18,560

2025 Population estimate per North Central Texas Council of Governments
2025 Tax rates per Tarrant Appraisal District



Get To Know Your City

Community Profile & Information

Welcome to Saginaw, Texas! Saginaw is recognized for its small town feel with big city conveniences and its top-rated public-school system The City of Saginaw and its business community provide our citizens and visitors with contemporary and established amenities to shop, work, play and a place we call home. We encourage you to see why Saginaw is the best place to raise your family, expand your business, and to call home!

Community… it's the neighborhood you live in, the business district where you shop, the park your kids play in, the services available when you need a helping hand, and the place you call home. Community is made up of people, clubs, service organizations and institutions such as schools and your Saginaw City government. Your city services include everything from parks & recreation and libraries to fire protection and police activities.

Saginaw's citizens enjoy a balance of urban amenities and a small-town quality of life. It's a community rich in heritage and traditional family values. The City of Saginaw operates under a Texas Home Rule charter, which provides for a Council Manager form of government with an elected mayor and a six-member city council. Day-to-day operations are overseen by a City Manager. With a pro-business attitude, the city representatives have looked to the future in designing the city's infrastructure.

After working hours, residents can retreat to any of the city's seven parks, some of which include playground equipment for the physically challenged. Recreational opportunities include a recreation center, the aquatic center, tennis courts, volleyball and basketball courts, jogging trails, picnic areas and a community center. These recreational amenities provide places for families to gather outdoors and enjoy the comfortable Sun Belt climate. The public library and senior citizen center offer a wealth of information and recreational activities. For more information about our dynamic City, check out our web site at: https://www.ci.saginaw.tx.us/.

History of Saginaw

In 1848, David Thurmond and his family from Virginia first settled the City of Saginaw. In 1882, Jarvis J. Green from Michigan named the city Saginaw after a city in his home state. The first public school was started in 1893. In the latter half of the 1800's, Saginaw was forever changed when the railroad decided to make Saginaw the last stop on their south-bound routes to Fort Worth. Saginaw prospered as the transportation dependent industry, such as grain storage and milling facilities, moved in to be near the railroad. Saginaw remains home to the largest grain



storage facility in the world! Burrus Mills, now Cargill, Inc., was the launching pad for the western swing band "The Lightcrust Dough Boys".

The post office was established in 1933. The city was incorporated in 1949 with John Kennedy as the first Mayor. In 1966, with a population of 1,740, the citizens voted to build a new City Hall. In 1983, the City Hall was moved to its current location on West McLeroy Boulevard. On January 16, 1988, the citizens voted to adopt a Home Rule Charter. The city is Home Rule with a Council-Manager form of government.

City Statistics

Saginaw sits solidly in the heart of the Dallas-Fort Worth Metroplex. Saginaw remains an agribusiness center for much of Texas with some of the largest grain storage facilities in the United States. Saginaw is conveniently located nine miles north of downtown Fort Worth and 37 miles west of Dallas. It is just a few minutes away from both Eagle Mountain Lake and Lake Worth.

Alliance Airport and Texas Motor Speedway are located within 15 miles of Saginaw. The Federal Bureau of Printing & Engraving facility is located six-tenths of a mile from Saginaw.

The Dallas-Fort Worth Regional Airport is 20 miles east of Saginaw and Meacham Airport is only three miles away.

The City of Saginaw is in the Eagle Mountain-Saginaw Independent School District. EMS-ISD enrollment continues to grow annually with an enrollment of 18,580 as of October 2014.

The population increased from 1,001 in the 1960 census to 5,736 in the 1980 census. The population continued to increase to 12,374 in the 2000 census; and 19,806 in the 2010 census. The current estimated population as of 2020 is 23,890. More information is available at our web site, https://www.ci.saginaw.tx.us/.

Your Mayor & City Council

The Saginaw City Council consists of a Mayor and six Council members. The City Council meets at 6:00 p.m. on the first and third Tuesdays of each month. The meetings are held in the Council Chambers at City Hall, 333 West McLeroy Boulevard. The meetings are open to the public. To address the Council at a meeting, contact the City Secretary at (817) 230-0327. For an item to appear on the agenda, the agenda request form must be turned in by noon on the Wednesday before the next council meeting.



City Hall

City Hall houses the administrative offices of the Mayor and City Council, City Manager, City Secretary, Finance Department, Water Department, Miscellaneous Permit Department, Municipal Court, and Personnel. Contact these departments at (817) 232-4640. It is also the location of the City Council Chambers.

The City Hall has a well-versed staff who can answer questions regarding the city. The City Hall is open Monday through Thursday, 7:30 a.m. to 5:30 p.m., and Friday, 7:30 a.m. to 11:30 a.m. The following holidays are observed: New Year's Day, Good Friday, Memorial Day, July 4th, Labor Day, Thanksgiving Day and the day after, Christmas Eve and Christmas Day.

Open record requests should be directed to the City Secretary at City Hall. Municipal Court open records requests should be directed to the Court Clerk at City Hall. Animal services is located at the Public Works Facility at 205 Brenda Lane. The building permit, inspection, and code enforcement offices are located at 301 S Saginaw Blvd.

Elections

City Election are held the second Saturday in May. Voter registration cards are available at City Hall. You must be registered 30 days prior to the election.

Departments & Services

The City of Saginaw is an organization of highly trained and well-respected individuals dedicated to serving the Saginaw community. Our goal is to provide quality municipal services and responsive government. We are committed to providing service which is responsive and meets the needs of those we serve.

Animal Services and Adoption Center

All pets are required to be in fenced yards or on a leash. No person shall keep or harbor more than three dogs or three cats, and no person shall keep or harbor more than five animals, either three dogs and two cats, or two dogs and three cats. City ordinances require annual registration of cats and dogs. Registration tags for dogs and cats should be purchased at the Animal Services, 205 Brenda Lane, for $10.00. To view animals in the shelter, go to the City's website at: Animal Services and Adoption Center | Saginaw, TX - Official Website. Residents may contact an Animal Services Officer at (817) 230-0500, Ext. 2460.



Police Department - FOR EMERGENCIES CALL 9-1-1

The Police Department is located at 505 W McLeroy Boulevard. There are 37 patrol officers providing 24-hour protection.

The Police Department provides house checks for residents when they are out of town. To request this service call (817) 232-0311 Ext. 2360. Bicycles may also be registered at the Police Department for $1.50. Security Alarm Permits are required and should be purchased at the Police Department. These permits are $15.00. For more information about the Saginaw Police Department, check out their web site at www.saginawpolice.org or call 817-232-0311.

Municipal Court

You may pay tickets Monday through Thursday, 7:30 a.m. to 5:30 p.m. and Friday, 7:30 a.m. to 11:30 a.m. at City Hall, 333 W. McLeroy Boulevard. If you need further assistance, call the Municipal Court at (817) 232-4640.

Fire Department - FOR EMERGENCIES CALL 9-1-1

Saginaw has a full-time Fire Chief and 27 full-time firefighters providing 24-hour protection. The Saginaw Fire Department is equipped with the latest in firefighting equipment and is trained in tactics to fight all types of fires. Fire Station #1 is located at 700 W McLeroy Boulevard and Fire Station #2 is located at 801 Basswood Boulevard. The non-emergency telephone number is (817) 232-4640.

The Saginaw Fire Department also provides an “Advanced Life Support (ALS) First Responder Program” for all medical emergencies within the city. All full-time personnel are required to be paramedics, and are required to respond to medical calls, on-board an ALS equipped Engine Company. The Fire Department has two of these. This apparatus is equipped with heart monitors and defibrillators for heart attack victims, as well as all necessary supplies and medications for all types of medical emergencies. Patients are stabilized and prepared for transport prior to the arrival of the ambulance. Saginaw utilizes Medstar Ambulance Service for ambulance transport services to the hospital.

The Fire Department is also in charge of monitoring weather conditions 24-hours a day. In case of severe weather, the Fire Department will activate the city’s siren warning system. Please do not call when you hear these sirens, but take cover immediately. These sirens are tested the first Wednesday of each month, between 1:00 p.m. and 1:30 p.m. Do not be alarmed when you hear this test.



Public Works Department

The Public Works Department is located at 205 Brenda Lane. Water, Sewer, Street, Maintenance, Community Development, Parks, Inspection/Code Enforcement and Animal Services offices are located at the Public Works Facility. City vehicles and equipment are located there.

Building permits and inspections are processed at the new Building Department location on 301 S. Saginaw Blvd. Requests for building permits should be submitted to (817) 230-0500 Ext. 2451. Requests for inspections should be made by calling (817) 230-0453 or fax your request to (817) 232- 9868.

All City code violations, including high grass, should be reported to the Code Enforcement Department at the Public Works Facility. Their phone number is (817) 230-0500 ext. 2443.

Water & Sewer Department

Water for Saginaw residents is purchased from the City of Fort Worth. Saginaw also utilizes Fort Worth's sanitary sewer treatment facilities.

Water service, sewer service, and garbage pickup, are provided through the City of Saginaw. A payment in advance of $115.00 is required for new customers. This is retained by the city, and all but $15.00 is applied to the customer's last water bill and any excess will be refunded. You may pay by check, cash, or credit card (MasterCard or Visa Only).
To sign up for a new water account, please stop by Saginaw City Hall at 333 W McLeroy Blvd. New water accounts require the presentation of ALL of the following documents:

- Valid picture ID
- Valid Lease agreement or settlement statement (warranty deeds are not accepted)
- Payment in advance of $115.00

Or citizens can submit an online application: New Accounts/Application | Saginaw, TX - Official Website

Meter Reading and Payments

Water meters are read monthly. The city is divided into two cycles for meter reading and billing. The
cycle is determined by the customer's address.

- *Cycle One* meters are read during the middle of the month and the bills are mailed on the last working day of the month. Anyone in Cycle One that does not receive their bill by the 5th of the month should contact the Water Department. Cycle One water bills



are due by the 15th of the month. If the 15th falls on Saturday, Sunday, or a legal state or national holiday, the due date is extended to the next regular business day. Cycle One water accounts that are not paid in full by the 15th of the month will be charged a late fee of 10% of the total balance due.

- *Cycle Two* meters are read at the end of the month and the bills are mailed to the customers on the 15th of the month. Anyone in Cycle Two that does not receive their bill by the 20th of the month should contact the Water Department. Cycle Two water bills are due by the 30th of the month. If the 30th falls on Saturday, Sunday, or a legal state or national holiday, the due date is extended to the next regular business day. Cycle Two water accounts that are not paid in full by the 30th of the month will be charged a late fee of 10% of the total balance due.

Payments made be made in person at City Hall, 333 West McLeroy Boulevard, by mail, and through the City's website www.saginawtx.org. A drive-through window for payments is provided on the east side of City Hall. A drop box is located beside the drive-through window and may be used for payments at any time a receipt is not required and when the drive-through window is closed. Please do not leave cash in the drop box.

Failure to receive a bill, or payments delayed in the mail do not void a late charge. Accounts with past due balances over fifteen days will be scheduled for disconnection and a fee of $25.00 will be added to the account balance. This fee applies once the cut off list is completed, even if the customer pays the account balance at the time the water crew arrives to disconnect the service. To avoid the disconnection fee, payments must be paid before the list is completed.

For accounts that are disconnected, if the amount required for reconnection is paid Monday through Thursday by 5:00p.m., service will be restored by 5:30 p.m. on that same date. For Friday payments only, the amount required for reconnection must be paid by 11:00 a.m. and service will be restored by 11:30a.m. on that same date. For payments made after 5:00p.m., Monday-Thursday, and after 11:00a.m. on Friday, service will be restored on the next business day.
Please note, if payment of the reconnection amount is paid online, you must notify the Water Department of your payment to have your service reconnected (no later than 5:00 p.m., Monday-Thursday, and 11:00a.m. on Friday).

If a resident turns the water back on, there will be an additional fee of $100.00 plus repair costs for any damage caused to the service. There is a tampering fee of $100.00 plus repair costs charged for unlawfully connecting to or tampering with any water service within the City of Saginaw water system. To make arrangements for late payments you may contact the



Audio Water Utility Line at (817) 230-0236. You may pay by check, cash or credit card (MasterCard or Visa Only). To contact the Water Department, call (817) 232-4640.

If a customer plans to be out of town during the payment period for either Cycle One or Cycle Two, arrangements may be made to pay an estimated bill or to pay the bill when the customer returns. There is a transfer fee of $15.00 on accounts transferring from one location to another within the city. There is also a charge of $25.00 on all returned checks.

To terminate services, please fax, e-mail, or come in person with your request. Include your termination date, forwarding address, telephone number and email address. There is a final fee of $15.00 applied to accounts when service is terminated. This fee is included on the customer's final bill.

Sewer Charges

The City of Saginaw uses the winter average calculation to determine monthly sewer charges. The water usage for the months of November, December, and January are added together. This sum is then divided by three, which gives you the winter average. A resident that does not move in prior to November is charged based on the average of 8,000 gallons, until they have had water service through the three months used to calculate the winter average. This calculation method and average are both set by City Ordinance as adopted the City Council.

Drainage Utility Fee

On January 4, 2005, the City Council established a drainage utility within the City. Every piece of property in the City contributes to storm water runoff that must be collected, routed and monitored to protect the public's health and safety from loss of life or property caused by flooding, stagnation, and non-point source pollution.

The drainage utility fee is used to offset the growing costs of operating the storm drainage system. These costs include maintenance of the existing system, federal mandates to control storm water runoff, floodplain management and planning, and construction of new drainage facilities. Single family residences are assessed a base fee of $6.00 per month. Other properties, including multi-family, commercial, and industrial produce storm water at a higher rate and will be charged a fee based on the number of equivalent base units adjusted for the use of property.

All water leaks and sewer stoppages should be reported to the Water Department Monday through Thursday, 7:30 a.m. to 5:30 p.m. and Friday, 7:30 a.m. to 11:30 a.m., at (817) 230-0500. On Friday afternoon, nights and weekends, report leaks and sewer stoppages to the Police Department at (817) 232-0311, Ext. 2360.



Parks

Saginaw has seven parks, three tennis courts, a volleyball court, a softball field and a disc golf course.

- Willow Creek Park is a 77-acre park containing a 2 ½ mile jogging/bicycle path, picnic sites, a lighted softball field, tennis courts, 9-hole disc golf course, volleyball court and four playgrounds. The three pavilions and gazebo may be reserved by contacting the Recreation Center at (817) 230-0350.
- Highland Station Park is located on High Country Trail (near Highland Middle School and High Country Elementary). It has two playgrounds, a swing set, horseshoe pits, a tennis court, a sand volleyball court, a basketball court, a hiking/jogging trail, and a pavilion that may be reserved by contacting the Recreation Center at (817) 230-0350.
- Brian Schwengler Park is a neighborhood park located at Thompson Dr. and Longhorn Rd. – It has a playground, a swing set, several play features, and two covered picnic areas.
- William Houston Park is located at 720 Park Center Blvd. – It has a large playground with numerous play features, several covered picnic areas, two soccer fields, and a pavilion that may be reserved by contacting the Recreation Center at (817) 230-0350.
- Opal Jo Jennings Park is a neighborhood park located at Opal St. and Mustang Dr. – It has a playground, several play features, swing sets, and two covered picnic areas.
- Sagewood Park is a neighborhood park located at 1055 Sagewood Lane – It features a playground and a covered picnic area.
- Kiwanis Park is a neighborhood park located at Saginaw Blvd. and W. Southern Ave (next to Fire Station #1) – It features a gazebo.

The Advisory Recreation and Parks Board meet on the third Monday of each month. They are responsible for determining how funds received through voluntary donations on water bills are spent.

Permits

Permits are required for most types of construction or remodeling. Citizens should contact the Building Permit Department at (817) 230-0453 to see if a building permit is required.

Permits are also required for garage sales. Garage sales are allowed on residential properties only. A garage sale permit is $10.00 and can be purchased at City Hall. The garage sale permit is good for three consecutive days. Each family is allowed two garage sale permits per year. The City issues three signs per sale and additional signs are prohibited.



Solicitors are required to obtain a permit at City Hall before soliciting. All solicitors are issued a permit badge. The badge must be worn and visible while soliciting. A list of current permits is available at: Soliciting Information: (saginaw.tx.us).

Ordinance No. 91-9 requires citizens to obtain a permit for security alarm systems. A security alarm is any security system that makes a noise that can be heard outside the building. Security alarm permits are $15.00 and may be purchased at Saginaw Police Department.

Planning and Zoning

The Planning and Zoning Commission meets at 6:00 p.m. on the second Tuesday of each month as needed. They meet in the Council Chambers at City Hall and the public is invited to attend. To appear before the Planning and Zoning Commission please contact the Planning and Zoning Secretary at (817) 230-0500 Ext. 2441. The Planning and Zoning agenda deadline is two weeks prior to the Planning and Zoning Meeting.

The Board of Adjustments hears appeals of Planning and Zoning decisions. They meet as needed.

John Ed Keeter Public Library of Saginaw

The John Ed Keeter Saginaw Public Library is located at 355 W. McLeroy Boulevard, next to the City Hall. The library opened on November 3, 1992. On December 3, 1994, the library was renamed after Mayor John Ed Keeter who died in office on June 30, 1994. On September 27, 2002 an addition to the library was completed that doubled its square footage. The Library Director may be reached at Ext. 2340.

Books, magazines, audiotapes, videotapes, and compact disks are available for checkout. Encyclopedias, a three-year backlog of certain periodicals and Abridged Readers Guide to Periodicals is kept for research. Internet workstations are also available for use. Library Membership is FREE to Saginaw residents, land owners, and business owners. Out-of- town membership is available for an annual fee of $15.00. The Saginaw Public Library is participating in the "Texas Share Program."

Other services include interlibrary loan, large print books, monthly displays, copies, films and children's programs. Story Time is held weekly from September through April. Summer Reading Club begins the second week in June and continues through July. The library phone number is (817) 230-0300.

Library Hours
⇒ Sunday & Monday – Closed
⇒ Tuesday – 9:00 a.m. to 8:00 p.m.



⇒ Wednesday – 9:00 a.m. to 6:00 p.m.
⇒ Thursday – 9:00 a.m. to 8:00 p.m.
⇒ Friday – 9:00 a.m. to 6:00 p.m.
⇒ Saturday – 9:00 a.m. to 6:00 p.m.

Recreation & Community Services

The Recreation Center is located at 633 W. McLeroy Boulevard. It has four multi-purpose activity rooms, a full-size gymnasium, a performance area, an equipped fitness center and weight room, restroom/locker/shower facilities, and a racquetball court. Adult programs include Jazzercise, Step Aerobics, CPR certification, Tae Kwon Do, tong IL Lo Martial Science, Karate and many others. Youth activities include cheerleading, gymnastics, music, Hip-Hop Dance, Tap, Ballet, Karate and the popular Saturday night program Planet Kidz. Adult basketball, softball, racquetball and volleyball leagues are also offered thru the Recreation Department. A complete list of programs can be found on the City's web site at www.ci.saginaw.tx.us or in the "Play Book" available at the Recreation Center. The Center has rooms available for reservations, so keep us in mind for your next business meeting and/or family gathering. The Center also has very low- cost membership opportunities for you and your family. Anyone wishing to enjoy the facility can either pay a daily use fee or purchase an annual membership card for the center.

The Saginaw Aquatic Center provides a wide range of leisure opportunities for the citizens of Saginaw and surrounding communities. The Center also has very low-cost membership opportunities for you and your family. Anyone wishing to enjoy the facility can either pay a daily use fee or purchase an annual membership card for the center. The City of Saginaw will also offer swim lessons, water aerobics and a competitive swim team for a variety of age groups. The Aquatic Center has the following features a 6-lane competition lap pool, a leisure pool, a custom train themed play structure with water slides, several spray/splash features, a small train slide, a large water slide, a full-service concession stand, showers, locker rooms, restrooms, two group pavilions, and lots of shade and seating (chairs, chase lounge chairs, picnic tables, etc...).

The Community Center is located at 720 Park Center Boulevard. The Log Cabin Senior Citizens Center is located at 405 S. Belmont Street. Both buildings are available for rental. For more information, call 817 230-0350.

Other Area Recreational Opportunities

Saginaw is the "home town" of Eagle Mountain Lake, a beautiful body of water often dotted by sailboats and cabin cruisers. Saginaw is only a short distance from the historic Fort Worth Stockyards, the magnificent Bass Performance Hall, Kimbell Art Museum and Amon Carter Museum of Western Art. Texas Motor Speedway is just north of Saginaw and provides auto racing, concerts and other types of entertainment. The world's original indoor rodeo, the



Southwestern Exposition Fat Stock Show and Rodeo, is staged annually in Fort Worth. Also located in the Metroplex are "Six Flags Over Texas", the Texas Rangers and Fort Worth Cats baseball teams, and the Dallas Cowboys.

The Northwest Branch of the YMCA is a short distance from Saginaw and all YMCA programs are available to Saginaw area youngsters. Windy Ryon Roping Arena is located just south of the city. It is the home of the annual Windy Ryon Roping held in May. Hotel accommodations are plentiful in the area. Saginaw has two small hotels and there are over fifteen well-known hotel chains less than five minutes away.

There are several youth sport organizations in the area that include:

Baseball & Softball
⇒ Pioneer Youth Baseball & Softball Association, www.pybsa.org
⇒ Northwest YMCA, www.northwestymcafw.org, 817-237-7237

Basketball
⇒ Northwest YMCA, www.northwestymcafw.org, 817-237-7237

Football & Cheerleading
⇒ Saginaw Youth Association, www.syatx.org

Soccer
⇒ Northwest YMCA, www.northwestymcafw.org, 817-237-7237
⇒ Eagle Mountain Soccer Association, www.emsasoccer.org, 682-710-1205

General Information

As the result of a Town Hall Meeting, the City Beautification Committee was formed in 1997. This Committee has worked hard to improve the beauty of the city by planting flowers and installing seasonal banners. A stone welcome marker was placed at the entrance to the city. Funding for their projects is through a voluntary donation that is added to residents' water bills.

The Keep Saginaw Beautiful Committee sponsors an "Adopt A Spot" program. All residents are invited to adopt a spot or park in the city. They are asked to keep it clean, plant flowers, etc. If you would like more information, call City Hall at (817) 232-4640.

There are churches of most denominations located in the community. Several of the churches have "Mother's Day Out" programs. The churches joined together and established the Community Link Mission. The Mission provides food for those in need. Community Link Mission is located at 300 S. Belmont Street (817-847-4554).



Saginaw is served by the Eagle Mountain-Saginaw Independent School District, recognized throughout Texas as one of the outstanding school systems in the State. The district was established in 1958. For more information about the school district, check out their web site at www.emsisd.com or call 817-232-0880.

The Northwest Campus of Tarrant County College also serves the educational needs of Saginaw. The beautiful college campus is located only one mile west of Saginaw on Interstate Loop 820. In addition, Fort Worth is the home of Texas Christian University and Texas Wesleyan College. Nearby Denton is the home of the University of North Texas and Texas Woman's University. Arlington, also located in Tarrant County, is the home of the University of Texas at Arlington.
The Fort Worth Star-Telegram and Dallas Morning News provide daily newspaper service to the city.

The Saginaw Branch of the U. S. Post Office is located at 101 S. Belmont Street. There is also a box for outgoing mail located in the 500 block of S Saginaw Blvd.

There are several doctor's offices in the City and urgent care facilities as well. The are several hospitals in close proximity to the City including Medical City Alliance, Texas Health Harris Methodist, and John Peter Smith Hospital.

Garbage & Recycling Information

Garbage & Recycling Franchise: Waste Connections provides all garbage and recycling pick-up services for the City of Saginaw. For more information, please visit their web site at Waste Connections | Dumpster Rental & Trash Pickup - Waste Connections.

• Residential garbage is picked up on Mondays and Thursdays between the hours of 7:00 a.m. and 7:00 p.m. Progressive Waste Systems (IESI) picks up all residential customers on those two days each week.
• Recycling is picked up once each week. Pick up date is according to address. The schedule is the same (7 a.m. to 7 p.m.). Contact City Hall at 817-232-4640 for the date for your particular address.

Garbage and Brush

Each residential customer shall place garbage or brush at the curb in disposable containers or permanent containers by 7:00am. Vines and thorny bushes are to be placed in disposable containers. Garbage or brush which cannot be placed in disposable or permanent containers shall be in lengths not to exceed four (4) feet with a weight not to exceed fifty (50) pounds, tie same in bundles, and stack such brush or trash at curbside. All fence panels must be cut in half so not to exceed 4' x 6'.



Bulky items including stoves, furniture, water heaters, etc., when placed on the curb, will be picked up on normal collection days. When Waste Connections picks up the regular garbage, they will radio their office to send another truck to pick-up bulky items.

Garbage and bulky items will be picked up according schedule. Garbage should not be placed at the curb any sooner than 12 hours prior to the pick-up date. Garbage and brush won't be picked up if it weighs more than 50 pounds. If your garbage is not picked up, please call Waste Connections at (817) 222-2221.

Brush will not be included in the weekly "Take-All" service unless it is in a container or tied in bundles not exceeding four feet in length. Waste Connections provides curbside pickup of brush twice a year; once in the spring and again in the fall. Trucks will go down each street one time only, reporting to the city each street as it is completed. Call City Hall for more information.

Recycling

Recycling bins shall be placed at the curb by 7:00am on collection day and should not weigh more than fifty (50) pounds.

Acceptable Items

- Plastics # 1, 2, 3, 4, 5, 7
- Glass (rinse and remove lids)
- Aluminum & Metal Cans
- Newspapers, junk mail and catalogs
- Paper bags
- Cardboard (must be broken down and placed beside or under bin)

Unacceptable Items

- No mirrors, window glass, plate glass, plastic bottle tops for plastic bottles, light bulbs, ceramics, aluminum foil, packing peanuts, pizza boxes, Styrofoam, aerosol cans, paints, solvents or thinners.
- No pool chemicals, plastic toys, furniture, rubber hoses, household items, garden fertilizers, pesticides, hardback books, propane/helium tanks, waxed juice or milk cartons, tissues, wet paper or paper contaminated with food products.

Holiday Schedule

If the holiday falls on your service day, garbage will be collected the next day.
Observed Holidays are: Christmas Day and Thanksgiving Day. Trash will be collected on New Year's



Day, Memorial Day, Independence Day and Labor Day.

For more information, you can contact Waste Connections at 817-222-2221 or visit their web site at Waste Connections | Dumpster Rental & Trash Pickup - Waste Connections

Boards & Commissions

- Advisory Recreation and Parks Board
- Board of Adjustments
- Keep Saginaw Beautiful Committee
- Capital Improvements Advisory Committee
- Library Board
- Planning & Zoning Board

GLOSSARY AND ACRONYM LIST



CITY OF SAGINAW

LIST OF ACRONYMS

ACFR – Annual Comprehensive Financial Report

ADA – Americans with Disabilities Act

ADE – Automotive Diagnostic Excellence

ALS – Advanced Life Support

ARB – Appraisal Review Board

ARPA- American Rescue Plan Act

ASE – Automotive Service Excellence

BNSF – Burlington Northern Santa Fe

BOA – Board of Adjustment

BOD – Biochemical Oxygen Demand

CCPD – Crime Control and Prevention District

CDBG – Community Development Block Grant

CERT – Citizens Emergency Response Team

CEU – Continuing Education Units

CID – Criminal Investigations Division

CIP – Capital Improvement Plan

CIOT – Click it or Ticket

CO – Certificate of Obligation

CSO – Community Service Officer

CTLS – Connect Texas Libraries Statewide

DRC – Development Review Committee

D/S – Debt Service

EF – Enterprise Fund

EMS – Emergency Medical Service

EM-S ISD – Eagle Mountain-Saginaw Independent School District

EMT – Emergency Medical Technician

EOC – Emergency Operation Center

EPA – Environmental Protection Agency

EPO – Emergency Protective Order

ESL – English as a Second Language

FB – Fund Balance

FT – Full Time

FTE – Full Time Equivalent

FY - Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Government Accounting Standards Board

GFOA – Government Finance Officers Association

GLTD – General Long-Term Debt

GO – General Obligation Bonds

HAVA – Help America Vote Act

HEAT – Help End Auto Theft

HR – Human Resources

HUD – Housing and Urban Development

I&S – Interest and Sinking

IT – Information Technology

M&O – Maintenance and Operations

MDT – Mobile Data Terminal

NAPA – National Automotive Parts Association

NIAT – NAPA Institute of Automotive Technology

NTRLS – North Texas Regional Library System

PID – Public Improvement District

POTW – Publicly Owned Treatment Works

PT – Part Time

PSO – Public Service Officer

SCADA – Supervisory Control And Data Acquisition

SRO – School Resource Officer

STEP – Selective Traffic Enforcement Program

TAD – Tarrant Appraisal District

TCEQ – Texas Commission on Environmental Quality

TIRZ – Tax Increment Reinvestment Zone

TLETS – Texas Law Enforcement Telecommunications System

TML – Texas Municipal League

TMRS – Texas Municipal Retirement System

TNT – Truth-in-taxation

TRE – Tax Rate Equivalent

TSS – Total Suspended Solids

TWDB - Texas Water Development Board

TxDOT - Texas Department of Transportation

W/WW - Water and Wastewater

CITY OF SAGINAW
BUDGET GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this budget glossary has been included in the 2022-2023 Annual Budget.

ACCOUNTS PAYABLE: A liability account reflecting amounts on open accounts owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

ACCOUNTS RECEIVABLE: An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.

ACCRUAL ACCOUNTING: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

AD VALOREM TAXES (Current): Latin for "value of". Refers to the tax assessed against real (land and buildings) and personal (equipment and furniture) property located within the taxing unit's jurisdiction which are subject to taxation on January 1 of the current year. Following the receipt of the City's certified values from the appraisal district, the City Council sets the tax rate and levies taxes for the fiscal year beginning October 1 and continuing through the following September 30.

AD VALOREM TAXES (Delinquent): Ad Valorem taxes are due on October 1 and become delinquent if not paid before February 1 of the fiscal year in which it is imposed.

AD VALOREM TAXES (Penalty and interest): A delinquent tax incurs a penalty of seven (7%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (2%) percent for each additional month or portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (18%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

ADVANCE REFUNDING BONDS: Bonds issued to refund an outstanding bond issue prior to the date on which the outstanding bonds become due or callable. Proceeds of the advance funding bonds are deposited in escrow with a fiduciary, invested in US Treasury Bonds or other authorized securities, and used to redeem the underlying bonds at maturity or call date and to pay interest on the bonds being refunded or the advance refunding bonds.

APPRAISAL REVIEW BOARD (ARB): This is a group of local citizens authorized to check Tarrant Appraisal District's work and resolve disputes with taxpayers. This board certifies the appraised values on the appraisal roll.

APPRAISED VALUE: To make an estimate of property value for the purpose of taxation. The market value of real and personal property located in the City as of January 1 each year. (City of Saginaw property values are determined by the Tarrant Appraisal District.)

APPROPRIATION: A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and time when it may be expended.

ARB HEARINGS: The property owner may protest the appraisal of his property value to the Appraisal Review Board at the ARB Hearings.

ASSESSED VALUATION: A valuation set upon real estate or other property by a government as a basis for levying taxes.

ATTRITION: A wearing down bit by bit. If an employee leaves the City or is terminated, the position may not be filled. It will be at the City Manager's review and discretion.

AUDIT: A comprehensive investigation of the manner in which the government's resources were actually utilized. The audit can be classified as a financial audit or a performance audit. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures/expenses complied with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals.

AUDITOR'S OPINION: A statement signed by an auditor in which he states that he has examined the financial statements, the system of internal control, the accounting records, and supporting evidence in accordance with generally accepted auditing standards. He expresses his opinion, based on the examination, the financial condition of the governmental unit or any of its enterprises, the results from operations and any facts that he has investigated in his professional capacity.

AUTOMATIC AID: Automatic Aid is when another fire department is automatically dispatched along with our fire units on certain pre-determined type calls such as structure fires, grass fires, rescue incidents, etc. Anytime any of the fire departments, in the automatic aid group, respond to a reported structure fire or major incident, the other fire departments in the group automatically respond.

AUTOMOTIVE DIAGNOSTIC EXCELLENCE (ADE): Once you have passed certain tests you earn this designation. It is sub group of ASE.

AUTOMOTIVE SERVICE EXCELLENCE (ASE): This is a national institute that provides automotive diagnostics certification for the mechanics.

BALANCE SHEET: A financial statement that discloses the assets, liabilities, reserves, and balances of a specific governmental fund as of a specific date.

BALANCED BUDGET: The operating budget should be balanced with the use of current revenues and, if necessary, a portion of the undesignated surplus. In a balanced budget, budgeted expenditures/expenses should not exceed budgeted revenues. A structurally balance budget requires that ongoing revenues equal or exceed ongoing expenditures/expenses.

BIOCHEMICAL OXYGEN DEMAND (B.O.D.): The amount of oxygen needed for a biochemical oxidation in a given time at a given temperature. An indication of wastewater strength.

BOND: A written promise to pay a sum of money on a specific date(s) at a specified interest rate. The repayment of both the principal and interest are detailed in a bond ordinance.

BOND FUND: A fund formerly used to account for proceeds of general obligation bond issues. Such proceeds are now accounted for in a Capital Projects Fund. The Capital Projects Fund is primarily an accounting entity. The indentures of many revenue bond issues identify the "Bond Fund" as the fund into which proceeds for capital projects are deposited, managed, and disbursed. The term Bond Fund is also used to refer to a mutual investment fund consisting of bonds.

BOND ORDINANCE: An ordinance authorizing a bond issue.

BOND RATING: Designation of the quality of bonds or notes issued by state and local governmental units. Ratings are provided by agencies or corporations that seek thereby to render a professional judgment concerning the quality of the security being rated. The City's current bond rating from Moody's Investment Services is an Aa3 and from Standard and Poor's is an AA-.

BOND REVENUES: Revenues, including special taxes, levied or collected for the purpose of providing for payment of the debt service on outstanding bonds.

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BUDGET: A financial plan, for a specified period (usually one year) of operations that matches all planned revenues and expenditures/expenses with services provided to the residents of the City.

BUDGET CALENDAR: The schedule of key dates which the City follows in the preparation and adoption of the budget.

BUDGET MESSAGE: The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

BUDGET RESOLUTION: The official enactment, by City Council, to legally authorize City Staff to obligate and expend the resources of the City.

BUDGET REVISIONS: A procedure used to revise a budget amount after the budget has been adopted by the City Council.

BUDGETED FUNDS: Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

CAPITAL IMPROVEMENTS: Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

CAPITAL OUTLAY (CAPITAL EXPENDITURES): Expenditures which result in the acquisition of or addition to fixed assets. These expenditures must meet certain criteria. More detailed information can be found on page 259.

CAPITAL PROJECTS: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

CAPITAL PROJECTS FUND: The fund used to account for bond proceeds used for the acquisition or construction of major capital facilities.

CASH: Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or depository designated as custodian of cash and bank deposits. Note: All cash must be accounted for as part of the fund to which it belongs. It is not necessary, however, to maintain a separate bank account for each fund unless required by law.

CASH ACCOUNTING: A basis of accounting in which transactions are recorded when cash is either received or expended.

CASH MANAGEMENT: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

CERTIFICATES OF OBLIGATION (C.O.): A financing mechanism used to pay contractual obligations. A security issued by a municipality or county for the purpose of paying contractual obligations incurred with the constructing and equipping of various allowable projects. Certificates do not require voter approval but do require the publication of a notice of intent to issue. The certificates may be secured by a pledge of ad valorem tax revenue or monies derived from the operation of a revenue-producing system or facility.

CHARTER: Written instrument setting forth principles and laws of government within boundaries of the City.

CLEARING ACCOUNT: An account used to accumulate total charges or credits for the purpose of distributing them later among the accounts to which they are allocable or for the purpose of transferring the net difference to the proper accounts.

CODE RED: A high speed telephone emergency notification system that gives City officials the ability to deliver pre-recorded emergency telephone notification/information messages to targeted areas or the entire city at a rate of up to 60,000 calls per hour. By activating and using the “CodeRED” system, everyone will receive a telephone call at home, their workplace, and even their cell phone, to notify them of the situation and give them instructions as to what to do.

COMBINED SUMMARY STATEMENT: A summary of two or more funds presented on a single page that includes a total of the funds presented.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): Federal HUD funds administered through Tarrant County for approved community revitalization projects in participating cities.

COMMUNITY SERVICE OFFICER (CSO): The same as a Crime Prevention Officer. This person is responsible for presenting crime prevention programs and neighborhood crime watch programs.

CONSOLIDATED CASH ACCOUNT: An account to facilitate cash management by having two or more operating funds merge their cash balances into a consolidated account for the current management of such balances, including temporary investment thereof. In some governments, the consolidated cash account membership includes not only operating funds but also capital funds. This consists of all funds of the City in one bank account. This account is used for all accounts payable. Deposits are transferred as needed from the Depository account. Each fund earns interest and is accounted for separately. (See Fund.)

CONTINUING EDUCATION UNITS (CEU): Certification programs require a specific number of hours of additional training after certification in order to maintain that certification.

CONTRACTUAL SERVICES: The costs related to services performed for the City by individuals, business or utilities.

COST: The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

COURT SECURITY FEE: Fee collected by the court for convictions of misdemeanor offenses in the Municipal Court. Funds to be used to finance items used for the purpose of providing security services for the housing of the Municipal Court.

COURT TECHNOLOGY FEE: Fee collected by the court for convictions of misdemeanor offenses in the Municipal Court. Funds to be used to finance the purchase of technological enhancements and service and maintenance agreements for the Municipal Court.

CRIME CONTROL AND PREVENTION DISTRICT (CCPD): In 1989 the Legislature enacted the Crime Control and Prevention District Act. This Act allows cities to establish a district and impose a local sales tax to fund its programs. A majority of the voters must approve the creation of the district and adopt the sales and use tax to fund the district at an election held specifically for that purpose.

CRIME TAX: The additional three-eighths cent sales tax that is collected for use by the Crime Control and Prevention District.

CRIMINAL INVESTIGATIONS DIVISION (CID): Is responsible for investigating criminal offenses that occur in the City of Saginaw.

CURRENT TAXES: Property taxes that are levied and due within one year.

DEBT SERVICE FUND: The fund used to record payment of long-term debt principal and interest. Formerly called the Interest and Sinking Fund.

DEBT SERVICE REQUIREMENTS: The amount of revenues which must be provided for Debt Service so that all principal and interest payments can be made in full as scheduled.

DEDICATED TAX: A tax levied to support a specific government program or purpose such as the sales tax used to reduce property taxes.

DEFERRED COMPENSATION FUND: This fund is used to account for assets held for employees in accordance with the provisions of Internal Revenue Code Section 457 (retirement funds for the employees).

DEFENSIVE DRIVING: Defensive Driving is an educational classroom driver safety course that has been approved by the State of Texas. It is sometimes used for dismissal of a citation or a discount on automobile insurance.

DEFICIT: (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of enterprise funds, the excess of expense over income during an accounting period.

DELINQUENT TAXES: Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

DEPARTMENT: A major administrative organizational unit of the City that indicates overall management responsibility for one or more activities.

DEPOSITORY BANK: Banking institution that handles the day to day operational cash flow (daily deposits, payroll checks, and accounts payable checks). The City's current depository bank is Frost.

DEPOSITORY CASH ACCOUNT: This consists of all deposits made to the City of Saginaw. This includes daily deposits, transfers from TexPool, and direct deposits. All funds are accounted for and earn interest.

DEPRECIATION: Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. That portion of the cost of a capital asset that is charged as an expense during a particular period.

DIRECT DEPOSIT: Deposits that are made directly from one bank to another. The use of direct deposit causes no mail delay. We utilize direct deposits from the State on our Sales Tax collections and Mixed Beverage Tax as well as Property Tax payments made through Tarrant County.

DISBURSEMENT: Payment for goods and services in cash or by check.

DISTRIBUTION SYSTEM: A system comprised of smaller water lines which distribute water from the transmission system to the customers.

DONATIONS FUND: The Donations Fund was created in May 2009 to better track funds received through water bill donations as well as direct donations to the City for specific purposes. Currently, Animal Control, Parks, Library, Beautification, Senior Citizen, Police, and Fire have donation funds available for expenditure.

ELEVATED STORAGE: Water storage tanks that are raised above the ground and connected to the transmission system to help maintain the system pressure. Excess water pumped flows into these tanks, or if pumping does not meet customer demand, water drains from the tanks to supplement the pumping.

EMERGENCY OPERATION CENTER (EOC): An area specifically designed to manage a major incident. It will serve as the command center and be equipped with disaster supplies, computers, maps, CodeRED system, weather siren network, etc.

ENCUMBRANCE: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENTERPRISE DEBT: Debt that is to be retired primarily from earnings of publicly owned and operated enterprises.

ENTERPRISE FUND: A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) for providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that this fund is used to account for operations of the water distribution and sanitary wastewater systems.

EMERGENCY PROTECTIVE ORDER (EPO): Magistrate's Order for Emergency Protection commonly referred to as EPO. A Magistrate's Order for Emergency Protection is an emergency order protecting; the victim, the victim's children, and any other family members; from further domestic violence.

ESTIMATED REVENUE: The amount of projected revenues to be collected during the fiscal year.

EXEMPT: Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments. The respective department head, as partial compensation for overtime hours worked by exempt personnel, may allow compensatory time off.

EXPENDITURE CLASSIFICATION: A basis for distinguishing types of expenditures. The major classifications used by the City are Personnel, Operations, Capital Outlay, and Debt Service.

EXPENDITURES: A decrease in the net financial resources of the City due to the acquisition of goods and services.

FIRM PUMPING CAPACITY: The total pumping capacity that a pump station can deliver with the largest pump out of service. The state requires that water systems have firm capacity that meets peak day requirements.

FISCAL YEAR: A 12-month period to which the annual operating budget applies. The City of Saginaw has established October 1 through September 30 as its fiscal year.

FIXED ASSETS: Assets of a long-term character that are intended to continue to be held or used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

FRANCHISE TAX: This is a charge paid for the use of City streets and public right of way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except ad valorem and special assessment taxes for public improvements (electric, gas, telephone, and cable TV).

FULL-TIME EQUIVALENT (FTE): The number of hours part-time employees work is added together and then divided by the number of hours a full-time employee works. The result is the number of full-time equivalent employees.

FULL FAITH AND CREDIT: A pledge of the general taxing power of a government to repay debt obligations. (The term is typically used in reference to general obligation bonds.)

FUND: An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions. The major funds used by the City of Saginaw include the General Fund, the Debt Service Fund, the Capital Projects Fund, Crime Control and Prevention District Fund, Drainage Utility Fund, Street Maintenance Fund, and the Enterprise Fund.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year. The excess assets after liabilities are deducted are referred to as surplus funds.

GENERAL FUND: The fund used to account for all financial resources except those required to be accounted for in the City's other funds.

GENERAL OBLIGATION BONDS (G.O.): A security issued by a municipality for the purpose of paying contractual obligations incurred with the constructing and equipping of various public projects such as streets, buildings and improvements. G.O.'s require voter approval and are backed by the full faith and credit of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GOAL: The departments objective or effort to aim or achieve a desired result.

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA): A professional association of approximately 17,500 state, provincial and local government finance officers in the United States and Canada.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The source of generally accepted accounting principles (GAAP) used by State and Local governments in the United States of America. It is a private, non-governmental organization.

GOVERNMENTAL FUNDS: Those funds through which most governmental functions typically are financed (General Fund, Debt Service Fund, Capital Projects Fund and Special Revenue Funds).

GRADALL: Industrial maintenance machine (tractor/material handler) with a boom arm and 360 degree rotational movement designed for use over rough terrain.

GRANTS: Contributions or gifts of cash or other assets from another government or private company to be used or expended for a specific purpose, activity, or facility.

GROUND STORAGE: Tanks at ground level that store water so that it can be pumped into the system as demand warrants.

HAZ-MAT: Hazardous Materials.

IMPACT FEES: The mechanism used to recover costs of capital improvements necessary to serve future development. Impact fees cannot be assessed to correct a system deficiency.

INTERFUND TRANSFERS: Amounts transferred from one fund to another fund.

INTOXILYZER: The Intoxilyzer is a breath test machine used by the Police Department to test possibly intoxicated persons who have been arrested for driving while intoxicated.

LEVY: To impose taxes, special assessments, or service charges for the support of City activities.

LINE-ITEM BUDGET: A budget that lists each expenditure/expense category (salary, supplies, travel, repairs, etc.) separately, along with the dollar amount budgeted for each specified category.

LONG-TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

MAINTENANCE AND OPERATIONS (M&O): The funds that are used for the maintenance and operation of a budget.

MAXIMUM DAY DEMAND: The water consumption, in volume of water, used on the highest consumption day in a year.

MEDIAN VALUE: The median value for an ordered array of numbers is the mid-score of the distribution.

MIXED BEVERAGE TAX: A tax at the rate of fourteen percent (14%) is imposed on the gross receipts of a licensee for the sale, preparation, or service of mixed beverages consumed on the premises of the business.

MODIFIED ACCRUAL ACCOUNTING: The basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due. This accounting technique is a combination of cash and accrual accounting since expenditures are immediately incurred as a liability while revenues are not recorded until they are actually received.

MOTOR ALL DATA SYSTEM: Computer based automotive diagnostic and repair manual. An essential tool in properly diagnosing and repairing today's sophisticated vehicles.

MUTUAL AID: Mutual Aid is when the City has an agreement with another fire department to assist them or they will assist us when we determine we need additional assistance or resources after arriving at an incident. Anytime another fire department responds to a reported structure fire or major incident and needs assistance they call the other fire departments and request assistance. That fire department then responds by sending one fire engine company.

NAPA INSTITUTE OF AUTOMOTIVE TECHNOLOGY (NIAT): Continuing education and training in diagnostics skills and repair capabilities that is sponsored by NAPA Auto Parts.

NO NEW REVENUE TAX RATE (formerly called EFFECTIVE TAX RATE): The rate that produces the same revenues in terms of the total amount of taxes as compared to the prior year.

NON-EXEMPT: Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

NORTH TEXAS REGIONAL LIBRARY SYSTEM (NTRLS): A consortium of 73 public libraries in North Texas. It is one of ten library Systems funded through yearly grants from the Texas State Library and Archives Commission. It offers Libraries consulting services, including grant writing, workshops, technical support, and networking opportunities.

OBJECTIVE: A thing aimed at or sought.

OPERATING BUDGET: The approved financial plan that outlines estimated revenues and expenditures/expenses for the fiscal year. It lists line item allowable expenditures/expenses for daily operation necessary to provide basic governmental services. The operating budget can only be amended with approval of the City Council. (The General Fund, Debt Service Fund and Enterprise Fund make up the City of Saginaw's operating budget.)

OPERATION ID: Electric engraving pencils are available at the Police Department for citizens to engrave their Driver's License Number on personal property. This helps return stolen property to the owner.

OPTICOM: A system that allows emergency vehicles the right of way through intersections equipped with the Opticom device by overriding the traffic signal system and providing the approaching emergency vehicle with a green light so it can pass safely through the intersection.

ORDINANCE: A formal legislative enactment by the governing board 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 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, universally require ordinances.

OVERLAPPING DEBT: The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property owners within each government.

PEAK HOUR DEMAND: The maximum total one-hour water demand given in units of volume per day that a given distribution system experienced or would experience during a particular year or other time period. Also known as maximum hour demand.

PERSONAL SERVICES: The costs associated with compensating employees for their labor.

POLICE EXPENDABLE TRUST FUND: Fund used to account for the sale of confiscated property.

PROFESSIONAL STANDARDS LIEUTENANT: This supervisor will be assigned to the Office of the Chief, with responsibility for the recruiting, testing, and background investigations of new personnel, internal affairs investigations, training (as the Department training coordinator), fleet manager, building management and quartermaster. This position does not recommend punishment or serve in the chain of command of other departments, but would be in place to ensure that investigations are conducted equitably, in accordance with city and legal requirements.

PROPERTY TAX: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

PUBLIC SERVICE OFFICER (PSO): The PSO serves as a detention officer, relief dispatcher, Intoxilyzer operator, and is available to take walk-in and telephone reports from the public. The PSO works during business days to handle paperwork for arraignments and processing of prisoners, as well as providing assistance to the Municipal Court Judge.

PURCHASE ORDER: A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

RECONCILIATION: A detailed summary of increases and decreases in the expenditures/expenses from one budget year to the next.

REFUNDING BONDS: A procedure whereby an issuer refinances an outstanding bond issue by issuing new bonds. The proceeds of the new bonds are either deposited in escrow to pay the debt service on the outstanding obligations, when due, or they are used to immediately retire the outstanding obligations being refinanced. These are referred to as the "refunded bonds" or the "prior issue".

RESERVE: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property. The term revenue bond is currently used in the municipal bond market to comprehend almost all bonds other than general obligation bonds.

REVENUES: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, and interest income.

SAFER GRANT: Staffing for Adequate Fire and Emergency Response. A grant funded by the U. S. Department of Homeland Security. This grant provides funding, for a percentage of the base pay and benefits for a firefighter, over a five year period. At the end of the five year period the City would be responsible for the entire salary.

SALES TAX: A general "sales tax" levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The basic tax is one-cent but cities have the option of imposing additional sales taxes in varying amounts of up to one cent. These additional sales taxes are known as dedicated taxes, because their proceeds may be spent only for certain purposes. The City of Saginaw's dedicated taxes are used for the reduction of property taxes crime control and prevention and street maintenance. The Texas Comptroller collects the sales tax and "rebates" the city's share on a monthly basis. The comptroller retains a small portion of the tax revenue to cover the state's administrative costs.

SCHOOL RESOURCE OFFICER (SRO): A police officer that is assigned to the middle schools. He is there mainly as a police presence and to assist with juvenile problems.

SINKING FUND: The term sinking fund derives from the concept of "floating a bond issue". The sinking fund was the fund created to accumulate monies to "sink" the debt at its maturity.

SOURCE OF REVENUE: Revenues are classified according to their source or point of origin.

TEXAS LAW ENFORCEMENT TELECOMMUNICATIONS SYSTEM (TLETS): A statewide telecommunications network that is composed of over 700 terminals/databases/computer interfaces representing over 675 city, county, state, federal, and military law enforcement and criminal justice agencies in Texas. This network is controlled by a computerized, electronic message switching system located in the headquarters of the Texas Department of Public Safety in Austin.

TARRANT APPRAISAL DISTRICT (TAD): An entity established by State Law to ensure uniform property appraisals for all taxing jurisdictions in Tarrant County.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all citizens.

TAX RATE: A rate at which taxes are levied per $100 of assessed valuation. The amount of tax stated in terms of a unit of the tax base. For example, $.50 per $100 of assessed valuation of taxable property.

TAX RATE LIMIT: The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

TAX ROLL: The official list prepared by the Tax Assessor-Collector showing the amount of taxes levied against each taxpayer or property.

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY (TCEQ): Formerly known as Texas Natural Resources Conservation Commission (TNRCC). The State agency that oversees pollution control laws.

TEXAS STEP: Located at Texas State University-San Marcos, as a part of the Department of Criminal Justice in the College of Applied Arts, Texas Statewide Tobacco Education & Prevention (Texas STEP) provides public awareness information on the tobacco laws, best practices and protocols to enforce the laws, and ways to increase tobacco awareness at the local level. Aimed at reducing youth access to tobacco products by eliminating the illegal sale of tobacco to children, this law provides for comprehensive retailer education and inspections of retailers by law enforcement to ensure compliance. Texas STEP provides training and technical assistance throughout the State of Texas. Participating law enforcement agencies receive updates on the law, are provided strategies and curricula on compliance education, are informed on the health consequences of youth tobacco use, are made aware of their legal reporting responsibilities, and can receive in-service training on the enforcement protocols.

TEXPOOL: An investment service for public funds provided by the State. It offers local governments the opportunity to join with the State of Texas and other public entities to get the highest earnings possible on public money under the safest conditions.

TOTAL SUSPENDED SOLIDS (TSS): Solids that have not been broken down by organisms. An indication of wastewater strength.

TRANSMISSION SYSTEM: A system of large water lines which transport large quantities of water from one area to another.

TRE-TAX RATE EQUIVALENT: The method of calculating the financial impact of alternate funding sources in terms of pennies on the tax rate. It helps you determine how much you would need to add or delete from the tax rate to fund the budget.

TRUTH-IN-TAXATION (TNT): The Texas Constitution and Property Tax Code require taxing units to comply with certain steps in adopting their tax rates. These truth-in-taxation laws have two purposes. They are to make taxpayers aware of tax rate proposals and to allow taxpayers, in certain cases, to roll back or limit a tax increase. Property owners have the right to know of increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value. A City must publish its effective and rollback tax rates before adopting an actual tax rate. They must publish special notices and hold two public hearings before adopting a tax rate that exceeds the lower of the rollback rate or the effective tax rate. If a taxing unit adopts a rate that exceeds the rollback rate, voters may petition for an election to limit the rate to the rollback rate.

TWO IN/TWO OUT: Guideline established by the Texas Commission on Fire Protection requiring that no less than a team of two firefighters can enter a burning building or structure. In addition, there must be at least two additional firefighters outside the building in full protective gear that can immediately enter the building to rescue the entry team in the event they become trapped.

UNDESIGNATED SURPLUS: Excess fund balance that has not been designated to a particular expense. The Council reviews the undesignated surplus during budget preparation. This is mainly used for one time capital outlay purchases.

W/WW: Water and Wastewater.