



## NOTICE OF A REGULAR MEETING

Notice is hereby given that a Regular Meeting of the Governing Body of the City of Ranger, Texas, will be held on **Monday, April 10, 2023 at 5:30 p.m.** in City Hall, 400 West Main Street Ranger, Texas. The following subjects will be discussed, to wit:

**Agenda Item 01: Call to Order-** Mayor Casey

Roll Call/Quorum Check

Invocation of Prayer

Pledge of Allegiance to the United States Flag

Pledge of Allegiance to the Texas Flag

**Agenda Item 02: Citizen's Presentation-**At this time, anyone on the list will be allowed to speak on any matter other than personnel matters or matters under litigation, for a length of time not to exceed THREE minutes. No Council/Board discussion or action may take place on a matter until such matter has been placed on an agenda and posted in accordance with law.

**Agenda Item 03: Announcements from City Council or Staff-**Comments may be made by council or staff, **BUT NO ACTION TAKEN** on the following topics without specific notice. Those items include: Expressions of Thanks, Congratulations or Condolence; Information on Holiday schedules; Recognition of public officials, employees or citizens other than employees or officials whose status may be affected by the council through action; Reminders of community events or announcements involving an imminent threat to the public health and safety of the people of the municipality.

**Agenda Item 04: Discuss/Consider:** approval of the city council meeting minutes for the regular meeting on March 27, 2023.

**Agenda Item 05: Discuss/Consider:** presentation and approval of the Annual Audit prepared by Gayla Fullerton, CPA with Fullerton & Associates PLLC for the fiscal year end of 2021.

**Agenda Item 06: Discuss/Consider:** appointing Chuck Lemaster and Doyle Russell to the REDC A & B Board of Directors.

**Agenda Item 07: Discuss/Consider:** approving and adopting the amended 4A and 4B Ranger Economic Development Bylaws.

**Agenda Item 08: Discuss/Consider:** approving Resolution No. 2023-04-10-H: a resolution of the City of Ranger, Texas, authorizing a change on the signature cards at First Financial Bank with the exception of the police LEOSE and the police special account.

**Agenda Item 09: Discuss/Consider:** approving Resolution No. 2023-04-10-I: a resolution of the City of Ranger, Texas, authorizing a change on the signature cards on the police accounts at First Financial Bank.

**Agenda Item 10: Discuss/Consider:** approval for a free clean-up day located at the City's Collection Station for RESIDENTIAL customers with rules applying.

**Agenda Item 11: Discuss/Consider: Consent Items; the Approval of Monthly Department Reports:**

- **Finance Report-** Director Carol Stephens
- **Library Report-** Librarian Diana McCullough
- **REDC 4A Report-** President Steve Gerdes
- **REDC 4B Report-** President Steve Gerdes
- **Municipal Court Report-** Judge Tammy Archer
- **Fire/EMS Report-** Chief Darrel Fox
- **Police Department-** Chief Moran
- **Animal Control/Code Enforcement-** Trace Douglas
- **Public Works Report**

**Agenda Item 12: Discuss/Consider:** Convene into executive session pursuant to Section 551.072, Texas Government Code, to deliberate the sale of real property.

- Ranger Economic Development Property

**Agenda Item 13: Discuss/Consider:** Reconvene into open session to take action as determined appropriate in the City Council's discretion regarding the sale of real property.

**Agenda Item 14: Discuss/Consider: Adjournment**

I, the undersigned authority, do hereby certify that the above notice of meeting of the Governing Body of the City of Ranger is a true and correct copy of said notice on the bulletin board at the City Hall of the City of Ranger, a place convenient and readily available to the general public at all times, and notice was posted by 5:30 p.m., April 6, 2023 and remained posted for 72 hours preceding the scheduled time of the meeting.

*Savannah Fortenberry*

Savannah Fortenberry, Ranger City Manager

The City council reserves the right to convene into Executive Session concerning any of the items listed on this agenda under the authority of the Mayor, whenever it is considered necessary and legally justified under the Open Meetings Act.

NOTICE OF ASSISTANCE

Ranger City Hall and Council Chambers are wheelchair accessible and accessible parking spaces are available. Request for accommodation or interpretive services must be made 48 hours prior to this meeting. Please contact City Secretary's office at (254) 647-3522 for information or assistance.

This Notice was removed from the outside bulletin board on \_\_\_\_\_ by \_\_\_\_\_.



## REGULAR MEETING MINUTES

A Regular Meeting of the Governing Body of the City of Ranger, Texas, was held on **Monday, March 27, 2023 at 5:30 p.m.** in City Hall, 400 West Main Street Ranger, Texas. The following subjects were discussed, to wit:

### **COUNCIL MEMBERS AND CITY STAFF PRESENT:**

Honorable John Casey	Mayor
Commissioner Larry Monroe	Place 1
Commissioner Terry Robinson	Place 2 <b>Absent</b>
Commissioner Kevan Moize	Place 3
Commissioner Samantha McGinnis	Place 4
City Secretary Savannah Fortenberry	
Honorable Tammy S. Archer	<b>Absent</b>

**Agenda Item 01: Call to Order-** Mayor Casey  
Roll Call/Quorum Check- Savannah Fortenberry  
Invocation of Prayer- Mayor Casey  
Pledge of Allegiance to United States Flag- Mayor Casey  
Pledge of Allegiance to Texas Flag- Mayor Casey

**Agenda Item 02: Citizen's Presentation:** 1. None

**Agenda Item 03: Announcements from City Council or Staff-** 1. Commissioner Monroe announced Don Nicholson was present at the National Vietnam War Veteran event along with Eastland County Judge Hullum. Congressman William's office presented an American Flag that was flown over the Capitol and a certificate. 2. City Secretary, Savannah Fortenberry, announced city offices will be closed April 7<sup>th</sup> in observance of Good Friday. 3. City Secretary also announced Judge Archer is attending judge school for the upcoming year.

**Agenda Item 04: Discuss/Consider:** approval of the city council meeting minutes for the regular meeting on March 13, 2023, and the called meeting on March 21, 2023.

\*Motion made by Commissioner McGinnis to approve the minutes for the regular meeting on March 13, 2023, and the called meeting on March 21, 2023 and 2<sup>nd</sup> by Commissioner Moize. **All Eyes and Motion Passed.**

**Agenda Item 05: Discuss/Consider:** a proclamation for the City of Ranger Proclaiming the Month of April as Child Abuse Awareness and Prevention Month.

\*Motion made by Commissioner Monroe to proclaim the Month of April as Child Abuse Awareness and Prevention Month and 2<sup>nd</sup> by Commissioner McGinnis. **All Ayes and Motion Passed.**

**Agenda Item 06: Discuss:** introduction from Abilene Environmental Landfill.

\*Charles Compton and Dale Garner with AEL presented an informal meet and greet to the city council about the services they offer. AEL stated they put their first truck in service in 2021 and they have one of the largest landfills in Texas that operates 24/7. **No Action Taken.**

**Agenda Item 07: Discuss/Consider:** a proclamation for the City of Ranger Proclaiming the Month of April as 9-1-1 Education Month.

\*Motion made by Commissioner Moize to proclaim the Month of April as 9-1-1 Education Month and 2<sup>nd</sup> by Commissioner McGinnis. **All Ayes and Motion Passed.**

**Agenda Item 08: Discuss/Consider:** RESOLUTION NO. 2023-03-27-E: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANGER, TEXAS AUTHORIZING CITY REPRESENTATIVES IN MATTERS PERTAINING TO THE CITY'S PARTICIPATION IN THE TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM.

\*Motion made by Commissioner Moize to approve Resolution No. 2023-03-27-E and 2<sup>nd</sup> by Commissioner Monroe. **All Ayes and Motion Passed.**

**Agenda Item 09: Discuss/Consider:** RESOLUTION NO. 2023-03-27-F: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANGER, TEXAS, AUTHORIZING THE SUBMISSION OF A TEXAS COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM APPLICATION TO THE TEXAS DEPARTMENT OF AGRICULTURE FOR THE COMMUNITY DEVELOPMENT FUND.

\*Motion made by Commissioner McGinnis to approve Resolution No. 2023-03-27-F and 2<sup>nd</sup> by Commissioner Monroe. **All Ayes and Motion Passed.**

**Agenda Item 10: Discuss/Consider:** adopting civil rights policies as listed:

1. Citizens Participation Plan
2. A1003 Excessive Force Policy
3. A1015 Fair Housing Policy
4. A1004 Section 504 Policy and Grievance Procedures
5. Code of Conduct Policy

\*Motion made by Commissioner Moize to adopt the civil rights policies as listed on agenda item 10 and 2<sup>nd</sup> by Commissioner McGinnis. **All Ayes and Motion Passed.**



**Agenda Item 11: Discuss/Consider:** RESOLUTION NO. 2023-03-27-G: A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANGER, TEXAS, ACCEPTING THE OPIOID TEXAS TERM SHEET.

\*Motion made by Commissioner Moize to approve Resolution No. 2023-03-27-G and 2<sup>nd</sup> by Commissioner McGinnis. **All Ayes and Motion Passed.**

**Agenda Item 12: Discuss/Consider:** approving the City Manager employment agreement.

\*Motion made by Commissioner Moize to approve the City Manager employment agreement as presented and 2<sup>nd</sup> by Commissioner Monroe. **All Ayes and Motion Passed.**

**Agenda Item 13: Discuss/Consider:** Adjournment- 5:54 pm

\*Motion made by Commissioner Monroe to adjourn and Commissioner Moize 2<sup>nd</sup> the motion. **All Ayes and Motion Passed.**

*These minutes were approved on the 10<sup>th</sup> day of April, 2023*

**CITY OF RANGER, TEXAS**

\_\_\_\_\_  
**John Casey, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Somer Lee, City Secretary**

# **CITY OF RANGER, TEXAS**

## **Annual Financial Report**

**For the Year Ended September 30, 2021**

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Abilene, Texas 79603  
Phone 325.268.1033

## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council  
of the City of Ranger, Texas:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ranger, Texas (the "City"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Ranger, Texas as of September 30, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Fullerton & Associates, PLLC*

Fullerton & Associates, PLLC  
April 11, 2023



**CITY OF RANGER, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

As management of the City of Ranger, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021.

**FINANCIAL HIGHLIGHTS**

Government-Wide Financial Statements

- The assets of the City of Ranger exceeded its liabilities at the close of the 2021 fiscal year by \$7,328,364 (net position), which is an increase of \$793,071 over the 2020 fiscal year's ending net position of \$6,535,293.
- As of September 30, 2021, \$1,316,504 (unrestricted) may be used to meet the government's ongoing obligations to citizens. \$6,011,860 of the City's equity is invested in capital assets (net of related debt), and \$0 of the City's equity is restricted for the use of the Economic Development Corporation.
- The City's total assets increased by \$504,232 during the 2021 fiscal year, and total liabilities decreased by (\$197,467).

Fund Financial Statements

- As of the close of the fiscal year, the City's General Fund reported an ending unassigned fund balance of \$360,886 which reflects an increase of \$233,188 for the year ended September 30, 2021, over the 2020 fiscal year's closing unassigned fund balance of \$127,698.
- The City's Utility Fund had an increase of \$425,583 in net position during the 2021 fiscal year, resulting in ending fund balances of \$5,693,668. Of the Utility Fund's net position, \$5,075,174 (89%) was invested in capital assets (net of related debt) as of September 30, 2021.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the City of Ranger's basic financial statements. The City's basic financial statements comprise three components:

- 1) government- wide financial statements,
- 2) fund financial statements, and
- 3) notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The statement of net position presents information on all the City of Ranger's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Ranger is improving or deteriorating.

The statement of changes in net position presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

**CITY OF RANGER, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The government-wide financial statements reflect functions of the City of Ranger that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the City of Ranger include general government, public safety, public works, and judicial. The government-wide financial statements can be found on pages 9 through 10 of this report.

**Fund Financial Statements**

A fund is a grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The City of Ranger, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Ranger can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City had no fiduciary funds as of or for the year ended September 30, 2021.

*Governmental funds.* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus on governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenue, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Ranger maintains two governmental funds. Information is presented in the governmental fund balance sheet and in the governmental fund statement of revenues, expenses, and changes in fund balances for the General Fund, which is considered a major fund. The governmental fund financial statements can be found on pages 11 through 14 of this report.

*Proprietary funds.* When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Changes in Net Position. In fact, the City's enterprise funds are the same as the business-type activities reported in the government-wide financial statements, but the proprietary fund statements provide more detail and additional information, such as cash flows, for the proprietary fund. The City utilizes one major proprietary fund, the Utility fund. The proprietary fund statements can be found on pages 15 through 17 of this report.

*Notes to the financial statements.* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18 through 34 of this report.

**CITY OF RANGER, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Ranger, assets exceeded liabilities by \$7,328,364 at the end of 2021.

As of September 30, 2021, \$6,011,860, of the City of Ranger's net position (82%) reflects its investment in capital assets (e.g., buildings, equipment, infrastructure), net of the debt balances used to obtain such assets. The City of Ranger uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

**City of Ranger's Net Position—Comparative Schedules**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 496,862	\$ 233,921	\$ 1,053,017	\$ 1,028,991	\$ 1,549,879	\$ 1,262,912
Capital assets (net of depreciation)	1,167,074	1,096,834	7,580,079	7,433,054	8,747,153	8,529,888
Total assets	1,663,936	1,330,755	8,633,096	8,462,045	10,297,032	9,792,800
Deferred outflows	36,350	37,061	35,198	12,352	71,548	49,413
Current and other liabilities	41,344	15,977	564,326	85,269	605,670	101,246
Long-term liabilities	8,852	-	2,382,087	3,092,830	2,390,939	3,092,830
Total liabilities	50,196	15,977	2,946,413	3,178,099	2,996,609	3,194,076
Deferred inflows	15,394	84,631	28,213	28,213	43,607	112,844
Net position:						
Net investment in capital assets	936,686	878,967	5,075,174	3,260,894	6,011,860	4,139,861
Restricted for general fund savings			-	75,278		75,278
Unrestricted	698,010	388,241	618,494	1,931,913	1,316,504	2,320,154
	\$ 1,634,696	\$ 1,267,208	\$ 5,693,668	\$ 5,268,085	\$ 7,328,364	\$ 6,535,293

**CITY OF RANGER, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**City of Ranger's Changes in Net Position—Comparative Schedules**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Program Revenues</b>						
Fees, fines, and charges	\$ 587,892	\$ 535,440	\$ 2,410,171	\$ 2,403,615	\$ 2,998,063	\$ 2,939,055
Operating grants and contributions	193,780	105,148	371,822	216,218	565,602	321,366
<b>General Revenues</b>						
Property taxes	416,842	854,572	-	-	416,842	854,572
Sales and use taxes	369,286	-	-	-	369,286	-
Franchise taxes	104,794	116,727	-	-	104,794	116,727
Investment earnings	-	6,741	-	-	-	6,741
Miscellaneous	-	74,798	26,687	-	26,687	74,798
Gain (loss) on disposal of capital assets	40,186	-	-	-	40,186	-
<b>Total Revenues</b>	<b>1,712,780</b>	<b>1,693,426</b>	<b>2,808,680</b>	<b>2,619,833</b>	<b>4,521,460</b>	<b>4,313,259</b>
<b>Expenditures</b>						
General government	1,120,283	282,230	-	-	1,120,283	282,230
Public safety	181,226	886,203	-	-	181,226	886,203
Public works	43,783	43,286	-	-	43,783	43,286
Cemetery	-	51,756	-	-	-	51,756
Water and sewer fund	-	-	2,383,097	2,304,410	2,383,097	2,304,410
Streets	-	356,214	-	86,952	-	443,166
<b>Total Expenses</b>	<b>1,345,292</b>	<b>1,619,689</b>	<b>2,383,097</b>	<b>2,391,362</b>	<b>3,728,389</b>	<b>4,011,051</b>
Change in net position	367,488	73,737	425,583	228,471	793,071	302,208
Net position, beginning	1,267,208	1,193,471	5,268,085	5,039,614	6,535,293	6,233,085
Net position, ending	\$ 1,634,696	\$ 1,267,208	\$ 5,693,668	\$ 5,268,085	\$ 7,328,364	\$ 6,535,293

**CITY OF RANGER, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**FINANCIAL ANALYSIS OF THE GOVERNMENTS FUNDS**

As noted earlier, the City of Ranger uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Ranger's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Ranger's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As September 30, 2021, the City of Ranger's governmental General Fund reported an ending fund balance of \$389,084, all was unassigned and available for spending at the City's discretion. This represents approximately fifteen months of operating equity based on fiscal year 2021 General fund expenses.

**CAPITAL ASSETS**

The City of Ranger's investment in capital assets for its governmental activities amounts to (net of accumulated depreciation) as of September 30, 2021, and its investment in capital assets for its business-type activities amounts to (net of accumulated depreciation and related debt) as of September 30, 2021. These investments in capital assets includes land, buildings, street improvements, water and sewer facilities, as well as city vehicles and equipment.

See detailed comparative schedules of the City's capital asset balances on the following page.

Additional information on the City's capital assets can be found in Note 4 on pages 25 and 26 of this report.

**DEBT ADMINISTRATION AND LONG TERM LIABILITIES**

At September 30, 2021, the City had \$2,592,034 in outstanding long-term liabilities. See detailed comparative schedules of the City's long-term liabilities on the following page. Additional information on the City's debt can be found in Note 6 on page 27-29 of this report.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City of Ranger's finances for those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Secretary, City of Ranger, 400 West Main St, Ranger, Texas 76470.



**CITY OF RANGER, TEXAS  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**City of Ranger's Capital Assets—Comparative Schedules**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 168,767	\$ 168,767	\$ 11,093	\$ 11,093	\$ 179,860	\$ 179,860
Construction in progress	-	-	1,800,540	743,623	1,800,540	743,623
Buildings and improvements	71,366	75,144	8,226	3,000	79,592	78,144
Machinery, vehicles and equipment	380,085	285,501	76,796	94,339	456,881	379,840
Infrastructure	316,468	345,480	4,860,411	5,045,470	5,176,879	5,390,950
Improvements other than buildings	-	-	-	-	-	-
	<u>\$ 936,686</u>	<u>\$ 874,892</u>	<u>\$ 6,757,066</u>	<u>\$ 5,897,525</u>	<u>\$ 7,693,752</u>	<u>\$ 6,772,417</u>

**City of Ranger's Long-Term Liabilities—Comparative Schedules**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Compensated absences	\$ 8,852	\$ 11,948	\$ 6,182	\$ 6,810	\$ 15,034	\$ 18,758
Debt	-	-	2,577,000	2,626,000	2,577,000	2,626,000
	<u>\$ 8,852</u>	<u>\$ 11,948</u>	<u>\$ 2,583,182</u>	<u>\$ 2,632,810</u>	<u>\$ 2,592,034</u>	<u>\$ 2,644,758</u>

# **BASIC FINANCIAL STATEMENTS**

**CITY OF RANGER, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	<b>Primary Government</b>			
	Governmental Activities	Business-Type Activities	Component Unit	Total
<b>ASSETS</b>				
Pooled cash and cash equivalents	\$ 602,004	\$ 536,629	\$ 146,457	\$ 1,285,090
Investments			95,480	95,480
Receivables (net of allowance for uncollectibles)	146,743	285,625	14,022	446,390
Prepaid expenses	-	28,891		28,891
Capital assets:				
Land	168,767	11,093	163,864	343,724
Construction in progress	-	1,800,540		1,800,540
Buildings and other improvements	373,077	72,680	297,190	742,947
Machinery, vehicles and equipment	1,310,405	437,156		1,747,561
Infrastructure	918,600	7,946,321		8,864,921
Less accumulated depreciation	<u>(1,834,163)</u>	<u>(3,510,873)</u>	<u>(67,039)</u>	<u>(5,412,075)</u>
Restricted cash		746,366		746,366
Net pension asset	<u>230,388</u>	<u>76,796</u>		<u>307,184</u>
<b>Total assets</b>	<u>1,915,821</u>	<u>8,431,224</u>	<u>649,974</u>	<u>10,997,019</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows related to TMRS- pension	<u>36,350</u>	<u>35,198</u>		<u>71,548</u>
<b>Total deferred outflows of resources</b>	<u>36,350</u>	<u>35,198</u>	-	<u>71,548</u>
<b>INTERNAL BALANCES</b>	<u>(251,885)</u>	<u>201,872</u>	<u>50,013</u>	
<b>LIABILITIES</b>				
Accounts payable	27,731	302,667		330,398
Accrued liabilities	13,613	20,004		33,617
Deposits payable	-	112,655		112,655
Current portion of noncurrent liabilities	-	129,000		129,000
Noncurrent liabilities				
Compensated absences	8,852	6,182		15,034
Due in more than one year	<u>-</u>	<u>2,375,905</u>		<u>2,375,905</u>
<b>Total liabilities</b>	<u>50,196</u>	<u>2,946,413</u>		<u>2,996,609</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred revenue, utility customers	-			
Deferred inflow related to TMRS- pension	<u>15,394</u>	<u>28,213</u>		<u>43,607</u>
<b>Total deferred inflows of resources</b>	<u>15,394</u>	<u>28,213</u>		<u>43,607</u>
<b>NET POSITION</b>				
Net investment in capital assets	936,686	5,075,174	394,015	6,405,875
Restricted for EDC		-	305,972	305,972
Unrestricted	<u>698,010</u>	<u>618,494</u>		<u>1,316,504</u>
<b>Total net position</b>	<u>\$ 1,634,696</u>	<u>\$ 5,693,668</u>	<u>\$ 699,987</u>	<u>\$ 8,028,351</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS  
STATEMENT OF CHANGES IN NET POSITION  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

FUNCTIONS/PROGRAMS	Program Revenues						Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activities	Primary Government	Component		
							Unit	Total	
<b>PRIMARY GOVERNMENT</b>									
<b>GOVERNMENTAL ACTIVITIES</b>									
General government	\$ 1,120,283	\$ 4,490	\$ 587,892	\$ (527,901)	-	\$ (527,901)	\$	\$ (527,901)	
Public safety	181,226	189,290	-	8,064	-	8,064		8,064	
Public works	43,783	-	-	(43,783)	-	(43,783)		(43,783)	
Total governmental activities	<u>1,345,292</u>	<u>193,780</u>	<u>587,892</u>	<u>(563,620)</u>	-	<u>(563,620)</u>	-	<u>(563,620)</u>	
<b>ECONOMIC DEVELOPMENT CORPORATIONS</b>									
							42,258	42,258	
<b>BUSINESS-TYPE ACTIVITIES</b>									
Water and sewer fund	2,383,097	2,410,171	371,822	-	398,896	398,896		398,896	
Total business-type activities	<u>2,383,097</u>	<u>2,410,171</u>	<u>371,822</u>	-	<u>398,896</u>	<u>398,896</u>	-	<u>398,896</u>	
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 3,728,389</b>	<b>\$ 2,603,951</b>	<b>\$ 959,714</b>	<b>(563,620)</b>	<b>398,896</b>	<b>(164,724)</b>	<b>-</b>	<b>(164,724)</b>	
General revenues:									
Property taxes				416,842	-	416,842		416,842	
Sales and use taxes				369,286	-	369,286	52,756	422,042	
Franchise taxes				104,794	-	104,794		104,794	
Miscellaneous				-	26,687	26,687	7,583	34,270	
Gain on disposal of capital assets				40,186	-	40,186		40,186	
Total general revenues				<u>931,108</u>	<u>26,687</u>	<u>957,795</u>	<u>60,339</u>	<u>1,018,134</u>	
<b>CHANGE IN NET POSITION</b>				<b>367,488</b>	<b>425,583</b>	<b>793,071</b>	<b>60,339</b>	<b>853,410</b>	
<b>NET POSITION AT BEGINNING OF YEAR</b>				<b>1,267,208</b>	<b>5,268,085</b>	<b>6,535,293</b>	<b>639,648</b>	<b>7,174,941</b>	
<b>NET POSITION AT END OF YEAR</b>				<b>\$ 1,634,696</b>	<b>\$ 5,693,668</b>	<b>\$ 7,328,364</b>	<b>\$ 699,987</b>	<b>\$ 8,028,351</b>	

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS  
BALANCE SHEET OF THE GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 573,806	\$ 28,198	\$ 602,004
Accounts and taxes receivable, net	146,743		146,743
Total assets	<u>\$ 720,549</u>	<u>\$ 28,198</u>	<u>\$ 748,747</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 27,731	\$	\$ 27,731
Due to other funds	251,885		251,885
Accrued liabilities	13,613		13,613
Deferred tax revenue	<u>66,434</u>	<u>-</u>	<u>66,434</u>
Total liabilities	359,663	-	359,663
<b>FUND BALANCES</b>			
Restricted fund balance:			
Unassigned fund balance	<u>360,886</u>	<u>28,198</u>	<u>389,084</u>
Total fund balances	<u>360,886</u>	<u>28,198</u>	<u>389,084</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<u>\$ 720,549</u>	<u>\$ 28,198</u>	<u>\$ 748,747</u>

The notes to the financial statements are an integral part of this statement.



**CITY OF RANGER, TEXAS  
RECONCILIATION OF THE BALANCE SHEET OF THE GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

Total Fund Balances - Governmental Funds Balance Sheet	\$	389,084
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
<p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds balance sheet. The net effect is to increase net position.</p>		936,686
<p>Included in items related to assets, liabilities, and deferred inflows and outflows of resources, are the City's share of their actuarially determined Net pension asset and related deferred in or outflows. The net effect is an increase to net position.</p>		251,344
<p>Long-term liabilities, like compensated absences are not due and payable in the current period and, therefore, are not reported in the governmental funds. The net effect is a decrease in net position.</p>		(8,852)
<p>Property tax revenues are reported on the modified-accrual basis within the fund financial statements, resulting in deferral of taxes uncollected within sixty days of the end of the fiscal year. In the government-wide financials, these revenues are recognized on a full accrual basis, resulting in an increase to net position.</p>		66,434
Net Position of Governmental Activities - Statement of Net Position	\$	1,634,696

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCE—GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Other Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Taxes			
Property	\$ 447,178	\$	\$ 447,178
Sales and use	369,286		369,286
Franchise	104,794		104,794
Hotel/motel	3,885	1,284	5,169
Licenses and permits	685		685
Fines and forfeitures	70,696		70,696
Charges for services	209,269		209,269
Grants and contributions	587,892		587,892
Miscellaneous	19,393		19,393
Total revenues	<u>1,813,078</u>	<u>1,284</u>	<u>1,814,362</u>
<b>EXPENDITURES</b>			
Current:			
General administrative	1,198,390	-	1,198,390
Police	116,285		116,285
Fire/EMS	94,587		94,587
Animal control	4,205		4,205
Municipal Court	53,920		53,920
Library	528		528
Sanitation	2,643		2,643
Streets	18,170		18,170
Capital outlay	91,162		91,162
Total expenditures	<u>1,579,890</u>	<u>-</u>	<u>1,579,890</u>
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	<u>233,188</u>	<u>1,284</u>	<u>234,472</u>
NET CHANGE IN FUND BALANCES	233,188	1,284	234,472
FUND BALANCES AT BEGINNING OF YEAR	<u>127,698</u>	<u>26,914</u>	<u>154,612</u>
FUND BALANCES AT BEGINNING OF YEAR, AS RESTATED	<u>127,698</u>	<u>26,914</u>	<u>154,612</u>
FUND BALANCES AT END OF YEAR	<u>\$ 360,886</u>	<u>\$ 28,198</u>	<u>\$ 389,084</u>

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE OF THE GOVERNMENTAL FUNDS  
TO THE STATEMENT OF CHANGES IN NET POSITION  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Net Change in Fund Balances - Total Governmental Funds	\$	234,472
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>		
<p>Current year capital outlays are expenditures in the fund financial statements, but they are shown as increases in capital assets in the government-wide financial statements. The effect is an increase change in net position.</p>		186,341
<p>Depreciation expense is recorded in the government-wide financial statements and as an increase to accumulated depreciation, but is not recorded in the fund financial statements. The effect is a decrease to change in net position.</p>		(112,733)
<p>Gains or losses on sale or disposal of capital assets is recorded as such in the government-wide financial statements, but is only recorded as revenue or expense in the fund financial statements. The effect of the current year loss on disposal of fixed assets is a decrease in net position.</p>		(11,814)
<p>GASB 75 and GASB 68 require that certain expenses recorded in the government-wide financial statements be adjusted to reflect the City's pension, deferred outflows, liabilities, and deferred inflows at their actuarially determined values. The current year result is an increase to the change in net position.</p>		81,047
<p>Property tax revenues are reported in the fund financial statements on the modified-accrual basis, resulting in the deferral of uncollected taxes. They are reported in the government-wide financial statements on the full-accrual basis, meaning the current year effect is the change in the unavailable revenue balances at the current fiscal yearend and the previous fiscal yearend. The current effect is a decrease to the change in net position.</p>		<u>(9,825)</u>
Change in Net Position of Governmental Activities - Statement of Activities	\$	<u><u>367,488</u></u>

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS**  
**STATEMENT OF NET POSITION—PROPRIETARY FUNDS**  
**SEPTEMBER 30, 2021**

	<b>Utility Fund</b>	<b>Total</b>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 536,629	\$ 536,629
Accounts receivable, net	285,625	285,625
Due from other funds	201,872	201,872
Other current assets	28,891	28,891
Total current assets	1,053,017	1,053,017
Noncurrent assets:		
Capital assets:		
Land	11,093	11,093
Construction in progress	1,800,540	1,800,540
Buildings and other improvements	72,680	72,680
Machinery, vehicles and equipment	437,156	437,156
Infrastructure	7,946,321	7,946,321
Less accumulated depreciation	(3,510,873)	(3,510,873)
Restricted cash	746,366	746,366
Net pension asset	76,796	76,796
Total noncurrent assets	7,580,079	7,580,079
Total assets	\$ 8,633,096	\$ 8,633,096
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred outflows related to pensions	35,198	35,198
Total deferred outflows of resources	35,198	35,198
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 302,667	\$ 302,667
Accrued liabilities	26,186	26,186
Due to other funds	-	-
Customer deposits	112,655	112,655
Notes payable- current	129,000	129,000
Total current liabilities	570,508	570,508
Noncurrent liabilities:		
Notes payable (net of premium)	2,375,905	2,375,905
Total noncurrent liabilities	2,375,905	2,375,905
Total liabilities	2,946,413	2,946,413
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred inflows related to pensions	28,213	28,213
Total deferred inflows of resources	28,213	28,213
<b>NET POSITION</b>		
Net invested in capital assets	5,075,174	5,075,174
Unrestricted	618,494	618,494
Total fund balances	5,693,668	5,693,668
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 8,668,294</b>	<b>\$ 8,668,294</b>

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN NET POSITION—PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Utility Fund</b>	<b>Total</b>
<b>OPERATING REVENUES</b>		
Charges for sales and services		
Water sales	\$ 1,315,907	\$ 1,315,907
Sewer charges	543,882	543,882
Sanitation charges	550,382	550,382
	2,410,171	2,410,171
<b>OPERATING EXPENSES</b>		
Costs of sales and services	1,361,976	1,361,976
Administrative expenses	333,909	333,909
Depreciation	228,219	228,219
Cost of sanitation services	266,080	266,080
Cost of sewer	83,171	83,171
Interest expense	109,998	109,998
Total operating expenses	2,383,353	2,383,353
<b>OPERATING INCOME</b>	26,818	26,818
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
Grant revenue	371,822	371,822
Miscellaneous revenues	26,687	26,687
Interest revenue	256	256
Total non-operating revenues (expenses)	398,765	398,765
<b>CHANGE IN NET POSITION</b>	425,583	425,583
<b>NET POSITION - BEGINNING</b>	5,268,085	5,268,085
<b>NET POSITION - ENDING</b>	\$ 5,693,668	\$ 5,693,668

The notes to the financial statements are an integral part of this statement.



**CITY OF RANGER, TEXAS  
STATEMENT OF CASH FLOWS—PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Combined Business Type Activities</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash received from customers	\$ 2,105,248
Payments to employees for salaries and benefits	(460,304)
Payments to suppliers and service providers	(1,412,830)
Net cash provided by operating activities	232,114
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Interest revenue	256
Refunding debt	(2,997,822)
Proceeds from debt issuance	2,504,905
Net cash used in capital and related financing activities	(492,661)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Capital expenditures	(1,087,611)
Miscellaneous revenues	398,509
Net cash provided by investing activities	(689,102)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(949,649)
<b>CASH AND EQUIVALENTS, BEGINNING</b>	2,232,644
<b>CASH AND EQUIVALENTS, ENDING</b>	\$ 1,282,995
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	
Operating income (loss)	\$ 26,818
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation	228,219
Changes in operating assets	
Receivables	(55,267)
Prepaid expenses	(28,891)
Due from other funds	(172,981)
Changes in operating liabilities	
Accounts payable	234,839
Accrued liabilities and payroll	8,745
Changes in pension related accruals/deferrals	(27,015)
Customer deposits	17,647
Net cash provided by operating activities	\$ 232,114

The notes to the financial statements are an integral part of this statement.

**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General Description of Reporting Entity**

City of Ranger, Texas (the "City") is a charter city in which citizens elect the mayor at large and four council members. The financial statements of the City are prepared in accordance with U.S. Generally Accepted Accounting Principles ("GAAP"). The City's reporting entity applies all relevant Governmental Accounting Standards Board ("GASB") pronouncements. Proprietary funds apply only those Financial Accounting Standards Board ("FASB") pronouncements and Accounting Principles Board ("APB") opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails.

For financial reporting purposes, the City includes all funds and account groups for which the City is considered to be financially accountable. The criteria used by the City for including activities in preparing its financial statements are in conformity with GASB Statement 14, "The Financial Reporting Entity."

**Component Unit**

The accompanying financial statements present the City's primary government and component unit over which the City exercises significant influence. Significant influence or accountability is based primarily on operational or financial relationships with the City (as distinct from legal relationships).

The Ranger Economic Development Corporation (the "EDC") is a non-profit corporation specifically governed by Sections 4A and 4B of the Development Corporation Act of 1979, Tex. Rev. Civ. Stat. Ann. Art 5190.6. The Corporation was organized exclusively for the purposes of benefitting and accomplishing public purposes of the City by promoting, assisting and enhancing economic development activities for the City as provided by the Development Corporation Act of 1979. The Ranger Economic Development Corporation does not meet the criteria for blending and is, therefore, reported discretely using a government fund type.

**Basis of Presentation – Government-wide Financial Statements**

The statement of net position and the statement of activities include the financial activities of the overall government. The government activities include programs supported primarily by taxes, franchise fees, grants and other intergovernmental revenues. These programs generally do not originate from an exchange transaction, while business-type activities include operations that rely to a significant extent on fees and charges for support. Separate financial statements are provided for governmental funds and proprietary funds. The statement of activities demonstrates who shares in the cost of participation in programs which the City operates. The "charges for services" column includes payments made by parties that directly benefit from goods and/or services provided. Examples include fees for a swimming pool or golf course. Grants and contributions include payments made by Rural Development or CDBG. If a revenue is not a program revenue, it is a general revenue used to support all of the City's functions. Taxes are always general revenues.

Interfund activities between governmental funds and governmental funds and proprietary funds appear as due to/froms on the governmental balance sheet and proprietary fund statements. Interfund activities appear as other resources/uses on the governmental and proprietary funds' statement of revenues, expenditures/expenses and changes in fund balance/net position. Finally, interfund activities appear as transfers on the government and proprietary statements of activities and changes in net position, as well as the governmental and proprietary funds' statements of revenues, expenditures/expenses and changes in fund balance/net position. As a general rule, the effect on inter-fund activity has been eliminated between governmental funds from the government-wide financial statements.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Basis of Presentation – Fund Financial Statements – Continued**

The statement of changes in net position presents a comparison between direct expenses and program revenues for the different business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The City does not allocate indirect expenses in the statement of changes in net position. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, fees, fines, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

The fund financial statements provide information about the City's funds. Separate statements are presented for each fund category; governmental and proprietary. The City reports the following governmental funds:

The General Fund is the City's only major governmental fund and is its primary operating fund. It accounts for and reports all financial resources of the City except those required to be accounted for and reported in another fund.

The City reports the following enterprise funds:

The Utility Fund is to account for the provisions of water, sewer, and sanitation services to residents and commercial enterprises of the City and approximate area. The City maintains this fund to account for water and sewer billing and collection, maintenance and operations, extension and improvements, consumer deposits and debt service, all of which are intended to be self-supporting through user charges.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in government activities are eliminated so that only the net amount is included as transfers in the government activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

**Measurement Focus and Basis of Accounting**

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenues in the year for which they are levied. Grants, entitlements,

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Measurement Focus and Basis of Accounting—Continued**

and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as they are both measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Revenues from local sources consist primarily of property taxes. Property tax revenues and revenues received from the State are recognized under the susceptible-to-accrual concept. Miscellaneous revenues are recorded as revenue when received in cash because they generally are not measurable until actually received. Investment earnings are recorded as earned, since they are both measurable and available.

Expenditures are recorded when the related liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

When the City incurs an expenditure or expense for which both restricted and unrestricted resources may be used, it is the City's policy to use restricted resources first, then unrestricted resources.

**Budgetary Information**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the General Fund and Utility Fund. The appropriated budget is prepared by fund and department, which is the legal level of budgetary control.

Appropriations in all budgeted funds lapse at the end of the fiscal year even if they have related encumbrances. Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. While all appropriations and encumbrances lapse at year end, valid outstanding encumbrances (those for which performance under the executory contract is expected in the next year) are re-appropriated and become part of the subsequent year's budget.

The City budgets so that each fund will have a change in net position of about \$0 every year, so the actual resulting increase or decrease in net position is equivalent to the variance from the adopted budget.

For the year ended September 30, 2021, General fund revenues were \$160,183 over budget and expenditures were -\$53,289 over budget, resulting in a favorable budget variance of \$106,894 in the General fund's fund balance from the final budget.

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance**

Deposits and Investments

For purposes of the statement of cash flows, highly liquid investments are considered cash equivalents if they have a maturity of three months or less when purchased.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance—Continued**

Deposits and Investments—Continued

Investments are reported at fair value. U.S. Treasury obligations, if any, are valued at the last reported sales price on a national exchange. Investments in certificates of deposit, if any, are valued at cost as they are nonparticipating investments in which the value does not vary with market interest rate changes. City funds which are invested in external pools which are established under the authority of the Inter-local Cooperative Act, Chapter 791 of the Texas Government Code. The City's investments in these pooled funds use amortized cost to value portfolio assets and follow the criteria for GASB Statement No. 79.

Receivables and Payables

Amounts are aggregated into a single receivable (net of allowances for uncollectible) line for certain funds and aggregated columns. The allowance, where applicable, is based on historical experiences. Payables consist of vendor obligations for goods and services.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Vehicles and machinery and equipment related assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Buildings and improvements are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Infrastructure assets are defined by the government as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of two years.

Land is not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings and improvements	20-40 years
Improvements other than buildings	15-30 years
Machinery and other equipment	5-10 years
Infrastructure	20 years

Inter-fund activity

Inter-fund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as inter-fund receivables and payables as appropriate and are subject to elimination upon consolidation in the government wide statements. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its related cost as a reimbursement. All other inter-fund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on government-wide statement of changes in net position. Similarly, inter-fund receivables and payables are netted and presented as a single "Internal Balances" line of government-wide statement of net position.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance—  
Continued**

Net Position

In government-wide financial statements, net position is classified and displayed in three categories:

Net Investment in Capital Assets – this amount consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back unspent proceeds.

Restricted – this amount is restricted by external creditors, grantors, contributors, laws or regulations of other governments, enabling legislation, or constitutional provisions.

Unrestricted – this amount includes all amounts that comprise net position that do not meet the definition of “net investment in capital assets” or “restricted”.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Fund Balance

Fund balance is reported in five classifications based primarily on the extent to which the City is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Non-spendable fund balance – (inherently not spendable)

Includes amounts that will never convert to cash or will not convert to cash in the current period, such as inventory, supplies, long-term portion of loans and non-financial assets held for resale or principal of an endowment.

Restricted fund balance – (externally enforceable limitations on use)

Includes amounts that can be spent only for specific purposes stipulated by external resource providers such as grantors, contributors, laws and regulations of other governments, enabling legislation or constitutional provisions.

Committed fund balance – (self-imposed limitations)

Includes amounts that can be used for the specific purposes determined by a formal action of the City Council in form of a resolution. Commitments may be changed or lifted only by taking the same formal action that imposed the constraints originally.

Assigned fund balance – (limitation resulting from management’s intended use)

Comprises amounts intended to be used for a specific purpose, as expressed by City Council, by a designated official or committee. By adopting this policy, the City Council has hereby authorized the City Manager as the official to assign fund balance to a specific purpose. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed, as it is intended to be used for the purpose of that fund.

Unassigned fund balance – (residual net resources)

This is the excess of total fund balance over non-spendable, restricted, committed, and assigned fund balance. Unassigned amounts are technically available for any purpose.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance—Continued**

Fund Balance—Continued

*Order of Expenditure of Funds:* When multiple categories of fund balances are available for expenditure the City will start with the most restricted category first until depleted before moving to the next category with available funds. Spendable fund categories in order of most restricted to least restricted are: Restricted, Committed, Assigned, and Unassigned.

**Revenues and Expenditures/Expenses**

Program Revenues

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or program. All taxes are reported as general revenues rather than as program revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Utility fund are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administration, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the fiscal year.

Allowances for uncollectible tax receivables within the General Fund are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and written off, but the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature.

**NOTE 2 – DEPOSITS AND INVESTMENTS**

City policies and legal and contractual provisions governing deposits are as follows:

**Custodial Credit Risk – Deposits:** During the normal course of operations, with the City's routine deposit and check writing structure, the City may, at times, carry bank balances that exceed federally insured limits. City management does not consider this to be a significant risk to the City.

**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 2 – DEPOSITS AND INVESTMENTS – Continued**

Investment Accounting Policy

All investments are reported at fair value unless a legal contract exists which guarantees a higher value. The term “short- term” refers to investments which have a remaining term of one year or less at time of purchase. The term “nonparticipating” means that the investment’s value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest earning investment contracts.

Compliance with the Public Funds Investment Act

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things, it requires a governmental entity to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit.

Statutes authorize the entity to invest in (1) obligations of the U.S. Treasury, certain U.S. agencies, and the State of Texas; (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) mutual funds, (8) investment pools, (9) guaranteed investment contracts, (10) and common trust funds.

The Act also requires the entity to have independent auditors perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

**NOTE 3 – RECEIVABLES**

Receivables for the governmental and business-type activities in the aggregate including the applicable allowance for uncollectible accounts are as follows:

	<u>Business-Type</u>	
	<u>Water and Sewer Fund</u>	<u>Total Proprietary Funds</u>
Receivables		
Receivables from customers	\$ 285,625	\$ 285,625
Total receivables	\$ 285,625	\$ 285,625



**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 3 – RECEIVABLES—Continued**

	Governmental Type	
	General Fund	Total Governmental Funds
Receivables		
Property taxes receivable	\$ 115,143	\$ 115,143
Less: Allowance for uncollectible	(40,682)	(40,682)
State Comptroller receivable	72,282	72,282
Total receivables	\$ 146,743	\$ 146,743

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for governmental activities for the year ended September 30, 2021, was as follows:

**Governmental Activities**

Asset Summary	Ending Balance	Additions	Dispositions	Ending Balance
<b>Assets:</b>				
Land and improvements	168,767	-	-	168,767
Construction in Progress	-	-	-	-
Infrastructure	918,600	-	-	918,600
Buildings and Improvements	373,077	-	-	373,077
Vehicles and Equipment	1,163,447	186,341	39,383	1,310,405
Total Assets	2,623,891	186,341	39,383	2,770,849
<b>Accumulated Depreciation:</b>				
Land and improvements	-	-	-	-
Construction in Progress	-	-	-	-
Infrastructure	573,120	29,012	-	602,132
Buildings and Improvements	297,933	3,778	-	301,711
Vehicles and Equipment	877,946	79,943	27,569	930,320
Total Accumulated Depreciation	1,748,999	112,733	27,569	1,834,163
Net Basis	874,892	73,608	11,814	936,686

Depreciation expense was charged to the departments of the governmental activities of the primary government as follows:

<b>Governmental activities:</b>	
Depreciation Allocation:	
General Administration	2,940
Public Safety	64,941
Streets	41,140
Parks and Recreation	2,416
Cemetery	1,296
	112,733
<b>Governmental activities:</b>	112,733

**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 4 – CAPITAL ASSETS – Continued**

Capital asset activity for business-type activities for the year ended September 30, 2021, was as follows:

**Business-type Activities**

	Beginning Balance	Additions	Dispositions	Ending Balance
<b>Assets:</b>				
Land and improvements	11,093	-	-	11,093
Construction in Progress	743,623	1,056,917	-	1,800,540
Water System and Improvements	7,929,909	16,562	-	7,946,471
Buildings and Improvements	64,898	7,782	-	72,680
Vehicles and Equipment	430,656	6,500	-	437,156
Total Assets	<u>9,180,179</u>	<u>1,087,761</u>	-	<u>10,267,940</u>
<b>Accumulated Depreciation:</b>				
Land and improvements	-	-	-	-
Construction in Progress	-	-	-	-
Water System and Improvements	2,884,438	201,621	-	3,086,059
Buildings and Improvements	61,898	2,556	-	64,454
Vehicles and Equipment	336,318	24,043	-	360,360
Total Accumulated Depreciation	<u>3,282,654</u>	<u>228,219</u>	-	<u>3,510,873</u>
Net Basis	<u>5,897,525</u>	<u>859,542</u>	-	<u>6,757,066</u>

Depreciation expense was charged to the departments/funds of the business-type activities of the primary government as follows:

Business-type activities:	
Utilities	\$ <u>228,219</u>
Total Depreciation Allocation	\$ <u><u>228,219</u></u>

**NOTE 5 – INTER-FUND RECEIVABLES, PAYABLES AND TRANSFERS**

The primary purpose for inter-fund transfers is to reimburse or supplement resources between the funds. There were no interfund transfers in the year ended September 30, 2021.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 5 – INTER-FUND RECEIVABLES, PAYABLES AND TRANSFERS—Continued**

The primary purpose of inter-fund receivables and payables is the loaning of resources between funds for the purpose of meeting current year expenditures. The following is a summary of items due to/from various funds (labeled internal balances on the Government-wide financial statements) as of September 30, 2021:

	Governmental type		Business-type
	General Fund	Development Corporation Fund	Water & Sewer Fund
Due to/(from)	\$ (251,885)	\$ -	\$ -
Due to/(from)		50,013	-
Due to/(from)	-	-	201,872
<b>Total Due to/(from)</b>	<b>\$ (251,885)</b>	<b>\$ 50,013</b>	<b>\$ 201,872</b>

**NOTE 6 – LONG-TERM DEBT**

Business-Type

The City is obligated under Series 1998 Tax and Waterworks and Sewer System Revenue Certificates of Obligation in the original amount of \$1,360,000. The certificates were dated July 15, 1998, at an interest rate of 4.5% with final maturity on February 15, 2038. The series was redeemed by Certificates of Obligation, Series 2021A with a savings of \$151,985 through September 30, 2038.

On July 21, 2006, the City issued \$815,000 in Waterworks and Sewer System Revenue Bonds, Series 2005 in order to finance a major water line improvement project. The bonds have an interest rate of 4.5% with final maturity on February 15, 2045. The series was redeemed by Certificates of Obligation, Series 2021B with a savings of \$119,419 through September 30, 2045.

On October 24, 2012, the City issued \$300,000 in Combination Tax and Surplus Revenue Certificates of Obligation, Series 2012 in order to finance improvements to its sewer system including constructing and equipping a wastewater treatment plant. The bonds have variable interest rates varying from 0.00% to 2.03% with semi-annual payments due on February 15<sup>th</sup> and August 15<sup>th</sup> each year with final maturity on February 15, 2023.

On June 13, 2018, the City issued \$570,000 in Combination Tax and Surplus Revenue Certificates of Obligation, Series 2018A in order to finance improvements to its water and sewer system. The bonds have variable interest rates varying from 0.00% to 2.54% with semi-annual payments due on February 15<sup>th</sup> and August 15<sup>th</sup> each year with final maturity on February 15, 2049.

On June 13, 2018, the City issued \$420,000 in Combination Tax and Surplus Revenue Certificates of Obligation, Series 2018B in order to finance improvements to its water and sewer system. The bonds have fixed interest rates of 0.00% with semi-annual payments due on February 15<sup>th</sup> and August 15<sup>th</sup> each year with final maturity on February 15, 2049.

On June 8, 2021, the City issued \$920,000 in General Obligation, Series 2021A in order to redeem the Series 1998 Tax and Waterworks and Sewer System Revenue Certificates of Obligation. The certificates had an interest rate of .8% to 2.5% with final maturity on February 15 2038.

On June 8, 2021, the City issued \$655,000 in General Obligation, Series 2021B in order to redeem the Series 2005 Waterworks and Sewer System Revenue Bonds. The bonds have interest rates from 2.5% to 3.38% with final maturity on February 15, 2045.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 6 – LONG-TERM DEBT--Continued**

Year Ending September 30,	Business-type Bonds		
	Principal	Interest	Total
2022	129,000	48,939	177,939
2023	124,000	47,571	171,571
2024	99,000	46,110	145,110
2025	104,000	45,053	149,053
2026	104,000	43,641	147,641
2027-2031	520,000	191,136	711,136
2032-2036	590,000	137,089	727,089
2037-2041	462,000	71,777	533,777
2042-2046	335,000	27,244	362,244
2047-2049	110,000	2,856	112,856
<b>Total</b>	<b>\$ 2,577,000</b>	<b>\$ 661,415</b>	<b>\$ 3,238,415</b>

Changes in Long Term Liabilities

The following is a summary of changes in long term debt for the year ended September 30, 2021:

Description	Outstanding 9/30/2020	Issued	Refinance Premium	Retired	Outstanding 9/30/2021	Due in One Year
<b>Tax &amp; Waterworks &amp; Sewer</b>						
System Revenue C of O, Series 1998	\$ 910,000	\$	\$	\$ 910,000	\$ -	\$ -
<b>Waterworks and Sewer System</b>						
Revenue Bonds, Series 2005	660,000			660,000		
<b>Combination Tax &amp; Surplus</b>						
Revenue C of O, Series 2012	90,000			30,000	60,000	30,000
Certificates of Obligation, Series 2018A	560,000			15,000	545,000	15,000
Certificates of Obligation, Series 2018B	406,000			14,000	392,000	14,000
Certificates of Obligation Series 2021 A		925,000	16,887	-	925,000	50,000
Certificates of Obligation Series 2021 B		655,000	55,207	-	655,000	20,000
	<b>\$ 2,626,000</b>	<b>\$ 1,580,000</b>	<b>\$ 72,094</b>	<b>\$ 1,629,000</b>	<b>\$ 2,577,000</b>	<b>\$ 129,000</b>

Interest expense of paid or accrued as of and for the year ended September 30, 2021 is recognized by the Utility fund.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 6 – LONG-TERM DEBT--Continued**

Amounts saved by the refunding are below:

Date	Prior Debt Service	Prior Receipts	Prior Net Cash Flow	Refunding	
				Debt Service	Savings
2021	34,199	28,294	5,906	5,906	(0)
2022	117,275	-	117,275	105,660	11,615
2023	115,026	-	115,026	99,930	15,096
2024	117,662	-	117,663	104,200	13,463
2025	120,075	-	120,075	108,406	11,669
2026-2030	587,625		587,625	516,488	71,138
2031-2035	588,813		588,813	514,316	74,497
2036-2040	441,613		441,613	395,475	46,138
2041-2045	218,062		218,063	190,272	27,791
	2,340,350	28,294	2,312,056	2,040,652	271,404

**NOTE 7 – OTHER CITY ASSETS AND LIABILITIES**

Prepaid expenses are made up of dispatch and software services expenses paid for prior to September 30, 2021 for contract services to be received after September 30, 2021. Total prepaid expenses as of September 30, 2021 were and for governmental type and business-type activities, respectively.

Deposits payable represents amounts of Utility customer deposits that are refundable or applicable to customers' final utility bills upon their termination of their utility services contract with the City. Total deposits payable as of September 30, 2021 were for the City's business-type activities.

Compensated absences liability represents the portion of earned but unused employee benefits including vacation and sick leave that the City pays upon retirement or death of certain employees. Total compensated absences liabilities as of September 30, 2021 were and for governmental type and business-type activities, respectively.

Deferred revenue is made up of utility payments received by the City prior to the City's rendering the services for which they were paid. As of September 30, 2021, total deferred revenue was for the City's business-type activities.

**NOTE 8 – RISK MANAGEMENT**

The City has established risk management programs for liability, worker's compensation, property damage, and employee health care. These risks of loss are handled through the purchase of commercial insurance policies with an insurance company and a public entity risk pool in which all risk is transferred to those entities for all the above areas. The City pays a deductible per incident except on the employee health insurance in which the deductible is the responsibility of the employee. There have been no significant reductions in insurance coverage from the prior year and settlements have not exceeded insurance coverage for the current year or the previous three years.

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 9 – PENSION PLAN**

Plan Description.

The City participates as one of 888 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at [www.tmr.com](http://www.tmr.com).

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits, with interest, were used to purchase an annuity. Members May choose to receive their retirement benefit in one of seven payment options. Members May also choose to receive a portion of their benefits as a Partial Lump Sum Distribution in an amount equal to 12, 24 or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest. Members can retire at ages 60 and above with five or more years of service or with twenty years of service. A member is vested after five years. The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS and within the actuarial constraints also in the statutes.

Employees covered by benefit terms.

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	5
Inactive employees entitled to but not yet receiving benefits	54
Active employees	<u>20</u>
Total	79

Contributions

The contribution rates for employees in TMRS are 5% of employee gross earnings, and the city matching percentage is 100%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 5.00% of their annual gross earnings during the fiscal period. The City's contributions to TMRS for the year ended September 30, 2021, were approximately \$0 and were equal to the required contributions.

Net Pension Liability or Asset.

The City's Net Pension Liability (NPL) or Asset (NPA) was measured as of December 31, 2020, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 9 – PENSION PLAN—Continued**

Actuarial assumptions—Continued

The Total Pension Liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Salary increases	3.50% to 11.50% including inflation
Overall payroll growth	2.75% per year
Investment Rate of Return	6.75%

These actuarial assumptions used in the December 31, 2020 valuation were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. Economic assumptions used in the actuarial valuations are on the following page.

*Discount/Crediting Rates, System-wide Investment Return Assumption:* 6.75% per year, compounded annually, composed of an assumed 2.50% inflation rate and a 4.25% net real rate of return. This rate represents the assumed return, net of all investment and administrative expenses. This is the discount rate used to value the liabilities of the individual employers.

*Assumed discount/crediting rate for Supplemental Disability Benefits Fund and individual employee accounts:* an annual rate of 5.00% for (1) accumulating prior service credit and updated service credit after the valuation date, (2) accumulating the employee current service balances, (3) determining the amount of the monthly benefit at future dates of retirement or disability, and (4) calculating the actuarial liability of the system-wide Supplemental Disability Benefits Fund.

*Overall Payroll Growth – 2.75% per year,* which is used to calculate the contribution rates for the retirement plan of each participating city as a level percentage of payroll. This represents the expected increase in total payroll. This increase rate is solely due to the effect of wage inflation on salaries, with no allowance for future membership growth. However, for cities with a decrease in the number of contributing members from 2008 to 2018, the payroll growth is decreased by half the annual percentage decrease in the count capped at a 1.0% decrease per year and rounded down to the nearest 0.1%.

*Individual Salary Increases:* Salary increases are assumed to occur once a year, on January 1. Therefore, the pay used for the period year following the valuation date is equal to the reported pay for the prior year, increased by the salary increase assumption. Salaries are assumed to increase by the following graduated service-based scale.

*Annuity Increase:* The Consumer Price Index (CPI) is assumed to be 2.50% per year prospectively. For the City of Ranger annual annuity increases of 0.00% are assumed when calculating the TPL.

*Load for Updated Service Credit:* To reflect the asymmetric nature of the credits due to the USC provision, there is a load on the final average earnings used in the calculation of 0.1% per year into the future that the calculation is performed.

Demographic assumptions used in the actuarial valuations are as follows:

*Termination rates:* For the first 10 years of service, the base table rates vary by gender, entry age, and length of service. For City of Ranger the base table is then multiplied by a factor of 75.0% based on the experience of the city in comparison to the group as a whole. A further multiplier is applied depending on an employee's classification: 1) Fire – 68%, 2) Police – 86%, or 3) Other – 108%. After 10 years of service, base termination rates vary by gender and by the number of years remaining until first retirement eligibility. For City of Ranger the base table is then multiplied by a factor of 115.0% based on the experience of the city in comparison to the group as a whole. A further multiplier is applied depending on an employee's classification: 1) Fire – 54%, 2) Police – 83%, or 3) Other – 113%. Termination rates end at first eligibility for retirement.

**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 9 – PENSION PLAN—Continued**

*Actuarial assumptions—Continued*

*Forfeiture Rates:* (Withdrawal of Member Deposits from TMRS) for vested members vary by age and employer match, and they are expressed as a percentage of the termination rates described above. The withdrawal rates for cities with a 2-to-1 match are shown below. 4% is added to the rates for 1½-to-1 cities, and 8% is added for 1-to-1 cities. The City of Ranger is a 1-to-1 city.

*Service Retirees and Beneficiary Mortality Rates:* For calculating the actuarial liability and the retirement contribution rates, the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 88.0%.

*Disabled Annuitant Mortality Rates:* For calculating the actuarial liability and the retirement contribution rates, the mortality tables for healthy retirees is used with a 4 year set -forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

*Pre-Retirement Mortality:* For calculating the actuarial liability and the retirement contribution rates, the PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements.

*Annuity Purchase Rates:* For determining the amount of the monthly benefit at the time of retirement for both healthy and disabled annuitants, the annuity purchase rates (APRs) until 2027 are based on a mortality study performed in 2013, with the factors phasing into being based on a unisex blend of the RP-2000 Combined Healthy Mortality Tables with Blue Collar Adjustment for males and females with both male and female rates multiplied by 107.5% and projected on a fully generational basis with scale BB. The current table of APRs is explicitly valued through 2032 and then it is assumed the APRs and the valuation mortality assumptions will be consistent over time. For members, a unisex blend of 70% of the males table and 30% of the female table is used, while 30% of the male table and 70% of the female table is used for beneficiaries.

The following table summarizes changes in the Total Pension Liability and Plan Fiduciary Net Position (the difference of which is the Net Pension Liability) between the December 31, 2019 and December 31, 2020 measurement dates:



**CITY OF RANGER, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 9 – PENSION PLAN—Continued**

Changes in Net Pension Liability / (Asset)	Increase (Decrease)		Net Pension Liability / (Asset) (a) - (b)
	Total Pension Liability (a)	Fiduciary Net Position (b)	
Balances as of December 31, 2020	\$ 2,223,654	2,514,148	\$ (290,494)
Changes for the year:			
Service cost	130,275		130,275
Interest on total pension liability	153,627		153,627
Difference in expected and actual experience	10,952		10,952
Benefit payments	(25,680)	(25,680)	-
Administrative expenses		(1,235)	1,235
Member contributions		52,957	(52,957)
Net investment income		190,230	(190,230)
Employer contributions		69,638	(69,638)
Other		(48)	48
Balances as of December 31, 2021	\$ 2,492,828	\$ 2,800,010	\$ (307,182)

Sensitivity of the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate.

	Current		
	1% Decrease (5.75%)	Discount Rate (6.75%)	1% Increase (7.75%)
Net pension liability (asset)	\$ 90,303	\$ (307,182)	\$ (627,342)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained on the internet at [www.TMRS.com](http://www.TMRS.com).

Pension Expense and Deferred Outflows and Inflows of Resources Related to Pensions

For the year ended September 30, 2021, the City recognized pension expense of -\$10,952.

At September 30, 2021, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual economic experience	\$ (10,952)	\$ -
Changes in actuarial assumptions	-	-
Net difference between projected and actual investment earnings		20,525
Contributions paid to TMRS subsequent to the measurement date	-	
Total	\$ (10,952)	\$ 20,525

**CITY OF RANGER, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**NOTE 9 – PENSION PLAN—Continued**

\$20,525 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended December 31:</u>	
2021	\$ (21,143)
2022	232
2023	(40,892)
2024	(4,105)
2025	-
Thereafter	-
	<u>\$ (65,908)</u>

Required Supplementary Information

The City is required to present its Schedule of Changes in its Net Pension Liability and Related Ratios which shows the changes in the Total Pension Liability and the Fiduciary Net Position, resulting in the Net Pension Asset as of September 30, 2021. This supplementary information beginning on page 37 includes further details regarding the actuarial assumptions for the December 31, 2020 valuation date.

**NOTE 10 – SUBSEQUENT EVENTS**

We have considered all events and transactions between the fiscal year end of September 30, 2021 and the date this report was available to be issued, April 11, 2023, and noted nothing requiring disclosure.

## **REQUIRED SUPPLEMENTARY INFORMATION**

Required supplementary information includes financial information and disclosures required by the Governmental Accounting Standards Board but not considered a part of the basic financial statements.

CITY OF RANGER, TEXAS  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Actual Results Cash Basis	Final Budget Results	Variance from		Actual Results GAAP Basis
			Budget Favorable (Unfavorable)	GAAP Adjustments	
<b>REVENUES</b>					
<b>Taxes</b>					
Property	\$ 447,178	\$ 445,000	\$ 2,178	\$ -	\$ 447,178
Sales and use	425,879	422,041	3,838	(56,593)	369,286
Franchise	104,794	104,794	-	-	104,794
Mixed beverage	-	-	-	-	-
Hotel/motel	-	-	-	5,169	5,169
Licenses and permits	685	685	-	-	685
Fines and forfeitures	70,696	169,872	(99,176)	-	70,696
Intergovernmental	-	-	-	-	-
Charges for services	322,024	53,143	268,881	(112,755)	209,269
Investment earnings	182	-	182	-	182
Grants and contributions	511,353	408,706	102,647	76,539	587,892
Miscellaneous	19,226	137,593	(118,367)	(15)	19,211
<b>Total revenues</b>	<u>1,902,017</u>	<u>1,741,834</u>	<u>160,183</u>	<u>(87,655)</u>	<u>1,814,362</u>
<b>EXPENDITURES</b>					
<b>Current:</b>					
General administrative	1,515,035	1,694,028	178,993	(316,645)	1,198,390
Public safety	217,187	-	(217,187)	47,605	264,792
Public works	472	-	(472)	25,074	25,546
Capital outlay	14,623	-	(14,623)	76,539	91,162
<b>Total expenditures</b>	<u>1,747,317</u>	<u>1,694,028</u>	<u>(53,289)</u>	<u>(167,427)</u>	<u>1,579,890</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>154,700</u>	<u>47,806</u>	<u>106,894</u>	<u>79,772</u>	<u>234,472</u>
<b>TRANSFERS IN</b>	-	-	-	-	-
<b>CHANGE IN NET POSITION</b>	<u>\$ 154,700</u>	<u>\$ 47,806</u>	<u>\$ 106,894</u>	<u>\$ 79,772</u>	<u>\$ 234,472</u>

**CITY OF RANGER, TEXAS**  
**SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET) AND RELATED RATIOS**  
**TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability (Asset)							
Service Cost	\$ 130,275	\$ 126,775	\$ 135,717	\$ 67,647	\$ 101,352	\$ 123,734	\$ 77,107
Interest (on total pension liability)	153,627	143,125	128,963	121,447	119,232	119,866	110,706
Change of benefit terms							
Difference between expected and actual experience	10,952	(66,938)	(4,841)	(57,456)	(102,894)	(126,459)	(10,000)
Change of assumptions		(16,147)				26,118	
Benefit payments, including refunds to employee contributions	(25,680)	(40,296)	(50,807)	(57,840)	(78,229)	(77,846)	(62,687)
Net Change in Total Pension Liability	269,174	146,519	209,032	73,798	39,461	65,413	115,126
Total Pension Liability- Beginning	2,223,654	2,077,135	1,868,103	1,794,305	1,754,844	1,689,431	1,574,305
Total Pension Liability- Ending (a)	\$ 2,492,828	\$ 2,223,654	\$ 2,077,135	\$ 1,868,103	\$ 1,794,305	\$ 1,754,844	\$ 1,689,431
Plan Fiduciary Net Position							
Contributions - Employer	\$ 69,638	\$ 56,307	\$ 71,887	\$ 37,275	\$ 63,623	\$ 73,844	\$ 60,533
Contributions - Employee	52,957	50,880	54,323	27,611	43,406	52,690	47,556
Net Investment Income	190,230	327,170	(63,119)	255,874	115,120	2,445	87,293
Benefit payments, including refunds to employee contributions	(25,680)	(40,296)	(50,807)	(57,840)	(78,229)	(77,846)	(62,687)
Administrative expenses	(1,235)	(1,854)	(1,222)	(1,328)	(1,303)	(1,490)	(911)
Other	(48)	(56)	(64)	(67)	(70)	(74)	(75)
Net change in Fiduciary Net Position	285,862	392,151	10,998	261,525	142,547	49,569	131,709
Plan Fiduciary Net Position- Beginning	2,514,148	2,121,997	2,110,999	1,849,474	1,706,927	1,657,358	1,525,649
Plan Fiduciary Net Position- Ending (b)	\$ 2,800,010	\$ 2,514,148	\$ 2,121,997	\$ 2,110,999	\$ 1,849,474	\$ 1,706,927	\$ 1,657,358
Net Pension Liability (Asset) - Ending (a) - (b)	(307,182)	(290,494)	(44,862)	(242,896)	(55,169)	47,917	32,073
Plan Fiduciary Net Position as a Percentage of Total Pension Liability (Asset)	112%	113%	102%	113%	103%	97%	98%
Covered Employee Payroll	882,624	847,993	905,387	460,166	723,427	878,166	793,419
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-35%	-34%	-5%	-53%	-8%	5%	4%

A full 10 year schedule will be displayed as it becomes available.

**CITY OF RANGER, TEXAS  
 SCHEDULE OF CITY'S CONTRIBUTIONS TO PENSION PLAN  
 TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	2020	2019	2018	2017	2016	2015	2014
Actuarially Determined Contribution	\$ 68,744	\$ 61,856	\$ 61,253	\$ 64,579	\$ 37,922	\$ 71,558	\$ 72,421
Contributions in relation to the actuarially determined contribution	68,744	61,856	61,253	64,579	37,922	71,558	72,421
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	882,624	847,993	905,387	460,186	723,427	878,166	793,419
Contributions as a percentage of covered payroll	7.79%	7.29%	6.77%	14.03%	5.24%	8.15%	9.13%

A full 10 year schedule will be displayed as it becomes available.

**CITY OF RANGER, TEXAS  
 ADDITIONAL REQUIRED SUPPLEMENTARY INFORMATION  
 TEXAS MUNICIPAL RETIREMENT SYSTEM (TMRS)  
 ACTUARIAL VALUATIONS FOR DECEMBER 31, 2020 VALUATION DATE**

Valuation Date	December 31, 2020
Actuarial Cost Method	Entry Age Normal
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	14 years
Asset Valuation Method	10 year smoothed market
	12% soft corridor
Inflation	2.5%
Salary Increases	3.5% to 11.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

# **COMPLIANCE AND INTERNAL CONTROL SECTION**





3444 North First Street, Suite 404  
Abilene, Texas 79603  
325-268-1033

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Mayor and City Council  
of the City of Ranger, Texas:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Ranger, Texas (the City) as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Ranger, Texas' basic financial statements, and have issued our report thereon dated April 11, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City of Ranger, Texas' internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Ranger, Texas' internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Ranger, Texas' internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We consider the following deficiencies in internal control to be significant deficiencies:

- GAAP Accounting—the City does not focus its operations on an accrual basis of accounting nor a modified accrual basis of accounting, but rather a modified-cash basis, which is not in accordance with Generally Accepted Accounting Principles (GAAP). We recommend that the City begin to keep some GAAP basis reconciliations and integrate them into their system of internal control.
- Preparation of the financial statements—the City does not prepare its financial statements, notes to the financial statements, or management's discussion and analysis in accordance with Generally Accepted Accounting Principles (GAAP). Therefore, the City does not have internal controls over financial statement preparation or their reporting cycle.

## Compliance and Other Matters

As part of obtaining reasonable assurance City of about whether City of Ranger, Texas' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Ranger, Texas' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Ranger, Texas' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Fullerton & Associates, PLLC*

Fullerton & Associates, PLLC

April 11, 2023

# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

Note: All information on this application is public information pursuant to the Texas Public Information Act. All individuals appointed to serve on a board / commission will be required to complete training relative to the Texas Open Meetings Act & Texas Public Information Act. Applicants must have lived in Eastland County for at least the last 12 months and be a registered voter in the Eastland County. You are not eligible to apply if you do not meet both of those requirements.

## Personal Information

Full Legal Name: First Name Middle Name Last Name  
Charles S. Lemaster

### Address:

Street Address: \_\_\_\_\_

Mail Address: \_\_\_\_\_

City: \_\_\_\_\_ State: TX Zip Code: \_\_\_\_\_

### E-mail:

Personal Email: \_\_\_\_\_

Business Email: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Cell Number: \_\_\_\_\_

### CURRENT / RECENT OCCUPATION

Position: Director of Physical Plant Company: Ranger College

### QUALIFICATIONS

1. Do you live inside the county limits of Eastland County? Yes X No \_\_\_\_\_

2. If so, how long have you lived in Eastland County? 30+ years

3. If moved here, why did you move to Eastland County? \_\_\_\_\_

4. Are you a registered voter in Eastland County, TX? Yes X No \_\_\_\_\_

5. Please list any professional and / or community activities you are involved in:  
Ranger Fire Dept., Master Mason

6. Please list any areas of expertise, experience, training, skills or interests which you believe qualifies you for the membership on this board or commission:

I have been involved in all aspects of construction and contracting, Civilian and government. Commercial electrical and controls, budget balance

PLEASE ATTACH ANY ADDITIONAL DOCUMENTATION (example: Resume)

# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

## EDUCATION

Highest Level of Education:

High School   
Bachelors

Vocational or Special Training   
Masters

Associates   
Doctorate

Education Details: (optional)

Institution(s) \_\_\_\_\_

Field of Study(ies) \_\_\_\_\_

Type of Degree(s) \_\_\_\_\_

## CERTIFICATIONS - LICENSES

Please list any earned certifications / licenses: Journeyman Electrician, EMT

Amateur Radio Operator

## CURRENT OR PREVIOUS SERVICE

1. Are you currently serving on a City of Ranger Board or Commission? Yes  No

2. Have you ever served on a City of Ranger Board or Commission? Yes  No

3. Do you have any relatives or members of your household serving  
4. as an elected or appointed official of the City of Ranger? Yes  No

5. Do you have any relatives employed by the City of Ranger? Yes  No

6. Have you or any of your relatives received prior benefits from REDC? Yes  No

## HAVE YOU EVER BEEN CONVICTED OF A CRIME (excluding traffic violation(s))?

Yes  No

If yes, please state convictions dates, type and circumstances:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## ETHICS AGREEMENT

Please read and refer to the REDC's Ethics Agreement, attached, before answering the following two questions:

1. Do you understand and agree to adhere to the REDC's Ethics Ordinance? Yes  No

2. Do you know of any reason you might have a conflict of interest (as described in the ethics ordinance) as a result of your service on the REDC boards on which you are applying for?

Yes  No

If so, please list below: \_\_\_\_\_

# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

## TERM

Board terms are (2) two years in length. Persons serving may not serve more than 8 consecutive terms on one board or commission.

It is the policy of REDC- A and REDC-B that any member of the board who misses three (3) consecutive monthly meetings shall forfeit their membership on the board.

Do you understand the term length of the position you are applying for and the importance of attending all meetings of the board or commission?

Yes  No

## SUPPLEMENTAL QUESTIONS

What do you feel are the responsibilities of the board you are applying for? To improve our community and help bring commerce in.

What is the role between the REDC board, for which you are applying, and City Council, City staff, the citizens of Ranger and the general public? I believe the role of the REDC is to keep a positive forward advance by working with the city government and making our city better for current + future citizens.

Have you ever attended a meeting of the REDC board that you have applied for?

Yes  No

Have you read the minutes of recent meetings of the REDC boards that you are applying for?

Yes  No

Why are you willing to commit time to volunteer for this appointment position? I want to be involved in the community and the decisions made. I believe I can be an asset.

Do you foresee yourself seeking any other board / commission positions within the City of Ranger in the near future?

Yes  No

If yes, please provide information \_\_\_\_\_

## REFERENCES - Personal and Business References

# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

NAME	EMAIL	CELL
1. <u>Travis Rogers</u>		
Relation <u>acquaintance</u>		
2. <u>Ken Charman</u>		
Relation <u>Friend</u>		
3. <u>Darrell Fox</u>		
Relation _____		

Please check the appropriate box to tell us how you heard about the City of Ranger Board opening:

- |  |   |                                    |
|--|---|------------------------------------|
| <input type="checkbox"/> City of Ranger website                    | <input type="checkbox"/> City of Ranger Facebook  | <input type="checkbox"/> Newspaper |
| <input type="checkbox"/> Social Media                              | <input checked="" type="checkbox"/> Word of Mouth |                                    |
| <input type="checkbox"/> I was referred by (Name of person): _____ |   |                                    |

Please note the following items:

1. All applications must be submitted to the City Clerk by posted deadline, if applicable.
2. Annual appointments are done by the City Council in November of each year.
3. Appointments to fill vacancies are done as needed.
4. All persons (whether already sitting on a board or commission or not) must go through the application process.
5. All applicants will be required to attend a meeting of the City Council for a brief introduction and interview session.

**PLEASE READ THE FOLLOWING STATEMENT CAREFULLY BEFORE SUBMITTING YOUR APPLICATION:**

I CERTIFY THAT ALL STATEMENTS THAT I HAVE MADE ON THIS APPLICATION AND ANY OTHER SUPPLEMENTARY MATERIALS ARE TRUE AND CORRECT. I HEREBY AUTHORIZE THE CITY OF RANGER TO INVESTIGATE THE ACCURACY OF THIS INFORMATION FROM ANY PERSON OR ORGANIZATION, AND I RELEASE THE CITY OF RANGER AND ALL PERSONS AND ORGANIZATIONS FROM ALL CLAIMS AND LIABILITIES ARISING FROM SUCH INVESTIGATION OR THE SUPPLYING OF INFORMATION FOR SUCH INVESTIGATION. I ACKNOWLEDGE THAT ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION OR SUPPLEMENTARY MATERIALS WILL BE CAUSE FOR REFUSAL OF APPOINTMENT OR IMMEDIATE DISMISSAL AT ANY TIME DURING THE PERIOD OF MY APPOINTMENT.

I have read, understand and agree to the statements in this document.

Signature Chris Lott Date 4-05-2023

# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

Note: All information on this application is public information pursuant to the Texas Public Information Act. All individuals appointed to serve on a board / commission will be required to complete training relative to the Texas Open Meetings Act & Texas Public Information Act. Applicants must have lived in Eastland County for at least the last 12 months and be a registered voter in the Eastland County. You are not eligible to apply if you do not meet both of those requirements.

## Personal Information

Full Legal Name Doyle First Name \_\_\_\_\_ Middle Name Wayne Last Name Russell

Address: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
Mail Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

E-mail: \_\_\_\_\_  
Personal Email: \_\_\_\_\_  
Business Email: \_\_\_\_\_  
Phone Number: 254-631-3878 Cell Number: \_\_\_\_\_

CURRENT / RECENT OCCUPATION  
Position: Retired Educator Company: \_\_\_\_\_

- ### QUALIFICATIONS
1. Do you live inside the county limits of Eastland County? Yes  No \_\_\_\_\_
  2. If so, how long have you lived in Eastland County? 39 years
  3. If moved here, why did you move to Eastland County? Work at Ranger ISD
  4. Are you a registered voter in Eastland County, TX? Yes  No \_\_\_\_\_
  5. Please list any professional and / or community activities you are involved in:  
Eastland Co. representative - Central TX MHMR Board Member  
Appraisal Review Board - Eastland Co Appraisal District
  6. Please list any areas of expertise, experience, training, skills or interests which you believe qualifies you for the membership on this board or commission:  
See Resume

PLEASE ATTACH ANY ADDITIONAL DOCUMENTATION (example: Resume)



# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

## EDUCATION

Highest Level of Education:

High School \_\_\_\_\_  
Bachelors \_\_\_\_\_

Vocational or Special Training \_\_\_\_\_  
Masters X 2

Associates \_\_\_\_\_  
Doctorate \_\_\_\_\_

Education Details: (optional)  
Institution(s) \_\_\_\_\_

*See Resume*

Field of Study(ies) \_\_\_\_\_

Type of Degree(s) \_\_\_\_\_

## CERTIFICATIONS - LICENSES

Please list any earned certifications / licenses: \_\_\_\_\_



## CURRENT OR PREVIOUS SERVICE

1. Are you currently serving on a City of Ranger Board or Commission? Yes \_\_\_\_\_ No X
2. Have you ever served on a City of Ranger Board or Commission? Yes \_\_\_\_\_ No X
3. Do you have any relatives or members of your household serving as an elected or appointed official of the City of Ranger? Yes \_\_\_\_\_ No X
4. Do you have any relatives employed by the City of Ranger? Yes \_\_\_\_\_ No X
6. Have you or any of your relatives received prior benefits from REDC? Yes \_\_\_\_\_ No X

**HAVE YOU EVER BEEN CONVICTED OF A CRIME (excluding traffic violation(s))?**  
Yes \_\_\_\_\_ No X

If yes, please state convictions dates, type and circumstances:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## ETHICS AGREEMENT

Please read and refer to the REDC's Ethics Agreement, attached, before answering the following two questions:

1. Do you understand and agree to adhere to the REDC's Ethics Ordinance? Yes X No \_\_\_\_\_

2. Do you know of any reason you might have a conflict of interest (as described in the ethics ordinance) as a result of your service on the REDC boards on which you are applying for? Yes \_\_\_\_\_ No X

If so, please list below: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

City of Ranger, Texas

## TERM

Board terms are (2) two years in length. Persons serving may not serve more than 8 consecutive terms on one board or commission.

It is the policy of REDC- A and REDC-B that any member of the board who misses three (3) consecutive monthly meetings shall forfeit their membership on the board.

Do you understand the term length of the position you are applying for and the importance of attending all meetings of the board or commission?

Yes  No

## SUPPLEMENTAL QUESTIONS

What do you feel are the responsibilities of the board you are applying for? See attached page

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What is the role between the REDC board, for which you are applying, and City Council, City staff, the citizens of Ranger and the general public? See attached page

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Have you ever attended a meeting of the REDC board that you have applied for?

Yes  No

Have you read the minutes of recent meetings of the REDC boards that you are applying for?

Yes  No

Why are you willing to commit time to volunteer for this appointment position? Ranger is HOME!

I am willing to offer any assistance to see our town grow!

Do you foresee yourself seeking any other board / commission positions within the City of Ranger in the near future?

Yes  No

If yes, please provide information Running for school board 2023

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# RANGER ECONOMIC DEVELOPMENT CORPORATIONS BOARD MEMBER APPLICATION

**City of Ranger, Texas**

**REFERENCES - Personal and Business References**

	NAME	EMAIL	CELL
1.	<u>See Resume</u>		
	Relation _____		
2.	_____		
	Relation _____		
3.	_____		
	Relation _____		

**Please check the appropriate box to tell us how you heard about the City of Ranger Board opening:**

<input type="checkbox"/>	City of Ranger website	<input type="checkbox"/>	City of Ranger Facebook	<input type="checkbox"/>	Newspaper
<input type="checkbox"/>	Social Media	<input checked="" type="checkbox"/>	Word of Mouth		
<input type="checkbox"/>	I was referred by (Name of person): _____				

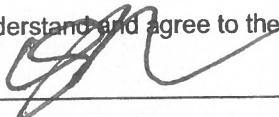
**Please note the following items:**

1. All applications must be submitted to the City Clerk by posted deadline, if applicable.
2. Annual appointments are done by the City Council in November of each year.
3. Appointments to fill vacancies are done as needed.
4. All persons (whether already sitting on a board or commission or not) must go through the application process.
5. All applicants will be required to attend a meeting of the City Council for a brief introduction and interview session.

**PLEASE READ THE FOLLOWING STATEMENT CAREFULLY BEFORE SUBMITTING YOUR APPLICATION:**

I CERTIFY THAT ALL STATEMENTS THAT I HAVE MADE ON THIS APPLICATION AND ANY OTHER SUPPLEMENTARY MATERIALS ARE TRUE AND CORRECT. I HEREBY AUTHORIZE THE CITY OF RANGER TO INVESTIGATE THE ACCURACY OF THIS INFORMATION FROM ANY PERSON OR ORGANIZATION, AND I RELEASE THE CITY OF RANGER AND ALL PERSONS AND ORGANIZATIONS FROM ALL CLAIMS AND LIABILITIES ARISING FROM SUCH INVESTIGATION OR THE SUPPLYING OF INFORMATION FOR SUCH INVESTIGATION. I ACKNOWLEDGE THAT ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION OR SUPPLEMENTARY MATERIALS WILL BE CAUSE FOR REFUSAL OF APPOINTMENT OR IMMEDIATE DISMISSAL AT ANY TIME DURING THE PERIOD OF MY APPOINTMENT.

I have read, understand and agree to the statements in this document.

Signature  Date 4-5-2023

# Doyle W. Russell

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<b>Education</b>	Master of Education	Tarleton State University 1993
	Master of Arts Teaching	Tarleton State University History, 1989
	Bachelor of Science	Abilene Christian University Secondary Education, History, English, 1982

<b>Certification</b>	Texas 09/05/96	Professional Superintendent
	Texas 05/14/94	Professional Mid-Management Administrator
	Texas 06/01/94	Provisional Secondary Soc. Stud. Composite
	Texas 06/01/94	Provisional Generic Special Education
	Texas 12/06/82	Provisional Secondary History
	Texas 12/06/82	Provisional Secondary English

<b>Experience</b>	2018 – 2019	<b>Field Service Agent</b> Region XIII Education Service Center, Career and Technology Education
	2003 - 2012	<b>Superintendent</b> Ranger ISD
	1993 - 2003	<b>Principal</b> Ranger Elementary, Ranger ISD
	1992 - 1993	<b>Technology Coordinator</b> Ranger ISD
	1983 – 1992	<b>Teacher</b> Ranger ISD

**Memberships  
and  
Community  
Service  
Organizations**

- Board Member, Central Texas Mental Health Mental Retardation dba Center For Life Resources (Eastland County Representative) 2011-Present
- Board Member Ranger Airfield Maintenance Foundation 2018-2022
- Eastland County Appraisal Review Board. Vice-President 2013–2016; President 2016-2018; 2020-Present.
- Past President, Ranger Lion’s Club, member 2003-2013
- Volunteer @ Daugherty Street Church of Christ Christian Service Center, Eastland, TX providing food and clothing to county residents. 2013-Present
- Eastland County Salary Grievance Committee Member 2016-2017.
- Past Member, Ranger Hospital District Board of Directors.
- Past Member, East-End Special Education Cooperative Executive Committee.

**Personal**

Robin and I moved to Ranger in 1983. We own two houses in town and live just south of town on a small ranch. Both of our boys went to Ranger ISD from pre-k through grade 12. Robin and I have been married since May 15, 1982. She retired from teaching December 2016. We have two sons. Jerry is high school principal in Wichita Falls for Responsive Education Charter School. He and his wife have a 12 year old son and an 8 year old son. Jacob is a foreman for Union Pacific Railroad. He and his wife have an 8 year old daughter, a 6 year old son, and a 4 year old daughter. Both boys are graduates of Tarleton State University.

**References**

Joe G. Wesley, Superintendent Ranger ISD, Retired

Judge Steven R. Herod

Judge Rex Fields

I am applying for the position of REDC-A and REDC-B board member. I understand the need for accountability and what it takes to get projects to their required goals and would like to help Ranger experience this success.

I worked at Ranger Independent School District in various positions from 1983 until my retirement in 2012. I served as teacher, technology coordinator, elementary principal and superintendent. My goal in every position was that every student had an opportunity to learn and be successful. I can help the board do this as well. I have a strong background in English Language Arts, special education, technology and dissecting data. Working in a small school (2A) offered me the opportunity to work in all areas of the educational process. It also allowed me to see the infrastructure of our community and the homes where our families lives. I know where Ranger is lacking and am willing to help bring in business to this community.

May 1992 through July 1993, I budgeted and supervised the installation of a district wide computer network for all students in grades kindergarten through 12. During the year I kept the network operational and helped teachers learn and use the new software. Ranger ISD was the first school in ESC Region XIV to have all campuses connected on two different software platforms. I organized and planned a budget of nearly \$500,000 to accomplish this task.

July 1993 through July 2003, I served as Ranger Elementary principal (grades pk-6). We consistently received exemplary and recognized ratings.

July 2003 through June 2012, I served as Ranger ISD superintendent. Our ratings met or exceeded expectations yearly except for one year. Our budget was over 4 million dollars each year.

Sincerely,

A handwritten signature in black ink, appearing to read 'Doyle W. Russell', written in a cursive style.

Doyle W. Russell

**AMENDED BYLAWS OF  
RANGER ECONOMIC DEVELOPMENT  
CORPORATION**

**ARTICLE I**

**PURPOSE AND POWERS**

**SECTION 1. PURPOSE** – The Corporation is incorporated for the purposes set forth in Article Four of its Articles of Incorporation, the same to be accomplished on behalf of the City of Ranger, Texas (the “City”) as its duly constituted authority and instrumentality in accordance with the Development Corporation Act of 1979, as amended, Article 5190.6, Tex. Rev. Civ. Stats., Ann., as amended, (the “Act”). and other applicable laws.

**SECTION 2. POWERS** – In the fulfillment of its corporate purpose, the Corporation shall be governed by Section 4A of the Act, and shall have all of the powers set fort and conferred in applicable law, subject to the limitations prescribed therein and herein, and to the provisions thereof and hereof.

**ARTICLE II**

**MEMBERS**

The Corporation shall have no members.

**ARTICLE III**

**BOARD OF DIRECTORS**

**SECTION 1. POWERS, NUMBER AND TERM OF OFFICE.** (a) The property and affairs of the Corporation shall be managed and controlled by a Board of Directors (the “Board”) and subject to the restrictions imposed by law, by the Articles of Incorporation, and by these Bylaws, the Board shall exercise all of the powers of the Corporation.

(b) The Type 4 A REDC Board of Directors (the “Board”) shall consist of seven (7) ~~d~~Directors, ~~each of whom shall be appointed by the City Commission (the “Commission”) of the City.~~ commonly shared with the Type 4 B REDC Board of Directors, none of which are employees of the City of Ranger or elected officials of the Ranger City Commission, each of whom shall be appointed by the City Commission (the “Commission”) of the City. All directors must be either a resident of the City of Ranger, Eastland County, or live within 30 miles of the Ranger City Limits.

~~©(c) Each successor member of the Board shall be appointed and shall serve for two (2) years or until his or her successor is appointed hereinafter provided.~~ Three (3) members of the Board shall serve terms of two (2) years, and four (4) members shall serve terms of three (3) years. The respective terms of the Board shall be determined by drawing. Thereafter, each successor member shall be determined by drawing. Thereafter, each successor member of the Board shall be appointed and shall serve for three (3) years or until his or her successor is appointed hereinafter provided.

(d) Any director may be removed from office by the Commission at will.

**SECTION 2. OPENMEETINGS ACT** (a) All meetings and deliberations of the Board shall be called, convened, held, and conducted, and notice shall be given to the public, in accordance with the Texas Open Meetings Act, Article 6252-17, Tex. Rev. Civ. Stat. Ann., as amended.

(b) This provision shall control all notices and how the meetings are conducted. If a conflict in the Bylaws exist as to the process, this provision shall control.

**SECTION 3. MEETING OF DIRECTORS.** The directors may hold their meetings at such place or places in the City as the Board may from time to time determine; provided, however, in the absence of any such determination by the Board, the meetings shall be held at the principal office of the Corporation as specified in Article VI of these Bylaws.

**SECTION 4. NOTICE OF MEETINGS.** (a) Regular meetings of the Board shall be held without the necessity of notice at such times and places as shall be designated from time to time by the Board. Special Meetings of the Board shall be held whenever called by the president, by the secretary, by a majority of the directors, by the Mayor of the City, or by a majority of the Commission.

(b) The secretary shall give notice to each director of each Special Meeting in person or by mail, telephone, or telegraph, at least two (2) hours before the meeting. Unless otherwise indicated in the notice thereof, any and all matters pertaining to the purposes of the Corporation may be considered and acted upon at a Special Meeting. At any meeting at which every director shall be present, even though without notice, any matter pertaining to the purpose of the Corporation may be considered and acted upon consistent with applicable law. Attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business on the grounds that the meeting is not lawfully called or convened. Neither the business to be transacted at nor the purpose of any Regular or Special Meeting of the Board need be specified in the notice or waiver of notice of such meeting, unless required by the Board. A waiver of notice in writing, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

**SECTION 5. QUORUM.** A majority of the directors shall constitute quorum for the conduct of the official business of the Corporation. The act of a majority of the directors present at a meeting at which a quorum is in attendance shall constitute the act of the Board and of the Corporation, unless the act of a greater number is required by law.

**SECTION 6. CONDUCT OF BUSINESS.** (a) At the meetings of the Board, matters pertaining to the business of the Corporation shall be considered in accordance with the rules of procedure as ~~form~~ from time to time prescribed by the Board.

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(b) At all meetings of the Board, the president shall preside, and in the absence of the president, the vice president shall exercise the powers of the president.



(c) The secretary of the Corporation shall act as secretary of all meetings of the Board, but in the absence of the secretary, the presiding officer may appoint any person to act as secretary of the meeting.

**SECTION 7. COMMITTEES OF THE BOARD.** The Board may designate two or more directors to constitute an official committee of the Board to exercise such authority of the Board as may be specified in the resolution. It is provided, however, that all final, official actions of the Corporation may be exercised only by the Board.

**SECTION 8. COMPENSATION OF DIRECTORS.** Directors shall not receive any salary or compensation for their services as directors. However, they shall be reimbursed for actual expenses incurred in the performance of their duties hereunder.

## **ARTICLE IV**

### **OFFICERS**

**SECTION 1. TITLES AND TERM OF OFFICE.** (a) The officers of the Corporation shall be a president, a vice president, a secretary and a treasurer, and such other officers as the Board may from time to time elect or appoint. One person may hold more than office, except that the president may not hold the office of secretary. Terms of office shall be one (1) year with the right of an officer to be reelected.

(b) All officers shall be subject to removal from office at any time by a vote of a majority of the entire board.

(c) A vacancy in the office of any officer shall be filled by a vote of a majority of the directors.

**SECTION 2. POWERS AND DUTIES OF THE PRESIDENT.** The president shall be the chief executive officer of the Corporation, and, subject to the paramount authority of the Board, the president shall be in general charge of the properties and affairs of the Corporation, shall preside at all meetings of the Board, and may sign and execute all contracts, conveyances, franchises, bonds, deeds of assignments, mortgages, notes and other instruments in the name of the Corporation.

**SECTION 3. VICE PRESIDENT.** The vice president shall have powers and duties as may be prescribed by the Board and shall exercise the powers of the president during that officer's absence or inability to act. Any action taken by the vice president in the performance of the duties of the president shall be conclusive evidence of the absence or inability to act of the president at the time such action was taken.

### **3**

**SECTION 4. TREASURER.** The treasurer shall have the responsibilities to see to the handling, custody, and security of all funds and securities of the Corporation in accordance with these Bylaws. When necessary or proper, the treasurer may endorse and sign, on

behalf of the Corporation, for collection or issuance, checks, notes and other obligations in or drawn upon such bank or banks or depositories as shall be designated by the Board consistent with these Bylaws. The treasurer shall see to the entry in the books of the Corporation full and accurate amounts of all monies received and paid out on account of the Corporation, give such bond for the faithful discharge of his duties in such form and amount as the Board of Commission may require.

**SECTION 5. SECRETARY.** The secretary shall keep the minutes of all meetings of the Board in books provided for that purpose, shall give and serve all notices, may sign with the president in the name of the Corporation, and/or attest the signature thereto, all contracts, conveyances, franchises, bonds, deeds, assignments, mortgages, notes and other instruments of the Corporation, shall have charge of the corporate books, records, documents and instruments, except the books and accounts of financial and securities, and such other books and papers as the Board may direct, all of which shall at all reasonable times be open to public inspection upon application at the office of the Corporation during business hours, and shall in general perform all duties incident to the office of secretary subject to the control of the Board.

**SECTION 6.** The president, vice president, and the secretary shall be named from among the members of the Board. The treasurer and any assistant secretaries may, at the option of the Board, be persons other than members of the Board, they may also be employees of the City.

**SECTION 7. COMPENSATION.** Officers who are members of the Board shall not receive any salary or compensation for their services, except that they shall be reimbursed for their actual expenses incurred in the performance of their duties hereunder. **Other officers may be compensated as directed by the Board.**

## ARTICLE V

### FUNCTIONAL CORPORATE DUTIES AND REQUIREMENTS

**SECTION 1. ANNUAL; REPORT.** The Board will report annually to the City Commission its goals for the economic development for the City of Ranger.

**SECTION 2. BOOKS, RECORDS, AUDITS.** (a) The Corporation shall keep and properly maintain, in accordance with generally accepted accounting principals, complete books, records, accounts, and financial statements pertaining to its corporate funds, activities, and affairs.

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(b) At the direction of the Commission, the books, records, accounts, and financial statements of the Corporation may be maintained for the Corporation by the accountants,

staff and personnel of the City. In such event, the Corporation shall pay to the City reasonable compensation for such services.

(c) The Corporation, or the City if the option described in subsection (b) is selected, shall cause its books, records, accounts, and financial statements to be audited at least once each fiscal year by an outside, independent, auditing and accounting firm selected by the Corporation and approved by the Commission. Such audit shall be at the expense of the Corporation.

**SECTION 3. DEPOSIT AND INVESTMENT OF CORPORATE FUNDS.** (a) All proceeds from the issuance of bonds, notes, or other debt instruments (“Obligations”) issued by the Corporation shall be deposited and invested as provided in the resolution, order indenture, or other documents authorizing or relating to their issuance.

(b) Temporary and idle funds which are not needed for immediate obligations of the Corporation may be invested in any legal manner provided in Tex. Rev. Civ. Stat. Ann. Art. 842-2 (Public Funds Investment Act).

(c) All other monies of the Corporation shall be deposited, secured, and/or invested in the manner provided for the deposit, security, and/or investment of the public funds of the City. The Board shall designate the accounts and depositories to be created and designated for such purposes, and the methods of withdrawal of funds therefrom for use by and for the purposes of the Corporation upon the signature of its treasurer and such other persons as the Board shall designate. **The accounts, reconciliation, and investment of such funds and accounts shall be performed by the Department of Finance of the City. The Corporation shall pay reasonable compensation for such services to the City.**

**SECTION 4. EXPENDITURES OF CORPORATE MONEY.** (a) The monies of the Corporation, including sales and use taxes collected pursuant to Section 4A of the Act, monies derived from the repayment of loans, rents received from the lease or use of the property, the proceeds from the sale of property, and the proceeds derived from the sale of Obligations, may be expended by the Corporation for any of the purposes authorized by the Act, subject to the following limitations:

(i) Expenditures from the proceeds of Obligations shall be identified and described in the orders, resolutions, indentures, or other agreements submitted to and approved by the City Commission prior to the sale and delivery of the Obligations to the purchasers thereof required by Sections 6 of this Article.

(ii) The Board shall expend, in accordance with State law, the tax funds received by it on direct economic development where expenditures will have a direct benefit to the citizens of Ranger.

**SECTION 5. ISSUANCE OF OBLIGATIONS.** No obligations, including refunding Obligations, shall be sold and delivered by the Corporation unless the Commission shall



approve such Obligations by the action taken no more than 15 days prior to the date of sale of the Obligations.

## ARTICLE VI

### MISCELLANEOUS PROVISIONS

**SECTION 1. PRINCIPAL OFFICE.** (a) The principal office and the registered office of the Corporation shall be the registered office of the Corporation specified in the Articles of Incorporation.

(b) The Corporation shall have and shall continually designate a registered agent at its registered office, as required by the Act.

**SECTION 2. FISCAL YEAR.** The fiscal year of the Corporation shall begin ~~on May 1 and end on April 30.~~ **October 1 and end on September 30.**

**SECTION 3. RESIGNATIONS.** Any director or officer may resign at any time. Such resignation shall be made in writing and shall take effect at the time specified therein, or, if no time be specified, at the time of its receipt by the president or secretary. The acceptance of a resignation shall not be necessary to make it effective, unless expressly so provided in the resignation.

**SECTION 4. BOARD; RELATIONSHIP WITH CITY COMMISSION.** In accordance with State law, the City Commission shall require that the Ranger Economic Development Corporation be responsible to it for the proper discharge of its duties assigned in this article. All policies for program administration shall be submitted for Commission approval, and the Board shall administer said programs accordingly. The Board shall determine its policies and direction within the limitations of the duties herein imposed by applicable laws, the Articles of Incorporation, these Bylaws, contracts entered into with the City, and budget and fiduciary responsibilities.

**SECTION 5. APPROVAL OR ADVICE AND CONSENT OF THE COMMISSION.** To the extent that these Bylaws refer to any approval by the City or refer to advice and consent to the Commission, such advice and consent shall be evidenced by a certified copy of a resolution, order or motion duly appointed by the Commission, ~~and evidenced and memorialized by an approved copy of the City Commission's respective Meeting Minutes.~~

**SECTION 6. SERVICES OF CITY STAFF AND OFFICERS.** Subject to the paramount authority of the City Mayor under the Charter of the City, the Corporation shall have the right to utilize the services of the City Attorney, the City Secretary, and the staff and employees of the Finance Department of the City, provided (i) that the Corporation shall pay reasonable compensation to the City for such services, and (ii) the performance of such services does not materially interfere with the other duties of such personnel of the City.

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(b) The Corporation must have the authority and ability to employ outside Legal Council should there be potential conflicts between the City's Attorney, the City and the REDC.

**SECTION 7. IDEMNIFICATION OF DIRECTORS, OFFICERS AND EMPLOYEES.**  
(a) As provided in the Act and in the Articles of Incorporation, the Corporation is, for the

purposes of the Texas Tort Claims Act (Subchapter A, Chapter 101, Texas Civil Practices and Remedies Code) a governmental unit and its actions and governmental functions.

(b) The Corporation shall indemnify each and every member of the Board, its officers, and its employees, and each member of the Commission and each employee of the City, to the fullest extent permitted by law, against any and all liability or expense, including attorneys fees, incurred by any of such persons by reason of any actions or omissions that may arise out of the functions and activities of the Corporation.

## ARTICLE VII

### EFFECTIVE DATE, AMENDMENTS

**SECTION 1. EFFECTIVE DATE.** These Bylaws shall become effective upon the occurrence of the following events:

- (1) the approval of these Bylaws by the City Commission; and
- (2) the adoption of these Bylaws by the Board.

**SECTION 2. AMENDMENTS TO ARTICLES OF INCORPORATION AND BYLAWS.** The Articles of Incorporation of the Corporation and these Bylaws may be amended only in the manner provided in the Articles of Incorporation and the Act.

I, the undersigned authority, do hereby certify that the Amended Bylaws of the Ranger Economic Development Corporation, reviewed at the regular meeting of the City Council of the City of Ranger, Texas at 5:30 p.m. on ~~December 05, 2005~~ **November 28, 2022** were approved and accepted.

~~Joe H. Oliver~~ **John Casey**, Mayor

ATTEST:

~~Jim Shipp~~ **Savannah Fortenberry**, City Secretary

**BY-LAWS OF THE TYPE 4B RANGER ECONOMIC DEVELOPMENT  
CORPORATION  
OF THE CITY OF RANGER, TEXAS**

**A NON-PROFIT CORPORATION**

**SECTION I  
OFFICES**

**1.0. Registered Office and Registered Agent**

The corporation shall have and continuously maintain in the State of Texas a registered office, and a registered agent whose office is identical with such registered office, as required by the Texas Non-Profit Corporation Act. The Board of Directors may, from time to time, change the registered office, provided that such change is appropriately reflected in these By-laws and in the Articles of Incorporation, and filed with the Secretary of State.

The registered office of the Corporation shall be 400 West Main Street, Ranger, Texas 76470, and the initial registered agent shall be City Secretary, Mary Wells, whose mailing address is 400 West Main Street, Ranger Texas 76470, and who may be served with process at 400 West Main Street, Ranger, Texas 76470.

**1.02 Principal Office**

The principal office of the Corporation in the State of Texas shall be located in the City Hall, City of Ranger, County of Eastland, and it shall be identical with the registered office of the Corporation.

**SECTION II  
PURPOSE**

**2.01 Purposes**

The Corporation is a non-profit corporation specifically governed by the Texas Development Corporation Act of 1979, Article 5190.6 S 4B, as amended (herein referred to as the "Act"). The purpose of the Type 4 B Ranger Economic Development Corporation, (herein after 4 B REDC), shall be to promote, assist, and enhance economic development in accordance with the Articles of Incorporation, and to engage in any and all activities authorized by the Texas Development Act of 1979, as amended. The Corporation shall have all of the powers enumerated in Section 23 (a) of Article 5190.6, except as limited by these By-laws, the Articles of Incorporation, or vote of the City Commission.

**SECTION III  
MEMBERS**

**3.01 Members**

The Corporation shall have no members.

## **SECTION IV BOARD OF DIRECTORS**

### **4.01 Board of Directors**

The business and affairs of the Corporation and all corporate powers shall be exercised by or under authority of the Board of Directors (the "Board"), appointed by the governing body of the City of Ranger, and subject to applicable limitations imposed by the Texas Non-Profit Corporation Act, The Texas Business Corporation Act, the Texas Development Corporation Act, the Articles of Incorporation, or these By-laws. The Board may, by contract, resolution, or otherwise, give general or limited or special power and authority to the officers and employees of the Corporation to transact any special business requiring such authorization.

### **4.02 Number and Qualifications**

The authorized number of Directors of this Board shall be seven (7), ~~not more than two (2) of whom can be members of the City Commission, and at least five (5) of whom shall not be officers or employees of the City of Ranger or its~~ commonly shared with the Type 4 A REDC Board of Directors, none of which are employees of the City of Ranger or elected officials of the Ranger City Commission. All directors must be either a resident of the City of Ranger, Eastland County, or live within ~~10~~ 30 miles of the City ~~boundaries~~ limits.

The City Commission shall appoint the Directors of the Corporation in accordance with Texas Development Act of 1979, as amended. The City Commission shall consider an individual's experience, accomplishments, and educational background in appointing members to the Board to ensure that the interests and concerns of all segments of the community are considered.

### **4.03 Bonds**

All Directors of this Board shall give an official bond sum of not less than fifty thousand and no/100 dollars (\$50,000.00). The bonds referred in this section shall be considered for the faithful accounting of all moneys and things of value coming into the hands of such officers, and to indemnify all Directors of any errors and omissions. The bonds shall be procured from some regularly accredited surety company authorized to do business in the State. The premiums thereafter shall be paid by the Corporation. A copy of each directors' bond shall be filed with the Secretary of State and Ranger City Secretary.

### **4.04 General Duties of the Board**

The Board is hereby required to perform the following duties:

1. The Board shall review the overall economic development plan for the City. The Board shall develop an annual budget. The Board shall set forth intermittent and/or short-term goals which the Board deems necessary to accomplish compliance with the overall economic development plan. The budget set forth by the Board must be approved by the City Commission of the City of Ranger before being adopted by the Board.

The overall economic development plan for the City should include the following elements:

- a. An economic development strategy to permanently bolster the business climate throughout the City.



- b. Strategies to fully utilize the assets of the eCity which enhance economic development.
  - c. Identification of strategies to coordinate public, private, municipal, and academic resources to develop and enhance business opportunities for all citizens and businesses of Ranger. This plan shall include methods to improve communication and cooperation between the above-mentioned entities.
  - d. Identification of strategies and implementation plan for those strategies for direct economic development as defined in this Section.
  - e. An annual work plan outlining the activities, tasks, projects, and programs to be undertaken by the Board during the upcoming fiscal year. The annual work plan shall be submitted with the annual budget as outlined in Article 7.02 of these By-laws.
  - f. To assist the Board in the implementation of any overall economic development plan, the Board may seek out and employ a 4 B Director of Economic Development. The Director of Economic Development shall be responsible to the Board and shall act as the Board's chief administrative officer and shall assist the Board in carrying out the duties of the Board as set forth in this section. The Board shall, in the annual budget make provisions for the compensation to be paid to the 4 B Director of Economic Development and such compensation so established by the Board shall comprise the salary and benefits paid to the 4 B Director of Economic Development for his/her service.
  - g. ~~The 4 B Director of Economic Development may employ such personnel as may be necessary to discharge the Corporation's assigned duties with Board approval. The compensation for all such employees shall be set by the Board in its annual budget.~~ The Board's chief administrative officer and shall assist the Board in carrying out the duties of the Board as set forth in this section. The Board shall, in the annual budget make provisions for the compensation to be paid to the 4 B Director of Economic Development and such compensation so established by the Board shall comprise the salary and benefits paid to the 4 B Director of Economic Development for his/her service. ~~for such employees, and provided further, no such employee shall be hired until such time as the Board has established such compensation for the position in question.~~
  - h. The 4 B Director of Economic Development may employ such personnel as may be necessary to discharge the Corporation's assigned duties with Board approval. The compensation for all such employees shall be set by the Board in its annual budget and such compensation so established by the Board shall comprise the salary and benefits for such employees, and provided further, no such employee shall be hired until such time as the Board has established such compensation for the position in question.
  - i. The 4 B Director of Economic Development shall be hired by the Board with the approval of the City Commission and may be removed by a vote of four (4) members of the Board.
2. The Board shall review and update its overall economic development plan each year to ensure that said plan is up to date with the current economic climate and is capable of meeting Ranger's current economic development needs.



3. The Board shall expend, in accordance with all applicable laws, the funds received by it on the implementation of its overall economic development plan and on direct economic development. Such expenditures may have a direct benefit on the citizens and businesses of Ranger, according to expenditures allowed by Texas Statute.

As used in this article, "direct economic development" shall mean projects or programs that directly accomplish or aid in the accomplishment of creating new jobs or retaining existing jobs, including educational, job training, planning and research activities necessary to promote job creation or retention and other acts allowed by a Type 4 B Economic Development Corporation under Texas statute or Texas case law. The Corporation's focus for direct economic development will be primarily in the areas of

- a. Job and Investment Creation
- b. Workforce Development
- c. Infrastructure Development and Replacement
- d. Business Development, Retention, and Expansion
- e. Promote Affordable Housing
- f. Reclamation of Uninhabitable or Abandoned Structures and Properties

4. The Board of Directors shall make a detailed report to the City Commission at least once each year, and at such other times as requested by the City Commission. Such report shall include, but not limited to, the following:
  - a. A review of all expenditures made by the Board in connection with their activities involving direct economic development as defined in this article, together with a report of all other expenditures made by the Board.
  - b. A review of accomplishments of the Board in the area of direct economic development, together with a proposed budget for the coming year.
  - c. The policies and strategy followed by the Board in the relation to direct economic development together with any new or proposed changes in said policies and strategy.
  - d. The activities of the Board for the budget year addressed in said annual report, together with any proposed change in said activity relating to direct economic development.
  - e. A review of the activities of the Board in areas of endeavor other than direct economic development together with any proposed changes in such activities.
  - f. The annual required report, shall be made to the City Commission by August 31 of each year.
  - g. The annual report shall be considered by the City Commission for its review and approval.

#### **4.05 Tenure**

~~The terms of office for the Directors are as follows: 1) If the Board member is a member of the City Commission, his or her term shall coincide with his or her elected term of office; 2) If the Board member is not a City Commission member, initial terms shall be determined by a drawing; 3) There shall be four (4) members whose terms shall be for two (2) years; 4) There shall be~~

~~three (3) members whose term shall be one (1) year. Thereafter, the staggered terms shall be two (2) years per member. Directors may be re-appointed to another term of office. Directors shall be removable at any time by vote of the City Commission.~~ Three (3) members of the Board shall serve terms of two (2) years, and four (4) members shall serve terms of three (3) years. The respective terms of the Board shall be determined by drawing. Thereafter, each successor member shall be determined by drawing. Thereafter, each successor member of the Board shall be appointed and shall serve for three (3) years or until his or her successor is appointed hereinafter provided.

#### **4.06 Vacancies**

Any vacancy occurring shall be filled by appointment by the City Commission of the City of Ranger, acting from nominations made by the Directors of the Corporation, ~~or unilaterally on its own.~~

#### **4.07 Meetings**

The Board shall hold a regular meeting at least quarterly at such time and date as the Board shall designate. All meetings of the Board shall provide notice hereof as provided and set forth in Chapter 551, Texas Government Code (The Texas Open Meetings Act). Any member of the Board may request that an item be placed on the agenda by delivering the same in writing to the Secretary of the Board no later than seven (7) days prior to the date of the Board meeting. The Board shall set regular meeting dates from time to time.

Notice of any meeting shall be given to the public in accordance with the requirements of the Texas Open Meetings Act. The notice shall contain information regarding the particular time, date, and location of the meeting and the agenda to be considered. All meetings shall be conducted in accordance with the Texas Open Meetings Act.

The annual meeting of the Board of Directors shall be the second Tuesday in February of each year at a time and place to be determined by the Board.

#### **4.08 Attendance**

Regular attendance of the Board meetings is required of all Members, and the attendance record of each Board member shall be submitted to the Council prior to any re-appointment to the Board. The following number of absences may constitute the need for replacement of a member by the City Commission: three (3) consecutive un-excused absences from regularly scheduled meetings, or attendance reflecting un-excused absences constituting 50% of the meetings over a twelve (12) month period. In the event replacement is indicated, the President shall give notice of such fact to the Board Member and the City Commission.

#### **4.09 Quorum**

For the purpose of convening a meeting, a simple majority of the Directors then serving on the Board shall constitute a quorum. For purposes of transacting the business of the Corporation at any meeting, a simple majority of the appointed Directors shall constitute a quorum. If there is an insufficient number of Directors present to constitute a quorum, the presiding officer shall adjourn the meeting. Workshop meetings shall not require a quorum.



#### **4.10 Compensation**

The duly appointed members of the Board shall serve without compensation, but may be reimbursed for actual cost of travel, lodging and incidental expenses as authorized by the Board, in accordance with State Law.

#### **4.11 Voting: Action of the Board of Directors**

Directors must be present in order to vote at any meeting. Unless otherwise provided in these By-laws or in the Articles of Incorporation or as required by law, the act of a simple majority of the Directors present at any meeting for which a quorum is present shall be the act of the Board of Directors. In the event that a Director is aware of a conflict of interest or potential conflict of interest, with regard to any particular vote, the Director shall bring the same to the attention of the meeting and shall abstain from the vote. In absence of a conflict of interest, each Director present at the meeting shall vote for or against each question brought before the Board. Any Director shall bring to the attention of the meeting any apparent conflict of interest of any other Director, in which case the Board shall determine whether a true conflict of interest exists before any vote shall be taken regarding that particular matter. The director as to whom a question of interest has been raised shall refrain from voting with regard to the Board's determination as to whether a true conflict exists.

#### **4.12 Board's Relationship with City Commission**

In accordance with State Law, the City Commission shall require that the Corporation be responsible to it for the proper discharge of its duties. All policies for program administration shall be submitted for City Commission approval, and the Board shall administer said programs accordingly. The Board shall determine its policies and direction within the limitations of the duties imposed by applicable laws, the Articles of Incorporation, these By-laws, contracts entered into with the City, and budget and fiduciary responsibilities.

#### **4.13 Board's Relationship with Administrative Departments of the City**

Any request for services made to the administrative departments of the City shall be made by the Board or its designee in writing to the City Manager or City Administrator. The City Manager or City Administrator may approve such request for assistance from the Board when he or she finds such requested services are available within the Administrative Departments of the City and that the Board and City have mutually agreed on reimbursement to the Administrative Department's budget for the costs of such services so provided.

Any requests for legal assistance may be made by the Board or its designee to the City Attorney. The City Attorney may provide such assistance when such services are available and the Board has agreed to reimburse the City for costs of providing the legal services. **The Corporation must have the authority and ability to employ outside Legal Council should there be potential conflicts between the City's Attorney, the City and the REDC.**

The 4 B Director of Economic Development, if any, shall be the chief administrative officer of the Corporation and be in general charge of the properties and affairs of the Corporation, shall administer all work orders, requisitions for payment, purchase orders, contract execution/administration/oversight, and other instruments or activities as prescribed by the Board in the name of the Corporation. The 4 B Director of Economic Development shall report to Board of Directors, the City Manager, or City Administrator. The City Manager or City Administrator may consult with the Board as it relates to hiring and firing of the Economic Development Director.

## **SECTION V**

### **OFFICERS**

#### **5.01 Officers of the Corporation**

The elected officers of the Corporation shall be a President, Vice President, Secretary, and Treasurer. The Board may resolve to appoint one or more Assistant Secretaries or one or more assistant Treasurer's or other officers or volunteers as it may consider desirable. Such other officers or volunteers shall have the authority and shall perform the duties of the office or committee as the Board may from time to time delegate to his or her respective Assistant. No two (2) offices may be held by the same person, except the office's of Secretary and Treasurer.

#### **5.02 Selection of Officers**

The board shall elect from among Members individuals to hold the offices of President, Vice President, Secretary and Treasurer. The term of office for each of these Officers shall always be for a period of one (1) year; provided, however, that such Officers shall continue to serve until the election of their successors. Elections shall be held at the annual meeting of the Board, or as needed.

#### **5.03 Vacancies**

Vacancies in any office which occur by reason of death, resignation, disqualification, removal, or otherwise, may be filled by the Board of Directors for the unexpired term portion of that term of that office, in the same manner as other officers are appointed by the Board.

#### **5.04 President**

The President shall be the Chief Executive Officer of the Corporation, and shall:

1. Preside over all meetings of the Board.
2. Have the right to vote on all matters coming before the Board.
3. Shall cause the agenda to be prepared and posted in accordance with the Texas Open Meetings Act.

4. Have the authority, upon notice to the members of the Board, to call a special meeting of the Board when in his or her judgement such meeting is required in accordance with the Texas Open Meetings Act.
5. Have the authority to appoint ad hoc committees which may address issues of a temporary effect on the business of the Board.

In addition to the above mentioned duties, the President, and Mayor of the City of Ranger shall sign with the Secretary of the Board any deed, mortgage bonds, contracts, or other instruments which the Board of Directors, and the City Commission have approved. In general, the President shall perform all duties incident to the office, and such other duties as shall be prescribed from time to time by the Board of Directors.

#### **5.05 Vice President**

In the absence of the President, or in the event of his or her inability to act as defined by Texas Statute, the Vice President shall perform the duties of the President. When so acting, the Vice President shall have all the power of and be subject to all the same restrictions and responsibilities as upon the President. The Vice President shall also perform other duties as from time to time may be assigned to him or her by the President, or the Board of Directors.

#### **5.06 Secretary**

The Secretary shall keep the minutes of all proceeding of the Board of Directors and make a proper record of same, which shall be attested by the Secretary. The Secretary shall keep such books as may be required by the Board of Directors, and shall perform such other duties as may be required by the Board of Directors.

#### **5.07 Treasurer**

The Treasurer shall have charge and custody of and be responsible for all funds and securities of the Corporation. The Treasurer shall receive and give receipt for money due and payable to the Corporation from any source whatsoever, and shall deposit all such moneys in the name of the Corporation in such bank, Trust Corporation, and/or other depositories as shall be specified in accordance with Article seven of these By-Laws. The Treasurer shall, in general, perform all duties incident to that office, and such other duties as from time to time may be assigned to him or her by the President of the Board or the Board of Directors.

#### **5.08 Assistant Secretary/Treasurer**

The assistant Secretary/Treasurer, if any, shall in general, perform such duties as may be assigned to them by the Secretary/Treasurer, or by the President or the Board of Directors.

#### **5.09 4 B Director of Economic Development**

The Board may or may not plan and direct its work through a Type 4 B Director of Economic Development who will be charged with the responsibility of carrying out the Corporation's program as adopted and planned by the Board. The 4 B Director of Economic Development shall serve as the Chief Executive Officer of the Corporation and shall oversee all administrative functions of the Corporation. Absent a 4 B Director of Economic Development,

the President of the Type 4 B Ranger Economic Development Corporation shall serve as Chief Executive Officer of the Corporation. The Director shall develop policies and procedures for the Corporation including financial, accounting, and purchasing policies and procedures to be approved by the Board.

### **5.10 Contracts for Service**

The Corporation may, with approval of the City Commission, contract with any qualified and appropriate person, association, corporation, or governmental entity to perform and discharge designated tasks which will aid or assist the Board in the performance of its duties. However, no such contract shall ever be approved or entered into which seeks or attempts to divest the Board of Directors of its discretion and policy-making functions in discharging the duties herein above set forth in this section, or have a maturity later in time than the expiration of the longest term represented on the Board of Directors when the contract is signed. Contracts may be modified, extended, or cancelled by a simple majority vote of the Board members present, quorum required, at a scheduled meeting.

### **5.11 Other Employees**

The Corporation may employ such full or part-time employees as needed to carry out the programs of the Corporation. These employees shall perform those duties as are assigned to them by the 4 B Director of Economic Development or the Board of Directors. The 4 B Director of Economic Development, or President, shall hire, fire, direct and control the work of all Corporation employees, with advice and consent of the Board of Directors.

## **SECTION VI**

### **COMMITTEES**

The Board may determine from time to time that committees are necessary or appropriate to assist the Board of Directors, and shall designate, subject to Board approval, the members of the respective committees. No such committee shall have independent authority to act for or in the stead of the Board.

#### **6.01 Qualifications for Committee Membership**

Members of the committees shall be nominated by the President or Board member and approved by the Board. Committee members need not be members of the Corporation unless required by these By-Laws or Board resolution.

#### **6.02 Standing Committees**

The President shall have authority to appoint the following standing committees of the Board and such other committees if the Board deems appropriate in the future:

1. Budget, Finance and Audit Committee
2. Committee for Business Retention and Expansion and for New Business Recruitment,

## Attraction and Formation

### 3. Committee for Public Projects

#### **6.03 Special Committees**

The President may determine from time to time that other committees are necessary or appropriate to assist the Board of Directors, and shall designate, subject to Board approval, the members of the respective committees.

These committees' will be providing research, information and advice to the Board of Directors. Their findings will be reported to the Board of Directors in a timely manner, at a regularly scheduled meeting of the Board of Directors and the Board shall take appropriate action on the reported findings.

The designation and appointment of any such committee and delegation to that committee of authority shall not operate to relieve the Board of Directors, or any individual Director, of any responsibility imposed on it or on him/her by law or these By-Laws.

## **SECTION VII**

### **FINANCIAL ADMINISTRATION**

The Corporation may contract with the City or with a reputable private professional or professional firm for accounting services. The Corporation's accounting records shall be maintained according to the following guidelines.

#### **7.01 Fiscal Year**

The fiscal year of the Corporation shall begin October 1 and end on September 30 of the following year.

#### **7.02 Budget**

A budget for the forthcoming fiscal year shall be submitted to the City Commission prior to August 1 of each year for approval by the City Commission. The budget may be amended from time to time with City Commission approval.

#### **7.03 Contracts**

As provided in Article V above, the President, Secretary and Mayor shall execute any contracts or other instruments which the Board and City Commission has approved and authorized to be executed.

#### **7.04 Checks and Drafts**



All checks and drafts, or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation shall be signed by the President and the Treasurer, or such other person or combination of persons as designated by the Board. In all cases requiring at least two signatures.

#### **7.05 Deposits**

All monies of the Corporation shall be deposited, secured, and/or invested in the manner provided for the deposit, security, and/or investment of public funds of the City, as authorized by the City Investment Policy in accordance with Chapter 105 of the Local Government Code and Chapter 2256 Public Funds Investment.

#### **7.06 Gifts**

The Board may accept on behalf of the Corporation any contribution, gift, bequest, or devise for its general purpose as set forth in these By-Laws or for any special purposes of the Corporation, allowed by Texas Statute.

#### **7.07 Purchasing**

All purchases made and contracts executed by the Corporation shall be made in accordance with requirements of the Texas Constitution and Statutes of the State of Texas and ordinances of the City of Ranger.

#### **7.08 Investments**

Temporary and idle funds which are not needed for immediate obligations of the Corporation within 90 days, must be invested in a legal manner provided in Tex. Rev. Civ. Stat. Ann. Art. 842a-2 (Public Funds Investment Act), as said act may be amended.

#### **7.09 Bonds**

Any bonds issued by the Corporation shall be in accordance with the statutes governing this Corporation, but in any event, no bonds shall be issued without approval of the Ranger City Commission, after review and comment by the City's bond counsel and financial advisor.

#### **7.10 Uncommitted Funds**

Any uncommitted funds of the Corporation at the end of the fiscal year shall be considered a part of the Fund Balance of said Corporation.

The uncommitted Fund Balance may be committed for any legal purpose by the Corporation's Board of Directors. This may include the establishment of a Permanent Reserve Fund which shall be accumulated for the purpose of using the interest earnings of such fund to finance the operation of the Corporation.

### **SECTION VIII**

#### **RECORD KEEPING AND AUDITING PROCEDURES**

The Corporation shall keep correct and complete books and records of all actions of the Corporation, including books and records of account of the minutes of meetings of the Board of



Directors. All books and records of the Corporation may be inspected by Directors of the Corporation or his agent or attorney at any reasonable time, and any information which may be designated as public information by law shall be open to public inspection at any reasonable time. The Texas Open Records Act and Open Meetings Act shall apply to disclosure of public information. The Board of Directors shall provide for an annual financial audit to be performed by a competent independent audit firm.

## **SECTION IX**

### **AMENDMENTS TO BY-LAWS**

These By-laws may be amended or repealed and new By-laws may be adopted by an affirmative vote of four (4) of the authorized Directors serving on the Board, at a meeting of the Directors held for such specific purpose, and the notice requirements stated herein above regarding special meetings shall apply. The Directors of the Corporation present at an annual meeting of the Board may, by a vote of four (4), in accord with the requirements of Article IV herein above, amend or repeal and institute new By-laws, provided that at least ten (10) days prior to the annual meeting, written notice setting forth the proposed action shall have been given in accordance to the requirements of the Texas Open Meetings Act. No amendments to these By-laws, or new By-Laws, shall become effective without City Commission approval.

## **SECTION X**

### **DISSOLUTION**

On petition of sixty (60) percent or more of the registered voters of the City of Ranger requesting an election on the dissolution of the Corporation, the City Commission shall order an election on the issue. The election must be conducted according to the applicable provision of the Election Code. The ballot for the election shall be printed to provide for voting for or against the proposition:

"Dissolution of the Type 4 B Ranger Economic Development Corporation of the City of Ranger, Texas."

If a majority of voters voting on the issue approve the dissolution, the Corporation shall continue operations only as necessary to meet obligations incurred before the date of the election and, to the extent practicable, shall dispose of its assets and apply the proceeds in a manner allowed by Texas Statute, subject to approval of the Ranger City Commission. Any remaining assets of the Corporation shall be transferred to the City, and the Corporation is dissolved.

## **SECTION XI**

### **INDEMNITY**

The Board of Directors shall authorize the Corporation to pay or reimburse any current or former Director or Officer of the Corporation for any costs, expenses, fines, settlements, judgments, and other amounts, actually and reasonably incurred by such person in any action, suit, or proceeding to which he or she is made a party by reason of holding such a position as Officer or Director; provided, however, that such Officer or Director shall not receive such indemnification if he/she be finally adjudicated in such instance to be liable for gross negligence or intentional misconduct in office. The indemnification herein provided shall also

extend to good faith expenditures incurred in anticipation of, or preparation for, threatened or proposed litigation. The Board of Directors may, in proper cases, extend the indemnification to cover good faith settlement of any such action, suit, or proceedings, whether formally instituted or not.

Furthermore, as set out in VACS, Article 5190.0 Section 4B, the Corporation, a Director of the Corporation, the City creating the Corporation, a member of the governing body of the City, or an employee of the Corporation or City is not liable for damages arising from the performance of a governmental function of the Corporation or City. For the purposes of Chapter 101, Civil Practice and Remedies Code. The Corporation is a governmental unit and its actions are governmental functions.

The Corporation further agrees that it shall at all times exercise reasonable precautions on behalf of, and be solely responsible for, the safety of its officers, agents, employees, licensees, invitees, and other persons, as well as their property, while in the vicinity where activities are being performed. It is expressly understood and agreed that the City of Ranger shall not be liable or responsible for the negligence of the Corporation including but not limited to its officers, agents, employees, licensees, invitees, and other persons.

## **SECTION XII**

### **SEAL**

#### **9.01 Seal**

The Board of directors shall obtain a corporate seal which shall bear the words "Corporate Seal of Type 4 B Ranger Economic Development Corporation", the Board may thereafter use the corporate seal and may later alter the seal as necessary without changing the corporate name; but these By-Laws shall not be construed to require the use of the corporate seal.

## **SECTION XIII**

### **PROGRAM**

#### **13.01 Authorization**

The Corporation shall carry out its program subject to its Articles of Incorporation and these By-Laws, and such resolutions as the Board may from time to time authorize.

#### **13.02 Program**

The program of the Type 4 B Ranger Economic Development Corporation shall be to assist, stimulate and enhance economic development in Ranger Texas, subject to applicable State and Federal law, these By-Laws, and the Articles of Incorporation.

**SECTION XIV**

**MISCELLANEOUS**

**14.01 Resolution to Articles of Incorporation**

These By-Laws are subject to, and governed by the Articles of Incorporation and applicable State statutes under which the Corporation is organized.

APPROVED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, ~~2013~~ 2022 BY THE CITY OF RANGER, TEXAS. BY RESOLUTION.

\_\_\_\_\_  
~~Mary Wells~~  
Savannah Fortenberry, City Secretary

\_\_\_\_\_  
~~Troy Emery~~ John Casey , Mayor

APPROVED AND ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_, ~~2013~~ 2022, BY THE TYPE 4 B RANGER ECONOMIC DEVELOPMENT CORPORATION BOARD OF DIRECTORS.

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

**Resolution No. 2023-04-10-H**

**A RESOLUTION OF THE CITY OF RANGER, TEXAS,  
AUTHORIZING A CHANGE ON THE SIGNATURE CARDS AT  
FIRST FINANCIAL BANK.**

**WHEREAS:** the City of Ranger has had a change in the position of City Manager and Finance Director; and

**WHEREAS:** the City of Ranger has multiple accounts and a safe deposit box at First Financial Bank; and

**WHEREAS:** the City of Ranger must maintain current signature cards and require two signatures to draw on each account at First Financial Bank,

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF RANGER**

Section 1. That new signature cards are to be issued on all checking (with the exception of Leose Account No. 33010133215 and Ranger Police Department Account No. 33110001386) and savings accounts and have access to safe deposit box with the following signatures authorized:

Mayor John Casey  
Mayor Pro Tem Terry Robinson  
City Manager Savannah Fortenberry  
Finance Director Carol Stephens

**PASSED AND APPROVED** this 10<sup>th</sup> day of April, 2023.

Attest:

**CITY OF RANGER**

\_\_\_\_\_  
Sommer Lee, City Secretary

\_\_\_\_\_  
John Casey, Mayor

**Resolution No. 2023-04-10-I**

**A RESOLUTION OF THE CITY OF RANGER, TEXAS,  
AUTHORIZING A CHANGE ON THE SIGNATURE CARDS ON  
THE POLICE ACCOUNTS AT FIRST FINANCIAL BANK.**

**WHEREAS** the City of Ranger has multiple accounts and a safe deposit box at First Financial Bank;  
and

**WHEREAS** the City of Ranger has a need to change the names on the City of Ranger LEOSE Account No. 33010133215 and City of Ranger Police Department Special Account No. 33110001386;  
and

**WHEREAS** the City of Ranger must maintain current signature cards and require two signatures to draw on each account at First Financial Bank,

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE  
CITY OF RANGER**

Section 1. That a new signature card be issued on these two accounts with the following signatures authorized:

Mayor John Casey  
Mayor Pro Tem Terry Robinson  
City Manager Savannah Fortenberry  
Chief of Police Joel Moran  
Finance Director Carol Stephens

**PASSED AND APPROVED** this 10<sup>th</sup> day of April, 2023.

Attest:

**CITY OF RANGER**

\_\_\_\_\_  
Sommer Lee, City Secretary

\_\_\_\_\_  
John Casey, Mayor



Good Afternoon, Savannah Fortenberry

ACCOUNTS

Available: \$2,403,827.02
Current: \$2,405,749.59

FFB Abilene General Fund 02253

Available Balance \$108,009.44
Current Balance \$109,932.01

FFB Abilene Utility Fund 36507

Available Balance \$840,115.39
Current Balance \$840,115.39

FFB Abilene Hotel/Motel Tax 14183

Available Balance \$26,305.87
Current Balance \$26,305.87

FFB Abilene Street Repairs Tax 35855

Available Balance \$78,435.03
Current Balance \$78,435.03

FFB Abilene City Bond Construction 20511

Available Balance \$24,046.00
Current Balance \$24,046.00

FFB Abilene Block Grant 00594

Available Balance \$1.00
Current Balance \$1.00

FFB Abilene Police Special 01386

Available Balance \$1,156.06
Current Balance \$1,156.06

FFB Abilene TWDB Loan Forgiveness 06695

Available Balance \$1.00
Current Balance \$1.00

FFB Abilene TWDB Escrow Certificates 06703

Available Balance \$188,745.91
Current Balance \$188,745.91

FFB Abilene Municipal Court Payments 13811

Available Balance \$1,358.00
Current Balance \$1,358.00

FFB Abilene Municipal Court Tech 14579

Available Balance \$2,521.00
Current Balance \$2,521.00

FFB Abilene Animal Control 15121

Available Balance \$10,204.27
Current Balance \$10,204.27

FFB Abilene Pool & Parkland 16608  
 Available Balance **\$421.92**  
 Current Balance **\$421.92**

FFB Abilene Municipal Court Security 19919  
 Available Balance **\$1,639.50**  
 Current Balance **\$1,639.50**

FFB Abilene REDC 4A 20701  
 Available Balance **\$332,677.93**  
 Current Balance **\$332,677.93**

FFB Abilene Ranger Library Fund 21105  
 Available Balance **\$2,559.58**  
 Current Balance **\$2,559.58**

FFB Abilene REDC 4B 22341  
 Available Balance **\$120,038.91**  
 Current Balance **\$120,038.91**

FFB Abilene Police Lease Account 22432  
 Available Balance **\$232,041.12**  
 Current Balance **\$232,041.12**

FFB Abilene TWDB Debt Service 22937  
 Available Balance **\$10,021.50**  
 Current Balance **\$10,021.50**

FFB Abilene FEMA 26938  
 Available Balance **\$331,443.95**  
 Current Balance **\$331,443.95**

FFB Abilene TWDB Escrow #L1000677 32472  
 Available Balance **\$88,340.02**  
 Current Balance **\$88,340.02**

FFB Abilene TWDB Escrow #L1000626 32506  
 Available Balance **\$0.00**  
 Current Balance **\$0.00**

FFB Abilene TWDB Construction #L1000677 32530  
 Available Balance **\$0.00**  
 Current Balance **\$0.00**

FFB Abilene TWDB Construction #L1000626 32548  
 Available Balance **\$0.00**  
 Current Balance **\$0.00**

FFB Abilene TWDB Construction #LF1000646 32555  
 Available Balance **\$0.00**  
 Current Balance **\$0.00**

FFB Abilene Police LEOSE Account 33215  
 Available Balance **\$3,743.62**  
 Current Balance **\$3,743.62**

## ASSET SUMMARY





# Monthly Sales Tax Allocation

3/10/2023

6.25% to REDC (4A):	\$2,543.31
6.25% to REDC (4B):	<b>-\$2,543.31</b>
12.5% to Street Repair Fund:	\$2,543.31
City Bond Construction: (\$10,000.00)	<b>-\$5,086.62</b>
Bond 2005	\$5,086.62
TWDB Debt Service (\$4,000)	<b>-\$10,173.24</b>
Bond 2012	\$10,000.00
Bond 2018 A&B	<b>-\$20,173.24</b>
	4,000.00
	<b>-\$24,173.24</b>

**General Deposit Total**

**\$16,519.71**

Sales Tax \$	<b>\$ 40,692.94</b>
\$ 5,086.62	\$ 2,543.31
12.50%	6.25%
Streets	EDC

City	Net Payment This Period	Comparable Payment Prior Year	% Change	Payment YTD	Prior Year Payment YTD	% Change
Ranger	\$40,692.94	\$69,484.82	-41.43%	\$123,304.15	\$145,957.49	-15.52%

## LIBRARY REPORT

March 2022

Beginning of Petty Cash \$ 50.10

**CREDIT**

Book Sales (from "Quarter Shelves")

6.00

Copies

21.60

Fines

2.00

**TOTAL CREDITS**

+ 29.60

**DEBIT**

Supplies

5.95

**TOTAL DEBITS**

- 5.95

**TOTAL PETTY CASH**

\$ 73.75

*Thank you for your support!*

*Diana McCullough*

Diana McCullough

**Type 4A Ranger Economic Development Corporation**  
**Acct # 33010020701**

<u>Date</u>	<u>Check No.</u>	<u>Income</u>	<u>Expense</u>	<u>To/From</u>	<u>Description</u>	<u>Balance</u>
02/28/23					BANK STATEMENT BALANCE	<b>330,134.62</b>
03/16/23		2,543.31		City of Ranger	Sales Tax	332,677.93

**Type 4A Ranger Economic Development Corporation**

**CD # 33040001556, matures on 11-26-2023**

<u>Date</u>	<u>Check No.</u>	<u>Income</u>	<u>Expense</u>	<u>To/From</u>	<u>Description</u>	<u>Balance</u>
					BEGINNING BALANCE	36,578.44
01/26/23	Cashiers	36,578.44		FFB	Close CD # 33040011408, purchase new CD	95,807.65
01/26/23	Cashiers	59,229.21		FFB	Close CD # 33040001556, purchase new CD	

**type 4B Ranger Economic Development Corporation**

Account # \*\*\*\*\*2341

Date	Check No.	Income	Expense	To/From	Description	Balance
01/08/20	Debit		\$25.00	1st Financial	Safety Deposit Box Rental	\$116,799.75
01/16/20		\$1,811.93		City of Ranger	Sales Tax	\$118,611.68
02/14/20		\$2,930.28		City of Ranger	Sales Tax	\$121,541.96
02/18/20	1043		\$750.00	Cameron Gulley	Audit Fees	\$120,791.96
03/26/20		\$2,248.87		City of Ranger	Sales Tax	\$123,040.83
04/28/20		\$1,627.71		City of Ranger	Sales Tax	\$124,668.54
05/13/20		\$2,164.42		City of Ranger	Sales Tax	\$126,832.96
06/15/20	1044		\$955.40	Knox Waste Dervice	225 S Rusk St. Rolloffs REDC Project	\$125,877.56
06/16/20		\$2,005.89		City of Ranger	Sales Tax	\$127,883.45
07/01/20	1045		\$31,850.00	Flatworks	Fire Dept Concrete REDC Project	\$96,033.45
07/03/20	1046		\$4,337.70	Display Sales	Christmas Decorations 50% REDC Project	\$91,695.75
07/13/20		\$2,161.28		City of Ranger	Sales Tax	\$93,857.03
07/29/20	1047		\$142.76	Tindals Hardware	Fire Dept Concrete REDC Project misc paint, rollers	\$93,714.27
08/18/20		\$2,445.67		City of Ranger	Sales Tax	\$96,159.94
09/16/20		\$1,922.80		City of Ranger	Sales Tax	\$98,082.74
10/20/20		\$1,847.84		City of Ranger	Sales Tax	\$99,930.58
11/17/20		\$3,001.62		City of Ranger	Sales Tax	\$102,932.20
11/27/20	1048		\$4,473.93	Display Sales	Christmas Decorations 50% REDC Project + Chg Add	\$98,458.27
12/18/20		\$1,811.19		City of Ranger	Sales Tax	\$100,269.46
01/08/21	Debit		\$45.00	1st Financial	Safety Deposit Box Rental	\$100,224.16
01/27/21		\$1,679.26		City of Ranger	Sales Tax	\$101,903.42
02/24/21		\$2,378.58		City of Ranger	Sales Tax	\$104,282.00
03/09/21	1049		\$19,998.00	Flatworks	Walnut St. Clinic 1/2 Concrete Work	\$84,284.00
03/25/21		\$2,386.96		City of Ranger	Sales Tax	\$86,670.96
04/07/21	1050		\$55.06	Tindalls Hardware	Walnut St. Clinic Misc. paint and assoc. items	\$86,615.90
04/13/21		\$1,874.73		City of Ranger	Sales Tax	\$88,490.63
05/18/21		\$2,584.35		City of Ranger	Sales Tax	\$91,074.98
05/24/21	1051		\$1,495.00	Display Sales	Christmas Decorations	\$89,579.98
05/24/21	1052		\$750.00	Cameron Gulley	Audit Fees	\$88,829.98
06/16/21		\$2,140.33		City of Ranger	Sales Tax	\$90,970.31
07/20/21		\$2,000.21		City of Ranger	Sales Tax	\$92,970.52
08/19/21		\$2,534.40		City of Ranger	Sales Tax	\$95,504.92
09/15/21		\$3,138.11		City of Ranger	Sales Tax	\$97,643.03
10/29/21		\$2,016.56		City of Ranger	Sales Tax	\$99,659.59
11/05/21	1053		\$23,224.50	Ranger Airfield Foundati	Restrooms, showers and arrow construction	\$76,435.09
12/02/21		\$3,148.44		City of Ranger	Sales Tax	\$79,581.53
12/30/21		\$1,929.73		City of Ranger	Sales Tax	\$81,511.23
01/08/22	Debit		\$45.00	FFNB	Safety Deposit Box Rental	\$81,466.26
01/19/22		\$2,124.42		City of Ranger	Sales Tax	\$83,590.68
02/18/22		\$2,655.12		City of Ranger	Sales Tax	\$86,245.80
03/17/22		\$4,342.80		City of Ranger	Sales Tax	\$90,588.60
04/20/22		\$1,754.03		City of Ranger	Sales Tax	\$92,342.63
05/17/22		\$3,009.15		City of Ranger	Sales Tax	\$95,351.78
06/14/22		\$2,177.40		City of Ranger	Sales Tax	\$97,529.18
07/14/22		\$2,196.76		City of Ranger	Sales Tax	\$99,725.94
07/27/22	1054		\$55.00	Heaven Sent Floral	Flowers Bill Kendrick Funeral	\$99,670.94
08/25/22		\$2,769.55		City of Ranger	Sales Tax	\$102,440.49
09/27/22		\$2,123.77		City of Ranger	Sales Tax	\$104,564.26
10/18/22		\$2,307.79		City of Ranger	Sales Tax	\$106,872.05
11/28/22		\$3,511.54		City of Ranger	Sales Tax	\$110,377.59
12/27/22		\$1,999.81		City of Ranger	Sales Tax	\$112,377.40
01/06/23			\$45.00	FFB	Safety Deposit Box Rental	\$112,332.40
01/25/23		\$2,392.59		City of Ranger	Sales Tax	\$114,724.99
02/13/23		\$2,770.61		City of Ranger	Sales Tax	\$117,495.60
<b>03/16/23</b>		<b>\$2,543.31</b>		<b>City of Ranger</b>	<b>Sales Tax</b>	<b>\$120,038.91</b>
<b>TOTAL</b>						<b>\$120,038.91</b>

# Municipal Court Report

## MARCH 2023

New Cases Filed      56 CITATIONS ISSUED BY POLICE  
                                 11 CITATIONS ISSUED BY ACO and or CODE  
                                 ENFORCEMENT

Total Cases Disposed    5

Dismissed after Driver Safety Course    0

Show Cause    0

Notice to Appear    0

Arrest Warrants    0

Fines, Court Costs and Other Amounts Collected:

a. Kept by City	\$ 2,346.60
b. Remitted to State	\$ 1,940.00
c. Total	\$ 4,286.60



# Ranger Fire Department

500 E Loop 254

Ranger, TX 76470 254-647-1505



## Responses for 2023

01-01-2023 -04-01-2023

EMS 150 Fire 70 TOTAL = 220

Average Calls per Month: 73.3

## Responses for 2022

EMS 204 Fire 108 Total: 312

Average Calls per Month: 104

# Ranger Fire Dept

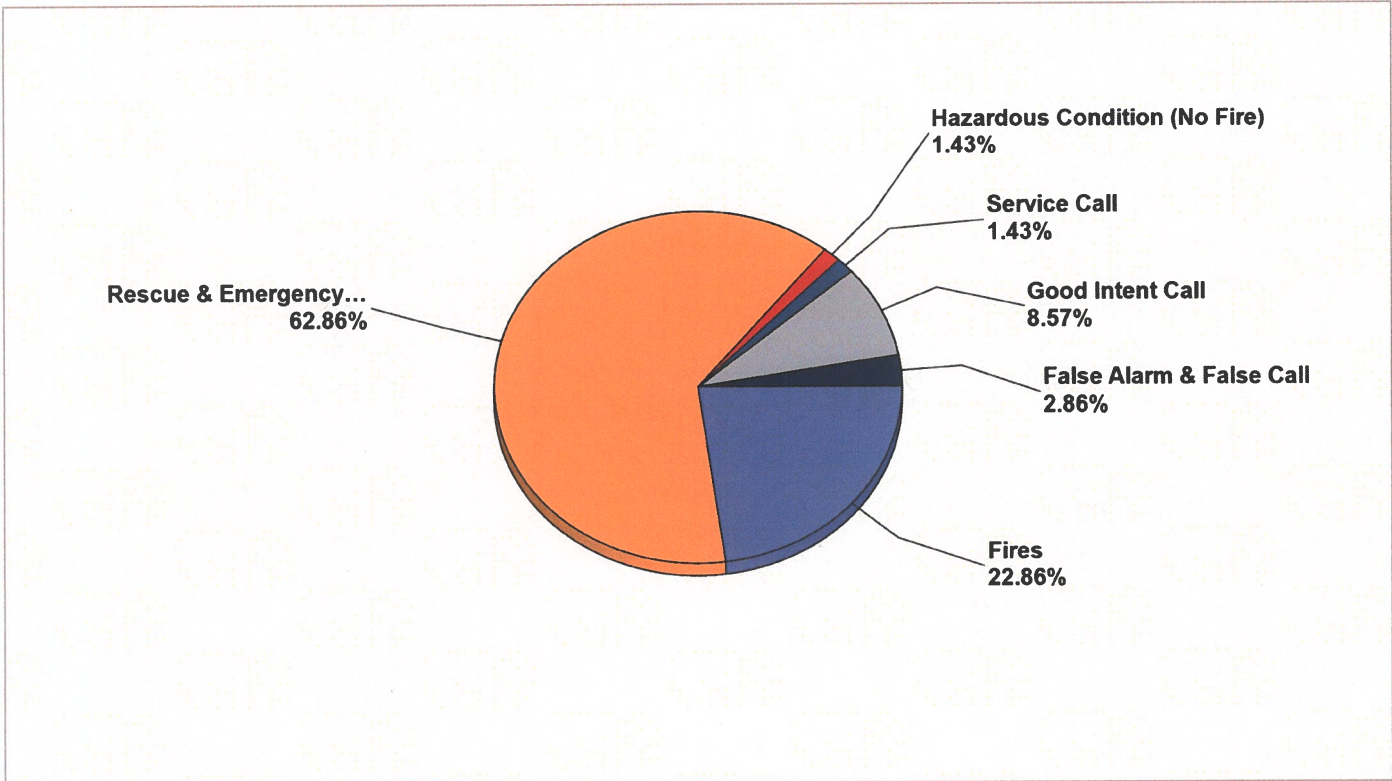
Ranger, TX

This report was generated on 4/5/2023 8:04:20 AM



## Breakdown by Major Incident Types for Date Range

Zone(s): All Zones | Start Date: 01/01/2023 | End Date: 03/31/2023



MAJOR INCIDENT TYPE	# INCIDENTS	% of TOTAL
Fires	16	22.86%
Rescue & Emergency Medical Service	44	62.86%
Hazardous Condition (No Fire)	1	1.43%
Service Call	1	1.43%
Good Intent Call	6	8.57%
False Alarm & False Call	2	2.86%
<b>TOTAL</b>	<b>70</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.





**Detailed Breakdown by Incident Type**

<b>INCIDENT TYPE</b>	<b># INCIDENTS</b>	<b>% of TOTAL</b>
100 - Fire, other	2	2.86%
111 - Building fire	3	4.29%
118 - Trash or rubbish fire, contained	1	1.43%
122 - Fire in motor home, camper, recreational vehicle	1	1.43%
131 - Passenger vehicle fire	3	4.29%
142 - Brush or brush-and-grass mixture fire	1	1.43%
143 - Grass fire	3	4.29%
151 - Outside rubbish, trash or waste fire	1	1.43%
160 - Special outside fire, other	1	1.43%
311 - Medical assist, assist EMS crew	6	8.57%
321 - EMS call, excluding vehicle accident with injury	1	1.43%
322 - Motor vehicle accident with injuries	1	1.43%
324 - Motor vehicle accident with no injuries.	33	47.14%
352 - Extrication of victim(s) from vehicle	3	4.29%
412 - Gas leak (natural gas or LPG)	1	1.43%
561 - Unauthorized burning	1	1.43%
611 - Dispatched & cancelled en route	2	2.86%
651 - Smoke scare, odor of smoke	3	4.29%
653 - Smoke from barbecue, tar kettle	1	1.43%
700 - False alarm or false call, other	1	1.43%
715 - Local alarm system, malicious false alarm	1	1.43%
<b>TOTAL INCIDENTS:</b>	<b>70</b>	<b>100%</b>

Only REVIEWED and/or LOCKED IMPORTED incidents are included. Summary results for a major incident type are not displayed if the count is zero.



# Ranger Fire Dept

Ranger, TX

This report was generated on 4/5/2023 8:02:09 AM



## Total Incidents per Personnel for Date Range

Personnel: All Personnel | Sort By: Personnel | Start Date: 01/01/2023 | End Date: 03/31/2023

PERSONNEL	COUNT	PERCENTAGE
<u>Barry, Brian</u>	38	54.29 %
<u>Bearden, Mark</u>	3	4.29 %
<u>Bush, Ronnie A</u>	17	24.29 %
<u>Clark, John</u>	14	20.00 %
<u>Clifton, James B</u>	6	8.57 %
<u>Fox, Louis Darrell</u>	60	85.71 %
<u>Fox, Matthew K</u>	7	10.00 %
<u>Gunstanson, Gearld</u>	3	4.29 %
<u>Hoodie, Aaron</u>	10	14.29 %
<u>Hoodie, Nate R</u>	9	12.86 %
<u>Lemaster, Chuck</u>	1	1.43 %
<u>Lopez, Sylvester</u>	20	28.57 %
<u>Martinez, Jeremy</u>	6	8.57 %
<u>Mathis, Billy Jack</u>	9	12.86 %
<u>Mathis, Meagan</u>	4	5.71 %
<u>Mayes, Ethan</u>	29	41.43 %
<u>Pitman, Kakki</u>	6	8.57 %
<u>Richardson, Justin</u>	2	2.86 %
<u>Richardson, Matt D</u>	44	62.86 %
<u>Robinson Jr., Frank A</u>	37	52.86 %
<u>Wells, Nicholas K</u>	16	22.86 %
<b>Sum of Individual Responses</b>	<b>341</b>	
<b>Total Incidents for Date Range</b>	<b>70</b>	

Includes incidents where personnel responded to on or off an apparatus. Only REVIEWED incidents included.





## Ranger Police Department Monthly Activity Report

March, 2023

### Patrol Activity:

Reporting Officer:	Offense Reports	Incident Reports	CFS Reports	Crash Reports	Warrant Arrests	Other Arrests	Citations Issued	Warnings Issued
Chief Moran	1	0	12	0	0	0	13	0
Butler	6	3	68	4	0	4	1	0
Gibson	1	1	32	0	0	0	20	10
Ruelas	2	4	53	1	0	0	15	24

### Code Enforcement Activity:

Reporting Officer:	Offense Reports	Certified Notifications	Properties Improved	Code Citations	Code Warnings
Chief Moran	0	0	0	7	0
Butler	0	0	0	0	0
Gibson	0	8	5	0	3
Branch	0	0	0	0	0
Ruelas	0	0	0	0	0

### Animal Control Activity:

Reporting Officer:	CFS Reports	Animals Impounded or Surrendered	Animals Quarantined	Animals Found @ Large	Animals Adopted/Returned	ACO Citations	ACO Warnings	Animals Euthanized
Douglas	11	23	0	18	11	4	2	6
Gibson	0	0	0	0	0	0	3	0

### Department Totals:

Total Offense Reports	Total Incident Reports	Total CFS Reports	Total Crash Reports	Total (All) Arrests	Total Citations Issued	Total Warnings Issued	Total Dispatch Call Sheets	Total Criminal Cases Filed
10	8	176	5	4	56	42	146	M- 1 F- 4