New Central Fire Station



CITY OF SAGINAW

Annual Budget 2023-2024

www.SaginawTX.org

CITY OF SAGINAW
FISCAL YEAR 2023-2024
BUDGET COVER PAGE
AUGUST 15, 2023

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF $1,286,682, WHICH IS A 9.55 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 $175,597.

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

FOR:	Mayor Todd Flippo	Mayor Pro-Tem Valerie Junkersfeld
	Councilmember Paul Felegy	Councilmember Nicky Lawson
	Councilmember Randy Edwards	Councilmember Cindy Bighorse
	Councilmember Mary Copeland	
AGAINST:	None	
PRESENT AND NOT VOTING:	None	
ABSENT:	None	

Property Tax Rate Comparison	2023-2024	2022-2023
Property Tax Rate	$0.498769/100	$0.508042/100
No-New Revenue Tax Rate	$0.459254/100	$0.439714/100
No-New Revenue Maint. & Oper. Tax Rate	$0.247756/100	$0.270555/100
Voter-Approval Tax Rate	$0.498769/100	$0.532488/100
Debt Rate	$0.234810/100	$0.234886/100

Total debt obligation for City of Saginaw secured by property taxes: 122,226,780.
The total debt obligation due for FY2023/2024 is $7,086,291

CITY OF SAGINAW TEXAS

ANNUAL BUDGET
FOR THE FISCAL YEAR

OCTOBER 01, 2023
TO
SEPTEMBER 30, 2024

AS APPROVED BY

THE SAGINAW CITY COUNCIL

ON

AUGUST 15TH, 2023

Gabe Reaume, City Manager

Lee Howell, Assistant City Manager
Kim Quin, Finance Director
Jennifer Garrett, Finance Manager

City of Saginaw
"A city on the right track"

City of Saginaw

Elected Officials



TODD FLIPPO
MAYOR
TERM EXPIRES IN 2024



VALERIE JUNKERSFELD
MAYOR PRO-TEM
TERM EXPIRES IN 2025



PAUL FELEGY
PLACE 1
TERM EXPIRES IN 2025



NICKY LAWSON
PLACE 2
TERM EXPIRES IN 2024



RANDY EDWARDS
PLACE 4
TERM EXPIRES IN 2026



CINDY BIGHORSE
PLACE 5
TERM EXPIRES IN 2025



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 Community Services & Economic Development	Keith Rinehart
City Engineer	Trenton Tidwell

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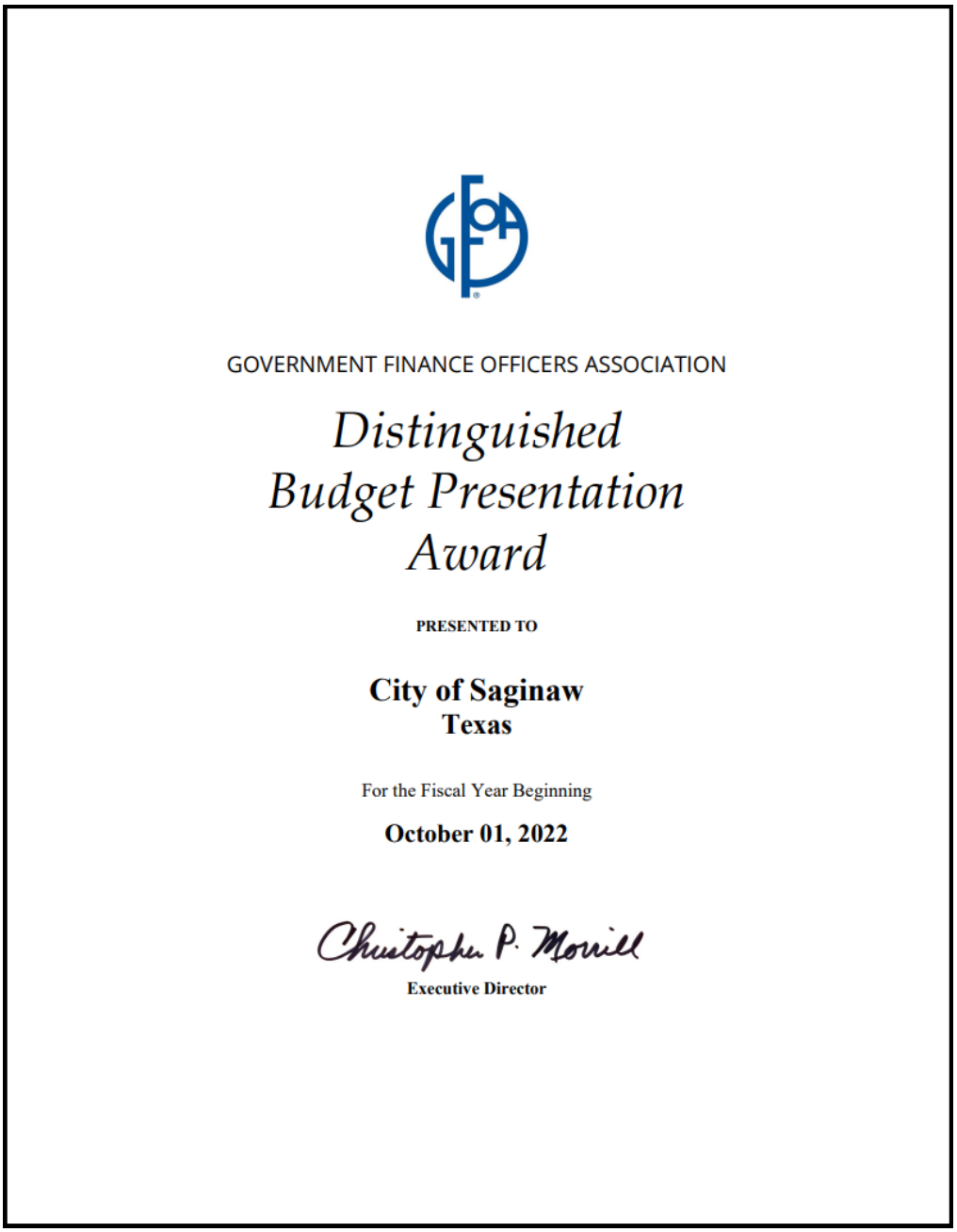
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INTRODUCTION



CITY OF SAGINAW



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, 2022. 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

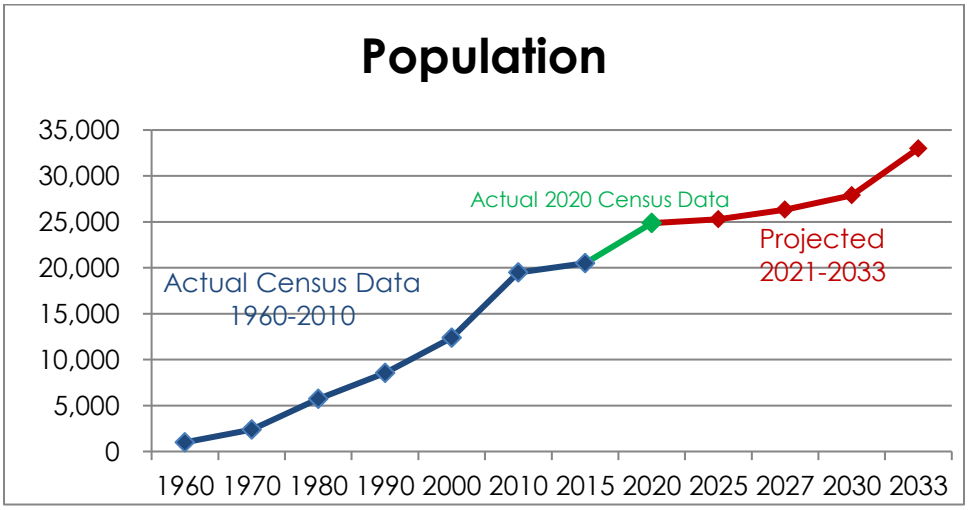
LONG RANGE PLANNING

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

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 FY2023/2024 is projected to be $11.3 million. Ending fund balance includes restricted resources of 25% of operating expenditures, leaving $5.7 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 13% in property tax values for the City of Saginaw in 2023. Residential building has slowed down, but the mixed-use developments, including multi-family residential, has begun 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 2023-2024

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 to offer competitive salary and benefits in order to hire and retain 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.
- Maintain emergency reserves per the adopted policy.
- Maintain the city's bond ratings and legal debt margin per the adopted polices.

INFORMATION TECHNOLOGY

- New backup system and purchase fiber connection and phone system for the new Library/Senior Center that is currently under construction.

ANIMAL SERVICES

- Add one full-time shelter technician to better assist with cleaning of the shelter, caring for the increased number of animal intakes, current population, and scheduling.

MUNICIPAL COURT

- Process and administer all Court matters in an efficient, timely manner while establishing, maintaining, observing, and enforcing high standards of conduct.

WATER/WASTEWATER

- Complete the Water Quality Report and distribute to customer by July 1st.
- Begin changing out commercial meters over to the cellular technology.

CITY STRATEGY 1
continued

FIRE DEPARTMENT SERVICES

- Save >90% of property values involved incidents.
- Raise our current ratio of 1.11 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 provide and maintain necessary equipment.
- Annually seek alternative sources of funding to maintain and/or increase service capabilities and utilize interlocal agreements to increase service with minimal financial impact.

POLICE DEPARTMENT SERVICES

- Conduct one Citizen Police Academy and Two Junior Police Academies.
- Increase citizen contacts at events and public places, i.e. parks, schools, and neighborhood events.
- Conduct K9 public demos.
- Continue to emphasize training.
- Continue to compete for state and national grants for personnel and equipment.

FLEET MAINTENANCE

- Train on new trucks and fire equipment and police cars.
- Continue monitoring spending to get the best equipment and maintain our fleet.
- 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

- Partner with Tarrant County to help fund various roadway projects.
- Purchase crack seal machine (approved by City Council) and start utilizing machinery quickly to improve street quality.
- Continue to contract with Tarrant County for road improvements projects.
- Continue construction of Knowles Drive Phases 2 and 3.

CITY STRATEGY 3

MORE BEAUTIFUL, LIVEABLE COMMUNITY

INSPECTIONS/CODE ENFORCEMENT

- Continue obtaining a higher level of education and training along with cross training all staff.

ECONOMIC DEVELOPMENT

- Continue to promote commercial development by meeting with potential businesses and developers.

CITY STRATEGY 4

EXPAND COMMUNITY QUALITY OF LIFE

PARKS DEPARTMENT

- Continue with the Park Bond projects to improve community quality.

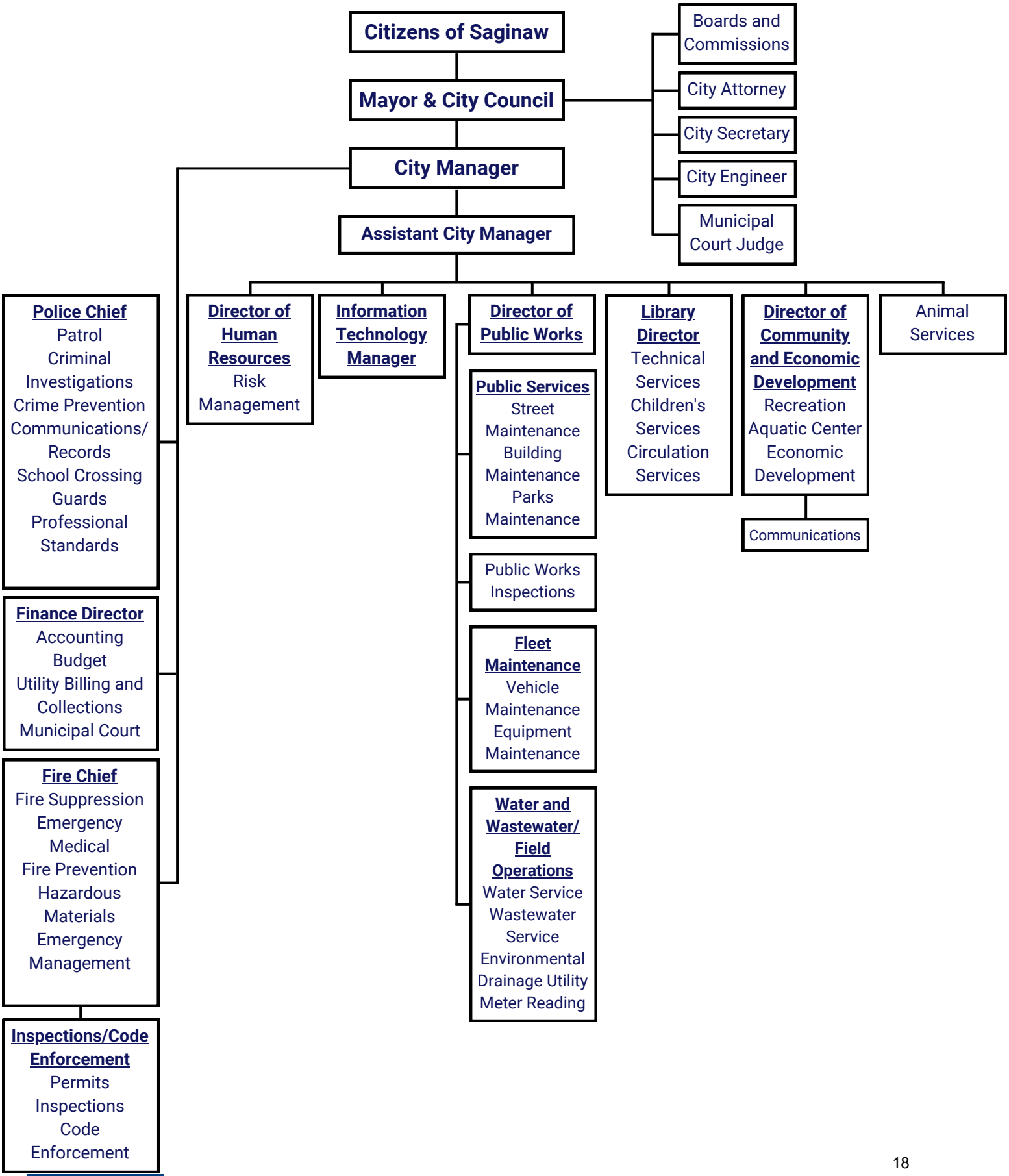
COMMUNITY SERVICES

- Continue to maintain existing programs and increase programming to reach the levels of participation pre-COVID 19. Increase revenues through new creative and fine tuned existing programs.
- Reopen and restart programming at the senior center and move operations to the recreation center.
- Improve 9th Annual Images of Saginaw Photo Contest with increased awards, promotion and revised program.
- Insert newly created Communications Department and staff into this department.
- Partner with local professional photography company to provide additional advice, funding, awards and marketing to increase participation in the Images of Saginaw Photo Contest.
- Seeking additional sponsorship opportunities through drink vending companies.

LIBRARY

- Will leverage our new partnership with the MetroShare library consortium to offer innovative programs and extend our services and collection offerings.

CITY OF SAGINAW
ORGANIZATIONAL CHART
2023-2024



City of Saginaw

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817-232-4640
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www.ci.saginaw.tx.us

CITY MANAGER'S BUDGET MESSAGE

September 2023

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 2023/2024. 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, 2023, and concluding September 30, 2024.

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 Town Hall meeting in August 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 2023/2024 is projected to be $11.3 million.

The City of Saginaw sales tax collections have been steadily increasing. We are forecasting sales tax revenue to be $7.4 million, which is around 11% higher 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 13% since last year. With the adopted rate of 49.8769 cents the average homeowner will pay $1240.56 in property taxes which is $133.14 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, starting construction for the new Library and Senior Citizens Center, 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 10% salary adjustment is funded for employees plus an additional 3% for public safety employees.

- Construction will begin on the new Library and Senior Citizens Center as well as the second and third phase of Knowles Drive.

- Maintenance and upgrade of existing infrastructure (water, wastewater, streets, and drainage) include: Construction of the Fort Worth meter station upgrade, repairs to Jarvis Road, reconstruction of Delmar Court, Indian Crest and Saddle Trail.

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 $21,906,275. Expenditures total $22,575,610. The difference of $669,335 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 replacement of mobile data computers for the Fire Department, a one ton service truck for Public Services, many repairs and improvements to the Recreation Center including new chairs, painting, flooring, and repairing ceiling tiles. Our ending balance on September 30, 2024 is estimated at $11,396,118.

The two major sources of revenue consist of $7,458,265 from sales tax revenue and $7,805,825 from ad valorem tax revenue. The 2023 taxable value is $2,968,980,820 and reflects $34,283,771 in new construction. The approved budget is based on a 2023 tax rate of $0.498769, with $0.263959 for maintenance and operations, and $0.234810 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 $7,805,825 in sales tax revenue, which is higher than the amount we collected in FY2022-2023.

General Fund expenditures have increased by $1,202,260 when compared to the previous year's revised budget. The increase is due to increases in all department budgets for salaries and insurance.

A separate document (Budget Guidelines) is prepared for Department Heads and identifies the expenditures by account number with explanations for each. The FY 2022-2023 General Fund Revised Budget is $21,890,095. The approved 2023-2024 budget is $21,906,275.

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

General Fund Expenditures

Department	Actual FY21/22	Revised FY22/23	Adopted FY23/24	Percent Change
General Administrative Office	2,419,396	2,846,000	2,344,365	-21.40%
Municipal Court	212,096	224,470	237,665	5.55%
Fire	4,158,484	4,640,120	4,690,805	1.08%

Police	5,363,152	5,861,295	6,709,820	12.65%
Public Services	2,579,898	2,476,110	2,140,430	-15.68%
Parks	319,152	539,305	452,195	-19.26%
Community Services	1,309,155	1,106,000	1,561,335	29.16%
Library	708,879	758,225	825,445	8.14%
Inspections/Code Enforcement	906,529	1,003,485	1,081,325	7.20%
Animal Services	483,265	548,725	567,230	3.26%
Fleet Maintenance	500,937	628,760	711,685	11.65%
Economic Development	294,360	252,850	198,400	-27.44%
Information Technology	398,691	499,755	610,190	18.10%
Emergency Management	-	95,615	143,715	33.47%
Communication	-	143,875	198,060	27.36%
Transfer to Escrow Fund	232,150	73,480	102,945	28.62%
Transfer to Capital Projects	-			
Total Expenditures	19,886,143	21,698,070	22,575,610	

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 four vehicles. We are projecting revenues of $1,843,485 and expenditures of $1,976,895. Capital Outlay for the CCPD Fund totals $366,700, a decrease from last year, and includes items such as replacing radios, crime prevention supplies and equipment, 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 $5 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 construction of Phases 2 and 3 of the East Cement Creek Drainage project will continue and capital outlay funds have been budgeted for this project. We are projecting revenues of $1,140,000 and expenditures of $2,543,845.

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 $717,815 and expenditures of $1,500,000. 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 $1 are collected through the monthly utility bill for Beautification, Library and Parks. We

anticipate revenues of $352,080 and expenditures of $254,200. 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 $7,103,291. 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 the Library and Senior Citizens Center. 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 $11,811,690. Water rates will decrease by 5% due to the 5% decrease in the rate charged by the City of Fort Worth for the purchase of water. This will go into effect on October 1, 2023. Wastewater rates will increase by 13% due to the 13% increase charged by Fort Worth. Projected revenue will be sufficient to cover all projected operating expenses. Budgeted expenses total $14,960,615. The budgeted use of funds will be used for capital projects including the Beltmill Pump Station and Phase 2 of the Fairmont Street 12" Sewer Rehab. Funding is also provided for lead/copper water service line identification and a half ton service truck.

The Enterprise Emergency Reserve has a balance of $2,450,000. 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 $172,675 with $155,000 for principal and $17,675 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
2023-2024

The following is a brief overview of the Adopted 2023-2024 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 2023 certified net taxable value has increased by 13% over the July 2022 certified net taxable value. These values are determined and certified by the Tarrant Appraisal District (TAD).

- The adopted budget is prepared based on a tax rate that is equal to the voter-approval rate (adjusted by the unused incremental rate) of 49.8769 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 2023 population to be 24,974.

- The July certified estimated net taxable value from TAD is $2,968,980,820, and is an increase of $344,163,679 over last year's July estimated net taxable value of $2,624,817,142. Tarrant Appraisal District estimates a total of $34,283,771 in added value from new construction ($4,147,839 in residential and $30,135,932 in commercial). New construction for 2022-2023 was valued at $44,497,540.

- This adopted budget is based on a tax rate of 0.498769 which is 0.009273 cents lower than last year's rate of .508042. The adopted tax rate is equal to the Voter-approval rate adjusted by the unused incremental rate as calculated by the Texas State Comptroller's 2023 Tax Rate Calculation Worksheet. The estimated No New Revenue Tax Rate is .459254 and the De minims tax rate is .499455.

TAX YEAR	DEBT RATE	M&O RATE	SALESTAX ADJUSTMENT	TOTAL	AVG. TAX
2022	.234886	.273156	(.085385)	.508042	$1,107.42
2023	.234810	.263959	(.084281)	.498769	$1,240.56
DIFFERENCE OVER (UNDER) LAST YEAR				(.009273)	$ 133.14

- The average taxable single family home value in 2022 was $217,978. The average taxable single family home value in 2023 is estimated to be $248,725, an increase of 14%. The average homeowner's city taxes will increase annually by $133.14 from $1,107.42 to $1,240.56 or $11.10 per month. For $103.38 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 sale of $16.95 million in voter approved bonds for the construction of Knowles and Parks projects.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

- Sales tax revenue has fluctuated from month to month but has remained strong. The year to date collections compared to last year is up 8%. The budgeted estimates for next fiscal year assume similar collections as the current year. We estimate that we will receive $7,458,265 in sales tax revenue in the General Fund, an 11% increase over 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 1% increase in franchise fees revenue based on current collections and the impact of the extreme weather conditions on utility bills.

- Court fines and fees continue to lag due to Police Department vacancies. Based on current year collections revenues are projected to be 14% less than current year budget.

- Recreation and Aquatic Center use, facility rentals, and summer camp revenues budgeted to remain the same as the current year. Due to the relocation of senior citizen activities to the Recreation Center, revenue producing activities are limited by space needs.

- Building permit fees are estimated to be higher than current year estimates with several developments expected to begin construction in the coming year.

- Rental inspection fee revenue is increasing due to the construction of several new rental developments. Rental inspection fees offset the cost inspecting rental units within the city to ensure safe and sanitary living conditions.

- Grant assistance revenue is expected to decrease with the loss of the Tarrant County 911 District Radio Assistance and the Public Safety Answering Point grants.

- The City will no longer receive funding for school resource officers from Eagle Mountain-Saginaw ISD. The district has hired their own officers; the Saginaw Officers have been re-assigned within the department.

- Revenue from the City of Lake Worth for a 50% share of Emergency Management expenses will be reduced based on current staffing.

- Fees paid by Tarrant County for fire protection are expected to be the same as the current year estimate, a $10,000 increase over the current year adopted budget.

- American Rescue Plan Act (ARPA) funding is not budgeted in the General Fund for FY23/24.

- Interest earnings are projected based on increased interest rates.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

- Our insurance broker and City staff are in the process of evaluating bids and negotiating with potential providers. The adopted budget includes a savings to the General Fund of $85,114 and $14,700 to the Enterprise Fund. As providers are determined there is a potential to see further cost reductions. The City provides coverage for employee health, dental, and basic life insurance. The City will continue to partially fund dependent coverage. As rates are finalized the structure/cost to the employee may change.

- As the labor market continues to be extremely competitive, pay plan adjustments and salary step increases are budgeted. The adopted budget includes up to a 10% market increase in the pay plan with an additional 3% STEP adjustment for public safety personnel that are not at the top of the pay range. For future years it is the intention to continue market adjustments as warranted and STEP increases for public safety personnel.

- Pay adjustments are included for all regular part time positions to a minimum of $15/hour. Part time employees earning over $15/hour are budgeted to earn up to a 10% increase.

- The city-wide cost of worker's compensation and property/general liability insurance through Texas Municipal League will increase by $28,535 and $21,019 respectively.

- Line item increases in General Administration include supplies and postage, fees paid to Tarrant Appraisal District, the addition of the employee assistance program, and credit card transaction fees. Funding is included for Human Resource recruiting equipment $1,480.

- Increases in the Fire Department include janitorial service for the new fire station ($9,030), funding for the public safety employee assistance program ($2,520), increases for household hazardous waste collections due to increased citizen participation ($5,000), and a subsidy of $7,100 for the ambulance service provider.

- Fire Department capital outlay includes: $25,000 bunker gear replacement (grant funded), replacement of 4 apparatus mobile data computers $18,000, reinstall opticom traffic preemption equipment at Saginaw Blvd @ McLeroy Blvd $9,000, a forcible entry training simulator $11,000, and replacement of the arson canine vehicle $45,000.

- Increases in the Police Department include law book replacements ($4,000), funding for the public safety employee assistance program ($4,620), and $10,500 for a new physical fitness wellness incentive program.

- Building maintenance funding is increased by $58,700 due to cost increases in building materials and aging facilities.

- Other line item increases in Public Services includes an increase of $7,950 for planning and work order software, $25,000 for supplies related to the holiday light displays, $5,885 for anticipated mowing contractor increase, and $7,000 for CDL training for new hires.

- A one ton Public Services truck will be replaced $60,000.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

- The final phase of the ADA Plan will be funded ($80,000). Phase 4C will evaluate the second half of City sidewalks for compliance with the Americans with Disabilities Act.

- Parks line item increases include $20,000 increase for pool maintenance supplies, $6,375 for anticipated mowing contractor increase, and $1,500 increase for pool maintenance training.

- Parks capital outlay includes the replacement of a service truck $30,000.

- Community Service increases include senior center supplies $15,000, senior center instructors $12,000, and $6,000 for special events.

- Funding is included for the pool pump and pump room improvements $68,000 at the Aquatic Center.

- Recreation Center improvements include replacing two treadmills and one stair climber $23,500, replacing banquet chairs $8,000, painting $15,500, flooring replacement $8,000, ceiling replacement $23,000, restroom repairs $10,000, and replacement of the stage curtain $11,000.

- The replacement of a code compliance vehicle ($44,000) is funded.

- Additional funding for the home renovation program (SHIP) is added to provide incentives for home owners to make improvements to their property. Total funding is $50,000: General Fund ($25,000) and Enterprise Fund ($25,000).

- Line item increases in Animal Services are due to increase costs of supplies and services and increased animal occupancy.

- Line item changes in Fleet Maintenance include $2,750 for work order software and a projected savings of $50,000 for fuel expense.

- A replacement tire machine $8,000 is included for Fleet Maintenance.

- In anticipation of the Chief Mechanic retirement, 5 months funding is included for a mechanic in training $56,835.

- In Information Technology expenses related to email and network security are moved from data processing to a separate line item. Funding for enhanced email and network security is included. There is an anticipated increase of $5,000 for server replacements.

- Funding is included for fiber connection and a phone system for the new library/senior center $68,130.

- Funding is included in Communications for a customer service app $3,920 and supplies related to citizen engagement $10,000.

- One-time expenses in the Communications budget include $10,950 for year 2 of the Citizen Satisfaction Survey, $36,940 PEG Channel equipment, $8,000 audio/visual equipment

- The transfer to the General Escrow Fund for vehicle replacement will increase by $5,760.

- A total of $679,335 is budgeted in the General Fund for one-time items described above. The General Fund balance will be reduced by $669,335.

DEBT SERVICE FUND:

- The adopted budget includes $7,086,295 funding for principal and interest payments. $7,470 of property tax collections from the previous year will be used for FY23-24 debt service. The estimated fund balance at year end will be $1,295,544.

ENTERPRISE FUND:

- The City of Saginaw purchases water from the City of Fort Worth. Fort Worth has proposed a 4.99% decrease in wholesale water rates. This budget includes a 5% decrease in water rates for our customers.

- 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 14.82% increase in wastewater rates. This budget includes a 15% increase in rates for our customers.

- The average customer using 8,000 gallons of water per month will see a monthly increase of $3.11 as a result of the water and sewer rate increases.

- The proposed budget includes: 2 service trucks ($60,000), a flat file cabinet ($12,000), consultant fees for lead/copper service line identification ($100,000), a water master plan update ($75,000), and 50% funding ($25,000) for the home renovation incentive program, SHIP.

- Construction of the Fairmont 12” Sanitary Sewer Rehabilitation Phase 2 project $3,000,000 is budgeted. Revenue bonds will be issued for this project.

- Construction of the W McLeroy 12” Water Line Project ($650,000) will be partially funded with water impact fees ($451,000).

- The Enterprise Fund has been balanced with $148,925 of reserves for one time and capital items. Any operating surplus will begin funding a systematic replacement of old water and sewer lines throughout the City in conjunction with street rehabilitation.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

CAPITAL PROJECTS FUND:

- The balance of funding for projects not completed in the current year will be rolled forward for completion in FY23/24. The projects that may be rolled forward include: Old Decatur Road, West McLeroy Blvd, intersection improvements at Industrial and Blue Mound Road, Library/Senior Center, and Parks Projects.

- Additional funding for construction of Knowles Drive Phases 2 and 3 from previously issued bonds ($8,371,270) is included.

- The remaining Tarrant County reimbursement for Knowles Phase 1 construction is estimated to be $335,000 in this fiscal year.

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 $1,807,485 which is the same as the current year estimate.

- The Crime Control and Prevention District will provide for the salaries and benefits of eleven and one-half patrol officers, a public services officer, and a dispatcher.

- The ongoing cost of body worn cameras, tasers, and mobile terminals is included in the budget $76,810. Additional funding of $4,000 is provided for crime prevention and community engagement programs.

- Funding for license plate reader cameras is included in the adopted budget ($90,500).

- Four patrol vehicles with associated equipment ($332,075), 4 ticket writers ($12,000), and 5 radios ($30,625) will be replaced.

- The fund is balanced with $133,410 of reserves used for these one-time items.

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.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

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 two maintenance workers, one-half the salary of the environmental specialist and the environmental assistant. It also funds supplies, equipment and drainage system improvements.

- Construction will continue on the final phase of the East Cement Creek drainage improvements.

- An additional $2,000 is added to the operating budget for contract tree trimming and removal. $5,000 is added for CDL training for new hires.

- The fund balance at year end is estimated to be $1.3 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 $633,815 for fiscal year 2023-2024.

- These revenues will be be used for general street repairs that are identified as part of the pavement management program.

- Increases are included for sidewalk replacement due to the increased cost of materials.

- $900,000 funding is provided for street repairs to be identified by the pavement management system.

- The fund balance at year end is estimated to be $82,858 which will be used for future street maintenance projects.

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

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, street light pole painting, 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 2024 and will be funded through donations.

- Library donations will fund seasonal student apprentices. The seasonal positions will enable the library to meet the higher demands of the summer season.

- Beautification donations will continue a public art program ($25,000) and tree planting in the parks ($5,000). An additional $5,000 for tree planting is funded with Parks donations.

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, gas production proceeds, 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 2023-2024 is $102,945.

- Revenues are budgeted at $349,385.

- Budgeted expenditures include $10,000 entertainment for the “Train and Grain” festival, $10,000 for advertising a city event, a transfer to the General Fund for court security (Bailiff $9,500), the replacement of one ticket writer ($3,000), $30,000 for Farmer’s Market administration, and insurance deductibles/repairs ($86,000).

CITY OF SAGINAW
BUDGET HIGHLIGHTS
2023-2024

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 2023-2024 will be $36,215.

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

BELTMILL 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. The receipts will remain in the fund until an appropriate expense is approved.

- PID assessments are estimated to be $495,910. Administrative expenses are budgeted to be $18,960.

- The fund balance at year end is estimated to be $1,017,151.

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 $100,390.

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.

PREPARATON

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
BUDGET CALENDAR
2023-2024

Date	Activity
April 28	1st Estimate of 2023 taxable values received from Tarrant Appraisal District (TAD).
May 1	Distribute budget instructions and worksheets to Department Heads.
May 12	Prepare preliminary revenue estimates for 2023-2024 budget.
May 19	Department Heads submit 2023-2024 budget requests to Finance Director.
May 26	2nd Estimate of 2023 taxable values received from TAD.
June 6	Budget Workshop - Budget/Tax Rate Overview
June 13 & 14	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 26	3rd Estimate of 2023 taxable values from TAD.
July 25	Receive 2023 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 11	Publish/Post notice of 2023-2024 Budget Public Hearing.
August 22	SPECIAL Council Meeting - Public Hearing on Proposed Budget
August 25	Publish/Post notice of 2023-2024 Revised Budget Public Hearing and Tax Rate Increase.
September 5	Council Meeting - Public Hearing on 2023-2024 Proposed Budget continuation; and adoption of 2023-2024 Revised Budget and Tax Rate
October 1	Fiscal year 2023-2024 begins.

BUDGET SUMMARIES



CITY OF SAGINAW

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: 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 end. The Comprehensive Annual Financial Report shows fund revenues and expenditures/expenses on both 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 FOR FISCAL YEAR 2023-2024

Fund	Amount	Explanation of Fund Balance Use
General Fund	$ 669,335	For capital outlay and one-time expenses.
Debt Service Fund	$7,470	To mitigate impact of debt issue on the tax rate.
Enterprise Fund	$148,925	For one time capital outlay and improvements
Capital Projects Fund	$ 7,217,470	The use of previously issued bonds for the Library and Senior Citizens Center, Knowles Dr. Improvements and other Projects.
CCPD Fund	$133,410	For the replacement of police patrol vehicles and radio replacements.
Police Expendable Trust Fund	$12,150	For supplies related to public safety
Water/Wastewater Escrow Fund	$36,215	For the Fort Worth meter station upgrade.

CITY OF SAGINAW
FUND STRUCTURE
2023-2024

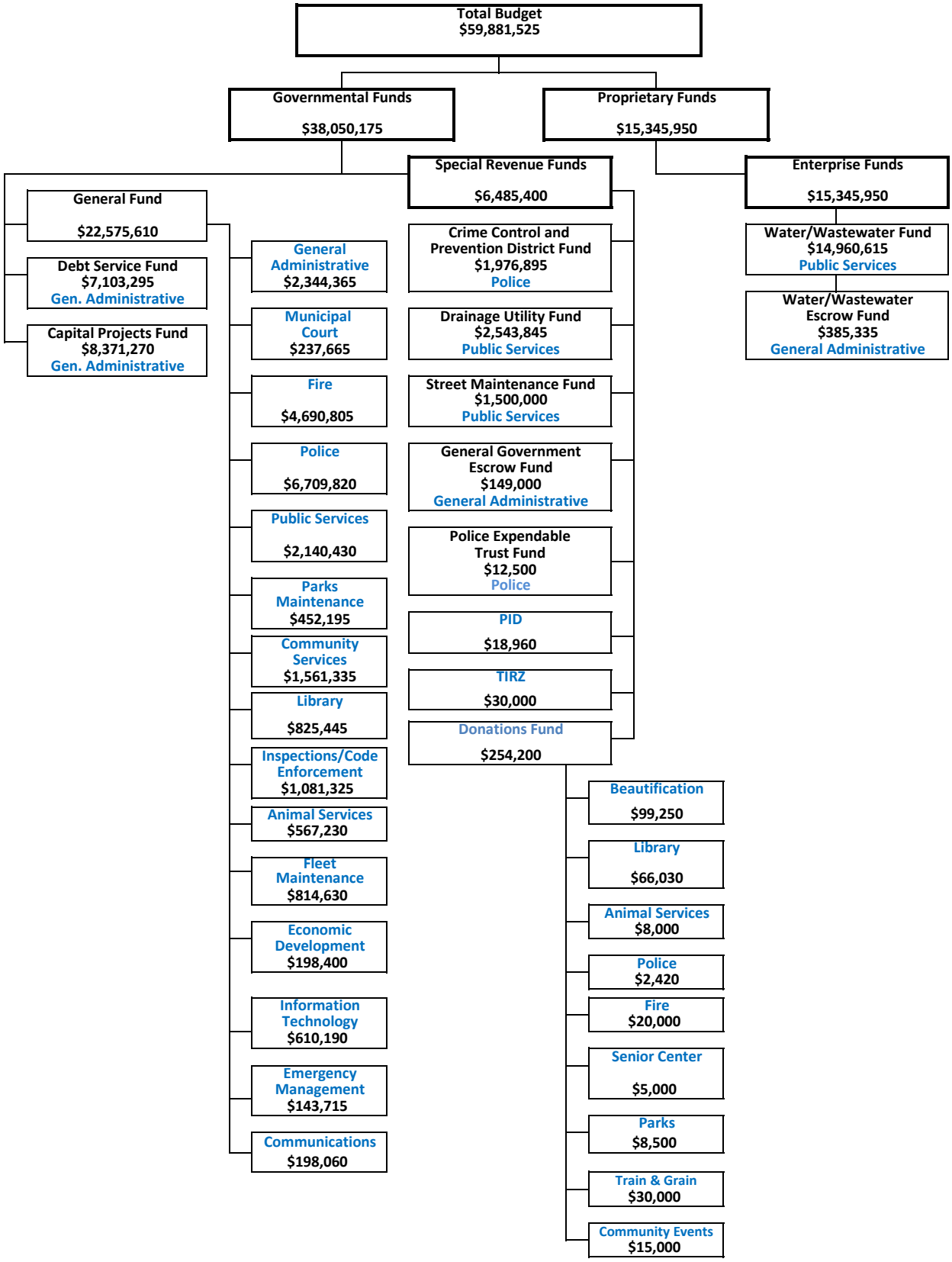


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CITY OF SAGINAW

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	$ 7,805,825	$ 6,943,825	$ -	$ -	$ -
Sales Taxes	7,458,265			1,807,485	
Other Taxes	54,000	12,000			
Franchise Fees	1,666,585				
Licenses,Permits,Fines/Fees	1,532,335				
Grant Assistance	25,000			-	
Interest Income	540,000	140,000	818,800	36,000	350
Other Income	259,755		335,000		-
Charges for Services					
Total Revenues	$ 19,341,765	$ 7,095,825	$ 1,153,800	$ 1,843,485	$ 350
Other Financing Sources					
Transfers from other funds	$ 2,564,510	$ -	$ -	$ -	$ -
Bond Proceeds			-		
Use of Bond Funds			-		
Use of Escrow Funds	-				
Use of Beginning Fund Balance		-	-	-	12,500
Total Other Financing Sources	$ 2,564,510	$ -	$ -	$ -	$ 12,500
Total Available Resources	**$ 21,906,275**	**$ 7,095,825**	**$ 1,153,800**	**$ 1,843,485**	**$ 12,850**
Operating Expenditures					
General Gov't/Econ. Dev.	$ 3,152,955	$ -	$ -	$ -	$ -
Municipal Court	237,665				
Fire	4,834,520				
Police	6,709,820			273,350	12,500
Community Services	2,326,625				
Library	825,445				
Public Works	4,385,635		-		
Total Operating Expenditures	$ 22,472,665	$ -	$ -	$ 273,350	$ 12,500
Other Financing Uses					
Capital Outlay					
General Gov't/Econ. Dev.		$ -	$ -	$ -	$ -
Municipal Court	-				
Fire					
Police				374,700	-
Community Services					
Library					
Public Works			8,371,270		-
Total Capital Outlay	-	-	8,371,270	374,700	-
Debt Service		7,103,295			
Transfer to Other Funds	102,945	-	-	1,328,845	
Total Other Financing Uses	$ 102,945	$ 7,103,295	$ 8,371,270	$ 1,703,545	$ -
Total Uses of Resources	**$ 22,575,610**	**$ 7,103,295**	**$ 8,371,270**	**$ 1,976,895**	**$ 12,500**
Change in Fund Balance	$ (669,335)	$ (7,470)	$ (7,217,470)	$ (133,410)	$ (12,150)
Beginning Fund Balance	**$ 12,442,317**	**$ 1,397,098**	**$ 46,398,797**	**$ 1,376,656**	**$ 11,415**
Ending Fund Balance	**$ 11,772,982**	**$ 1,389,628**	**$ 39,181,327**	**$ 1,243,246**	**$ (735)**

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	$ -	$ -	$ -	$ -		$ 100,390
Sales Taxes		633,815				
Other Taxes				90,565		
Franchise Fees						
Licenses,Permits,Fines/Fees				124,015		
Grant Assistance						
Interest Income	120,000	84,000	16,205	22,920	20,400	240
Other Income	-		335,875	8,940	495,910	
Charges for Services	1,020,000					
Total Revenues	$ 1,140,000	$ 717,815	$ 352,080	$ 246,440	$ 516,310	$ 100,630
Other Financing Sources						
Transfers from other funds	$ -	$ -	$ -	$ 102,945		
Bond Proceeds						
Use of Bond Funds						
Use of Escrow Funds				-		
Use of Beginning Fund Balance	1,582,625	978,235	-			
Total Other Financing Sources	$ 1,582,625	$ 978,235	$ -	$ 102,945	$ -	$ -
Total Available Resources	**$ 2,722,625**	**$ 1,696,050**	**$ 352,080**	**$ 349,385**	**$ 516,310**	**$ 100,630**
Operating Expenditures						
General Gov't/Econ. Dev.	$ -	$ -	$ 30,000	$ 126,000		$ 30,000
Municipal Court				500		
Fire			20,000			
Police			2,420			
Community Services			97,250			
Library			55,500			
Public Works	80,000	600,000	8,500			
Total Operating Expenditures	$ 80,000	$ 600,000	$ 213,670	$ 126,500	$ -	$ 30,000
Other Financing Uses						
Capital Outlay						
General Gov't/Econ. Dev.	$ -	$ -	$ -	$ 10,000	$ 18,960	
Municipal Court				3,000		
Fire						
Police				-		
Community Services			30,000	-		
Library						
Public Works	2,200,000	900,000	-	-		
Total Capital Outlay	2,200,000	900,000	30,000	13,000	18,960	-
Debt Service						
Transfer to Other Funds	263,845	-	10,530	9,500		
Total Other Financing Uses	$ 2,463,845	$ 900,000	$ 40,530	$ 22,500	$ 18,960	$ -
Total Uses of Resources	**$ 2,543,845**	**$ 1,500,000**	**$ 254,200**	**$ 149,000**	**$ 18,960**	**$ 30,000**
Change in Fund Balance	$ (1,403,845)	$ (782,185)	$ 97,880	$ 200,385	$ 497,350	$ 70,630
Beginning Fund Balance	**$ 2,186,418**	**$ 2,095,207**	**$ 631,441**	**$ 3,594,967**	**$ 523,730**	**$ 12,165**
Ending Fund Balance	**$ 782,573**	**$ 1,313,022**	**$ 729,321**	**$ 3,795,352**	**$ 1,021,080**	**$ 82,795**

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 2023-2024 (Adopted)	Total All Funds 2022-2023 (Revised)	Total All Funds 2021-2022 (Actual)
Revenues					
Property Taxes	$ -	$ -	$ 14,850,040	13,405,005	11,683,921
Sales Taxes			9,899,565	9,744,510	9,494,855
Other Taxes			156,565	226,565	236,885
Franchise Fees			1,666,585	1,748,000	1,629,408
Licenses,Permits,Fines/Fees	-		1,656,350	1,398,050	1,536,905
Grant Assistance			25,000	209,750	57,493
Interest Income	5,400	420,000	2,224,315	3,553,450	499,527
Other Income	24,050	243,225	1,702,755	2,931,510	25,961,974
Charges for Services		10,573,865	11,593,865	14,130,700	13,161,541
Total Revenues	$ 29,450	$ 11,237,090	$ 43,775,040	$ 47,347,540	$ 64,262,509
Other Financing Sources					
Transfers from other funds	$ 36,215	$ 574,600	$ 3,278,270	3,443,560	2,545,311
Bond Proceeds		3,000,000	3,000,000	19,980,085	-
Use of Bond Funds			-	-	-
Use of Escrow Funds			-	-	-
Use of Beginning Fund Balance		-	2,573,360	1,773,555	-
Total Other Financing Sources	$ 36,215	$ 3,574,600	$ 8,851,630	$ 25,197,200	$ 2,545,311
Total Available Resources	**$ 65,665**	**$ 14,811,690**	**$ 52,626,670**	**$ 72,544,740**	**$ 66,807,820**
Operating Expenditures					
General Gov't/Econ. Dev.	$ -	$ -	$ 3,338,955	3,610,340	$ 3,034,199
Municipal Court			238,165	251,815	$ 227,975
Fire			4,854,520	5,472,220	$ 4,071,595
Police			6,998,090	5,576,970	$ 5,371,737
Community Services			2,423,875	1,750,270	$ 1,766,710
Library			880,945	807,225	$ 763,326
Public Works	-	8,644,760	13,718,895	14,605,045	$ 13,190,952
Total Operating Expenditures	$ -	$ 8,644,760	$ 32,453,445	$ 32,073,885	$ 28,426,494
Other Financing Uses					
Capital Outlay					
General Gov't/Econ. Dev.	$ -	$ -	$ 28,960	$ 84,600	$ 372,157
Municipal Court			3,000	$ -	$ -
Fire			-	$ 5,046,235	$ 6,643,078
Police			374,700	$ 984,985	$ 57,815
Community Services			30,000	$ 491,970	$ 221,568
Library			-	$ 435,790	$ 1,075,335
Public Works		3,922,000	15,393,270	$ 12,791,880	$ 6,512,276
Total Capital Outlay	-	3,922,000	15,829,930	19,835,460	14,882,229
Debt Service		170,645	7,273,940	6,365,835	4,945,297
Transfer to Other Funds	451,000	1,111,605	3,278,270	3,007,095	2,411,313
Total Other Financing Uses	$ 451,000	$ 5,204,250	$ 26,382,140	$ 29,208,390	$ 22,238,839
Total Uses of Resources	**$ 451,000**	**$ 13,849,010**	**$ 58,835,585**	**$ 61,282,275**	**$ 50,665,333**
Change in Fund Balance	$ (385,335)	$ 962,680	$ (8,782,275)	$ 9,488,910	$ 16,338,722
Beginning Fund Balance	**$ 753,919**	**$ 8,279,749**	**$ 79,703,879**	**$ 70,214,969**	**$ 53,876,247**
Ending Fund Balance	**$ 368,584**	**$ 9,242,429**	**$ 70,921,604**	**$ 79,703,879**	**$ 70,214,969**

CITY OF SAGINAW
BUDGET SUMMARY TRANSFERS- ALL FUNDS
2023-2024

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	$ -	$ -	$ -	$ -	$ -	$ -	$ 102,945	$ -	$ 102,945
From Enterprise Fund	1,075,390		-					36,215	1,111,605
From CCPD Fund	1,328,845		-						1,328,845
From Drainage Fund	140,245	123,600	-						263,845
From Donations Fund	10,530		-						10,530
From General Escrow Fund	9,500		-						9,500
From W/WW Escrow Fund		451,000							451,000
TOTAL TRANSFERS IN	**$ 2,564,510**	**$ 574,600**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 102,945**	**$ 36,215**	**$ 3,278,270**
TRANSFERS OUT									
To General Fund	$ -	$ 1,075,390		$ 1,328,845	$ 140,245	$ 10,530	$ 9,500	$ -	**$ 2,564,510**
To Capital Projects Fund		-			-		-		**$ -**
To Enterprise Fund					123,600			451,000	**$ 574,600**
To W/WW Escrow Fund		36,215	-	-	-	-	-	-	**$ 36,215**
To General Escrow Fund	102,945								**$ 102,945**
TOTAL TRANSFERS OUT	**$ 102,945**	**$ 1,111,605**	**$ -**	**$ 1,328,845**	**$ 263,845**	**$ 10,530**	**$ 9,500**	**$ 451,000**	**$ 3,278,270**

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 11.5 patrol officers, 1 public services offficer, and 1 dispatcher.

Drainage Fund — for the salaries and benefits of 2 drainage utility maintenance workers.

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 sepecialist and environmental assistant.

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

CITY OF SAGINAW
5-YEAR FUND SUMMARY

RESOURCES	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024	% CHANGE FROM LAST YEAR
GENERAL	$ 18,223,792	$ 19,087,901	$ 20,090,656	$ 21,890,095	$ 21,906,275	0.07%
DEBT SERVICE	6,777,591	4,124,083	4,803,840	6,475,910	7,095,825	9.57%
CAPITAL PROJECTS	22,057,380	16,892,484	24,821,249	21,856,855	8,371,270	-61.70%
CCPD	1,310,130	1,620,336	1,742,608	1,877,565	1,976,895	5.29%
POLICE EXPENDALBE TRUST			7,430	12,500	12,850	2.80%
DRAINAGE UTILITY	839,229	1,748,806	859,965	2,740,125	2,543,845	-7.16%
STREET MAINTENANCE	473,842	820,956	609,600	759,695	1,696,050	123.25%
DONATIONS	287,278	292,925	319,387	351,990	352,080	0.03%
GENERAL ESCROW	204,743	966,153	696,583	1,338,345	349,385	-73.89%
BELTMILL PID	-	-	-	518,985	516,310	-0.52%
TIRZ	-	-	-	12,165	100,630	727.21%
WATER/WASTEWATER ESCROW	234,822	1,084,798	696,583	123,625	65,665	-46.88%
ENTERPRISE	11,309,731	11,991,974	12,746,822	14,585,810	14,811,690	1.55%
TOTAL RESOURCES	**$ 61,718,539**	**$ 58,630,416**	**$ 67,394,723**	**$ 72,543,665**	**$ 59,798,770**	**7.64%**

USE OF RESOURCES	ACTUAL 2019-2020	ACTUAL 2020-2021	REVISED BUDGET 2021-2022	ADOPTED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024	% CHANGE FROM LAST YEAR
GENERAL	$ 16,871,518	$ 22,535,752	$ 19,886,144	$ 21,698,070	$ 22,575,610	4.04%
DEBT SERVICE	6,802,161	4,123,514	4,705,291	6,200,190	7,103,295	14.57%
CAPITAL PROJECTS	6,241,134	15,842,621	12,357,074	12,206,720	8,371,270	-31.42%
CCPD	1,270,313	1,295,219	1,146,795	1,877,565	1,976,895	5.29%
POLICE EXPENDALBE TRUST			-	12,500	12,500	0.00%
DRAINAGE UTILITY	833,237	286,794	270,567	2,740,125	2,543,845	-7.16%
STREET MAINTENANCE	646,314	405,601	203,365	759,695	1,500,000	97.45%
DONATIONS	209,702	285,268	247,659	306,675	254,200	-17.11%
GENERAL ESCROW	175,384	249,651	559,148	239,080	149,000	-37.68%
BELTMILL PID				18,000	18,960	5.33%
TIRZ				-	30,000	0.00%
WATER/WASTEWATER ESCROW	84,328	1,035,261	28,103	545,000	451,000	-17.25%
ENTERPRISE	12,824,151	11,345,877	11,248,742	14,678,655	13,849,010	-5.65%
TOTAL USE OF RESOURCES	**$ 45,958,243**	**$ 57,405,558**	**$ 50,652,888**	**$ 61,282,275**	**$ 58,835,585**	**-3.99%**
SURPLUS (DEFICIT)	**$ 15,760,296**	**$ 1,224,858**	**$ 16,741,835**	**$ 11,261,390**	**$ 963,185**	
	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 $1,352,274 surplus in the General Fund is due to strong sales tax, buidling fee, and utility franchise fee collections. Cost saving measures were taken to manage the impact of COVID-19 on City operations. The General Fund also received federal CARES Act funding through Tarrant County to offset increased exepnditures resulting from the pandemic. The $24,570 deficit in the Debt Service Fund is for the cost to issue Certificates of Obligations and lower than budgeted property tax collections due to increased exemptions granted by Tarrant Appraisal District. The $15,816,246 increase in the Capital Projects Fund is due to the issuance of Certificated of Obligation for future capital projects partially offset by expenditures for the Bailey Boswell Road and Overpass project. The $39,817 surplus in the CCPD Fund is due to strong sales tax collections. The $172,472 drawdown in the Street Maintenance Fund is for the East McLeroy curb and gutter project, the completion of Knowles Drive conceptual plan, and the reconstruction of Anderson Street. The $77,575 surplus in the Donations Fund is due to donations exceeding planned expenditures for both Parks and Library. Many library programs were cancelled or modified due to the pandemic. The $29,359 surplus in the General Escrow Fund is due to the transfer from the General Fund for future equipment replacement. There $150,494 increase in the Enterprise Escrow Fund is due the collection of water impact fees that will be used for eligible projects in future years. The $1,514,420 drawdown of the Enterprise Fund is for capital projects to remedy inflow and infiltration of the wastewater system, FM 156 utility relocations, construction of the Fairmont sewer rehabilitation phase 1, and the relocation of utilities along the BNSF train tracks.*

Note 2 - *The $1,371,950 budgeted deficit in the General Fund is for one time capital and land purchases and partial funding for the Bailey Boswell Overpass project. The planned Debt Service Fund drawdown of $103,835 is to mitigate the impact of the 2020 issuance of certificates of obligation on the tax rate. The $527,675 deficit in the Capital Projects Fund reflects the use of previously issued bonds for the Bailey Boswell Overpass project, design and construction of the Central Fire Station, design of Old Decatur Road north, Knowles Drive, intersection improvements and a traffic signal at Knowles and Bailey Boswell offset by the sale of 2021 General Obligation Bonds. The $231,435 surplus in the CCPD Fund reflects strong sales tax collections and a one time sales tax audit adjustment. The $526,915 surplus in the Drainage Utility Fund reflects the delay of the East Cement Creek Drainage project. The $124,410 surplus in the Street Maintenance Fund reflects strong sales tax collections and a one time sales tax audit adjustment, as well as, the delay of several street maintenance projects due to staffing shortages. There is a $52,360 deficit in the Donations Fund is due to the use of previous donations for parking and lighting improvements at Willow Creek Park and public art. The respective boards will make recommendations on future use of these donations. The budgeted surplus in the General Escrow Fund is due the establishment of a health insurance rate stabilization escrow and developer escrows for future projects. The is drawdown in the Enterprise Escrow Fund is for funding of the Saginaw Boulevard 16" water line phase 2. The $446,965 surplus in the Enterprise Fund is due to stronger that budgeted water sales.*

Note 3 - *The $1,901,425 budgeted drawdown of General Fund balance is for one time capital purchases and the $1,303,320 payment of "The Square" developer agreement. The planned $94,400 drawdown of the Debt Service Fund is due to the use of previous year excess property collections required by state statue. The $7,321,610 drawdown in the Capital Projects Fund reflects the use of bond proceeds for the Fire Station, Phase 1 of Knowles Drive improvements, and design of the Library and Senior Citizen's Center. The $20,745 deficit in the CCPD Fund was for the replacement of patrol vehicles. The $557,045 surplus in the Drainage Fund is due to the delay of the East Cement Creek Drainage project. The surplus will be appropriated once utility relocation is completed and the project has been bid. The $202,590 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 $66,420 surplus in the Donations Fund reflects no budgeted use of Parks donations. The $94,365 surplus in the General Escrow Fund reflects a transfer from General Fund for future equipment replacement, as well as, more collections for court secutiry and hotel/motel tax than budgeted expenses. The use of $223,660 Enterprise Escrow Fund balance is for the Fort Worth water meter station upgrade construction. The planned $517,935 use of Enterprise Fund balance is due to the budgeted developer's agreement payment for "The Square".*

Note 4 - *The $785,625 budgeted drawdown of General Fund balance is for one time capital purchases and $631,745 of ARPA funding will also be used for one time items. The planned $59,305 drawdown of the Debt Service Fund is due to the use of previous year excess property collections required by state statue. The $24,070,865 drawdown in the Capital Projects Fund reflects the use of bond proceeds for the second and third Phases of Knowles Drive reconstruction, the start of construction on the Library and Senior Citizen's Center, Park improvements, and other Streets construction projects. The $486,290 deficit in the CCPD Fund was for the replacement of patrol vehicles, bullet resistant vests, and associated equipment. The $1,717,725 surplus in the Drainage Fund will be used for one time items such as heavy equipment and the East Cement Creek Drainage project that had previously been delayed. The $978,295 is a surplus in the Street Maintenance Fund will be used for the Pavement Replacement Program, which include Knowles Drive from Park Center to Bailey Boswell. The $51,980 surplus in the Donations Fund reflects budgeted use of different Donation programs. The $263,430 surplus in the General Escrow Fund reflects a transfer from General Fund for future equipment replacement based on estimated replacement cost. The use of $1,401,110 Enterprise Escrow Fund balance is for capital projects including the Beltmill Pump Station and for the Northwest Booster Pump Station. The other funds, Beltmill PID and TIRZ are new funds that have been recently created so there are no current variances to report.*

CITY OF SAGINAW
5-YEAR FUND SUMMARY

Explanation of Variances (cont.)

Note 5 - *The $669,335 budgeted drawdown of General Fund balance is for special requests and one time capital purchases. The increase in revenues and expenditures is due to debt service on the 2021 General Obligation Bond issue. The $7,103,295 drawdown in the Capital Projects Fund reflects the use of bond proceeds for the second and third Phases of Knowles Drive reconstruction, the start of construction on the Library and Senior Citizen's Center, Park improvements, and other Streets construction projects. The $133,410 deficit in the CCPD Fund was for the replacement of patrol vehicles, radios, and associated equipment. The $1,403,845 deficit in the Drainage Fund will be used for one time items such as heavy equipment and the East Cement Creek Drainage project that had previously been delayed and should be completed this fiscal year. The $782,185 is a deficit in the Street Maintenance Fund will be used for the Pavement Replacement Program, which include Knowles Drive from Park Center to Bailey Boswell. The $97,880 surplus in the Donations Fund reflects budgeted use of different Donation programs. The $200,385 surplus in the General Escrow Fund reflects a transfer from General Fund for future equipment replacement based on estimated replacement cost. The use of $962,680 Enterprise Escrow Fund balance is for capital projects including the Beltmill Pump Station and for the Northwest Booster Pump Station. There is a surplus of $497,350 in the PID fund and a surplus of $70,630 in the TIRZ fund. Both of these are new funds that were added last year.*

% Change From Last Year

General Fund - The decrease reflects small year to year variances.

Debt Service Fund - The increase in revenues and expenditures is due to debt service on the 2021 General Obligation Bond issue.

Capital Projects Fund - The decrease is due to the bonds that were helping fund the new Library, Senior Citizen Center, and the Phases of reconstruction of Knowles Drive from the previous year.

Crime Control and Prevention District Fund - The small 5% increase in expense is due to increased salary and benefits and the replacement of an additional patrol vehicle.

Drainage Utility Fund - Thre's only been small variances from year to year due to similar revenues coming in and the East Cement Creek project still under construction.

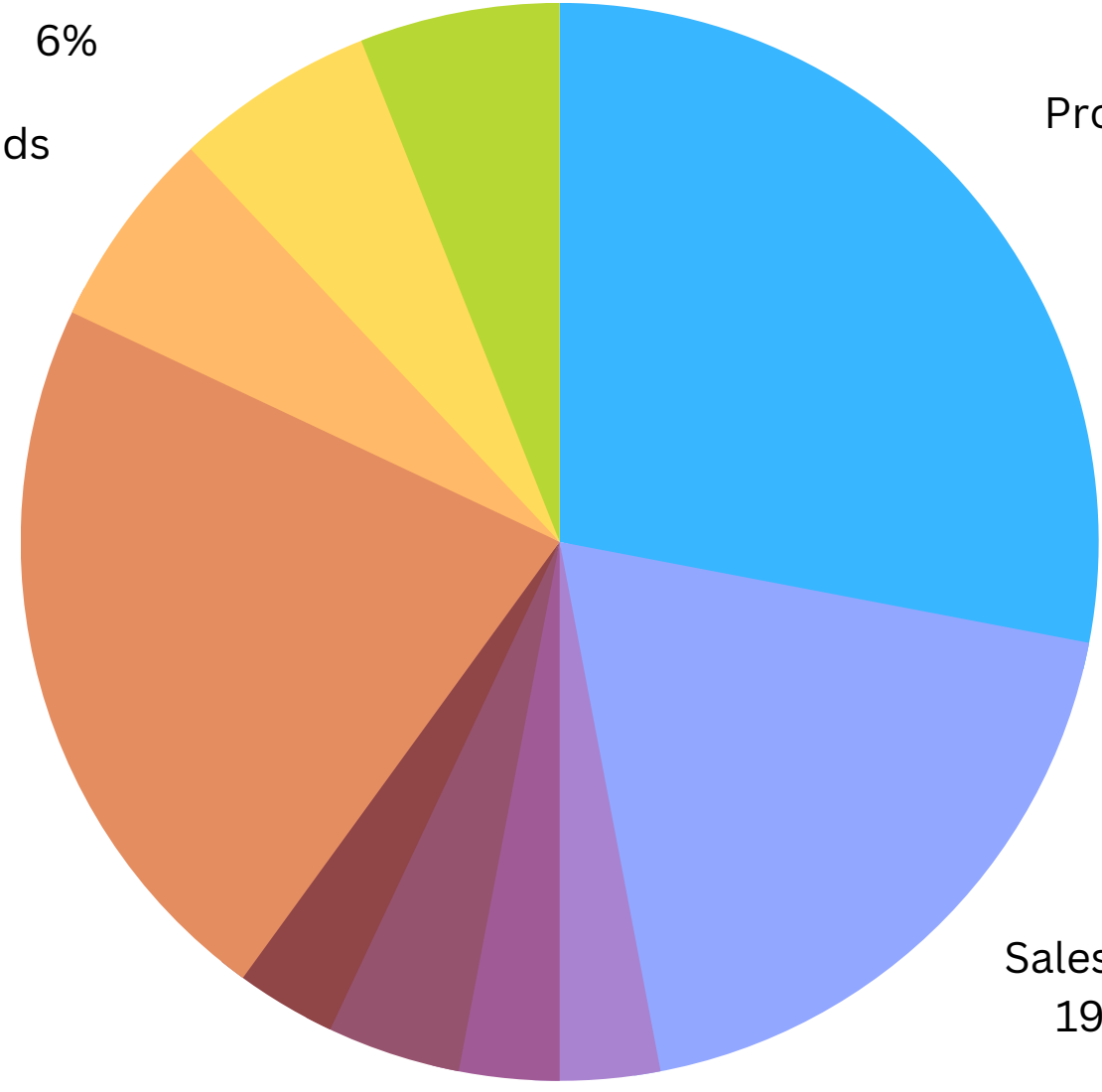
Street Maintenance - The increase in expense is due to the delay of several street maintenance projects.

Donations Fund - 17% decrease of expenditures is due the completion of the Willow Creek Park improvements in FY20/21.

General Escrow Fund - The large revenue decrease is due to one time developer escrows and the establishment of the health insurance rate stabalization fund in . The 37.68% decrease in expenses is due one time expenses related to Public Improvement Distrcts and large insurance claims due to the 2021 winter storm.

Enterprise Fund - Only small variances of less than 2% in revenues and less than 6% in expenditures for the new fiscal year.

Resources


Bond Proceeds
6%
Property Taxes
28%
Transfers from other funds
6%
Charges for Services
22%
Sales Tax
19%
Interest Income
4%

CITY OF SAGINAW
2023-2024

Use of Resources

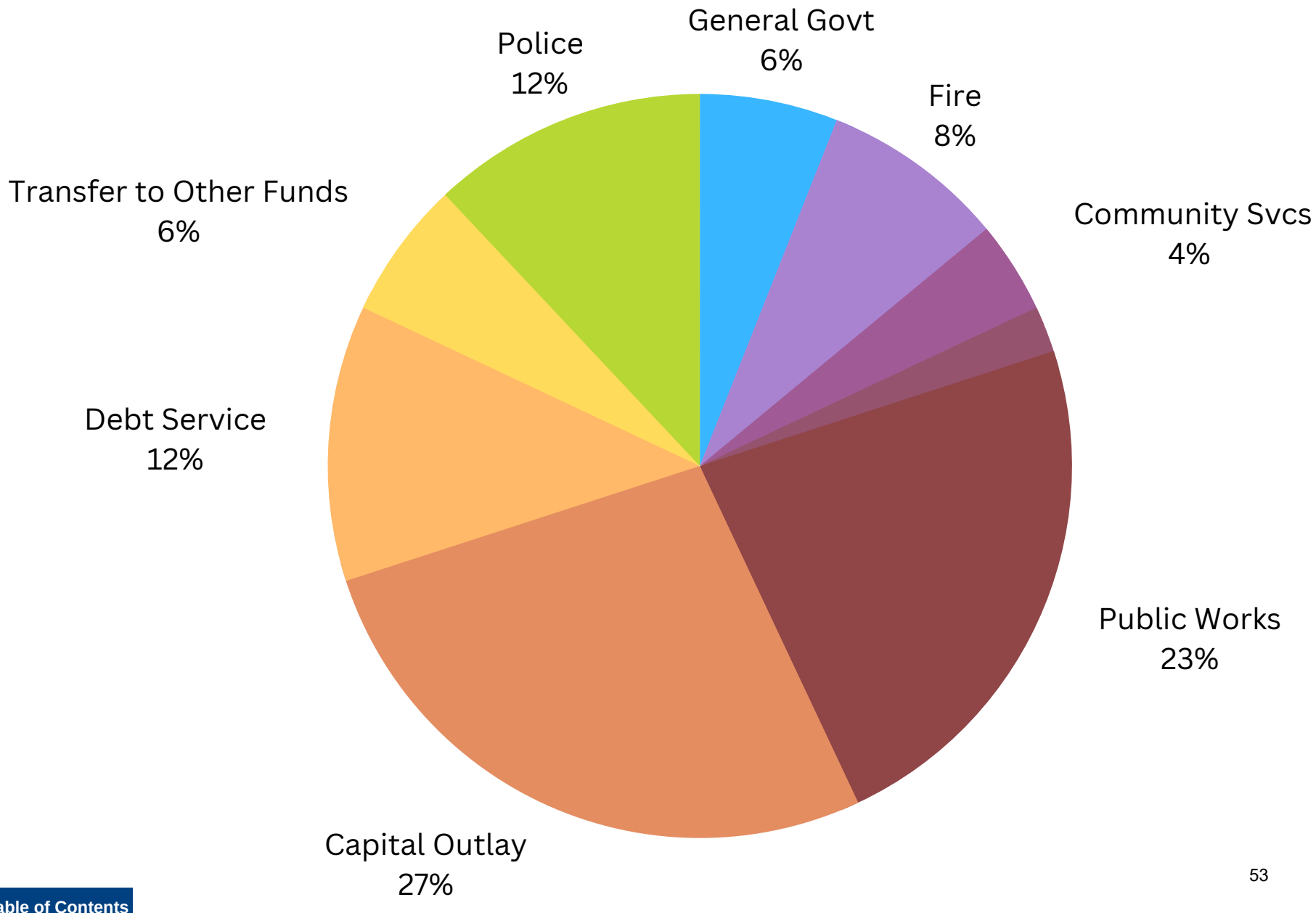


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CITY OF SAGINAW
CAPITAL OULAY / SPECIAL REQUESTS
APPROVED FOR FY 2023-2024

		Requested		FUNDING SOURCE TOTALS							
				GENERAL FUND	ENTERPRISE FUND	CCPD FUND	DRAINAGE UTILITY	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	TOTAL FUNDED
				$ 862,094	$ 203,250	$ 366,700	$ -	$ 42,420	$ -	$ -	$ 1,474,464
	General Administrative Office										
1	HP SmartTank 7001 Color Printer	$ 400	one time	400							400
2	Retractable Banner Stand	380	one time	380							380
3	Table covers - City logo	700	one time	700							700
4	Memberships (2) Society for HR Management	460	ongoing	460							460
				-							-
	TOTAL	**$ 1,940**		**$ 1,940**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,940**
	Fire										
1	Add additional shift FF personnel	$ 95,000	ongoing	-							-
2	Add administrative support position	65,000	ongoing	-							-
3	Replacement of appartus mobile data computers	18,000	one time	18,000							18,000
4	Reinstall Opticom exisiting preemption system	9,000	one time	9,000							9,000
5	Purchase forcible entry training door system simulator	11,000	one time	11,000							11,000
6	Replace arson canine vehicle	45,000	one time	45,000							45,000
											-
	TOTAL	**$ 243,000**		**$ 83,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 83,000**
	Police										
1	PoliceOfficer	$ 104,758	ongoing	-							-
2	Public Services Officer Supervisor (PSO)	90,291	ongoing	-							-
3	Physical Fitness Wellness Incentive	10,500	ongoing	10,500							10,500
4	Police Officer	104,758	ongoing	-							-
											-
	TOTAL	**$ 310,307**		**$ 10,500**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,500**
	Public Services										
1	One Ton Service Truck	$ 60,000	one time	60,000							60,000
2	Christmas Display Expenses	$ 25,000	ongoing	25,000							25,000
3	Work Order tracking software	$ 3,750	ongoing	3,750							3,750
4	ADA study Phase 4C	$ 80,000	one time	80,000							80,000
	TOTAL	**$ 168,750**		**$ 168,750**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 168,750**
	Parks										
1	1/2 Ton ServiceTruck	$ 30,000	one time	30,000							30,000
2	Park Tree Planting	$ 10,000	one time	-							-
	TOTAL	**$ 40,000**		**$ 30,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 30,000**

CITY OF SAGINAW
CAPITAL OULAY / SPECIAL REQUESTS
APPROVED FOR FY 2023-2024

		Requested		FUNDING SOURCE TOTALS							TOTAL FUNDED
				GENERAL FUND	ENTERPRISE FUND	CCPD FUND	DRAINAGE UTILITY	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	
				$ 862,094	$ 203,250	$ 366,700	$ -	$ 42,420	$ -	$ -	$ 1,474,464
	Recreation/Community Services										
1	Senior Center Manager Reclassification	$ 20,000	ongoing	13,095							13,095
2	Senior Center Account - Instructors	$ 12,000	ongoing	12,000							12,000
3	Senior Center Account - Supplies	$ 15,000	ongoing	15,000							15,000
4	Aquatic Center Pump Improvements	$ 8,000	one time	8,000							8,000
5	Aquatic Center Pump Room Improvements	$ 60,000	one time	60,000							60,000
6	PT Customer Services Associate (Recreation Center)	$ 24,536	ongoing	-							-
7	Special Event (Increase Concerts)	$ 6,000	ongoing	6,000							6,000
8	Replace two Treadmills and one Stairclimber	$ 23,500	one time	23,500							23,500
9	Recreation Center - Banquet Chairs	$ 8,000	one time	8,000							8,000
10	Recreation Center Repairs - Painting	$ 15,500	one time	15,500							15,500
11	Recreation Center Repairs- Flooring	$ 8,000	one time	8,000							8,000
12	Recreation Center Repairs - Ceilings	$ 23,000	one time	23,000							23,000
13	Recreation Center Repairs - Restrooms	$ 10,000	one time	10,000							10,000
14	Replace Stage Curtain	$ 11,000	one time	11,000							11,000
											-
	TOTAL	**$ 244,536**		**$ 213,095**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 213,095**
	Library										
1	Increase PT Salaries	20,290	ongoing	22,990							22,990
2	Add new position (Children's Assistant)	50,960	ongoing	-							-
	TOTAL	**$ 71,250**		**$ 22,990**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,990**
	Inspections/Code Enforcement										
1	Replace Code Compliance vehicle	$ 44,000	one time	44,000							44,000
2	Reclassify Inspector to Combination Inspector	13,724	ongoing	12,634							12,634
3	SHIP Funding Continuance	12,500	one time	25,000							25,000
4	Additional training	2,000	ongoing	-							-
	TOTAL	**$ 72,224**		**$ 81,634**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 81,634**

CITY OF SAGINAW
CAPITAL OULAY / SPECIAL REQUESTS
APPROVED FOR FY 2023-2024

		Requested		FUNDING SOURCE TOTALS							TOTAL FUNDED
				GENERAL FUND	ENTERPRISE FUND	CCPD FUND	DRAINAGE UTILITY	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	
				$ 862,094	$ 203,250	$ 366,700	$ -	$ 42,420	$ -	$ -	$ 1,474,464
	Animal Services										
1	FT Shelter Technician	$ 35,641	ongoing	$ -							-
2	PT administrative staff member	30,125	ongoing	$ -							-
3	4 staff members/certification pay	7,800	ongoing	$ -							-
4	Shed completion	40,000	one time	$ -							-
5	Senior Animal Services Officer	47,406	ongoing	$ -							-
6	Additional training	6,999	ongoing								-
	TOTAL	**$ 167,971**		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Fleet Maintenance										
1	Chief mechanic in training	$ 63,000	one time	56,835	-						56,835
2	Tire Machine	$ 8,000	one time	8,000							8,000
3	Work Order tracking software	$ 2,750	ongoing	$ 2,750							2,750
	TOTAL	**$ 73,750**		$ 67,585	$ -	$ -	$ -	$ -	$ -	$ -	$ 67,585
	Information Technology										
1	Darktrace email monitoring system	30,000	ongoing	34,660							34,660
2	Library/Sr Center fiber connection and phone system	68,130	one time	68,130							68,130
											-
	TOTAL	**$ 98,130**		$ 102,790	$ -	$ -	$ -	$ -	$ -	$ -	$ 102,790

CITY OF SAGINAW
CAPITAL OULAY / SPECIAL REQUESTS
APPROVED FOR FY 2023-2024

		Requested		FUNDING SOURCE TOTALS							TOTAL FUNDED
				GENERAL FUND	ENTERPRISE FUND	CCPD FUND	DRAINAGE UTILITY	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	
				$ 862,094	$ 203,250	$ 366,700	$ -	$ 42,420	$ -	$ -	$ 1,474,464
	Communications										
1	Citizen Satisfaction Survey- year 2 of 3 (multi-yr agreement)	$ 10,950	one time	10,950							10,950
2	Part-Time Special Events Coordinator	$ 45,000	ongoing	-							-
2	PEG Channel Equipment Purchase	$ 36,940	one time	36,940							36,940
4	Saginaw City and Customer Service app	$ 13,920	ongoing	13,920							13,920
5	Equipment for Dept	$ 8,000	one time	8,000							8,000
6	Crisis Communication Training for elected officials	$ 15,000	one time	-							-
7	Citizen Engagement	$ 10,000	ongoing	10,000							10,000
	TOTAL	**$ 139,810**		**$ 79,810**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 79,810**
	General Fund Total	**$ 1,631,668**		**$ 862,094**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 862,094**
	CRIME CONTROL AND PREVENTION DISTRICT FUND										
1	4 patrol vehicles	332,075	one time			332,075					332,075
2	Crime prevention supplies and equipment	4,000	one time			4,000					4,000
3	Radio replacement	30,625	one time			30,625					30,625
	TOTAL	**$ 366,700**		**$ -**	**$ -**	**$ 366,700**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 366,700**
	ENTERPRISE FUND										
1	2 Half Ton Service Trucks	$ 60,000	one time		60,000						60,000
2	3-5 Drawer flat file cabinet	12,000	one time		12,000						12,000
3	Lead/Copper service line identification	100,000	one time		100,000						100,000
4	Work Order tracking software	6,250	ongoing		6,250						6,250
5	SHIP Funding Continuance	12,500	one time		25,000						25,000
	TOTAL	**$ 190,750**		**$ -**	**$ 203,250**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 203,250**

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CITY OF SAGINAW
CAPITAL OULAY / SPECIAL REQUESTS
APPROVED FOR FY 2023-2024

		Requested		FUNDING SOURCE TOTALS: GENERAL FUND	ENTERPRISE FUND	CCPD FUND	DRAINAGE UTILITY	DONATIONS FUND	ESCROW FUND	ENT ESCROW FUND	TOTAL FUNDED
				$ 862,094	$ 203,250	$ 366,700	$ -	$ 42,420	$ -	$ -	$ 1,474,464
	DONATIONS FUND										
1	Supplies for senior center operation (Sr.Center)	5,000	one time					$ 5,000			5,000
2	Public Art pieces and murals (beautification)	25,000	one time					$ 25,000			25,000
3	2 ballistic vests(Police)	$ 2,420	one time					2,420			2,420
4	Tree Planting	$ 10,000	one time					10,000			
											-
	TOTAL	**$ 42,420**		$ -	$ -	$ -	$ -	$ 42,420	$ -	$ -	$ 32,420
	TOTAL ALL FUNDS	**$ 2,231,538**		**$ 862,094**	**$ 203,250**	**$ 366,700**	**$ -**	**$ 42,420**	**$ -**	**$ -**	**$ 1,464,464**
	TOTAL ONGOING REQUESTS	899,918		182,759	6,250						189,009
	TOTAL ONE TIME REQUESTS	1,321,620		679,335	197,000	366,700	-	42,420			1,285,455

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, INSEPCTIONS/CODE ENFORCEMENT, ANIMAL SERVICES, COMMUNITY SERVICES, LIBRARY, FLEET MAINTENANCE, INFORMATION TECHNOLOGY, AND ECONOMIC DEVELOPEMENT ARE INCLUDED IN THE CITY'S GENERAL FUND

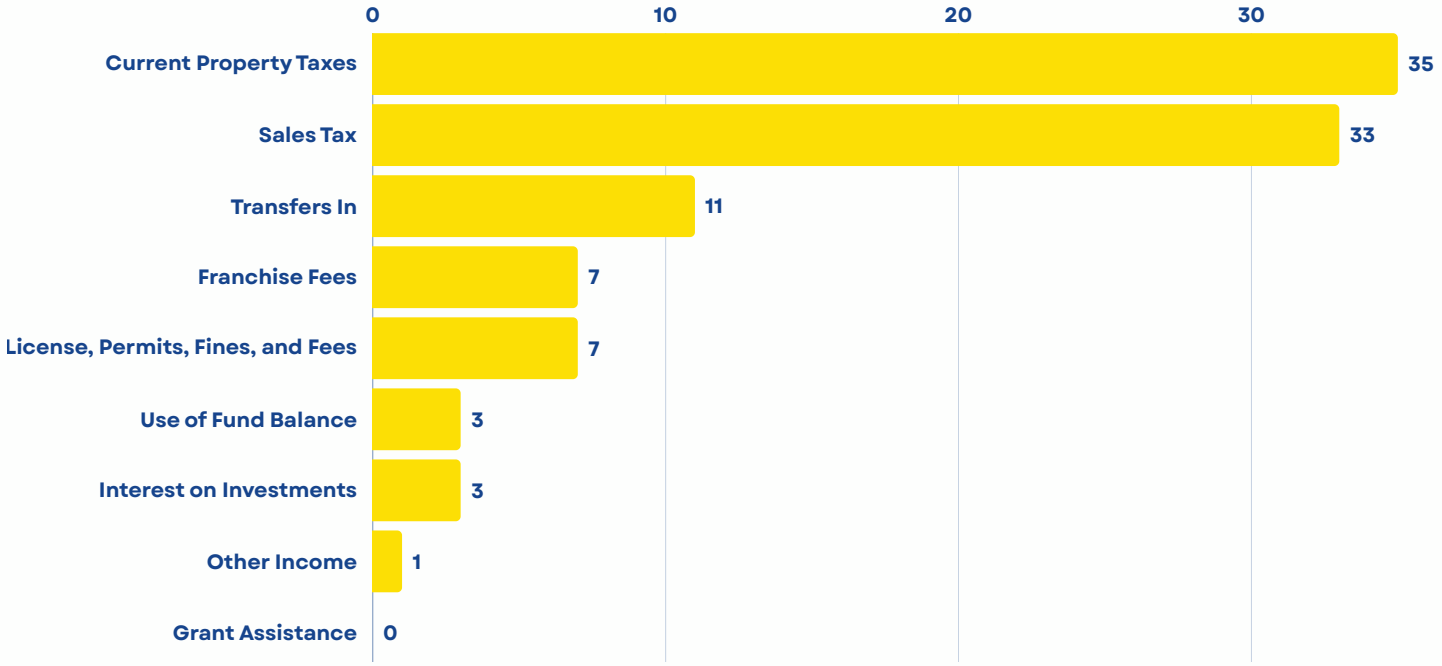
CITY OF SAGINAW
GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Current Property Taxes	$ 6,945,649	$ 7,196,080	$ 7,805,825
Sales Tax	7,165,452	7,367,825	7,458,265
Other Taxes, Fees, & Fines	3,242,293	3,224,735	3,252,920
Interest on Investments	102,447	665,000	540,000
Grant Assistance	54,347	207,250	25,000
Other Revenue	461,324	887,335	259,755
Transfers from Other Funds	2,119,143	2,341,870	2,564,510
Use of Fund Balance	-	1,412,540	-
TOTAL REVENUES	**$ 20,090,655**	**$ 23,302,635**	**$ 21,906,275**
EXPENDITURES			
General Administrative Office	$ 2,419,396	$ 2,846,000	$ 2,344,365
Municipal Court	212,096	224,470	237,665
Fire	4,158,484	4,640,120	4,690,805
Police	5,363,152	5,861,295	6,709,820
Public Services	2,579,898	2,476,110	2,140,430
Parks	319,152	539,305	452,195
Community Services	1,309,155	1,106,000	1,561,335
Library	708,879	758,225	825,445
Inspections/Code Enforcement	906,529	1,003,485	1,081,325
Animal Services	483,265	548,725	567,230
Fleet Maintenance	500,937	628,760	711,685
Economic Development	294,360	252,850	198,400
Information Technology	398,691	499,755	610,190
Emergency Management	-	95,615	143,715
Communications	-	143,875	198,060
Transfer to Escrow Fund	232,150	73,480	102,945
Transfer to Capital Projects Fund	-	-	-
TOTAL EXPENDITURES	**$ 19,886,143**	**$ 21,698,070**	**$ 22,575,610**

CITY OF SAGINAW
BUDGET DETAIL
2023-2024

GENERAL FUND MAJOR REVENUE SOURCES

NUMBERS ARE IN PERCENTAGE FORMAT



DESCRIPTION	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Current Property Taxes	$ 5,927,468	$ 6,428,906	$ 6,945,649	$ 7,196,080	$ 7,805,825
Sales Tax	5,499,512	6,679,922	7,165,452	7,367,825	7,458,265
Franchise Fees	1,612,022	1,561,343	1,629,408	1,748,000	1,666,585
License, Permits, Fines, and Fees	1,486,996	1,959,563	1,612,885	1,464,435	1,586,335
Other Income	1,640,378	424,791	446,324	887,335	259,755
Grant Assistance	54,518	54,950	54,347	207,250	25,000
Interest on Investments	113,140	6,911	102,447	665,000	540,000
Transfers In	1,884,758	1,956,514	2,119,143	2,341,870	2,564,510
Proceeds from Lease/Loan	5,000	15,000	15,000	-	-
Use of Fund Balance	-	-	-	-	704,335
	$ 18,223,792	$ 19,087,901	$ 20,090,655	$ 21,877,795	$ 22,610,610

CITY OF SAGINAW
GENERAL FUND OVERVIEW OF REVENUES
2023-2024

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, 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 $2,968,980,820. This is $344,163,679 more than last year's adjusted net taxable value of $2,624,817,142. The taxable value of new construction is $34,283,771.



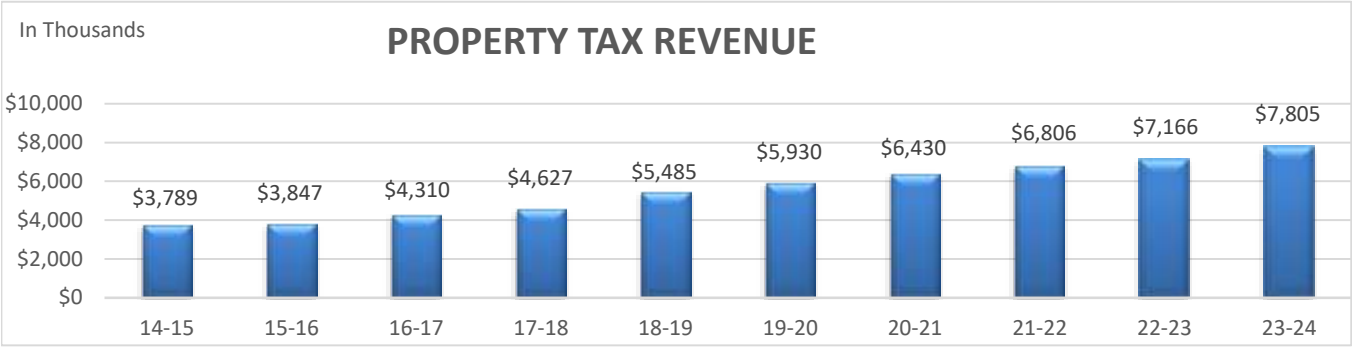
The 2022 tax rate was .508042. The 2022 "no new revenue" is 0.459254. The "no new revenue" tax rate is the rate required to generate the same tax dollars as last year on the same properties. The "voter approval" rate is .498769; the highest rate that the City Council may approve without a tax rate election. A tax rate of .498769 has been used for the 2023-2024 budget. The estimated General Fund tax revenue is $7,805,825.

TAX YEAR	DEBT RATE	M&O RATE	SALES TAX ADJUSTMENT	TOTAL RATE
2022	0.234886	0.273156	(.085385)	0.508042
2023	0.234810	0.263959	(.084281)	0.498769
		DIFFERENCE OVER/(UNDER) LAST YEAR		-0.009273

Taxable Value	$	2,968,980,820
Total Rate		0.498769
Total Revenue	$	14,808,356
Debt Rate		0.234810
Debt Revenue	$	6,971,464
M&O Rate		0.263959
M&O Revenue	$	7,836,892

With a tax rate of .498769, the maintenance and operation rate for the General Fund will be 53% of the total tax rate and the portion for the Interest and Sinking Fund will be 47% of the total tax rate.

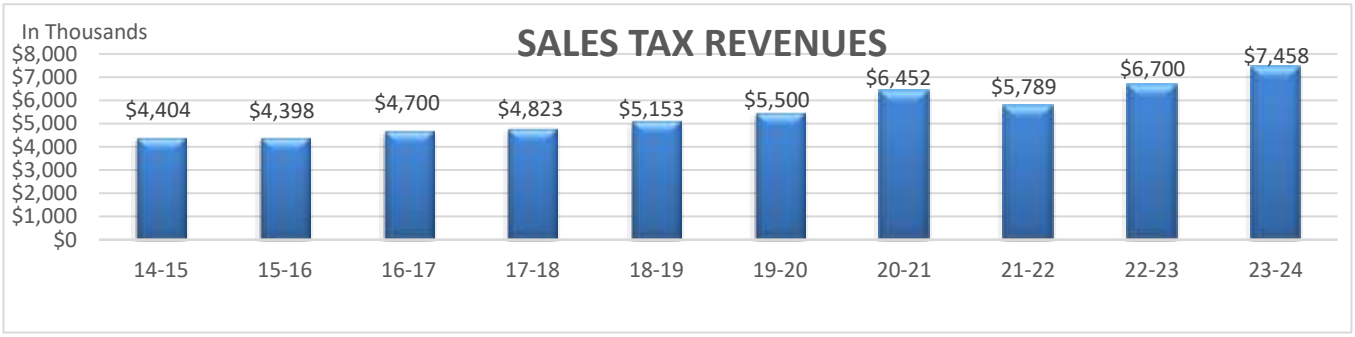
Since 1995 the City of Saginaw has contracted with Tarrant County for the billing and collection of current and delinquent property taxes. The fee for this service is $0.98 per account.



SALES TAX

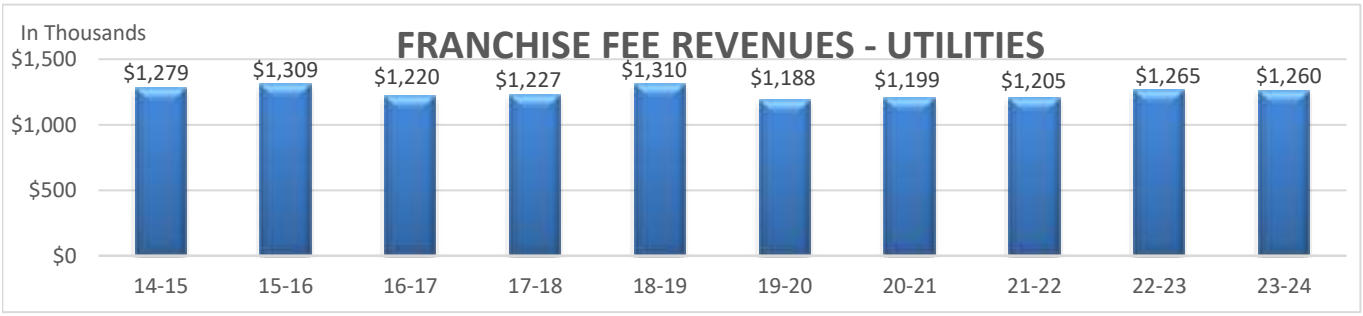
The total sales tax rate for the City of Saginaw is two percent (2%). The tax is split as follows; one-eighth of one percent to provide revenue for maintenance and repairs of existing municipal streets and sidewalks (Street Maintenance Fund), three-eighths of one percent for the Crime Control and Prevention 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 FY21/22 estimate is lower than FY20/21 due to a one time audit payment received in FY20/21.



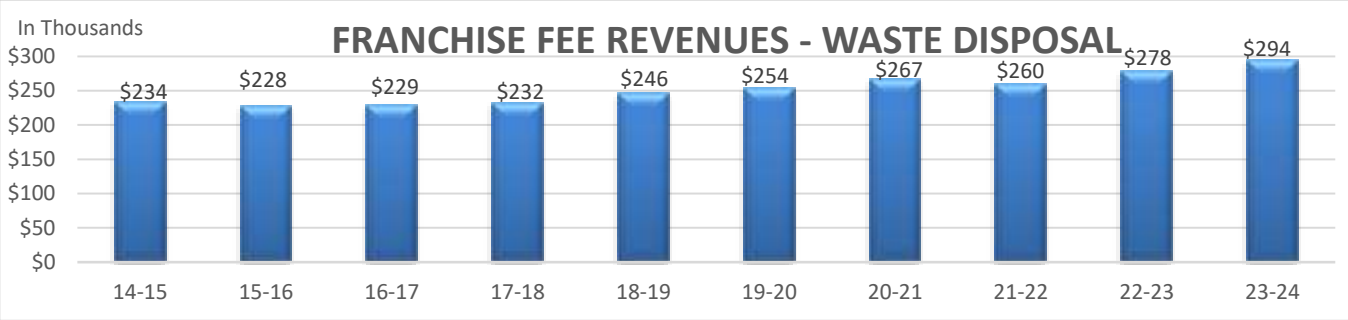
FRANCHISE FEES - UTILITIES

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.



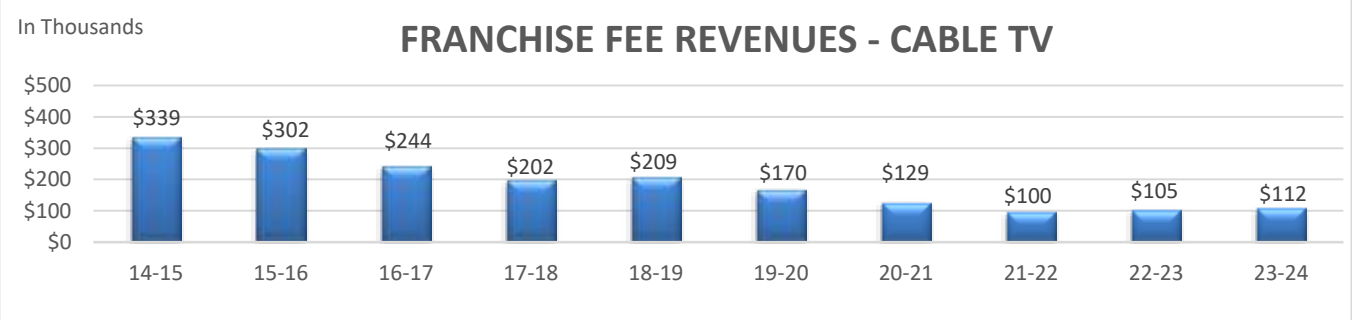
FRANCHISE FEES - WASTE DISPOSAL

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.



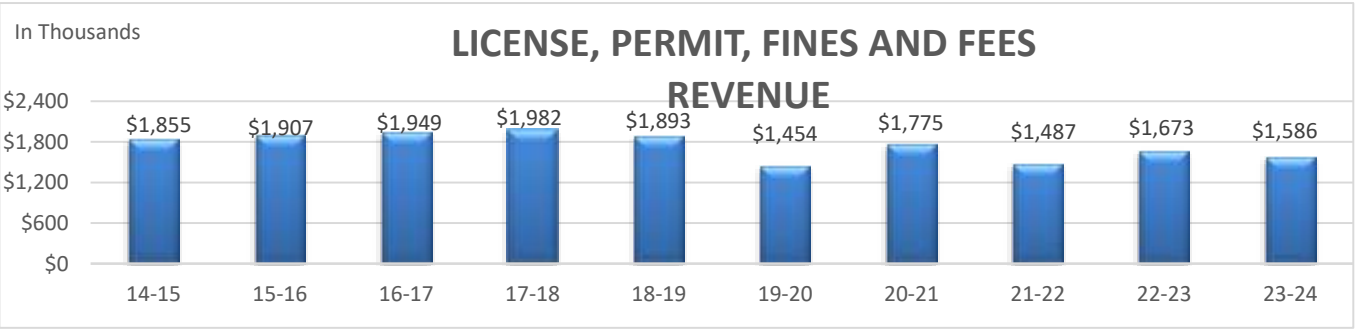
FRANCHISE TAX - CABLE TV

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.



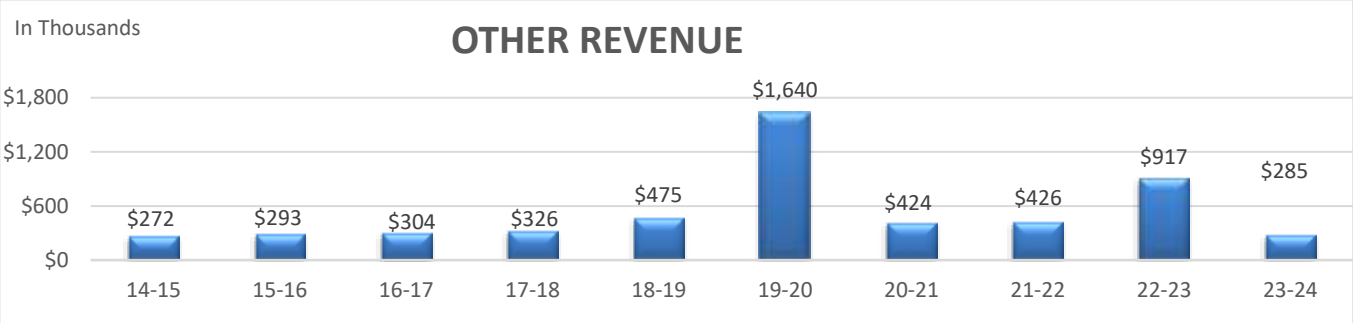
LICENSE, PERMIT, FINE, AND FEE REVENUE

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. The budgeted decrease is based on Recreation revenue gradually increasing as pre-pandemic programs resume.



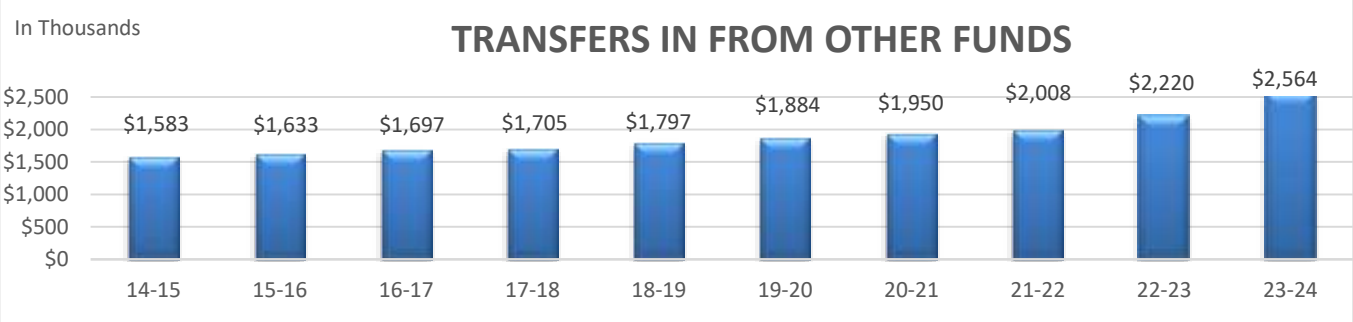
OTHER REVENUE

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



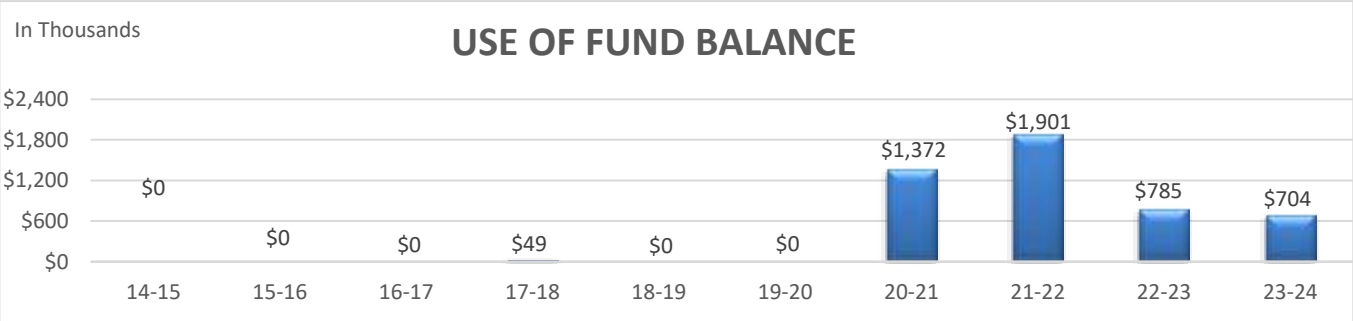
TRANSFERS IN FROM OTHER FUNDS

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 ten Police Officers, one Public Service Officer, and one Dispatcherr. The Drainage Utility Fund pays for the cost of two Drainage Utility Maintenance Workers. The increase reflects a salary increase.



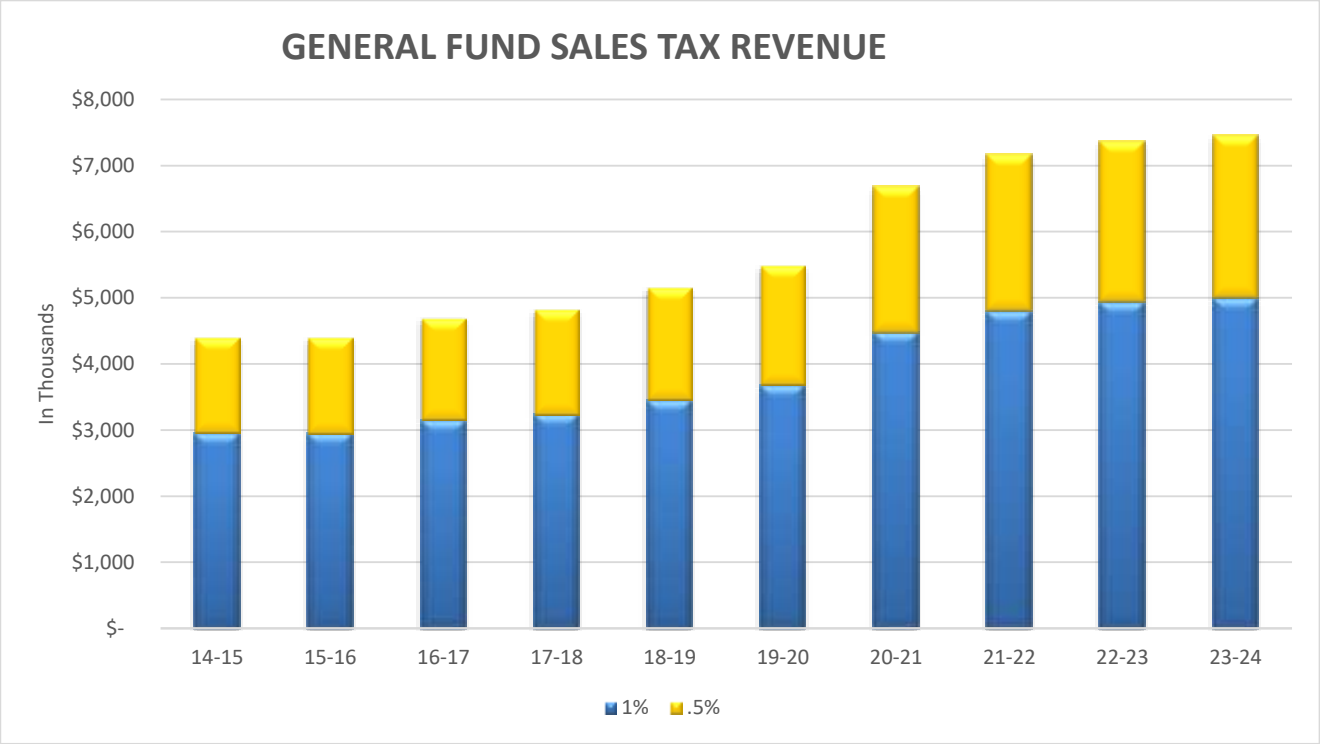
USE OF FUND BALANCE

The use of fund balance in FY17/18 was for one time capital purchases. The budgeted use of fund balance in FY20/21 is for one time capital equipment and a budgeted transfer of $2,600,000 to the Capital Projects Fund for the Bailey Boswell Overpass project. The FY21/22 budgeted use of fund balance is for one time capital items and a developer agreement payment for "The Square". Use of fund balance for FY23/24 is budgeted for one time capital expenses.



CITY OF SAGINAW
GENERAL FUND SALES TAX REVENUE
2023-2024

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
2023-2024

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 FY23/24 budget was employee compensation. In order to retain and attract qualified employees, our compensation and benefit package must remain competitive. Most employees received a 10% increase and an additional 3% was awarded to public safety personnel. There was also an additional incentive payment made to all employees at the beginning of FY23/24.

The following is an overview of the major changes (FY22/23 Adopted to FY23/24 Adopted) by department.

GENERAL ADMINISTRATIVE OFFICE:
This department's budget decreased from $2,846,000 to $2,344,365 from last year's revised budget. Increased costs for compensation, postage expenses, and bank charges are offset by the decrease due to the Webcast contract services being moved to the Communications department and lower costs for employee health insurance that is paid for by the City.

MUNICIPAL COURT:
This department's budget increased by 5% due to the salary increase and related benefits.

FIRE:
This department's budget increased 5% from $4,455,935 to $4,690,805. The increase is due to salary and benefits, increased overtime, and a large increase in janitorial expenses due to the new, bigger building for Station 1.

POLICE:
This department's budget increased 6% from $6,306,660 to $6,709,820. The increase is due to the salary increase and related benefits, increased overtime, an increase for book supplies, and the new employee assistance program.

PUBLIC SERVICES:
This department's budget decreased from $2,168,510 to $2,150,430 or 1%. Even though there was an increase to salaries and benefits, there was a larger decrease in employee health insurance paid for by the City, and in capital outlay/special requests.

PARKS:
The Parks Department budget decreased by 1% from $454,620 to $452,195. The was an increase in salaries, overtime and park maintenance supplies, but a decrease in capital outlay/special request items.

COMMUNITY SERVICES:
This department's budget increased by 9% from $1,438,130 to $1,561,335. In addition to salary and related benefit increases, the budget includes full funding for all part-time positions that were not filled in FY22/23. One-time funding for aquatic center repairs and improvements, senior center manager classification, many recreation center repairs, and replacement of two treadmills and one stair climber are included in this year's budget.

LIBRARY:
This department's budget increased 6% from $779,505 to $825,445 due to the salary increases and related benefits for the year.

INSPECTIONS/CODE ENFORCEMENT:
This department's budget increased 6% from $1,019,505 to $1,081,325. The increase is due salary and benefit increases and a replacement vehicle.

ANIMAL SERVICES:
The Animal Services budget increased from $544,165 to $567,230 or 4%. The increase is due to salary adjustments and benefit increases, and multiple increases to different line items including office and shelter supplies, data processing supplies, and contract services for veterinarian services.

FLEET MAINTENANCE:
This department's budget increased from $750,545 to $814,630 or 9%. The FY23/24 budget is increased due to a larger transfer into the general escrow fund and for a temporary position for Chief mechanic in training. Other increases include salaries and benefits.

ECONOMIC DEVELOPMENT:
This department's budget decreased from $260,850 to $198,400 or 24% for FY23/24. There was a significant decrease in capital outlay/special requests for this budget year.

INFORMATION TECHNOLOGY:
The Information Technology budget increased from $462,285 to $610,190 or 32%. In addition to the salary and benefit increases, there is funding for fiber connection and a phone system for the new Library/Senior Center.

EMERGENCY MANAGEMENT:
This department was a new addition last fiscal year and there was a decrease in budget for FY23/24. The savings for this year were due to employee health insurance.

COMMUNICATIONS:
This department was a new addition to the budget last year. This year the department's budget has increased 39% from $143,87 to $198,060. The increases are due to salary and benefit increases and also citizen engagement supplies and one time capital outlay expenses.

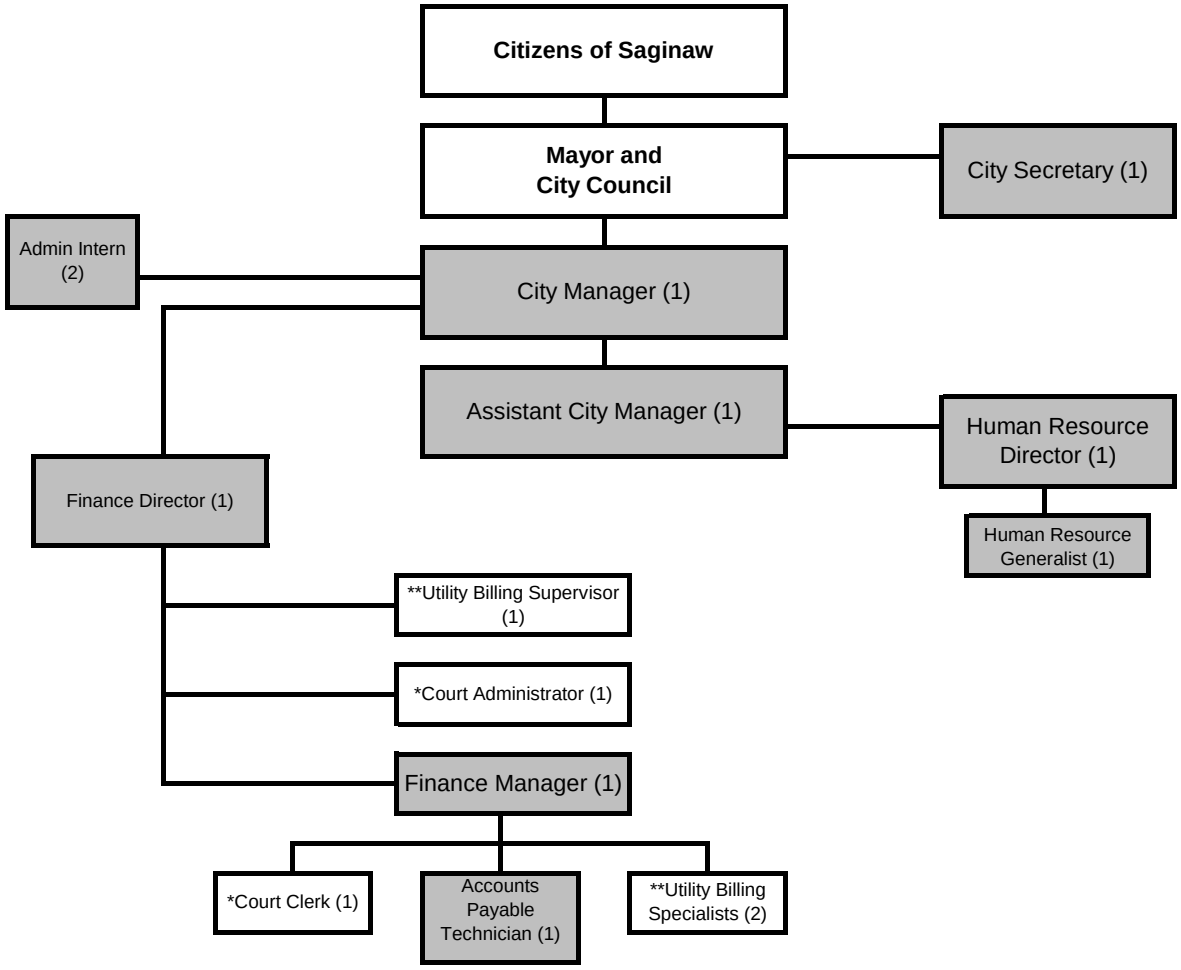
GENERAL ADMINISTRATIVE OFFICE



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

GENERAL ADMINISTRATIVE OFFICE



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
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	0	0	1	1	1
Accounts Payable Supervisor	1	1	0	0	0
Finance Manager	0	0	1	1	1
Accounts Payable Technician	0	0	1	1	1
Management Analyst	2	1	1	1	0
Financial Analyst	0	1	0	0	0
Administrative Interns (PT)	2	2	2	2	2
TOTAL:	10	10	11	11	10

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

*These positions are paid out of the Municipal Court budget.
**These positions are paid out of the Water & Wastewater budget.
In FY18/19 a Management Analyst was added. IT positions are transferred to a separate department.
In FY19/20 a Management Analyst was added mid-year as a result of reorganizing the Economic Development Department.
In FY21/22 a Human Resource Generalist was added
In FY23-24 a Management Analyst was removed.

City of Saginaw
Department Description
2023-2024

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 personnel and payroll issues, benefits administration, testing applicants, and insurance and workers' compensation claims.

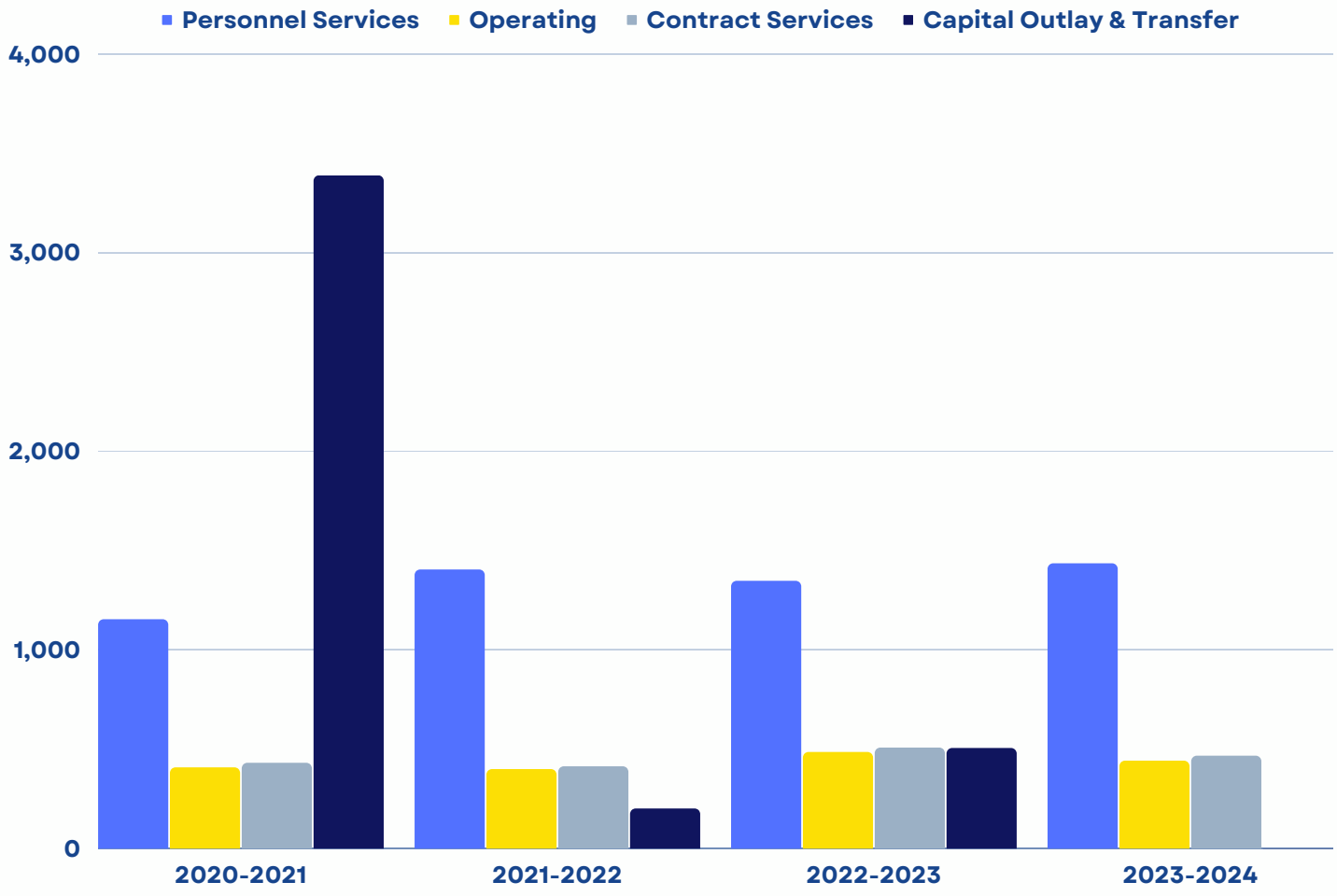
The Finance Manager is responsible for supervising the activities of the front office clerical staff including the accounts payable technician, utility billing specialists, and court clerks. The Finance Manager also assists the Finance Director with budget preparation, the annual audit, and ACFR.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

GENERAL ADMINISTRATIVE OFFICE

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 1,153,665	$ 1,403,614	$ 1,346,045	$ 1,433,260
Operating	409,131.45	400,226.63	485,660	442,155
Contract Services	432,777	413,680	508,325	467,470
Capital Outlay and Transfers	3,387,380	201,875	505,970	1,480
	-	-	-	-
TOTALS	**$ 5,382,954**	**$ 2,419,396**	**$ 2,846,000**	**$ 2,344,365**

A transfer to the Capital Projects Fund was budgeted for the Bailey Boswell Overpass project in FY20/21.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 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 property tax rate of $0.498769 which is lower than the previous year and will generate enough revenue sufficient to fund operations and debt service payments.	Adopt a tax rate that allows us to maintain current services and staffing levels.
	Continue to offer competitive salary and benefits in order to hire and retain quality employees in all departments.	Adjusted all city-wide personnel pay by 10% and an additional 3% for public safety.	Continue to offer competitive salary and benefits in order to hire and retain 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.	The City continues to offer multiple health plan options to allow each employee to choose one based on cost and/or benefits to fit their needs.	Control the cost of employee health insurance by continuing to take competitive bids for these services and evaluate plan options.
	Use Water Impact Fees to fund the Fort Worth meter station upgrade.	Fort Worth meter station upgrade is in process and is expected to be completed at the end of the 2023 calendar year.	Continue 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 Moody's rating of Aa3 and Standard and Poor's rating of AA Stable	Mainted both Moody's rating of Aa3 and Standard and Poor's rating of AA Stable	Maintain Moody's rating of Aa3 and Standard and Poor's rating of AA Stable

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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

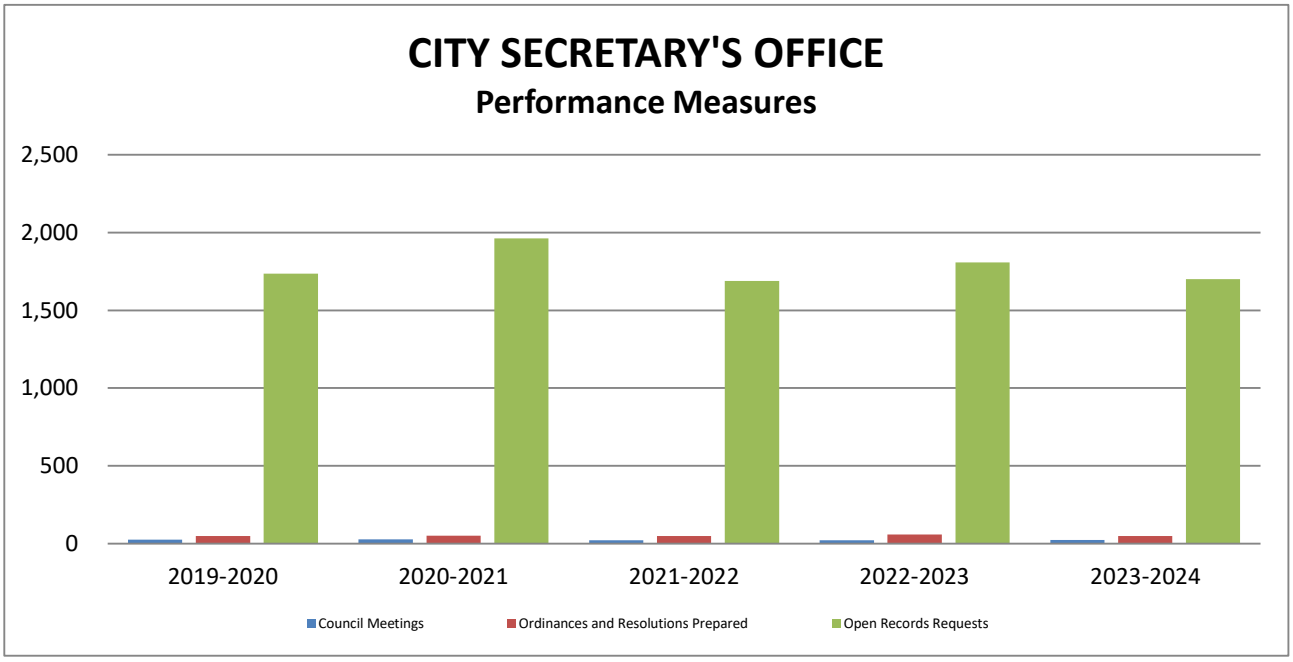
Pull all inactive records scheduled for destruction and have them shredded and recycled

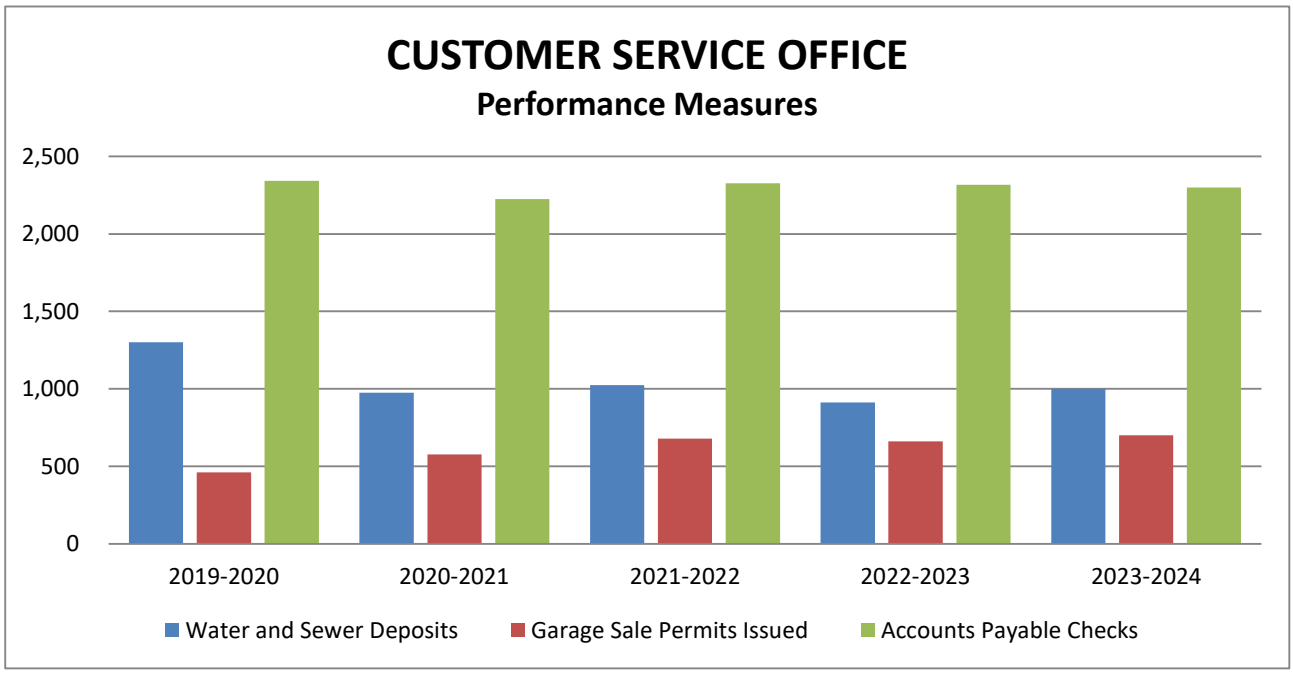
Pay 100% of invoices within 30 days of receipt

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Elections Held	0	2	2	1	1
Council Meetings	25	28	22	22	24
Ordinances and Resolutions Prepared	49	51	50	58	50
Open Records Requests	1,735	1,962	1,688	1,807	1,700
Water and Sewer Deposits	1,301	975	1,024	913	1,000
Garage Sale Permits Issued	461	577	680	661	700
Accounts Payable Checks	2,343	2,224	2,327	2,317	2,300

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

GENERAL ADMINISTRATIVE OFFICE





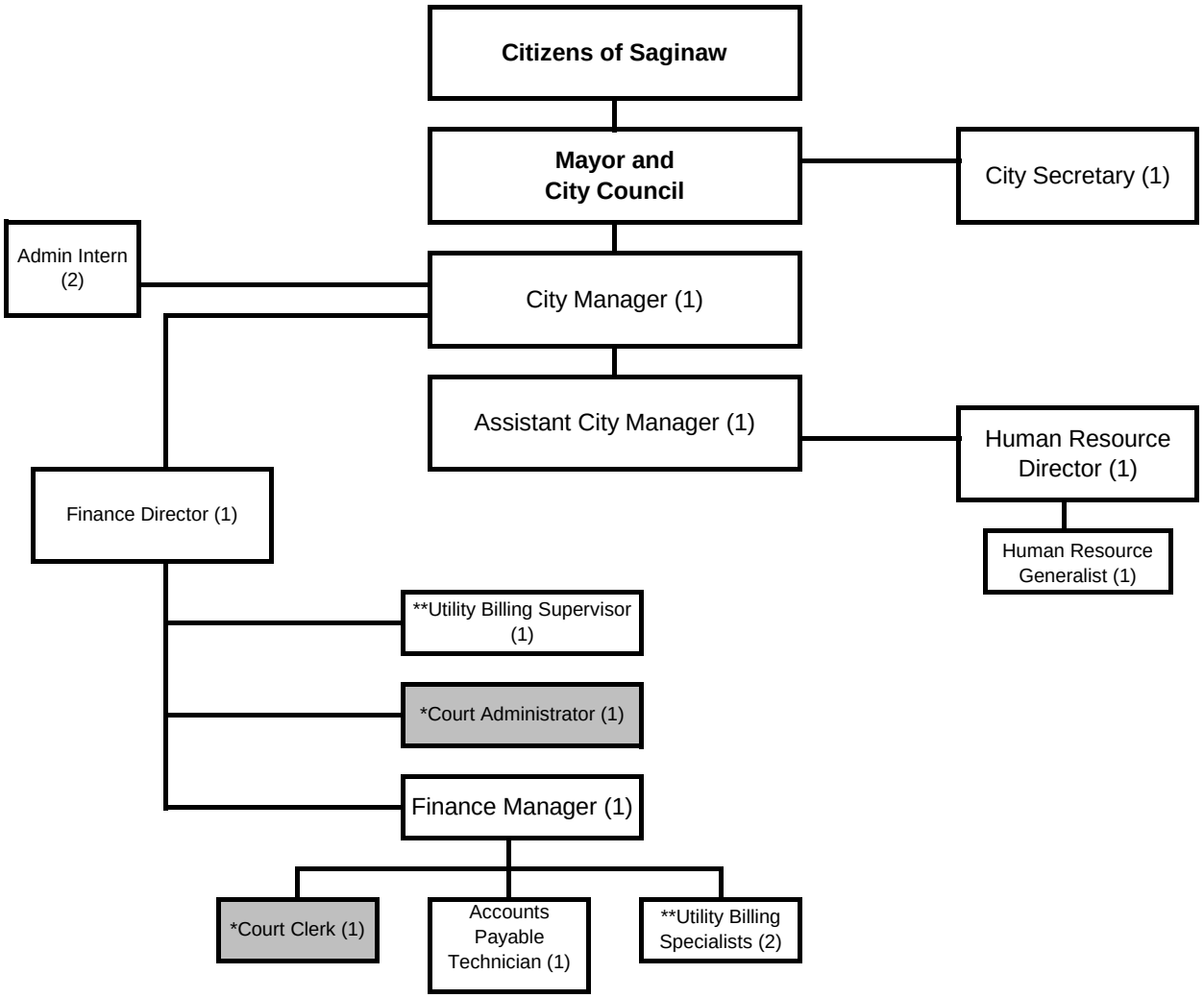
MUNICIPAL COURT



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

MUNICIPAL COURT



TITLE	19-20	20-21	21-22	22-23	23-24
Court Administrator	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.

City of Saginaw
Department Description
2023-2024

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 Management Analyst 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 generally held once a month, as needed. Jury trials are scheduled for twice a year.

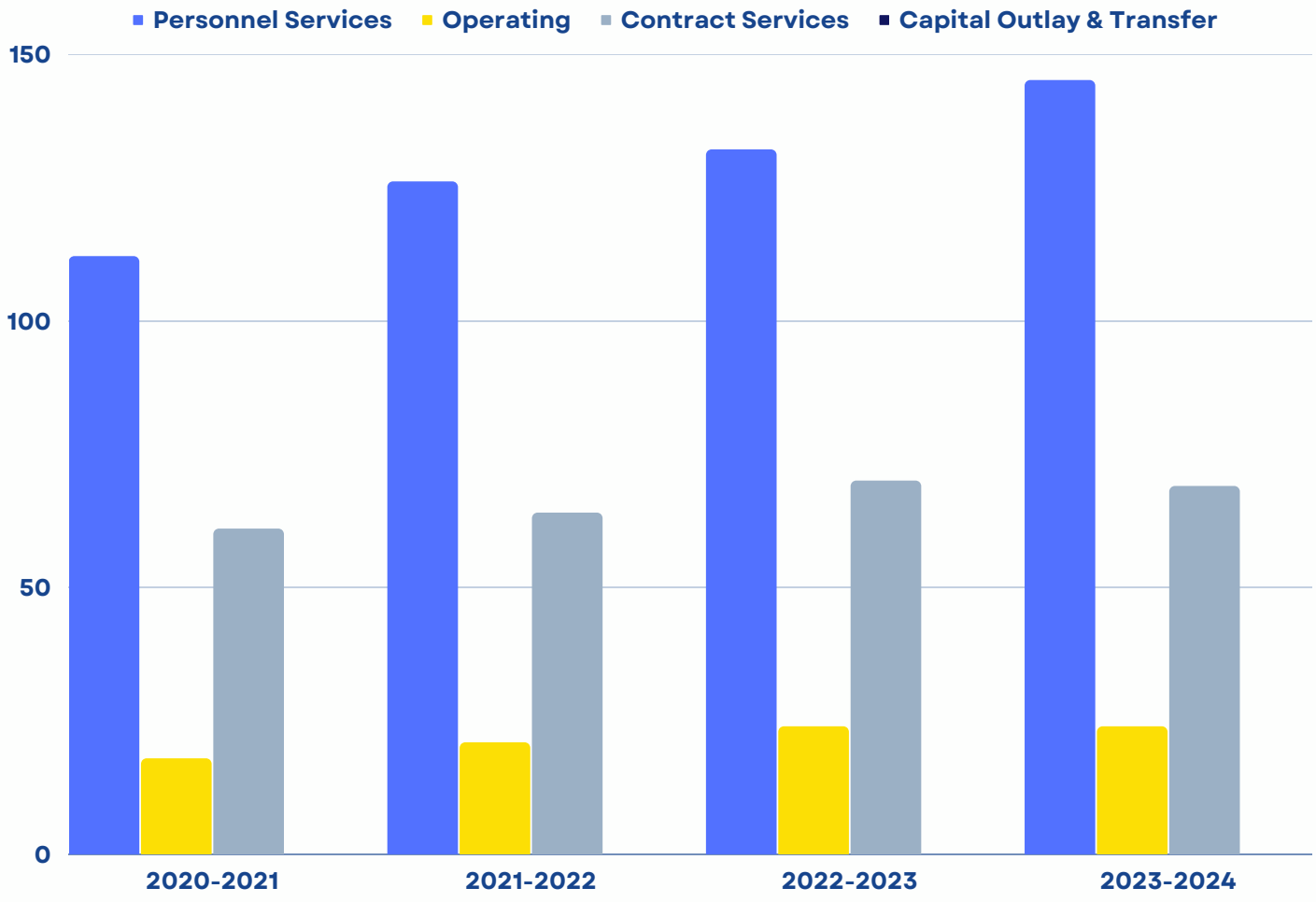
Juveniles that commit non-traffic violations are usually ordered to perform community service in lieu of paying their citation. It is believed that juveniles are better held accountable for their actions by paying their debt through community service.

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
2023-2024

MUNICIPAL COURT

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	ADOPTED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 112,368	$ 126,365	$ 132,160	$ 145,180
Operating	17,970	21,382	23,740	23,850
Contract Services	61,381	64,349	69,860	68,635
Capital Outlay	-	-	-	-
TOTALS	**$ 191,719**	**$ 212,096**	**$ 225,760**	**$ 237,665**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Mainatin a financially sound city providing superior services	Continue processing citations daily, warrants monthly, and magisterial warnings 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.	Continue processing citations daily, warrants monthly, and magisterial warnings 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.

Certify one employee as Court Interpreter.

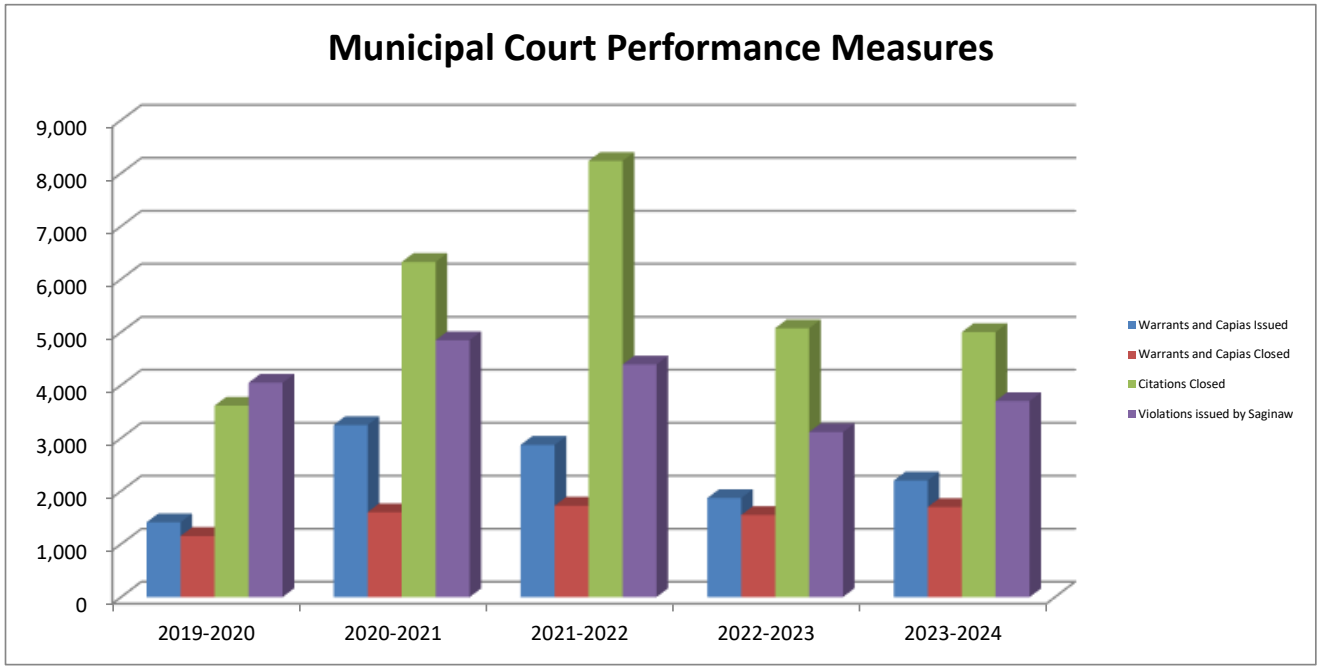
Develop written guidelines for setting court dockets to improve workflow.

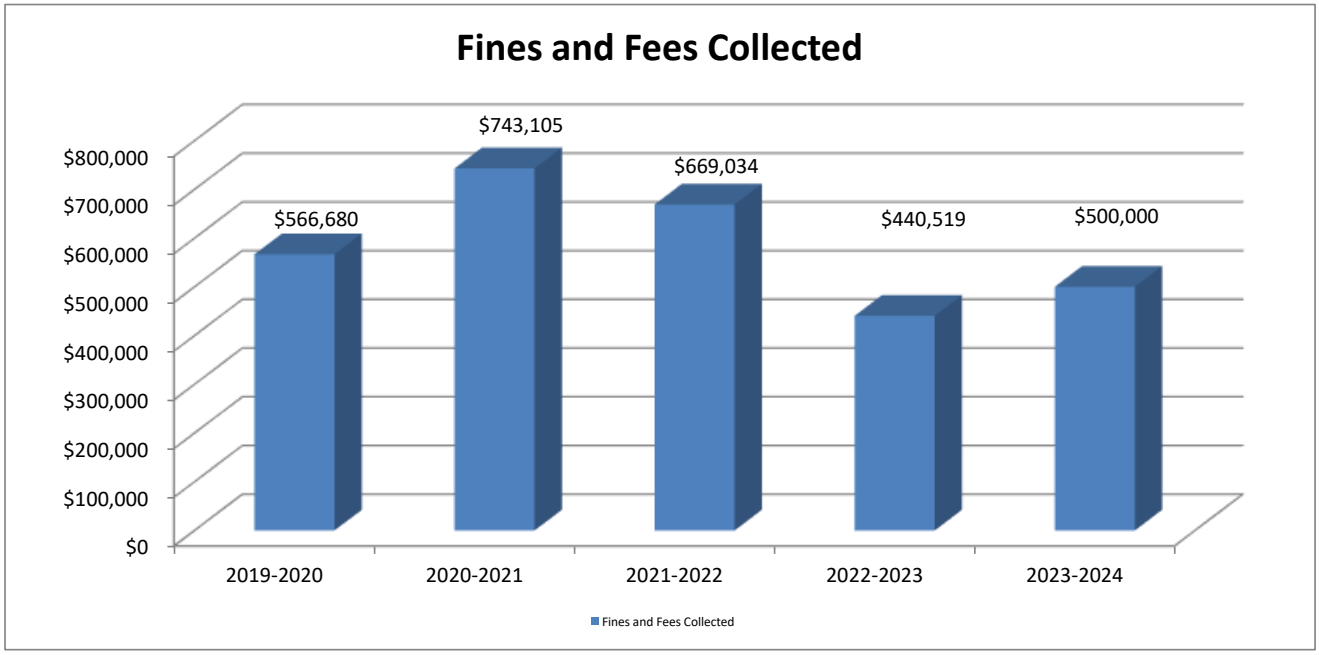
Improve the collection rate of warrants by holding warrant roundups and increase warrant collection rate.

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Warrants and Capias Issued	1,411	3,246	2,873	1,870	2,200
Warrants and Capias Closed	1,153	1,602	1,725	1,548	1,700
Citations Closed	3,613	6,325	8,232	5,074	5,000
Violations issued by Saginaw	4,046	4,849	4,390	3,114	3,700
Fines and Fees Collected	$566,680	$743,105	$669,034	$440,519	$500,000

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

MUNICIPAL COURT





Performance indicators are down for FY19/20 due to the impact of the COVID-19 pandemic and in FY 22/23 due to the extreme shortage of police officers.

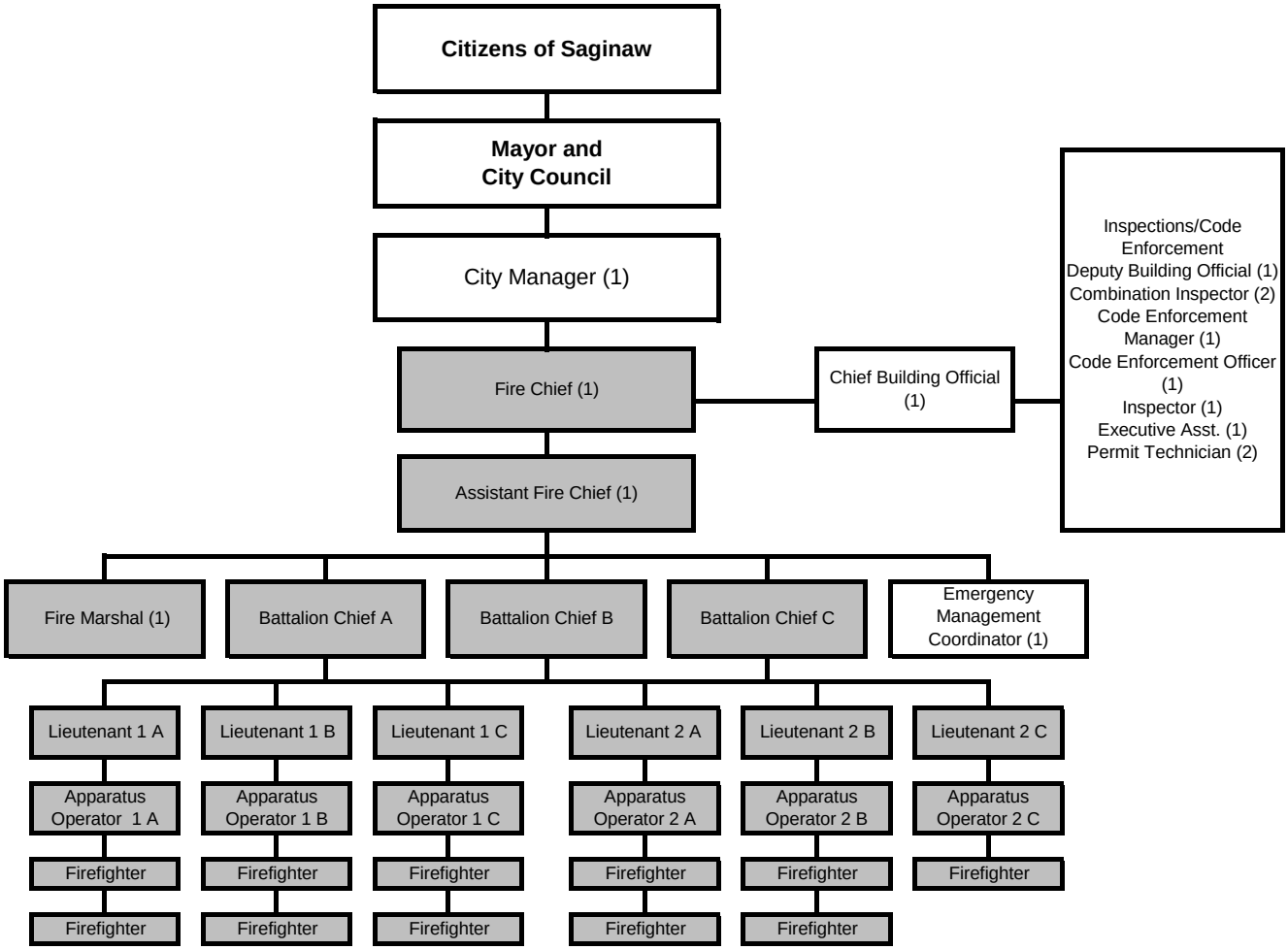
FIRE



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

FIRE



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Fire Chief	1	1	1	1	1
Fire Operations Division Chief	1	0	0	0	0
Assistant Fire Chief	0	1	1	1	1
Fire Marshal	1	1	1	1	1
Emergency Management Coordinator	1	1	1	0	0
Fire Captain	3	0	0	0	0
Battalion Chief	0	3	3	3	3
Fire Lieutenant	3	6	6	6	6
Apparatus Operator	6	6	6	6	6
Firefighter	14	11	11	11	11
TOTAL:	30	30	30	29	29

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

A firefighter position and an Emergency Management Coordinator is added in FY 19/20
In FY 20/21 three Fire Captains were reclassified as Battalion Chiefs and three Firefighters were reclassified as Lieutenants
In FY 20/21 the Fire Operations Division Chief was reclassified as Assistant Fire Chief
In FY 20-21 the Fire Services Division Chief / Fire Marshal was reclassified as Fire Marshal (Battalion Chief rank)
In FY22-23 Emergency Management Coordinator moved to a new cost center

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

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 now located at 700 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 staffed by a Fire Lieutenant, an Apparatus Operator and two firefighters as normal staffing. 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 Tarrant County Fire Alarm Center and the City's "Emergency Operations Center" or EOC.

Fire Station #2 is located at 801 Basswood Blvd. and is staffed by a Fire Lieutenant, an Apparatus Operator and one or two firefighters depending on the shift. All three shifts are not currently equally staffed.

The Department aggressively participates in "Automatic Aid" with the Fort Worth and Lake Worth. 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 predetermined 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.

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

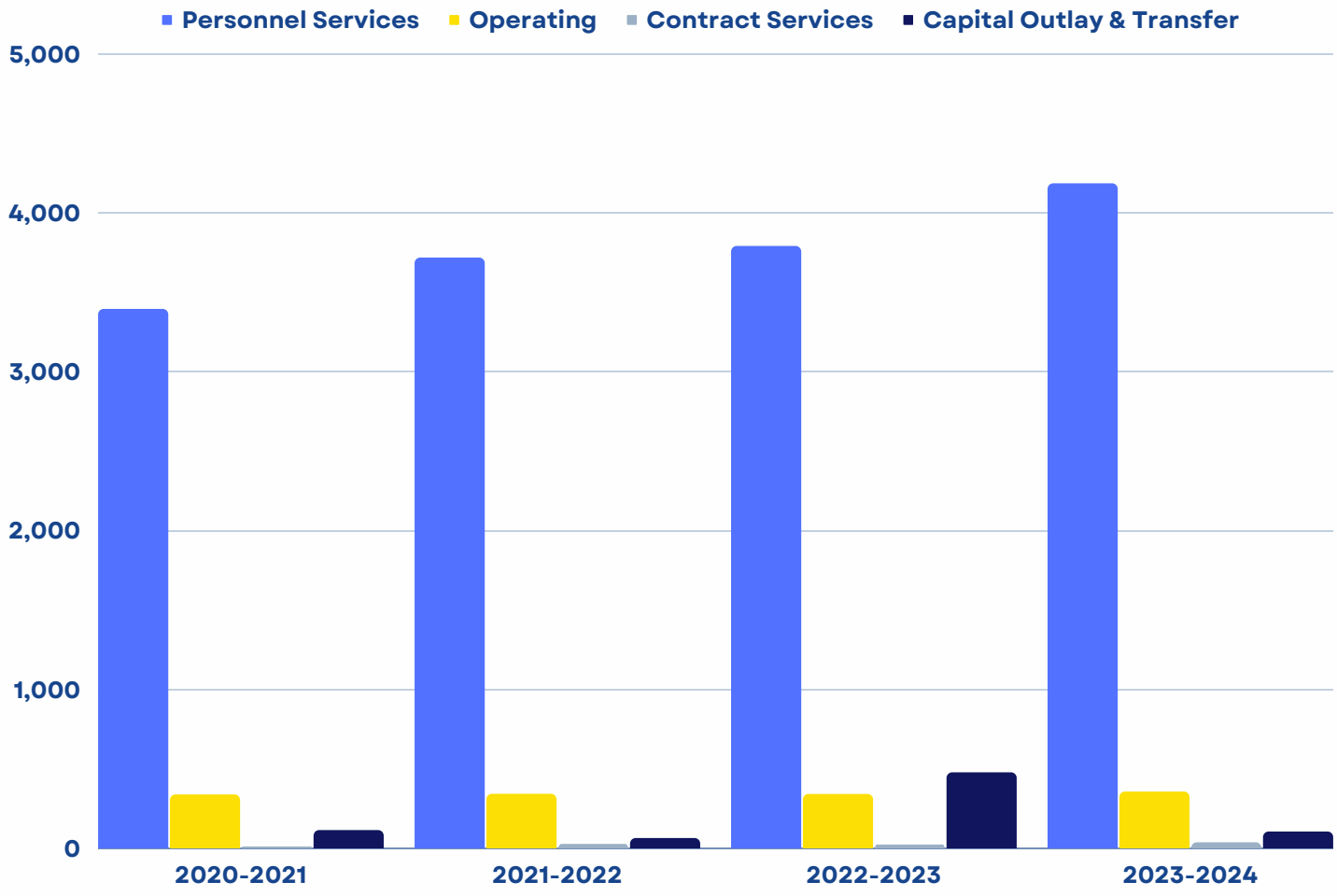
FIRE SUPPRESSION: Responsible for rapid response to any explosion, fire or fire-related emergency for the purposes of rescue, control, extinguishment and mitigation.

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. 28 of 29 Saginaw firefighter personnel are certified as Emergency Medical Technician -Paramedics.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

FIRE

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 3,392,909	$ 3,716,382	$ 3,789,455	$ 4,183,120
Operating	341,144	345,249	344,305	359,280
Contract Services	13,876	30,044	26,375	40,405
Capital Outlay	116,724	66,810	479,985	108,000
Transfer to Debt Service Fund	-	-	-	-
TOTALS	**$ 3,864,653**	**$ 4,158,484**	**$ 4,640,120**	**$ 4,690,805**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Maintain a financially sound City providing superior services	Save >90% of property values involved in a fire incident. Increase our current ratio of 1.11 shift duty firefighters per 1000 residents closer to 1.5. Lower our average emergency response time to our goal of 4 minutes, continue to train firefighters in latest methods,provide and maintain necessary equipment, and evolve our emergency management program.	76.86% of estimated property values involved in a fire incident were saved. Our current ratio of shift duty firefighters per 1000 residents remains at 1.04. We met our response time goal of 4:00 minutes 44% of the time. Our average response time was 4:31 minutes. 3985 hours of traning was performed - an average of 137 hours per fire department staff member. We successfully hired a new Emergency Management Coordinator in partnership with the City of Lake Worth. We have sccessfully had her attend mutiple certification classes to get her up to speed.	Save >90% of property values involved in a fire incident. Increase our current ratio of 1.04 shift duty firefighters per 1000 residents closer to 1.5. Lower our average emergency response time to our goal of 4 minutes, continue to train firefighters in latest methods,provide and maintain necessary equipment, and evolve our emergency management program.
	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.	We successfully obtained 3 equipment grants from Tarrant County ESD #1 totaling $205,000. We continue to utilize the Fort Worth Fire Alarm Office for combined dispatch service with our partners for both 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.

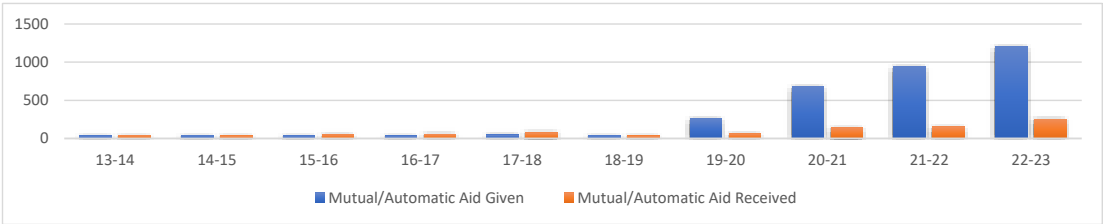
Increase our shift duty minimum staffing level of seven personnel to eight for all three duty shifts.

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
2023-2024

FIRE

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
To save 90% of the value of properties involved in a fire.	76.86% of property involved in a fire incident was saved.
To maintain an all EMT-Paramedic level fire department staff.	All 29 FD staff members have maintained their 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.	3985 training hours were performed in various fire and EMS service disciplines and responsibilities to include physical fitness.
Maintain the State recommended ratio of 1.5 firefighters per 1,000 residents.	Our current ration of shift duty firefighters per 1000 residents if 1.04.
Maintain the national average of 1 fire station per 10,000 in population.	Our current ratio is 1 station per 12,487 in population and is an acceptable and safe ratio.
To attain an average emergency response time standard of four minutes within city limits.	4:31 minutes was our average response time to emergency incidents within our city limits.
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 successfully obtained 3 equipment grants from Tarrant County ESD #1 totaling $205,000. We continue to utilize the Fort Worth Fire Alarm Office vial an ILA for combined dispatch service with our partners for both maximum financial and operational efficiency.
upgrade and add equipment as necessary to maintain nee	We tested all 9 outdoor warning sirens once monthly for a total of 108 outdoor warning siren tests.
Complete plan reviews and fire inspections of new businesses within two weeks.	100% of new business inspections were completed within two weeks for 2022-2023.
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 2022-2023. 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 six workers compensation claims for 2022-23. Shift personnel participated in daily physical fitness training for 2022-23. All fire personnel successfully passed the enhanced NFPA 1582 fit for duty wellness physical.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

FIRE

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Calls for Service	2597	3597	3684	3828	3800
Average Response Time (Minutes)	4:59	5:07	4:52	4:31	4:00
# of Fire Inspections Conducted	422	228	659	278	400
# of Firefighters	29	29	29	29	29
% of Firefighters that are Paramedics	96%	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	0	19	15	15
# of Participants in Fire Safety Programs	2956	0	4646	8662	3000
# of Opticom Systems	24	24	24	24	24

Performance Indicators are down in FY20/21 due to the impact of the COVID-19 pandemic.

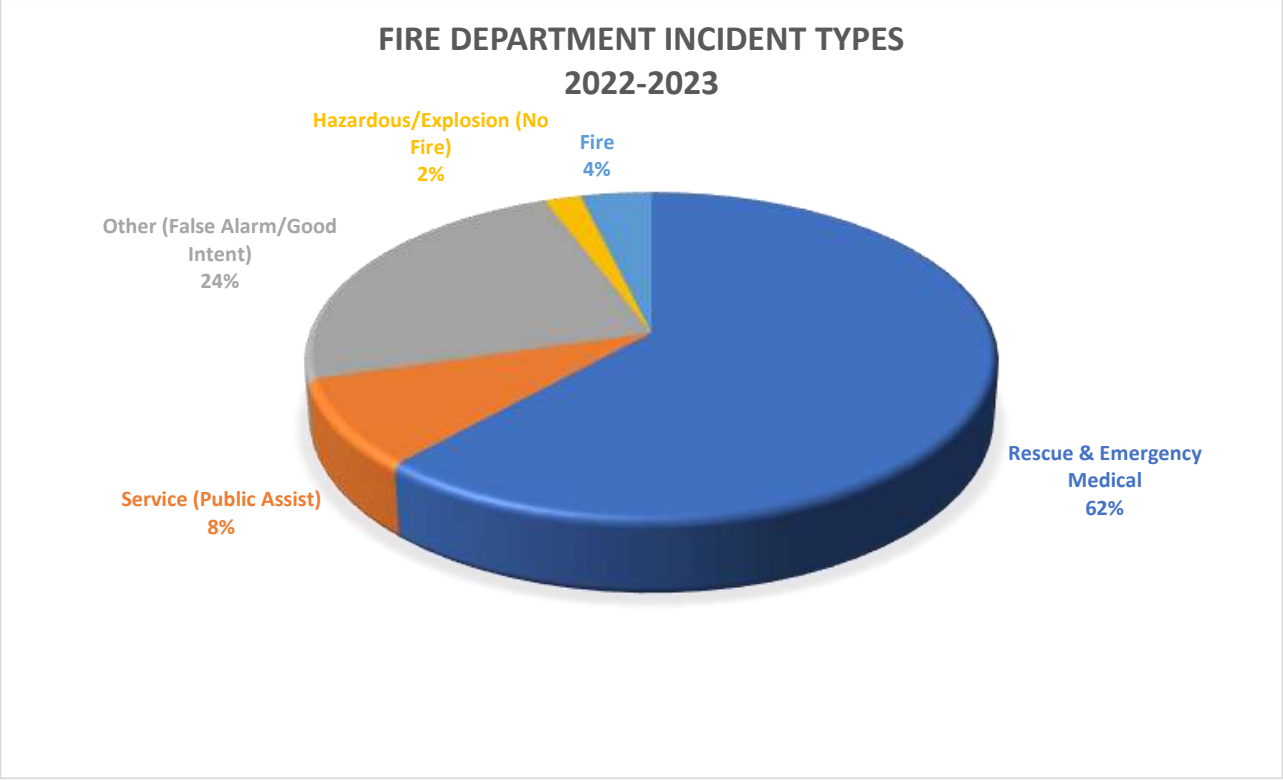


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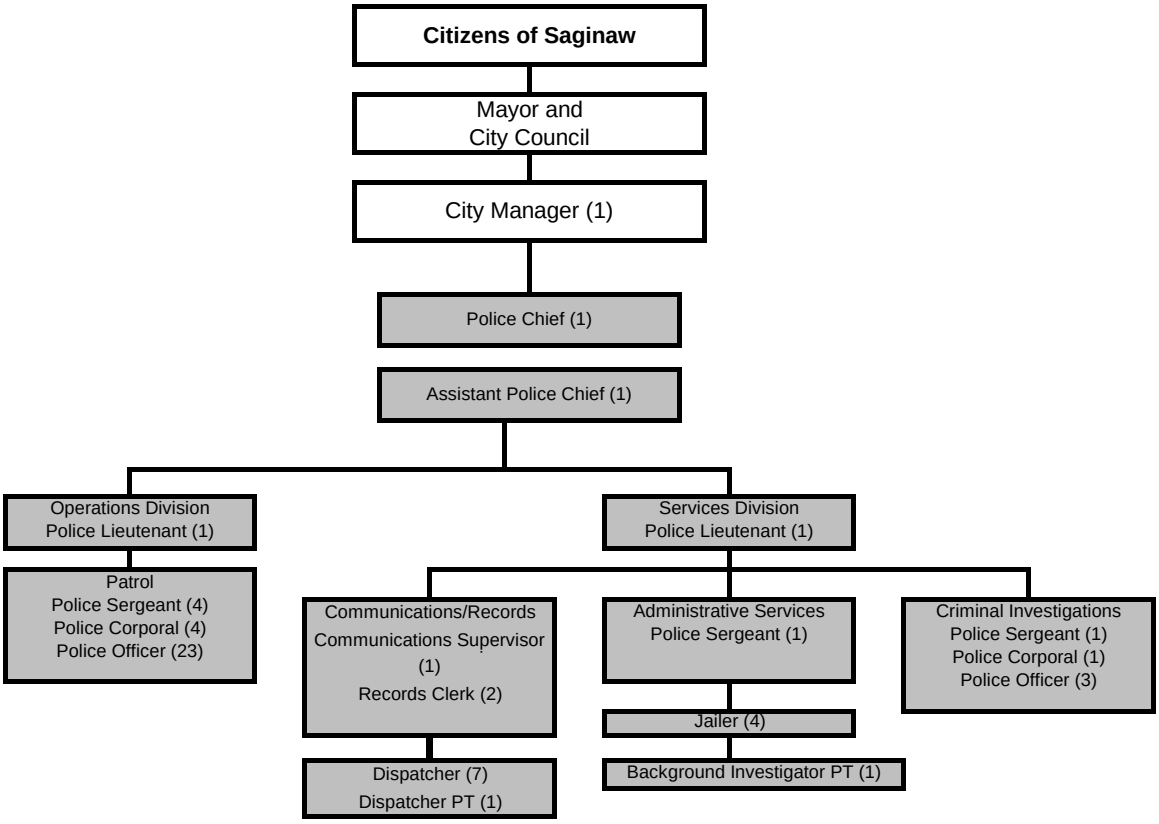
POLICE



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

POLICE



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
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	6	6	5	5	5
Police Officer	22	22	23	23	26
School Resource Officer	3	3	3	3	0
Jailer	4	4	4	4	4
Police Communications Supervisor	0	0	1	1	1
Records Clerk	2	2	2	2	2
Dispatcher	6	6	7	7	7
Background Investigator - Part Time	0	1	1	1	1
Police Department Part Time	0	0	1	1	1
School Crossing Guard	4	4	3	3	0
TOTAL:	57	58	60	60	57

In FY 18-19 a Jailer and a School Resource Officer are added.
In FY 18-19 Captains were converted to Assitant Chief and Lieutenant. Officer was converted to Lieutenant.
An additional crossing guard was added mid-year
In FY19-20 two Patrol Officers, one Jailer, and one Crossing Guard were added.
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

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

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.

COMMUNICATIONS & RECORDS: Dispatchers are responsible for the coordination of all calls for service received by telephone, radio or walk-in complainants. On a daily basis, these employees work with police, fire, emergency medical, public works, and city personnel, as well as, the general public. They are often the first person a citizen contacts in a time of need.

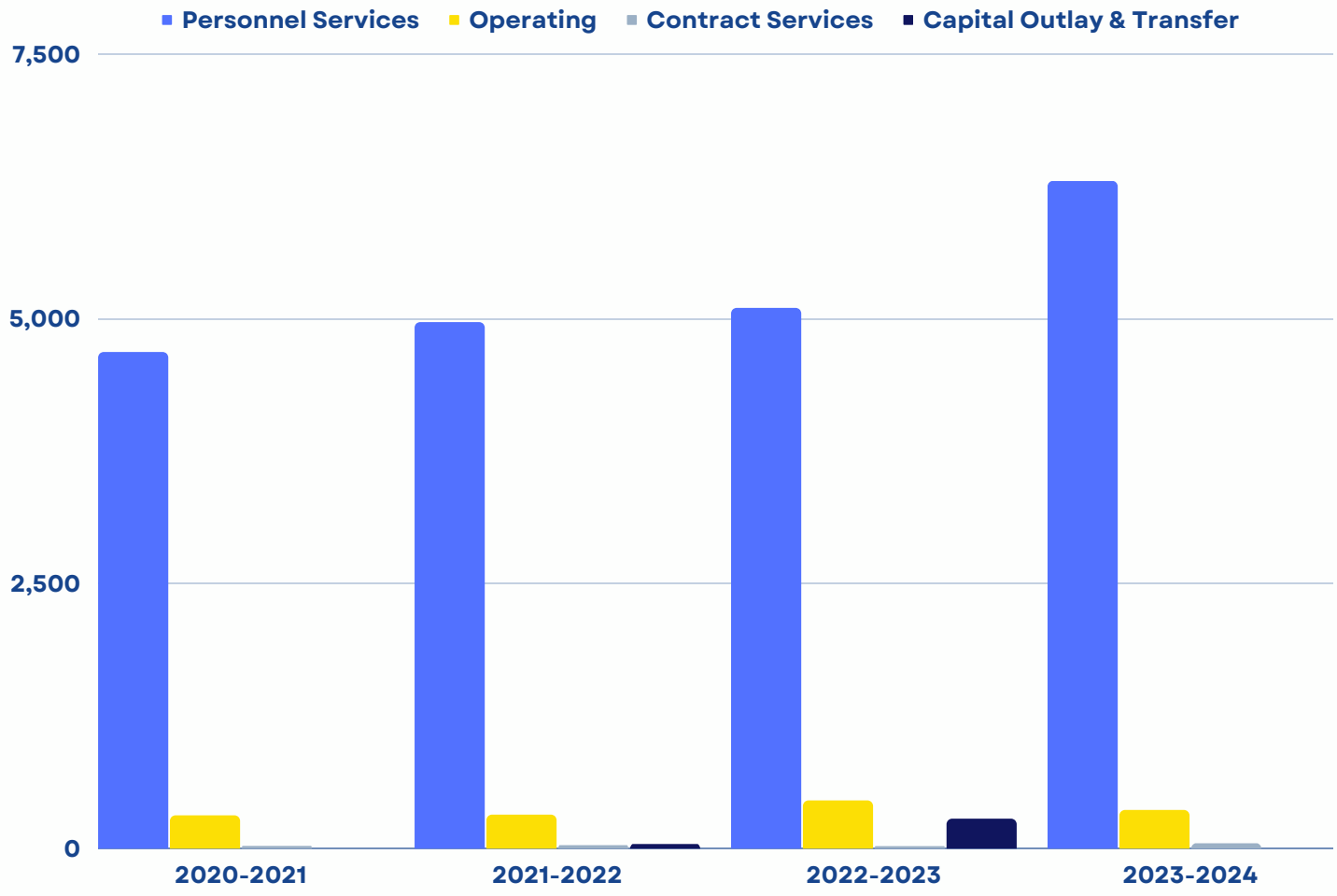
PROFESSIONAL STANDARDS: This unit is staffed by a sergeant, who oversees the Public Safety Officers (Jailers), the Community Policing Officer and the department's recruiting, hiring and integrity functions and is responsible for maintaining employees training requirements.

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
2023-2024

POLICE

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 4,678,649	$ 4,964,822	$ 5,099,335	$ 6,294,160
Operating	313,924	321,362	454,715	364,520
Contract Services	25,950	33,432	24,000	51,140
Capital Outlay	-	43,536	283,245	-
TOTALS	**$ 5,018,523**	**$ 5,363,152**	**$ 5,861,295**	**$ 6,709,820**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 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, i.e. park, school and neighborhood events. Conduct K9 public demos. Continue to emphasize training.	Conducted one Citizen Police Academy and conducted one Junior Police Academy. We did not have enough interest to make if feasible to hold two classes for both academies. We had increased citizen contacts at community events and city sponsored events. Also, staff attended extensive training this year.	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 a non for profit called Stand Out Act Responsibly (SOAR)
	Continue to compete for state and national grants for personnel and equipment. We will be applying for the LEOSE training grant for 22/23.	Applied for and received a Bullet Proof Resistance Grant from the Department of Justice and the LEOSE training grant. Still in the process of obtaining accredidation with the Texas Police Chief's Association.	Continue to compete for state and national grants for personnel and equipment. Continue to emphasize training. We will be appling for the LEOSE training grant for 23/24 as well as the Bullet Proof Vest re-imbursement program through the Department of Justice. Complete the accredidation process with the Texas Police Chief's Association.

LONG TERM OBJECTIVES

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

Replace three (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
2023-2024

POLICE

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
To provide crime prevention and drug resistance education to the public. Promote community awareness and child safety.	We have taken part in several public safety fairs in the area to include Saginaw's Prepardeness Fair and had a Community Services booth set up at Train & Grain. We continue to partner with SOAR, a community coalition that focuses on educating students about alcohol and narcotics abuse.
To have 100% of officers obtain Intermediate, Advanced or Master Certification.	All sworn members that are eligible for Intermediate certification or higher have obtained them. We have many new officers that are not eligible for these certifications due to tenure in the profession.
To have 100% of dispatchers obtain Intermediate or Advanced Certification.	All dispatchers that have the time to qualify for these certifications have acquired them.
To receive no complaints against Saginaw police officers for violating racial profiling laws.	No complaints were received for FY 22-23.
To standardize 100% of department's weapons.	All officers are standardized on the Glock 17, 9mm handgun. Officers are allowed to carry personnally owned Patrol shotguns and Patrol Rifles due to department not having enough weapons to issue to all sworn officers.
To employ two officers for every 1,000 residents.	We are currently authorized to have sworn staff that represents 1.78 officers per 1000 residents. However, we are currently 8 positions short which represents 1.38 officers per 1000 residents.
Process requests for accident reports and open records within 10 days or less.	All records requests completed with timeframe allowed by law. Most were done within the 10 days, but many get referred to AG's office so different time table applies.

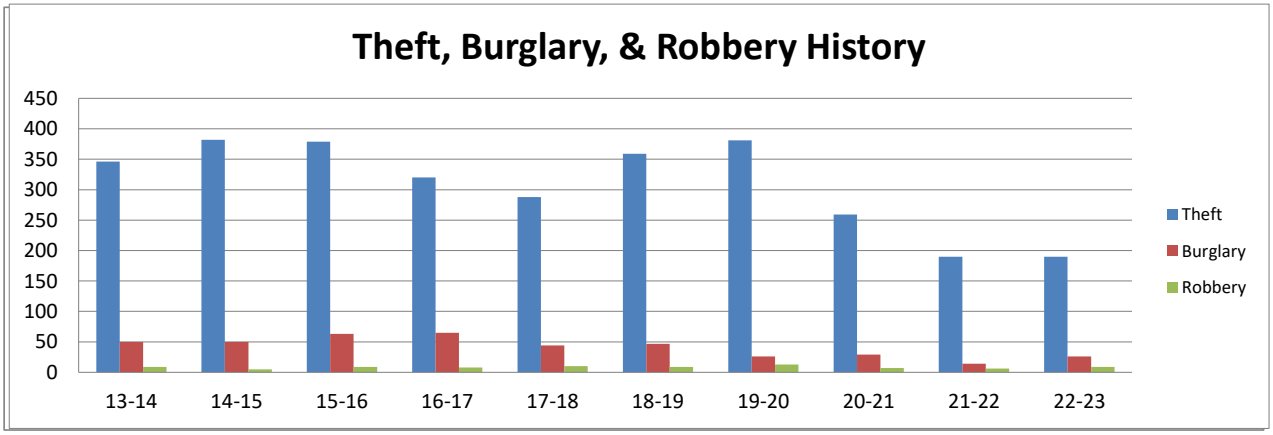
PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Calls for Service	16,292	16,588	10,322	9,210	10,000
Calls Per Dispatcher	2,715	2,765	2,064	1,535	1,667
Officers Per 1,000 Residents	1.83	1.83	1.78	1.65	1.65
Accident Reports Filed	413	411	365	356	550
Car Thefts	63	43	24	23	28
Total Offenses Reported	1,411	1,497	1,197	1,247	1,250
Total Offenses Cleared	867	803	633	839	850
Clearance Rate	61.45%	53.64%	52.88%	67.28%	68.00%

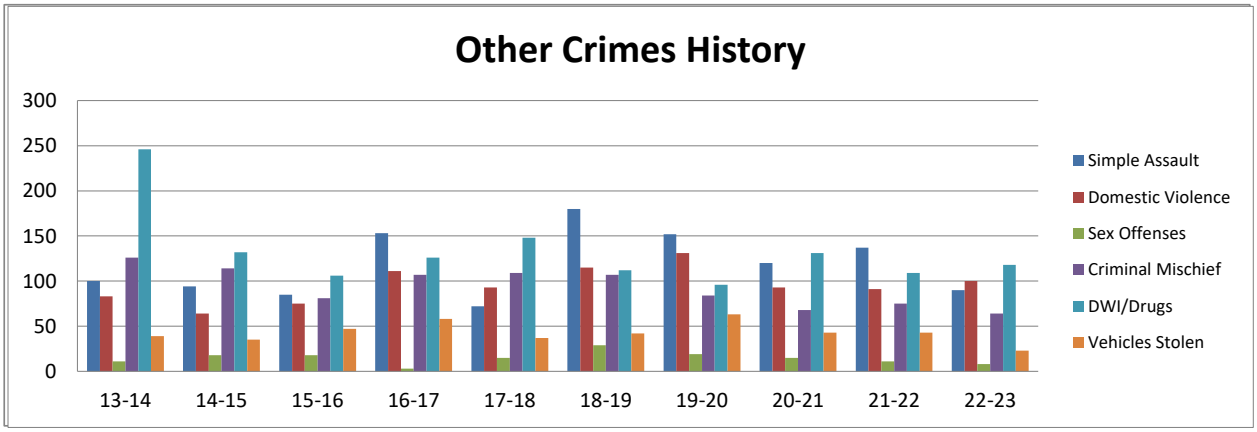
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

POLICE

OFFENSE CLEARANCE RATES

Category	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	Percent Change
Total Offenses Reported	1,411	1,497	1,197	1,197	0%
Total Offenses Cleared	867	803	633	633	0%
Clearance Rate	**61.4%**	**53.6%**	**52.9%**	**52.9%**	0%
Felonies Reported	446	507	374	410	10%
Felonies Cleared	256	248	173	273	58%
Felony Clearance Rate	**57.4%**	**48.9%**	**46.3%**	**66.6%**	44%
Felony Arrests	216	261	315	262	-17%
Misdemeanors Reported	991	990	823	831	1%
Misdemeanors Cleared	611	506	460	527	15%
Misdemeanor Clearance Rate	**61.7%**	**51.1%**	**55.9%**	**63.4%**	13%
Misdemeanor Arrests	20	254	212	235	11%





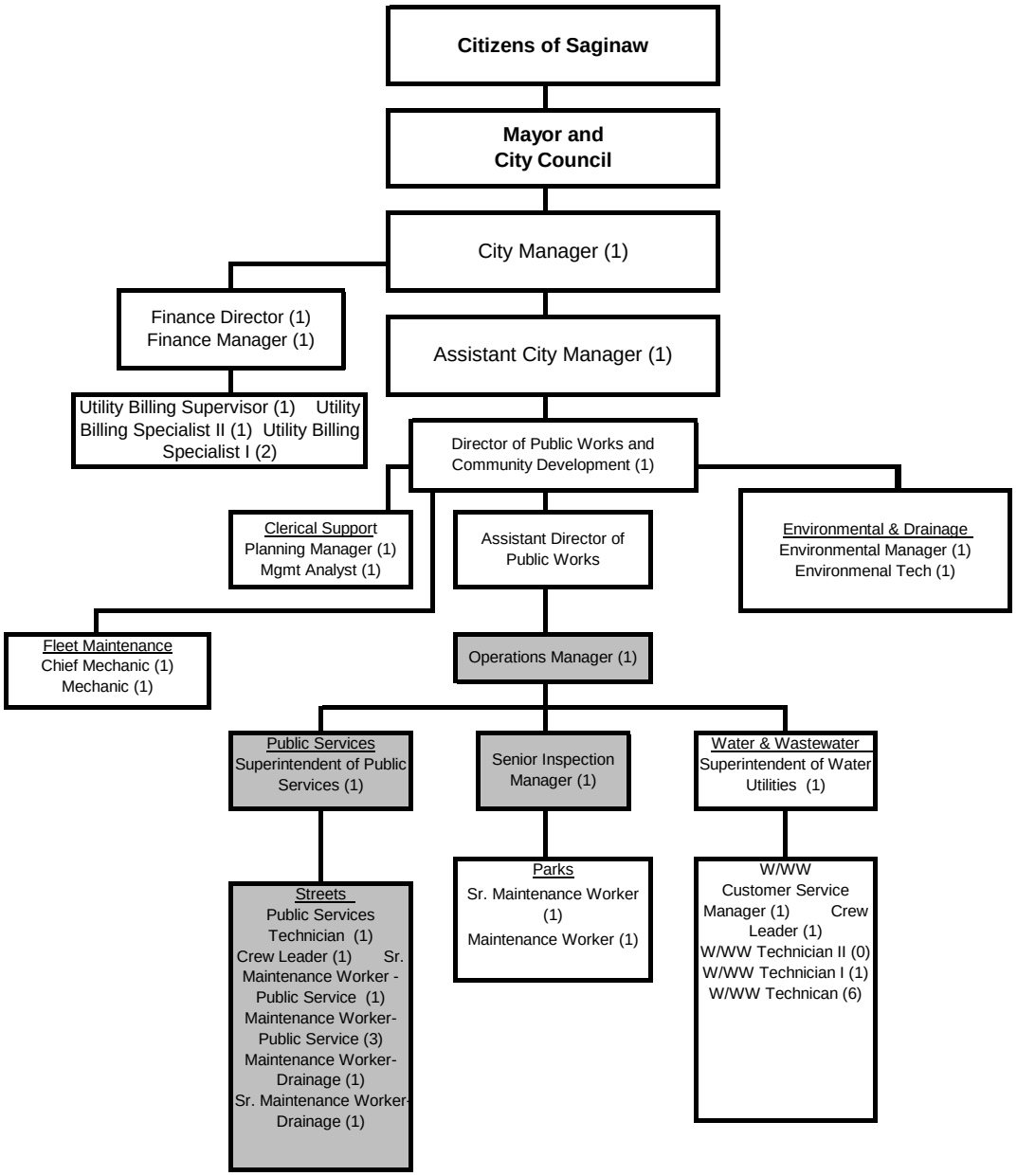
PUBLIC SERVICES



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

PUBLIC SERVICES



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Operations Manager	0	0	1	1	1
Superintendent of Public Services	1	1	1	1	1
Inspector - Public Services	1	1	0	0	0
Senior Inspection Manager	0	0	1	1	1
Public Services Technician	1	1	1	1	1
Sr. Maintenance Worker - Public Services	2	2	1	1	1
Facilities Maintenance Technician	1	1	0	0	0
Crew Leader	1	1	0	0	1
Maintenance Worker - Public Services	2	2	4	4	3
Senior Maintenance Worker - Drainage	1	1	0	0	1
Maintenance Worker - Drainage	1	1	2	2	1
TOTAL:	11	11	11	11	11

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
2023-2024

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.

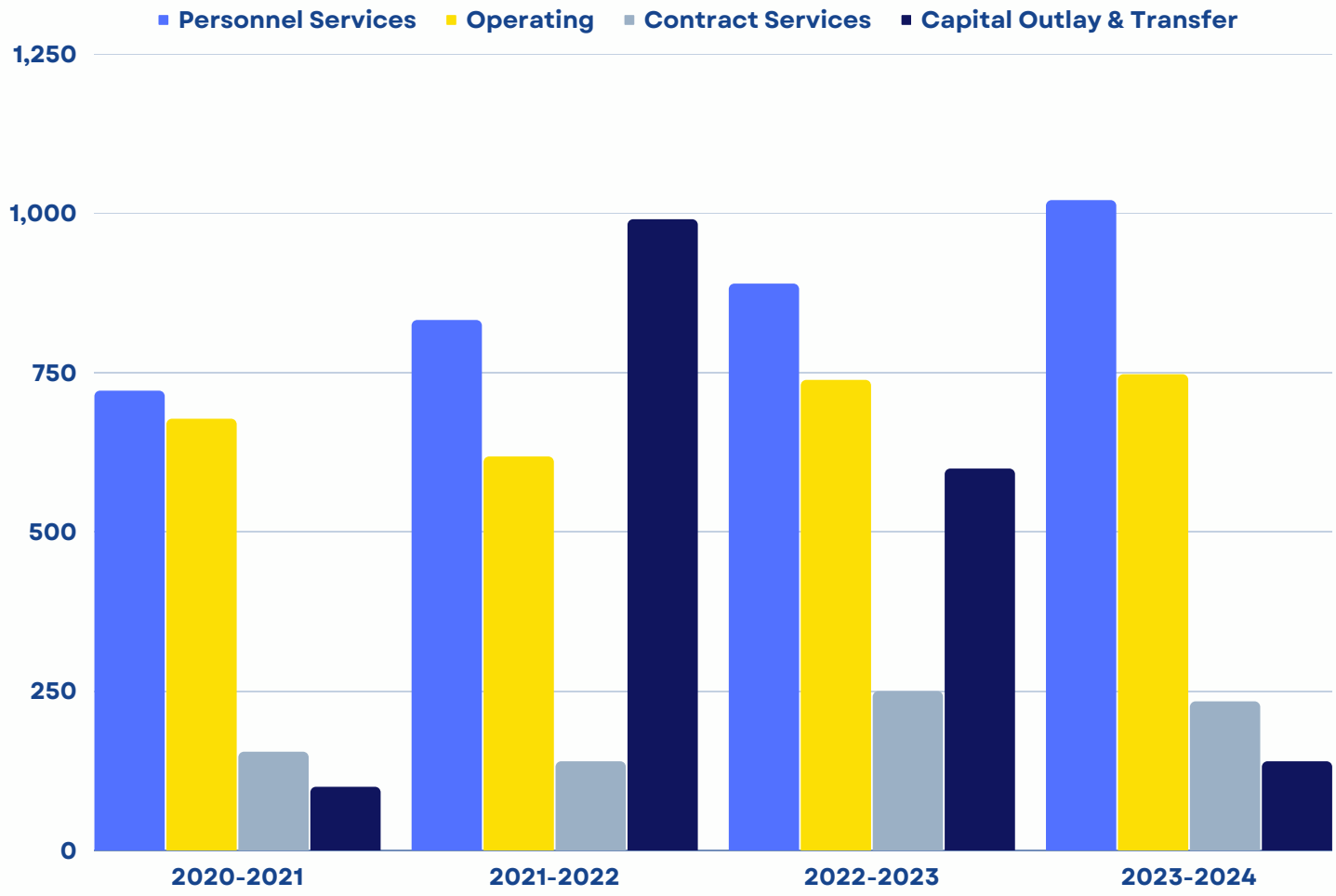
The Drainage division of Public Services is funded through the Drainage Utility Fund that was established in 2005. This division consists of two drainage utility maintenance workers. They are responsible for cleaning and maintaining the existing drainage infrastructure. They are responsible for cleaning 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
2022-2023

PUBLIC SERVICES

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 720,850	$ 831,702	$ 889,130	$ 1,019,835
Operating	676,835	618,158	737,810	746,535
Contract Services	155,146	140,430	250,250	234,060
Capital Outlay and Transfers	100,122	989,608	598,920	140,000
TOTAL EXPENDITURES	**$ 1,652,953**	**$ 2,579,898**	**$ 2,476,110**	**$ 2,140,430**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Improve mobility and traffic flow	Continue to partner with Tarrant County to help fund various roadway projectst.	Partnered with Tarrant County for mill and overlay of Knowles Dr. and Rockledge Dr.	Continue to partner with Tarrant County to help fund various roadway projectst.
	Continue to use contract services to increase the amount of crack sealing done on city streets.	We did not use contract services due to increasingly high rates to crack seal.	City Council approved the purchase of our own crack seal machine. We will purcahse and use mahcine in FY23-24.
	Continue construction of Knowles Drive Phase 1	Phase 1 of the Knowles Drive construction project has been completed and the other two phases have begun.	Continue construction of Knowles Drive Phases 2 & 3

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.

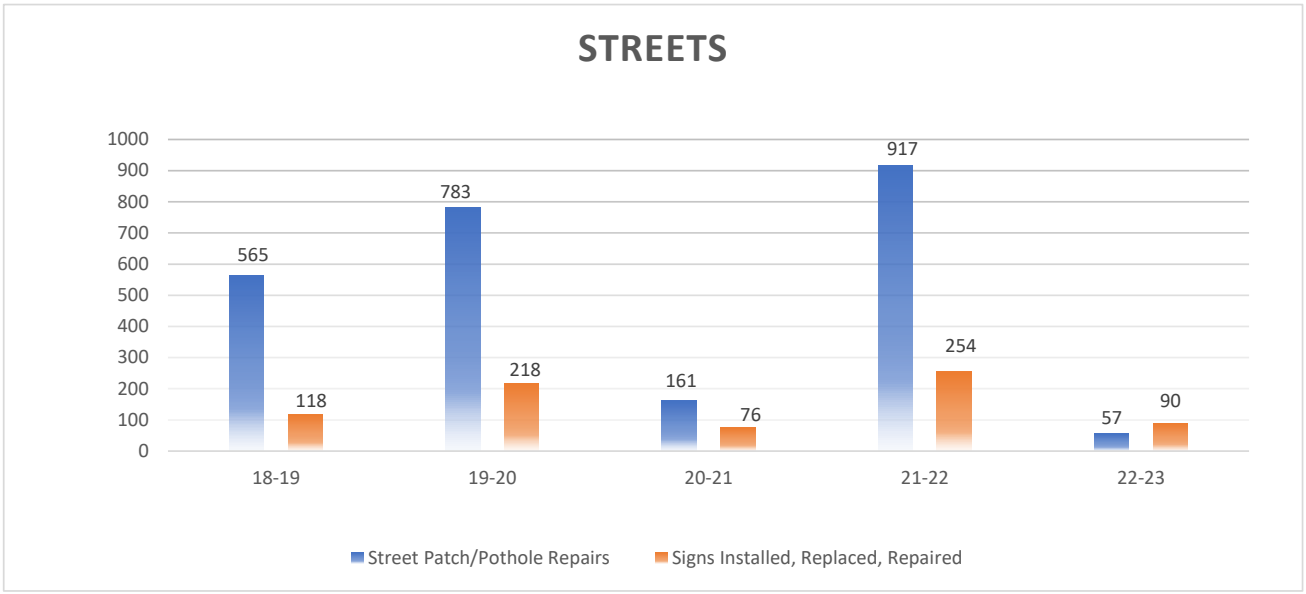
Perform more preventative maintenance on City buildings to reduce major maintenance problems.

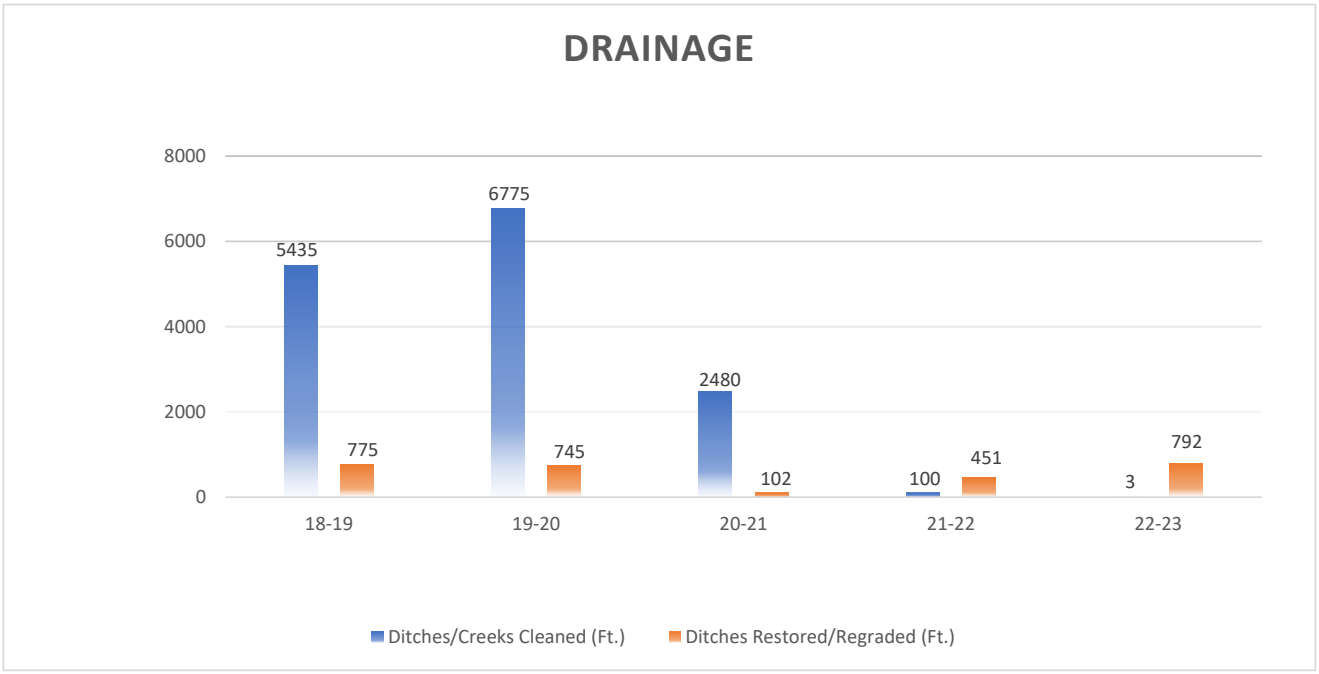
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

PUBLIC SERVICES

ANNUAL OBJECTIVES	2022-2023 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 50-60% of pot holes were repaired within 7 days due to lack of staff.
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.	There were two worker's compensation claims for the year. Safety meetings were held to bring awareness to job safety.

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
STREETS					
Scheduled Sidewalk Repairs Completed	100%	100%	100%	100%	100%
Pot Holes Repaired	783	147	80	41	40
Crack Seal Streets (Linear Feet)	0	0	11,200	0	5,000
DRAINAGE					
Culverts Cleaned (Feet)	2,350	4,355	7,313	3,996	4,500
Percent of Storm Drains Checked Monthly (32)	100%	100%	100%	100%	100%
BUILDING MAINTENANCE					
Building Maintenance Jobs Completed	293	326	338	116	125
Sprinkler System Maintenance/Repair Jobs	19	19	39	3	5
OTHER					
Contract Mowing Expenditures	$114,159	$114,235	$75,340	$121,065	$133,845
Workers Compensation Claims	1	0	5	2	0


STREETS
1000
900
800
700
600
500
400
300
200
100
0
565
118
783
218
161
76
917
254
57
90
18-19
19-20
20-21
21-22
22-23
Street Patch/Pothole Repairs
Signs Installed, Replaced, Repaired


DRAINAGE
8000
6000
4000
2000
0
5435
775
6775
745
2480
102
100
451
3
792
18-19
19-20
20-21
21-22
22-23
Ditches/Creeks Cleaned (Ft.)
Ditches Restored/Regraded (Ft.)

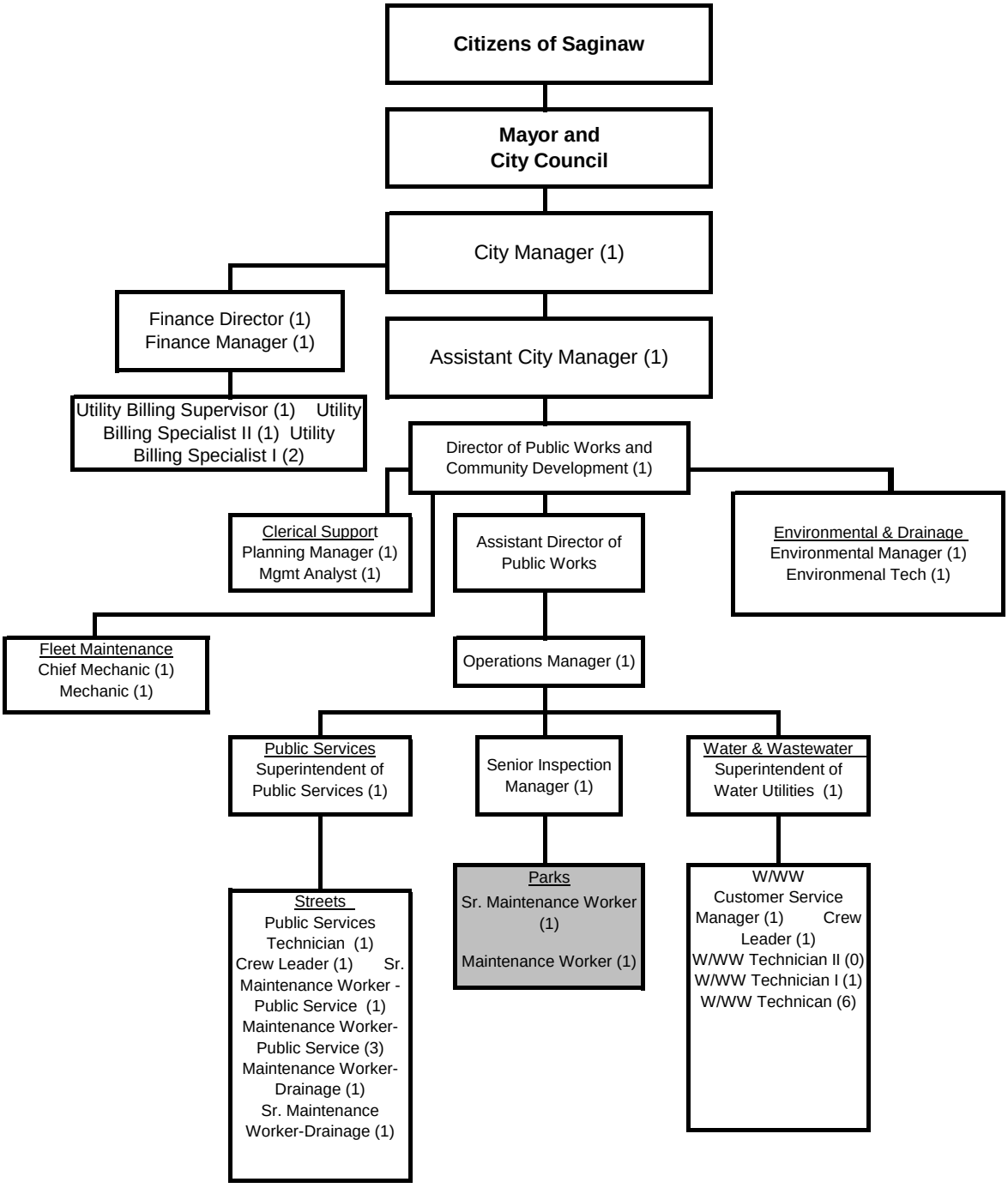
PARKS



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

PARKS



TITLE	*FISCAL YEAR* 19-20	20-21	21-22	22-23	23-24
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
2023-2024

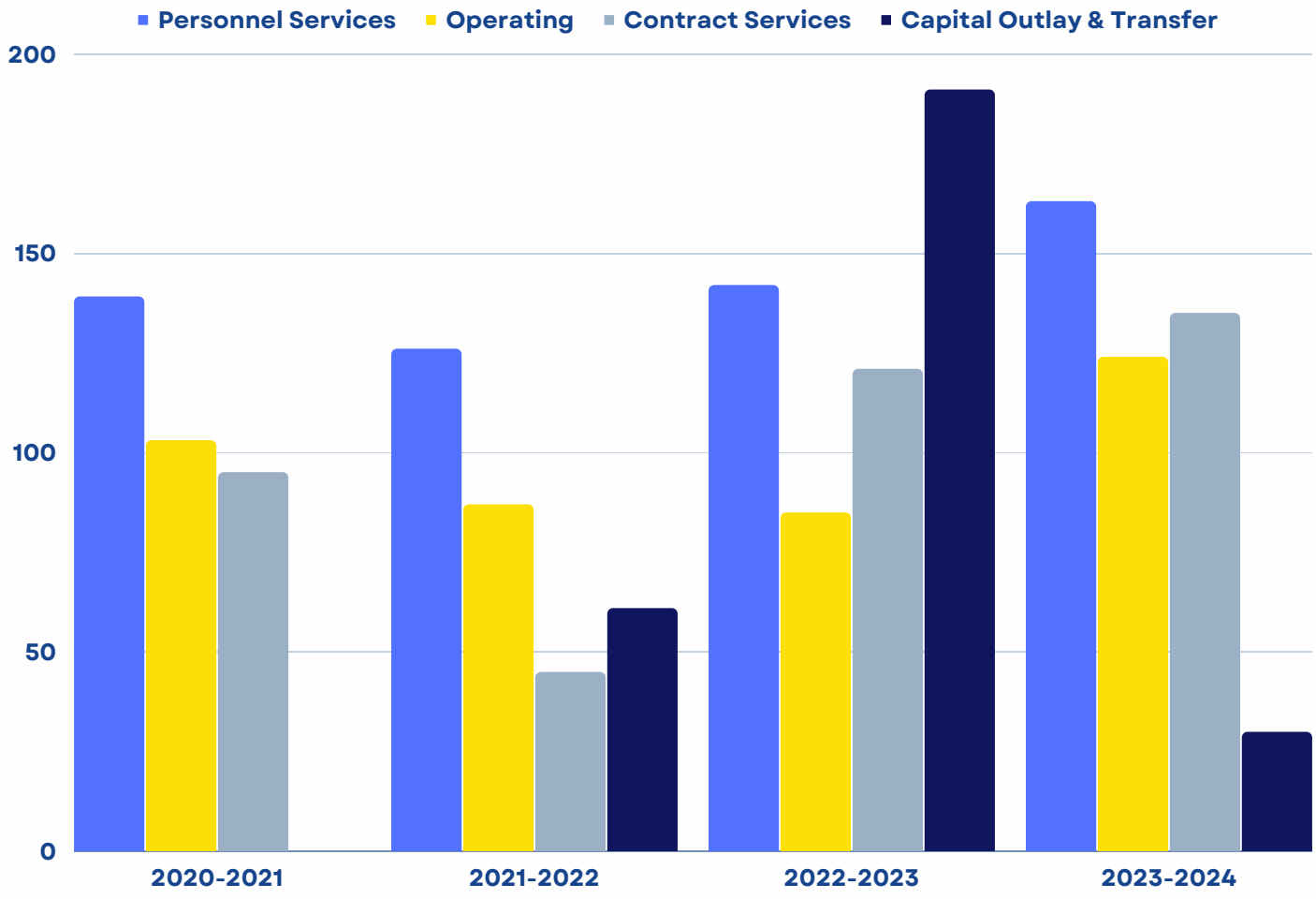
PARKS DEPARTMENT

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
2023-2024

PARKS DEPARTMENT

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 138,989	$ 125,765	$ 142,155	$ 163,485
Operating	103,298	86,697	85,085	123,795
Contract Services	95,117	45,194	121,470	134,915
Capital Outlay and Transfers	-	61,495	190,595	30,000
TOTAL EXPENDITURES	**$ 337,405**	**$ 319,152**	**$ 539,305**	**$ 452,195**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
More Beautiful, liveable community	Continue mowing and maintenance schedule of parks	Contracted with new mowing company for more reliable mowing services.	Continue mowing and maintenance schedule of parks
Expand Community Quality of Life Amenities	Continue with Parks Master Plan.	Parks Master Plan was completed.	Continue Park Bond projects.

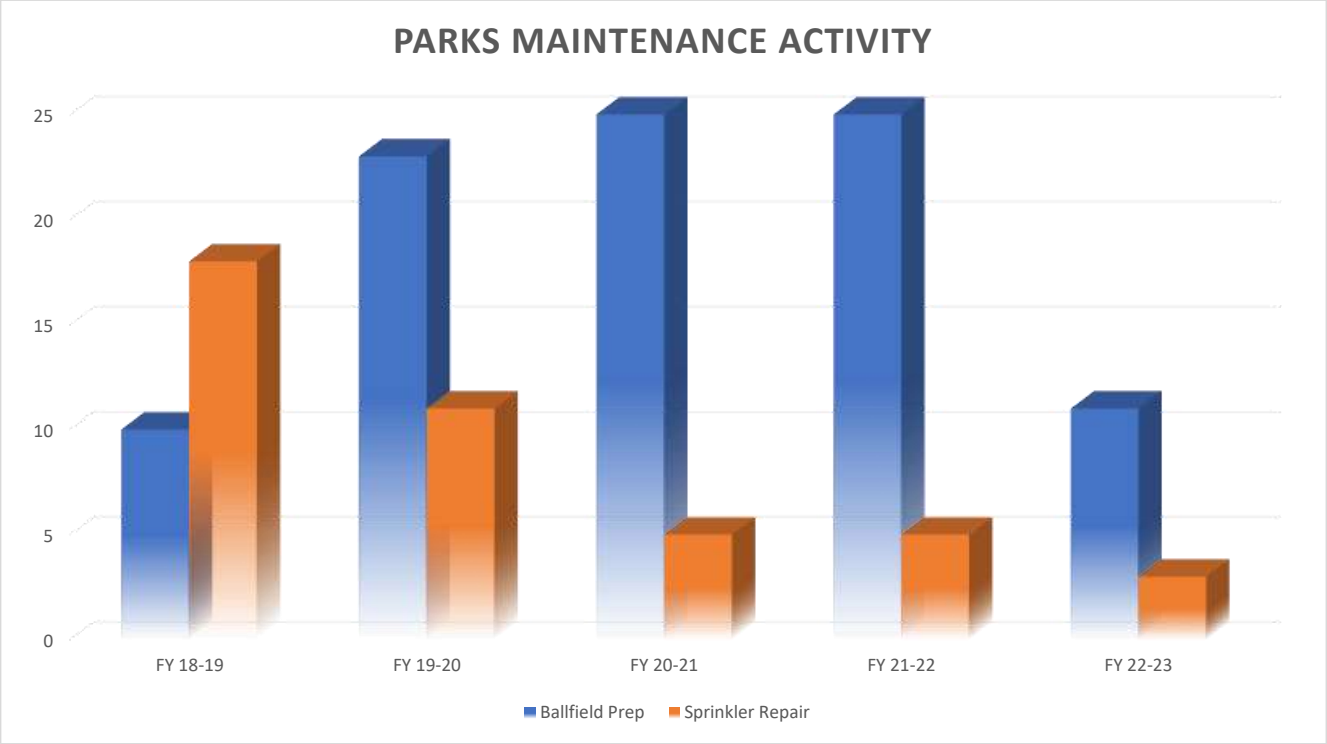
LONG TERM OBJECTIVES

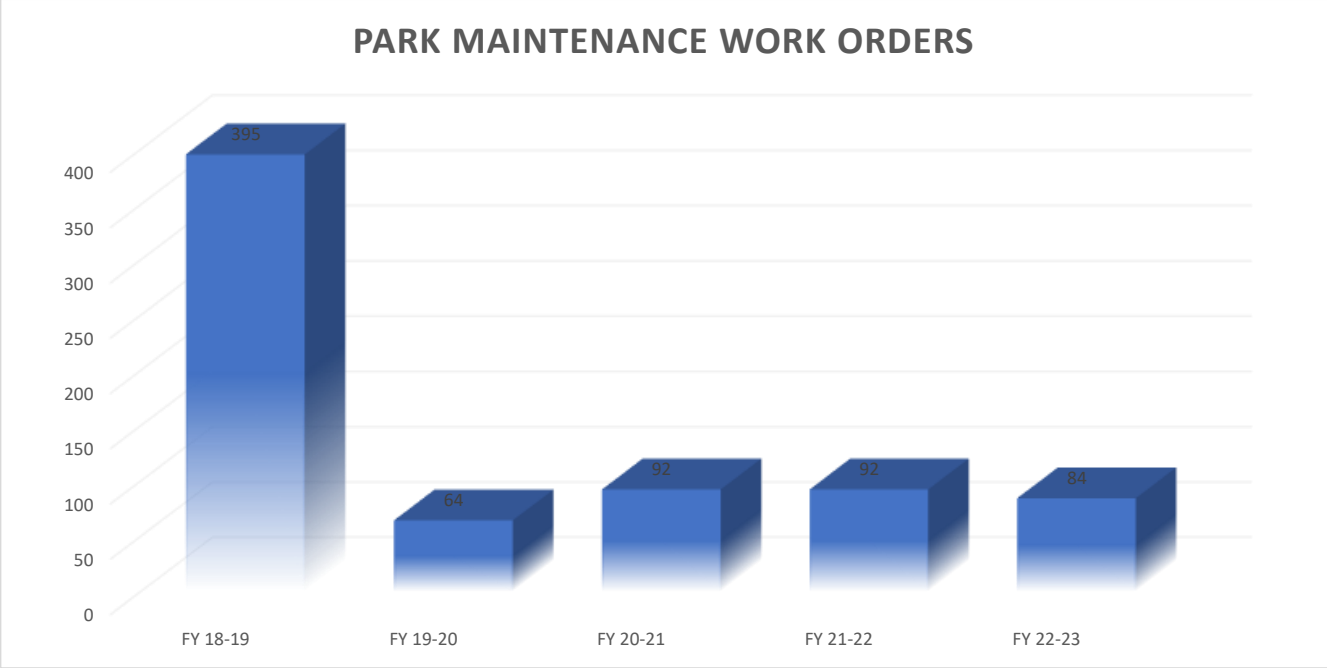
Continue implementation of the Parks Master Plan.

Acquire new property per the master plan.

Identify funding sources and increase personnel.

PERFORMANCE MEASURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL
Park Maintenance work orders	670	395	64	92	84
Ballfield preparation	4	10	23	25	11
Sprinkler system repairs/maintenance	20	18	11	5	3


PARKS MAINTENANCE ACTIVITY
25
20
15
10
5
0
FY 18-19
FY 19-20
FY 20-21
FY 21-22
FY 22-23
Ballfield Prep
Sprinkler Repair


PARK MAINTENANCE WORK ORDERS
400
350
300
250
200
150
100
50
0
395
64
92
92
84
FY 18-19
FY 19-20
FY 20-21
FY 21-22
FY 22-23

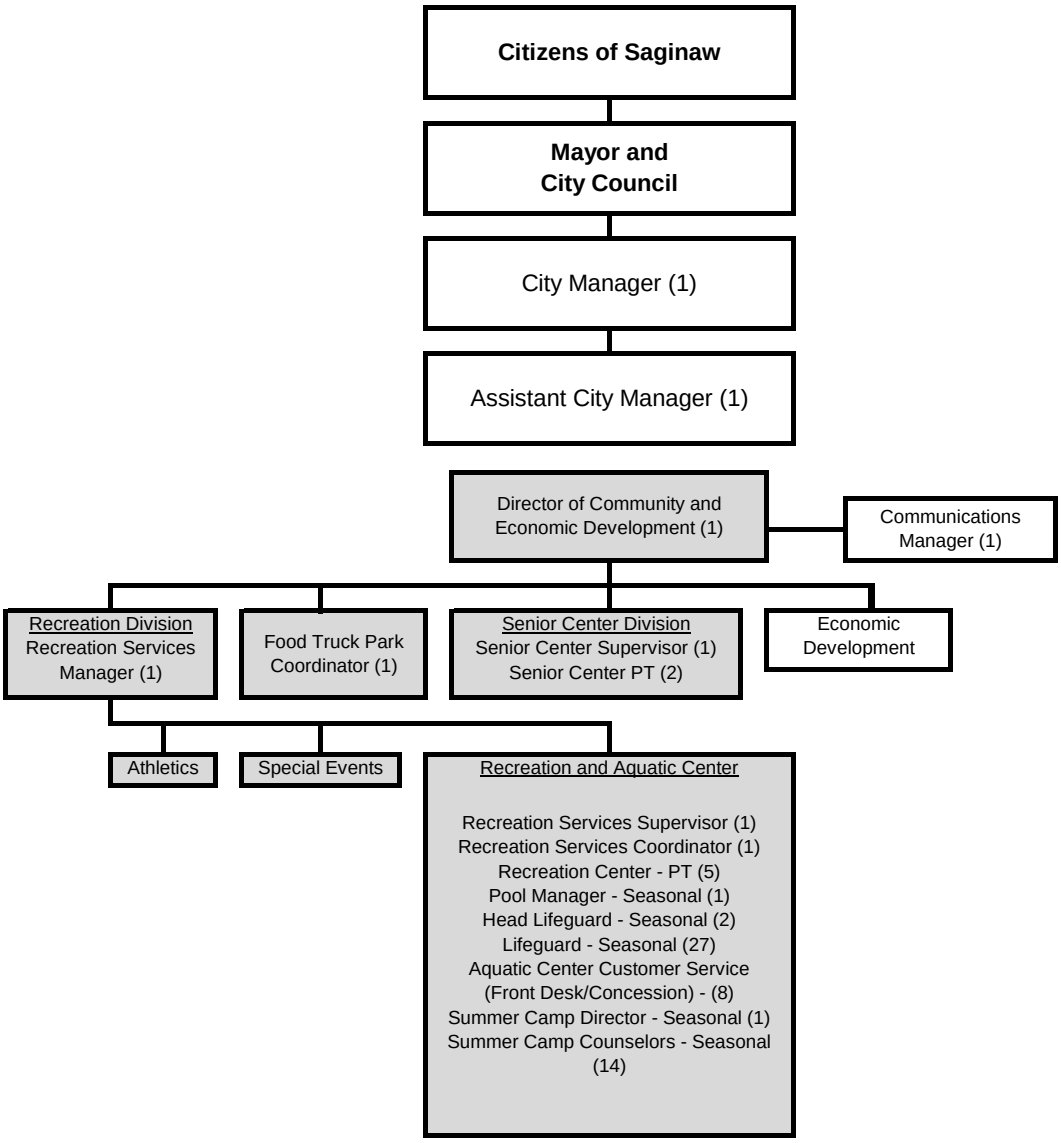
COMMUNITY SERVICES



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

COMMUNITY SERVICES



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Director of Community Services	1	1	1	1	1
Recreation Services Manager	1	1	1	1	1
Recreation Services Supervisor	1	1	1	1	1
Senior Center Supervisor	1	1	1	1	1
Recreation Services Coordinator	0	0	1	1	1
Food Truck Park Coordinator	0	0	0	1	1
Senior Center - Part Time	1	1	2	2	2
Recreation Center - Part Time	6	6	5	5	5
Pool Manager - Seasonal	1	1	1	1	1
Head Lifeguard - Seasonal	2	2	2	2	2
Pool Customer Service - Seasonal	8	8	8	8	8
Lifeguard - Seasonal	27	27	27	27	27
Summer Camp Director - Seasonal	0	0	0	1	1
Summer Camp Counselors - Seasonal	16	16	14	14	14
TOTAL:	65	65	64	66	66

Those positions highlighted in gray are paid out of the Community Services budget.
In FY 17/18 a part time Senior Center Supervisor is added.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

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, Senior Citizen's Center, Aquatic Center, educational/recreational programs, health/fitness programs, special events/concerts, adult athletics, youth camps, field usage agreements with youth associations and facility reservations.

The Recreation Center includes four multi-purpose activity rooms, a full-size gymnasium, a performance area, a fully equipped fitness center and weight room, restroom/locker/shower facilities and a racquetball court. The Recreation Center also offers room rentals and very low-cost 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 pool and pavilion rentals and very low-cost annual membership opportunities.

The Community Services Department is staffed by the Director of Community and Economic Development, a Recreation Services Manager, a Recreation Services Supervisor, two Senior Center Supervisors (one full-time and one part-time), six part-time Customer Service Associates at the Recreation Center, 38 seasonal Aquatic Center employees (1 pool manager, 2 head lifeguards, 27 lifeguards and 8 customer service associates), and 16 seasonal Summer Camp Counselors.

The Director of Community and Economic Development is responsible for the administration and long/short range planning for the department. This position is the staff liaison with the Keep Saginaw Beautiful Committee between the Committee and the City of Saginaw. The Director is also in charge of the digital display sign, is the City of Saginaw Wellness Coordinator, and manages and distributes communication releases to both the media/press and to our residents who subscribe to the email alert system. The Director also produces the Employee Newsletter which focuses on City Information, the promotion of Wellness and Professional Development. The Director manages the City janitorial contract as well as works with local Eagle Scouts, Boys Scouts and resident groups on beautification efforts.

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 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.

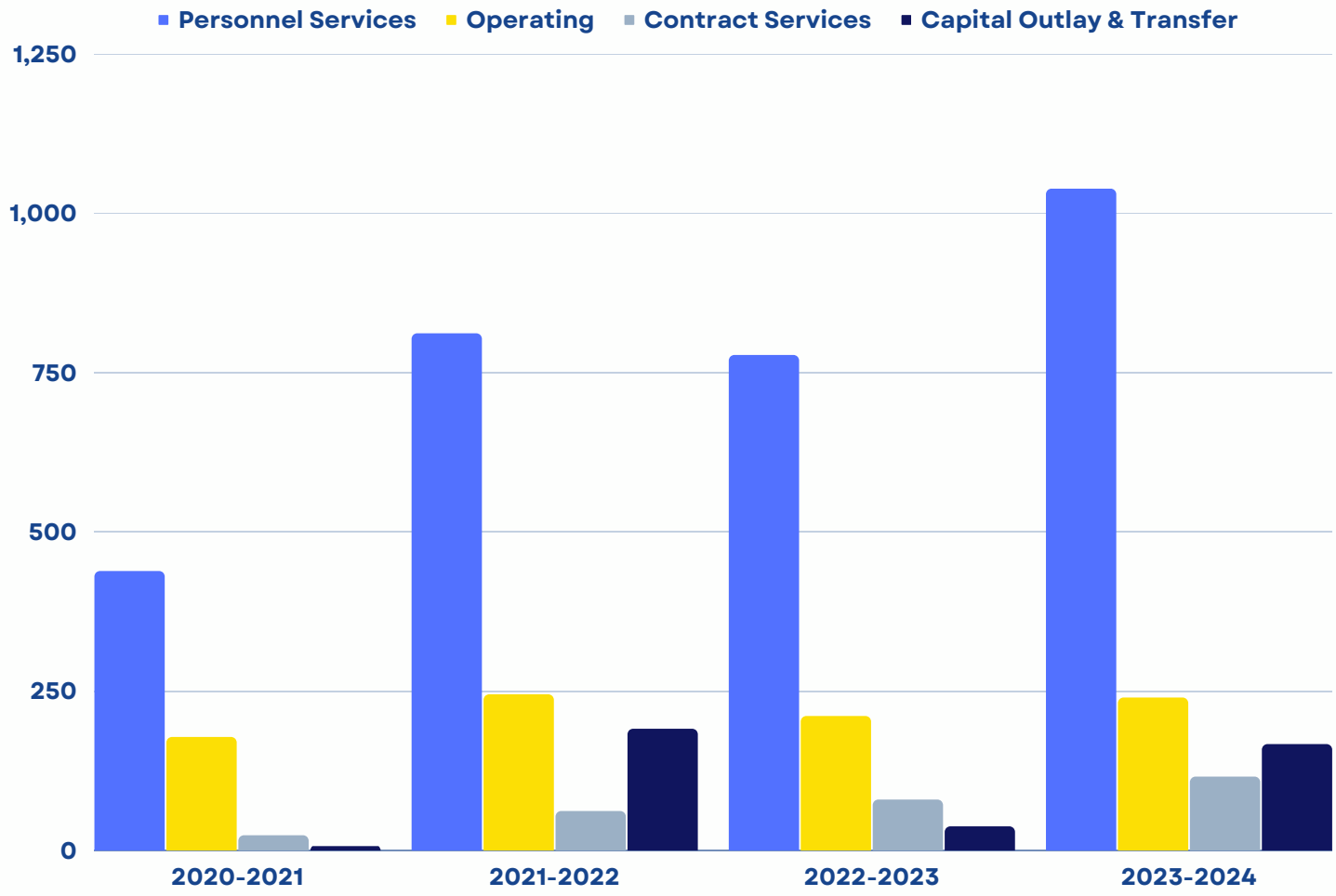
The Recreation Services Supervisor plans all recreational/leisure programs and classes, special events, youth recreation camps and all aquatic activities, programs and services. This position is also responsible for managing all class instructors, contract labor, camp counselors, and seasonal aquatic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

The Senior Center Supervisor manage the Senior Services Division which includes all senior center programs/classes, special events, luncheons, craft fairs, field trips, activities, membership, and sponsorships for our senior adult community.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

COMMUNITY SERVICES

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 437,768	$ 811,022	$ 776,555	$ 1,037,715
Operating	177,880	245,362	210,900	240,210
Contract Services	23,539	61,887	80,370	116,410
Capital Outlay	6,800	190,884	38,175	167,000
TOTAL EXPENDITURES	**$ 645,987**	**$ 1,309,155**	**$ 1,106,000**	**$ 1,561,335**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Maintain a financially sound City providing superior services	Continue to maintain existing programs and increase programming to reach the levels of participation pre-COVID 19. Increase revenues through new creative and fine tuned existing programs. Reopen and restart programming at the senior center and move operations to the recreation center. Improve 9th Annual Images of Saginaw Photo Contest with increased awards, promotion and revised program. Increase marketing and promotion of the City via Facebook, Twitter, press/media release, Digital Display Sign, Saginaw FYI, and web site. Insert newly created Communications Department and staff into this department.	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. Significantly increase participation, programs and events at the Senior Center. In fact, through 7 months of this current fiscal year, we have over 13,000 participants. Last fiscal year (12 months) we had over 13,000 participants. The Senior Center is one of our most popular attractions and amenities to this city offering significan "Quality of Life" to our Senior Adult Community. It is mainly funded through donations and sponsorships which the Director seeks.	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.
Maintain a financially sound City providing superior services	Partner with local professional photography company to provide additional advice, funding, awards and marketing to increase participation in the Images of Saginaw Photo Contest. Seeking additional sponsorship opportunities through drink vending companies.	Increased participation in the Concerts in the Park, Senior Center and all Recreation Center activities, events and programs through increased promotion and marketing.	Partner with local professional photography company to provide additional advice, funding, awards and marketing to increase participation in the Images of Saginaw Photo Contest.
Expand community quality of life ammenities	Increased programming for the Senior Center. Increased programming for the Recreation Center. Purchase and install a new generator for Recreation Center (emergency evacuation center). Increased and improved the Food Truck Park operations. Create a Food Truck Park Coordinator position to help alleviate signficant comp-time hours and to manage the operations of this very successful park. Increase programming for Concerts in the Park. Insert newly created Communications Department and staff into this department.	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. Increased and improved the Food Truck Park operations. Continues to seek alternative finding sources to help fund the Senior Center and Recreation Center programs. Increased and improved the Food Truck Park operations.	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.

LONG TERM OBJECTIVES

Plan, develop, and successfully manage the Aquatic Center in 2024.

Develop a Youth & Adult swimming program that includes: swim lessons, water aerobics, outdoor movie night, teen nights, special resident-only days, etc.

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

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

COMMUNITY SERVICES

Plan for the opening of the new Saginaw Senior Center in the next few years.

LONG TERM OBJECTIVES (continued)

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

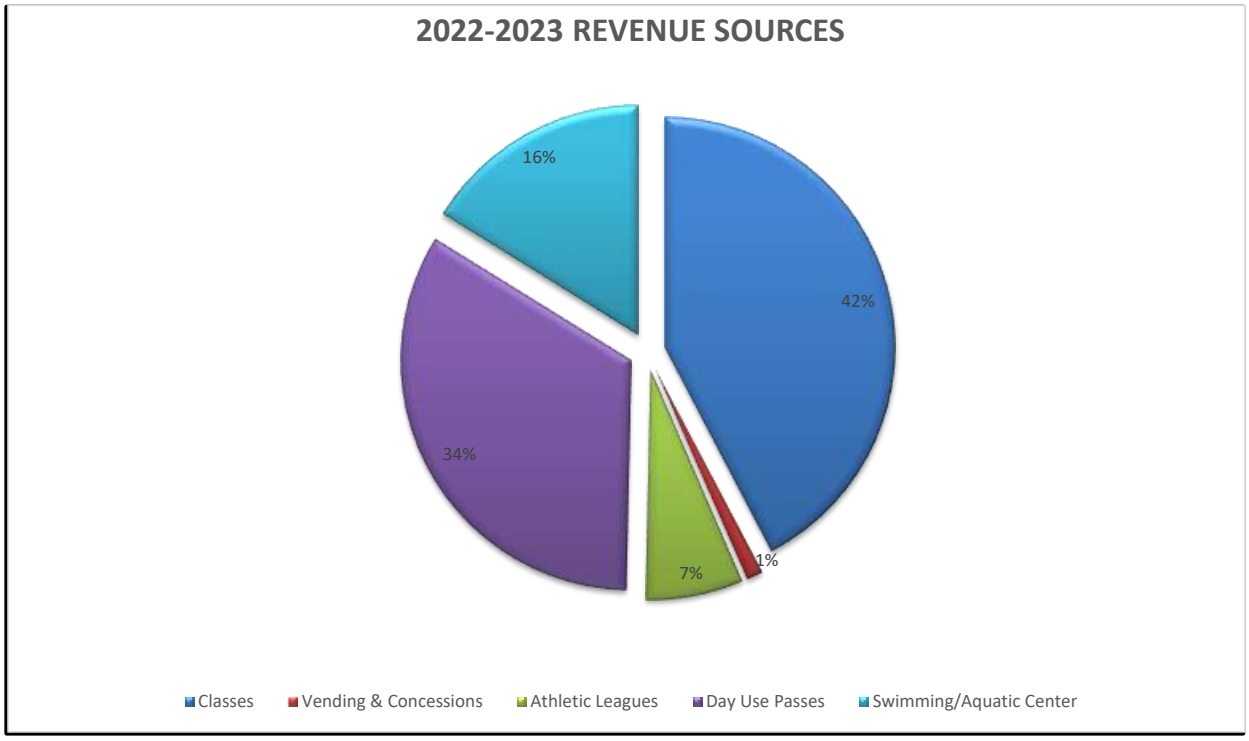
Add additional classes and activities at the Recreation Center, Senior Center, Aquatic Center and Community Center.

Replace two treadmills that have 8 years of life.

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.

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.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

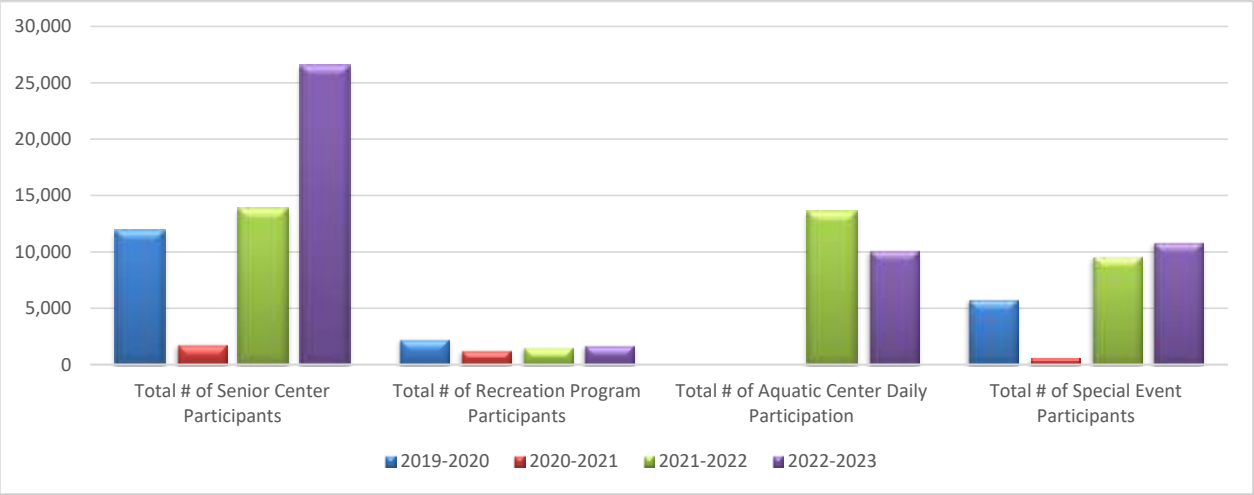
COMMUNITY SERVICES

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
Renovate and enhance recreation facilities to better meet the needs of the citizens.	Purchased and installed new fitness equipment. Replaced half of the carpet.
Establish community involvement programs with residents and business owners.	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.
Enhance the youth & adult swimming programs.	Continue to produce programs, activities and events that enhance our citizen's quality of life.
Solicit grants, sponsorships and donations to help offset the annual budget.	Continue to solicit for grants, sponsorships and alternative funding sources to help offset the approved budget.
Increase participation in Senior activities by updating the building, improving programs, meals and/or transportation.	This year, we had over 26,500 participants Last fiscal year (12 months), we had over 13,800 participants. We almost doubled our participation in one year! The Senior Center is one of our most popular attractions and amenities to this city offering significan "Quality of Life" to our Senior Adult Community. It is mainly funded through donations and sponsorships which the Director seeks.
Increase awareness and usage of municipal rental facilities.	Continue operation with reduced programs, reduced staffing levels reduced space and reduced hours of operation.
Expand and enhance visual and performing arts program.	In 2021, we Concerts in the Park and move the operations to the Switchyard Food Truck Park. Our attendance is significant and the public is asking for more concerts.
Increase membership and program participation by 5%, while retaining current members.	Memberships decreased to reduced programs, reduced staffing levels and reduced hours of operation. However our memberships did grow from the previous year.
Maintain a safe recreational environment by being accident free.	There was only one worker's compensation claim for the recreation for fiscal year 2022-2023.
Increase revenues by 5% and maintain a stable revenue base.	Continue operation with reduced programs, reduced staffing levels reduced space and reduced hours of operation. However, our revenues were greater than projected. Weather at the outdoor Aquatic Center determines participation and revenues at the facility as do availablity of staffing.
Communicate more effectively with citizens by using the website, newsletter and e-mail alerts.	Promoted programs and events through City Newsletter, Facebook, Twitter, Linked In, Digital Display Sign, Saginaw FYI, press releases, and web announcements.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

COMMUNITY SERVICES

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
% of Self-Supported Recreation Programs	100.00%	100.00%	100.00%	100.00%	100.00%
Total # of Senior Center Participants	11,941	1,800	13,866	26,528	25,000
Total # of Recreation Program Participants	2,278	1,327	1,563	1,755	1,600
Total # of Aquatic Center Daily Participation	0	0	13,629	10,165	14,000
Total # of Special Event Participants	5,783	650	9,585	10,906	9,500
Total # of Recreation Center Daily Participation	16,821	7,000	25,818	37,685	30,000
Total # of Athletic Teams	44	40	99	61	80
Recreation Revenues	$162,547	$95,000	$344,729	$318,348	$350,000



LIBRARY

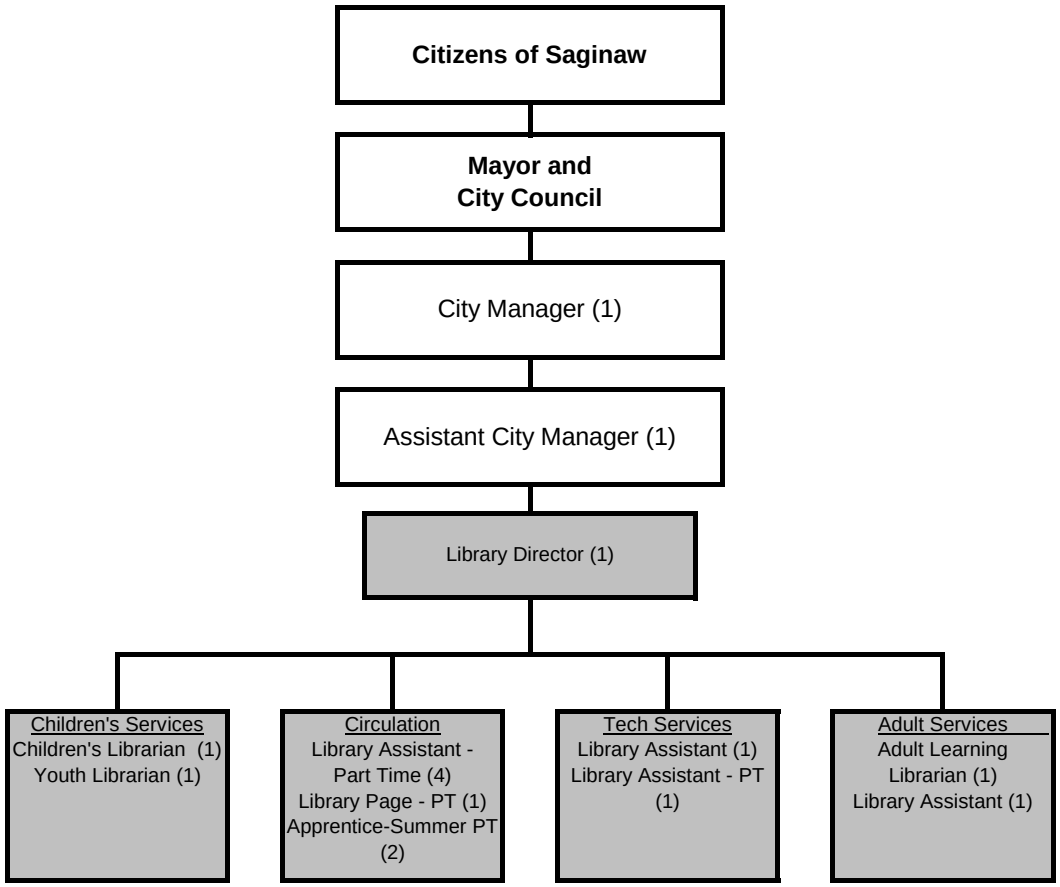




CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

LIBRARY



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Library Director	1	1	1	1	1
Librarian - Youth Services	1	1	0	0	0
Children's Librarian	0	0	1	1	1
Youth Librarian	0	0	1	1	1
Library Assistant - Adult Services	1	1	1	1	1
Library Assistant	2	2	1	2	2
Management Analyst	0	0	1	0	0
Library Assistant - Part Time	5	5	5	5	5
Library Page - Part Time	1	1	1	1	1
Administrative Intern - Part time	0	0	0	0	0
Apprentice - Summer Part time	0	0	3	3	2
Library Page - Summer Part Time	2	2	0	0	0
TOTAL:	13	13	15	15	14

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

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
2023-2024

LIBRARY

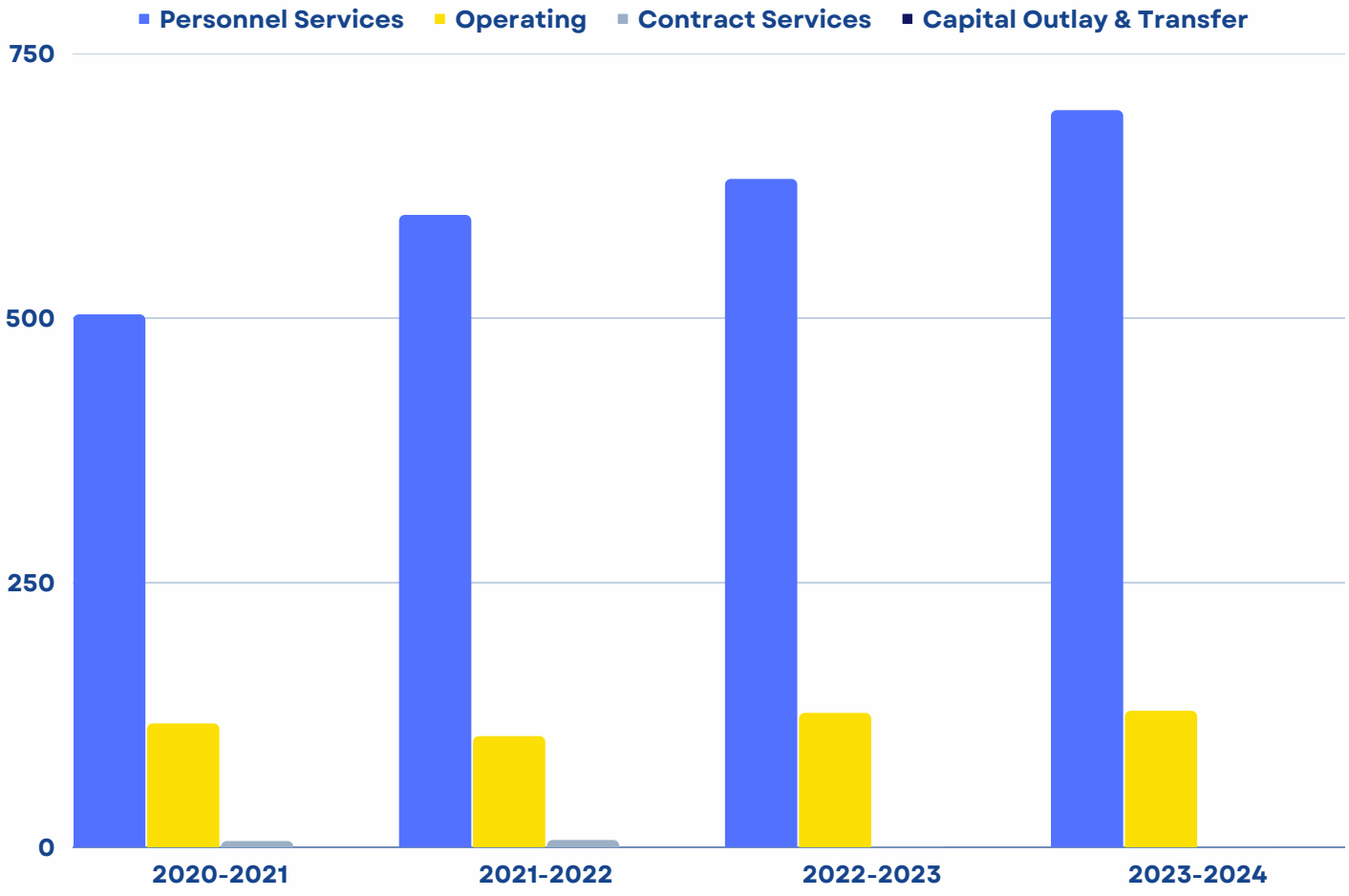
The Circulation staff checks out materials to patrons, serves as reference assistants by helping patrons locate materials on the computer and on the shelves, receives returned materials and re-shelves materials in a timely manner, assesses and collects fines for lost or damaged items, orders interlibrary 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
2023-2024

LIBRARY

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	BUDGET 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 503,370	$ 596,836	$ 631,120	$ 696,415
Operating	116,710	105,338	126,880	128,805
Contract Services	6,643	6,704	225	225
Capital Outlay	-	-	-	-
TOTAL EXPENDITURES	**$ 626,723**	**$ 708,879**	**$ 758,225**	**$ 825,445**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

LIBRARY

GOAL: To fulfill the informational, educational, cultural and recreational needs of the community by providing access to library materials in a variety of formats and by building a balanced collection of materials based on the needs, interests and demands of the community. To offer the opportunity and encouragement for citizens to educate themselves, keep abreast of progress in all fields of knowledge, discover and develop an appreciation of arts and literature and develop and increase enjoyment of reading.

City Strategy	FY 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Expand Community Quality of life amenities	Leverage our new partnership with the MetroShare library consortium to offer innovative programs and extend our services and collection offerings.	MetroShare has proven to be a highly valuable partnership for our Library. Our resource sharing has grown both in volume (increasing by 69%) and speed, and we are currently collaborating with our partner libraries on programs, marketing, grant writing, and more.	Prepare the collection for the move to our new facility. Assess and anticipate technology needs for the new facility. Develop and enhance programming for all ages to respond to community needs.
Maintain a financially sound City providing superior services	Apply for at least two grants and two additional donations per year. Increase leadership and participation in the MetroShare Library Consortium. Continue to develop partnerships with local groups and businesses.	MetroShare collectively applied for and received a $75,000 Regional ILS Collaborative Grant for FY 2024 from the Texas State Library and Archives Commission. We also received a $4,341 donation from the Saginaw Library Boosters for our annual Summer Reading Program. In addition, we received numerous coupon and in-kind donations from local businesses for summer programs.	Apply for at least two grants and two additional donations per year. Continue to develop partnerships with local groups and businesses.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

LIBRARY cont.

LONG TERM OBJECTIVES

Contribute to the design of a new facility that will meet community needs. Plan for a smooth transition of service as the Library moves to a new facility.

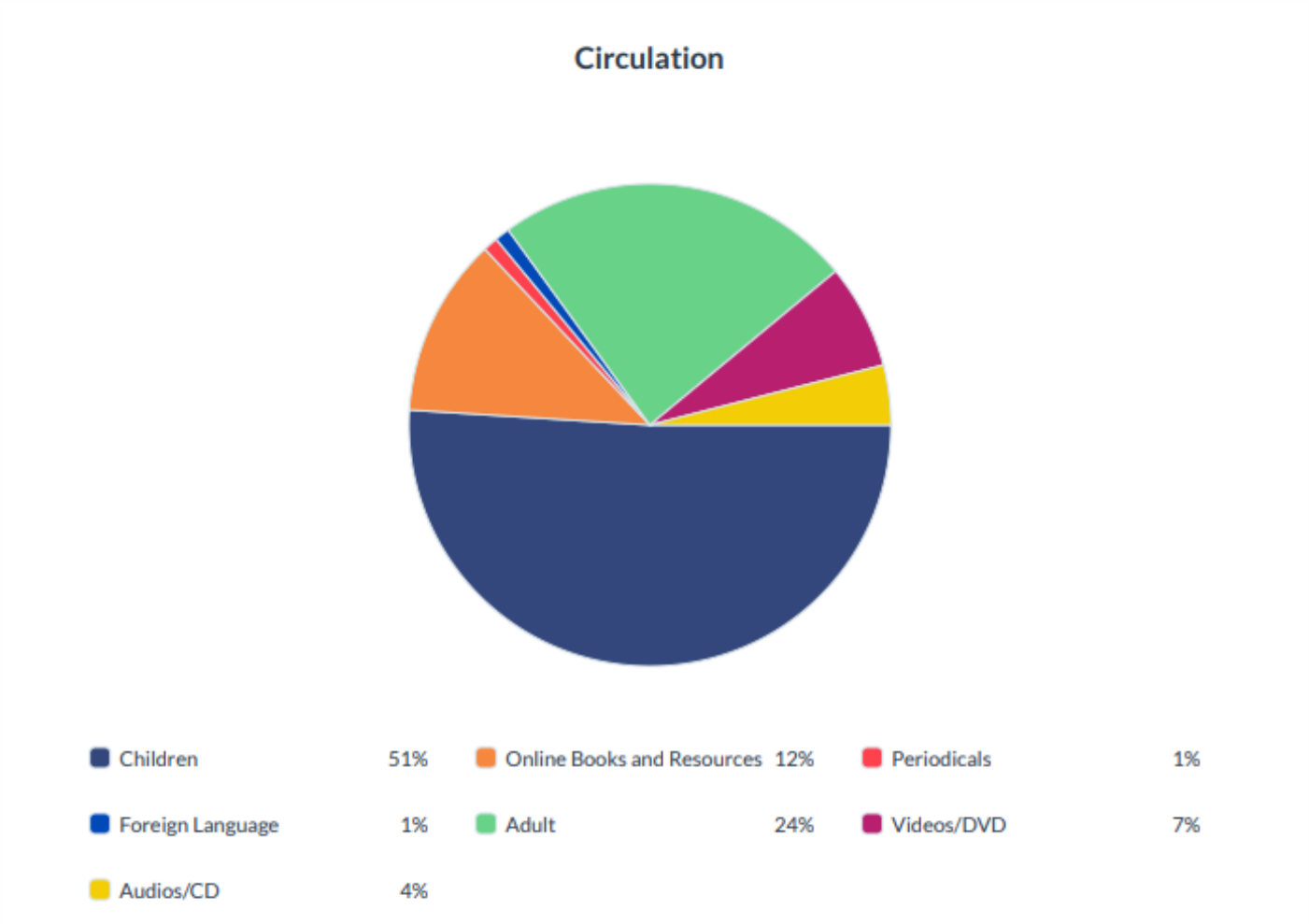
Monitor the needs of the citizens and community and increase programs and services to meet those needs.

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
2023-2024

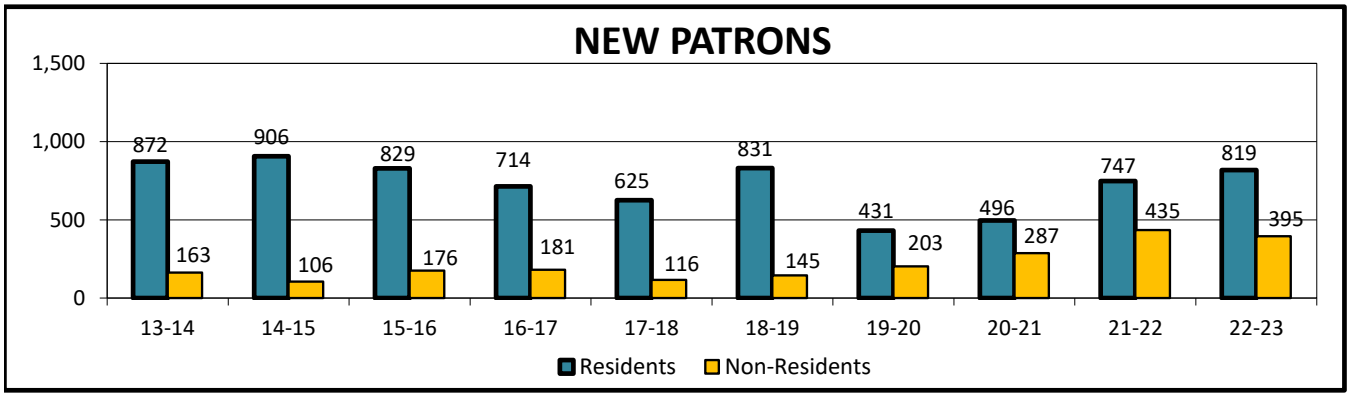
LIBRARY

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
Meet and exceed the State average materials per capita as our population increases.	The statewide average materials per capita is 1.25. Saginaw ended FY2023 with 2.35 materials per capita.
Increase patron visits and program attendance by 10%.	Program attendance increased 16% over the previous year. Patron visits have been hard to track this year because of faulty equipment, but program numbers and circulation indicate that visits have also gone up significantly.
Increase the number of hours donated by volunteers and provide training to ensure quality work.	This year our Adult Education program has been focusing on training and support for our volunteer instructors. We held monthly training meetings to focus on skills, best practices, and innovation.
Take inventory of all materials on a rotating basis so that all sections are covered within a three-year period.	We took inventory of several sections during our spring staff day. We are also in an ongoing project to update each section of the collection in anticipation of our move to the new Library building in the future.
Increase library programs and services based on community need and interest.	Our partnership with MetroShare began in October, and was the most drastic change to our services this year. The results have been overwhelmingly positive, with better resource sharing, more options for our patrons, and some exciting shared programs and knowledge. This year we also increased our participation with other departments, especially Communications and Special Events, as well as continuing to develop plans for our new facility.
Meet the demand for increased library services by improving the Library's internet and technology services, both for patrons and staff.	The move to MetroShare brought drastically improved catalog software, especially on the patron-facing side. The new catalog has far more features and is more user-friendly. We also have a MetroShare app that allows patrons to view and control their holds and checkouts. We are in the process of transitioning our audiobooks collection to more digital formats (available in the Libby app), rather than physical media.
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.	Post-Covid, we have built our outreach program back up. Our children's staff is currently providing early literacy programming nearly every day in local daycares, preschools and classrooms. We have also begun to build up our programming for school-age children, offering programs like Family STEAM, Afterschool Adventures, and programs for homeschoolers.

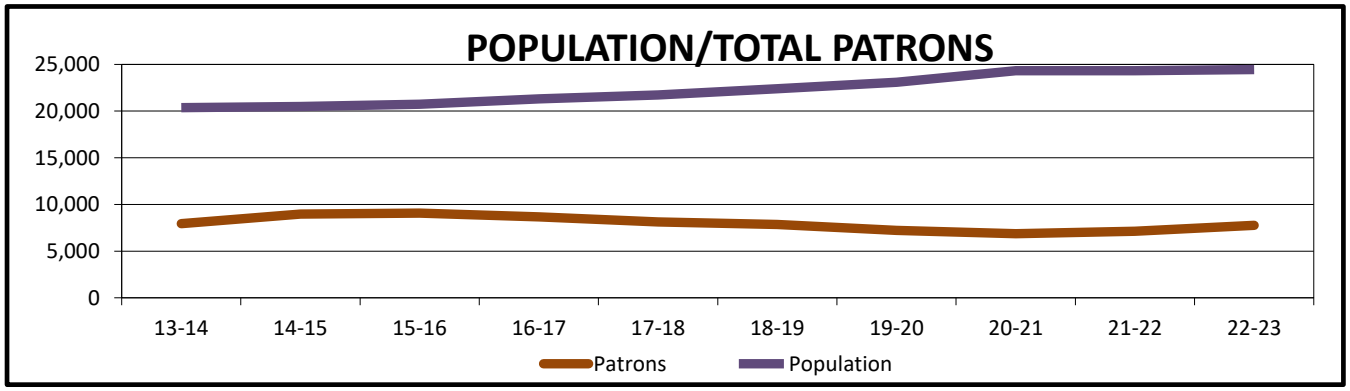
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

LIBRARY

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Average Monthly Circulation	5,541	6,022	6,148	6,436	6,500
Holdings/Materials	60,990	60,703	54,847	58,589	59,000
Holdings Per Capita	2.73	2.50	2.26	2.41	2.43
New Patrons	634	783	1,182	1,214	1,250
Program Attendance	19,211	11,208	16,073	18,685	18,000
% 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.



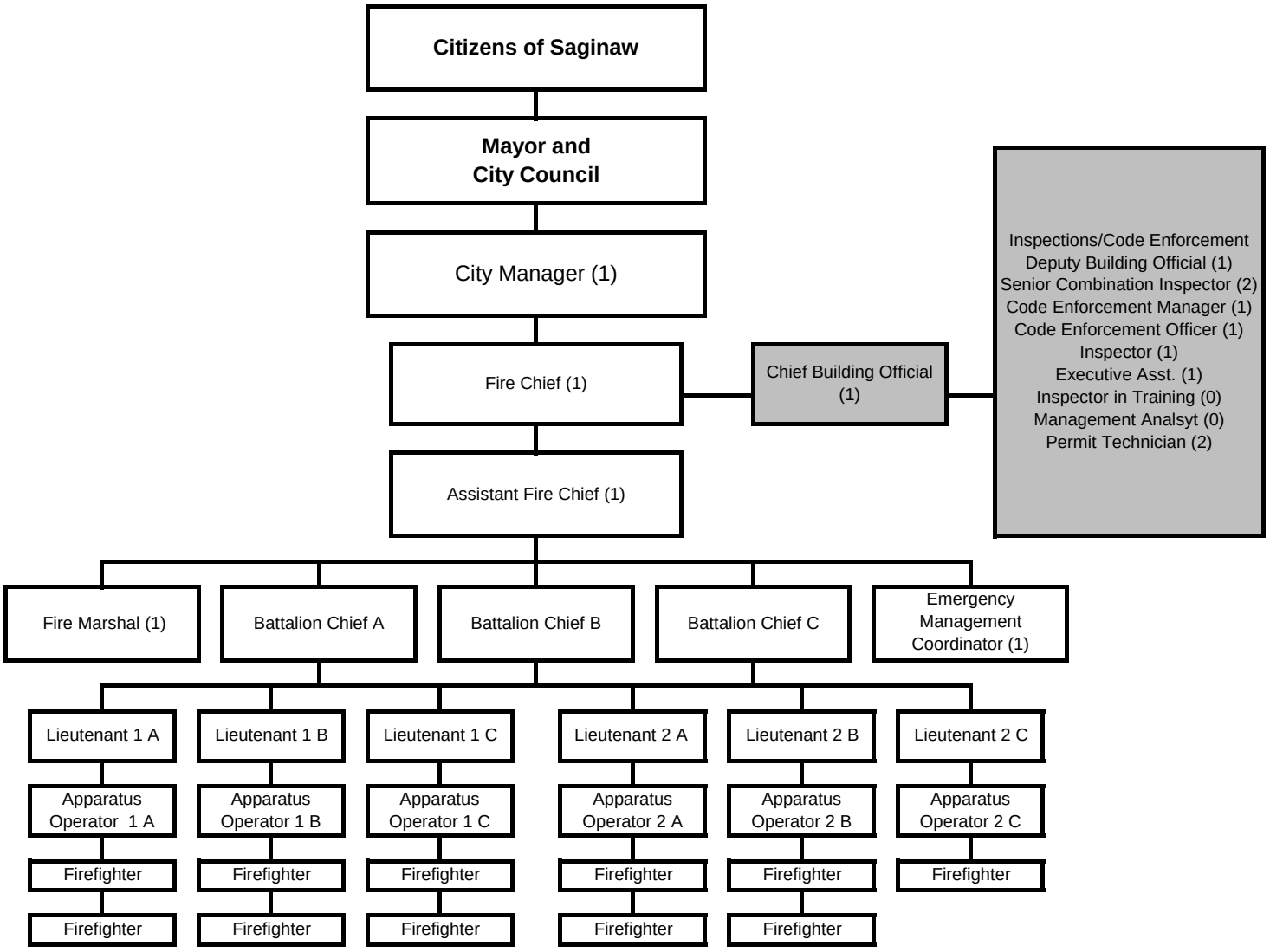
INSPECTIONS/CODE COMPLIANCE



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

INSPECTIONS/CODE ENFORCEMENT



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Chief Building Official	1	1	1	1	1
Deputy Building Official	0	0	0	1	1
Senior Inspector	1	1	1	1	2
Inspector	1	1	1	1	1
Management Analyst	1	1	1	0	0
Code Enforcement Manager	0	0	1	1	1
Senior Code Enforcement Officer	1	1	1	0	0
Code Enforcement Officer	1	1	1	1	1
Permit Technician	0	0	1	2	2
Permit Technician - Part Time	0	0	1	0	0
Executive Assistant	1	1	1	1	1
Inspector in Training	0	1	1	1	0
TOTAL:	7	8	11	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.

tor in Training position was added.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

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), Inspector, Code Enforcement Officer/Manager (CEOM), Code Enforcement Officer (CEO), an Executive Assistant 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 CEOM 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.

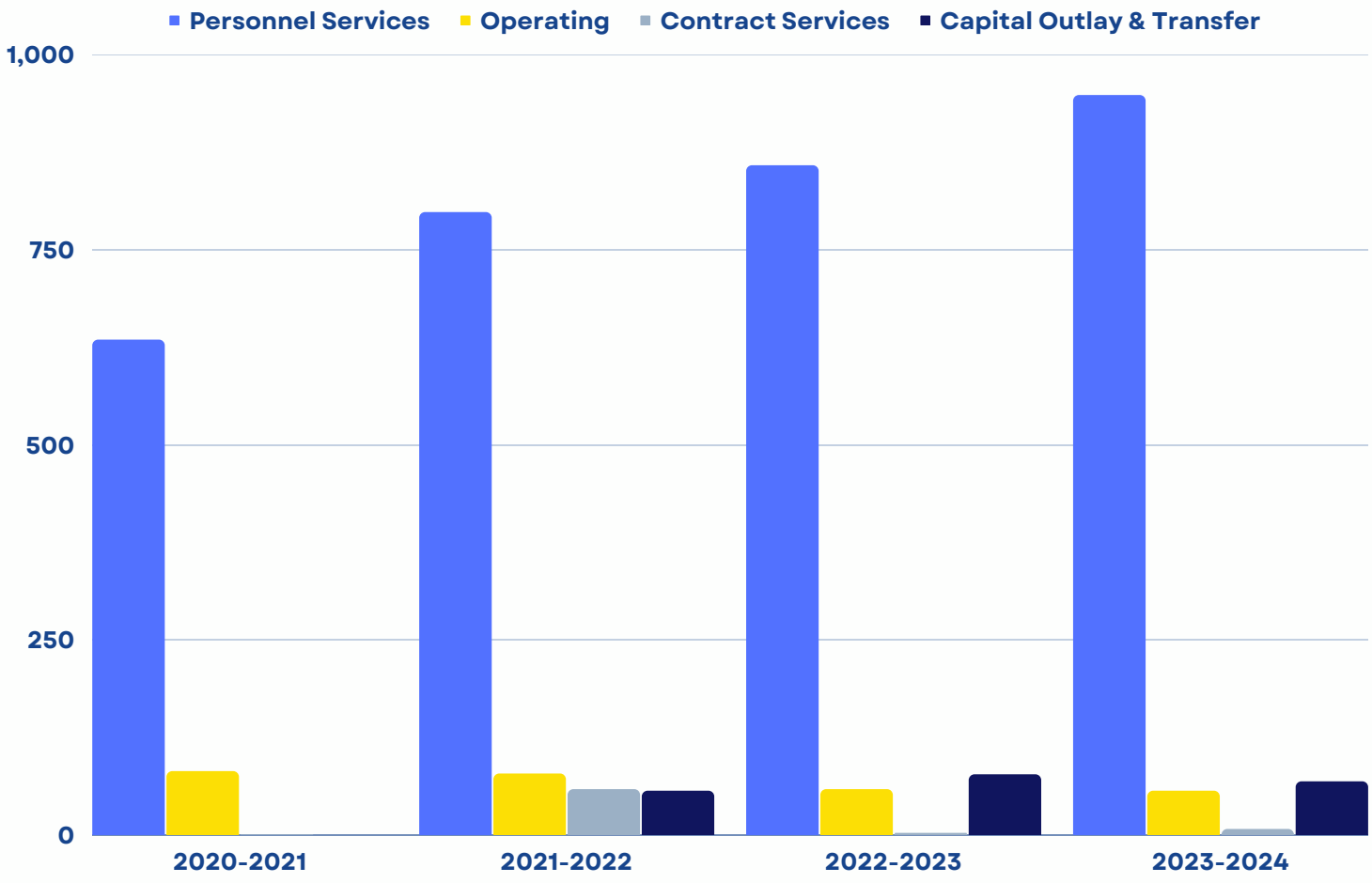
Building and Safety Division - Permitting: The EA permit technicians are responsible for issuing permits, collecting and accounting for fees, maintaining permit records for Building, Rental, Code Compliance, and Fire Department (partial support). The EA serves as the primary contact for the division interacting with builders, contractors, developers, and citizens. The EA 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 EA position is continually staffed during business hours with permit technicians support coverage.

Code Compliance - Code Enforcement Division: The CEOM and the CEO conduct the inspection of premises to identify environmental, fire, and health hazards; nuisance violations, unsafe building conditions, and violations of any fire, health or building regulation, statute or ordinance and improve or rehabilitate those premises. Field investigations include proactive patrol, citizen complaints and referrals, site visits, serving notice, hearings and abatements. The CEOM and CEO maintain written, electronic, and photographic record of all investigations. The CEOM is responsible for coordinating and conducting all elevated enforcement for Code Compliance, Building Safety, and Environmental departments; coordinates annual Recycle Day; files and maintains all liens/release records and collects resulting payments. 75% of CEOM duties and focus are currently allocated to rental registration with the remaining 25% of effort for all other responsibilities.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

INSPECTIONS/CODE ENFORCEMENT

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 633,582	$ 797,196	$ 858,290	$ 948,070
Operating	81,835	78,872	59,195	56,500
Contract Services	1,228	129	3,000	7,755
Capital Outlay	-	30,333	83,000	69,000
TOTALS	**$ 716,644**	**$ 906,529**	**$ 1,003,485**	**$ 1,081,325**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

INSPECTIONS/CODE ENFORCEMENT

City Strategy	FY 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
More beautiful, livable community	Continue obtaining a higher level of education and training along with cross training all staff	Implementing our cross training and education program has resulted in two additional licensed Code Enforcement Officers and six additional ICC certifications for staff.	Complete the new building code adoption. Continue cross training Inspectors and Code Compliance officers.

LONG TERM OBJECTIVES

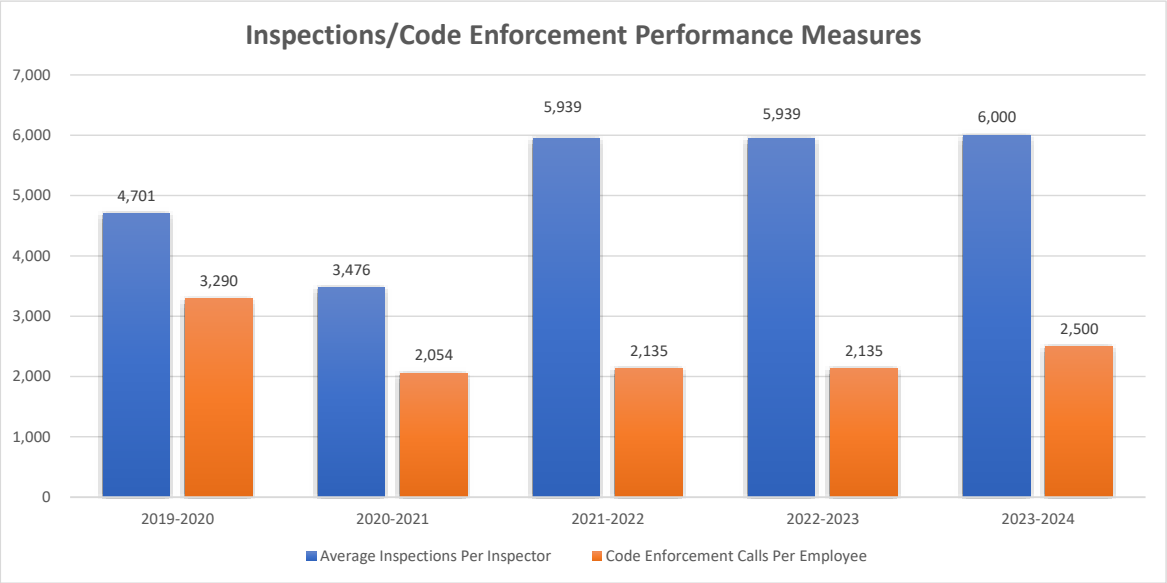
Achieve a higher level of education through building code training to help better serve our citizens and community.

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 needed.

Continue with the abatement of sub-standard structures.



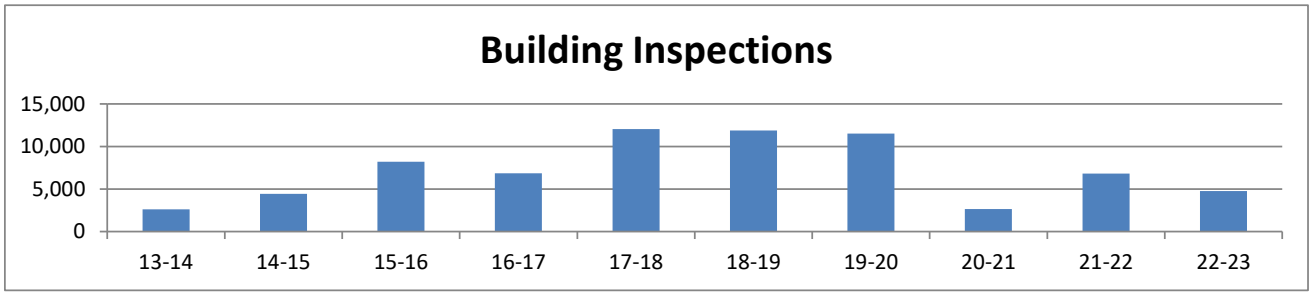
Note: The increase in average inspections per inspector went up in FY21-22 due to rental properties significantly increasing from 10,428 to 17,818. The decrease in code enforcement calls per employee decreased in FY20-21 because of the addition of a part-time employee.

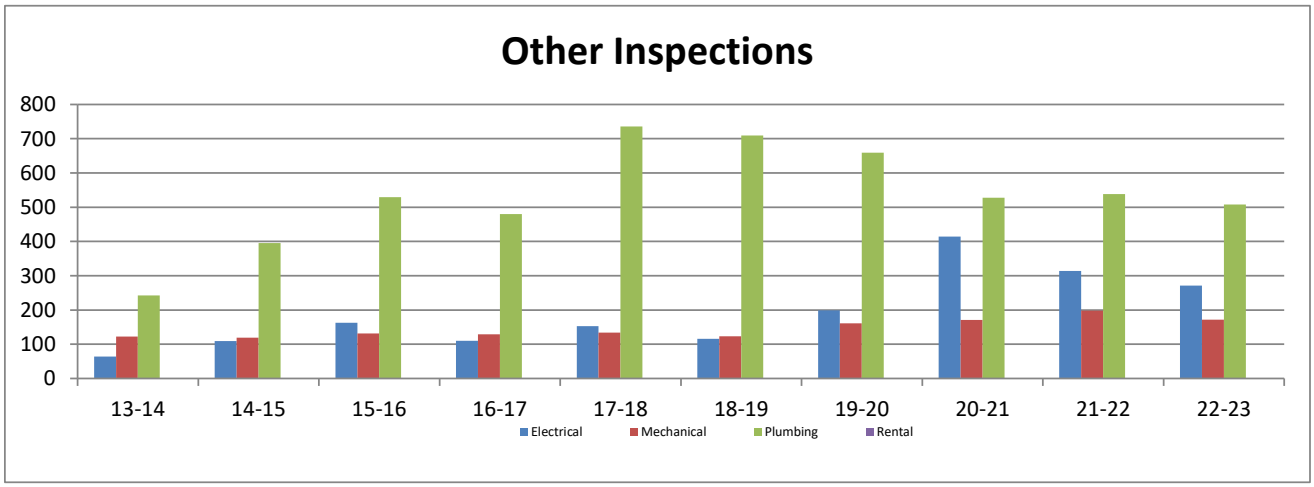
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

INSPECTIONS/CODE ENFORCEMENT

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

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
To hold Development Review Committee (DRC) meetings with developers monthly.	Scheduled meetings were held monthly as proposed.
Review 95% of residential building plans within 5 working days.	At least 95% of the residential plans were reviewed within 5 working days.
Respond to 95% of inspection requests within 24 hours.	All Inspection requests were responded to within the 24 hour time period.
Send code violation notices within 24 hours of verification of violation.	All Code violation notices were sent out within 24 hours.
Process billing for high grass work orders within 7 days of completion.	High grass work orders were processed within 7 days of completion.
Reduce workers compensation claims by promoting safety on the job.	There was one workers compensation claim for the entire fiscal year.

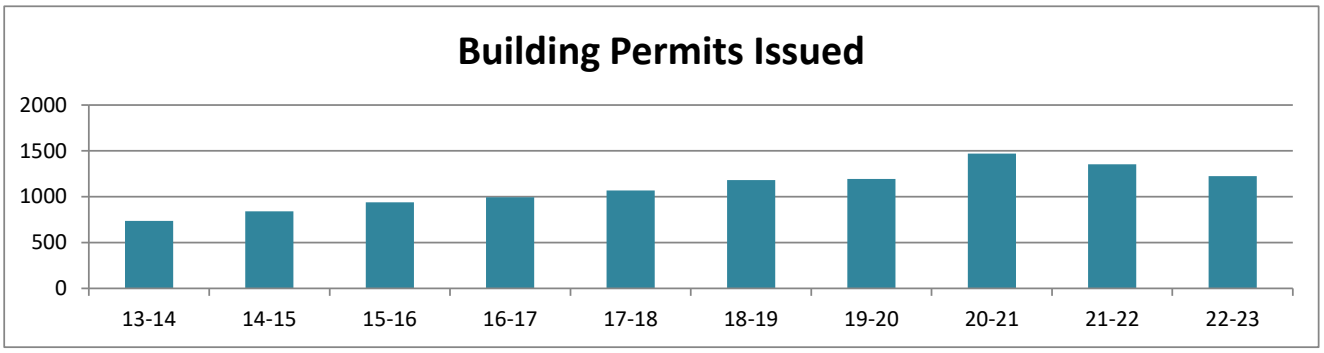




CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

INSPECTIONS/CODE ENFORCEMENT

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
BUILDING INSPECTION					
New SF Construction Permits	190	24	22	5	10
# Inspections	14,104	10,428	17,818	16,967	10,000
% Inspections Made Within 24 Hours	95%	95%	95%	95%	95%
Average Inspections Per Inspector	4,701	3,476	5,939	5,656	6,000
CODE ENFORCEMENT					
Work Orders Processed for Billing in 7 Days	100%	100%	100%	100%	100%
Total Code Enforcement Calls	6,579	4,108	4,270	4,320	4,000
Code Enforcement Calls Per Employee	3,290	2,054	2,135	2,160	2,500



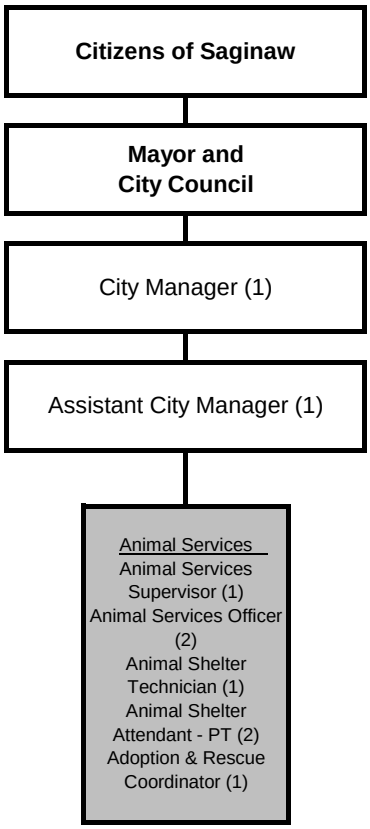
ANIMAL SERVICES



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

ANIMAL SERVICES



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Animal Services Officer	2	2	2	2	2
Adoption & Rescue Coordinator	0	1	1	1	1
Animal Services Supervisor	1	1	1	1	1
Animal Shelter Technician	1	1	1	1	1
Animal Shelter Attendant - Part Time	1	2	2	2	2
TOTAL:	5	7	7	7	7

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

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

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 and Fire Department when animals are involved.

Animal Services currently has twenty four (24) 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 (9) 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.

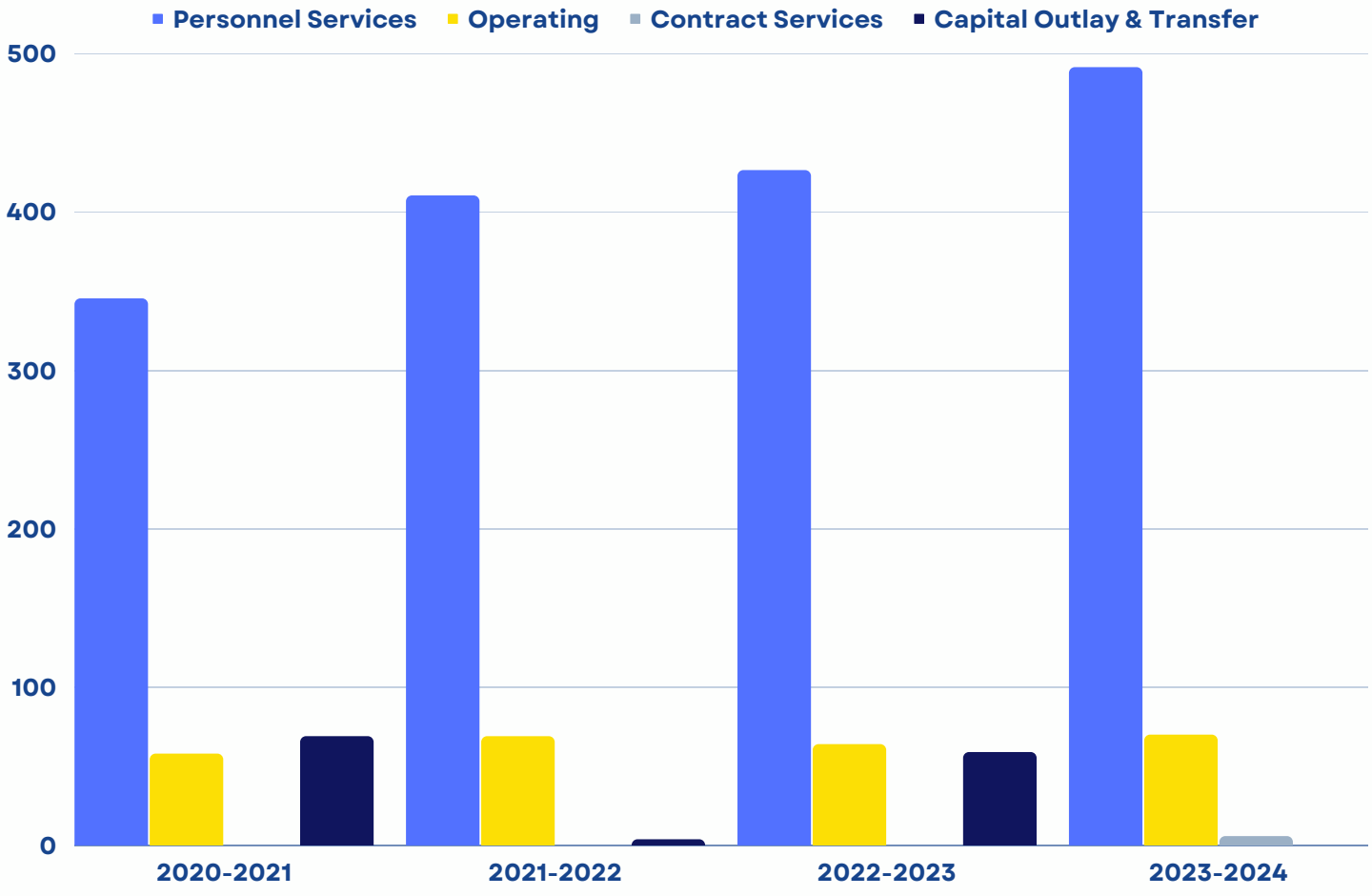
In October 2019, the City of Saginaw contracted with the City of Blue Mound to provide Animal Services for that community. Animal Services goal is to find "forever" homes for all animals at the shelter whether that be through adoption or rescue groups. Animal Services partners with rescue groups all 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 94% and qualify as a "No-Kill-Shelter" which is a great accomplishment.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

ANIMAL SERVICES

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 344,632	$ 410,259	$ 425,530	$ 491,175
Operating	57,705.92	68,697.14	63,770	70,055
Contract Services	-	-	-	6,000
Capital Outlay	69,418	4,308	59,425	-
TOTALS	**$ 471,756**	**$ 483,265**	**$ 548,725**	**$ 567,230**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

ANIMAL SERVICES

	FY 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Maintain a financially sound city providing superior services	Replace A/C system in shelter and purchase new radios for animal control officers and technicians.	Installed 2 new A/C systems in shelter in January and replaced 8 portable radios.	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.

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.

Implement a Trap Neuter Release program for feral cats once we get a bigger facility.

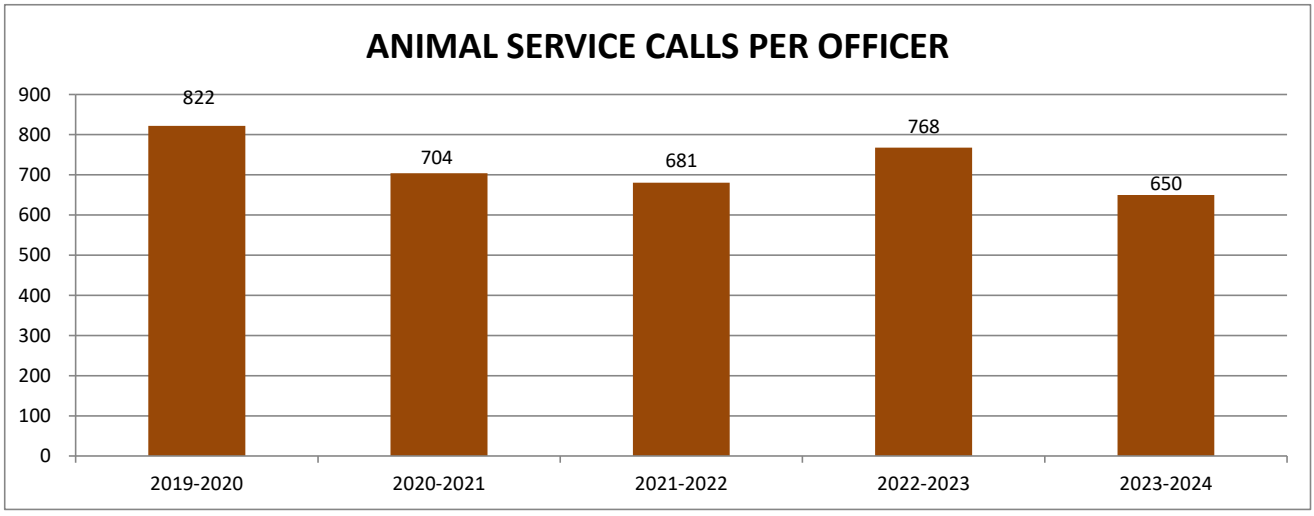
Add a veterinarian to our staff or contracted vet to treat sick and injured animals, this will lower budget costs.

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, one (1) full-time ACO position while keeping our current 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
2023-2024

ANIMAL SERVICES

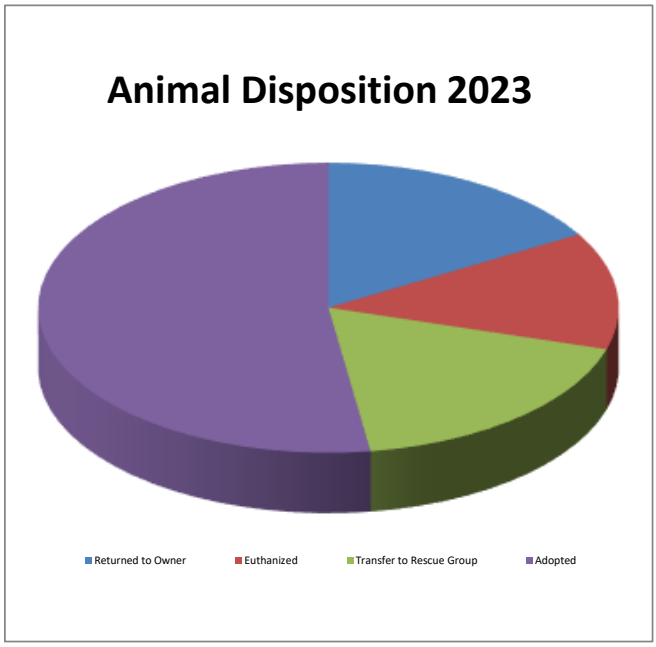
GOALS: To provide prompt, courteous, and professional service to the citizens and provide humane treatment of animals.

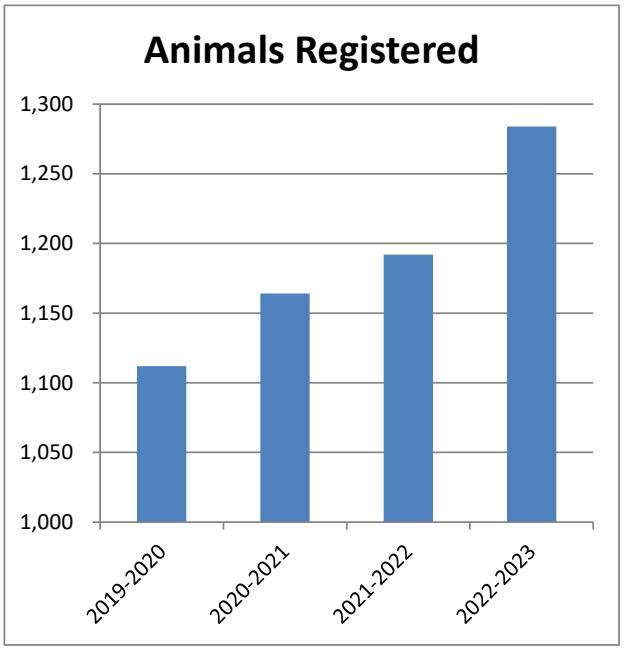
ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
Sponsor four low cost animal vaccination clinics per year.	Hosted two low cost vaccination clinics with TCAP
Implant 25 additional animals with microchips each year.	206 animals in total were microchipped in FY 2022-2023. The goal was not met but we did implant 20 additional microchips than the previous fiscal year.
Reduce workers compensation claims by promoting safety on the job.	There were 7 workers compensation claims for Animal Services in FY 22-23.

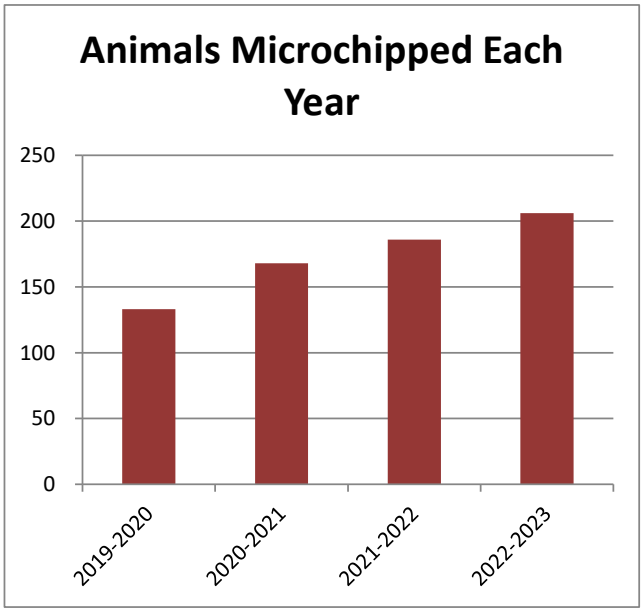
PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
ANIMAL SHELTER AND FIELD ACTIVITIES					
# of impounded animals	919	897	915	866	950
# of animals surrendered by owner	147	141	169	132	125
# of animals returned to owner	210	165	153	100	150
# of animals adopted	260	310	518	316	500
# of animals transferred to a rescue group	168	80	134	109	150
Animals at large	871	677	675	592	700
Animal Cruelty Investigation	69	73	50	49	50
Vicious Animals/Bite Reports	92	70	93	72	70
Total All Service Calls	1,644	1,408	1,361	1,535	1,300
Service Calls Per Officer	822	704	681	768	650
ANIMAL SERVICES					
Animals Registered	1,112	1,164	1,192	1,284	1,300
Animals Microchipped Each Year	133	168	186	206	250
Number of Animals Saved From Euthanasia	638	555	805	732	1,000

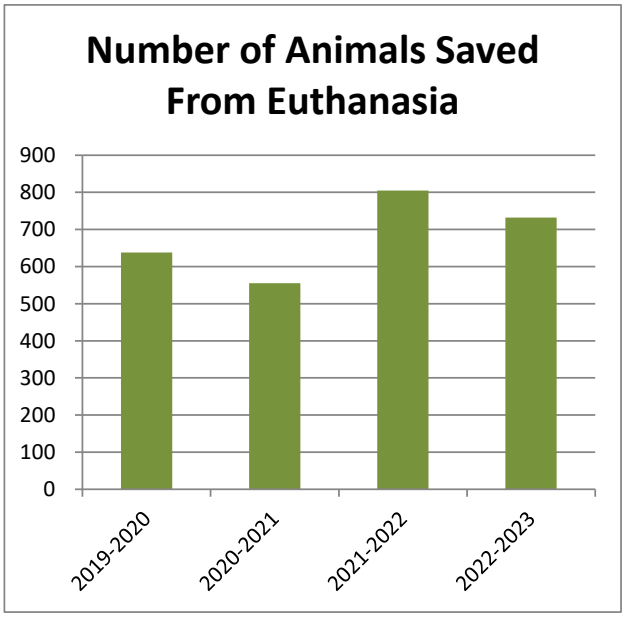
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

ANIMAL SERVICES









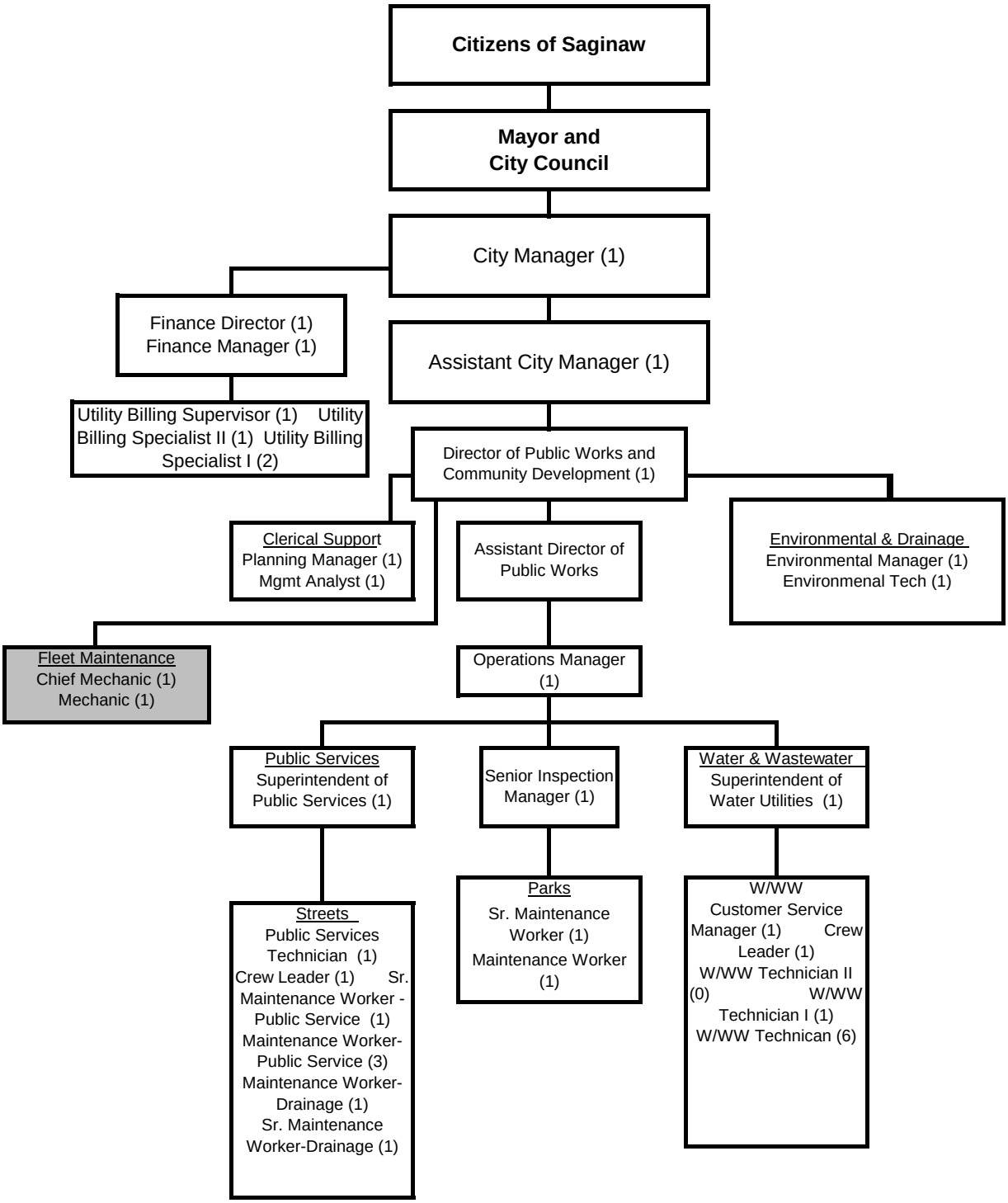
FLEET MAINTENANCE



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

FLEET MAINTENANCE



TITLE	*FISCAL YEAR* 19-20	20-21	21-22	22-23	23-24
Chief Mechanic	1	1	1	1	1
Mechanic	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 Fleet Maintenance budget.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

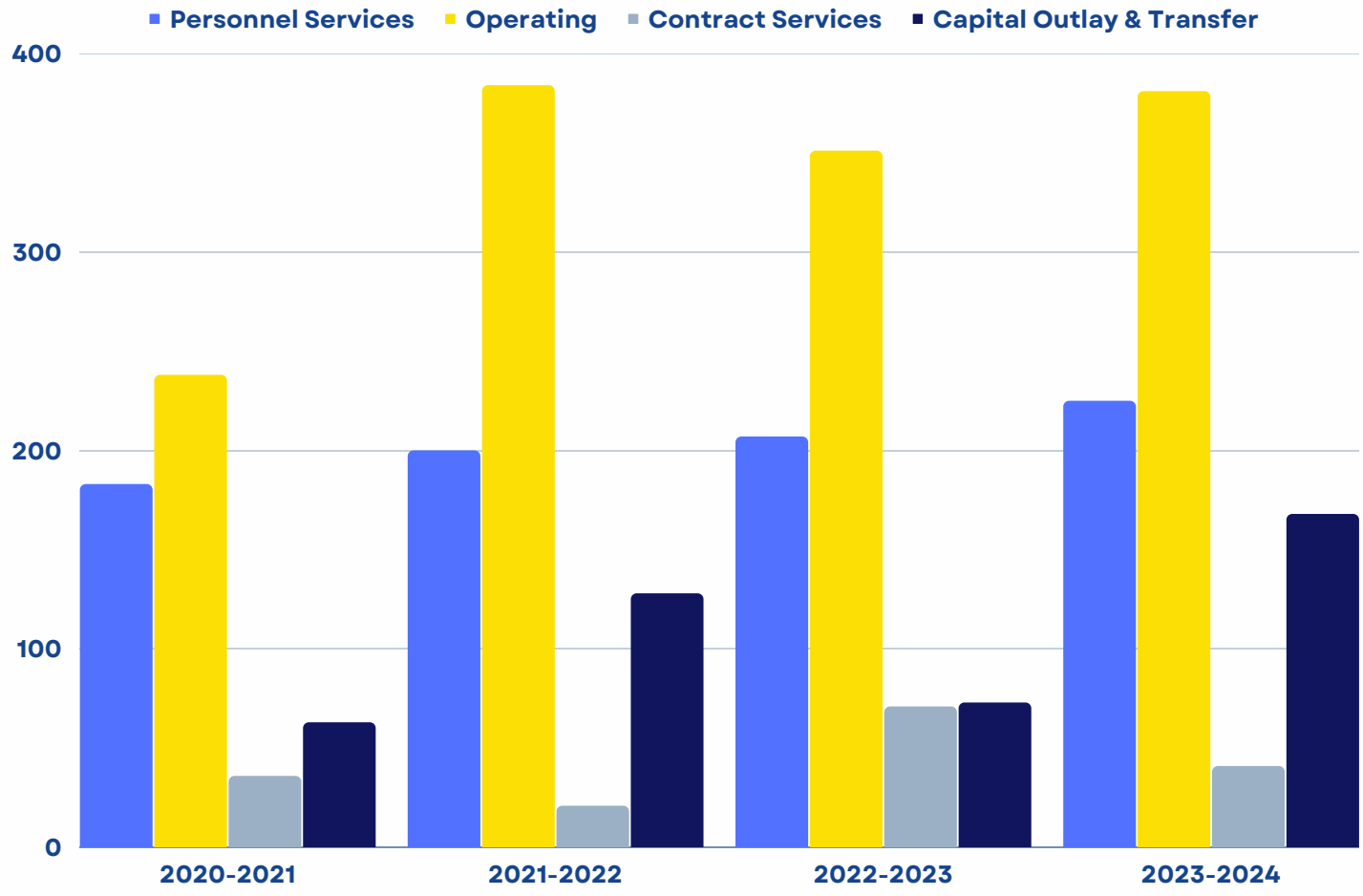
FLEET MAINTENANCE

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
2023-2024

FLEET MAINTENANCE

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 183,453	$ 200,099	$ 206,845	$ 224,980
Operating	238,141	383,873	350,705	381,270
Contract Services	35,931	21,495	71,210	40,600
Capital Outlay/Transfers	62,780	127,620	73,480	167,780
TOTAL EXPENDITURES	**$ 520,306**	**$ 733,087**	**$ 702,240**	**$ 814,630**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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.

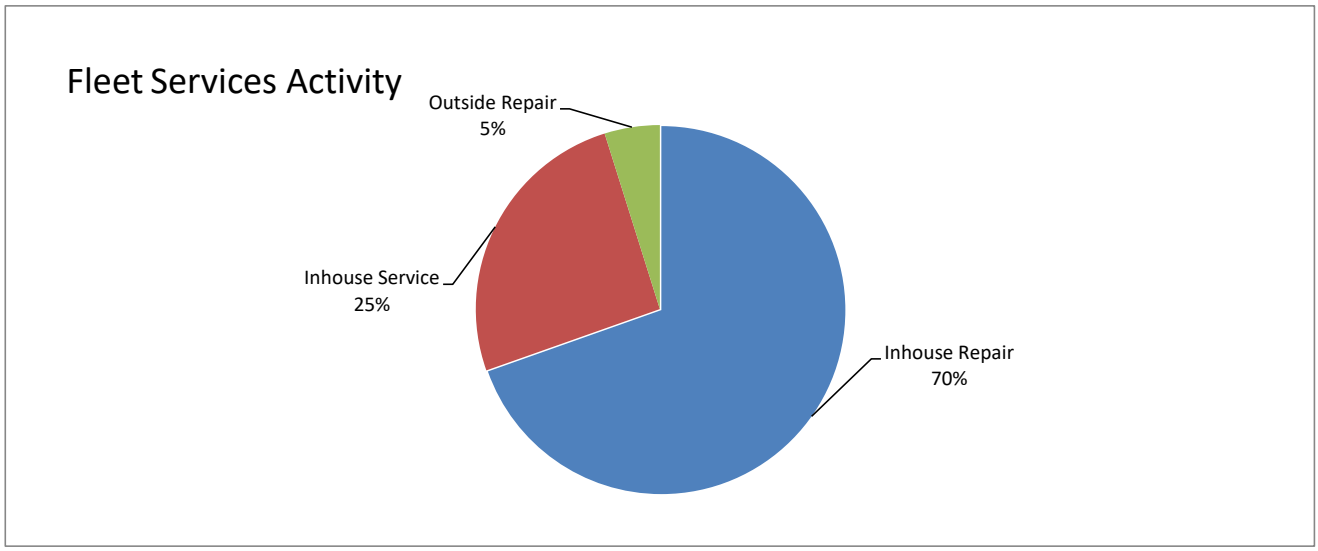
City Strategy	FY 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Maintain a financially sound City providing superior services	Resume trainning on fire and police equipment	Assist. Mechanic attended Tymco Sweeper School	More training on specialized vehicles such as Fire Trucks and Police vehicles
	Keep equipment operational within budget spending	A few budget line items went over, but most repairs were within budget.	Keep equipment operational and within the budget
	Maintain services as scheduled to reduce need for repairs	Maintained service schedules as scheduled	Maintain service schedule
	Investigate pricing one parts for quality and price	Pricing and quality comparision on parts to assure what best fits the budget	Continue to compare prices and quality
	Continuation with training to improve skills.	Improved skills of assistant mechanic by having him attend the Tymco Sweeper School	Continue to attend training classes as work load allows

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.

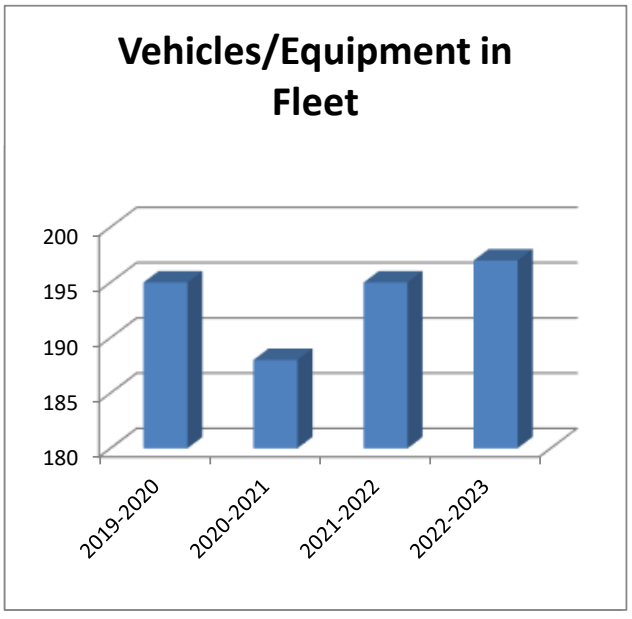


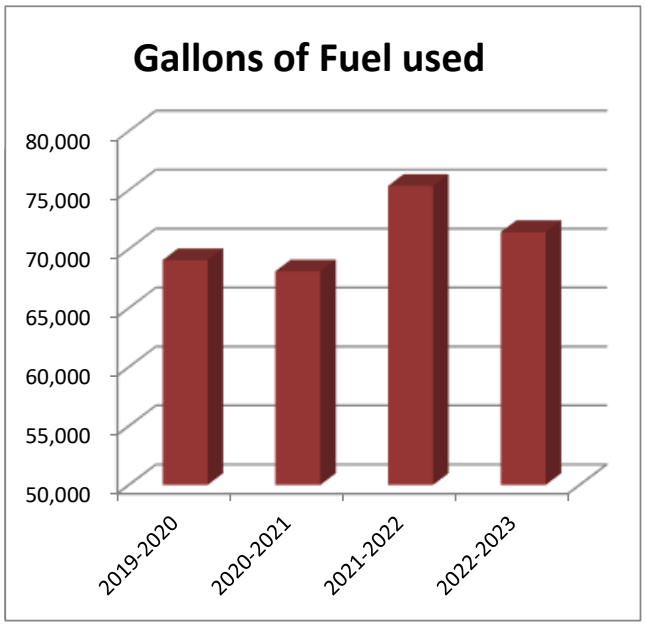
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

FLEET MAINTENANCE

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
Perform 90% of maintenance and repairs in-house.	We were able to maintain over 90% of repairs and serivces in house.
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.	Preventative maintenance was performed as scheduled on all fleet equipment.
Keep personnel certificates current.	Due to time constraints, personnel certificates weren't able to be kept current this fiscal year.
To comply with the Texas Commission on Environmental Quality (TCEQ) guidelines.	Complied with guidelines from TCEQ and kept spills and vehicle leaks taken care of.
Maintain zero workers compensation claims. Improve shop safety program and assess Personal Protective Equipment against current OSHA standards.	No workers compensation claims were needed for fiscal year 2022-2023.

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Vehicles/Equipment in Fleet	195	188	195	197	197
Gallons of Fuel used	69,065	68,111	75,359	71,440	71,000
% Maintenance & Repair Done In-House	98%	97%	89%	90%	90%
% In-house Repairs completed in 24 hours	98%	98%	96%	96%	96%
Workers Compensation Claims	0	1	0	0	0





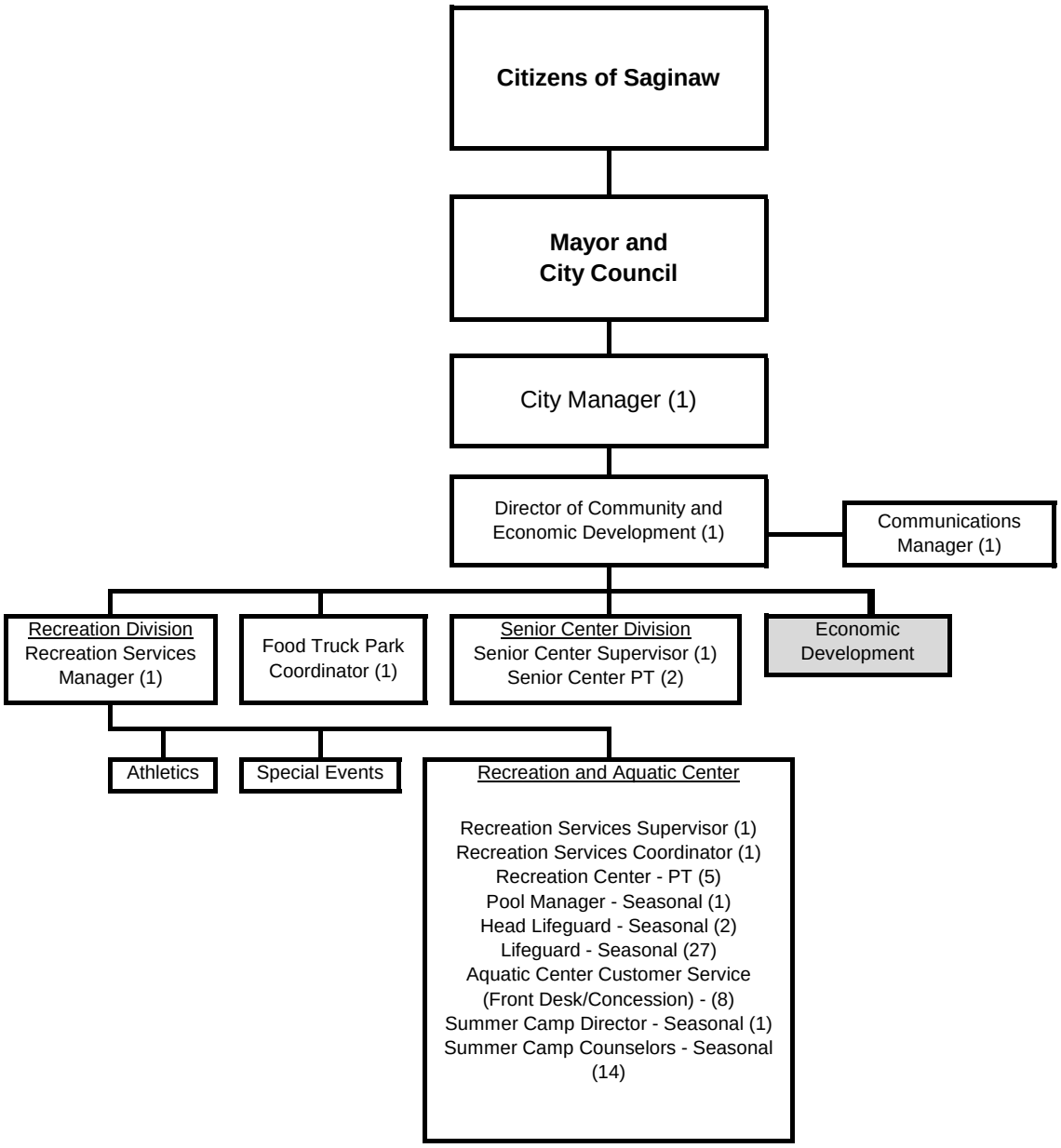
ECONOMIC DEVELOPMENT



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

ECONOMIC DEVELOPMENT



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Economic Development Director	1	0	0	0	0
	0	0	0	0	0
TOTAL:	1	0	0	0	0

An Economic Development Director position was approved in FY17/18.
The function of the Economic Development Director was combined with the Director of Community Services during FY19/20.

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

ECONOMIC DEVELOPMENT

The Economic Development Department 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.

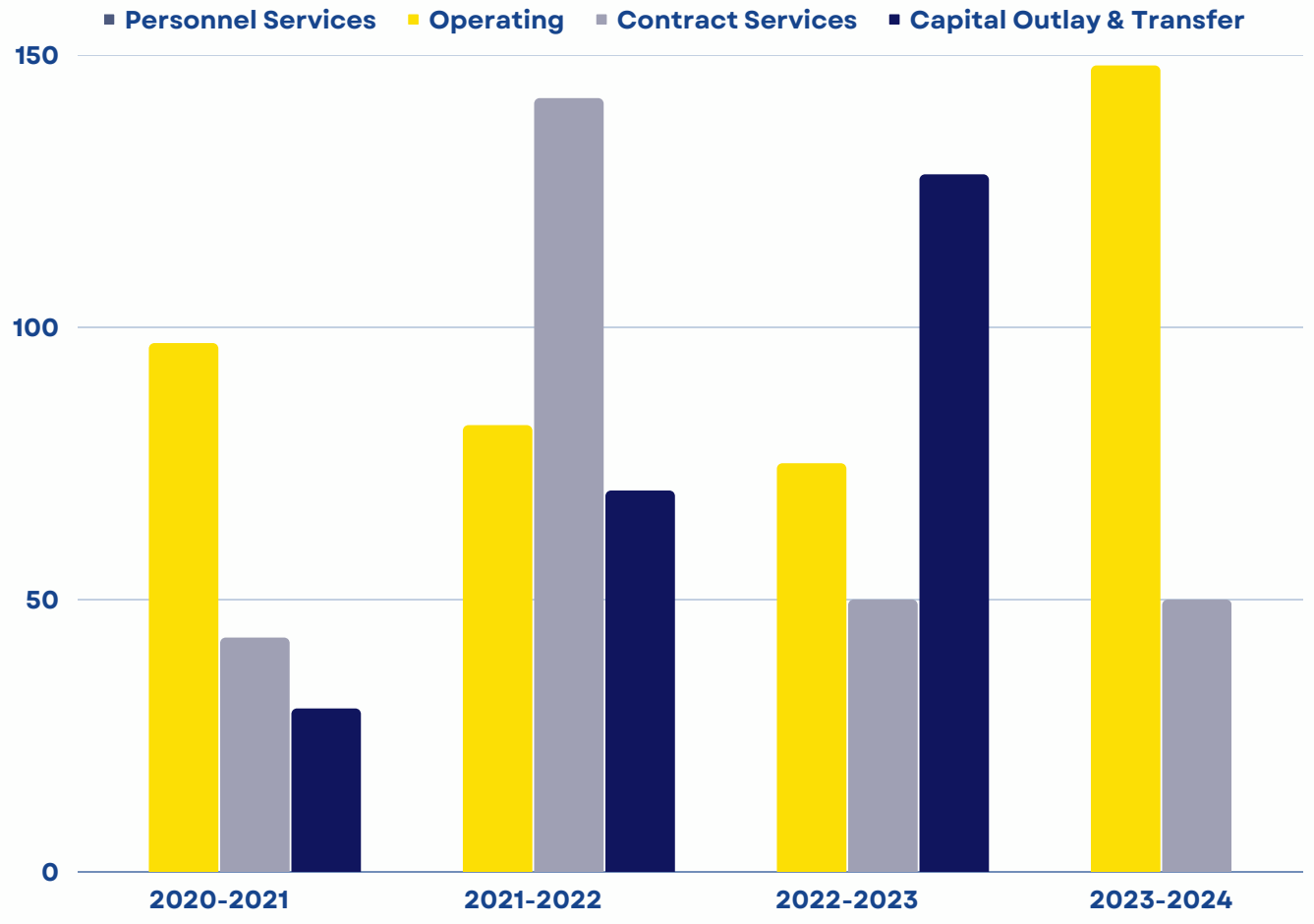
the Economic Development Department is responsible for: BUSINESS ATTRACTION / RECRUITMENT: Recruiting businesses, talking to developers, commercial real estate, and site selectors and visiting with colleagues.BUSINESS RETENTION / EXPANSION: Keeping what we have and growing what we have. NEW DEVELOPMENT: 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 / BUILD RELATIONSHIPS” with Developers, CEOs, Site Selectors, Commercial Real Estate Professionals, Business Owners, Elected Officials and most importantly the Citizens of Saginaw.

The Director of Community and Economic Development 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 and will serve as the main link between the City of Saginaw and prospective developers, brokers, business owners, and commercial property owners.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

ECONOMIC DEVELOPMENT

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personnel Services	$ -	$ -	$ -	$ -
Operating	96,980	82,213	74,750	148,400
Contract Services	43,197	142,147	50,000	50,000
Capital Outlay & Transfers	30,000	70,000	128,100	-
TOTAL EXPENDITURES	**$ 170,177**	**$ 294,360**	**$ 252,850**	**$ 198,400**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 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 receiving LOI's for existing and new developments. Continued progress on redevelopment of Southern Saginaw. Continued promotion of Building Improvement Grants, Saginaw Business Spotlight Program and the Business Beautification Award Program.	Staff worked with executives from Miller Milling on expansion for about 18 or so months. We made it down to be a finalist along with a city in Alabama. Miller Milling will be expanding in Saginaw, Texas. Worked with the owners of the Victory Development site to consider purchasing the Globe Aviation/Bell Helicopter site. They purchased the site and will develop is as restaurant/retail. Redevelopment Planning for the Current Central Fire Station Site – Restaurant or Entertainment: At the October 18, 2022 City Council Meeting, the City Council approved this project that will have up to three (3) restaurants as well as outdoor seating and an entertainment venue.	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 receiving LOI's, signed leases and purchases for existing and new developments. Continued progress on redevelopment of Southern Saginaw. Continued promotion of Building Improvement Grants, Saginaw Business Spotlight Program and the Business Beautification Award Program. Continue to help our residents achieve their commercial wishes and goals.

Department Achievements:

2022 STRATEGIC PROJECT LIST & WORK PLAN: At the March 15, 2022 Saginaw City Council meeting, the Council approved Resolution No. 2022-07 that adopts the Work Plan for FY 2022. This Work Plan sets priorities and gives direction for the City Manager to lead staff toward progress on identified projects.

Redevelopment Planning for the Current Central Fire Station Site – Restaurant or Entertainment: At the October 18, 2022 City Council Meeting, the City Council approved this project unanimously 5-0 and we will have up to three (3) restaurants as well as outdoor seating and an entertainment venue constructed at 400 S. Saginaw Blvd.

Re-Establishing a Chamber of Commerce: At the November 17, 2022 City Council Meeting, the City Council approved this item 7-0. Saginaw is now a 5-Star Partner City.

MILLER MILLING EXPANSION: Staff worked with executives from Miller Milling on expansion for about 18 or so months. We made it down to be a finalist along with a city in Alabama. Miller Milling will be expanding in Saginaw, Texas.

SYNERGY SAGINAW: Established a Business Networking Group in conjunction with the Northeast Tarrant Chamber of Commerce. “Synergy Saginaw” meets every Thursday in Saginaw at SOBA Church at 8:30 AM.

AWARDS:

Texas Economic Development Council: Our Economic Development Department was awarded a Community Economic Development Award of Merit for outstanding achievement in Community Economic Development.

Texas Municipal League “City Spirit” category, our Building Improvement Grant was nominated and recognized as one of the three finalists in the State of Texas. While we did not win the award, we were selected as a finalist, which is a huge honor in itself.

The Texas Economic Development Council: Our Economic Development Department was awarded the “Economic Excellence Recognition“

LOCAL BUSINESS FORUM:

October 2022 – Jack Bradshaw, President/CEO of the Northeast Tarrant Chamber of Commerce

November 2022 – Retiring Tarrant County Judge Glen Whitley

February 2023 – Keith C. Rinehart, Director of Community Services

June 2023 – Manny Ramirez, Tarrant County Commissioner of Precinct 4

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

ECONOMIC DEVELOPMENT

CITY VIEW ECONOMIC DEVELOPMENT NEWSLETTER

(October 2022, December 2022, February 2023, April 2023, Mid-May 2023)

TEXAS MUNICIPAL LEAGUE “TEXAS TOWN & CITY MAGAZINE”:

The Economic Development Staff wrote the article “Community Engagement, Building Relationships and Redevelopment in Small Town Texas” in reference to the Local Favorite Development. The article was published on May 1 in the May 2023 Edition of Texas Town & City Magazine. Click here for a link: https://www.tml.org/583/Texas-Town-City.

The Economic Development Staff wrote a SECOND article about the 2022 TML State Award Finalist “The Saginaw Building Improvement Grant Program”. The article “Reinvesting in Saginaw, Texas” will be published in the June 2023 Edition of Texas Town & City Magazine. Click here for a link: https://www.tml.org/583/Texas-Town-City.

SALES TAX REVENUES: Sales Tax Revenues have continued to increase year after year. The City of Saginaw municipal year is based on October through the following September. oFiscal Year 2022-23 Total Revenues = $3,965,301.76 – through March 2023 (8.75% increase AND $319,143.71 more revenue than the same 6 months last fiscal year)

NEW BUSINESSES: Successfully recruited and confirmed coming to Saginaw: Black Rifle Coffee, Mod Pizza, Tropical Smoothie Café, Seven Brew Coffee, Blue Fin Japanese Restaurant, The Crab Station Oyster Bar, Atheneum Cider, Cava, Five Guy’s Burgers, All Storage, Feng Cha Tea House, Taco Bueno, Papa Johns Pizza, Foodliner, etc.

Staff attended the ICSC Red River Conference in Dallas talking with investors, developers and real estate professionals

SCENES FROM THE ROADS LESS TRAVELED (BUSINESS RECOGNITION): Economic Development Department staff has created a new feature recognizing businesses in our "Light Industrial" and "Heavy Industrial" Zoning Districts

OTHER:

Worked with the owners of the Victory Development site (Lavonne White’s former property) to consider purchasing the Globe Aviation/Bell Helicopter site. They purchased the site and will develop is as restaurant/retail.

Staff hand-delivered 47 Certificates of Occupancy to build relationships with our business community.
Continued partnership with Community Link as contracted administrator for the Saginaw Farmers Market
Continued promotion of the program “Shop Local. Shop Saginaw” encouraging our residents to shop locally.
Taught two classes to the Leadership Northwest Group on “Economic Development” and “Leadership, Management and Ethics”.
Staff attended the Retail LIVE Conference in Austin talking with investors, developers and real estate professionals.
Staff attended the ICSC Red River Conference in Dallas talking with investors, developers and real estate professionals.
Staff attended 19 webinars and professional development training sessions.
Department staff managed the Saginaw Switchyard Food Truck Park
Worked with Saginaw Kiwanis Club to produce the Annual Veterans Day Celebration
Staff updated and promoted the 2016 Economic Development Strategic Plan and SWOT Analysis.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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).

Ensure the retention and expansion of industrial development which helps balance the tax base.

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

Act as public liaison for all commercial sites in the City in an effort to assist in appropriate development.

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

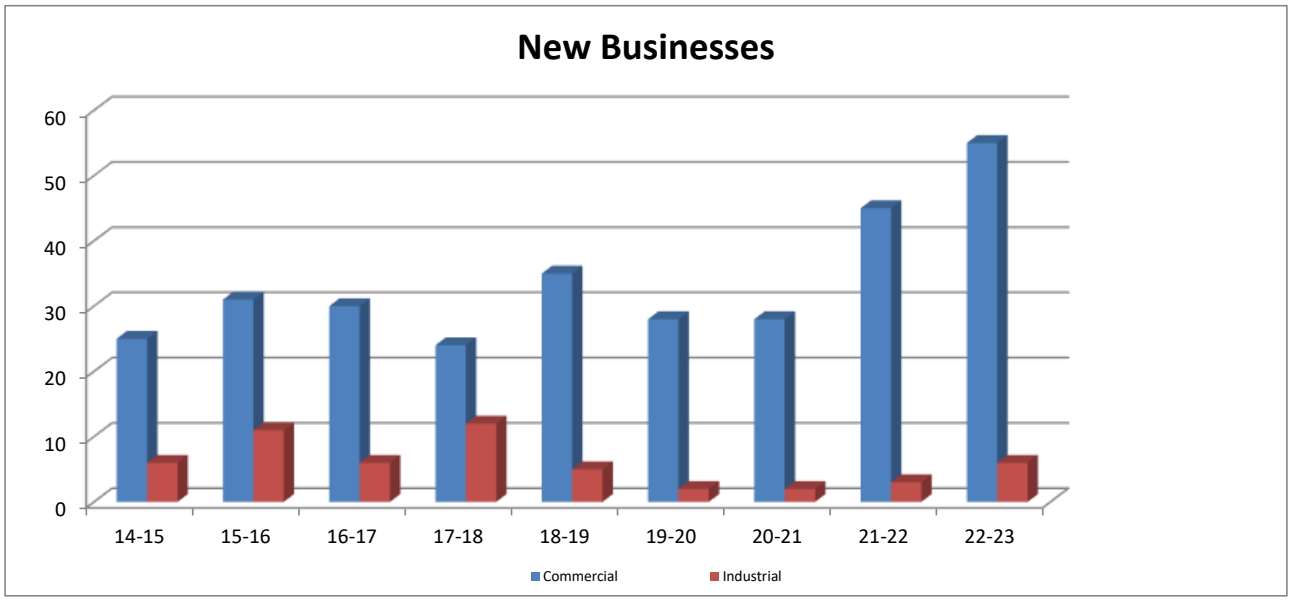
Update aerial map online update and development map.

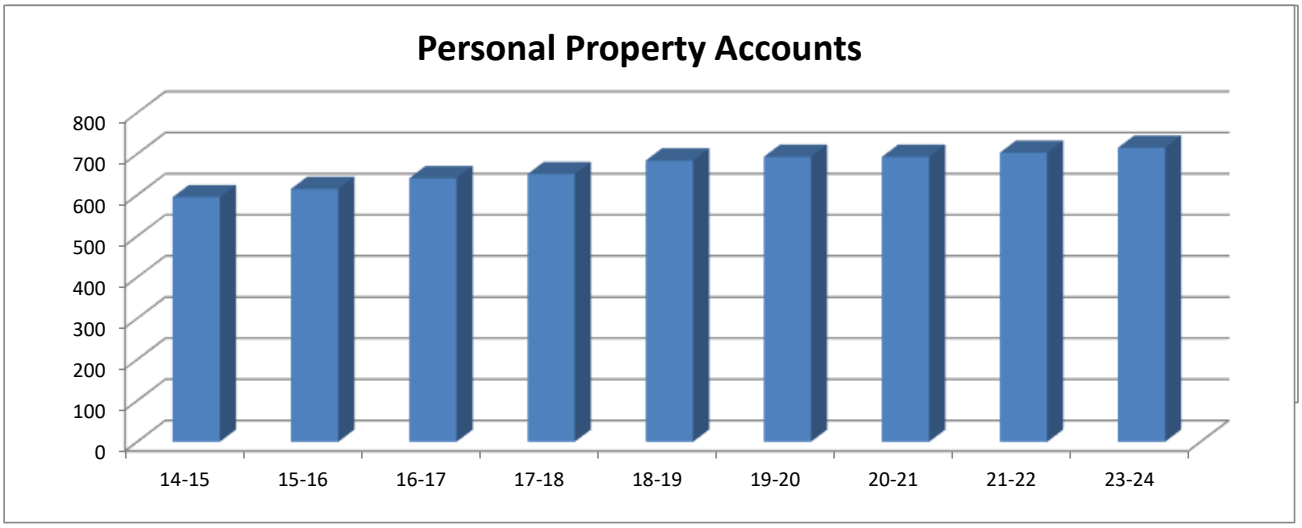
PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Estimated # of Meetings with Prospective Businesses	26	17	60	90	110
Estimated # of DRC Meetings Attended	*4	8	16	34	40
Estimated # of Business Recruitments Issued	13	34	78	130	130
Estimated # of Professional Development/Site Meetings/Webinars	7	8	17	30	40

* Accurate number is unknown because New Director of Community and Economic Development began February 1, 2020.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

ECONOMIC DEVELOPMENT





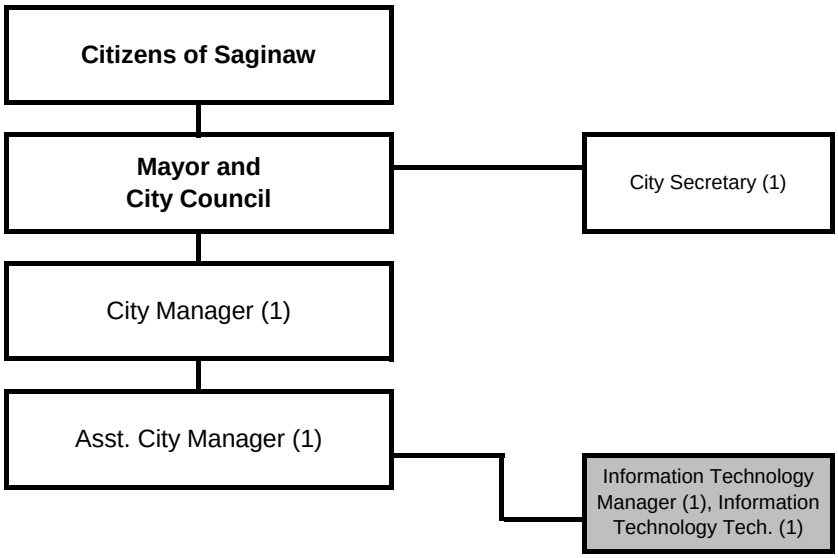
INFORMATION TECHNOLOGY



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

INFORMATION TECHNOLOGY



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
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
2023-2024

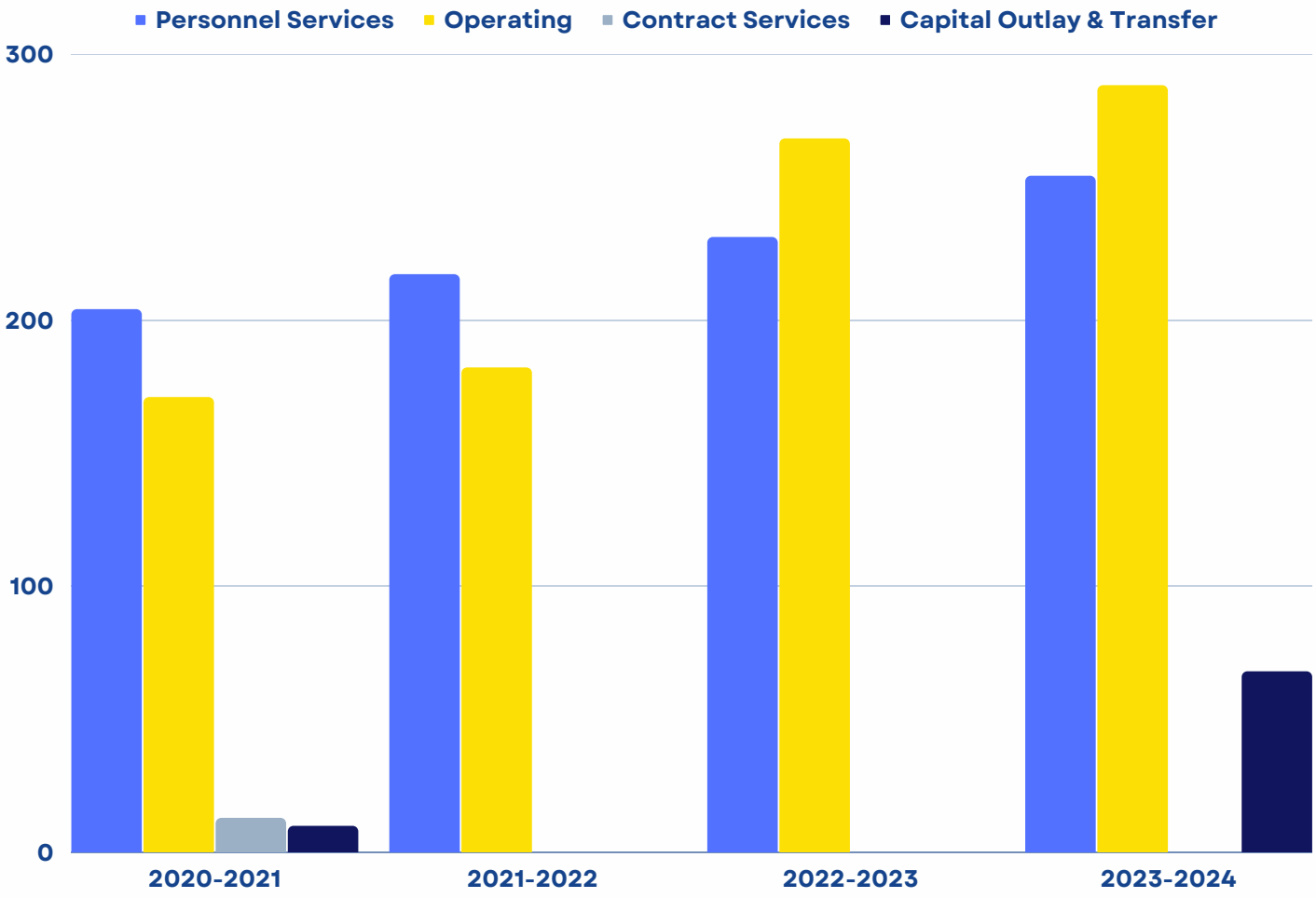
INFORMATION TECHNOLOGY

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
2023-2024

INFORMATION TECHNOLOGY

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 204,393	$ 217,076	$ 231,340	$ 253,830
Operating	171,406	181,615	268,415	288,230
Contract Services	12,696	-	-	-
Capital Outlay	10,200	-	-	68,130
TOTALS	**$ 398,696**	**$ 398,691**	**$ 499,755**	**$ 610,190**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

INFORMATION TECHNOLOGY

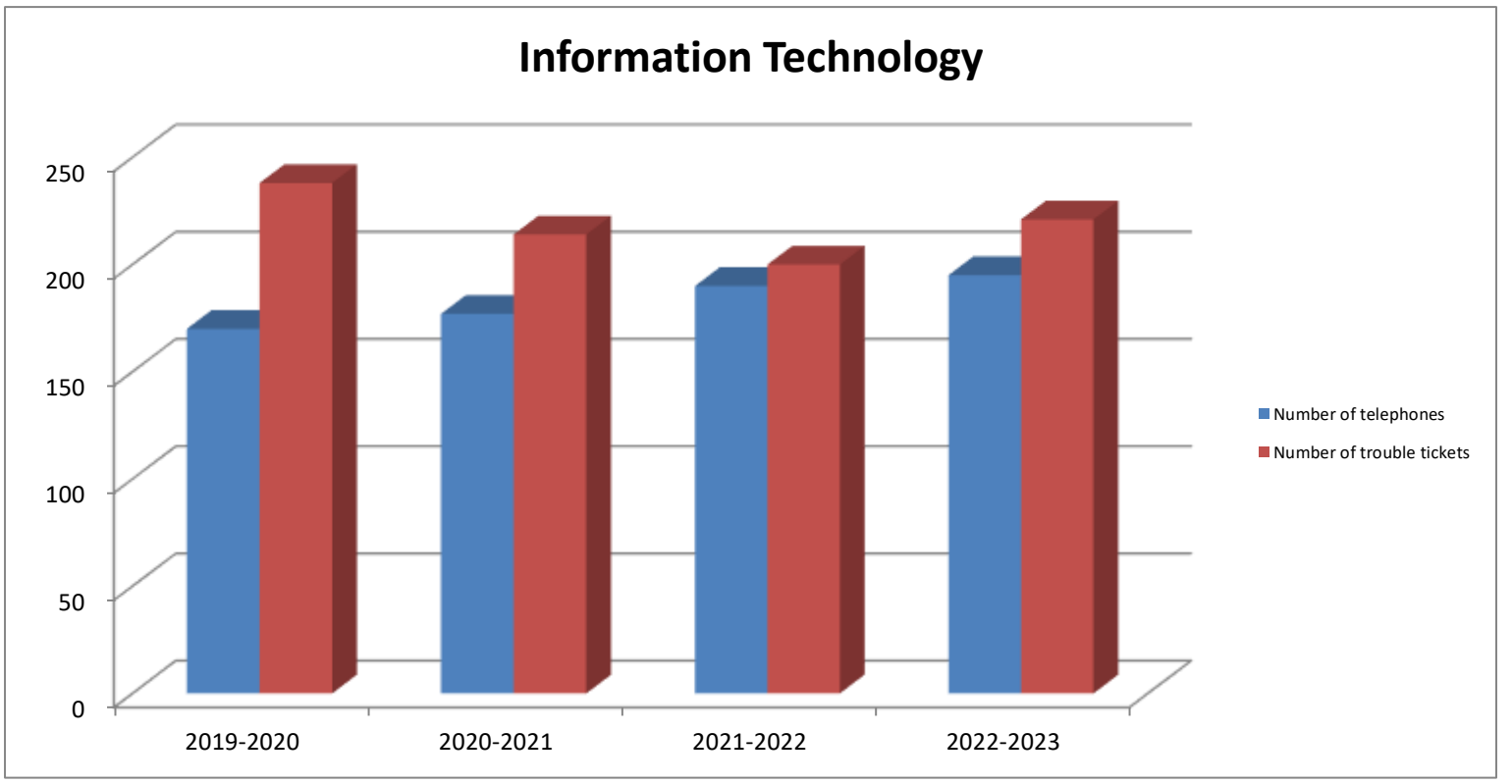
GOAL: To provide assistance to all city departments related to computer and telephone service.			
City Strategy	**FY 2022-2023 Department Goal**	**FY 2022-2023 Department Achievement**	**FY 2023-2024 Department Goal**
Maintain a financially sound City providing superior services	Rollout new Police Department RMS system along with car remote vpn software.	New RMS system for the police department was rolled out this yea. Also, Darktrace email monitoring system was purchased for added security.	New back up system and purchase fiber connection and phone system for the new Library/Senior Center that is being built.

LONG TERM OBJECTIVES

Establish and maintain a computer equipment replacement schedule.

Manage telephone service contracts for all city departments.

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Number of telephones	170	177	190	195	213
Number of trouble tickets	238	214	200	221	304



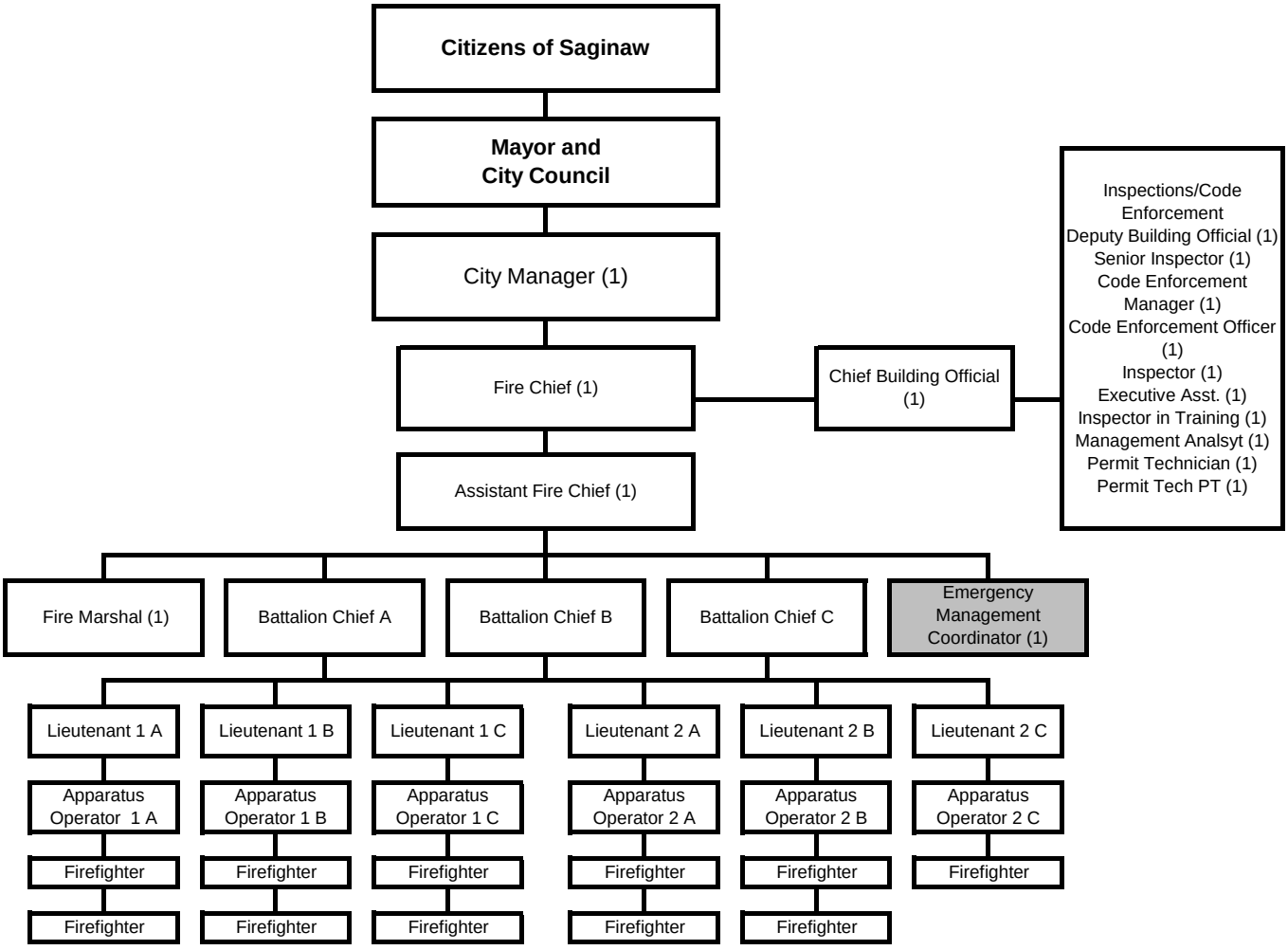
EMERGENCY MANAGEMENT



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

FIRE



TITLE	FISCAL YEAR 19-20	20-21	21-22	22-23	23-24
Emergency Management Coordinator	0	1	1	1	1
TOTAL:	0	1	1	1	1

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

EMERGENCY MANAGEMENT

The Lake Worth-Saginaw Office of Emergency Management is a 50/50 partnership between the municipalities of Saginaw and Lake Worth for the duties of Emergency Management. Emergency Management responsibility is assigned to the fire department in both municipalities. Emergency Management activities and tasks are primarily performed by an Emergency Management Coordinator who 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.

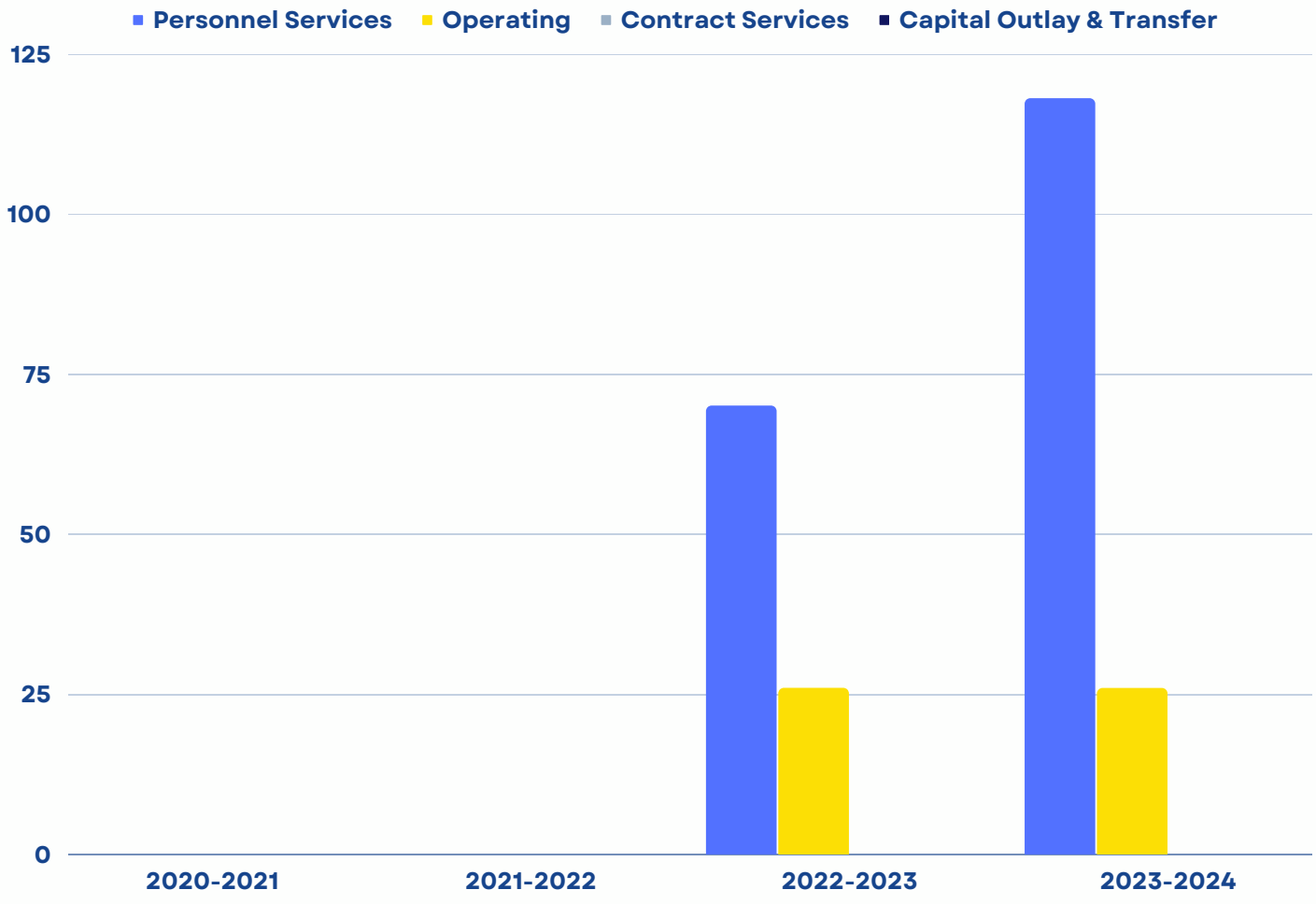
Ensuring compliance with State and Federal regulations regarding reporting, training, preparation and operational requirements relating to Emergency Management.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

EMERGENCY MANAGEMENT

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ -	$ -	$ 69,675	$ 117,640
Operating	-	-	25,940	26,075
Contract Services	-	-	-	-
Capital Outlay	-	-	-	-
TOTALS	**$ -**	**$ -**	**$ 95,615**	**$ 143,715**

The Emergency Management function was previously budgeted in Fire.



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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.

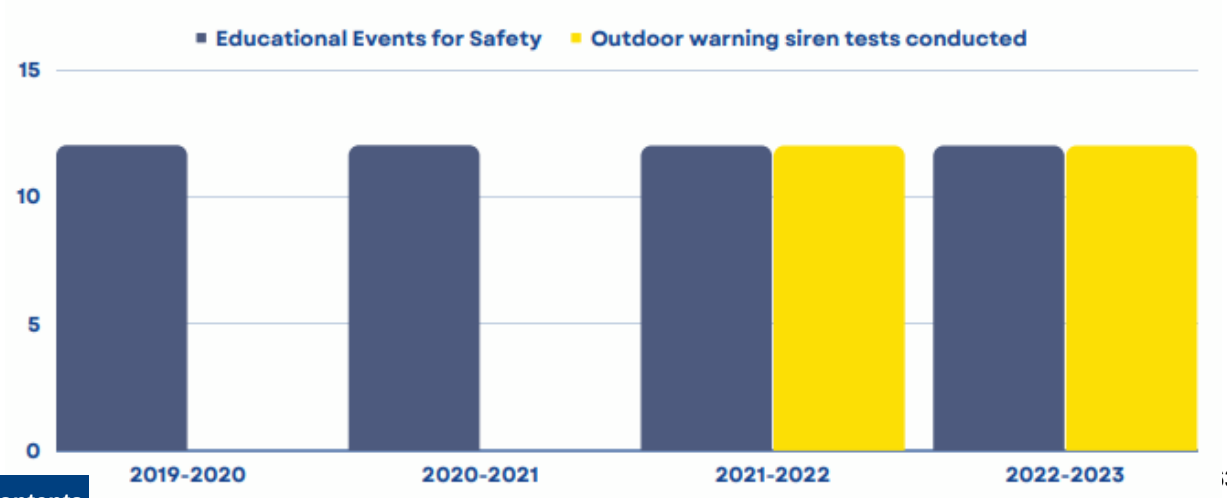
City Strategy	FY 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Maintain a financially sound City providing superior services and ensuring a safer future through effective programs, partnerships and an enganged community committed to reducing injuires, saving lives and reducing the impact of disasters.	Create Emergency Preparedness Event for the citizens of Saginaw to learn about local resources and disaster preparedness programs.	Emergency Preparedness Event was conducted and information was given out to citizens about local resources and disaster preparedness programs.	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).

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	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Educational events for safety	12	12	12	12	12
Outdoor warning sirens tests conducted	0	0	12	12	12



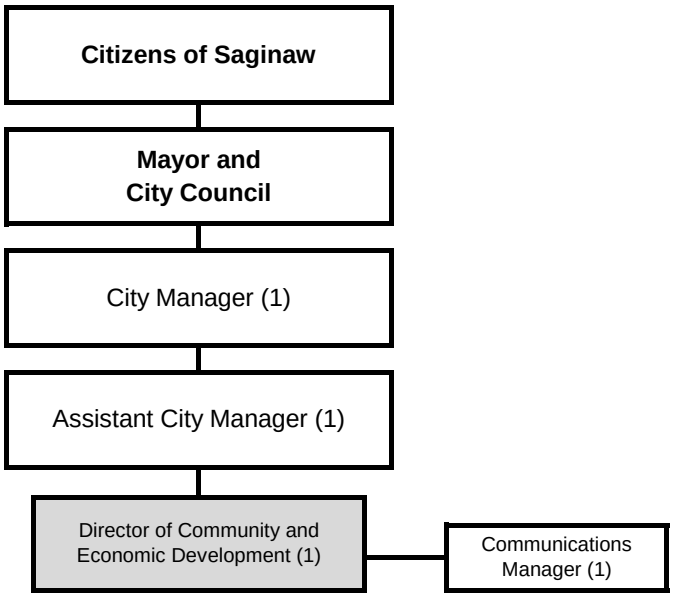
COMMUNICATIONS



CITY OF SAGINAW

CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

COMMUNICATIONS



		FISCAL YEAR				
TITLE		**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Communications Manager		0	0	1	1	1
	TOTAL:	0	0	1	1	1

CITY OF SAGINAW
DEPARTMENT DESCRIPTION
2023-2024

COMMUNICATIONS

The Office of Communications consists of a Communications Manager. The purpose of the Office 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.

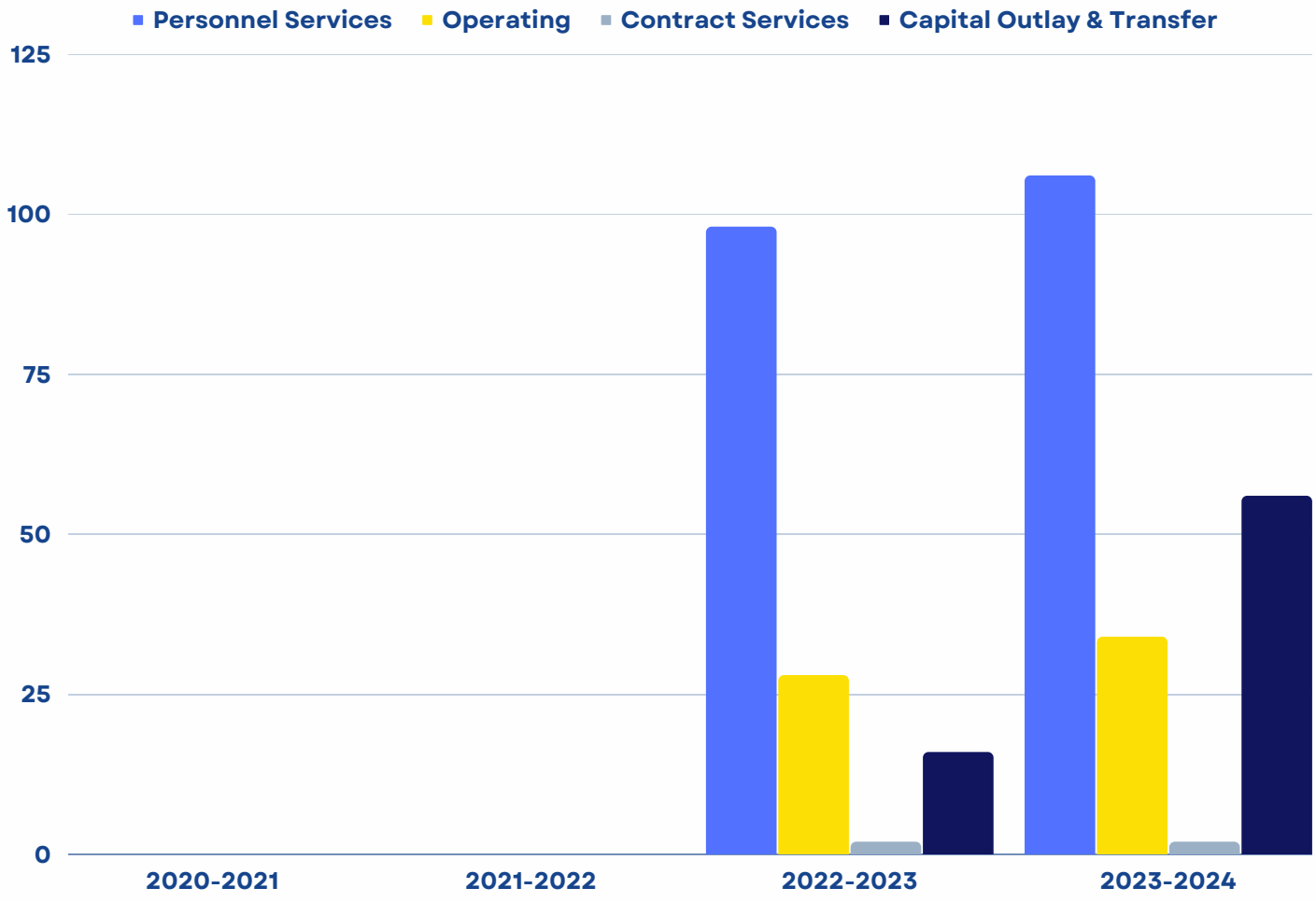
The Communications Manager manages the City web site, all social media accounts including Facebook, Twitter, and LinkedIn, and distributes communication releases to both media/press and to the residents.

The Office of Communications is also tasked in creating, planning, and implementing special events for the city which includes the annual Train and Grain Festival.

CITY OF SAGINAW
EXPENDITURE SUMMARY
2023-2024

COMMUNICATIONS

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ -	$ -	$ 98,120	$ 106,120
Operating	-	-	28,005	34,050
Contract Services	-	-	1,500	2,000
Capital Outlay	-	-	16,250	55,890
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 143,875**	**$ 198,060**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

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 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 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. Implement social media archival program to stay compliant with Freedom of Information Act. Develop internal communications guidelines to implement. Redesign city website.	Implemented the Remind app to promote internal communications between staff for City events and reminders. Increased marketing and promotion of the City and events by way of mailers in water bills and Facebook meta ads. Social media archival program was implemented for compliance with the Freedom of Information Act. Lastly, the process has started for the redesigning of the City website and will be completed the upcoming fiscal year.	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. Bring back and produce content for the City of Saginaw PEG and streaming channel. Establish new public engagement practices to build bridges with communities that historically have not been reached out to.
Maintain a financially sound City providing superior services	Develop a special event calendar and introduce an online planning paltform to efficiently and effectively plan special events. Introduce new special events into the Saginaw calendar. Work with local, state, and national companies for sponsorships to fund special events.	EventBrite, a ticketing system, was introduced this year to create online tickets for special events. A new special event was added, The Big Event, that matched citywide volunteers with qualifying service projects at homes of people who need help, celebrating unity within the Saginaw Community. Worked with 15+ sponsors to help fund special events throughout the year.	Develop a plan for the Saginaw 75th anniversary celebration. Develop a special event calendar and introduce an online planning platform to efficiently and effectively plan special events. Work with local, state, and national companies for sponsorships to fund special events.
Seek alternate sources of funding and use interlocal agreements to increase levels of service or cost savings	Develop a special event sponsorship packet outlining all city events to distribute to local, state, and national companies. Create relationships and partnerships with non-profit, governmental, and private organizations to fund and host special events.	Created two new relationships, one with local radio stations to help promote events and with 287 North Living magazine to not only advertise events, but deliver city stories as well. Continued to maintain partnerships with EMS-ISD and Community Link.	Continue to maintain and create relationships and partnerships with non-profit, governmental, and private organizations to fund and host special events.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

COMMUNICATIONS

LONG TERM OBJECTIVES

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

Creating and implementing brand guide

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Number of website update request				325	250
Number of Facebook Reach (City Main Page)		524,409		478,600	500,000
Number of Fabook Page Likes		2,800		15,100	3,000
Number of Press Releases				2	5
Number of special events				4	4
Number of website visitors				327,000	330,000
Number of websites moderated by Communications office		1	2	2	2
Number of Garage Gabs				1	3
Number of town hall/forums				5	4

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

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 OBLIGATION LONG-TERM DEBT PRINCIPAL AND INTEREST.

CITY OF SAGINAW
DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Current Property Taxes	$ 4,738,272	$ 6,196,880	$ 6,943,825
Other Taxes and Fees	37,486	27,000	12,000
Bond Premium	3,455	-	-
Interest on Investments	24,627	192,725	140,000
Other Financing Sources-Refunding	-	-	-
Transfers from Other Funds	-	-	-
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 4,803,841**	**$ 6,416,605**	**$ 7,095,825**
EXPENDITURES			
Principal Retirement	$ 3,160,000	$ 3,425,000	$ 3,580,000
Interest	1,536,376	2,772,805	3,506,295
Debt Issuance Cost	-	-	-
Other Financing Uses-Refunding	-	-	-
Arbitrage Expenses	7,000	-	10,000
Agent Fees	1,914	2,385	7,000
TOTAL EXPENDITURES	**$ 4,705,291**	**$ 6,200,190**	**$ 7,103,295**

CITY OF SAGINAW
FUND DESCRIPTION
2023-2024

DEBT SERVICE FUND

The City of Saginaw's Debt Service Fund accounts for the property tax collections and transfers into the fund for the payment of principal and interest on general long term liabilities and the actual payments of that principal and interest on those general long term liabilities.

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 2023-2024 property tax rate is .498769 per one hundred dollars of value. The Debt Rate is .234810, or 47%, 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.

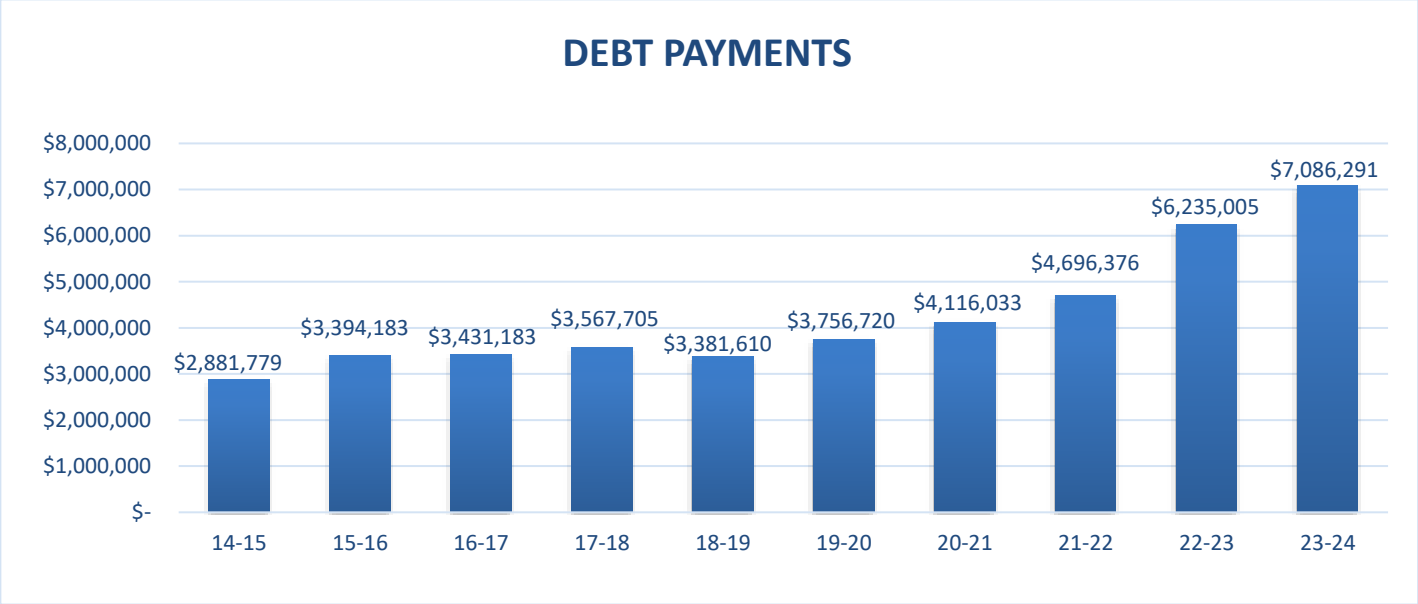
Saginaw is a Home Rule city. As a Texas home rule city, the City of Saginaw is not limited by State Law in the amount of debt it may issue. The City Charter places a limit of $1.50 on the total ad valorem tax rate which may be levied for both operating and debt purposes. With a combined tax rate of $.498769 the City is well within this limit. Of the $.498769 tax rate 47% is allocated for debt service. The remaining 53% is allocated for maintenance and operations.

In 2012, Moody's Investors Service improved the City's bond rating to Aa3, and Standard and Poor's rated the City at AA-. The City's waterworks and sewer system revenue bond ratings are Aa3 by Moody's and AA by Standard and Poor's.

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
2023-2024

DEBT SERVICE FUND



COMPARISON OF 2020-2021 GENERAL OBLIGATION BOND INDEBTEDNESS

CITY	Population	Net Taxable Value	GO Indebtedness	Bond Debt Per Capita
Taylor	17,921	$ 1,977,444,755	$ 40,065,000	$2,236
Saginaw	24,860	$ 2,546,818,319	$ 52,105,000	$2,096
Cleburne	31,999	$ 2,785,935,576	$ 39,375,000	$1,231
Denison	25,792	$ 2,591,719,375	$ 6,480,000	$251
Anna	20,243	$ 2,439,508,121	$ 70,078,000	$3,462
Wataugua	24,629	$ 1,898,387,378	$ 24,385,000	$990
Midlothian	37,053	$ 5,449,357,967	$ 59,579,759	$1,608

The comparison is of other north Texas cities by population. Information was obtained from the 2023 TML Taxation and Debt Survey.

CITY OF SAGINAW
SUMMARY OF DEBT SERVICE EXPENDITURES
2023-2024

ACCOUNT DESCRIPTION	BUDGET 2022-2023	BUDGET 2023-2024
Bond Principal Payment	$ 3,195,000	$ 3,350,000
Principal Payment - Tax Note	230,000	230,000
Bond Interest Payment	2,761,325	3,498,035
Interest Payment - Tax Note	11,480	8,260
Paying Agent Fees	2,385	7,000
Arbitrage Expense	-	10,000
Debt Issuance Cost	-	-
Other Financing Uses	-	-
TOTALS	$ 6,200,190	$ 7,103,295

(1) This represents the scheduled bond principal payment for the fiscal year.
Outstanding principal balance at 9-30-24 $78,045,000

CITY OF SAGINAW
GENERAL LONG TERM DEBT SERVICE REQUIREMENTS
2023-2024

DISBURSEMENT		AMOUNT	DISBURSEMENT		AMOUNT
2020 General Obligation Refunding Bonds			**2016 General Obligation Refunding Bonds**		
Principal	$	110,000	Principal	$	455,000
Interest		9,047	Interest		29,913
Total	$	119,047	Total	$	484,913
2013 General Obligation & Refunding Bonds			**2017 General Obligation Bonds**		
Principal	$	495,000	Principal	$	350,000
Interest		188,531	Interest		179,250
Total	$	683,531	Total	$	529,250
2014 General Obligation Refunding Bonds			**2019 Tax Note**		
Principal	$	230,000	Principal		230,000
Interest		4,577	Interest		8,260
Total	$	234,577	Total	$	238,260
2015 General Obligation Bonds			**2019 General Obligation Refunding Bonds**		
Principal	$	365,000	Principal		105,000
Interest		146,200	Interest		3,505
Total	$	511,200	Total	$	108,505
2020 Certificates of Obligation			**2021 General Obligation Bonds**		
Principal	$	425,000	Principal		315,000
Interest		634,700	Interest		206,800
Total	$	1,059,700	Total	$	521,800
2022 General Obligation Bonds			**2023 General Obligation Bonds**		
Principal	$	400,000	Principal		100,000
Interest		1,042,500	Interest		1,053,008
Total	$	1,442,500	Total	$	1,153,008

TOTAL REQUIREMENTS		
Principal	$	3,580,000
Interest		3,506,291
Fees		17,000
TOTAL	**$**	**7,103,291**

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

CITY OF SAGINAW
GENERAL LONG TERM DEBT OUTSTANDING
2023-2024

Description Interest Rate Range Redemption Dates	Original Issue	Bonds Outstanding 10/1/2023	FY 2023-2024 Payments Principal	 Interest	Bonds Outstanding 9/30/2024
2020 General Obligation Refunding Bonds 1.11% September 1, 2020 to September 1, 2030	$1,135,000	$ 815,000	$ 110,000	$ 9,047	$ 705,000
2013 General Obligation & Refunding Bonds 2.000% to 4.125% September 1, 2013 to September 1, 2033	$9,075,000	$ 4,685,000	$ 495,000	$ 188,531	$ 4,190,000
2014 General Obligation Refunding Bonds 1.99% March 1, 2014 to September 1, 2024	$2,130,000	230,000	230,000	4,577	$ -
2015 General Obligation Bonds 1.000% to 3.500% March 1, 2016 to September 1, 2035	$8,000,000	5,055,000	365,000	146,200	$ 4,690,000
2016 General Obligation Refunding Bonds 1.69% March 1, 2016 to September 1, 2027	$5,910,000	1,770,000	455,000	29,913	$ 1,315,000
2017 General Obligation Bonds 3.00% March 1, 2018 to September 1, 2037	$7,830,000	5,975,000	350,000	179,250	$ 5,625,000
2019 Tax Note 1.40% March 1, 2020 to March 1, 2026	$2,000,000	705,000	230,000	8,260	$ 475,000
2019 General Obligation Refunding Bonds 1.63% March 1, 2020 to September 1, 2025	$1,880,000	215,000	105,000	3,505	$ 110,000
2020 Certificates of Obligation 2.000% to 4.000% March 1, 2021 to September 1, 2040	$17,345,000	17,110,000	425,000	634,700	$ 16,685,000
2021 General Obligation Bonds 2.000% to 4.000% March 1, 2022 to September 1, 2041	$8,435,000	7,630,000	315,000	206,800	$ 7,315,000
2022 General Obligation Bonds 4.000% to 5.000% March 1, 2023 to September 1, 2042	$22,260,000	21,845,000	400,000	1,042,500	$ 21,445,000
2023 General Obligation Bonds 4.000% to 5.000% March 1, 2024 to September 1, 2043	$15,590,000	15,590,000	100,000	1,053,008	$ 15,490,000
TOTALS	**$101,590,000**	**$81,625,000**	**$3,580,000**	**$ 3,506,291**	**$78,045,000**

CITY OF SAGINAW
GENERAL LONG TERM DEBT REQUIREMENTS FUTURE YEARS
2023-2024

SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2024	3,580,000	3,506,291	7,086,291
2025	3,880,000	3,096,903	6,976,903
2026	3,645,000	2,985,500	6,630,500
2027	3,875,000	2,878,351	6,753,351
2028	4,210,000	2,743,652	6,953,652
2029	4,315,000	2,580,170	6,895,170
2030	4,475,000	2,402,738	6,877,738
2031	4,550,000	2,215,376	6,765,376
2032	4,745,000	2,025,024	6,770,024
2033	4,935,000	1,833,199	6,768,199
2034	4,565,000	1,632,520	6,197,520
2035	4,750,000	1,446,700	6,196,700
2036	4,445,000	1,251,150	5,696,150
2037	4,625,000	1,064,600	5,689,600
2038	4,275,000	884,700	5,159,700
2039	4,450,000	713,400	5,163,400
2040	4,625,000	534,800	5,159,800
2041	3,405,000	332,350	3,737,350
2042	3,020,000	189,150	3,209,150
2043	1,255,000	50,200	1,305,200
TOTALS	**$ 81,625,000**	**$ 34,366,774**	**$ 115,991,774**

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



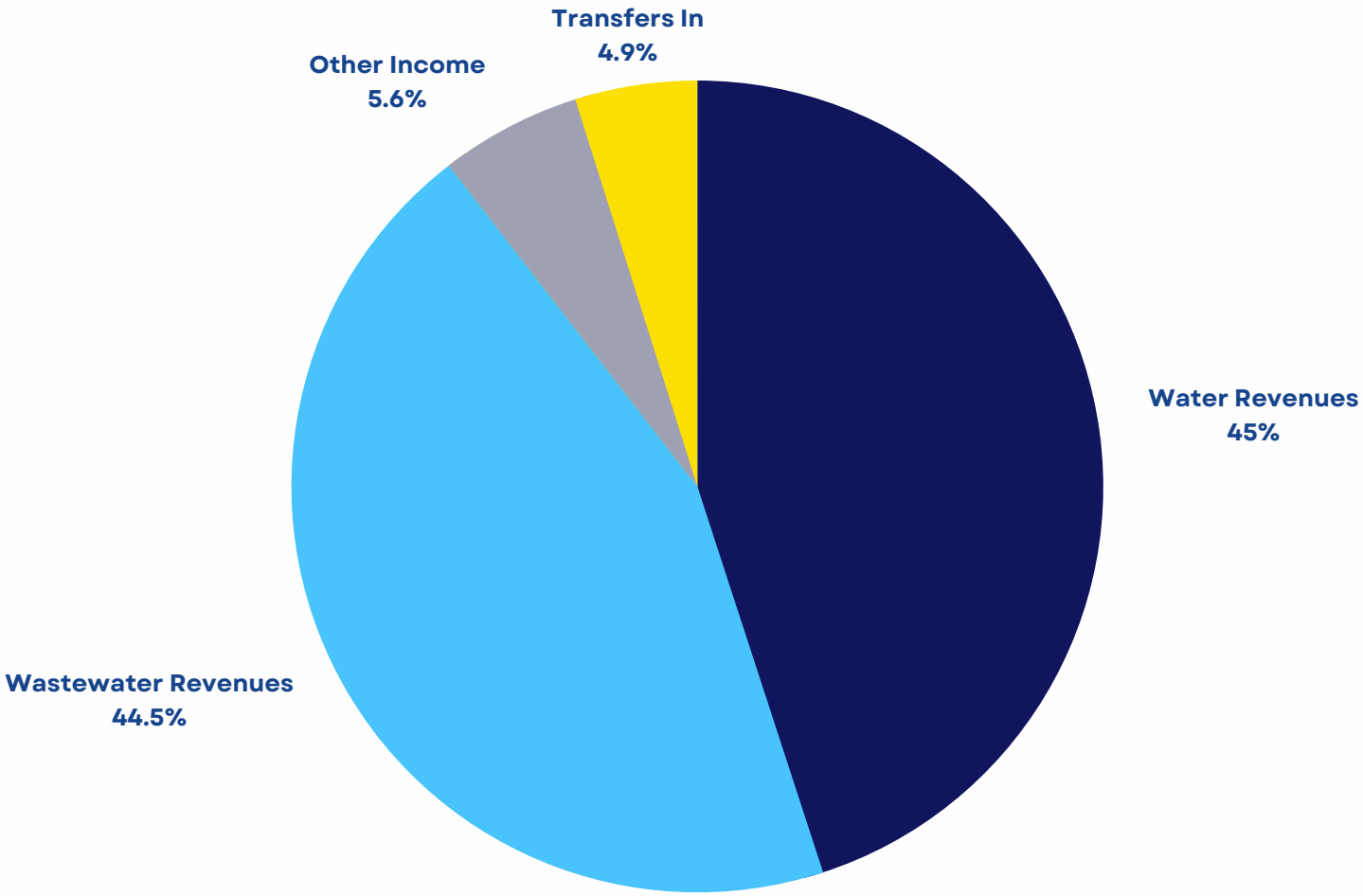
THE ENTERPRISE FUND IS USED TO ACCOUNT FOR OPERATIONS OF THE CITY'S WATER AND WASTEWATER ACTIVITIES WHICH ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES. SERVICES OF THE ENTERPRISE FUND ARE INTENDED TO BE SELF-SUPPORTING THROUGH USER CHARGES AND FEES.

CITY OF SAGINAW
ENTERPRISE FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Tsf. From W/WW Escrow Fund	$ 28,103	$ 545,000	$ 451,000
Tsf. From Drainage Utility-Reimb Salaries	99,045	101,110	123,600
Water Sales	7,275,120	7,069,850	5,291,360
Wastewater Service	3,239,876	3,500,000	3,576,795
Water Tap Fees	32,255	7,100	22,150
Wastewater Tap Fees	7,875	2,050	6,560
Wastewater Surcharge	1,770,564	2,300,000	1,677,000
Penalties	120,533	240,000	190,225
Other Income	108,743	75,000	53,000
Developer Contributions	-	-	-
Interest on Investments	64,707	415,200	420,000
Use of Fund Balance	-		
TOTAL REVENUES	**$ 12,746,821**	**$ 14,255,310**	**$ 11,811,690**
EXPENSES			
	$ 1,579,443	$ 1,606,550	$ 1,946,445
Operating	765,370	765,245	754,055
Debt Payments	240,006	165,645	170,175
Water Purchase from Fort Worth	3,519,538	4,340,100	3,078,095
Wastewater Service from Fort Worth	3,412,821	4,355,340	3,978,240
Capital Outlay	30,223	654,135	-
Water Department Total	**$ 9,547,401**	**$ 11,887,015**	**$ 9,927,010**
Transfers	$ 866,450	$ 957,090	$ 1,111,605
W&WW Capital Projects	834,891	1,834,550	3,922,000
TOTAL EXPENSES	**$ 11,248,742**	**$ 14,678,655**	**$ 14,960,615**

CITY OF SAGINAW
ENTERPRISE FUND REVENUES
BUDGETED FUNDS

DESCRIPTION	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Transfers In	$ 157,338	$ 1,124,066	$ 127,148	$ 646,110	$ 574,600
Water Sales	6,040,964	6,109,005	7,275,120	7,069,850	5,291,360
Wastewater Service	3,059,177	3,003,877	3,239,876	3,500,000	3,576,795
Water Tap Fees	88,460	28,490	32,255	7,100	22,150
Wastewater Tap Fees	43,100	9,950	7,875	2,050	6,560
Wastewater Surcharges	1,698,265	1,559,642	1,770,564	2,300,000	1,677,000
Penalties	83,008	90,214	120,533	240,000	190,225
Interest on Investments	80,765	3,810	64,707	415,200	420,000
Other Income	58,654	62,920	108,743	75,000	53,000
Use of Fund Balance	1,514,419	-	-	-	-
Total Revenues	**$ 12,824,151**	**$ 11,991,974**	**$ 12,746,821**	**$ 14,255,310**	**$ 11,811,690**

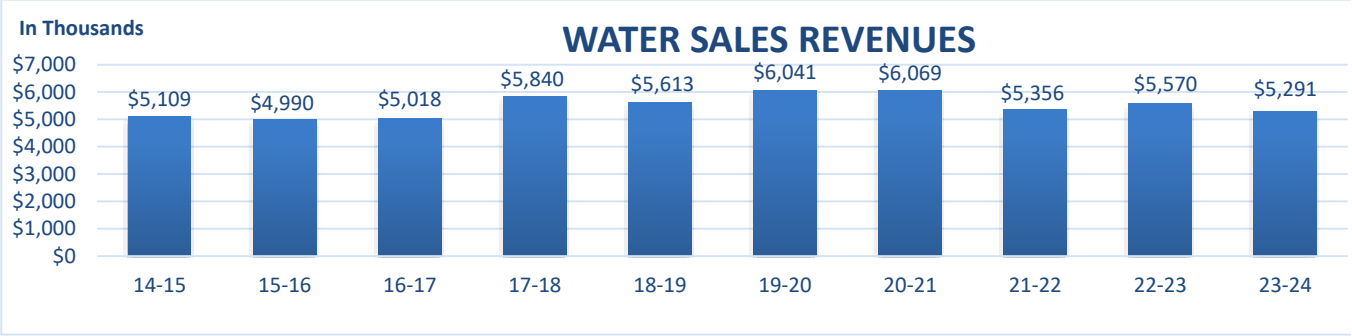


CITY OF SAGINAW
ENTERPRISE FUND OVERVIEW OF REVENUES
2023-2024

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.

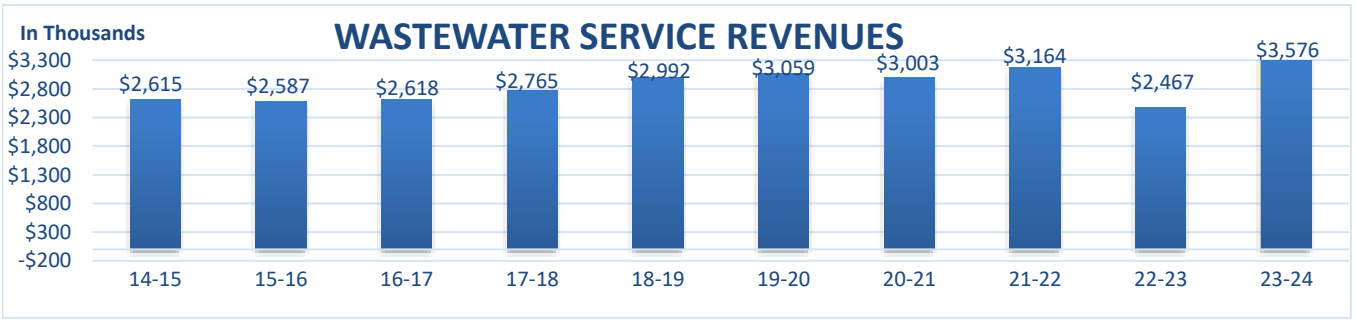
WATER SALES:

The City of Saginaw purchases water from the City of Fort Worth. Fort Worth will decrease their water rates 5% October 1, 2023. This budget includes a rate decrease of 5% that will be passed on to our customers.



WASTEWATER SERVICE:

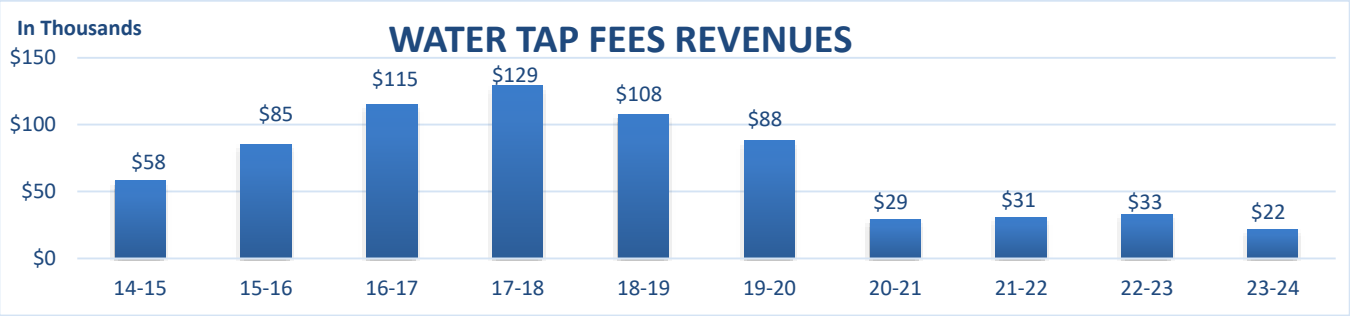
The City of Fort Worth bills Saginaw for wastewater treatment based on the strengths and volume that are passed through the system. As the City continues to grow and adds more customers, the strength and volume increases along with the charges. As the City continues to replace leaky wastewater mains,which reduces inflow and infiltration into the wastewater system, we have seen a reduction during heavy rainfall events. Fort Worth will increase wastewater rates 13% October 1, 2023. The budget includes a 13% increase in wastewater rates for our customers.

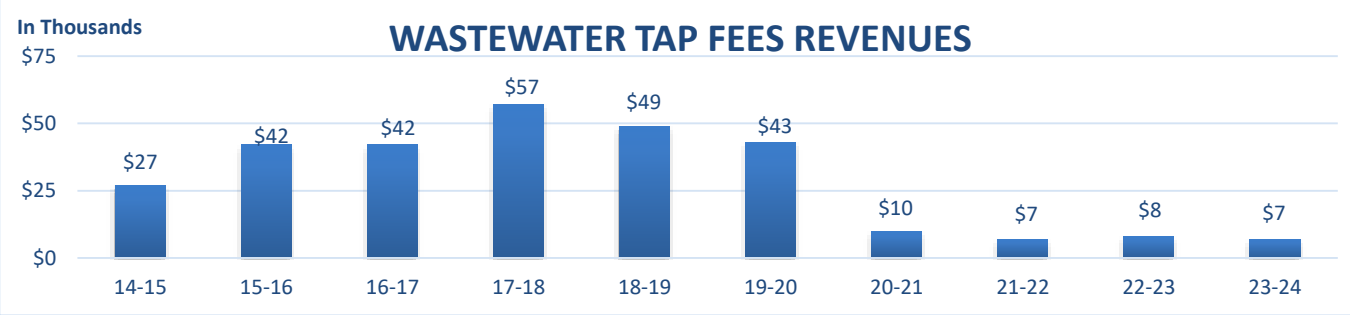


CITY OF SAGINAW
ENTERPRISE FUND OVERVIEW OF REVENUES
2023-2024

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.

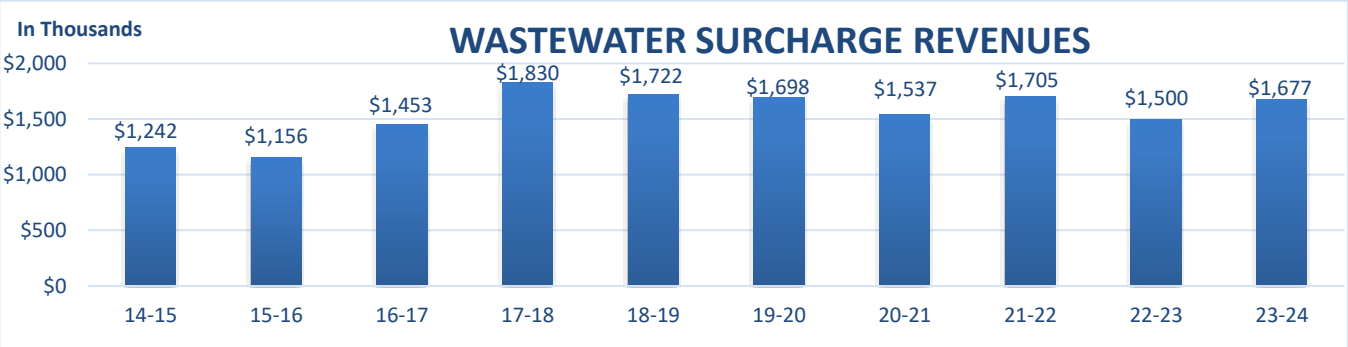




CITY OF SAGINAW
ENTERPRISE FUND OVERVIEW OF REVENUES
2023-2024

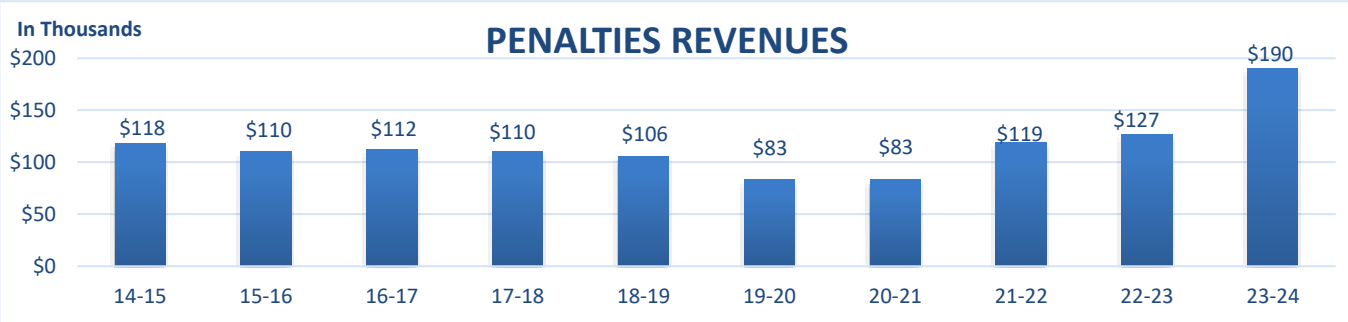
WASTEWATER SURCHARGE:

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.



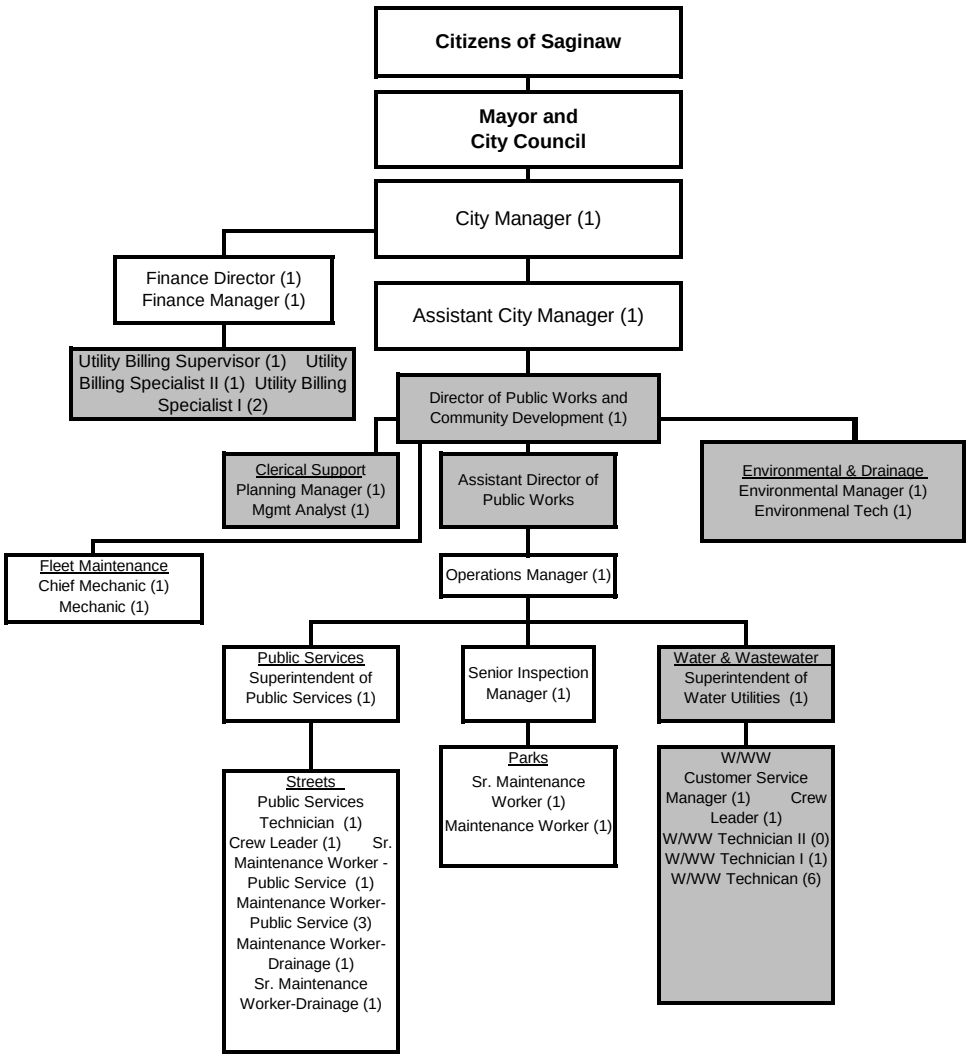
PENALTIES:

This represents penalties on past due water and wastewater accounts. Previously, a late charge of $5.00 was added to residential accounts, but as of 10/1/2022 an increase of ten percent of the balance due on the account will be added to residential customers. The late charge for commercial and industrial accounts is ten percent of the balance due on the account. Revenue is based on historical trends. FY19/20 and FY20/21 revenue is down due to not assessing penalties for a portion of the year due to the COVID-19 and due to the increase of penalty charges to 10%, we expect to see an increase in revenue.



CITY OF SAGINAW
ORGANIZATIONAL CHART AND SCHEDULE OF PERSONNEL
2023-2024

WATER/WASTEWATER



	FISCAL YEAR				
TITLE	**19-20**	**20-21**	**21-22**	**22-23**	**23-24**
Director of Public Works and Community Development	1	1	1	1	1
Asst. Public Works Director	0	0	1	1	1
Field Operations Manager	1	1	0	0	0
Superintendent of Water Utilities	1	1	1	1	1
Customer Service Manager	0	0	0	0	1
Senior Maintenance Worker - Drainage	5	5	1	1	0
Maintenance Worker - Drainage	2	2	6	6	0
Crew Leader	1	1	1	1	1
Water Quality Control Specialist	0	0	1	1	0
Environmental Manager*	1	1	1	1	1
Environmental Technician*	1	1	1	1	1
Planning Manager	0	1	1	1	1
Executive Assistant	1	0	0	0	0
Utility Billing Supervisor	1	1	1	1	1
Management Analyst	0	1	2	2	1
Administrative Assistant	1	0	0	0	0
Utility Billing Specialist	2	2	2	2	2
Utility Billing Specialist II	0	0	0	0	1
W/WW Technician II	0	0	0	0	0
W/WW Technician I	0	0	0	0	1
W/WW Technician	0	0	0	0	6
TOTAL:	18	18	20	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
2023-2024

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.

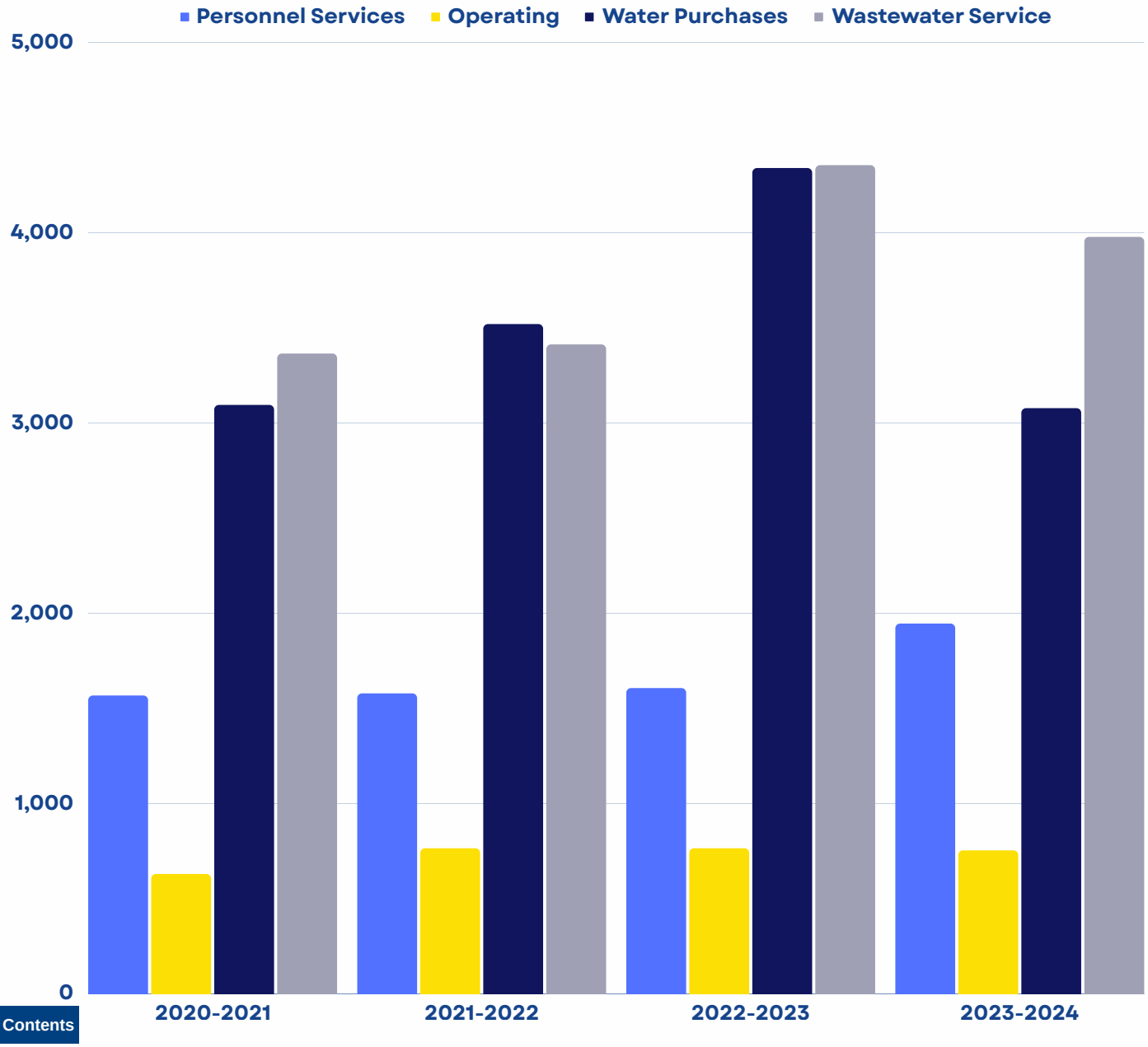
In addition they are responsible for the maintenance of the wastewater collection system. The City of Saginaw sends 100% of its wastewater to the City of Fort Worth for treatment. They repair broken sewer lines, clear line blockages, conduct video inspections of wastewater lines and provide regular cleaning 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
2023-2024

WATER & WASTEWATER

EXPENDITURES BY CATEGORY	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 1,567,502	$ 1,579,443	$ 1,606,550	$ 1,946,445
Operating	630,255	765,370	765,245	754,055
Debt Payments	24,171	20,006	165,645	170,175
Water Purchases	3,094,816	3,519,538	4,340,100	3,078,095
Wastewater Service	3,365,408	3,412,821	4,355,340	3,978,240
Transfers to Other Funds	762,260	866,450	957,090	1,111,605
Capital Outlay/Capital Projects	45,509	82,507	2,488,685	3,922,000
TOTAL EXPENDITURES	**$ 9,489,921**	**$ 10,246,135**	**$ 14,678,655**	**$ 14,960,615**



CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

WATER & WASTEWATER

City Strategy	FY 2022-2023 Department Goal	FY 2022-2023 Department Achievement	FY 2023-2024 Department Goal
Maintain a financially sound City providing superior services	Maintain reserves at 25% of the Enterprise Fund operating budget.	Accomplished maintaining reserves at 25% of the Enterprise Fund operating budget.	Maintain reserves at 25% of the Enterprise Fund operating budget.
	Complete the Northwest & Beltmill Booster Pump Stations, Complete the Fort Worth meter station upgrade.	Beltmill Pump Station has been installed and completed except some minor punch list items. Northwest Pump Station has been installed, but is still under construction. The Fort Worth meter upgrade will be pushed to FY 24-25	Northwest Pump Station will be completed 23-24. The Fort Worth meter upgrade will be completed 24-25.
	Complete Water Quality Report and distribute to customers by July 1st	Water Quality Report was completed and distributed by July 1st.	Complete Water Quality Report and distribute to customers by July 1st
	Begin change out of Commercial Meters over to the cellular technology.	Started changing out Commercial Meters to cellular technology in July 2023.	Continue changing out Commercial Meters over to cellular technology until they are complete.

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.

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

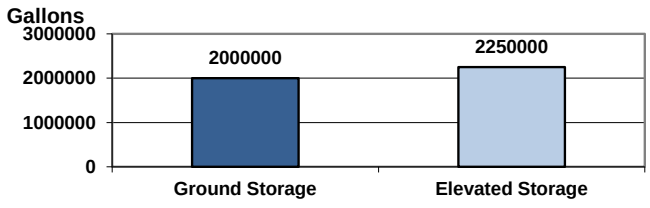
CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

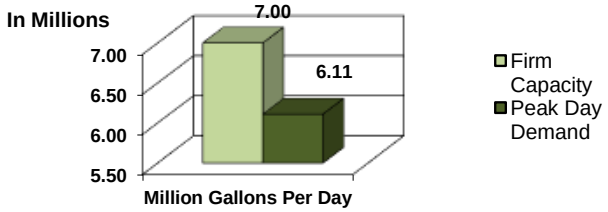
WATER & WASTEWATER

ANNUAL OBJECTIVES	2022-2023 PERFORMANCE
Take water samples monthly, to make sure it is safe for the residents to use, with 100% of the samples tested being acceptable.	All water samples were taken monthly and 100% of samples were acceptable.
To maintain adequate water storage for the Fire Department flow requirements for sanitation and business and residential consumption.	Adequate water storage for Fire flow requirements were maintained satisfactory.
To read 100% of water meters correctly.	All meters were read 100% correctly.
Take wastewater samples quarterly.	Wastewater samples are taken Oct, Feb, Mar, Apr, and Aug by the City of Saginaw. City of Fort Worth takes samples monthly.
Respond to requests for non-emergency service within 24 hours.	All non-emergency requests were responded to and resolved in a timely manner.
To seek alternate sources to get projects funded and built. (CDBG funds, constructed by developers, shared costs with the county or another city.)	Knowles Phase 1 included waterscope and received Tarrant County Bond Funds as a match. CDBG COVID- we apllied for funding for water projects, we were denied. We did receive funding for sidewalks through this source. Developers for Victory Shops and Beltmill funded water and sewer lines in their projects.
Reduce workers compensation claims by promoting safety on the job.	There were two worker's compensation claims for FY22-23. Safety meetings were held to promote job safety.

PERFORMANCE MEASURES	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 BUDGET
Wastewater Mains Cleaned (Feet)	165,985	148,373	126,086	124,371	130,000
New Water Meters Installed	288	54	59	23	30
Water Meters Changed Out	3,040	3,925	1,597	72	100
Water Customers	8,250	8,383	8,152	8,425	8,450
Water Meters Read	103,054	106,075	104,446	103,169	103,000
Water Meters Reread	751	811	5,419	3,027	2,500
Percent Rereads Correct	100%	100%	100%	100%	100%
Workers Compensation Claims	5	3	5	2	0

WATER SYSTEM STORAGE AND PUMPING INVENTORY

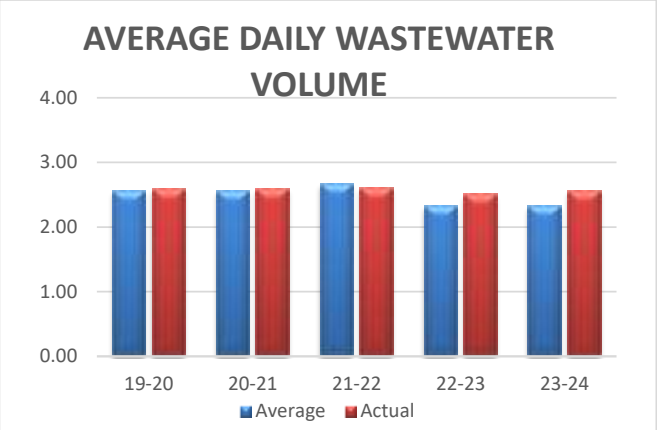


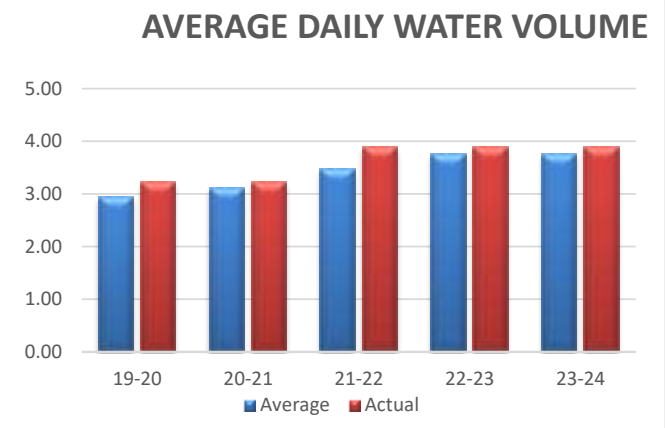


These graphs show the water storage and pumping capabilities of the City. Firm capacity is the total pumping capacity that a system can deliver with the largest pump out of service. The average 2021/2022 water demand was 3.89 million gallons per day.

CITY OF SAGINAW
GOALS, OBJECTIVES AND PERFORMANCE MEASURES
2023-2024

WATER & WASTEWATER





WATER & WASTEWATER STATISTICS	18-19	19-20	20-21	21-22	22-23
Water Customers	7,962	8,250	8,383	8,152	8,330
Average Residential Bill for all utilities based on average use of 8,000 gallons per month	$ 97.69	$ 96.97	$ 96.29	$ 103.00	$ 111.27
WATER FEES					
Minimum - 2,000 gallons	$ 15.38	$ 14.65	$ 15.02	$ 16.52	$ 17.18
Residential - next 8,000 gallons	$ 4.77	$ 4.54	$ 4.65	$ 5.12	$ 5.32
Residential - 10,000+ gallons	5.07	4.83	4.95	5.45	5.67
Comml/Industrial next 8,000 gallons	$ 5.07	$ 4.83	$ 4.95	$ 5.45	$ 5.67
Comml/Industrial 10,000+ gallons	6.13	5.84	5.99	6.59	6.85
WASTEWATER FEES					
Minimum - 2,000 gallons	$ 17.36	$ 17.36	$ 16.49	$ 17.36	$ 19.27
Residential - 2,000+ gallons	2.73	2.73	2.59	2.73	3.03
Comml/Industrial Minimum - 2,000 gallons	$ 19.06	$ 19.06	$ 18.11	$ 19.06	$ 21.16
Comml/Industrial - 2,000+ gallons	4.74	4.74	4.50	4.74	5.26

According to Texas Municipal League's 2023 Water Survey, the average cost of water usage of 5,000 gallons in all Texas cities that responded is $52.91, a 15.88% increase over the 2022 average of $45.66. Saginaw's cost for 5,000 gallons of water usage is $33.14. The average cost for cities with similar population (20,001-25,000) is $38.55.

The average cost of wastewater service for residential usage of 5,000 gallons in all Texas cities that responded is $45.66, a 14.64% increase over the 2022 average of $39.83. Saginaw's cost for 5,000 gallons of wastewater service is $28.36. The average cost for cities with similar population is $45.66 according to the 2023 TML Wastewater Survey.

CITY OF SAGINAW
SUMMARY OF WATER & WASTEWATER
DEBT SERVICE EXPENDITURES
2023-2024

ACCOUNT DESCRIPTION	BUDGET 2022-2023	BUDGET 2023-2024
Bond Principal Payment	$ 150,000	$ 155,000
Bond Interest Payment	15,645	12,675
Paying Agent Fees	5,000	5,000
TOTALS	$ 170,645	$ 172,675

CITY OF SAGINAW
WATER & WASTEWATER
DEBT SERVICE REQUIREMENTS
2023-2024

2015 General Obligation Refunding Bonds (Enterprise Fund)		
Principal	$	155,000
Interest		12,675
Total	$	167,675

TOTAL REQUIREMENTS		
Principal	$	155,000
Interest		12,675
Fees		5,000
TOTAL	**$**	**172,675**

CITY OF SAGINAW
WATER & WASTEWATER DEBT OUTSTANDING
2023-2024

Description Interest Rate Range Redemption Dates	Original Issue	Bonds Outstanding 10/1/2023	FY2023-2024 Payments Principal	 Interest	Bonds Outstanding 9/30/2024
2015 General Obligation Refunding Bonds for EF 1.98% March 1, 2016 to September 1, 2027	$1,610,000	$ 640,000	$ 155,000	$ 12,672	$ 485,000
TOTALS	**$ 1,610,000**	**$ 640,000**	**$ 155,000**	**$ 12,672**	**$ 485,000**

CITY OF SAGINAW
WATER & WASTEWATER DEBT REQUIREMENTS FUTURE YEARS
2023-2024

SEPTEMBER 30,	PRINCIPAL	INTEREST	TOTAL
2024	155,000	12,672	167,672
2025	160,000	9,603	169,603
2026	160,000	6,435	166,435
2027	165,000	3,267	168,267
TOTALS	**$ 640,000**	**$ 31,977**	**$ 671,977**

Average Annual Requirement **$ 167,994**

General Obligation Refunding Bonds for the Enterprise Fund
Series 2015 due March 1, 2016 to September 1, 2027

CAPITAL PROJECTS FUND



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

CITY OF SAGINAW
CAPITAL PROJECTS FUND OVERVIEW
2023-2024

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.

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 updated 2022 Capital Improvement Plan was presented to City Council in 2022. 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 27% 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 75% 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
2023-2024

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.

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.

CITY OF SAGINAW
CAPITAL PROJECTS FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
GO Proceeds	$ 8,435,000	$ 15,590,000	-
Bond Premium	751,487	1,601,875	-
Grant Assistance	-		-
BB Road Reimb - Tarrant County	5,094,996	2,788,210	335,000
Bailey Boswell Rd - Developer Contribution	-	-	-
Interest on Investments	11,001	1,876,770	818,800
Transfer from General Fund	2,600,000	-	-
Transfer from Drainage Fund	-	-	-
Transfer from Donations	-	-	-
Transfer from General Escrow Fund	-		-
Use of Previously Issued Bond Funds	-	-	-
TOTAL REVENUES	**$ 16,892,484**	**$ 21,856,855**	**$ 1,153,800**
EXPENDITURES			
Bond Sale Expenses	$ -	$ -	$ -
Bailey Boswell Road and Overpass	1,147,201	18,905	-
Non Capital Outlay	-	218,000	-
Police Department Parking Lot	-	-	-
Knowles/Bailey Boswell Signal Improvements	196,441	-	-
Sidewalk & ADA Improvements	66,500	351,500	-
Street/Sidewalk Improvements	-	-	-
Land	-	-	-
Old Decatur Road North	38,748	29,125	-
Knowles Drive Improvements	2,966,246	5,070,455	8,371,270
Library	731,228	435,790	-
Senior Center	344,107	205,005	-
Central Fire Station	6,545,078	4,771,235	-
Blue Mound/Industrial Improvements	-	130,000	-
Transfer to General Fund		116,830	
Parks Projects		618,000	
Bond Sales Expenses	281,952	241,875	
Intersection Improvements WJ Boaz & Old Decatur Road	39,573	-	-
TOTAL EXPENDITURES	**$ 12,357,074**	**$ 12,206,720**	**$ 8,371,270**

City of Saginaw
Capital Improvement Plan
2022-2028

			USE OF FUNDS									SOURCE OF FUNDS							
Project Description	**Fixed Asset**	**Note**	**Actual Prior Years**	**Revised 2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**	**Future CIP**	**Total**	**Tarrant County**	**Cap Proj Fund**	**General Fund**	**Escrow Fund**	**Donations Fund**	**Enterprise Fund**	**Drainage Fund**	**To Be Determined**
Bailey Boswell Overpass Bailey Boswell from Saginaw Blvd to the S-curve	6784		14,185,197	18,905						0	14,204,102	6,500,000	5,104,102	2,600,000					0
E. McLeroy Boulevard (Western Center Extension) S-curve to Blue Mound Rd		5								7,100,000	7,100,000								7,100,000
E. McLeroy Boulevard Ph. 2 Reconstruction S-curve to Saginaw Blvd										12,700,000	12,700,000								12,700,000
W. McLeroy Boulevard Ph. 3 Reconstruction Saginaw Blvd to Knowles Dr.					1,000,000	10,800,000				0	11,800,000		11,800,000						0
W. McLeroy Boulevard Ph. 4 Reconstruction Knowles Dr. to Old Decatur Rd						500,000	5,500,000				6,000,000		6,000,000						0
Knowles Drive Ph. 1 Reconstruction to 2 lanes & Drainage 400 FT south of Woodcrest Dr to Edwards Dr	6972		4,514,332	1,743,095						0	6,257,427		6,257,427						0
Knowles Drive Ph. 2 Reconstruction to 3 lanes & traffic circle at McLeroy - W McLeroy to 400 FT south of Woodcrest				10,132,455						0	10,132,455		10,132,455						0
Knowles Drive Ph. 3 Reconstruction to 3 lanes & Drainage Longhorn to W McLeroy				0	8,371,270					0	8,371,270		8,371,270						0
Industrial Blvd Reconstruction 10,000' East of Saginaw Blvd to FM 156	7026		12,600		493,700					3,300,000	3,806,300								3,806,300
Old Decatur Road North Bailey Boswell north to city limits	6971		204,498	29,124						1,925,000	2,158,622								2,158,622
Railroad Quiet Zone Study										60,000	60,000								60,000
Total Street Construction			**43,157,084**	**12,942,659**	**9,864,970**	**11,300,000**	**5,500,000**	**0**	**0**	**25,085,000**	**107,849,712**	**8,164,986**	**68,566,256**	**3,146,117**	**264,750**	**0**	**733,365**	**268,000**	**25,824,922**
Americans with Disabilities Act Transition Plan			163,000	65,000	80,000						308,000			138,000					170,000
Park Master Plan/Conceptual Planning		1,2	104,500								104,500			104,500					0
Park Master Plan Projects			322,936				4,000,000				4,322,936		4,000,000	162,936	50,000	110,000			0
Public Works Facility			35,615							unknown	35,615			17,808			17,808		0
Land for new Facilities			1,558,333							0	1,558,333		1,558,333						0
Recreation Center Expansion										unknown	0								0
Fire Station #1 (25,000 SF)	6974		9,644,454	4,771,235						0	14,415,689		14,415,689						0
New Library/Senior Center (41,000 SF)	7032		1,075,335	24,824,665						0	25,900,000		25,900,000						0
City Hall Expansion/Rehabilitation (18,000 SF)	7054		10,514		17,500		5,800,000			0	5,828,014								5,828,014
Total Community Facilities			**12,914,686**	**29,660,900**	**97,500**	**0**	**9,800,000**	**0**	**0**	**0**	**52,473,086**	**0**	**45,874,022**	**423,244**	**50,000**	**110,000**	**17,808**	**0**	**5,998,014**

Notes

1 Project funded through cash reserves
2 Includes two (2) grant applications to Texas Parks and Wildlife Department
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4 Projects constructed by City of Fort Worth
5 Projects possible constructed by Developers
6 Utility Relocation Project for TXDOT Highway Expansion
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City of Saginaw
Capital Improvement Plan
2022-2028

			USE OF FUNDS									SOURCE OF FUNDS							
Project Description	**Fixed Asset**	**Note**	**Actual Prior Years**	**Revised 2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**	**2027-2028**	**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			650,000					0	650,000				650,000				0
East McLeroy 12" Water Line S-Curve to Blue Mound Road		5								1,135,000	1,135,000								1,135,000
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								530,000	530,000								530,000
Old Decatur 12" Water Line Ph. 1 West McLeroy Blvd. to First Baptist Church		5								465,000	465,000								465,000
Saginaw Blvd 16" Water Line Ph.2 Palomino across Saginaw Blvd to Samson 12" water line	6956	3	2,540,706							0	2,540,706				2,540,706				0
Northwest Booster Pump 22x13 booster pump station	7027		172,500	1,185,500						0	1,358,000				1,358,000				0
Beltmill Booster Pump Station 22x13 booster pump station	7028		383,720	954,160							1,337,880				1,337,880				
Water Master Plan Update Water Model Update					75,000						75,000				75,000				
FM. 156 12" Water Line Phase 2 1,971 LF; 450' north of Topeka Dr to BB Rd		5								495,000	495,000								495,000
Condor Trl 12" Water Line 1,730 LF; Dunster Ln to BB Rd		5								695,000	695,000								695,000
Defiel Rd 8" Water Line 2,396 LF; Defiel Rd cul-de-sac to BB Rd		5								925,000	925,000								925,000
Bailey Boswell Rd 12" Water Line Loop 2,916 LF; Wagley Robertson Rd to BB Rd		5								610,000	610,000								610,000
Longhorn Rd & Old Decatur 8" Water Line Connection 1,258 LF; Landsdale Ln to White Rock Dr		5								420,000	420,000								420,000
Total Water System			**5,910,101**	**2,139,660**	**725,000**	**500,000**	**0**	**0**	**0**	**5,275,000**	**14,549,761**	**0**	**0**	**0**	**6,231,595**	**0**	**2,543,167**	**0**	**5,775,000**

Notes

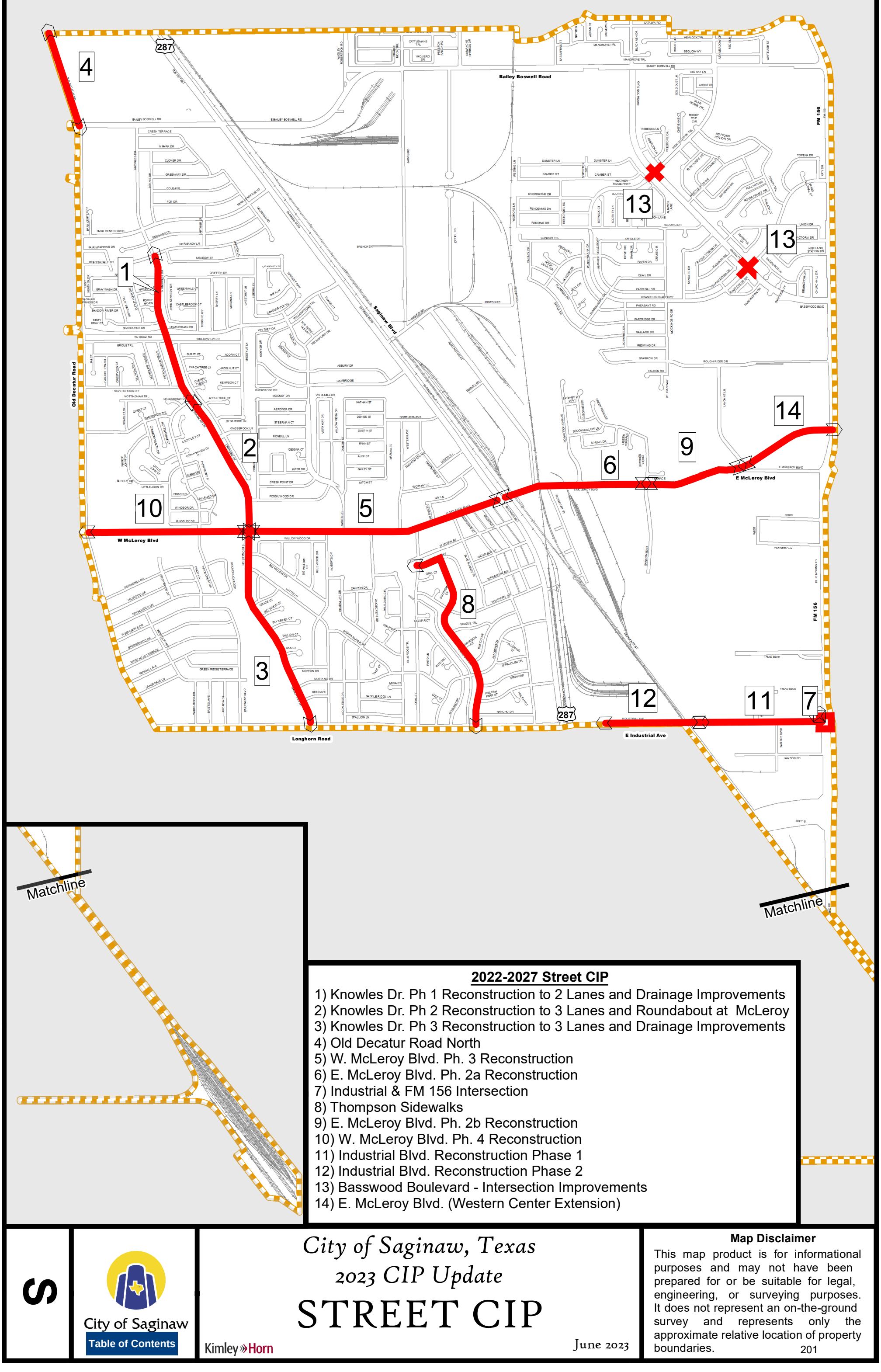
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City of Saginaw
Capital Improvement Plan
2022-2028

Project Description	Fixed Asset	Note	USE OF FUNDS: Actual Prior Years	Revised 2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	Future CIP	Total	SOURCE OF FUNDS: Tarrant County	Cap Proj Fund	General Fund	Escrow Fund	Donations Fund	Enterprise Fund	Drainage Fund	To Be Determined
Farimont 12" Sanitary Sewer Replacement 2,160 LF; Southern Ave to Sansom Blvd			1,293,955	0	3,000,000					0	4,293,955						1,293,955		2,624,500
I&I Study Phase 3 East Cement Creek Basin						101,000				0	101,000								101,000
Bailey Boswell 12" Sanitary Sewer Extension 4,080 LF; Jarvis Rd to Saginaw Blvd		5								700,000	700,000								700,000
I&I Study Phase 4 Big Fossil Creek Basin								101,000	101,000	0	202,000								101,000
Total Wastewater System			**2,520,858**	**0**	**3,000,000**	**101,000**	**0**	**101,000**	**101,000**	**700,000**	**6,523,858**	**0**	**0**	**0**	**0**	**0**	**2,520,858**	**0**	**3,526,500**
East Cement Creek Improvements Culvert at Opal Street		8	324,398								324,398		65,080					259,318	
Saginaw Blvd. System # 2 Ph. 6 Northern to Cambridge										1,600,000	1,600,000								1,600,000
Saginaw Blvd. System # 2 Ph. 7 Cambridge to Across from Minton										675,000	675,000								675,000
East Cement Creek Improvements Phase 2 Channel improvement Opal to Blueridge&Blueridge drainage	6962		254,252	1,400,000	0	2,280,000				0	3,934,252							3,893,100	0
East Cement Creek Improvements Phase 3 Channel to McLeroy (Blue Ridge St. Internal Drainage)				78,100	0	0	2,400,000			0	2,478,100							2,478,100	0
Saginaw Blvd. System #3 Right of Way Easements, RR Permits, RR Inspection		9								530,000	530,000								530,000
Saginaw Blvd. System #3 Ph. 1										2,500,000	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			**578,650**	**1,478,100**	**0**	**2,280,000**	**2,400,000**	**0**	**0**	**8,965,000**	**15,701,750**	**0**	**65,080**	**0**	**0**	**0**	**0**	**6,630,518**	**8,965,000**
Total Capital Projects			**65,081,378**	**46,221,319**	**13,687,470**	**14,181,000**	**17,700,000**	**101,000**	**101,000**	**40,025,000**	**197,098,166**	**8,164,986**	**114,505,358**	**3,569,361**	**6,546,345**	**110,000**	**5,815,197**	**6,898,518**	**50,089,436**

Notes

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2022-2027 Street CIP

1) Knowles Dr. Ph 1 Reconstruction to 2 Lanes and Drainage Improvements
2) Knowles Dr. Ph 2 Reconstruction to 3 Lanes and Roundabout at McLeroy
3) Knowles Dr. Ph 3 Reconstruction to 3 Lanes and Drainage Improvements
4) Old Decatur Road North
5) W. McLeroy Blvd. Ph. 3 Reconstruction
6) E. McLeroy Blvd. Ph. 2a Reconstruction
7) Industrial & FM 156 Intersection
8) Thompson Sidewalks
9) E. McLeroy Blvd. Ph. 2b Reconstruction
10) W. McLeroy Blvd. Ph. 4 Reconstruction
11) Industrial Blvd. Reconstruction Phase 1
12) Industrial Blvd. Reconstruction Phase 2
13) Basswood Boulevard - Intersection Improvements
14) E. McLeroy Blvd. (Western Center Extension)

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City of Saginaw

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City of Saginaw, Texas
2023 CIP Update

STREET CIP

Kimley»Horn

June 2023

Map Disclaimer

This map product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - STREETS
2020-2026

East McLeroy Blvd (Western Center Extension)

Scope	S-Curve to FM 156 (Blue Mound Rd)
Method	New Construction
Project Cost	$7,100,000
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 $2,038.

East McLeroy Blvd Phase 2 Reconstruction

Scope	Saginaw Boulevard to S-Curve
Method	Reconstruction
Project Cost	$12,700,000
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.
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 $3,646.

West McLeroy Blvd Phase 3 Reconstruction

Scope	Knowles to Saginaw Boulevard
Method	Reconstruction
Project Cost	$11,800,000
Fiscal Year	FY 2024-2025
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 $5,148.

West McLeroy Blvd Phase 4 Reconstruction

Scope	Old Decatur to Knowles
Method	Reconstruction
Project Cost	$6,000,000
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 $3,164.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - STREETS
2020-2026

Knowles Drive Phase 1 Reconstruction to 2 lanes and Drainage Improvements

Scope	Edwards Drive to 400 feet south of Woodcrest Drive
Method	Reconstruction
Project Cost	$6,915,000
Fiscal Year	Design began in FY 2019-2020 with construction to begin in FY 2021-2022
Description	Construction of a 2-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 $3,328. Savings in drainage maintenance is estimated to be $525.

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	$5,850,000
Fiscal Year	Construction to begin 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 $2,410.

Knowles Drive Phase 3 Reconstruction to 3 lanes

Scope	Longhorn Road to West McLeroy Blvd
Method	Reconstruction
Project Cost	$7,100,000
Fiscal Year	Construction to begin 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 $4,075.

Industrial Blvd Reconstruction

Scope	Saginaw Blvd to FM 156
Method	Reconstruction
Project Cost	$6,900,000
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 $3,968.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - STREETS
2020-2026

W.J Boaz Extension

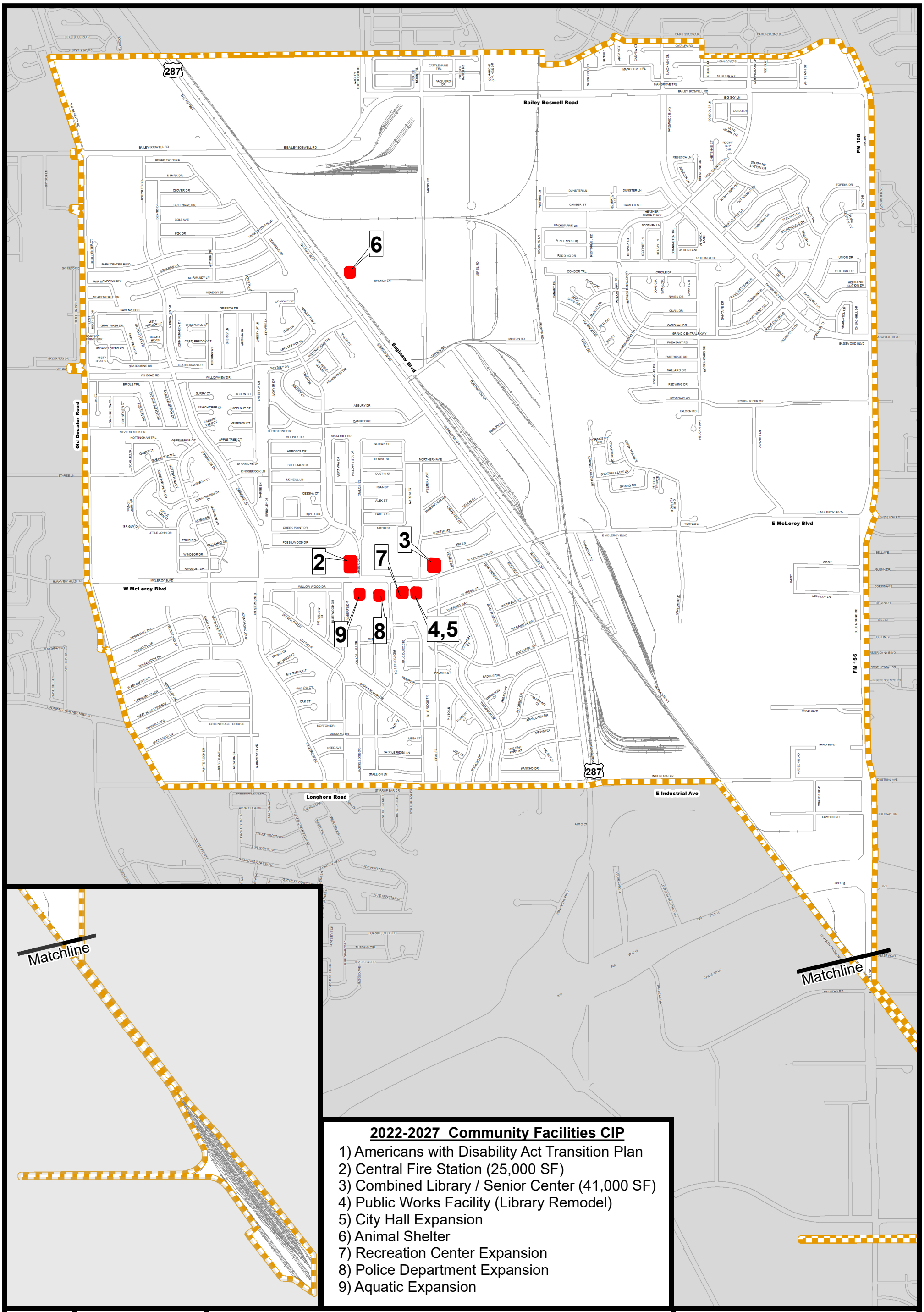
Scope	Construction of south half of WJ Boaz
Method	New Construction
Project Cost	$870,000
Fiscal Year	Future CIP
Description	Construction from Knowles to Old Decatur Road
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new roadway. As the infrastructure ages, estimated annual maintenance cost will be $1,555.

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	$1,965,000
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 $1,879

Railroad Quiet Zone Study/Implementation

Scope	Multiple Railroad Crossings within City Limits
Method	Study
Project Cost	$60,000
Fiscal Year	Future CIP
Description	Study of railroad quiet zones and implementation.
Impact on Operating Budget	There will be an increase in maintenance costs for this project. However, because this is a future project and the scope of the improvements is unknown, we are not able to quantify the impact on the operating budget for implementation of the study results at this time.



2022-2027 Community Facilities CIP

1) Americans with Disability Act Transition Plan
2) Central Fire Station (25,000 SF)
3) Combined Library / Senior Center (41,000 SF)
4) Public Works Facility (Library Remodel)
5) City Hall Expansion
6) Animal Shelter
7) Recreation Center Expansion
8) Police Department Expansion
9) Aquatic Expansion

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City of Saginaw

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City of Saginaw, Texas

2023 CIP Update

COMMUNITY FACILITIES CIP

Kimley»Horn

June 2023

This map product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - COMMUNITY FACILITIES
2020-2026

Americans with Disability Act Transition Plan

Project Cost	$378,000
Fiscal Year	Phase 1 of this project began in FY 2016-2017
Description	This plan will include a review of the current programs, procedures, and policies related to the activities and services available to the public and any barriers to access. This plan will also include an evaluation of park infrastructure, City buildings, intersections, and sidewalks.
Impact on Operating Budget	Possible operating costs are unknown at this time because the exact projects have yet to be identified. When identifying projects, the operating cost will be considered, as well as, the cost to build the infrastructure.

Park Master Plan Update and Projects

Project Cost	$4,322,936
Fiscal Year	Began working on identified projects in FY 2014-2015 - An updated to the plan is funded in FY20/21
Description	The Park Master Plan was completed and approved in FY 2013-2014. A five year plan has been composed based on the Master Plan. In FY 2014-2015 two dog parks and Phase one of the Skate Park was constructed. In FY2015-2016 Phase 2 of the skate park was constructed. In FY2016-2017 a restroom was placed at Willow Creek Park. In FY2017-2018 parking lots were reconstructed and expanded at Willow Creek Park.
Impact on Operating Budget	Increased maintenance costs are expected. The cost is unknown at this time because the exact projects have yet to be identified. When identifying projects, the operating cost will be considered, as well as, the cost to build the infrastructure.

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

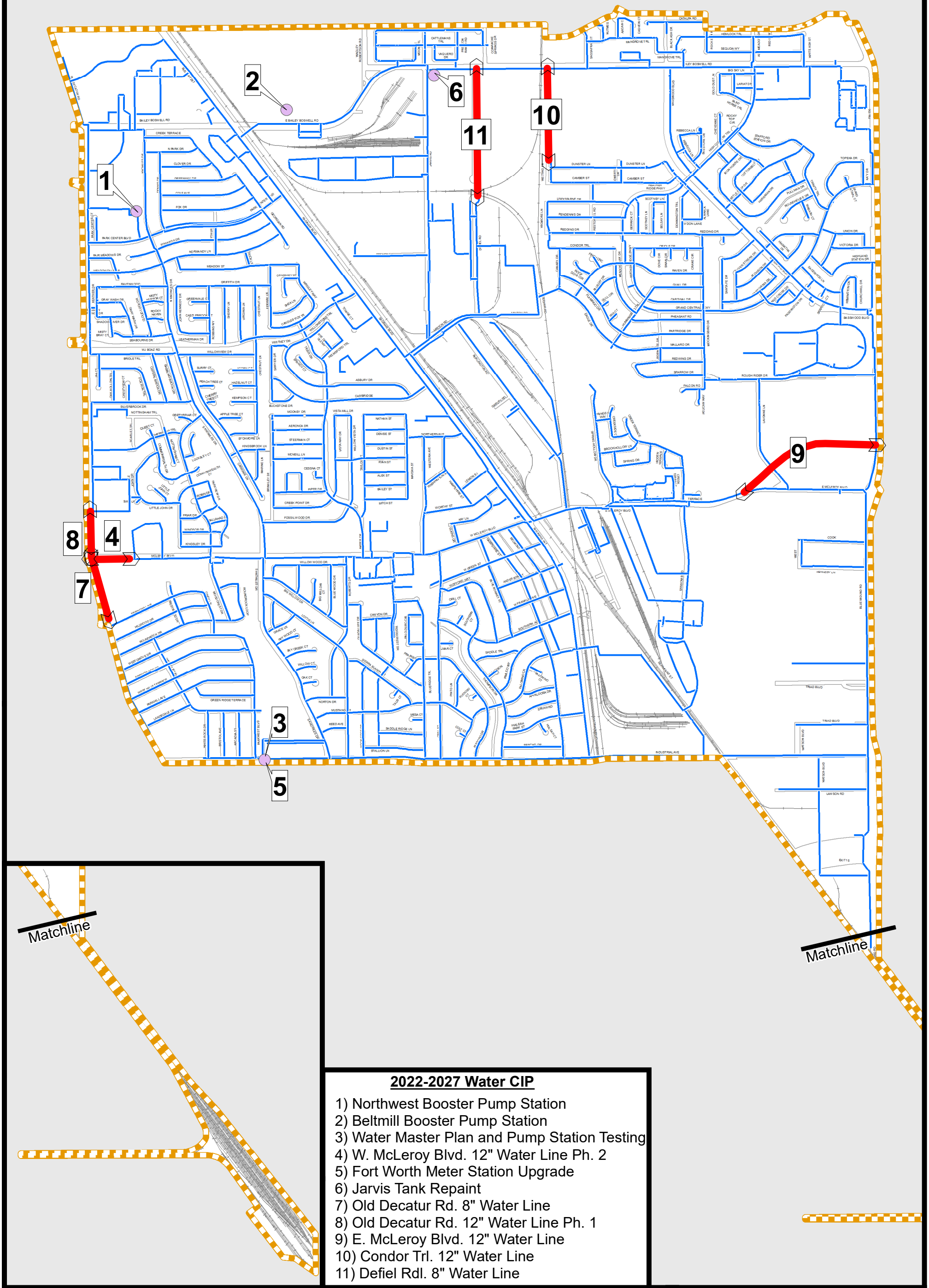
Project Cost	$18,700,000
Fiscal Year	Design began in FY2021-2022
Description	The existing Library facilities are in need of updating for space and technological improvement. The cost estimate is for a 30,000 square foot facility.
Impact on Operating Budget	We are expecting increases in Personal Services, Operating, and Contract Services expenditures when this project is completed. As the design of this project progresses, operating costs will be determined. Initial estimates for the new building are $54,550.

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.

Fire Station #1 Relocation

Project Cost	$14,750,000
Fiscal Year	Construction began in FY20/21
Description	Build a new Fire Station #1 (25,000 square feet)
Impact on Operating Budget	As the design of this project progresses,operating costs will be determined. Initial estimates for the new building are $32,000.



2022-2027 Water CIP

1) Northwest Booster Pump Station
2) Beltmill Booster Pump Station
3) Water Master Plan and Pump Station Testing
4) W. McLeroy Blvd. 12" Water Line Ph. 2
5) Fort Worth Meter Station Upgrade
6) Jarvis Tank Repaint
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 Rdl. 8" Water Line

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City of Saginaw, Texas
2023 CIP Update

WATER CIP

Kimley»Horn

June 2023

Map Disclaimer

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WATER
2020-2026

West McLeroy 12" Water Line Phase 2

Scope	Elementary #14 to Old Decatur Rd
Method	Open-cut with pavement patch
Project Cost	$550,000
Fiscal Year	Future CIP
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 $2,479.

East McLeroy 12" Water Line

Scope	S-Curve to FM 156 (Blue Mound Road)
Method	Open-cut within future ROW
Project Cost	$1,135,000
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 $2,788.

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 2021/2022
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	$530,000
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 $2,556.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WATER
2020-2026

Old Decatur Rd 12" Water Line Phase 1

Scope	West McLeroy Blvd to First Baptist Church
Method	Open-cut
Project Cost	$465,000
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 $2,501.

Saginaw Blvd 16" Water Line Phase 2

Scope	Palomino across Saginaw Blvd to Samson 12" water line
Method	bore and open-cut with pavement patch
Project Cost	$1,461,153
Fiscal Year	Construction began in FY 2020-2021
Description	This project will provide additional transmission capacity east of Saginaw Blvd. This project will connect transmission mains from Longhorn Pump Station on the west side of Saginaw Blvd.
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 $2,863.

Northwest Booster Pump Station

Scope	increase pressure to the northwest part of the City
Method	
Project Cost	$432,500
Fiscal Year	FY 2021-2022
Description	The Northwest booster pump station will increase water pressure to the northwest part of the City and provide domestic and fire flow capacity. The pump station will be located a the existing Park Center storage tank site.
Impact on Operating Budget	There will be no additonal operating or maintenance costs as a result of this upgrade.

FM 156 12" Water Line Phase 2

Scope	450 feet north of Topeka Dr. to Bailey Boswell Rd.
Method	Open-cut
Project Cost	$495,000
Fiscal Year	Future CIP
Description	This project will connect transmissions mains in Bailey Boswell with tranmission mains along FM156. The cost estimate assumes construction of 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 $2,672.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WATER
2020-2026

Condor Trail 12" Water Line

Scope	Dunster to Bailey Boswell Rd.
Method	Open-cut
Project Cost	$695,000
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 of 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 $2,868.

Defiel Rd 8" Water Line

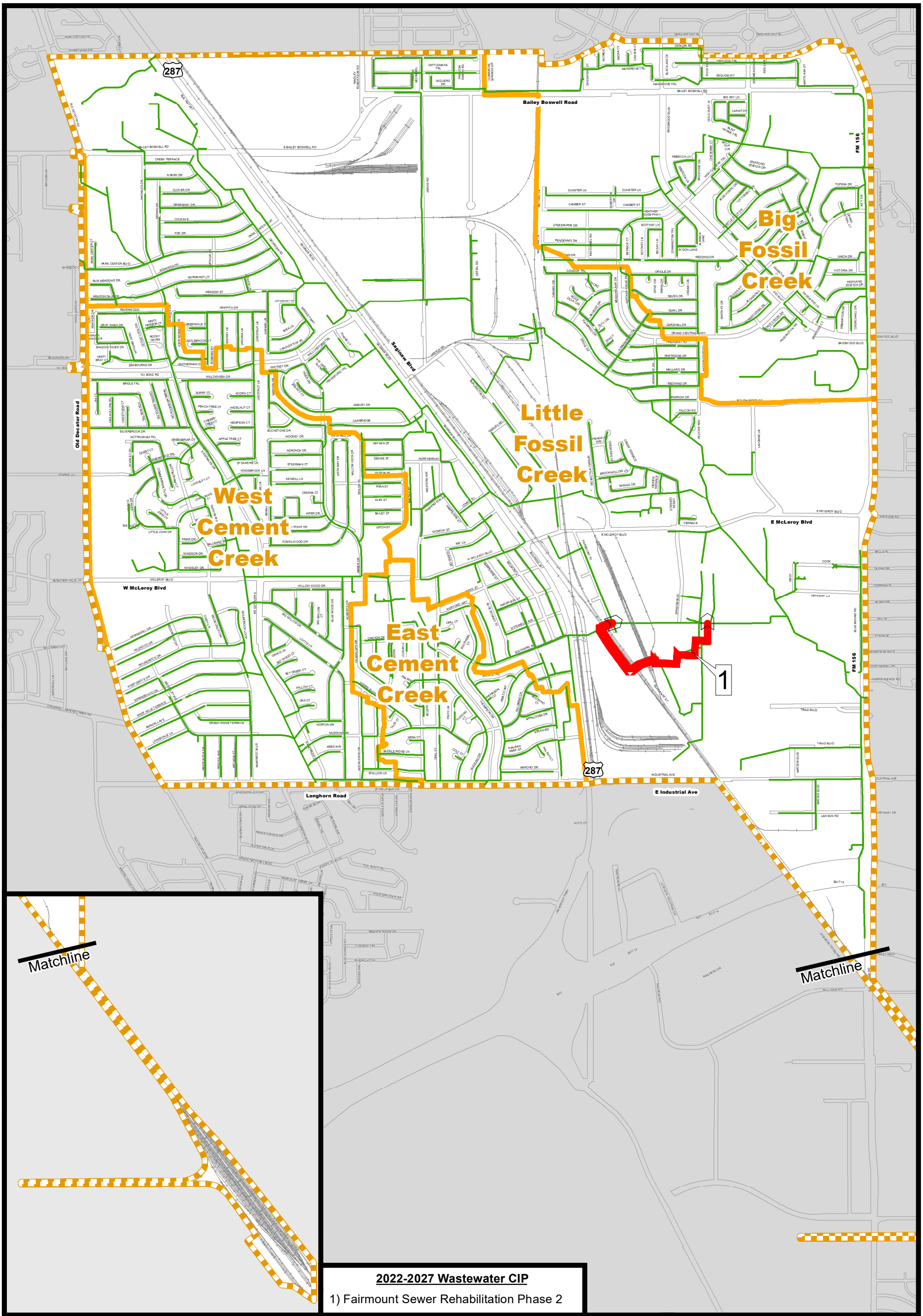
Scope	Defiel Rd Cul-de-sac o Bailey Boswell Rd.
Method	Open-cut
Project Cost	$925,000
Fiscal Year	Future CIP
Description	This project will connect dead end distribution lines along Defiel Rd. with transmission mains along Bailey Boswell. This line will provide future distribution along Defiel Rd.The cost estimate assumes construction of the water line before or concurrent with construction of new development.
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 $2,737.

Bailey Boswell Rd 12" Water Line Loop

Scope	Wagley Robertosn Rd. to Bailey Boswell Rd.
Method	Open-cut
Project Cost	$610,000
Fiscal Year	Future CIP
Description	This project will provide transmission for distribution lines for development on the undeveloped property on the northeast corner of Bailey Boswell Rd. and Saginaw Blvd. The cost estimate assumes construction of 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 $2,816.

Longhorn Rd. & Old Decatur Rd. 8" Water Line Connection

Scope	Lansdale Ln. to White Rock Dr.
Method	Open-cut
Project Cost	$420,000
Fiscal Year	Future CIP
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 $2,563.



2022-2027 Wastewater CIP

1) Fairmount Sewer Rehabilitation Phase 2

City of Saginaw

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City of Saginaw, Texas

2023 CIP Update

WASTEWATER CIP

Kimley»Horn

June 2023

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - WASTEWATER
2020-2026

Fairmont 12" Sanitary Sewer Replacement

Scope	Southern Ave. to Sansom Blvd.
Method	Bore
Project Cost	$2,624,500
Fiscal Year	Phase 1 construction was completed in FY 2019-2020, phase 2 in future CIP
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 $2,564.

Infiltration/Inflow (I/I) Study Phase 3

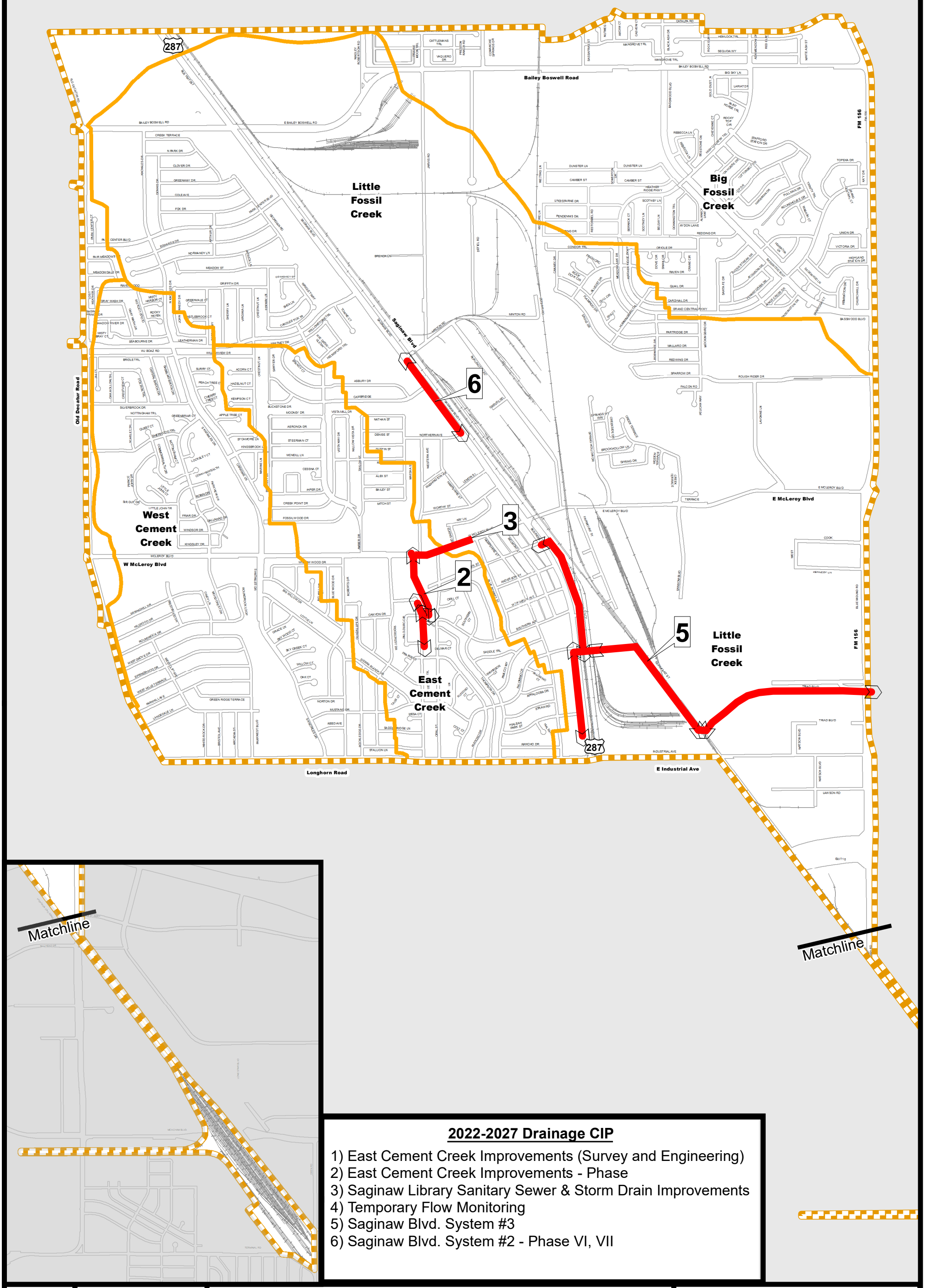
Scope	East Cement Creek Basin
Method	Study
Project Cost	$101,000
Fiscal Year	FY 2022-2023
Description	This study will include flow monitoring and identification of problem sections. It will also include smoke testing and television inspection of selected sections. The study will recommend projects to address the most critical inflow/infiltration areas.
Impact on Operating Budget	This is a study; there will be no impact on the operating budget until projects are identified.

Bailey Boswell 12" Sanitary Sewer Extension

Scope	Jarvis Rd. to Saginaw Blvd.
Method	Bore and Open Cut
Project Cost	$700,000
Fiscal Year	Future CIP
Description	This project will provide sewer service to new development along Bailey Boswell. This cost estimate assumes construction of the sewer line before or concurrent with the construction of new development.
Impact on Operating Budget	There will be an eventual increase in maintenance costs as this is a new sewer line. As the infrastructure ages, estimated annual maintenance cost will be $2,735.

Infiltration/Inflow (I/I) Study Phase 4

Scope	Big Fossil Creek Basin
Method	Study
Project Cost	$101,000
Fiscal Year	FY 2023-2024
Description	This study will include flow monitoring and identification of problem sections. It will also include smoke testing and television inspection of selected sections. The study will recommend projects to address the most critical inflow/infiltration areas.
Impact on Operating Budget	This is a study; there will be no impact on the operating budget until projects are identified.



2022-2027 Drainage CIP

1) East Cement Creek Improvements (Survey and Engineering)
2) East Cement Creek Improvements - Phase
3) Saginaw Library Sanitary Sewer & Storm Drain Improvements
4) Temporary Flow Monitoring
5) Saginaw Blvd. System #3
6) Saginaw Blvd. System #2 - Phase VI, VII

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City of Saginaw

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City of Saginaw, Texas
2023 CIP Update

DRAINAGE CIP

Kimley»Horn

June 2023

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CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - DRAINAGE
2020-2026

Saginaw Blvd System #2 Phase 6

Scope	Northern to Cambridge
Project Cost	$1,600,000
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 $525.

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 $525.

East Cement Creek Improvements Phases 1-3

Scope	Opal Street to West McLeroy Blvd with culvert at West McLeroy Blvd
Project Cost	Phase 2 $2,250,000 Phase 3 $2,400,000
Fiscal Year	Phase 2 construction to begin in FY 2021-2022
Description	Internal drainage at Blue Ridge. Channel improvements Opal St. to Blue Ridge Trail and Blue Ridge Tr. To W McLeroy Blvd. This project may need to be accelerated based on flooding issues in East Cement Creek Drainage Basin.
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 $1,575.

CITY OF SAGINAW
CAPITAL IMPROVEMENT PROJECTS - DRAINAGE
2020-2026

Saginaw Blvd System #3 Pre Construction

Scope	Acquisition of easements, railroad permits and railroad inspection
Project Cost	$530,000
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	There is no operating impact related to the pre-construction phase of this project.

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 $1,575.

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 CCPD

CITY OF SAGINAW
CCPD FUND SUMMARY OF
REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Sales Tax	$ 1,732,282	$ 1,762,700	$ 1,807,485
Grant Assistance	3,146	2,500	-
Other Miscellaneous	-	-	-
Interest on Investments	7,180	50,510	36,000
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 1,742,608**	**$ 1,815,710**	**$ 1,843,485**
EXPENDITURES			
Tsf. to General Fund-Salaries/Exp	$ 1,080,395	$ 1,191,825	$ 1,328,845
Operating	50,686	202,315	273,350
Capital Outlay	15,714	483,425	374,700
TOTAL EXPENDITURES	**$ 1,146,795**	**$ 1,877,565**	**$ 1,976,895**

CITY OF SAGINAW
FUND DESCRIPTION
2023-2024

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.

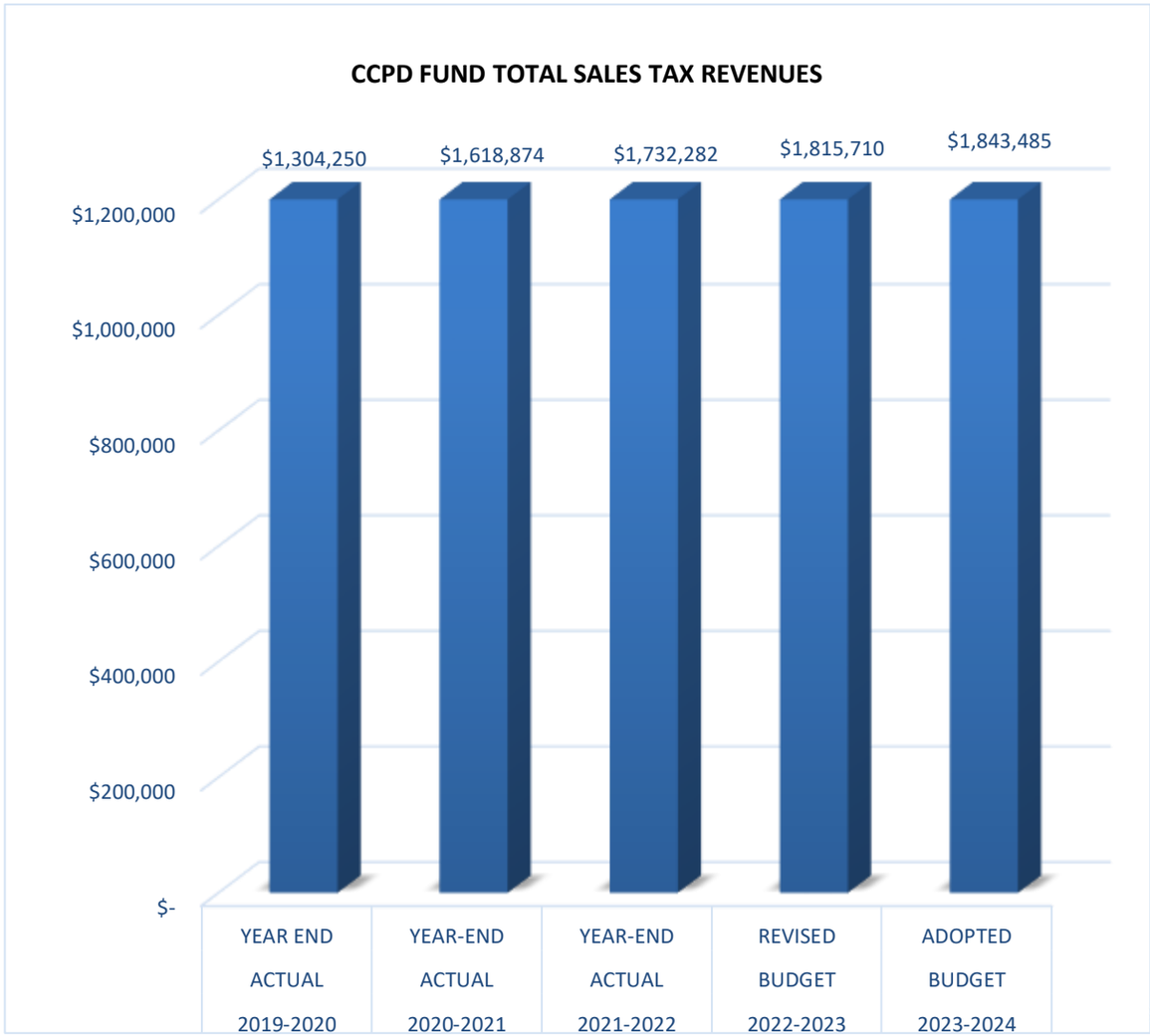
The goal of the CCPD is to increase patrol officer visibility, enhance crime fighting ability by acquiring new equipment, providing additional training and updating technology and by reducing the number of juvenile offenders involved in repeated criminal and/or gang-related activity.

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.

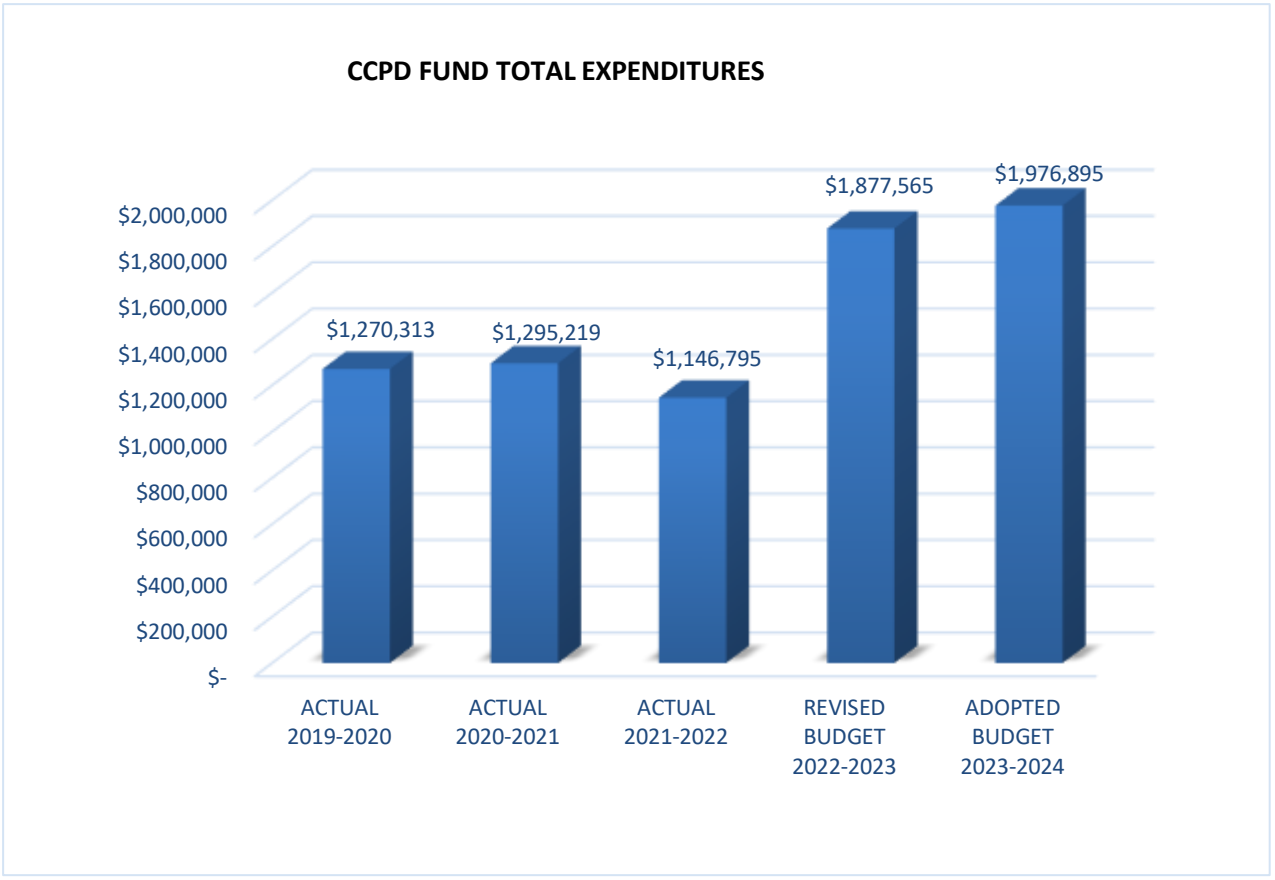
CITY OF SAGINAW
CCPD FUND REVENUE SUMMARY
2023-2024



CCPD FUND SALES TAX BY MONTH					
MONTH	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
OCTOBER	$ 111,244	$ 105,720	$ 127,554	$ 138,643	$ 140,764
NOVEMBER	113,588	121,426	163,384	154,974	157,345
DECEMBER	107,960	103,850	125,382	137,163	139,261
JANUARY	104,029	104,456	136,856	139,090	141,218
FEBRUARY	130,045	148,028	155,955	178,110	180,835
MARCH	96,049	116,587	120,497	127,715	129,669
APRIL	90,662	89,670	116,633	125,437	127,355
MAY	103,532	272,801	169,077	185,348	188,183
JUNE	101,629	111,007	139,258	142,864	145,049
JULY	116,980	117,738	137,464	145,070	147,289
AUGUST	126,567	137,134	193,731	175,713	178,401
SEPTEMBER	101,965	190,457	146,490	165,582	168,115
TOTALS	**$ 1,304,250**	**$ 1,618,874**	**$ 1,732,282**	**$ 1,815,710**	**$ 1,843,485**
BUDGET	*$ 1,332,285*	*$ 1,555,080*	*$ 1,725,685*	*$ 1,815,710*	*$ 1,843,485*

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CITY OF SAGINAW
CCPD FUND EXPENDITURE SUMMARY
2023-2024



FY 23/24 reflects budgeted expenses of replacement of 4 vehicles, replacement of multiple portable radios, and personnel costs .

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ 1,047,305	$ 1,034,065	$ 1,080,395	$ 1,191,825	$ 1,328,845
Operating	58,075	71,663	50,686	202,315	273,350
Capital Outlay	164,932	189,491	15,714	483,425	374,700
TOTALS	**$ 1,270,313**	**$ 1,295,219**	**$ 1,146,795**	**$ 1,877,565**	**$ 1,976,895**

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 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Confiscated Property	$ -	$ 500	$ -
Asset Forfeiture	7,295	275	-
Interest Earnings	135	300	350
TOTAL REVENUES	**$ 7,430**	**$ 1,075**	**$ 350**
EXPENDITURES			
Supplies	$ -	$ 10,000	$ 10,000
Educational Travel & Training	-	$ 2,500	$ 2,500
TOTAL EXPENDITURES	**$ -**	**$ 12,500**	**$ 12,500**

CITY OF SAGINAW
POLICE EXPENDABLE TRUST FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

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 DRAINAGE 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 COMMERCIAL PROPERTIES BASED ON THE STORM WATER RUNOFF THEY PRODUCE

CITY OF SAGINAW
DRAINAGE UTILITY FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Drainage Utility Fees	$ 835,850	$ 1,011,700	$ 1,020,000
Interest on Investments	24,115	145,800	120,000
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 859,965**	**$ 1,157,500**	**$ 1,140,000**
EXPENDITURES			
Tsf. to Enterprise Fund-Salary/Exp	$ 99,045	$ 101,110	$ 123,600
Tsf. to General Fund-Salary/Exp	105,170	118,015	140,245
Tsf. to Capital Projects Fund	-	-	-
Operating	40,557	68,000	80,000
Contract Services - Engineering	195	-	-
Capital Outlay	25,600	2,453,000	2,200,000
TOTAL EXPENDITURES	**$ 270,567**	**$ 2,740,125**	**$ 2,543,845**

CITY OF SAGINAW
DRAINAGE UTILITY FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

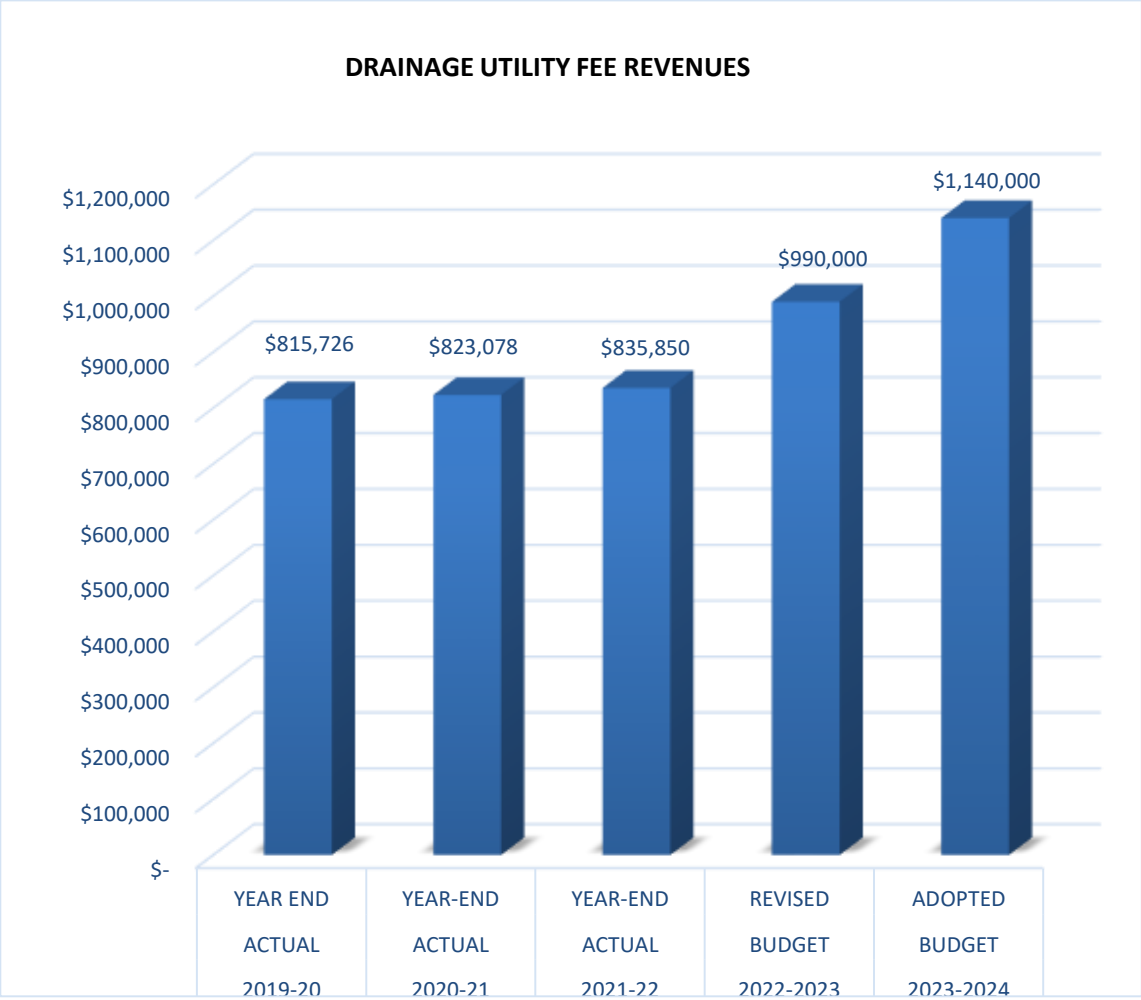
The City established a drainage utility district on January 4, 2005. Fees are assessed on properties based on the amount of storm water runoff they produce. Single family residences are assessed a uniform base fee of $5.00 per month. Residential rates were increased from $3.00 to $4.00 per month during 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 Technician 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.

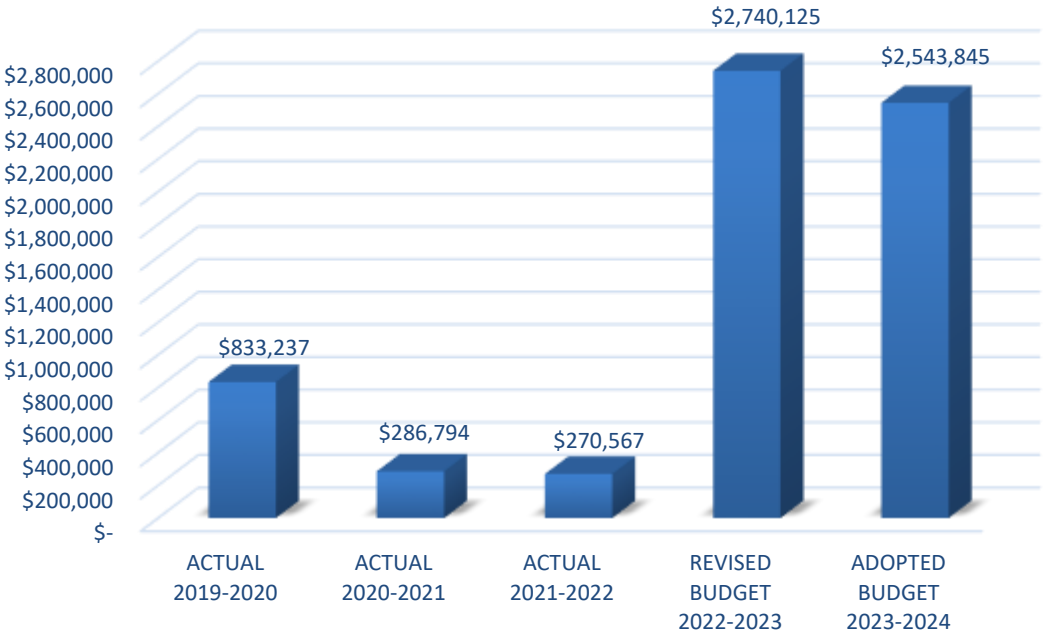
CITY OF SAGINAW
DRAINAGE UTILITY FUND REVENUE SUMMARY
2023-2024



Revenue estimates are based on current trends.

DRAINAGE UTILITY FEE REVENUE BY MONTH					
MONTH	ACTUAL 2019-20	ACTUAL 2020-21	ACTUAL 2021-22	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
OCTOBER	$ 66,753	$ 68,489	$ 69,389	$ 81,864	$ 94,268
NOVEMBER	66,884	68,598	68,515	81,610	93,976
DECEMBER	67,263	68,470	68,852	81,846	94,247
JANUARY	67,159	68,525	69,275	81,995	94,418
FEBRUARY	67,925	68,533	68,974	82,184	94,636
MARCH	68,282	68,484	68,863	82,263	94,727
APRIL	68,275	68,532	69,986	82,729	95,263
MAY	68,374	68,483	70,305	82,876	95,433
JUNE	68,821	68,653	70,311	83,126	95,720
JULY	68,718	68,776	70,221	83,098	95,688
AUGUST	68,611	68,769	70,618	83,211	95,819
SEPTEMBER	68,662	68,764	70,539	83,198	95,804
TOTALS	**$ 815,726**	**$ 823,078**	**$ 835,850**	**$ 990,000**	**$ 1,140,000**
BUDGET	*$ 815,000*	*$ 822,990*	*$ 835,310*	*$ 990,000*	*$ 1,140,000*

CITY OF SAGINAW
DRAINAGE UTILITY FUND EXPENDITURE SUMMARY
2023-2024



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

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Operating	$ 34,721	$ 48,397	$ 40,557	$ 68,000	$ 80,000
Contract Services	1,490	-	195	-	-
Capital Outlay	581,066	28,752	25,600	2,453,000	2,200,000
Transfers	215,960	209,645	204,215	219,125	263,845
TOTALS	**$ 833,237**	**$ 286,794**	**$ 270,567**	**$ 2,740,125**	**$ 2,543,845**

STREET MAINTENANCE FUND



THE STREET MAINTENANCE FUND IS USED TO ACCOUNT FOR THE REVENUES FROM SALES TAX DESIGNATED FOR THIS FUND AND EXPENDITURES RELATED TO STREET AND SIDEWALK MAINTENANCE AND REPAIRS

CITY OF SAGINAW
STREET MAINTENANCE FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2021-2022	ADOPTED BUDGET 2023-2024
REVENUES			
Sales Tax	$ 597,121	$ 613,985	$ 633,815
Interest on Investments	12,479	88,440	84,000
Use of Fund Balance	-	-	-
TOTAL REVENUES	**$ 609,600**	**$ 702,425**	**$ 717,815**
EXPENDITURES			
Industrial Streets	$ 17,023	$ 5,000	$ 100,000
Residential Streets	-	166,000	225,000
South Streets	49,958	-	-
North Streets	-	-	-
Sidewalks	21,988	1,015	90,000
Supplies	24,159	30,000	40,000
Contract Services	90,237	23,200	145,000
Capital	-	534,480	900,000
TOTAL EXPENDITURES	**$ 203,365**	**$ 759,695**	**$ 1,500,000**

CITY OF SAGINAW
STREET MAINTENANCE FUND
FUND DESCRIPTION
2023-2024

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.

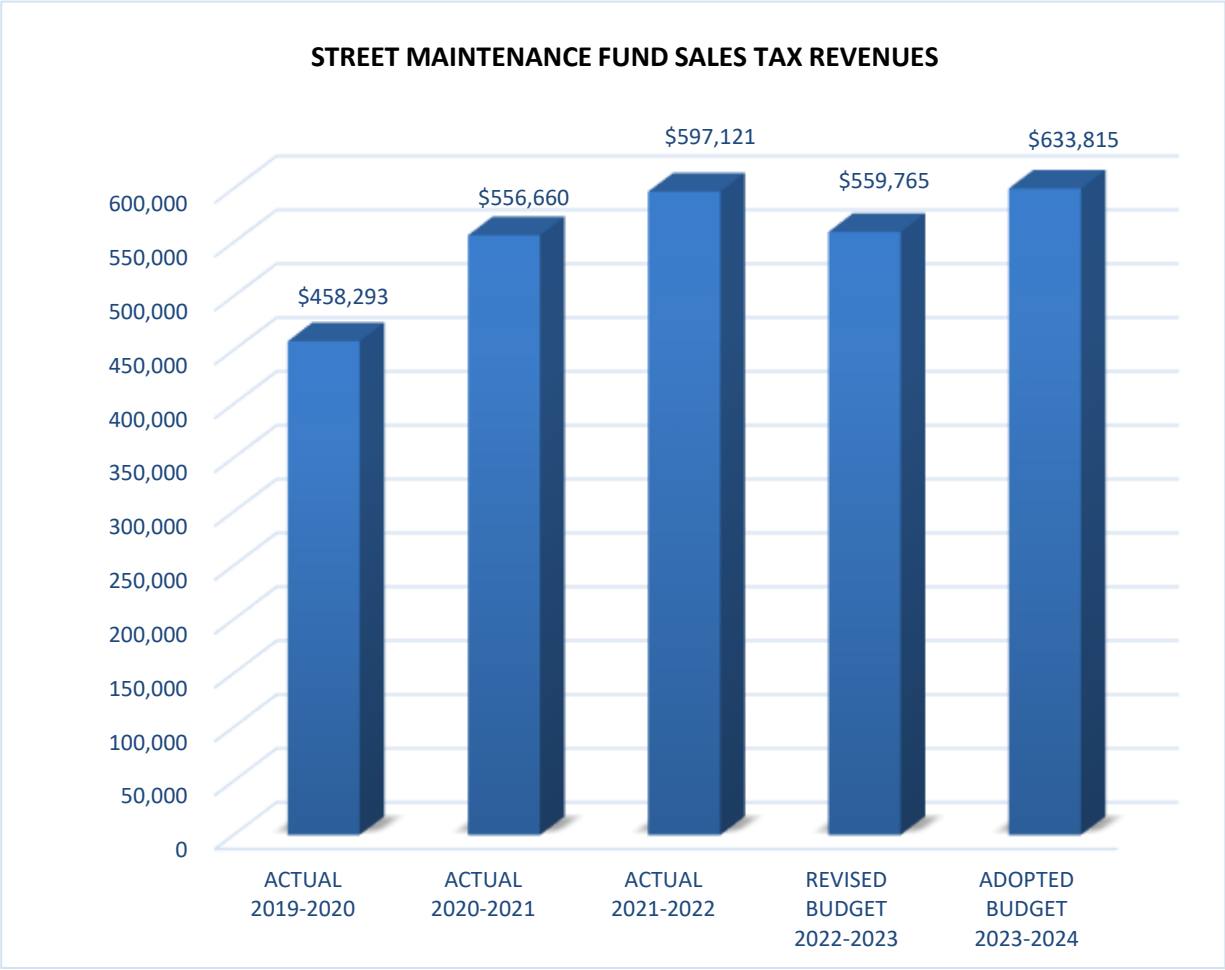
The street maintenance sales tax expires four years after it takes effect unless voters approve continuation in an election held for that purpose.

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.

FY 23/24 will start the Pavement Replacement Program with repairs to Knowles from Park Center to Bailey Boswell Road.

CITY OF SAGINAW
STREET MAINTENANCE FUND REVENUE SUMMARY
2023-2024

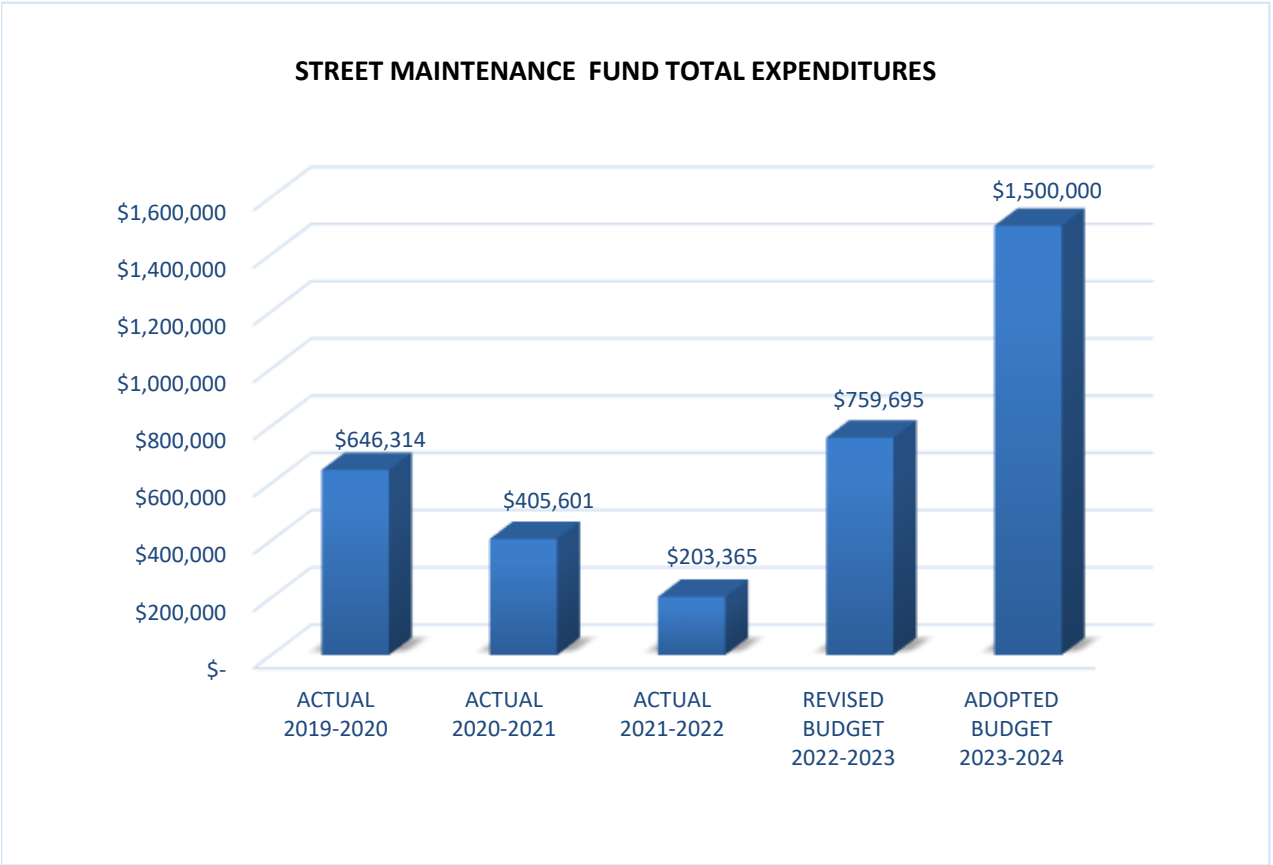


Sales tax revenue is budgeted based on current trends with adjustments for one time anomalies.

STREET MAINTENANCE FUND SALES TAX BY MONTH

MONTH	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2023-2024 ADOPTED BUDGET
OCTOBER	$ 38,343	$ 36,379	$ 43,398	$ 42,328	$ 47,927
NOVEMBER	41,654	44,287	56,231	48,121	54,487
DECEMBER	37,360	35,633	42,666	41,502	46,992
JANUARY	36,569	35,939	46,374	41,471	46,958
FEBRUARY	46,558	51,214	55,054	55,333	62,653
MARCH	33,204	37,378	37,695	39,093	44,264
APRIL	31,276	30,731	39,785	37,654	42,635
MAY	38,457	95,546	58,900	61,912	70,103
JUNE	34,935	37,903	46,975	42,518	48,143
JULY	39,675	40,385	47,127	44,709	50,624
AUGUST	45,178	48,922	68,007	52,731	59,707
SEPTEMBER	35,084	62,341	54,909	52,392	59,323
TOTALS	**$ 458,293**	**$ 556,660**	**$ 597,121**	**$ 559,765**	**$ 633,815**
BUDGET	*$ 467,210*	*$ 537,700*	*$ 590,430*	*$ 559,765*	*$ 633,815*

CITY OF SAGINAW
STREET MAINTENANCE FUND EXPENDITURE SUMMARY
2023-2024



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

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	ACTUAL 2019-2020	ACTUAL 2020-2021	ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
Personal Services	$ -	$ -	$ -	$ -	$ -
Operating	259,698	51,583	203,365	225,215	600,000
Capital Outlay	386,616	354,018	-	534,480	900,000
TOTALS	**$ 646,314**	**$ 405,601**	**$ 203,365**	**$ 759,695**	**$ 1,500,000**

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 SERVICES, PARKS, LIBRARY, BEAUTIFICATION, SENIOR CENTER, POLICE, FIRE, AND TRAIN & GRAIN FESTIVAL HAVE DONATION FUNDS AVAILABLE FOR EXPENDITURE

CITY OF SAGINAW
DONATIONS FUND SUMMARY OF REVENUES AND EXPENDITURES

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Donations Revenue	$ 313,982	$ 323,970	$ 331,875
Interest on Investments	3,263	24,520	16,205
Other Income	2,142	3,500	4,000
TOTAL REVENUES	**$ 319,387**	**$ 351,990**	**$ 352,080**
EXPENDITURES			
Animal Services	$ 1,803	$ 3,000	$ 8,000
Parks	93,753	117,420	8,500
Library	54,447	69,575	66,030
Beautification	56,392	60,250	99,250
Senior Center	1,220	4,500	5,000
Police	-	2,420	2,420
Fire	11,111	8,000	20,000
Train and Grain Festival	28,933	25,000	30,000
Community Events	-	-	15,000
TOTAL EXPENDITURES	**$ 247,658**	**$ 290,165**	**$ 254,200**

CITY OF SAGINAW
DONATIONS FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

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 $4.00 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.

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 FY23/24 there is $3,500 for annual cost of the early warning weather system.

Library

Budgeted expenditures (recommended by the Library Board) include technology, books and other collection items, electronic resources, supplies, contract services for library programs, and training for the Adult Learning staff. Funding is also included for 3 part time apprentices from the Saginaw Apprentice Program for 11 weeks during the busy summer months and partial funding of the Adult Learning Library Assistant.

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.

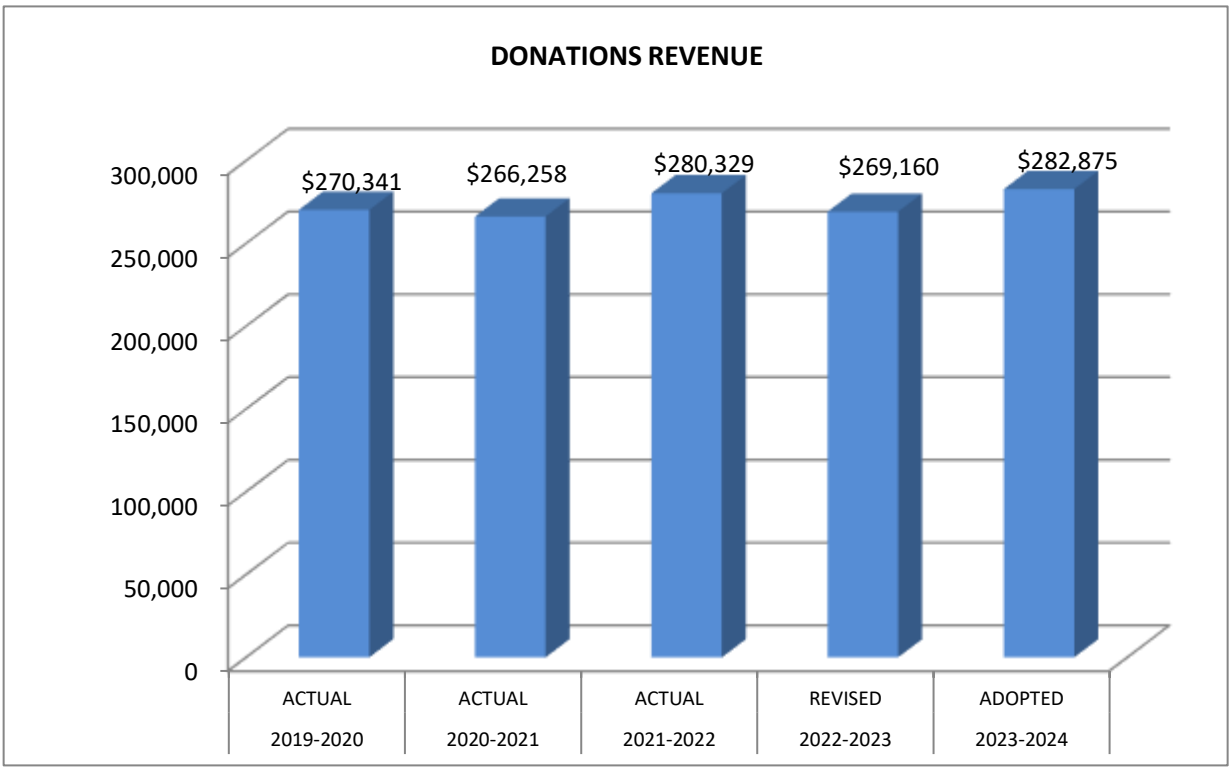
Fire

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.

Police
Budgeted expenditures include supplies for Junior Police Academy, ballastic vests, and public education.

CITY OF SAGINAW
DONATIONS FUND REVENUE SUMMARY
2023-2024

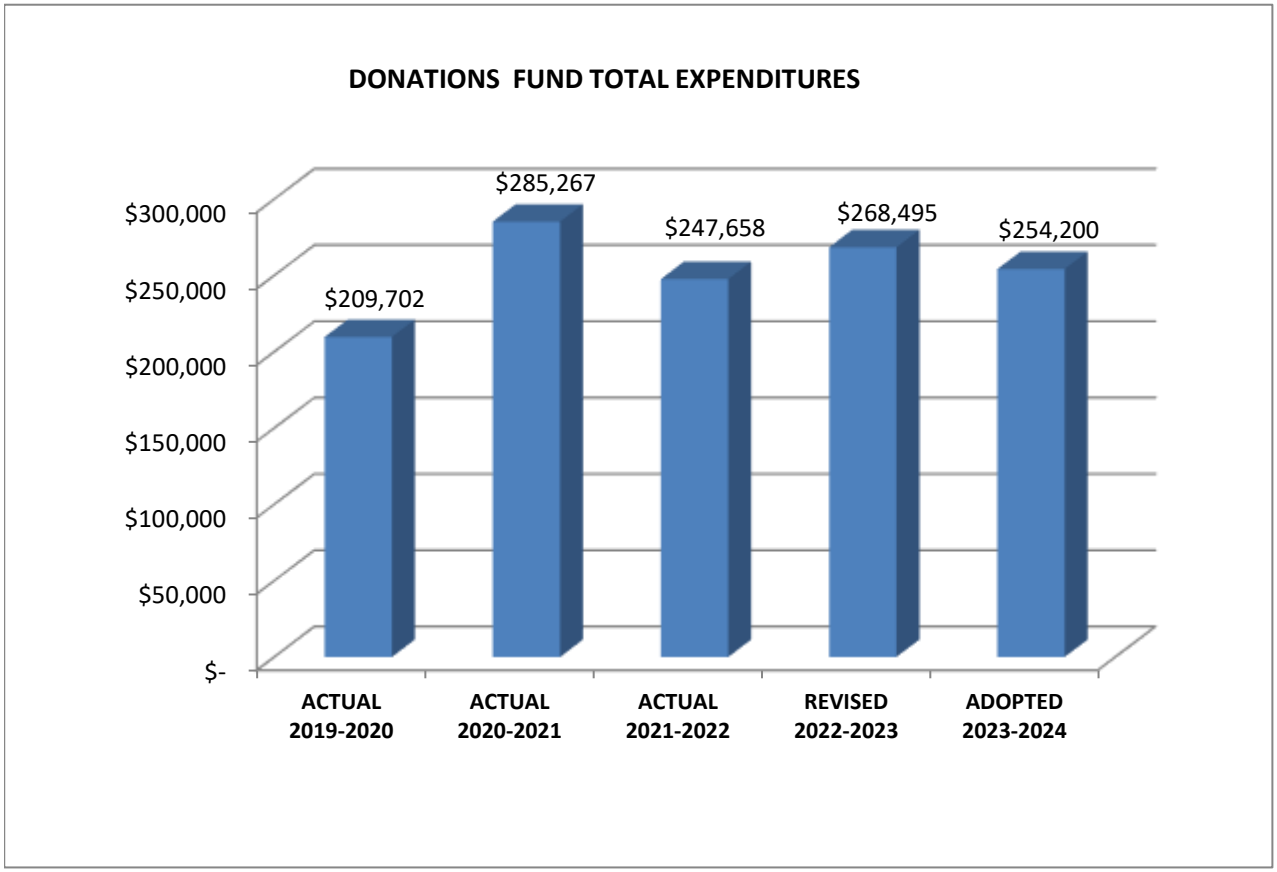


Donation revenue fluctuates from year to year depending on the special events. Train and Grain donations started to be budgeted in FY20/21. Donation revenues are based on current trends.

DONATIONS REVENUE BY MONTH

MONTH	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2023-2024 ADOPTED BUDGET
OCTOBER	$ 20,409	$ 21,230	$ 19,287	$ 20,074	$ 21,097
NOVEMBER	19,833	21,470	24,816	21,785	22,895
DECEMBER	23,399	23,470	22,326	22,798	23,960
JANUARY	21,498	21,186	21,168	21,037	22,109
FEBRUARY	18,716	19,051	17,020	18,051	18,971
MARCH	27,211	28,674	40,265	31,679	33,294
APRIL	25,910	19,319	20,324	21,598	22,699
MAY	25,007	22,883	24,335	23,797	25,009
JUNE	22,973	24,801	24,547	23,829	25,043
JULY	23,271	21,953	19,816	21,430	22,522
AUGUST	21,389	22,091	25,726	22,802	23,964
SEPTEMBER	20,725	20,129	20,700	20,281	21,314
TOTALS	**$ 270,341**	**$ 266,258**	**$ 280,329**	**$ 269,160**	**$ 282,875**
BUDGET	*$ 275,840*	*$ 268,125*	*$ 279,630*	*$ 269,160*	*$ 282,875*

CITY OF SAGINAW
DONATIONS FUND EXPENDITURE SUMMARY
2023-2024



FY19/20 reflects funding for Farmer's Market/Food Truck Park construction. FY20/21 includes funding for improvements at Willow Creek Park. 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.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2023-2024 ADOPTED BUDGET
Animal Services	$ 14,801	$ 5,239	$ 1,803	$ 8,000	$ 8,000
Parks	45,920	115,313	93,753	50,750	8,500
Library	43,144	41,786	54,447	69,575	66,030
Beautification	79,809	107,328	56,392	94,250	99,250
Senior Center	2,071	1,066	1,220	4,500	5,000
Police	-	-	-	2,420	2,420
Fire	7,439	2,988	11,111	14,000	20,000
Train and Grain	16,519	11,548	28,933	25,000	30,000
Community Events	-	-	-	-	15,000
TOTALS	**$ 209,702**	**$ 285,267**	**$ 247,658**	**$ 268,495**	**$ 254,200**

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 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Hotel/Motel Tax	$ 102,358	$ 101,365	$ 99,720
Court Technology Fees	10,310	6,065	8,860
Court Security Fees	12,926	13,450	15,175
Court Jury Fees	233	240	260
UDC/TexDot Median Cut	61,611	-	-
Insurance Deductible	143,622	181,540	90,565
Industrial Blvd Escrow	1,295	8,575	7,200
Old Decatur Rd. Improvements	5,215	599,570	-
PID Creation Deposits	78,537	-	-
Knowles/McLeroy Sidewalks	43,934	-	-
Blue Mound Rd/Industrial Intersection	25	-	-
Interest Earnings	4,366	33,890	24,360
Transfers from Other Funds	232,150	383,615	102,945
TOTAL REVENUES	**$ 696,582**	**$ 1,328,310**	**$ 349,085**
EXPENDITURES			
City Promotion - Hot/Mot	$ 39,982	$ 31,000	$ 40,000
Train and Grain Festival	1,690	22,335	10,000
Court Technology	6,986	17,845	3,500
Court Security	8,893	9,500	9,500
Public Improvement Districts	107,510	-	-
Blue Mound Rd/Industrial Intersection	-	4,025	-
UDC/TexDot Median Cut	154,295	-	-
Insurance Deductible	239,792	154,375	86,000
Transfer to Captial Project	-	-	-
TOTAL EXPENDITURES	**$ 559,148**	**$ 239,080**	**$ 149,000**

CITY OF SAGINAW
GENERAL GOVERNMENT ESCROW FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

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 23/24 includes promotion of arts and the "Train and Grain" festival, advertising, and Farmer's Market Management.

Court Technology Fees
Funding for the replacement of 1 ticket writer is included in the FY23/24 budget.

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

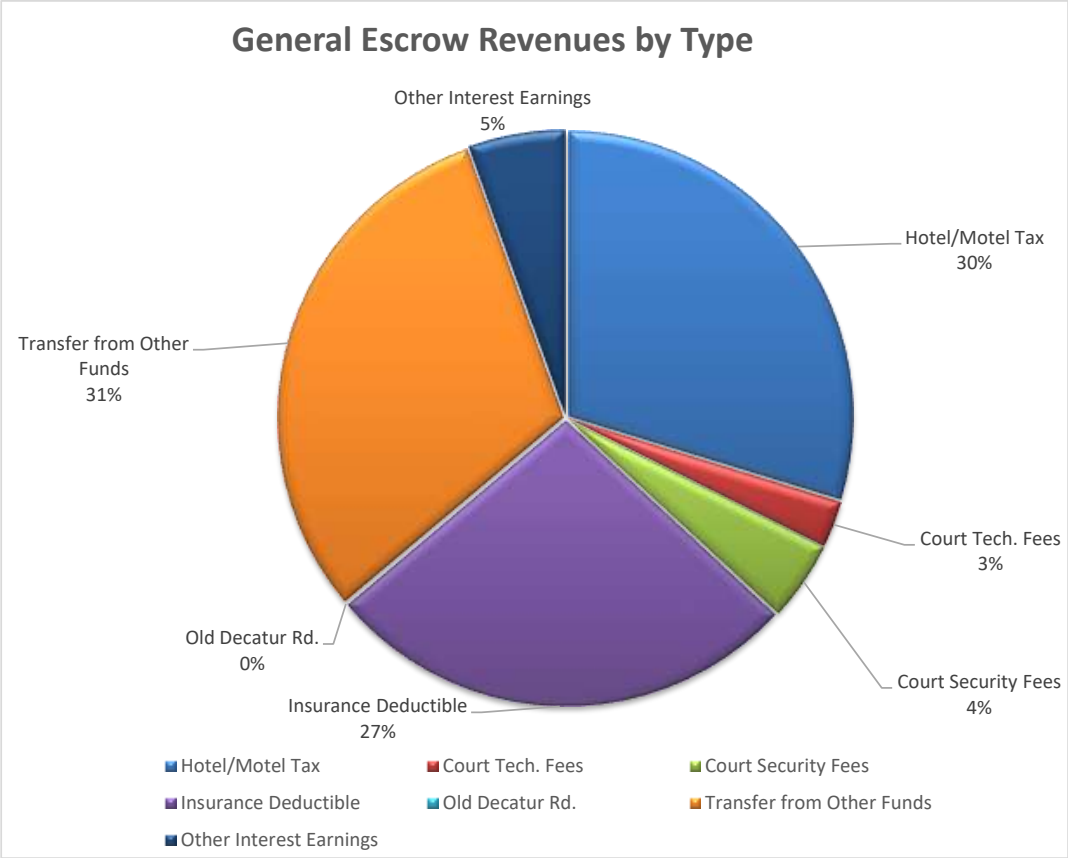
Insurance Deductible
These expenses are repairs to damaged property and other expenses covered by insurance.

PID Creation Escrows
These expenses are incurred when creating a new public improvement district and are funded with developer escrow funds.

UCD/TXDOT Escrow
These expenses are incurred on behalf of the the UCD development for the median cut made by Texas Department of Transportation along Blue Mound Road.

Blue Mound Road/Industrial Road Improvements
These expenses are related to local business participation in improvements at this intersection.

CITY OF SAGINAW
GENERAL ESCROW FUND SUMMARY
2023-2024



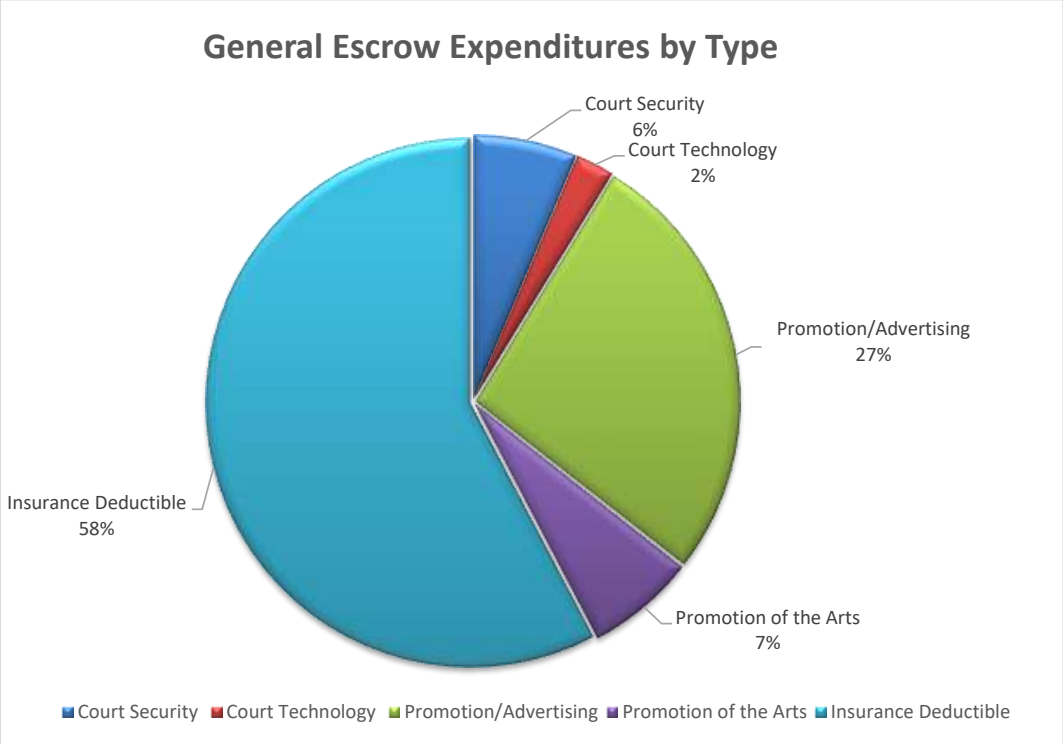


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WATER/WASTEWATER ESCROW FUND



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 IN THIS FUND ARE IMPACT FEES AND QUALIFYING CAPITAL PROJECTS.

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

	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Water Impact Fees	$ -	$ -	$ -
Wastewater Impact Fees	-	-	-
Intrest on Investments	7,620	51,660	29,450
Transfer from Enterprise Fund	66,870	71,965	36,215
Use of FB for water projects	-	-	-
Use of FB for wastewater projects	-	-	-
TOTAL REVENUES	**$ 74,490**	**$ 123,625**	**$ 65,665**
EXPENDITURES			
Transfer to EF-Water Projects	$ 28,103	$ 545,000	$ 451,000
Engineering Fees - Fee Study	-	-	-
Transfer to EF-Wastewater Projects	-	-	-
Refund impact fees - wastewater	-	-	-
TOTAL EXPENDITURES	**$ 28,103**	**$ 545,000**	**$ 451,000**

CITY OF SAGINAW
WATER/WASTEWATER ESCROW FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

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 23/24 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

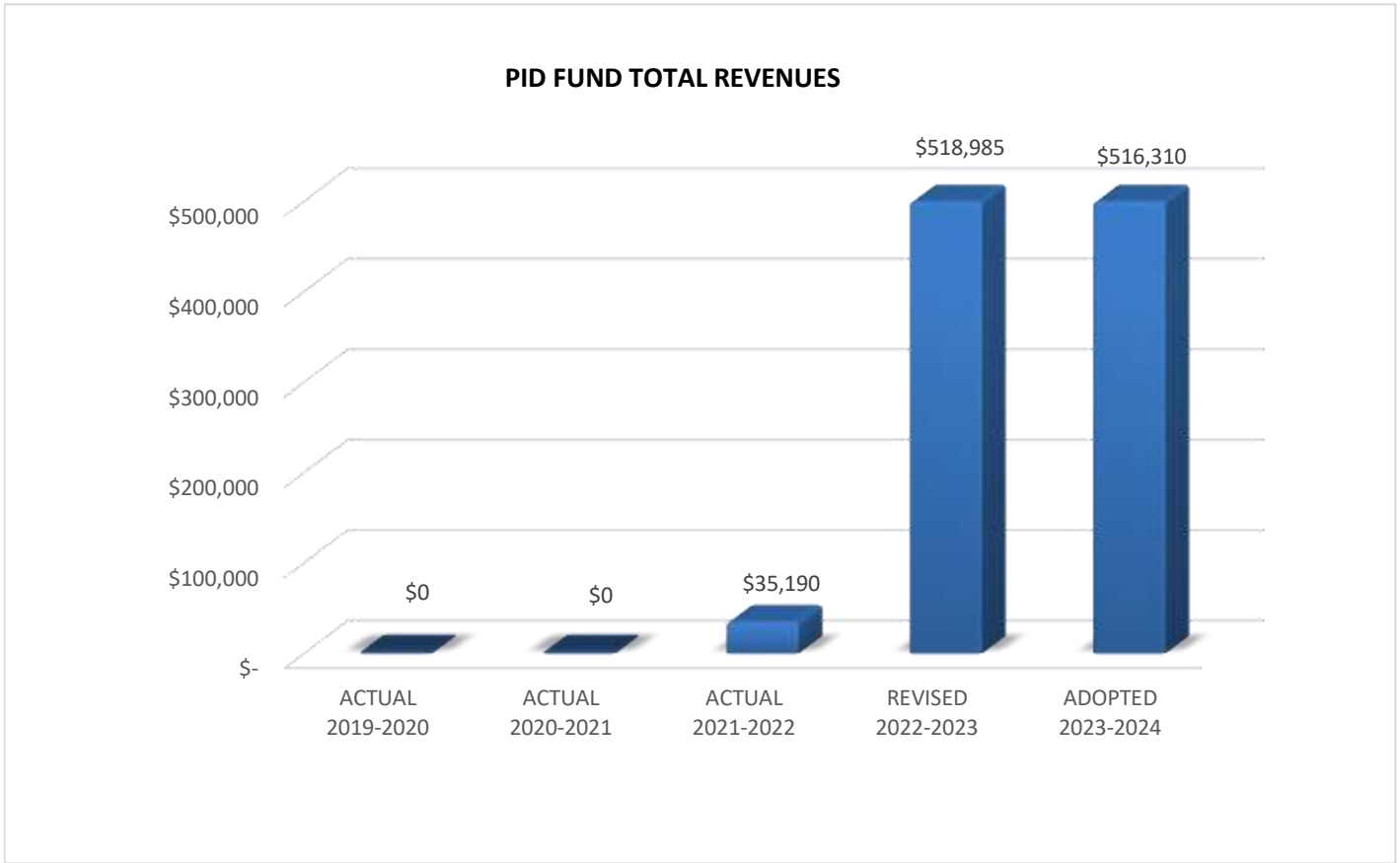
	YEAR-END ACTUAL 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
PID Assessment Commercial	$ 6,226	$ 88,135	$ 88,215
PID Assessment Multi Family	16,910	246,865	239,595
PID Assessment Single Family	11,864	167,945	168,100
Interest on Investments	190	16,040	20,400
	-	-	-
	-	-	-
TOTAL REVENUES	**$ 35,190**	**$ 518,985**	**$ 516,310**
EXPENDITURES			
Contract Services	$ 12,445	$ 18,000	$ 18,960
	0	0	0
	0	0	0
TOTAL EXPENDITURES	**$ 12,445**	**$ 18,000**	**$ 18,960**

CITY OF SAGINAW
BELTMILL PID FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

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.

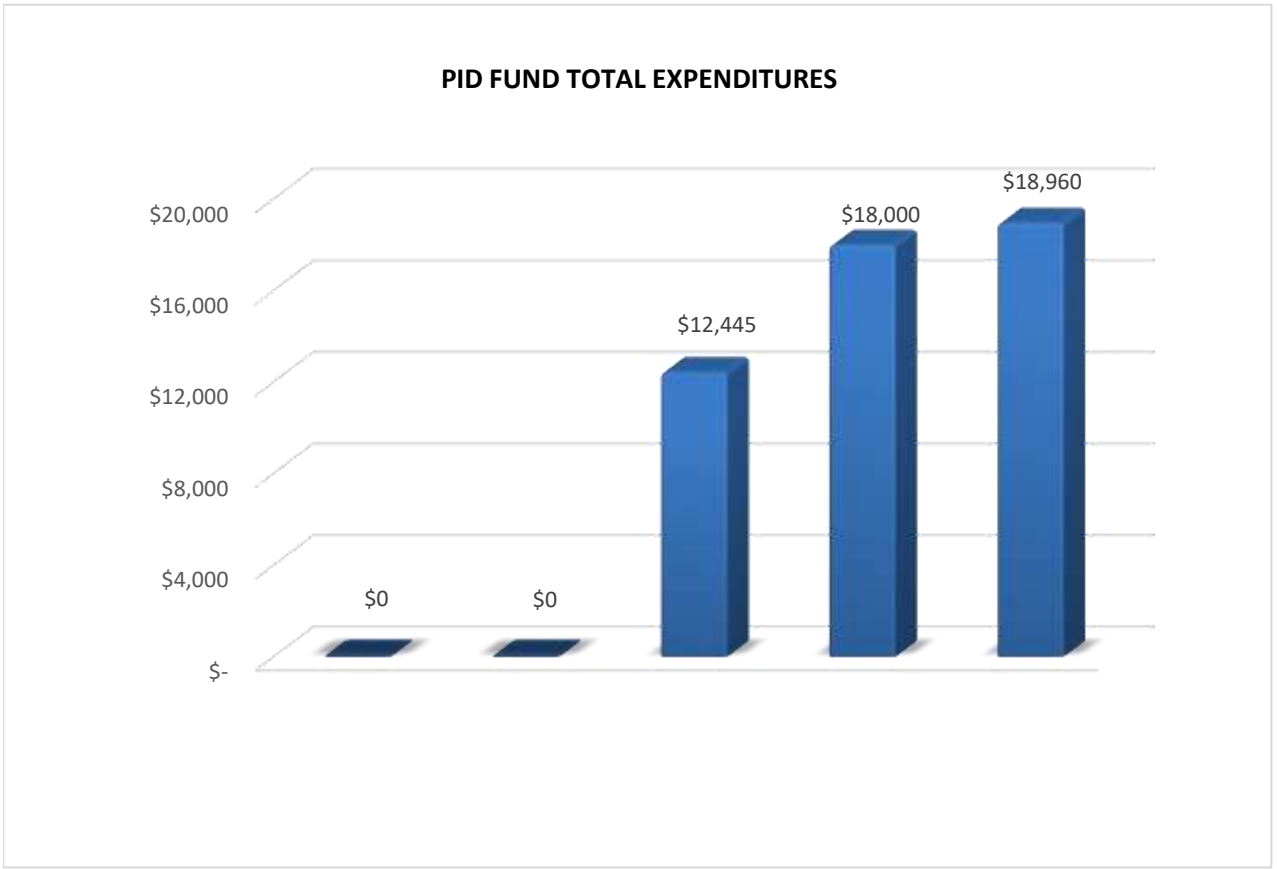
CITY OF SAGINAW
PID FUND REVENUE SUMMARY
2023-2024



REVENUES BY CLASSIFICATION

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2023-2024 ADOPTED BUDGET
PID Assessment Commercial	$ -	$ -	$ 6,226	$ 88,135	$ 88,215
PID Assessment Multi-Family	-	-	16,910	246,865	239,595
PID Assessment Single Family	-	-	11,864	167,945	168,100
Interest on Investments			190	16,040	20,400
TOTALS	**$ -**	**$ -**	**$ 35,190**	**$ 518,985**	**$ 516,310**

CITY OF SAGINAW
PID FUND EXPENDITURE SUMMARY
2023-2024



FY23/24 includes administration fees for Beltmill PID management.

EXPENDITURES BY CLASSIFICATION

DESCRIPTION	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 REVISED BUDGET	2023-2024 ADOPTED BUDGET
Contract Services	$ -	$ -	$ 12,445	$ 18,000	$ 18,960
Capital Outlay	-	-	-	-	-
TOTALS	**$ -**	**$ -**	**$ 12,445**	**$ 18,000**	**$ 18,960**

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 2021-2022	REVISED BUDGET 2022-2023	ADOPTED BUDGET 2023-2024
REVENUES			
Ad Valorem Tax - City	$ -	$ 7,090	$ 58,705
Ad Valorem Tax - Tarrant County	-	3,160	26,365
Ad Valorem Tax - TC College	-	1,795	15,320
Interest on Investments	-	120	240
	-	-	-
	-	-	-
TOTAL REVENUES	**$ -**	**$ 12,165**	**$ 100,630**
EXPENDITURES			
Contract Services	$ -	$ -	$ 30,000
Capital Outlay	-	-	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ 30,000**

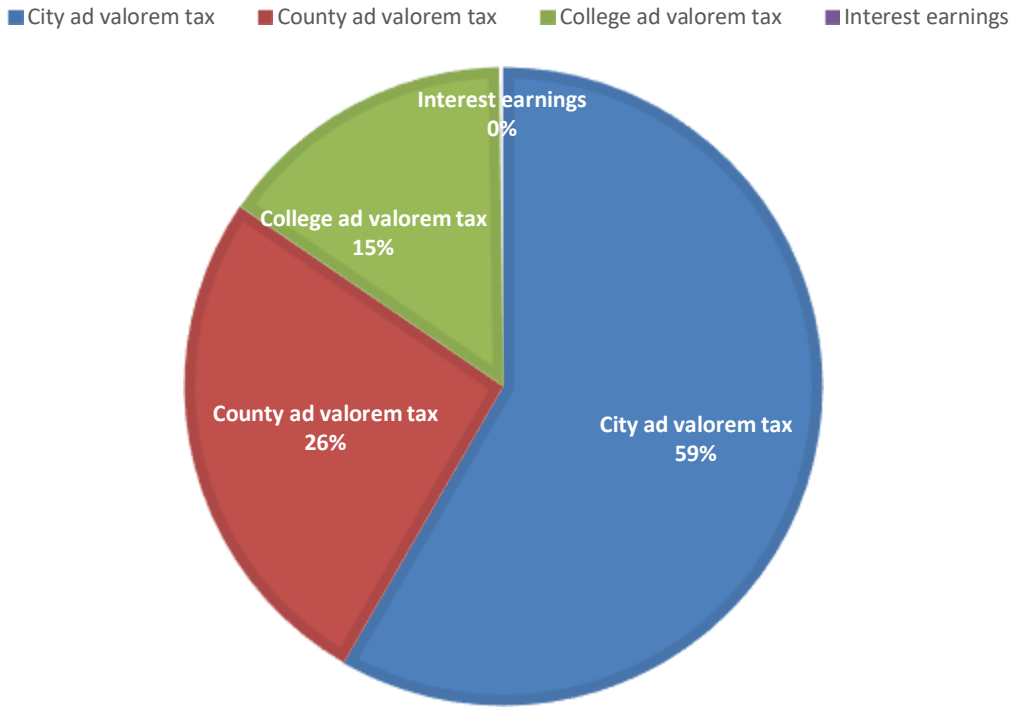
CITY OF SAGINAW
TAX INCREMENT REINVESTMENT ZONE FUND
OVERVIEW OF REVENUES AND EXPENDITURES
2023-2024

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.

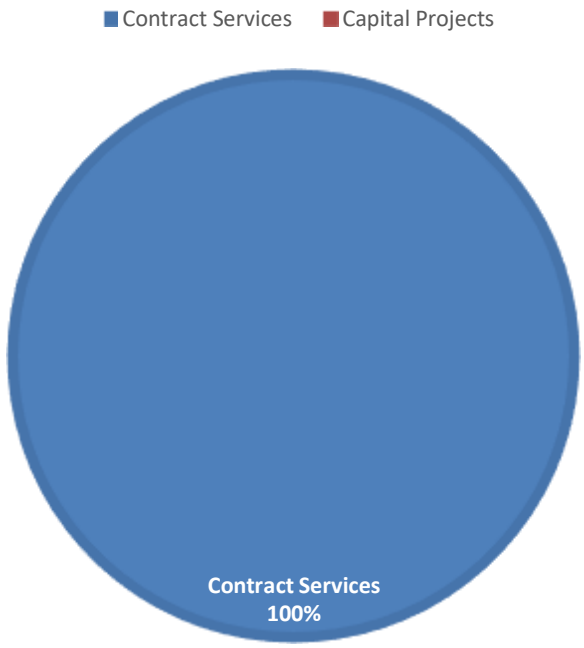
The tax increment reinvestment zones are special zones created by City Council to attract new investment in an area. Certain criteria has to be met for an area to be designated as a reinvestment zone as well. These zones help finance costs of redevelopment and promote growth in an are that would otherwise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

CITY OF SAGINAW
TIRZ FUND SUMMARY
2023-2024

TIRZ REVENUES BY TYPE



TIRZ EXPENDITURES BY TYPE



POLICIES, RESOLUTIONS, AND ORDINANCES



CITY OF SAGINAW

CITY OF SAGINAW
RESOLUTION NO. 2023-16

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, 2023 AND ENDING SEPTEMBER 30, 2024

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, 2023 and ending September 30, 2024 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, 2023 and ending September 30, 2024.

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 15th day of August, 2023.

APPROVED:

Todd Flippo, Mayor

ATTEST:

Janice England, City Secretary

CITY OF SAGINAW TEXAS CORPORATE SEAL

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CITY OF SAGINAW
ORDINANCE NO. 2023-22

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 2023; 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 2023; 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 FORTY-NINE AND EIGHT THOUSAND SEVEN HUNDRED SIXTY-NINE TEN THOUSANDTHS CENTS (49.8769) on each ONE HUNDRED DOLLARS ($100.00) valuation of property for the tax year 2023. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE RATE WILL EFFECTIVELY BE RAISED BY 6.54 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY -$9.20. 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-THREE AND 4,810/10,000THS CENTS (23.4810) 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 TWENTY-SIX AND 3,959/10,000THS CENTS (26.3959) on each ONE HUNDRED DOLLARS ($100.00) valuation of property.

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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 15th day of August, 2023.

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
ORDINANCE NO. 2023-23

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	$16.32	Basic Monthly Charge
	$ 5.05	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons up to 10,000 gallons total volume
	$ 5.39	per 1,000 gallons for each 1,000 gallons in excess of 10,000 gallons total volume

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Multi-Family Category	$16.32	Basic Monthly Charge per Dwelling
	$ 5.39	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
	$ 6.51	per 1,000 gallons for each 1,000 gallons in excess of 8,000 gallons additional volume
Commercial/Industrial Category	$ 16.32	Basic Monthly Charge
	$ 5.39	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons up to 10,000 gallons total volume
	$ 6.51	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	$22.16	Basic Monthly Charge
	$ 3.48	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	$22.16	Basic Monthly Charge per Dwelling Unit
	$ 6.05	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	$24.33	Basic Monthly Charge
	$ 6.05	per 1,000 gallons for each 1,000 gallons in excess of 2,000 gallons , no max volume

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Commercial/Industrial Monitored Category	$ 6.05	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 $6.05.

(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.

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, 2023.

PASSED AND APPROVED this 15th day of August, 2023.

Todd Flippo, Mayor

ATTEST:

Janice England, City Secretary

CITY OF SAGINAW TEXAS CORPORATE SEAL

APPROVED AS TO FORM AND LEGALITY:

Bryn Meredith, City Attorney

"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 = $6.05/1;000 gallons $_____

12. Total Charge $_____

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

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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

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.

2023 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.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 2,609,795,494
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 2,609,795,494
4.	**2022 total adopted tax rate.**		$ 0.508042 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.**		
	A. **Original 2022 ARB values:**	$ 107,655,347	
	B. **2022 values resulting from final court decisions:**	- $ 95,905,232	
	C. **2022 value loss.** Subtract B from A.[3]		$ 11,750,115
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 32,600,183	
	B. **2022 disputed value:**	- $ 9,780,055	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 22,820,128
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 34,570,243

[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.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,644,365,737
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2021 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2022 market value: $ 0 B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 8,814,378 C. **Value loss.** Add A and B. [6]	$ 8,814,378
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. **2022 market value:** $ 0 B. **2023 productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 8,814,378
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 1,264,254
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,634,287,105
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 13,383,284
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 50,738
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 13,434,022
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 2,812,669,947 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 5,242,020 E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 2,807,427,927

[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. **2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 136,392,400	
	B. **2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 16,565,116	
	C. **Total value under protest or not certified.** Add A and B.	$ 152,957,516
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,960,385,443
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 35,206,115
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 35,206,115
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 2,925,179,328
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.459254 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ /$100

SECTION 2: Voter Approval Tax Rate

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

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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.273156 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,644,365,737

[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)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 7,223,243
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2022.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ $ 30,511	
	B. **2022 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0.	– $ 6,423	
	C. **2022 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 24,088	
	E. Add Line 30 to 31D.		$ 7,247,331
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 2,925,179,328
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.247756 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. **2023 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **2022 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**		
	A. **2023 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$ 0	
	B. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**		
	A. **2023 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose	$ 0	
	B. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. **2023 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023	$ 0	
	B. **2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100
38.	**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 2022.** 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 2022.** 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 32 and multiply by $100	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.247756 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 2,361,709	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.080737 /$100	
	C. Add Line 40B to Line 39.		$ 0.328493 /$100
41.	**2023 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 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.339990 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* 2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0 /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(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.[28]	
	Enter debt amount	$ 7,086,291
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 0
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0
	D. Subtract **amount paid** from other resources	– $ 135,000
	E. Adjusted debt. Subtract B, C and D from A.	$ 6,951,291
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector.[29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 6,951,291
45.	**2023 anticipated collection rate.**	
	A. Enter the 2023 anticipated collection rate certified by the collector.[30]	100.00 %
	B. Enter the 2022 actual collection rate.	100.35 %
	C. Enter the 2021 actual collection rate.	100.11 %
	D. Enter the 2020 actual collection rate.	99.92 %
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31]	100.00 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 6,951,291
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,960,385,443
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.234810 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.574800 /$100
D49.	***Disaster Line 49 (D49):* 2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ /$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 2,495,015
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,960,385,443
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.084281 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.459254 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.459254 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.574800 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.490519 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,960,385,443
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.490519 /$100

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

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

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate ..... $ 0.532488 /$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66). ..... $ 0.016612 /$100	
	C. Subtract B from A . ..... $ 0.515876 /$100	
	D. Adopted Tax Rate. ..... $ 0.508042 /$100	
	E. Subtract D from C. ..... $ 0.007834 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate ..... $ 0.496128 /$100 As applicable: Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control)	
	B. Unused increment rate (Line 66). ..... $ 0.023324 /$100	
	C. Subtract B from A . ..... $ 0.472804 /$100	
	D. Adopted Tax Rate. ..... $ 0.479516 /$100	
	E. Subtract D from C. ..... $ -0.006712 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate ..... $ 0.468707 /$100 As applicable: Line 47, Line 50 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control)	
	B. Unused increment rate. ..... $ 0.000000 /$100	
	C. Subtract B from A . ..... $ 0.468707 /$100	
	D. Adopted Tax Rate. ..... $ 0.461579 /$100	
	E. Subtract D from C. ..... $ 0.007128 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.	$ 0.008250 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.498769 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.247756 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,960,385,443
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.016889 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.234810 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.499455 /$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.508042 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,634,287,105
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,925,179,328
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.498769 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.459254 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate $ 0.498769 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. $ 0.499455 /$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Kim Quin
Printed Name of Taxing Unit Representative

sign here Kim Quin
Taxing Unit Representative

7/26/23
Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

CITY OF SAGINAW
POLICY ON SALARIES AND COMPENSATION
2023-2024

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
2023-2024

DEPARTMENT	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24
FULL TIME POSITIONS:					
General Administrative Office	8	8	11	11	10
Municipal Court	2	2	2	2	2
Fire	30	30	30	29	29
Police	53	53	53	53	53
Public Services	11	11	11	11	11
Parks	2	2	2	2	2
Community Services	4	4	4	4	4
Library	5	5	5	5	5
Inspections/Code Enforcement	7	8	11	10	10
Animal Services	4	5	5	5	5
Fleet Maintenance	2	2	2	2	2
Economic Development	0	0	0	0	0
Information Technology	2	2	2	2	2
Emergency Management	0	0	0	1	1
Communications	0	0	0	1	1
Water & Wastewater	18	18	19	19	19
TOTAL FULL TIME POSITIONS	**148**	**150**	**157**	**157**	**156**
PART TIME POSITIONS:					
Administrative Interns	2	2	2	2	2
Community Services	7	7	7	7	7
Library	6	7	7	7	7
Animal Services	1	1	2	2	2
TOTAL PART TIME POSITIONS	**16**	**17**	**18**	**18**	**18**
SEASONAL PART TIME POSITIONS:					
Police	4	5	5	5	5
Public Services	0	2	2	2	2
Community Services	54	55	55	55	55
Library	2	3	3	3	2
Animal Services	0	2	2	2	2
Water & Wastewater	0	2	2	2	2
TOTAL SEASONAL POSITIONS	**60**	**69**	**69**	**69**	**68**
CITY WIDE TOTAL ALL POSITIONS	**224**	**236**	**244**	**244**	**242**

Summary of Personnel Changes

General Administrative Office - In FY18-19 IT positions are transferred to create a separate department. A Management Analyst is added in FY19-20. An HR Analyst is added in FY21-22. A Management Analyst was removed in 23-24.

Fire- One Firefighter position was added in 18/19. 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.

Recreation and Community Services - In FY20-21 a part-time summer position is added.

Library - In FY20-21 a PT Administrative Intern and a Summer Apprentice is added. In 23-24 a Summer Apprentice position is removed.

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.

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.

Economic Development - In FY19-20 Economic Development was re-assigned.

Water/Wastewater - In FY20-21, 2 Summer Apprentices are added. In FY21-22 a W/WW Technician is added.

Emergency Management - In FY22-23 new department was added.

Communications - In FY22-23 new department was added.

CITY OF SAGINAW
GENERAL AND DEBT SERVICE FUND FIVE YEAR FORECAST

	ADOPTED 2023-2024	ESTIMATED 2024-2025	ESTIMATED 2025-2026	ESTIMATED 2026-2027	ESTIMATED 2027-2028
GENERAL FUND					
BEGINNING RESOURCES	**$ 12,065,453**	**$ 11,396,118**	**$ 11,046,118**	**$ 10,685,618**	**$ 10,314,303**
REVENUES					
Current Property Taxes	$ 7,805,825	$ 8,013,370	$ 8,246,370	$ 8,484,878	$ 8,728,943
Sales Tax	7,458,265	7,682,013	7,912,473	8,149,848	8,394,343
Other Taxes	54,000	54,000	59,000	64,000	69,000
Franchise Fees	1,666,585	1,699,917	1,733,915	1,768,593	1,803,965
License, Permits, Fees, and Fines	1,532,335	1,562,982	1,594,241	1,626,126	1,658,649
Other Revenue	259,755	284,755	309,755	334,755	359,755
Grant Assistance	25,000	30,000	35,000	40,000	45,000
Interest on Investments	540,000	520,000	500,000	480,000	460,000
Transfers from Other Funds	2,564,510	2,692,736	2,827,372	2,968,741	3,117,178
TOTAL REVENUES	**$ 21,906,275**	**$ 22,539,772**	**$ 23,218,127**	**$ 23,916,941**	**$ 24,636,833**
EXPENDITURES					
Personnel Services	$ 17,114,985	$ 17,628,435	$ 18,157,288	$ 18,702,006	$ 19,263,066
Supplies and Services	4,663,345	4,803,245	4,947,343	5,095,763	5,248,636
Capital Outlay	694,335	350,000	360,500	371,315	382,454
Transfer to Other Funds	102,945	108,092	113,497	119,172	125,130
TOTAL EXPENDITURES	**$ 22,575,610**	**$ 22,889,772**	**$ 23,578,627**	**$ 24,288,256**	**$ 25,019,287**
ENDING RESOURCES	**$ 11,396,118**	**$ 11,046,118**	**$ 10,685,618**	**$ 10,314,303**	**$ 9,931,848**
Restricted Resources	5,643,903	5,722,443	5,894,657	6,072,064	6,254,822
Unrestricted/unreserved Resources	5,752,216	5,323,674.66	4,790,960.73	4,242,238.56	3,677,026.54
Increase/(Decrease in Fund Balance)	$ (669,335)	$ (350,000)	$ (360,500)	$ (371,315)	$ (382,454)
DEBT SERVICE FUND					
BEGINNING RESOURCES	**$ 1,303,014**	**$ 1,295,544**	**$ 1,295,544**	**$ 1,295,544**	**$ 1,295,544**
REVENUES					
Current Property Taxes	$ 6,943,825	$ 6,842,105	$ 6,495,900	$ 6,618,955	$ 6,819,455
Other Revenue	152,000	152,000	152,000	152,000	152,000
TOTAL REVENUES	**$ 7,095,825**	**$ 6,994,105**	**$ 6,647,900**	**$ 6,770,955**	**$ 6,971,455**
EXPENDITURES					
Principal Payments - Bonds	$ 3,580,000	$ 3,880,000	$ 3,645,000	$ 3,875,000	$ 4,210,000
Interest Payments - Bonds	3,506,295	3,096,905	2,985,500	2,878,355	2,743,655
Other Expenses	17,000	17,200	17,400	17,600	17,800
TOTAL EXPENDITURES	**$ 7,103,295**	**$ 6,994,105**	**$ 6,647,900**	**$ 6,770,955**	**$ 6,971,455**
ENDING RESOURCES	**$ 1,295,544**	**$ 1,295,544**	**$ 1,295,544**	**$ 1,295,544**	**$ 1,295,544**
Increase/(Decrease in Fund Balance)	$ (7,470)	$ -	$ -	$ -	$ -

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. The Debt Service Fund estimates are based on bond sales of $23.7M in FY21/22 for the construction of a new Library and Senior Citizens Center, $13.6 M in FY22/23 for street and park improvemenets, $15.2 M in FY23/24 for street improvements, and $6M in FY24/25 for street improvements. All bonds auhorized by voters in the May 2021 bond election are projected to be issued by FY24/25. The tax rate impact will be an increase of 4.9 cents in FY22/23, an increase of 2 cents in FY23/24, an increase of 3 cents in FY24/25, and no increase in FY25/26 due to the retirement of 2014 General Obligation Refunding Bonds.

Assumptions in the forecast include an annual taxable value increase of 5%. Sales tax is projected to grow by 2% per year. Other taxes remain the same except a gradual increase in mixed beverage tax as growth continues. There is expected growth in waste disposal 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 to a pre-pandemic level as programming continues to increase as well. The fees collected from the school district are eliminated in future years, as the school district has created their own police department. Transfers from other funds assumes a 5% increase each year to reimburse the General Fund for operating costs incurred on behalf of the Enterprise, Darinage, and CCPD Fund. Personnel Services assumes a 5% increase annually for salary and related benefits. Supplies and Services includes a 3% increase each year. Capital Outlay is projected to be $350,000 in FY24/25 and increase approximately 3% each year. These one time capital outlays will come from fund balance.

GENERAL INFORMATION



CITY OF SAGINAW

CITY OF SAGINAW
MISCELLANEOUS STATISTICS

Date of Incorporation — 1949

Population (2022 Census estimate) – 25,319

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 2022 was 2,154,595 per the United States Census Bureau website.

Area – 7.75 square miles or 4,960 acres

Registered Voters – 14,877 (Oct 2020)

Fire Protection:
Number of Stations – 2
Number of Paid Firefighters – 29

Police Protection:
Number of Stations – 1
Number of Officers – 41

Library:
Number of Libraries – 1
Number of Materials – 66,995

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

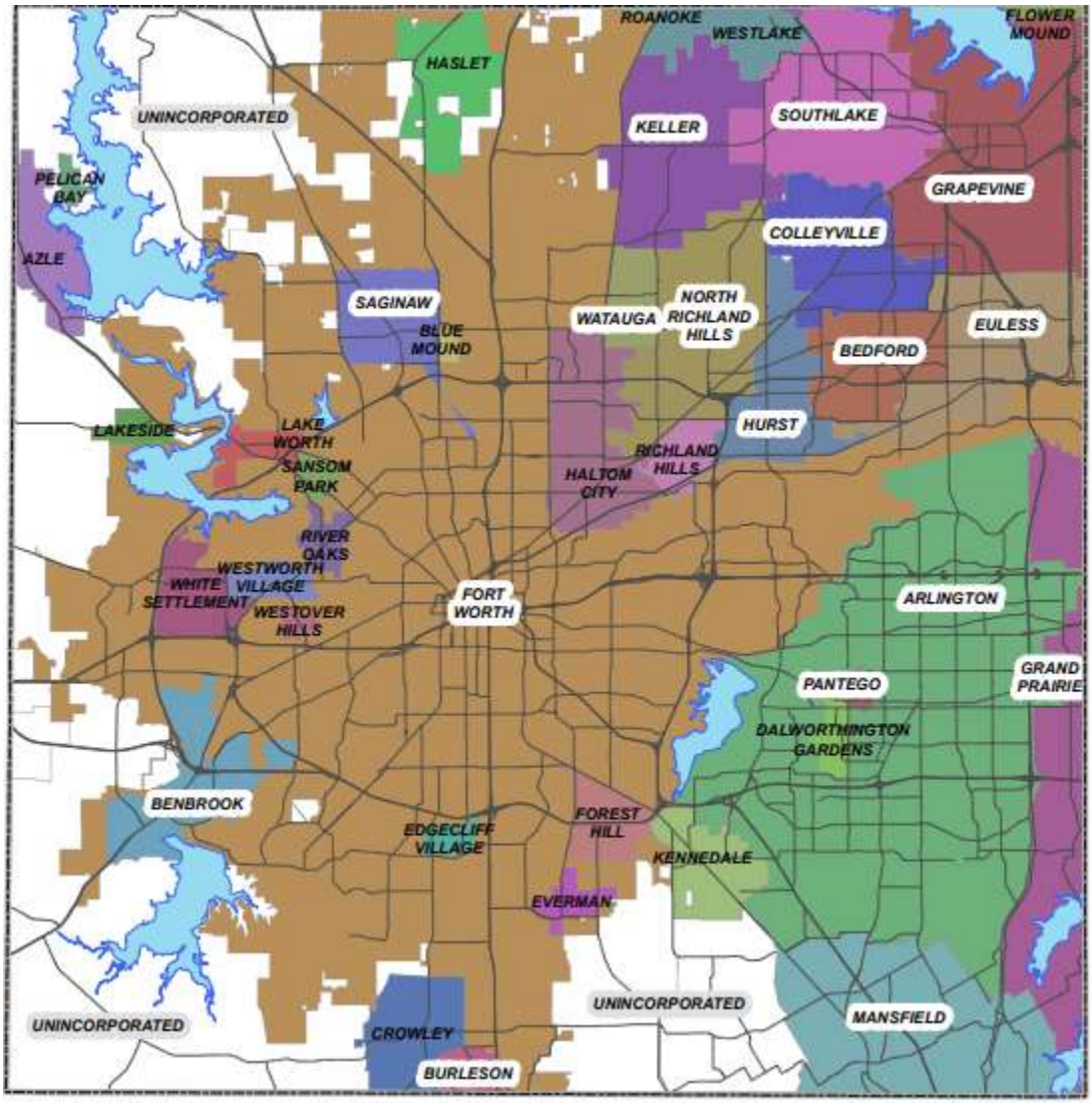
Recreational Facilities:
7 parks comprising 111.49 acres
Willow Creek Park
Highland Station Park
Brian Schwengler Park
Opal Jennings Park
William Houston Park
Sagewood Park
Knowles-Towrey Park

4 Recreation Centers
Saginaw Recreation
Saginaw Community Center
Senior Citizens Log Cabin Center
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

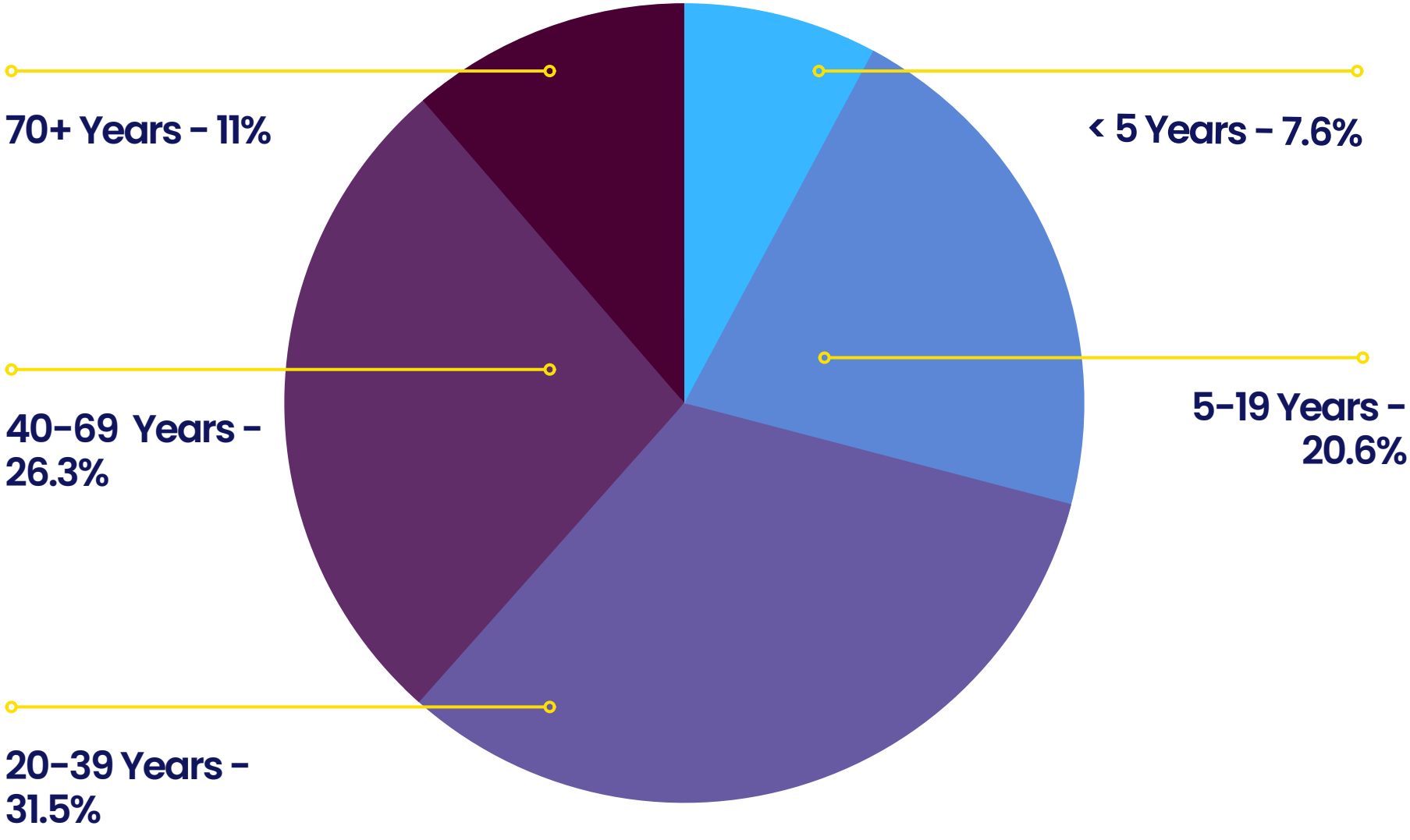


Tarrant County is comprised of 41 incorporated areas:

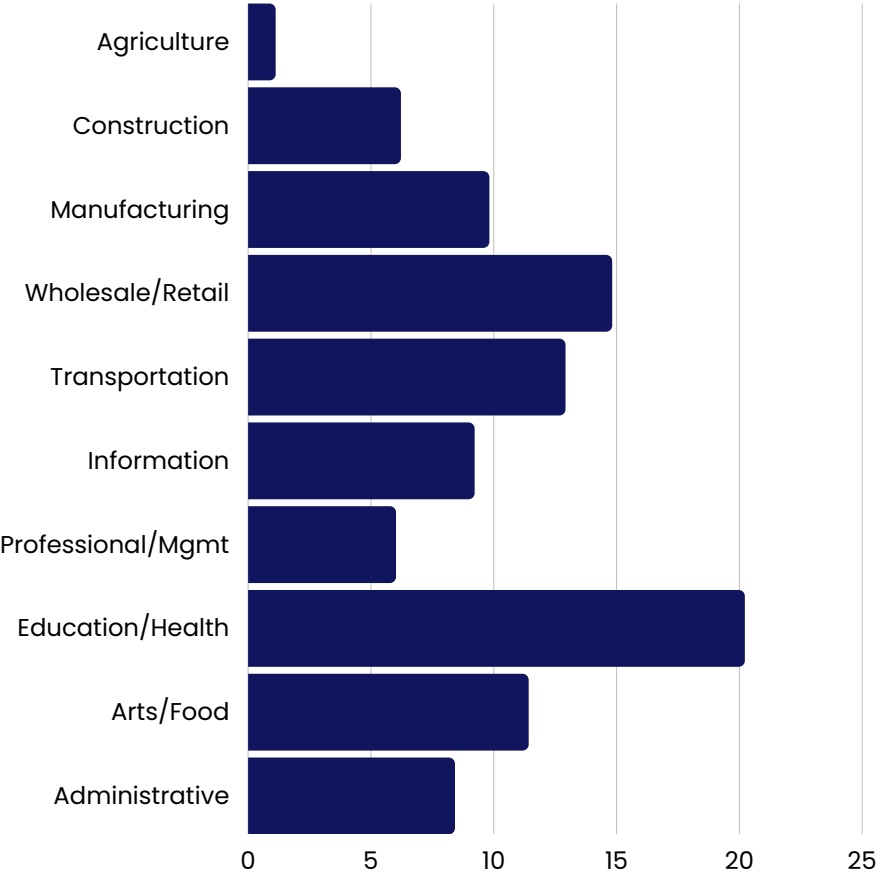
Arlington	Euless	Keller	Richland Hills
Azle	Everman	Kennedale	River Oaks
Bedford	Flower Mound	Lake Worth	**Saginaw**
Benbrook	Forest Hill	Lakeside	Sansom Park
Blue Mound	Fort Worth	Mansfield	Southlake
Burleson	Grand Prairie	Newark	Trophy Club
Colleyville	Grapevine	North Richland Hills	Watauga
Crowley	Haltom City	Pantego	Westlake
Dalworthington Gardens	Haslet	Pelican Bay	Westover Hills
Edgecliff Village	Hurst	Reno	Westworth Village
			White Settlement

Source: Tarrant County Web Site

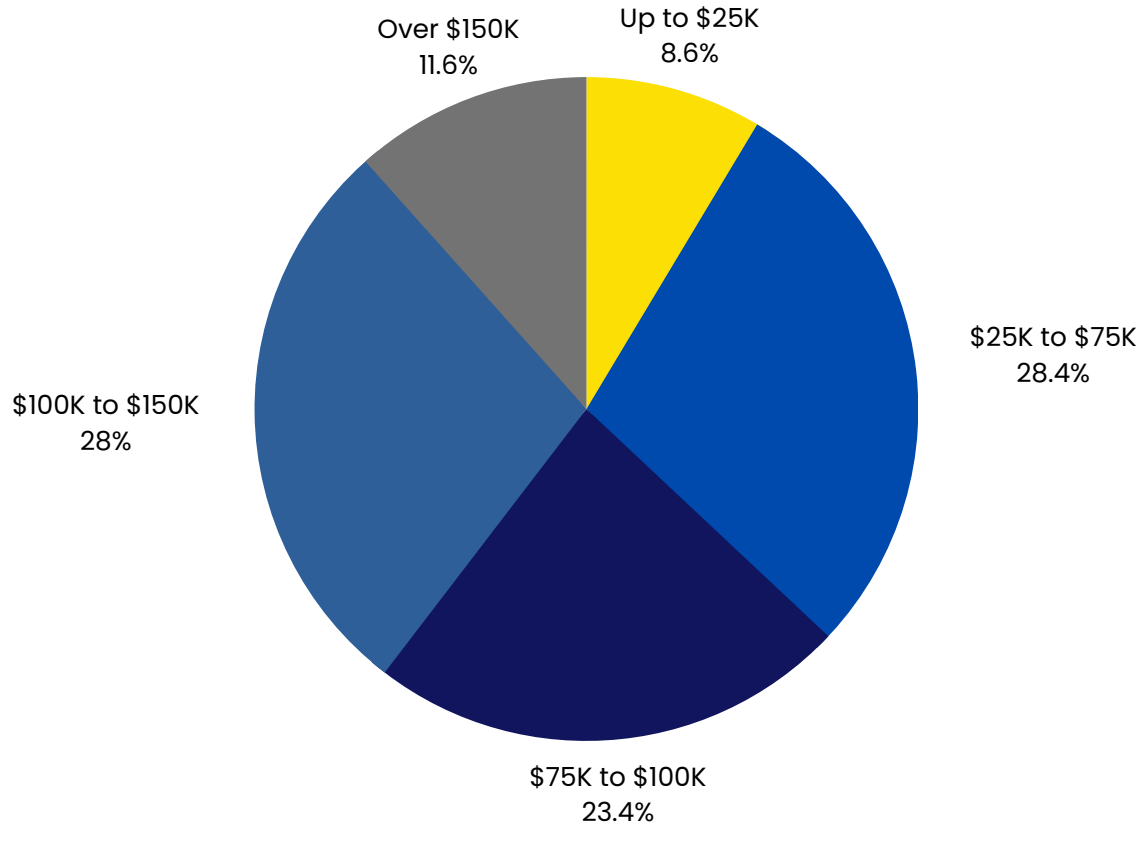
Population by Age



Income by Household and Employment Type



Employment Type



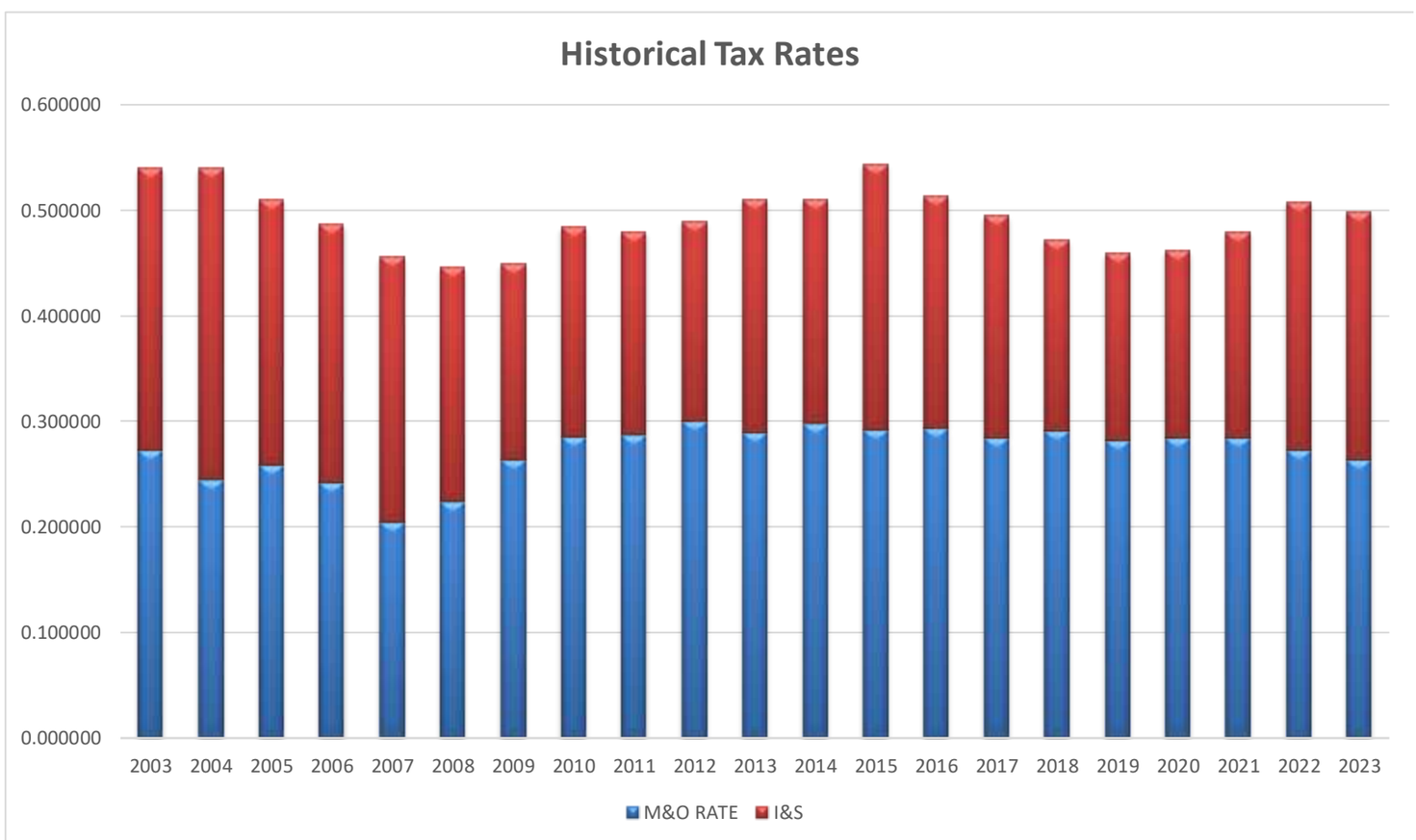
Income by Household

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CITY OF SAGINAW
TAX RATE STATISTICS
2023-2024

CITY OF SAGINAW TAX RATES

TAX YEAR	M&O RATE	M&O PERCENT	I&S RATE	I&S PERCENT	TOTAL TAX RATE
2003	0.272844	50.53%	0.267156	49.47%	**0.540000**
2004	0.244831	45.34%	0.295169	54.66%	**0.540000**
2005	0.258671	50.72%	0.251329	49.28%	**0.510000**
2006	0.242114	49.72%	0.244886	50.28%	**0.487000**
2007	0.204090	44.76%	0.251910	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	38.76%	**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%	**0.544000**
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%	0.234810	47.08%	**0.498769**



2023 TARRANT COUNTY TAX RATES AND POPULATIONS

Entity	Tax Rate	Estimated Population
TARRANT COUNTY		***2,157,740***
Arlington	0.589800	405,420
Azle	0.568874	14,298
Bedford	0.495726	49,923
Benbrook	0.565000	25,319
Blue Mound	0.681745	2,396
Colleyville	0.260991	26,639
Crowley	0.594890	19,439
Dalworthington Gardens	0.611854	2,296
Edgecliff Village	0.251846	3,992
Euless	0.457500	61,544
Everman	1.036080	6,174
Forest Hill	0.724094	14,289
Fort Worth	0.672500	974,846
Grapevine	0.250560	52,283
Haltom City	0.567283	46,382
Haslet	0.342638	3,579

Entity	Tax Rate	Estimated Population
Saginaw	**0.498769**	**24,974**
Hurst	0.581150	40,452
Keller	0.312000	46,308
Kennedale	0.706190	8,531
Lake Worth	0.380557	4,720
Lakeside	0.493500	1,659
Mansfield	0.659293	82,285
North Richland Hills	0.489389	72,587
Pantego	0.570000	2,566
Pelican Bay	0.596891	2,469
Richland Hills	0.522689	8,627
River Oaks	0.660210	7,646
Sansom Park	0.667886	5,496
Southlake	0.319000	31,975
Watauga	0.570200	23,653
Westworth Village	0.475000	2,605
White Settlement	0.667233	18,473

2023 Population estimate per North Central Texas Council of Governments
2023 Tax rates per Tarrant Appraisal District

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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

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

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.

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.

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.

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.