



**SEAGOVILLE, TEXAS
CITY COUNCIL REGULAR MEETING AGENDA
MONDAY, JUNE 26, 2023**

**City Council Chambers, City Hall
702 N. Hwy 175
Seagoville, Texas 75159**

WORK SESSION – 6:30 PM

Call to Order

A. Reception for incoming, re-elected, and outgoing Elected Officials

Adjournment

REGULAR SESSION – 7:00 PM

Call to Order

Invocation

Pledge of Allegiance

Routine Announcements, Recognitions, and Proclamations

Presentation of plaques to:

Outgoing Councilmember – Mr. Mike Fruin

Outgoing Mayor – Mr. Dennis K. Childress

Mayor's Report

Citizens Public Comment Period – *This portion of the meeting is to allow each speaker up to six (6) minutes to address the council on items not posted on the current agenda. Council may not discuss these items but may respond with factual data or policy information or place the item on a future agenda. Citizens wishing to speak on posted agenda items will be called upon at that time. Anyone wishing to speak shall submit a Speaker Request Form to the City Secretary.*

REGULAR AGENDA

- 1. Receive presentation of City of Seagoville's Comprehensive Annual Financial Report for Fiscal Year 2022. (Finance Director and BrooksWatson & Co.)**

2. **Discuss and consider selection of Mayor Pro-Tem for 2023-2024.**
3. **Discuss and consider approving a Resolution of the City Council of the City of Seagoville, Texas, declaring certain city property surplus and authorizing the City Manager to sell, trade and/or dispose of it in accordance with the process established in the Code of Ordinances; providing for the repeal of any and all Resolutions in conflict; providing for a severability clause; and providing an effective date. (Purchasing Agent)**
4. **Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code of Ordinances by amending Title II “Buildings; Development; Zoning”, Chapter 23 “Subdivisions”, Article 23.03 “Subdivision Design Standards”, Section 23.03.010 “Stormwater Collection and Conveyance Systems”; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of two thousand dollars (\$2000.00) for each offense; providing a savings clause; providing a severability clause; and providing an effective date. (Community Development Director)**
5. **Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code of Ordinances by amending Title II “Buildings; Development; Zoning”, Chapter 21 “Building Regulations”, Article 21.08 “Fences”; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of five hundred dollars (\$500.00) for each offense; providing a savings clause; providing a severability clause; and providing an effective date. (Community Development Director)**
6. **Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code of Ordinances by amending Title I “General Ordinances”, Chapter 7 “Business Regulations”, Article 7.06 “Occasional Sales”, Section 7.06.002 “Permit”; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of five hundred dollars (\$500.00) for each offense; providing a savings clause; providing a severability clause; and providing an effective date. (Community Development Director)**
7. **Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code of Ordinances by amending Chapter 17 “Traffic”, Article 17.04 “Parking, Stopping or Standing”, Division 2. Parking Regulations on Specific Streets”, by repealing in their entirety Section 17.04.068 “U.S. Highway 175 Eastbound Service Road” and Section 17.04.069 “Water Street”; directing the removal of signage previously erected regarding prohibited parking; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of two hundred dollars (\$200.00) for each offense; and providing an effective date. (Community Development Director)**

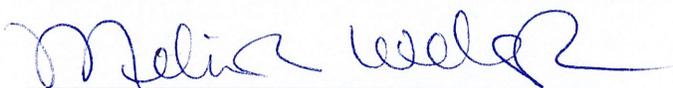
8. **Discuss and consider approving the reappointment of Commissioner Shelly Sipriano and Vice-Chairperson Tommy Lemond to the Planning and Zoning Commission. (Community Development Director)**
9. **Discuss and consider directing Staff on the selection of the movie(s) to view at the annual “Movie in the Park” events to be held on: Saturday, August 19, 2023, and Saturday, September 16, 2023 (Public Works Director)**
10. **Discuss designating Monday, July 3, 2023, as an additional City Holiday, except for Council Meeting/Public Hearing previously scheduled. (Councilmember Hernandez)**
11. **Receive Councilmember Reports/Items of Community Interest – As authorized by Section 551.0415 of the Texas Government Code.**
12. **Future Agenda Items – Council to provide direction to staff regarding future agenda items. These items will not be discussed and no action will be taken at this meeting.**
13. **Recess Into Executive Session**
Council will convene into closed Executive Session in accordance with Texas Government Code pursuant to the following:
 - A. **Section 551.074 – Personnel Matters: Discuss the appointment, employment, evaluation and duties of a public officer or employee, to wit: City Secretary and candidate search for same with possible discussion and action related thereto in open session.**
 - B. **Section 551.071 – Consultation with City Attorney: Seek legal advice regarding amending Code of Ordinances Article 11.06 - Short-Term Rentals Licensing with possible discussion and action related thereto in open session.**
 - C. **Section 551.071 – Consultation with City Attorney: Seek legal advice regarding allowing burn pits and burn barrels within the City on real properties of two acres or more with possible discussion and action related thereto in open session.**
 - D. **Section 551.071 – Consultation with City Attorney: Seek legal advice regarding a proposed mass gathering ordinance with possible discussion and action related thereto in open session.**
 - E. **Section 551.071 – Consultation with City Attorney: Seek legal advice regarding a proposed event centers ordinance with possible discussion and action related thereto in open session.**
 - F. **Section 551.071 – Consultation with City Attorney: Seek legal advice regarding the makeup of the Board of Directors of the Seagoville Economic Development Corporation with possible discussion and action related thereto in open session.**
14. **Reconvene Into Open Session**
Council will reconvene into open session, and take action, if any, on matters discussed in Executive Session.

15. **Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code or Ordinances of the City of Seagoville, by adding a new Article 7.11 “Mass Gatherings” to Chapter 7 “Business Regulations”; providing for a penalty of fine not to exceed the sum of two thousand (\$2,000.00) dollars for each offense; providing a repealing clause; providing a severability clause; and providing for an effective date. (City Attorney)**

16. **Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code of Ordinances by amending Title I “General Ordinances”, Chapter 7 “Business Regulations” by adding a new Article 7.11 “Commercial Event Centers” providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of five hundred dollars (\$500.00) for each offense; and providing an effective date. (City Attorney)**

Adjournment

Posted Friday, June 23, 2023, by 5:00 P.M.



Melinda Welsh, Interim City Secretary



As authorized by Section 551.071(2) of the Texas Government Code, this meeting may be convened into closed executive session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed herein.

The City of Seagoville does not discriminate on the basis of disability in the admission or access to, or treatment or employment in, its programs or activities. If you have a request for services that will make this program accessible to you, please contact the City of Seagoville at least 72 hours in advance at (972) 287-6819. (TDD access 1-800-RELAY-TX)

DATES TO REMEMBER

- **Friday, June 30, 2023, Fourth of July Fireworks Celebration**
- **Monday, July 3, 2023, Regular City Council Meeting/Public Hearing/additional City Holiday (if approved by Council)**
- **Tuesday, July 4, 2023, City Holiday**
- **Monday, July 17, 2023, Regular City Council Meeting**

Regular Session Agenda Item: Recognition

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Presentation of plaques to:

Outgoing Councilmember – Mr. Mike Fruin

Outgoing Mayor – Mr. Dennis K. Childress

BACKGROUND OF ISSUE:

Councilmember Mike Fruin served eight (8) years and Mayor Dennis Childress served nine (9) years on the Seagoville City Council. During that time, their input, decisions, actions, and votes helped to accomplish a great deal for the betterment of the city. On behalf of the City of Seagoville, Mayor Sebastian will honor outgoing Councilmember Mike Fruin and Mayor Dennis Childress for their years of service on the Seagoville City Council.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

N/A

Regular Session Agenda Item: 1

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Acceptance of City of Seagoville's Comprehensive Annual Financial Report for Fiscal Year 2022.

BACKGROUND OF ISSUE:

The City of Seagoville is required to have an audit of its financial records performed annually. The City of Seagoville retained the firm of Brooks Watson & Co, to perform and report on the audit of the fiscal year ended September 30, 2022. Mike Brooks, Partner of Brooks Watson & Co. will present the audit to Council. The Audit Committee has met with the firm and City staff to discuss the audit in detail.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

EXHIBITS

Comprehensive Annual Financial Report

*ANNUAL COMPREHENSIVE
FINANCIAL REPORT*

of the

City of Seagoville, Texas

**For the Year Ended
September 30, 2022**

Prepared by

Gail French
Finance Director

Seagoville ★

City of Seagoville, Texas

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INTRODUCTORY SECTION

Seagoville ★



June 19, 2023

To the Honorable Mayor,
Members of the City Council
And the Citizens of the City of Seagoville, Texas

The annual comprehensive financial report (“ACFR”) of the City of Seagoville, Texas, for the fiscal year ending September 30, 2022, is hereby submitted. The City accepts full responsibility for the accuracy of the data, as well as the completeness and fairness of the presentation, including all disclosures. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City charter requires an annual audit to be conducted of the financial records by an independent public accountant. This requirement has been fulfilled and the report of the independent auditor is included in this report. BrooksWatson & Co. PLLC, Certified Public Accountants, have issued an unmodified (“clean”) opinion on the City of Seagoville’s financial statements as of and for the year ended September 30, 2022. The independent auditors’ report is located at the front of the financial section of this report.

The Management’s Discussion and Analysis (MD&A) can be found immediately following the independent auditors’ report. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Reporting Entity

The accompanying financial statements present the City (the primary government) and its component unit. Component units are classified as either discretely presented or blended. The City of Seagoville’s component unit, the Economic Development Corporation, is discretely presented, which means that the component unit is an entity that is legally separate from the City, but for which the City is financially accountable, or whose relationship with the City is such that exclusion would be misleading or incomplete.

This report includes the financial statements of the funds required to account for those activities, as well as organizations and functions which are related to the City and are controlled by or dependent upon the City's governing body, the City Council. The criteria used by the City for including activities in preparing its financial statements are set forth in Governmental Accounting Standards Board (GASB) Statements. Based on these

criteria, all municipal services listed are included in the City's 2022 financial statements.

The City of Seagoville

Seagoville, Texas, incorporated in 1926, sits at the southeast corner of Dallas County, bordering the Southern Pacific line ten miles from Mesquite, with Kaufman County to the east, and the City of Dallas on the northwest. The City of Seagoville has grown from a small rural town of 8,969 in 1990 to a suburban city with approximately 19,580 citizens.

The City of Seagoville is home to a Federal Correctional Institution, an Army Reserve Center, O' Reilly Distribution Center, the 334-acre Post Oak Preserve, the 500 acre Dallas Independent School District's Environmental Center, and the 200 acre North Texas Municipal Water District Water Reclamation Facility, one of the largest water reclamation projects in the country. This natural water filtration system attracts wildlife and is designed to be a tourist destination for bird watchers.



The City provides a full range of services, general administrative services, public safety services, to include: police and fire protection, communications, ambulance services, an animal shelter and code enforcement; community services: municipal court, library, senior center, health and sanitation; community development: building inspection, planning, streets, parks and recreation; additionally, water and sewer utility services.

The City of Seagoville is a Home rule city which operates under a Council/City Manager form of government. The Council consists of the Mayor and five Council members. Council members serve two- year terms and are responsible for appointing the City Manager, Municipal Judge and City Secretary. The City Manager serves as the administrative head of the government and is responsible for implementing and carrying out the goals and objectives set forth by the City Council; and is responsible for the overall operations of the entire city.

The key to Seagoville's success as a thriving suburb which has managed to retain its own identity and down-home atmosphere is its citizenry. From its churches of every denomination to its active parent-teacher organizations, active senior life, civic groups,

and sports teams, to its owner-operated personalized service companies; Seagoville's outstanding feature is the caring and involvement of the people who call it home.

Economic Outlook and Conditions

The City of Seagoville is expected to reach build-out in 2040 and has experienced planned and sustainable growth. Prudent financial planning, oversight, and flexibility have enabled the City to weather the economic slowdown in a comparably favorable or better position than many other cities in the Dallas/Fort Worth Metropolitan Statistical Area. The homebuilding market in Seagoville mirrors the resurgent housing market in the Dallas/Fort Worth region.

Seagoville has been able to provide affordable housing and sufficient availability; each new home being built in new and existing subdivisions continues to support City-provided service. Economic development is evidenced in the major retail outlets and small manufacturers that have acquired property and established a presence in the City. Wal-Mart is one of the dominant retail businesses opening in the last few years. Wal-Mart has served as an anchor along the Highway 175 corridor attracting two other retail centers in the same geographical area. The result has been that the City's economic position has improved. The additional revenue stream from sales tax has helped to augment the City's ad valorem tax revenue.

In order to provide for orderly growth and aggressively improve on the City's infrastructure, the City Council approved a multi-year Capital Improvement Program (CIP). CIP funding has resulted in significant infrastructure improvements over the last three years with both tax-supported and self-supported debt. Working in concert with accurate five-year revenue and expense projections has enabled the City to plan for and meet the need for infrastructure improvements. With the City's first CIP in 2006, the City of Seagoville received a rating upgrade from Baa2 to A1, reflecting the City's growing tax base, favorable tax position, and solid financial operation. The rating upgrade was maintained through Moody's Investor Service with the subsequent 2021 \$5,015,000 bond issue.

An increase in the industrial development area of the city has experienced a road expansion of nearly one-half mile. Although the character of the Highway 175 will undoubtedly change in coming decades, Seagoville is positioned to become a dynamic gateway in the southeastern sector of Dallas County. The proposed future Loop 9 Toll Road through the eastern portion of the city is a significant highway expansion which will allow the city to realize its full economic potential in the coming years.

Major Initiatives

The City of Seagoville under the directive of the City Council undertook a number of initiatives during the fiscal year to provide for and improve the quality of governmental service the citizens of Seagoville have come to expect. These improvements were

identified after a systematic review of all activities of the city in which each program was analyzed to ensure that it was needed and wanted by the community and that it was being provided with maximum efficiency at the lowest cost possible.

Capital asset acquisitions enhanced the quality of life for Seagoville residents. This year, the city added three public safety vehicles, acquired a vehicle for the Parks department and a vehicle for the Street department, various street projects, and continued the construction of a new police station, completion anticipated next fiscal year.

The City continued funding a four-person litter crew to abate litter issues, provide mowing and upkeep of City rights of way. Additionally, the FY 2022 budget provided resources to complete street improvements in various areas of the city.

Long-Term Financial Planning

Unassigned fund balance in the general fund (31% of total general fund expenditures) falls within the policy guidelines set by the Council for budgetary and planning purposes (approximately 15% of total general fund expenditures).

Other Information

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Seagoville for its Comprehensive Annual Financial Report for the Fiscal Year ended September 30, 2020. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Respectfully Submitted,

Patrick Stallings

Patrick Stallings
City Manager

Gail French

Gail French
Finance Director

City of Seagoville, Texas
Principal City Officials
2021-2022

City Council

Dennis Childress	Mayor	Term Expires May, 2023
Rick Howard	Council Member, Place 1	Term Expires May, 2024
Jose Hernandez	Council Member, Place 2	Term Expires May, 2023
Harold Magill	Council Member, Place 3	Term Expires May, 2024
Mike Fruin	Mayor Pro-Tem Place 4	Term Expires May, 2023
Jon Epps	Council Member Place 5	Term Expires May, 2024

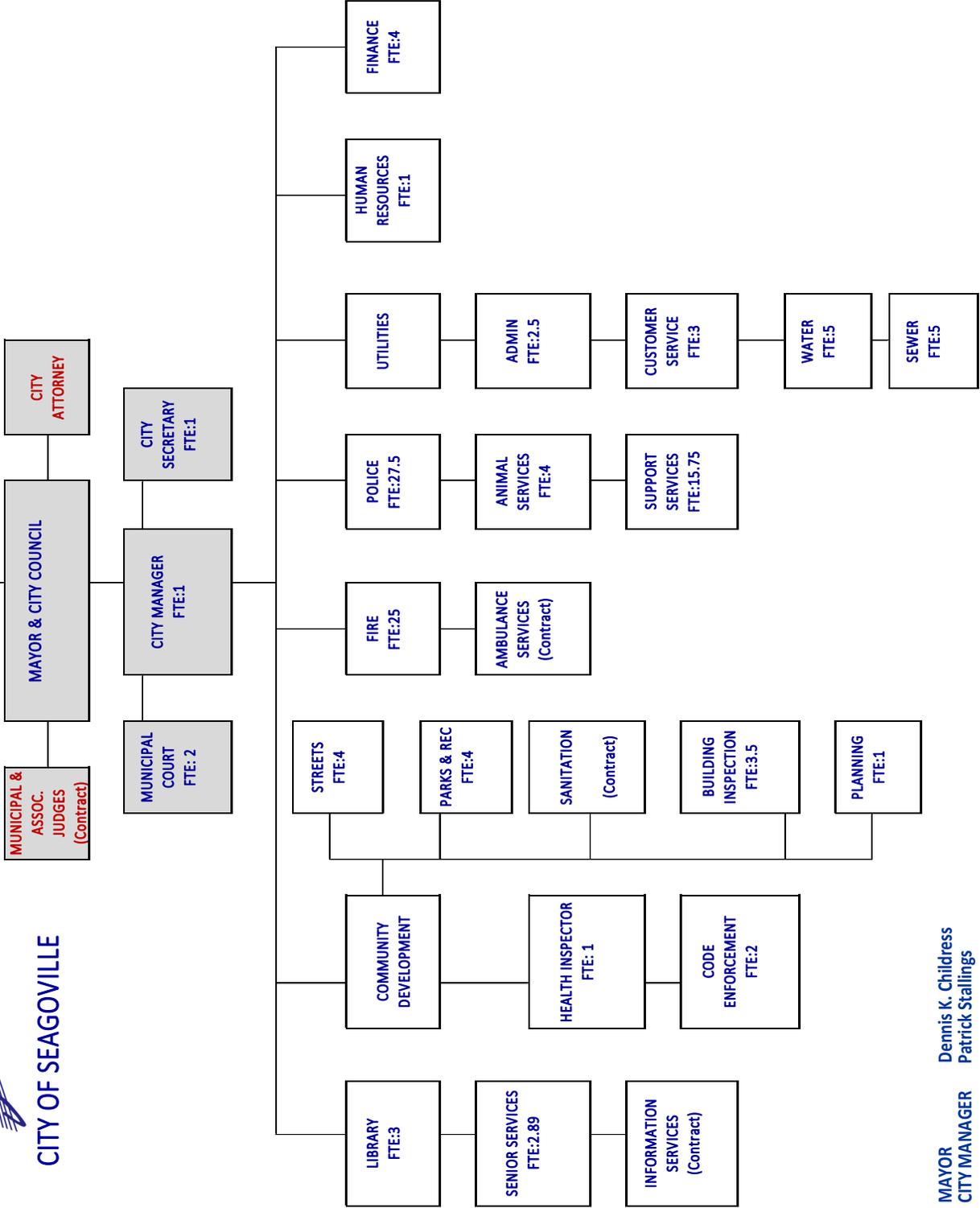
City Executive Staff

Pat Stallings	City Manager
Gail French	Director of Finance
Ray Calverley	Police Chief
Todd Gilcrease	Fire Chief
Cindy Brown	Director of Administrative Services
Kandi Jackson	City Secretary
Vivian Rawlings	Director of Library
Chris Ryan	Water Utilities Director
Ladis Barr	Community Development Director



CITY OF SEAGOVILLE

CITIZENS OF SEAGOVILLE



MAYOR
CITY MANAGER
Dennis K. Childress
Patrick Stallings

FINANCIAL SECTION

Seagoville ★



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Seagoville, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Seagoville, Texas (the "City") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Seagoville, Texas, as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Seagoville, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter

As discussed in Note V.G. to the financial statements, due to accounting errors, the City restated beginning net position/fund balance of governmental activities, business-type activities, the general fund, the water and sewer, and the Seagoville EDC. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, schedules of changes in other postemployment benefits liability and related ratios, and budgetary comparison information for the general fund 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.



Brooks Watson & Co.
Certified Public Accountants
Houston, Texas
June 19, 2023

Seagoville ★

City of Seagoville, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2022

As management of the City of Seagoville, Texas (the "City"), 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, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iv of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources (net position) at September 30, 2022 by \$44,891,952. Of this amount, \$14,934,789 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The City's total net position increased by \$3,275,956. The majority of the City's net position are invested in capital assets and restricted for specific purposes.
- The City's governmental funds reported combined ending fund balances of \$14,823,570 at September 30, 2022, an increase of \$1,355,866 from the prior fiscal year; this includes an increase of \$2,192,030 in the general fund, a decrease of \$872,876 in the capital projects fund, an increase of \$17,692 in the COVID recovery fund, and an increase of \$19,020 in the nonmajor governmental funds.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$8,254,744 or 63% of total general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is 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 is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2022

The *statement of activities* presents information showing how the City'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 for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, community services, and community development. The business-type activities of the City include water and sewer utilities.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate component unit, the Seagoville Economic Development Corporation, which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 18-23 of this report.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, 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 can be divided into two categories: governmental funds and proprietary funds.

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 assessing a government's near-term financing requirements.

Because the focus of 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 revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2022

The City maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital projects funds, and COVID local recovery fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

The City adopts an annual appropriated budget for its general, debt service, capital projects, and various special revenue funds. The City did not adopt a budget for the COVID local recovery, Seagoville toy drive donations, park development, or developer funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with their respective budget.

The basic governmental fund financial statements can be found on pages 24-31 of this report.

Proprietary Funds

The City's proprietary funds are all enterprise funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its utility operations. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, debt service, capital improvements, meter maintenance, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer fund, which is considered to be a major fund of the City.

The basic proprietary fund financial statements can be found on pages 32-36 of this report.

Component Units

The City maintains the accounting and financial statements for one component unit. The Seagoville Economic Development Corporation is a discretely presented component unit, which is displayed on the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire 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 37-75 of this report.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2022

Other Information

In addition to the basic financial statements, MD&A, and accompanying notes, this report also presents certain Required Supplementary Information (RSI). The required RSI includes a budgetary comparison schedule for the general fund, schedule of changes in the net pension liability and related ratios and schedule of employer contributions for the Texas Municipal Retirement System and schedule of changes in the OPEB liabilities. RSI can be found after the basic financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Seagoville, Texas, assets and deferred outflows exceeded liabilities and deferred inflows by \$44,891,952 as of September 30, 2022, in the primary government.

The largest portion of the City's net position, \$28,584,945 reflects its investments in capital assets (e.g., land, buildings, improvements other than buildings, machinery and equipment, construction in progress), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Seagoville, Texas's net position of \$1,372,218 represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$14,768,262 is unrestricted and may be used to meet the government's ongoing obligations to its citizens and creditors.

At the end of the current fiscal year, the City of Seagoville, Texas is able to report positive balances in all reported categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true for the prior fiscal year.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2022			2021		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 19,819,107	\$ 8,583,394	\$ 28,402,501	\$ 16,594,920	\$ 9,113,233	\$ 25,708,153
Long-term assets	24,473,767	17,298,070	41,771,837	23,821,641	17,361,061	41,182,702
Total Assets	44,292,874	25,881,464	70,174,338	40,416,561	26,474,294	66,890,855
Deferred Outflows of Resources	870,344	122,974	993,318	1,284,574	172,301	1,456,875
Current liabilities	5,805,430	1,879,791	7,685,221	3,794,342	1,767,698	5,562,040
Long-term liabilities	13,271,276	3,940,292	17,211,568	14,785,483	5,136,426	19,921,909
Total Liabilities	19,076,706	5,820,083	24,896,789	18,579,825	6,904,124	25,483,949
Deferred Inflows of Resources	1,208,205	170,710	1,378,915	1,088,896	158,889	1,247,785
Net Position:						
Net investment in capital assets	16,357,948	12,226,997	28,584,945	16,632,512	11,566,788	28,199,300
Restricted	1,168,239	203,979	1,372,218	769,105	42,850	811,955
Unrestricted	7,352,120	7,582,669	14,934,789	4,630,797	7,973,944	12,604,741
Total Net Position	\$ 24,878,307	\$ 20,013,645	\$ 44,891,952	\$ 22,032,414	\$ 19,583,582	\$ 41,615,996

Current and other assets in governmental activities increased by \$3,224,187 or 19% primarily due to greater cash on hand, resulting from operating surpluses during the year. Current liabilities for governmental activities increased primarily due to nonrecurring grant funds that remain unspent as of yearend. Long-term liabilities for the primary government decreased by \$2,710,341 or 14% primarily as a result of debt payments and a decrease in the City's net pension liability due to a stronger stock market and increase in investment earnings.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

Statement of Activities:

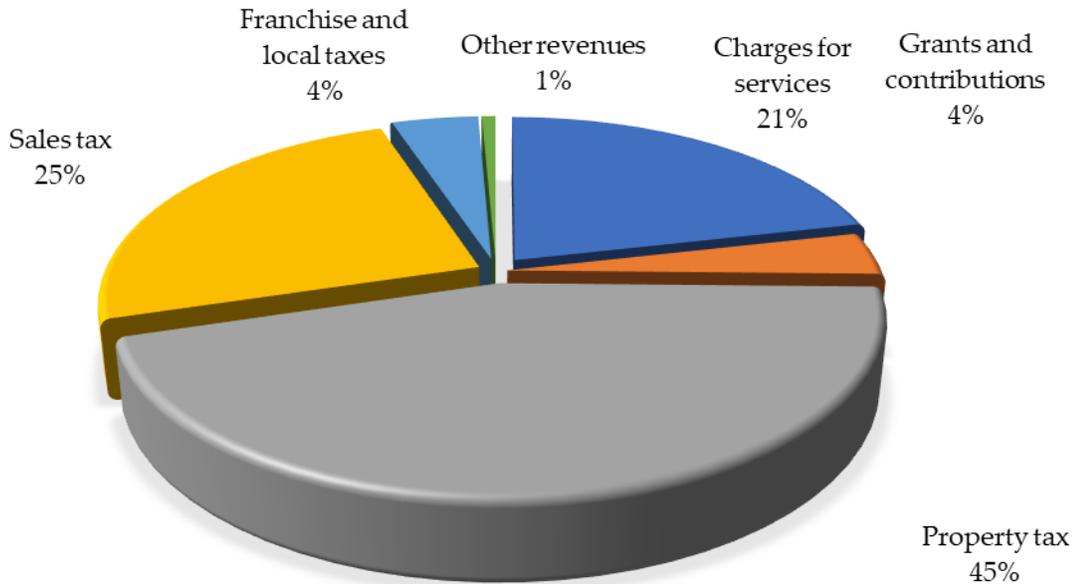
The following table provides a summary of the City's changes in net position:

	For the Year Ended September 30, 2022			For the Year Ended September 30, 2021		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 3,528,961	\$ 7,959,675	\$ 11,488,636	\$ 2,748,962	\$ 7,759,609	\$ 10,508,571
Operating grants	640,760	-	640,760	255,662	-	255,662
General revenues:						
Property tax	7,408,831	-	7,408,831	6,547,068	-	6,547,068
Sales tax	4,050,595	-	4,050,595	3,388,394	-	3,388,394
Franchise & local taxes	728,738	-	728,738	641,184	-	641,184
Investment income	63,050	16,604	79,654	8,686	11,266	19,952
Other revenues	51,558	64,526	116,084	85,283	-	85,283
Total Revenues	16,472,493	8,040,805	24,513,298	13,675,239	7,770,875	21,446,114
Expenses						
General government	1,765,363	-	1,765,363	1,474,249	-	1,474,249
Public safety	7,070,451	-	7,070,451	6,436,005	-	6,436,005
Community services	1,977,435	-	1,977,435	1,682,464	-	1,682,464
Community development	2,617,439	-	2,617,439	814,622	-	814,622
Interest and fiscal charges	401,922	139,038	540,960	240,887	189,466	430,353
Water and sewer	-	7,265,694	7,265,694	-	6,916,404	6,916,404
Total Expenses	13,832,610	7,404,732	21,237,342	10,648,227	7,105,870	17,754,097
Change in Net Position						
Before Transfers	2,639,883	636,073	3,275,956	3,027,012	665,005	3,692,017
Transfers	206,010	(206,010)	-	357,214	(357,214)	-
Total	206,010	(206,010)	-	357,214	(357,214)	-
Change in Net Position	2,845,893	430,063	3,275,956	3,384,226	307,791	3,692,017
Beginning Net Position	22,032,414	19,583,582	41,615,996	18,648,188	19,275,791	37,923,979
Ending Net Position	\$ 24,878,307	\$ 20,013,645	\$ 44,891,952	\$ 22,032,414	\$ 19,583,582	\$ 41,615,996

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.

Governmental Activities - Revenues

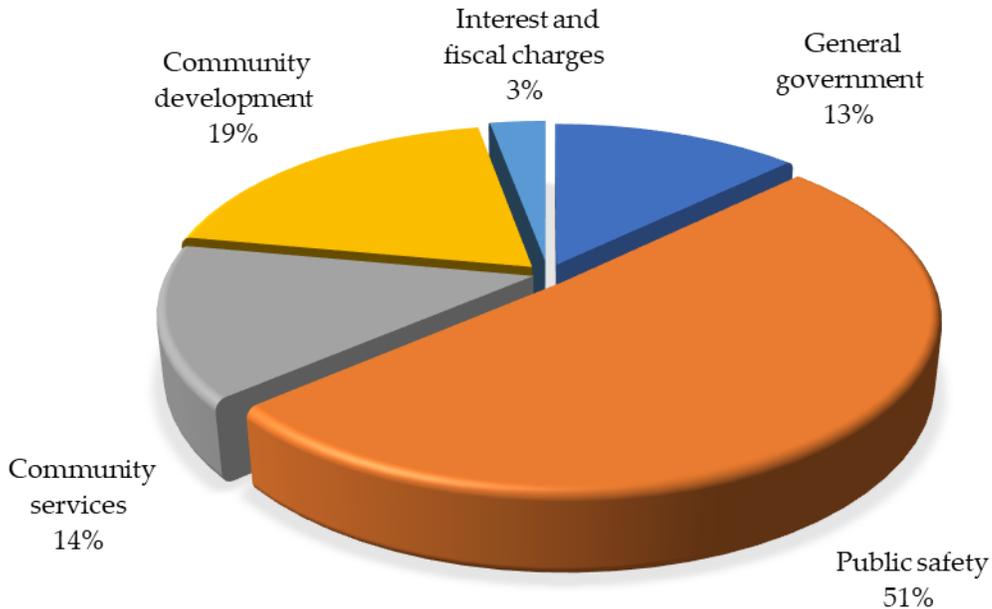


For the year ended September 30, 2022, revenues from governmental activities totaled \$16,472,493. Property tax, charges for services, and sales tax are the City's largest general revenue sources. Overall revenue increased \$2,797,254 or 20% from the prior year. Sales taxes increased by \$662,201 or 20% and property tax increased by \$861,763 or 13%. Franchise and local taxes increased by \$87,554 or 14%. These increases are primarily due to growth within the City and greater appraised property tax values. Charges for services increased by \$779,999 or 28% primarily due to nonrecurring inspection fees earned on the Stonehaven and Casa Grande developments. Investment income increased by \$54,364 or over 100% due to the realization of higher interest rates and greater interest-bearing accounts. Other revenues decreased \$33,725 or 40% due to nonrecurring contributions received for the Laguna Azure project in the prior year. All other revenues remained relatively stable when compared to the previous year.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

This graph shows the governmental function expenses of the City:

Governmental Activities - Expenses

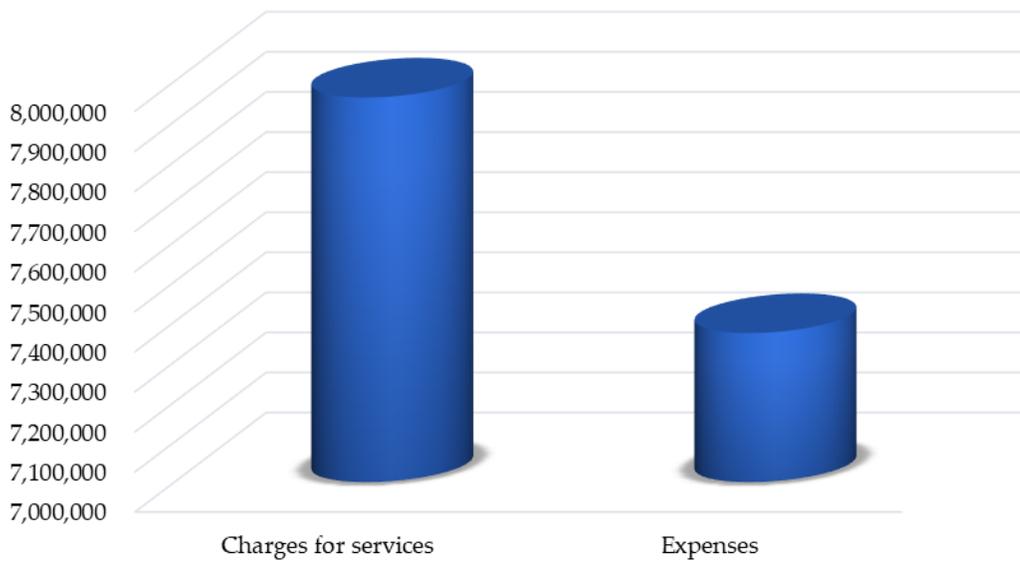


For the year ended September 30, 2022, expenses for governmental activities totaled \$13,832,610. This represents an increase of \$3,184,383 or 30% from the prior year. The City's largest functional expense is public safety totaling \$7,070,451, which increased by \$634,446 or 10%. This increase is primarily a result of greater personnel costs and vehicle expenses. During the current year, the City implemented a step-pay plan that sets pay rates based on years of service. General government expenses increased by \$291,114 or 20% due to greater salaries/benefits and nonrecurring IT consultant and software maintenance expenses in the current year. Community service expenses increased by \$294,971 or 18% due to greater sanitation service contract expenses and nonrecurring engineering fees in the current year. Community development increased by \$1,802,817 or over 100% primarily due to greater capital asset depreciation, electricity costs, and maintenance expenses in the current year. Interest and fiscal charges increased by \$161,035 or 67% primarily due to interest payments commencing on the 2021 certificates of obligation in the current year. All other expenses remained relatively consistent with the prior year.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

Business-type activities are shown comparing operating costs to revenues generated by related services.

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2022, charges for services by business-type activities totaled \$7,959,675. This represents an increase of \$200,066 or 3% from the previous year, which is considered minimal.

Total business-type activity expenses increased \$298,862 or 4% a total of \$7,404,732. The increase was primarily due to greater asset depreciation and operating costs to service the increased demand in utility consumption in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

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

At September 30, 2022, the City's governmental funds reported combined fund balances of \$14,823,570, an increase of \$1,355,866 in comparison with the prior year. Approximately 56% of this amount, \$8,254,744, constitutes *unassigned fund balance*, which is available for spending at the government's

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2022

discretion. The remainder of the fund balance is either *nonspendable or restricted* to indicate that it is 1) not in spendable form \$67,054 or 2) restricted for particular purposes \$5,980,068.

As of the end of the year the general fund reflected a total fund balance of \$8,493,741. Of this, \$67,054 is considered not in spendable form or restricted and \$8,254,744 is unassigned. General fund balance increased by \$2,192,030 during the current year, as compared to a final budgeted decrease of \$1,870,822. The increase was a direct result of greater than anticipated revenues and other financing sources in the current year.

As a measure of the general fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of \$8,254,744 is 63% of total general fund expenditures. Overall revenue in the general fund decreased by \$960,128 when compared to the prior year. Property tax and sales tax showed the largest increase due to City growth and better local economic conditions. Tax revenue increases were offset by a large decrease in intergovernmental revenues of \$1,102,429. This is due to the fund receiving multiple nonrecurring grants in the previous year. General fund expenditures increased \$1,785,521 when compared to the prior year. The largest increase was in the public safety department for \$928,289, which was primarily due to personal and supply expenses in the current year.

The capital projects fund had an ending fund balance of \$5,614,831. There was a decrease of \$872,876 from the previous year. The decrease is due to capital outlay expenditures exceeding investment income.

The COVID local recovery fund had an ending fund balance of \$17,700. There was an increase of \$17,692 from the previous year. The slight increase was due to grant revenue exceeding current year expenditures and other financing uses.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Unrestricted net position at the close of the fiscal year for the proprietary fund amounted to \$7,582,669, a decrease of \$660,209 from the previous year. Total investment in capital assets, net of related debt was \$12,226,997 and capital assets, net of depreciation totaled \$17,298,070.

GENERAL FUND BUDGETARY HIGHLIGHTS

Total budgeted revenues of \$11,897,146 were less than actual revenues of \$14,906,151, resulting in a total positive revenue variance of \$3,009,005. All actual revenues were greater than the budgeted amounts. Total budgeted expenditures of \$13,348,139, were more than actual expenditures of \$13,094,025, resulting in a total positive expenditure variance of \$254,114. Significant changes between the original and final budget included an increase of \$300,000 for capital outlay expenditures. Expenditures did not exceed appropriations at the legal level of control.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, *Continued*
September 30, 2022

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$24,473,767 in a variety of capital assets and infrastructure, net of accumulated depreciation. The City's business-type activities funds had invested \$17,298,070 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, equipment, park improvements, and infrastructure.

Major capital asset events during the current year include the following:

- Additional investment in streets CIP totaling \$346,276 for governmental activities.
- Purchase of new machinery and equipment for governmental activities totaling \$579,505.
- Improvements to roadways and sidewalks totaling \$1,473,019.
- Additional investment in pump station CIP totaling \$459,464.
- Purchase of new machinery and equipment for enterprise funds totaling \$243,776.
- Improvements to the Highway 175 manhole for \$57,874.

More detailed information about the City's capital assets is presented in note IV. C to the financial statements.

LONG-TERM DEBT

The City's outstanding bonds, notes payable, and certificates of obligation payable, net of all premiums/discounts, decreased by \$1,598,755 from the prior year. The total bonds, notes and certificates of obligation payable at the close of the fiscal year was \$17,675,842, net of all premiums and discounts.

More detailed information about the City's long-term liabilities is presented in note IV.E to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The City of Seagoville has seen a steady growth in tax revenue over the last five years. Sales tax revenue has increased by 41% since 2017 and property tax revenue has increased by 47%. The total sales tax payments received in 2022 fiscal year equaled \$4,050,595. The City anticipates continued increase for 2023.

Property valuations have increased due to new additions and property on the tax roll, along with the appraisal district valuations in 2022. The City is planning on future growth and budgeting accordingly for City services.

City of Seagoville, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS, Continued
September 30, 2022

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances for all 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 of Seagoville, Texas, Finance Department, 702 North Highway 175, Seagoville, Texas 75159. This information can also be accessed on the City's website at www.cityofseagoville.org.

BASIC FINANCIAL STATEMENTS

City of Seagoville, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
September 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Current assets:			
Cash and cash equivalents	\$ 18,295,064	\$ 7,310,968	\$ 25,606,032
Receivables, net	1,317,282	1,294,644	2,611,926
Notes receivable, current	-	-	-
Lease receivables, current	-	-	-
Internal balances	22,218	(22,218)	-
Prepaid and other assets	67,054	-	67,054
Restricted assets - cash	117,489	-	117,489
Total Current Assets	19,819,107	8,583,394	28,402,501
Noncurrent assets:			
Notes receivable, noncurrent	-	-	-
Lease receivables, noncurrent	-	-	-
Capital assets:			
Non-depreciable	2,923,497	801,409	3,724,906
Net depreciable capital assets	21,550,270	16,496,661	38,046,931
Total Noncurrent Assets	24,473,767	17,298,070	41,771,837
Total Assets	44,292,874	25,881,464	70,174,338
Deferred Outflows of Resources			
Pension outflows-TMRS	813,045	114,877	927,922
OPEB outflows-TMRS	57,299	8,097	65,396
Total Deferred Outflows of Resources	870,344	122,974	993,318

Component
Unit
Seagoville EDC

\$	2,280,271
	239,323
	40,000
	25,148
	-
	-
	-
	2,584,742

	500,000
	16,215
	89,627
	491,758
	1,097,600
	3,682,342

	-
	-
	-
	-
	-

City of Seagoville, Texas
STATEMENT OF NET POSITION (Page 2 of 2)
September 30, 2022

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Liabilities</u>			
Accounts payable	511,123	374,834	885,957
Accrued liabilities	25,155	36,004	61,159
Deferred grant revenue	4,006,274	-	4,006,274
Customer deposits	-	396,509	396,509
Compensated absences, current	569,586	33,879	603,465
Accrued interest payable	43,412	33,981	77,393
Long-term debt due in one year	649,880	1,004,584	1,654,464
Total Current Liabilities	5,805,430	1,879,791	7,685,221
Noncurrent liabilities:			
Net pension liability	667,101	94,255	761,356
OPEB liability	316,986	44,797	361,783
Compensated absences	63,287	3,764	67,051
Long-term debt due in more than one year	12,223,902	3,797,476	16,021,378
Total Noncurrent Liabilities	13,271,276	3,940,292	17,211,568
Total Liabilities	19,076,706	5,820,083	24,896,789
<u>Deferred Inflows of Resources</u>			
Pension inflows-TMRS	1,202,474	169,900	1,372,374
OPEB inflows-TMRS	5,731	810	6,541
Lease related	-	-	-
Total Deferred Inflows of Resources	1,208,205	170,710	1,378,915
<u>Net Position</u>			
Net investment in capital assets	16,357,948	12,226,997	28,584,945
Restricted for:			
Debt service	111,004	203,979	314,983
Court improvements	70,418	-	70,418
Public safety	28,616	-	28,616
Capital projects	920,491	-	920,491
Tourism	32,914	-	32,914
Animal shelter	4,796	-	4,796
Economic development	-	-	-
Unrestricted	7,352,120	7,582,669	14,934,789
Total Net Position	\$ 24,878,307	\$ 20,013,645	\$ 44,891,952

See Notes to Financial Statements.

Component
Unit
Seagoville EDC

1,454
700
-
-
-
-
-
-
2,154

-
-
-
-
-
-
2,154

-
-
41,363
41,363

581,385
-
-
-
-
-
-
-
3,057,440
-
\$ 3,638,825

City of Seagoville, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 1,765,363	\$ -	\$ 27,000	\$ -
Public safety	7,070,451	429,774	111,504	-
Community services	1,977,435	1,485,450	152,814	-
Community development	2,617,439	1,613,737	349,442	-
Interest and fiscal charges	401,922	-	-	-
Total Governmental Activities	13,832,610	3,528,961	640,760	-
Business-Type Activities				
Water and sewer	7,404,732	7,959,675	-	-
Total Business-Type Activities	7,404,732	7,959,675	-	-
Total Primary Government	\$ 21,237,342	\$ 11,488,636	\$ 640,760	\$ -
 Component Units				
Seagoville EDC	679,863	-	-	-
Total Component Units	\$ 679,863	\$ -	\$ -	\$ -

General Revenues:

- Taxes
 - Property taxes
 - Sales taxes
 - Franchise and local taxes
 - Investment income
 - Other revenues
- Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			
Governmental Activities	Business-Type Activities	Total	Seagoville EDC
\$ (1,738,363)	\$ -	\$ (1,738,363)	\$ -
(6,529,173)	-	(6,529,173)	-
(339,171)	-	(339,171)	-
(654,260)	-	(654,260)	-
(401,922)	-	(401,922)	-
<u>(9,662,889)</u>	<u>-</u>	<u>(9,662,889)</u>	<u>-</u>
-	554,943	554,943	-
-	554,943	554,943	-
<u>(9,662,889)</u>	<u>554,943</u>	<u>(9,107,946)</u>	<u>-</u>
			<u>(679,863)</u>
			<u>(679,863)</u>
7,408,831	-	7,408,831	-
4,050,595	-	4,050,595	1,349,728
728,738	-	728,738	-
63,050	16,604	79,654	399
51,558	64,526	116,084	33,150
206,010	(206,010)	-	-
<u>12,508,782</u>	<u>(124,880)</u>	<u>12,383,902</u>	<u>1,383,277</u>
2,845,893	430,063	3,275,956	703,414
22,032,414	19,583,582	41,615,996	2,935,411
<u>\$ 24,878,307</u>	<u>\$ 20,013,645</u>	<u>\$ 44,891,952</u>	<u>\$ 3,638,825</u>

City of Seagoville, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2022

	General	Capital Projects	COVID Local Recovery	Nonmajor Governmental Funds
<u>Assets</u>				
Cash and cash equivalents	\$ 7,931,676	\$ 5,624,136	\$ 4,023,974	\$ 715,278
Accounts receivable, net	1,241,132	-	-	76,150
Due from other funds	22,218	-	-	-
Prepays	67,054	-	-	-
Restricted assets - cash	117,489	-	-	-
Total Assets	\$ 9,379,569	\$ 5,624,136	\$ 4,023,974	\$ 791,428
<u>Liabilities</u>				
Accounts payable	\$ 454,064	\$ 9,305	\$ -	\$ 47,754
Accrued liabilities	15,798	-	-	9,357
Deferred grant revenue	-	-	4,006,274	-
Total Liabilities	469,862	9,305	4,006,274	57,111
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - property taxes	415,966	-	-	37,019
Total Deferred Inflows of Resources	415,966	-	-	37,019
<u>Fund Balances</u>				
Nonspendable:				
Prepaid items	67,054	-	-	-
Assigned for:				
Street initiatives	5,756	-	-	-
Vehicle/tech. replacement	48,698	-	-	-
Special revenue funds	-	-	-	36,573
Restricted for:				
Debt service	-	-	-	111,004
Court improvements	-	-	-	70,418
Public safety	-	-	17,700	10,916
Capital projects	117,489	5,614,831	-	-
Tourism	-	-	-	32,914
Animal shelter	-	-	-	4,796
Committed	-	-	-	430,677
Unassigned	8,254,744	-	-	-
Total Fund Balances	8,493,741	5,614,831	17,700	697,298
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 9,379,569	\$ 5,624,136	\$ 4,023,974	\$ 791,428

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$	18,295,064
	1,317,282
	22,218
	67,054
	117,489
\$	<u>19,819,107</u>

\$	511,123
	25,155
	4,006,274
	<u>4,542,552</u>

	452,985
	<u>452,985</u>

67,054

5,756

48,698

36,573

111,004

70,418

28,616

5,732,320

32,914

4,796

430,677

8,254,744

14,823,570

\$	<u>19,819,107</u>
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City of Seagoville, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2022

Fund Balances - Total Governmental Funds

Adjustments for the Statement of Net Position:

Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.

Capital assets - non-depreciable

Capital assets - net depreciable

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.

Property tax

Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenues) until that time

Pension inflows

OPEB inflows

Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expense/ expenditures) until then

Pension outflows

OPEB outflows

Some liabilities, including bonds payable and deferred charges, are not reported as liabilities in the governmental funds.

Accrued interest

Deferred charges:

Bond premium

Net pension liability

OPEB liability - TMRS

Compensated absences

Non-current liabilities due in one year

Non-current liabilities due in more than one year

Net Position of Governmental Activities

See Notes to Financial Statements.

\$ 14,823,570

2,923,497
21,550,270

452,985

(1,202,474)
(5,731)

813,045
57,299

(43,412)

(504,277)
(667,101)
(316,986)
(632,873)
(649,880)
(11,719,625)

\$ 24,878,307

City of Seagoville, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

	General	Capital Projects	COVID Local Recovery	Nonmajor Governmental Funds
Revenues				
Property tax	\$ 6,520,433	\$ -	\$ -	\$ 824,937
Sales tax	4,050,595	-	-	-
Franchise and local taxes	674,657	-	-	54,081
Fines and forfeitures	406,962	-	-	22,812
License and permits	1,564,957	-	-	46,000
Charges for services	1,225,483	-	-	262,747
Intergovernmental	291,318	-	-	60,000
Investment income	16,582	32,823	13,564	81
Other revenue	155,164	-	179,901	5,935
Total Revenues	14,906,151	32,823	193,465	1,276,593
Expenditures				
Current:				
General government	1,524,821	-	-	27,100
Public safety	6,707,069	-	29,479	9,096
Community services	1,969,933	-	-	35,986
Community development	1,518,446	-	-	298,607
Nondepartmental	131,832	-	-	-
Debt Service:				
Principal	76,752	-	-	501,500
Interest and fiscal charges	29,115	-	-	357,684
Capital outlay	1,136,057	905,699	-	-
Total Expenditures	13,094,025	905,699	29,479	1,229,973
Revenues Over (Under) Expenditures	1,812,126	(872,876)	163,986	46,620
Other Financing Sources (Uses)				
Transfers in	379,904	-	-	-
Transfers (out)	-	-	(146,294)	(27,600)
Total Other Financing Sources (Uses)	379,904	-	(146,294)	(27,600)
Net Change in Fund Balances	2,192,030	(872,876)	17,692	19,020
Beginning fund balances	6,301,711	6,487,707	8	678,278
Ending Fund Balances	\$ 8,493,741	\$ 5,614,831	\$ 17,700	\$ 697,298

See Notes to Financial Statements.

**Total
Governmental
Funds**

\$	7,345,370
	4,050,595
	728,738
	429,774
	1,610,957
	1,488,230
	351,318
	63,050
	341,000
	<hr/>
	16,409,032
	<hr/>

	1,551,921
	6,745,644
	2,005,919
	1,817,053
	131,832

	578,252
	386,799
	2,041,756
	<hr/>
	15,259,176
	<hr/>

	1,149,856
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	379,904
	(173,894)
	<hr/>

	206,010
	<hr/>

	1,355,866
	13,467,704
	<hr/>
\$	14,823,570
	<hr/>

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City of Seagoville, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$	1,355,866
<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.</p>		
Capital outlay		2,455,282
Depreciation expense		(1,803,155)
<p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.</p>		
Property tax		63,461
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p>		
Compensated absences		(132,721)
Accrued interest		(43,412)
Pension expense		373,150
OPEB expense-TMRS		(29,119)
<p>The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.</p>		
Amortization of premium		28,289
Principal payments		578,252
Change in Net Position of Governmental Activities	\$	<u>2,845,893</u>

See Notes to Financial Statements.

City of Seagoville, Texas

STATEMENT OF NET POSITION PROPRIETARY FUNDS (Page 1 of 2)

September 30, 2022

	Business-Type Activities
	Water & Sewer
<u>Assets</u>	
<u>Current Assets</u>	
Cash and cash equivalents	\$ 7,310,968
Accounts receivable, net	1,294,644
Total Current Assets	8,605,612
<u>Noncurrent Assets</u>	
Capital assets:	
Non-depreciable	801,409
Net depreciable capital assets	16,496,661
Total Noncurrent Assets	17,298,070
Total Assets	25,903,682
<u>Deferred Outflows of Resources</u>	
Pension outflows - TMRS	114,877
OPEB outflows - TMRS	8,097
Total Deferred Outflows of Resources	122,974

See Notes to Financial Statements.

City of Seagoville, Texas

STATEMENT OF NET POSITION PROPRIETARY FUNDS (Page 2 of 2) September 30, 2022

	Water & Sewer
<u>Liabilities</u>	
<u>Current Liabilities</u>	
Accounts payable	\$ 374,834
Accrued liabilities	36,004
Customer deposits	396,509
Compensated absences, current	33,879
Long-term debt obligations, current	1,004,584
Due to other funds	22,218
Accrued interest	33,981
Total Current Liabilities	1,902,009
 <u>Noncurrent Liabilities</u>	
Compensated absences, noncurrent	3,764
Long-term debt obligations, noncurrent	3,797,476
Net pension liability	94,255
OPEB liability - TMRS	44,797
Total Noncurrent Liabilities	3,940,292
Total Liabilities	5,842,301
 <u>Deferred Inflows of Resources</u>	
Pension inflows - TMRS	169,900
OPEB inflows - TMRS	810
Total Deferred Inflows of Resources	170,710
 <u>Net Position</u>	
Net investment in capital assets	12,226,997
Restricted for:	
Debt service	203,979
Unrestricted	7,582,669
Total Net Position	\$ 20,013,645

See Notes to Financial Statements.

City of Seagoville, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION PROPRIETARY FUNDS

For the Year Ended September 30, 2022

		<u>Business-Type Activities</u>
		<u>Water & Sewer</u>
<u>Operating Revenues</u>		
Water services	\$	4,013,861
Sewer services		3,599,659
Penalties and interest		268,235
Tap and reconnection fees		77,920
Other revenue		64,526
Total Operating Revenues		8,024,201
<u>Operating Expenses</u>		
Water operations		2,494,736
Sewer operations		2,682,466
Water and sewer administration		227,239
Customer service operations		317,032
Other expenses		361,282
Miscellaneous		230,539
Depreciation		824,106
Repairs and maintenance		128,294
Total Operating Expenses		7,265,694
		Operating Income (Loss)
		758,507
<u>Nonoperating Revenues (Expenses)</u>		
Investment earnings		16,604
Interest expense		(139,038)
Total Nonoperating Revenues (Expenses)		(122,434)
		Income (Loss) Before Transfers
		636,073
<u>Transfers</u>		
Transfers (out)		(206,010)
		Total Transfers
		(206,010)
		Change in Net Position
		430,063
Beginning net position		19,583,582
		Ending Net Position
	\$	20,013,645

See Notes to Financial Statements.

City of Seagoville, Texas

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 1 of 2) For the Year Ended September 30, 2022

	Water and Sewer
<u>Cash Flows from Operating Activities</u>	
Payments to employees	\$ (993,768)
Payments to suppliers and contractors	(5,506,362)
Receipts from customers	7,851,496
Net Cash Provided (Used) by Operating Activities	1,351,366
<u>Cash Flows from Noncapital Financing Activities</u>	
Transfers (out)	(206,010)
Net Cash Provided (Used) by Noncapital Financing Activities	(206,010)
<u>Cash Flows from Capital and Related Financing Activities</u>	
Acquisition and construction of capital assets	(761,115)
Principal paid on capital debt	(981,383)
Interest paid on capital debt	(115,888)
Net Cash Provided (Used) by Capital and Related Financing Activities	(1,858,386)
<u>Cash Flows from Investing Activities</u>	
Interest on investments	16,604
Net Cash Provided by Investing Activities	16,604
Net Increase (Decrease) in Cash and Cash Equivalents	(696,426)
Beginning cash and cash equivalents	8,007,394
Ending Cash and Cash Equivalents	\$ 7,310,968

See Notes to Financial Statements.

City of Seagoville, Texas

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS (Page 2 of 2) For the Year Ended September 30, 2022

	Water and Sewer
<u>Reconciliation of Operating Income (Loss)</u>	
<u>to Net Cash Provided (Used) by Operating Activities</u>	
Operating Income (Loss)	\$ 758,507
Adjustments to reconcile operating income (loss) to net cash provided (used):	
Depreciation	824,106
Changes in Operating Assets and Liabilities:	
(Increase) Decrease in:	
Accounts receivable	(188,805)
Deferred outflows:	
Pension	48,489
OPEB	838
Increase (Decrease) in:	
Accounts payable and accrued liabilities	18,744
Due to other funds	22,218
Customer deposits	16,100
Compensated absences	3,005
Deferred inflows:	
Pension	14,254
OPEB	(2,433)
Net pension liability	(170,841)
OPEB Liability	7,184
Net Cash Provided (Used) by Operating Activities	\$ 1,351,366

See Notes to Financial Statements.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2022

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Seagoville, Texas (the “City”) is a municipal corporation operating under a home rule charter as authorized in Article XI, Section 5 of the Constitution of the State of Texas. The City operates under a Council-Manager form of government in which all powers of the City are vested in an elective council. The City Council consists of the mayor and five council members. The mayor and two council members are elected at large with the remaining council members elected by district. The City provides services related to the following: public safety, public works, sanitation, health and welfare, culture and recreation, community development, planning and zoning, and general administrative services.

The accounting policies of the City conform to generally accepted accounting principles (GAAP) applicable to government units. The following is a summary of the more significant accounting policies.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

B. Reporting Entity

For financial reporting purposes, management has considered all potential component units. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The criteria used are as follows:

Financial Accountability – The primary government is deemed to be financially accountable if it appoints a voting majority of the organization’s governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government. Additionally, the primary government may be financially accountable if an organization is fiscally dependent on the primary government and there

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

is a potential for the organization to provide specific financial benefits or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board, a governing board appointed by a higher level of government or a jointly appointed board.

Discretely Presented Component Unit

Seagoville Economic Development Corporation ("EDC")

The EDC is a nonprofit corporation that was incorporated under the Development Corporation Act of 1979, Texas Revised Civil Statutes Annotated, Article 5190.6 Section (a), to receive and account for the proceeds of a designated sales tax levied to benefit the economic development of Seagoville. The EDC is authorized to sell bonds or other forms of indebtedness for any purpose authorized by Section 4B of the Development Corporation Act of 1979. Under the Act, the Board of Directors consists of seven members appointed by and who serve at the pleasure of the City Council of the City for two-year terms. The EDC provides financial benefits to the City in the form of an annual cash payment.

EDC may enter into any project authorized by the Act including, but not limited to, such projects as promotion and development of new and expanded business enterprises, job training centers, infrastructure improvements, public safety, municipal buildings, civic centers, recreation facilities, and other related facilities.

The EDC meets the criteria of a discretely presented component unit. Complete financial statements for the Seagoville Economic Development Corporation may be obtained from the EDC's office at 702 N. Highway 175, Seagoville, Texas, 75159. No other organizations met the necessary criteria for inclusion as component units for the year ended September 30, 2022.

This component unit is discretely presented in the financial statements. Complete financial statements of the individual component unit can be obtained.

C. Basis of Presentation - Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

As discussed earlier, the government has one discretely presented component unit which is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, community services, and community development.

Capital Projects Fund

The capital projects fund is used to account for resources obtained for the acquisition and/or construction of capital facilities by the City, except those financed by proprietary funds.

COVID Local Recovery Fund

The COVID recovery fund is used to account for resources acquired from other governments to mitigate the impact of the COVID 19 virus.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

The government reports the following major enterprise funds:

Water and Sewer Fund

Water and Sewer Fund is used to account for the operation of the water distribution system, wastewater treatment plant, and wastewater pumping and collection systems which are supported primarily by user charges to the public.

Additionally, the government reports the following fund types:

Debt Service Funds

The City accounts for the accumulation of financial resources for the payments of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance is restricted exclusively for debt service expenditures.

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes in a special revenue fund. As of September 30, 2022, the City is maintaining eleven special revenue funds.

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 from/to other funds and advances 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 the funds included in governmental activities (i.e., the governmental and internal service funds) 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 (i.e., the enterprise funds) 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 governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

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.

D. 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 when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items 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 soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

Proprietary, pension and other postemployment benefit trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Fiduciary funds have no measurement focus but utilize the *accrual basis of accounting* for reporting its assets and liabilities.

E. Assets, Liabilities, Deferred Outflows/Inflows, and Fund Equity or Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code.

In summary, the City is authorized to invest in the following:

Direct obligations of the U.S. Government
Fully collateralized certificates of deposit and money market accounts
Statewide investment pools
SEC registered, no load money market mutual funds

2. Fair Value

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by a nonspendable fund balance account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

Inventory of the general fund and the electric fund consists of supplies held for the City's use and are carried at cost. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

5. Restricted Assets

Certain proceeds of re classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants or other restrictions.

6. Capital Assets

Capital assets are tangible and intangible assets which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and rights to water access are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital 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 year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and capital items received in a service concession arrangement are reported at acquisition value. Major outlays for capital assets and improvements are capitalized as

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

projects are constructed. Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Building and improvements	50 years
Improvements other than buildings	20 years
Infrastructure	75 years
Machinery and equipment	5 to 10 years

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows / inflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government only has three items that qualify for reporting in this category. One example is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, fines and forfeitures and ambulance fees. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows of

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

resources can also occur at the government wide level due to differences between investment gains and losses realized on pension investments compared to assumption used within the pension actuarial valuation model.

8. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable, pension and OPEB liabilities and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed when incurred.

The net pension liability is included within long term debt. This liability is valued using an actuarial model and represents the difference between the plan fiduciary net position and the net pension liability consistent with GASB statement no. 68. The portion of this liability presented as a current liability is based on actuarial calculations for estimated future payments of benefits and refunds over the twelve months following yearend.

Assets acquired under the terms of leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

9. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is \$7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

11. Leases

Lessor: The EDC is a lessor for noncancellable leases for use of office space. The EDC recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the EDC initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the EDC determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The EDC uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The EDC monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

12. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

13. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

14. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (Council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

15. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as 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 segment and 2) grants and contributions (including special assessments)

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. 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. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

3. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is no liability for unpaid sick leave since the City does not have a policy to pay any amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for this amount is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* 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, golf course fund, and storm water utility funds are charges to customers for sales and services. The utility fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, “the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.”

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, debt service, capital projects, and various special revenue funds. The City did not adopt a budget for the COVID local recovery, Seagoville toy drive donations, park development, or developer funds. Each year the City Manager is required to submit to the City Council, between sixty and ninety days prior to the beginning of the year, a proposed budget for each fund aforementioned. The legal level of control as defined by the City Charter is the fund level. No funds can be transferred or added which affect the total fund expenditures without City Council approval. Appropriations lapse at the end of the year. Several supplemental budget amendments were made during the year. All governmental funds with a legally adopted budget have

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

been presented. The following funds exceeded appropriations at the level of control as follows:

Debt Service Fund	\$ 1,000
Special Police Fund	321
Park Dedication Fund	78,201
Storm Water Revenue Fund	202,218

A. Restricted Net Position

The City records restricted net position on amounts with externally imposed restrictions (e.g., through debt covenants or by grantors) or restrictions imposed by law through constitutional provisions or enabling legislation. Total restricted fund balance for governmental funds was \$6,069,027, of which, \$187,993 is restricted by enabling legislation.

B. Public Funds Investment & Collateral Acts

State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2022, the market values of pledged securities and FDIC exceeded bank balances. In addition, the City is required to adopt certain standards as it relates to the investment and maintenance of public funds. The City was in compliance with the requirement Public Funds Investment Act and the Public Funds Collateral Act.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits - The City's funds are required to be deposited and invested under the terms of a depository contract pursuant to the Texas Public Funds Investment Act. The depository bank pledges securities which comply with state law and these securities are held for safekeeping and trust with the City's and the depository bank's agent bank. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of FDIC insurance. The City's deposits, as well as those of the City's component unit were fully insured or collateralized as required by the state statutes at September 30, 2022.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

As of September 30, 2022, the primary government and component unit had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)
External investment pools	\$ 12,345,922	0.04
Total value	\$ 12,345,922	
Portfolio weighted average maturity		0.04

Following the criteria for GASB Statement No. 79, Certain External Investment Pools and Pool Participants, TexPool and TexStar use amortized cost and Texas CLASS uses the fair value method to value portfolio assets. The pools operate in a manner consistent with the Securities and Exchange Commission's (SEC) Rule 2(a)(7) of the Investment Company Act of 1940 but is not registered with the SEC as an investment company. Instead, the regulatory oversight for the pool is the State of Texas. Investments in the pools are classified as cash and cash equivalents for reporting purposes.

Interest rate risk: The City monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. The City has no specific limitations with respect to this metric. The weighted average maturities of the investment pools did not exceed 60 days. As of yearend, the City did not invest in any securities which are highly sensitive to interest rate fluctuations.

Credit risk: The City's investment policy contains no limitation on the amount that can be invested in any one issuer. At year-end, the City was not exposed to concentration of credit risk. It is SEDC policy to limit its investment to those that are authorized under the Texas Public Funds Investment Act. As of September 30, 2022, the investment pools were rated AAAM by Standard and Poor's.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's and SEDC's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the stated requirements of the Public Funds Investment Act. During the fiscal year and at year-end, all deposits held in the depository bank were fully collateralized. The City's deposits are therefore not subject to custodial credit risk at September 30, 2022.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAM. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. At September 30, 2022, the fair value of the portion in TexPool approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

TexSTAR

TexSTAR has been established for governmental entities pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR's governing body is a five-member Board consisting of three representatives of participants and one member designated by each of the co-administrators. The Board holds legal title to all money, investments, and assets and has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of TexSTAR. Board oversight of TexSTAR is maintained through daily, weekly, and monthly reporting requirements. TexSTAR is rated AAAM by Standard & Poor's. The City's fair value position is stated at the value of the position upon withdrawal. There were no limitations or restrictions on withdrawals.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

B. Receivables

1. The following comprise receivable balances of the primary government at year end:

	Governmental Activities		
	General	Nonmajor Governmental	Total
Property taxes	\$ 392,674	\$ 37,978	\$ 430,652
Sales tax	717,967	-	717,967
Accounts	83,505	58,187	141,692
Other	46,986	-	46,986
Allowance	-	(20,015)	(20,015)
Total	\$ 1,241,132	\$ 76,150	\$ 1,317,282

	Business- Type	
	Water & Sewer	Total
Accounts	\$ 1,553,271	\$ 1,553,271
Allowance	(258,627)	(258,627)
Total	\$ 1,294,644	\$ 1,294,644

2. The component unit receivable balances consisted of the following:

	EDC
Sales tax	\$ 239,322
Lease receivables	41,363
	\$ 280,686

3. Notes Receivable – EDC

On March 15, 2021, the EDC entered into a note receivable with Starwood Café, a local restaurant, for \$600,000. The stated interest rate is 0%. Principal payments are due monthly for \$3,333 through March 15, 2036.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

The future payment amortization schedule is as follows:

Note Receivable

Year ending September 30,	Component Unit Activities		
	Principal	Interest	Total
2023	\$ 40,000	\$ -	\$ 40,000
2024	40,000	-	40,000
2025	40,000	-	40,000
2026	40,000	-	40,000
2027	40,000	-	40,000
2028-2032	200,000	-	200,000
2033-2036	140,000	-	140,000
Total	\$ 540,000	\$ -	\$ 540,000

4. The EDC is the lessor of four contracts in which the EDC receives lease payments for the use of office space. The leases commenced between May 2018 and August 2021. Monthly lease payments range from \$1,200 to \$12,100 will be paid through June 4, 2025. As of September 30, 2022, the lease receivable and offsetting deferred inflows amounted to \$41,363 and \$41,363, respectively.

The annual principal and interest payments to be received are as follows:

Year ending September 30,	Component Unit Activities	
	Principal	Interest (1.26%- 3.61%)
2023	\$ 25,148	\$ 752
2024	16,215	185
	\$ 41,363	\$ 937

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

C. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	\$ 2,617,405	\$ -	\$ -	\$ 2,617,405
Construction in progress	2,444,743	346,277	(2,484,928)	306,092
Total capital assets not being depreciated	<u>5,062,148</u>	<u>346,277</u>	<u>(2,484,928)</u>	<u>2,923,497</u>
Capital assets, being depreciated:				
Machinery and equipment	6,217,629	579,504	125,710	6,922,843
Buildings	4,078,405	-	-	4,078,405
Improvements other than buildings	1,723,767	56,481	154,582	1,934,830
Infrastructure	27,439,987	1,473,020	2,204,636	31,117,643
Total capital assets being depreciated	<u>39,459,788</u>	<u>2,109,005</u>	<u>2,484,928</u>	<u>44,053,721</u>
Less accumulated depreciation				
Machinery and equipment	2,915,354	585,711	-	3,501,065
Buildings	1,518,210	101,651	-	1,619,861
Improvements other than buildings	984,643	69,190	-	1,053,833
Infrastructure	15,282,089	1,046,603	-	16,328,692
Total accumulated depreciation	<u>20,700,296</u>	<u>1,803,155</u>	<u>-</u>	<u>22,503,451</u>
Net capital assets being depreciated	<u>18,759,492</u>	<u>305,850</u>	<u>2,484,928</u>	<u>21,550,270</u>
Total Capital Assets	<u><u>\$ 23,821,640</u></u>	<u><u>\$ 652,127</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 24,473,767</u></u>

Depreciation was charged to governmental functions as follows:

General government	\$ 47,565
Public safety	512,843
Community development	1,242,747
Total Governmental Activities Depreciation Expense	<u><u>\$ 1,803,155</u></u>

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

A summary of changes in business-type activities capital assets for the year end was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$ 97,912	\$ -	\$ -	\$ 97,912
Construction in progress	2,510,121	459,464	(2,266,088)	703,497
Total capital assets not being depreciated	<u>2,608,033</u>	<u>459,464</u>	<u>(2,266,088)</u>	<u>801,409</u>
Capital assets, being depreciated:				
Furniture and equipment	1,522,538	243,776	1,726,984	3,493,298
Buildings	147,763	-	-	147,763
Improvements other than buildings	220,590	-	-	220,590
Infrastructure	27,229,321	57,875	539,104	27,826,300
Total capital assets being depreciated	<u>29,120,212</u>	<u>301,651</u>	<u>2,266,088</u>	<u>31,687,951</u>
Less accumulated depreciation				
Furniture and equipment	872,175	286,671	-	1,158,846
Buildings	68,171	3,470	-	71,641
Improvements other than buildings	219,627	961	-	220,588
Infrastructure	13,207,211	533,004	-	13,740,215
Total accumulated depreciation	<u>14,367,184</u>	<u>824,106</u>	<u>-</u>	<u>15,191,290</u>
Net capital assets being depreciated	<u>14,753,028</u>	<u>(522,455)</u>	<u>2,266,088</u>	<u>16,496,661</u>
Total Capital Assets	<u><u>\$ 17,361,061</u></u>	<u><u>\$ (62,991)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 17,298,070</u></u>

Depreciation was charged to business-type activities as follows:

Water and sewer	<u>\$ 824,106</u>
Total Business-type Activities Depreciation Expense	<u><u>\$ 824,106</u></u>

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

A summary of changes in component unit (SEDC) capital assets for the year end was as follows:

	<u>Beginning Balances</u>	<u>Additions</u>	<u>Retirements/ Reclassifications</u>	<u>Ending Balances</u>
Capital assets, not being depreciated:				
Land	\$ 89,627	\$ -	\$ -	\$ 89,627
Total capital assets not being depreciated	<u>89,627</u>	<u>-</u>	<u>-</u>	<u>89,627</u>
Capital assets, being depreciated:				
Buildings	563,048	22,688	-	585,736
Total capital assets being depreciated	<u>563,048</u>	<u>22,688</u>	<u>-</u>	<u>585,736</u>
Less accumulated depreciation				
Buildings	82,339	11,639	-	93,978
Total accumulated depreciation	<u>82,339</u>	<u>11,639</u>	<u>-</u>	<u>93,978</u>
Net capital assets being depreciated	480,709	11,049	-	491,758
Total Capital Assets	<u>\$ 570,336</u>	<u>\$ 11,049</u>	<u>\$ -</u>	<u>\$ 581,385</u>

Depreciation was charged to the following activities as follows:

Seagoville EDC	\$ 11,639
Total Depreciation Expense	<u>\$ 11,639</u>

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

D. Long-term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2022. In general, the City uses the debt service fund and water and sewer to liquidate long-term liabilities.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retired</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities:					
Bonds, notes and other payables:					
Certificates of Obligation	\$ 11,865,000	\$ -	\$ (501,500)	\$ 11,363,500	\$ 571,000
Less deferred amounts:					
For premiums	532,566	-	(28,289)	504,277	-
Total Bonds Payable	<u>12,397,566</u>	<u>-</u>	<u>(529,789)</u>	<u>11,867,777</u>	<u>571,000</u>
Notes payable	<u>1,082,757</u>	<u>-</u>	<u>(76,752)</u>	<u>1,006,005</u>	<u>78,880</u>
Total Governmental Activities	<u>\$ 13,480,323</u>	<u>\$ -</u>	<u>\$ (606,541)</u>	<u>\$ 12,873,782</u>	<u>\$ 649,880</u>
				<u>\$ 12,223,902</u>	
Business-Type Activities:					
Combination Tax & Revenue Bonds	\$ 4,425,000	\$ -	\$ (373,500)	\$ 4,051,500	\$ 384,000
Less deferred amounts:					
For premiums	140,808	-	(10,831)	129,977	-
Total Bonds Payable	<u>4,565,808</u>	<u>-</u>	<u>(384,331)</u>	<u>4,181,477</u>	<u>384,000</u>
Notes payable	<u>1,228,466</u>	<u>-</u>	<u>(607,883)</u>	<u>620,583</u>	<u>620,584</u>
Total Business-Type Activities	<u>\$ 5,794,274</u>	<u>\$ -</u>	<u>\$ (992,214)</u>	<u>\$ 4,802,060</u>	<u>\$ 1,004,584</u>
				<u>\$ 3,797,476</u>	

Long-term debt applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The City intends to retire all of its general long-term liabilities, plus accrued interest, from property taxes and other current revenues from the debt service fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the respective fund. Leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

Primary government long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
Combination Tax and Revenue Refunding Bonds:			
\$3,915,000 Comb. Tax and Revenue Refunding Bonds, Series 2018, due in installments through 2028, interest at 1.93%	\$ -	\$ 2,825,000	\$ 2,825,000
\$2,128,500 Comb. Tax and Revenue Refunding Bonds, Series 2015, due in annual installments through 2035, interest at 2.0% to 4.0%	-	1,226,500	1,226,500
Total Combination Tax & Revenue Refunding Bonds	\$ -	\$ 4,051,500	\$ 4,051,500
Certificates of Obligation:			
\$1,741,500 Certificates of Obligation, Series 2018, due in annual installments through 2028, interest at 1.93%	\$ 1,003,500	\$ -	\$ 1,003,500
\$5,885,000 Certificates of Obligation, Series 2019, due in annual installments through 2039, interest at 3.0% to 4.0%	5,500,000	-	5,500,000
\$5,1015,000 Certificates of Obligation, Series 2021, due in annual installments through 2041, interest at 1.50% to 4.0%	4,860,000	-	4,860,000
Total Certificates of Obligation	\$ 11,363,500	\$ -	\$ 11,363,500
Notes Payable:			
\$460,020 Note Payable for Quint Fire Engine in 2017, due in installments through 2031, interest at 2.67%	\$ 410,152	\$ -	\$ 410,152
\$891,933 Note Payable for 2020 Fire Engine, due in installments through 2035, interest at 3.10%	595,853	-	595,853
\$1,822,500 Note Payable for Smart Meters in 2020, due in installments through 2022, interest at 2.25%	-	620,583	620,583
Total Notes Payable	\$ 1,006,005	\$ 620,583	\$ 1,626,588
Premiums	504,277	129,977	634,254
Total Debt	\$ 12,873,782	\$ 4,802,060	\$ 17,675,842

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

The annual requirements to amortize the City's long-term activities debt issues outstanding at year end were as follows:

Governmental Activities:

Year ending September 30,	Certificates of Obligation		Notes Payable	
	Principal	Interest	Principal	Interest
2023	\$ 571,000	\$ 302,162	\$ 78,880	\$ 26,988
2024	600,500	282,361	81,098	24,769
2025	625,000	263,993	83,379	22,488
2026	645,000	248,406	85,725	20,143
2027	661,250	233,088	88,137	17,731
2028 - 2032	2,975,750	875,803	479,318	50,020
2033 - 2037	3,245,000	456,784	109,468	6,863
2038 - 2041	2,040,000	131,825	-	-
	<u>\$ 11,363,500</u>	<u>\$ 2,794,422</u>	<u>\$ 1,006,005</u>	<u>\$ 169,002</u>

Business-Type Activities:

Year ending September 30,	Comb. Tax & Rev. Refunding Bonds		Notes Payable	
	Principal	Interest	Principal	Interest
2023	\$ 384,000	\$ 109,884	\$ 620,584	\$ 13,974
2024	399,500	98,851	-	-
2025	410,000	87,311	-	-
2026	420,000	75,455	-	-
2027	383,750	66,218	-	-
2028-2032	1,304,250	217,794	-	-
2033-2036	750,000	49,125	-	-
	<u>\$ 4,051,500</u>	<u>\$ 704,638</u>	<u>\$ 620,584</u>	<u>13,974</u>

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, Continued

September 30, 2022

G. Other Long-term Liabilities

The following is a summary of changes in the City's other long-term liabilities for the year ended. In general, the City uses the general fund and water and sewer fund to liquidate compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due within One Year
Governmental Activities:					
Compensated absences	\$ 500,152	\$ 142,959	\$ (10,238)	\$ 632,873	\$ 569,586
Total Governmental Activities	\$ 500,152	\$ 142,959	\$ (10,238)	\$ 632,873	\$ 569,586
Other long-term liabilities due in more than one year				\$ 63,287	
Business-Type Activities:					
Compensated absences	\$ 34,641	\$ 6,463	\$ (3,461)	\$ 37,643	\$ 33,879
Total Business-Type Activities	\$ 34,641	\$ 6,463	\$ (3,461)	\$ 37,643	\$ 33,879
Other long-term liabilities due in more than one year				\$ 3,764	

H. Interfund Transactions

The compositions of interfund advances to/from balances as of the year ended September 30, 2022 were as follows:

	Due to: (payable fund)	Total
Due from: (receivable fund)	Water & Sewer	
General	\$ 22,218	\$ 22,218
Total	\$ 22,218	\$ 22,218

Interfund receivables and payables relate to various amounts used to cover operational and capital expenditures. All balances are expected to be resolved in the subsequent year.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

Transfers between the primary government during the 2022 year were as follows:

<u>Transfers In</u>	<u>Transfers Out</u>			<u>Total</u>
	<u>COVID Recovery</u>	<u>Water & Sewer</u>	<u>Nonmajor Govt.</u>	
General	\$ 146,294	\$ 206,010	\$ 27,600	\$ 379,904
Total	<u>\$ 146,294</u>	<u>\$ 206,010</u>	<u>\$ 27,600</u>	<u>\$ 379,904</u>

Transfers between funds were primarily to support debt service requirements and general operation of funds.

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; injuries to employees; employee health benefits; and other claims of various natures. The City participates in the Texas Municipal League Intergovernmental Risk Pool (Pool) which provides protection for risks of loss. Premiums are paid to the Pool that retains the risk of loss beyond the City's policy deductibles. Any losses reported but unsettled or incurred and not reported, are believed to be insignificant to the City's basic financial statements. For the last three years, there have been no significant reductions of insurance coverage or insurance settlements in excess of insurance coverage.

B. Contingent Liabilities

The City is involved in lawsuits with other parties from time to time. While the ultimate result of these matters cannot be predicted with certainty, the City does not expect them to have a materially adverse effect on the basic financial statements.

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

C. Commitments

North Texas Municipal Water District

In 2005, the City entered into a contract with the North Texas Municipal Water District (the "District") for the transportation, treatment and disposal of sanitary sewage and other waste. The contract will continue in force at least until all bonds issued by the District pursuant to the contract have been paid in full and will remain in force thereafter throughout the useful life of the District's sanitary sewer system. The contract requires the City to pay varying amounts based on the costs associated with sewage transported and/or treated and disposed of. The cost includes the City's proportionate share of the District's operating and maintenance expenses and related debt service costs. During 2022, the City's share of these costs was \$1,891,712.

D. Pension Plans

Texas Municipal Retirement Systems

Plan Description

The City of Seagoville, Texas participates as one of 920 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 an agent multiple-employer 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 annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

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.

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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 payments options. Members may also choose to receive a portion of their benefit 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.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

Plan provisions for the City were as follows:

	<u>Plan Year 2021</u>	<u>Plan Year 2020</u>
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	0% of CPI repeating	0% of CPI repeating

Employees covered by benefit terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	68
Inactive employees entitled to but not yet receiving benefits	79
Active employees	104
Total	251

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the city matching percentages are either 100%, 150%, or 200%, 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

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

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 of Seagoville, Texas were required to contribute 6% of their annual gross earnings during the fiscal year. The contribution rates for the City of Seagoville, Texas were 11.10% and 11.23% in calendar years 2021 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2022, were \$807,022, and were equal to the required contributions.

Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	2.75% per year
Investment Rate of Return	6.75%, net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same 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 3.0% minimum 16 mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions 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

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.55%
Core Fixed Income	6.0%	2.00%
Non-Core Fixed Income	20.0%	5.68%
Other Public/Private Markets	12.0%	7.22%
Real Estate	12.0%	6.85%
Hedge Funds	5.0%	5.35%
Private Equity	10.0%	10.00%
Total	100.0%	

Discount Rate:

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

Changes in the Net Pension Liability:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Total Net Pension Liability (Asset) (a) – (b)
Balance at 12/31/20	\$ 22,299,315	\$ 20,453,369	\$ 1,845,946
Changes for the year:			
Service cost	947,052	-	947,052
Interest	1,514,304	-	1,514,304
Change in benefit terms	-	-	-
Difference between expected and actual experience	241,115	-	241,115
Changes of assumptions	-	-	-
Contributions – employer	-	693,422	(693,422)
Contributions – employee	-	437,293	(437,293)
Net investment income	-	2,668,598	(2,668,598)
Benefit payments, including refunds of emp. contributions	(677,404)	(677,404)	-
Administrative expense	-	(12,337)	12,337
Other changes	-	85	(85)
Net changes	2,025,067	3,109,657	(1,084,590)
Balance at 12/31/21	\$ 24,324,382	\$ 23,563,026	\$ 761,356

Sensitivity of the Net Pension Liability to Changes in 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:

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
\$ 4,240,345	\$ 761,356	\$ (2,106,423)

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.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

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

For the year ended September 30, 2022, the City recognized pension expense of \$325,777.

At September 30, 2022, the City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u>Deferred</u> <u>Outflows of Resources</u>	<u>Deferred</u> <u>(Inflows) of Resources</u>
Difference between projected and actual investment earnings	\$ -	\$ (1,372,374)
Change in assumptions	23,889	-
Differences between expected and actual economic experience	303,732	-
Contributions subsequent to the measurement date	600,301	-
Total	<u>\$ 927,922</u>	<u>\$ (1,372,374)</u>

The City reported \$600,301 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2023.

Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	<u>Net Deferred</u> <u>Outflows/(Inflows)</u>
2022	\$ (111,593)
2023	(450,083)
2024	(228,457)
2025	(254,620)
2026	-
Thereafter	-
	<u>\$ (1,044,753)</u>

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

E. Other Postemployment Benefits

Supplemental Death Benefits Fund

The City also participates in a defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit," or OPEB. The SDBF covers both active and retiree benefits with no segregation of assets and, therefore, doesn't meet the definition of a trust under GASB No. 75, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer's yearly contributions for retirees.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Employees covered by benefit terms

At the December 31, 2021 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	40
Inactive employees entitled to but not yet receiving benefits	10
Active employees	104
Total	154

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

The City's contributions to the TMRS SDBF for the years ended 2022 and 2021 were \$7,742 and \$4,385, respectively, which equaled the required contributions each year.

Schedule of Contribution Rates
(RETIREE-only portion of the rate)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2020	0.04%	0.04%	100.0%
2021	0.10%	0.10%	100.0%
2022	0.11%	0.11%	100.0%

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2021, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%
Discount rate	1.84%
Retirees' share of benefit-related costs	\$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109%

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 1.84%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2021.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 1.84%, as well as what the City's total OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (0.84%) or 1-percentage-point higher (2.84%) than the current rate:

1% Decrease (0.84%)	Current Single Rate Assumption 1.84%	1% Increase (2.84%)
\$ 440,966	\$ 361,783	\$ 300,052

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/20	\$ 318,415
Changes for the year:	
Service Cost	23,739
Interest	6,543
Difference between expected and actual experience	8,440
Changes of assumptions	10,893
Benefit payments	(6,247)
Net changes	43,368
Balance at 12/31/21	\$ 361,783

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the City recognized OPEB expense of \$42,460.

At September 30, 2022, the City reported deferred outflows and inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred (Inflows) of Resources
Difference between expected and actual experience	\$ -	\$ (6,541)
Changes in assumptions and other inputs	59,515	-
Contributions subsequent to measurement date	5,881	-
Total	\$ 65,396	\$ (6,541)

The City reported \$5,881 as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the OPEB liability for the year ending September 30, 2023.

Other amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	
2022	\$ 12,178
2023	10,860
2024	11,677
2025	10,925
2026	5,984
Thereafter	1,350
	\$ 52,974

City of Seagoville, Texas

NOTES TO THE FINANCIAL STATEMENTS, *Continued*

September 30, 2022

F. Tax Abatement Disclosures

The City of Seagoville enters into property tax abatement agreements with local businesses as authorized by the Property Redevelopment and Tax Abatement Act, Chapter 312 of the Texas Tax Code and the Tax Abatement Guidelines of the City of Seagoville. Recipients may be eligible based on their impact to the City's economy. Agreements may also contain recapture or "clawback" provisions in the event of non-performance of the agreement standards.

The City of Seagoville enters into tax abatement and rebate agreements with local businesses under the state local government code, title 12, subtitle A, chapter 380. Under the code, the governing body of a municipality may establish and provide for the administration of one or more programs, including programs for making loans or grants of public money and providing personnel and services of the municipality, to promote state or local economic development and to stimulate business and commercial activity in the municipality. The City has tax abatement/rebate agreements with one entity as of September 30, 2022:

\$134,687 of real property and personal property taxes was rebated to a food processing company to promote local economic development and stimulate business commercial activity in the City.

In regards to the aforementioned tax abatement agreement, the City has also committed to a fee grant in the amount of \$84,313 and a water/sewer utility service grant of \$31,000. The City is not subject to any tax abatement agreements entered into by other governmental entities. The City has chosen to disclose information about its tax abatement agreements individually. It established a quantitative threshold of 100% percent of the total dollar amount of taxes abated during the year.

G. Restatement

Due to accounting errors, the City restated beginning net position/fund balance of governmental activities, business-type activities, the general fund, the water and sewer, and the Seagoville EDC.

City of Seagoville, Texas
NOTES TO THE FINANCIAL STATEMENTS, Continued
September 30, 2022

The restatement of beginning net position/fund balance is as follows:

	Governmental Activities	General Fund
Prior year ending net position/ fund balance, as reported	\$ 24,164,093	\$ 6,309,300
Correction to unbilled garbage receivables	81,312	81,312
Reclassification of Insurance Trust to general fund	58	58
Correction to depreciation expense	(124,090)	-
Recognize deferred grant revenue	(2,000,000)	-
Revenue recognized that should have been deferred	(88,959)	(88,959)
Restated beginning net position/fund balance	\$ 22,032,414	\$ 6,301,711
	Component Unit Seagoville EDC	
Prior year ending net position, as reported	\$ 3,020,623	
Correction to depreciation expense	(11,260)	
Correction to nondepreciable assets	(73,952)	
Restated beginning net position	\$ 2,935,411	

H. Subsequent Events

There were no subsequent events through June 19, 2023, the date the financial statements were issued.

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended September 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	\$ 6,119,484	\$ 6,119,484	\$ 6,520,433	\$ 400,949
Sales tax	3,125,108	3,125,108	4,050,595	925,487
Franchise and local taxes	619,150	619,150	674,657	55,507
License and permits	451,655	451,655	1,564,957	1,113,302
Charges for services	1,104,000	1,104,000	1,225,483	121,483
Intergovernmental	185,749	185,749	291,318	105,569
Fines and forfeitures	275,000	275,000	406,962	131,962
Investment income	10,000	10,000	16,582	6,582
Other revenue	7,000	7,000	155,164	148,164
Total Revenues	11,897,146	11,897,146	14,906,151	3,009,005
Expenditures				
Current:				
General government	1,444,386	1,444,386	1,524,821	(80,435)
Public safety	7,191,024	7,191,024	6,707,069	483,955
Community services	1,688,613	1,688,613	1,969,933	(281,320)
Community development	1,676,186	1,676,186	1,518,446	157,740
Nondepartmental	167,293	167,293	131,832	35,461
Debt Service:				
Principal	92,814	92,814	76,752	16,062
Interest and fiscal charges	13,499	13,499	29,115	(15,616)
Capital outlay	774,324	1,074,324	1,136,057	(61,733)
Total Expenditures	13,048,139	13,348,139	13,094,025	254,114
Revenues Over (Under) Expenditures	(1,150,993)	(1,450,993)	1,812,126	3,263,119
Other Financing Sources (Uses)				
Proceeds from sale of assets	2,500	2,500	-	(2,500)
Transfers in	506,904	506,904	379,904	(127,000)
Transfers (out)	(629,233)	(929,233)	-	929,233
Total Other Financing Sources (Uses)	(119,829)	(419,829)	379,904	799,733
Net Change in Fund Balance	\$ (1,270,822)	\$ (1,870,822)	2,192,030	\$ 4,062,852
Beginning fund balance			6,301,711	
Ending Fund Balance			\$ 8,493,741	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

City of Seagoville, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended:

	<u>12/31/2021</u>	<u>12/31/2020</u>	<u>12/31/2019</u>
Total pension liability			
Service cost	\$ 947,052	\$ 910,252	\$ 792,997
Interest	1,514,304	1,389,855	1,298,790
Differences between expected and actual experience	241,115	255,107	(18,720)
Changes of assumptions	-	-	105,329
Benefit payments, including refunds of participant contributions	(677,404)	(782,436)	(993,391)
Net change in total pension liability	<u>2,025,067</u>	<u>1,772,778</u>	<u>1,185,005</u>
Total pension liability - beginning	<u>22,299,315</u>	<u>20,526,537</u>	<u>19,341,532</u>
Total pension liability - ending (a)	<u>24,324,382</u>	<u>22,299,315</u>	<u>20,526,537</u>
Plan fiduciary net position			
Contributions - employer	\$ 693,422	\$ 662,747	\$ 579,541
Contributions - members	437,293	424,061	373,552
Net investment income	2,668,598	1,422,967	2,517,507
Benefit payments, including refunds of participant contributions	(677,404)	(782,436)	(993,391)
Administrative expenses	(12,337)	(9,202)	(14,215)
Other	85	(360)	(426)
Net change in plan fiduciary net position	<u>3,109,657</u>	<u>1,717,777</u>	<u>2,462,568</u>
Plan fiduciary net position - beginning	<u>20,453,369</u>	<u>18,735,592</u>	<u>16,273,024</u>
Plan fiduciary net position - ending (b)	<u>\$ 23,563,026</u>	<u>\$ 20,453,369</u>	<u>\$ 18,735,592</u>
Fund's net pension liability - ending (a) - (b)	<u>\$ 761,356</u>	<u>\$ 1,845,946</u>	<u>\$ 1,790,945</u>
Plan fiduciary net position as a percentage of the total pension liability	96.87%	91.72%	91.27%
Covered payroll	\$ 6,247,045	\$ 6,044,170	\$ 5,336,455
Fund's pension liability as a percentage of covered payroll	12.19%	30.54%	33.56%

Notes to schedule:

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

<u>12/31/2018</u>	<u>12/31/2017</u>	¹
\$ 717,159	\$ 691,900	
1,225,262	1,127,119	
(121,194)	159,603	
-	-	
(546,303)	(528,256)	
<u>1,274,924</u>	<u>1,450,366</u>	
<u>18,066,608</u>	<u>16,616,242</u>	
<u>19,341,532</u>	<u>18,066,608</u>	
\$ 532,212	\$ 492,954	
341,272	324,618	
(492,910)	1,968,593	
(546,303)	(528,256)	
(9,523)	(10,201)	
(498)	(516)	
<u>(175,750)</u>	<u>2,247,192</u>	
<u>16,448,774</u>	<u>14,201,582</u>	
\$ <u>16,273,024</u>	\$ <u>16,448,774</u>	
\$ <u>3,068,508</u>	\$ <u>1,617,834</u>	

	84.14%	91.05%
\$	4,875,313	\$ 4,637,399
	62.94%	34.89%

City of Seagoville, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2022	9/30/2021	9/30/2020
Actuarially determined employer contributions	\$ 807,022	\$ 662,747	\$ 579,541
Contributions in relation to the actuarially determined contribution	\$ 807,022	\$ 662,747	\$ 579,541
Contribution deficiency (excess)	\$ -	\$ -	\$ -
Annual covered payroll	\$ 7,207,868	\$ 6,044,170	\$ 5,432,024
Employer contributions as a percentage of covered payroll	11.20%	10.97%	10.67%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	23 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% 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.

Other Information:

Notes There were no benefit changes during the year.

<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u> ¹
\$ 546,056	\$ 532,212	\$ 492,954	\$ 421,866	\$ 429,211
<u>\$ 546,056</u>	<u>\$ 532,212</u>	<u>\$ 492,954</u>	<u>\$ 421,866</u>	<u>\$ 429,211</u>
<u>\$ -</u>				
\$ 5,028,140	\$ 4,828,808	\$ 4,637,288	\$ 4,426,729	\$ 4,420,284
10.86%	11.02%	10.63%	9.53%	9.71%

City of Seagoville, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSION (OPEB) LIABILITY AND RELATED RATIOS TEXAS MUNICIPAL RETIREMENT SYSTEM SUPPLEMENTAL DEATH BENEFITS PLAN

Years Ended:

	¹ 12/31/2021	12/31/2020	12/31/2019
Total OPEB liability			
Service cost	\$ 23,739	\$ 21,759	\$ 13,341
Interest	6,543	7,118	7,824
Differences between expected and actual experience	8,440	990	(19,687)
Changes of assumptions	10,893	41,806	44,523
Benefit payments	(6,247)	(2,418)	(2,139)
Net changes	43,368	69,255	43,862
Total OPEB liability - beginning	318,415	249,160	205,298
Total OPEB liability - ending	² \$ 361,783	\$ 318,415	\$ 249,160
 Covered employee payroll	 \$ 6,247,045	 \$ 6,044,170	 \$ 5,336,455
Fund's net position as a percentage of covered employee payroll	5.79%	5.27%	4.67%

Notes to schedule:

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

² No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

	<u>12/31/2018</u>		<u>12/31/2017</u>
\$	14,626	\$	12,057
	7,178		6,877
	(10,448)		-
	(14,880)		16,385
	(1,463)		(1,855)
	<u>(4,987)</u>		<u>33,464</u>
	<u>210,285</u>		<u>176,821</u>
\$	<u>205,298</u>	\$	<u>210,285</u>
\$	4,875,313	\$	4,637,399
	4.21%		4.53%

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***COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES***

City of Seagoville, Texas
COMBINING BALANCE SHEET (Page 1 of 2)
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	Special Revenue Funds			
	Hotel/Motel Occupancy Tax	Special Police	Miscellaneous Grants	Court Technology
<u>Assets</u>				
Cash and cash equivalents	\$ 32,914	\$ 10,916	\$ 12,720	\$ 70,418
Accounts receivable, net	-	-	-	-
Total Assets	\$ 32,914	\$ 10,916	\$ 12,720	\$ 70,418
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-
Total Liabilities	-	-	-	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - prop. tax	-	-	-	-
Total Deferred Inflows	-	-	-	-
<u>Fund Balances</u>				
Restricted for:				
Debt service	-	-	-	-
Court improvements	-	-	-	70,418
Tourism	32,914	-	-	-
Public safety	-	10,916	-	-
Animal shelter	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	12,720	-
Total Fund Balances	32,914	10,916	12,720	70,418
Total Liabilities, Deferred Inflows and Fund Balances	\$ 32,914	\$ 10,916	\$ 12,720	\$ 70,418

See Notes to Financial Statements.

Special Revenue Funds

Park Development	Revenue Recycling	Animal Shelter	Storm Water Revenue	Seagoville Toy Drive Donations
\$ 149,491	\$ 3,261	\$ 25,388	\$ 208,522	\$ 1,190
-	-	-	38,171	-
<u>\$ 149,491</u>	<u>\$ 3,261</u>	<u>\$ 25,388</u>	<u>\$ 246,693</u>	<u>\$ 1,190</u>
\$ 5,504	\$ -	\$ -	\$ 42,250	\$ -
-	-	-	9,357	-
<u>5,504</u>	<u>-</u>	<u>-</u>	<u>51,607</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	4,796	-	-
143,987	-	-	195,086	1,190
-	3,261	20,592	-	-
<u>143,987</u>	<u>3,261</u>	<u>25,388</u>	<u>195,086</u>	<u>1,190</u>
<u>\$ 149,491</u>	<u>\$ 3,261</u>	<u>\$ 25,388</u>	<u>\$ 246,693</u>	<u>\$ 1,190</u>

City of Seagoville, Texas
COMBINING BALANCE SHEET (Page 2 of 2)
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2022

	<u>Special Revenue Funds</u>			
	<u>Park Development</u>	<u>Developer Funds</u>	<u>Special Revenue Funds</u>	<u>Debt Service</u>
<u>Assets</u>				
Cash and cash equivalents	\$ 33,662	\$ 56,752	\$ 605,234	\$ 110,044
Accounts receivable	-	-	38,171	37,979
Total Assets	\$ 33,662	\$ 56,752	\$ 643,405	\$ 148,023
<u>Liabilities</u>				
Accounts payable	\$ -	\$ -	\$ 47,754	\$ -
Accrued liabilities	-	-	9,357	-
Total Liabilities	-	-	57,111	-
<u>Deferred Inflows of Resources</u>				
Unavailable revenue - prop. tax	-	-	-	37,019
Total Deferred Inflows	-	-	-	37,019
<u>Fund Balances</u>				
Restricted for:				
Debt service	-	-	-	111,004
Court improvements	-	-	70,418	-
Tourism	-	-	32,914	-
Public safety	-	-	10,916	-
Animal shelter	-	-	4,796	-
Committed	33,662	56,752	430,677	-
Assigned	-	-	36,573	-
Total Fund Balances	33,662	56,752	586,294	111,004
Total Liabilities, Deferred Inflows and Fund Balances	\$ 33,662	\$ 56,752	\$ 643,405	\$ 111,004

See Notes to Financial Statements.

**Total
Nonmajor
Govt Funds**

\$	715,278
	76,150
\$	<u>791,428</u>

\$	47,754
	9,357
	<u>57,111</u>

	37,019
	<u>37,019</u>

	111,004
	70,418
	32,914
	10,916
	4,796
	430,677
	36,573
	<u>697,298</u>

\$	<u>791,428</u>
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City of Seagoville, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Page 1 of 2) NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

	Special Revenue Funds			
	Hotel/Motel Occupancy Tax	Special Police	Miscellaneous Grants	Court Technology
Revenues				
Property tax	\$ -	\$ -	\$ -	\$ -
Hotel occupancy tax	54,081	-	-	-
Fines and forfeitures	-	1,625	-	21,187
License and permits	-	-	-	-
Charges for services	-	-	-	-
Intergovernmental	-	-	-	-
Donations	-	-	1,187	-
Investment income	-	-	-	-
Total Revenues	54,081	1,625	1,187	21,187
Expenditures				
General government	27,000	-	-	-
Public safety	-	1,321	-	7,775
Community development	-	-	-	-
Community services	-	-	640	-
Debt service:				
Principal	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total Expenditures	27,000	1,321	640	7,775
Revenues Over (Under) Expenditures	27,081	304	547	13,412
Other Financing Sources (Uses)				
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	27,081	304	547	13,412
Beginning fund balances	5,833	10,612	12,173	57,006
Ending Fund Balances	\$ 32,914	\$ 10,916	\$ 12,720	\$ 70,418

See Notes to Financial Statements.

Special Revenue Funds

Park Development	Revenue Recycling	Animal Shelter	Storm Water Revenue	Seagoville Toy Drive Donations
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
2,780	825	-	259,142	-
-	-	-	-	-
-	-	3,558	-	1,190
-	-	-	-	-
<u>2,780</u>	<u>825</u>	<u>3,558</u>	<u>259,142</u>	<u>1,190</u>
-	-	-	100	-
-	-	-	-	-
55,193	388	-	239,778	-
23,008	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>78,201</u>	<u>388</u>	<u>-</u>	<u>239,878</u>	<u>-</u>
<u>(75,421)</u>	<u>437</u>	<u>3,558</u>	<u>19,264</u>	<u>1,190</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,600)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,600)</u>	<u>-</u>
<u>(75,421)</u>	<u>437</u>	<u>3,558</u>	<u>(8,336)</u>	<u>1,190</u>
<u>219,408</u>	<u>2,824</u>	<u>21,830</u>	<u>203,422</u>	<u>-</u>
<u>\$ 143,987</u>	<u>\$ 3,261</u>	<u>\$ 25,388</u>	<u>\$ 195,086</u>	<u>\$ 1,190</u>

City of Seagoville, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (Page 2 of 2)

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2022

	Special Revenue Funds		Special Revenue Funds	Debt Service
	Park Development	Developer Funds		
Revenues				
Property tax	\$ -	\$ -	\$ -	\$ 824,937
Hotel occupancy tax	-	-	54,081	-
Fines and forfeitures	-	-	22,812	-
License and permits	46,000	-	46,000	-
Charges for services	-	-	262,747	-
Intergovernmental	-	60,000	60,000	-
Donations	-	-	5,935	-
Investment income	-	-	-	81
Total Revenues	46,000	60,000	451,575	825,018
Expenditures				
General government	-	-	27,100	-
Public safety	-	-	9,096	-
Community development	-	3,248	298,607	-
Community services	12,338	-	35,986	-
Debt service:				
Principal	-	-	-	501,500
Interest and fiscal charges	-	-	-	357,684
Total Expenditures	12,338	3,248	370,789	859,184
Revenues Over (Under) Expenditures	33,662	56,752	80,786	(34,166)
Other Financing Sources (Uses)				
Transfers (out)	-	-	(27,600)	-
Total Other Financing Sources (Uses)	-	-	(27,600)	-
Net Change in Fund Balances	33,662	56,752	53,186	(34,166)
Beginning fund balances	-	-	533,108	145,170
Ending Fund Balances	\$ 33,662	\$ 56,752	\$ 586,294	\$ 111,004

See Notes to Financial Statements.

**Total
Nonmajor
Govt Funds**

\$ 824,937
54,081
22,812
46,000
262,747
60,000
5,935
81
1,276,593

27,100
9,096
298,607
35,986

501,500
357,684
1,229,973

46,620

(27,600)

(27,600)

19,020
678,278
\$ 697,298

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City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Property taxes	\$ 775,808	\$ 824,937	\$ 49,129
Investment income	10	81	71
Total Revenues	775,818	825,018	49,200
<u>Expenditures</u>			
Debt service:			
Principal	501,500	501,500	-
Interest and fiscal charges	356,684	357,684	(1,000)
Total Expenditures	858,184	859,184	(1,000) *
Revenues Over (Under) Expenditures	(82,366)	(34,166)	48,200
Net Change in Fund Balances	\$ (82,366)	(34,166)	\$ 48,200
Beginning fund balances		145,170	
Ending Fund Balances		\$ 111,004	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

* Expenditures exceeded appropriations at the legal level of control.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL POLICE
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Fines and forfeitures	\$ 2,000	\$ 1,625	\$ (375)
Total Revenues	2,000	1,625	(375)
 <u>Expenditures</u>			
Public safety	1,000	1,321	(321)
Total Expenditures	1,000	1,321	(321) *
Revenues Over (Under) Expenditures	1,000	304	(696)
Net Change in Fund Balances	\$ 1,000	304	\$ (696)
Beginning fund balances		10,612	
Ending Fund Balances		\$ 10,916	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

* Expenditures exceeded appropriations at the legal level of control.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Hotel occupancy tax	\$ 27,500	\$ 54,081	\$ 26,581
Total Revenues	27,500	54,081	26,581
 <u>Expenditures</u>			
General government	27,000	27,000	-
Total Expenditures	27,000	27,000	-
Revenues Over (Under) Expenditures	500	27,081	26,581
Net Change in Fund Balances	\$ 500	27,081	\$ 26,581
Beginning fund balances		5,833	
Ending Fund Balances		\$ 32,914	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Investment income	\$ 950	\$ 32,823	\$ 31,873
Total Revenues	950	32,823	31,873
 <u>Expenditures</u>			
Capital outlay	5,500,000	905,699	4,594,301
Total Expenditures	5,500,000	905,699	4,594,301
Revenues Over (Under) Expenditures	(5,499,050)	(872,876)	4,626,174
Net Change in Fund Balances	\$ (5,499,050)	(872,876)	\$ 4,626,174
Beginning fund balances		6,487,707	
Ending Fund Balances		\$ 5,614,831	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
MISCELLANEOUS GRANTS
For the Year Ended September 30, 2022

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>			
Donations	\$ 1,500	\$ 1,187	\$ (313)
Total Revenues	<u>1,500</u>	<u>1,187</u>	<u>(313)</u>
<u>Expenditures</u>			
Community services	1,500	640	860
Total Expenditures	<u>1,500</u>	<u>640</u>	<u>860</u>
Revenues Over (Under) Expenditures	<u>-</u>	<u>547</u>	<u>547</u>
Net Change in Fund Balances	<u>\$ -</u>	<u>547</u>	<u>\$ 547</u>
Beginning fund balances		12,173	
Ending Fund Balances		<u>\$ 12,720</u>	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
COURT TECHNOLOGY
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Fines and forfeitures	\$ 14,350	\$ 21,187	\$ 6,837
Total Revenues	14,350	21,187	6,837
 <u>Expenditures</u>			
Public safety	8,145	7,775	370
Total Expenditures	8,145	7,775	370
Revenues Over (Under) Expenditures	6,205	13,412	7,207
Net Change in Fund Balances	\$ 6,205	13,412	\$ 7,207
Beginning fund balances		57,006	
Ending Fund Balances		\$ 70,418	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
PARK DEDICATION
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Charges for services	\$ 2,000	\$ 2,780	\$ 780
Total Revenues	2,000	2,780	780
 <u>Expenditures</u>			
Community development	-	55,193	(55,193)
Community services	-	23,008	(23,008)
Total Expenditures	-	78,201	(78,201) *
Revenues Over (Under) Expenditures	2,000	(75,421)	(77,421)
Net Change in Fund Balances	\$ 2,000	(75,421)	\$ (77,421)
Beginning fund balances		219,408	
Ending Fund Balances		\$ 143,987	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.
- * Expenditures exceeded appropriations at the legal level of control.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
REVENUE RECYCLING
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Charges for services	\$ 500	\$ 825	\$ 325
Total Revenues	500	825	325
 <u>Expenditures</u>			
Community development	500	388	112
Total Expenditures	500	388	112
Revenues Over (Under) Expenditures	-	437	437
Net Change in Fund Balances	\$ -	437	\$ 437
Beginning fund balances		2,824	
Ending Fund Balances		\$ 3,261	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
ANIMAL SHELTER
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Donations	\$ 3,000	\$ 3,558	\$ 558
Investment income	2	-	(2)
Total Revenues	3,002	3,558	556
 <u>Expenditures</u>			
General government	3,000	-	3,000
Total Expenditures	3,000	-	3,000
Revenues Over (Under) Expenditures	2	3,558	3,556
Net Change in Fund Balances	\$ 2	3,558	\$ 3,556
Beginning fund balances		21,830	
Ending Fund Balances		\$ 25,388	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

See Notes to Financial Statements.

City of Seagoville, Texas
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
STORM WATER REVENUE
For the Year Ended September 30, 2022

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Charges for services	\$ 238,665	\$ 259,142	\$ 20,477
Total Revenues	238,665	259,142	20,477
 <u>Expenditures</u>			
General government	1,200	100	1,100
Community development	36,460	239,778	(203,318)
Total Expenditures	37,660	239,878	(202,218) *
Revenues Over (Under) Expenditures	201,005	19,264	(181,741)
 <u>Other Financing Sources (Uses)</u>			
Transfers (out)	(27,600)	(27,600)	-
Total Other Financing Sources (Uses)	(27,600)	(27,600)	-
Net Change in Fund Balances	\$ 173,405	(8,336)	\$ (181,741)
Beginning fund balances		203,422	
Ending Fund Balances		\$ 195,086	

Notes to Other Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

* Expenditures exceeded appropriations at the legal level of control.

See Notes to Financial Statements.

STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents	Page
Financial Trends	108
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	119
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.</i>	
Debt Capacity	124
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	129
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	132
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

City of Seagoville, Texas

NET POSITION BY COMPONENT

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Governmental activities				
Net investment in capital assets	\$ 12,263,442	\$ 12,952,871	\$ 14,812,747	\$ 15,422,815
Restricted for debt service	236,378	4,135	8,671	125,548
Unrestricted	2,609,561	2,793,280	2,496,008	2,932,761
Restricted for other	537,138	87,062	186,933	6,974
Total governmental activities	<u>15,646,519</u>	<u>15,837,348</u>	<u>17,504,359</u>	<u>18,488,098</u>
net position	<u>\$ 15,646,519</u>	<u>\$ 15,837,348</u>	<u>\$ 17,504,359</u>	<u>\$ 18,488,098</u>
Business-type activities				
Net investment in capital assets	\$ 10,488,488	\$ 11,066,442	\$ 10,929,761	\$ 9,840,057
Restricted for debt service	40,126	40,297	30,262	31,263
Unrestricted	3,407,933	3,271,565	755,535	2,301,078
Restricted for other	-	-	2,587,737	1,718,468
Total business-type activities	<u>13,936,547</u>	<u>14,378,304</u>	<u>14,303,295</u>	<u>13,890,866</u>
net position	<u>\$ 13,936,547</u>	<u>\$ 14,378,304</u>	<u>\$ 14,303,295</u>	<u>\$ 13,890,866</u>
Primary government				
Net investment in capital assets	\$ 22,751,930	\$ 24,019,313	\$ 25,742,508	\$ 25,262,872
Restricted for debt service	276,504	44,432	38,933	156,811
Unrestricted	6,017,494	6,064,845	3,251,543	5,233,839
Restricted for other	537,138	87,062	2,774,670	1,725,442
	<u>29,583,066</u>	<u>30,215,652</u>	<u>31,807,654</u>	<u>32,378,964</u>
	<u>\$ 29,583,066</u>	<u>\$ 30,215,652</u>	<u>\$ 31,807,654</u>	<u>\$ 32,378,964</u>

(1) Accrual basis of accounting

NOTES:

The City implemented GASB Statement No. 68 "Accounting and Financial Reporting for Pensions" in fiscal year 2015. The amounts for all prior fiscal years have not been restated for the effects of this standard.

The City implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" in fiscal year 2018. The amounts for all prior fiscal years have not been restated for the effects of this new standard.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 15,662,438	\$ 17,007,443	\$ 10,257,309	\$ 17,371,025	\$ 16,632,512	\$ 16,357,948
13,581	46,491	96,367	89,419	145,170	111,004
3,156,302	2,210,368	2,645,982	(317,583)	4,630,797	7,352,120
1,507,631	1,120,351	6,238,474	3,505,327	623,935	1,057,235
<u>\$ 20,339,952</u>	<u>\$ 20,384,653</u>	<u>\$ 19,238,132</u>	<u>\$ 20,648,188</u>	<u>\$ 22,032,414</u>	<u>\$ 24,878,307</u>
\$ 9,991,422	\$ 9,312,409	\$ 10,445,729	\$ 11,791,104	\$ 11,566,788	\$ 12,393,524
32,501	39,468	41,512	42,850	42,850	203,979
3,925,047	6,233,537	7,328,456	7,441,837	7,973,944	7,416,142
-	-	-	-	-	-
<u>\$ 13,948,970</u>	<u>\$ 15,585,414</u>	<u>\$ 17,815,697</u>	<u>\$ 19,275,791</u>	<u>\$ 19,583,582</u>	<u>\$ 20,013,645</u>
\$ 25,653,860	\$ 26,319,852	\$ 20,703,038	\$ 29,162,129	\$ 28,199,300	\$ 28,751,472
46,082	85,959	137,879	132,269	188,020	314,983
7,081,349	8,443,905	9,974,438	7,124,254	12,604,741	14,768,262
1,507,631	1,120,351	6,238,474	3,505,327	623,935	1,057,235
<u>\$ 34,288,922</u>	<u>\$ 35,970,067</u>	<u>\$ 37,053,829</u>	<u>\$ 39,923,979</u>	<u>\$ 41,615,996</u>	<u>\$ 44,891,952</u>

City of Seagoville, Texas

CHANGES IN NET POSITION

Last Ten Fiscal Years

(accrual basis of accounting)

	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$ 1,079,154	\$ 1,105,185	\$ 1,158,100	\$ 1,407,576
Public safety	3,894,917	4,082,494	4,246,256	4,448,824
Community services	1,164,392	1,212,182	1,235,828	1,256,382
Community development	1,326,012	1,287,368	1,375,088	1,449,306
Interest on long-term debt	111,743	154,957	90,101	88,089
Total governmental activities expenses	<u>7,576,218</u>	<u>7,842,186</u>	<u>8,105,373</u>	<u>8,650,177</u>
Business-type activities:				
Water and sewer	3,958,272	4,209,035	4,329,104	4,697,193
Total business-type activities expenses	<u>3,958,272</u>	<u>4,209,035</u>	<u>4,329,104</u>	<u>4,697,193</u>
Total primary government expenses	<u>\$ 11,534,490</u>	<u>\$ 12,051,221</u>	<u>\$ 12,434,477</u>	<u>\$ 13,347,370</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 34,849	\$ 44,723	\$ 19,199	\$ 62,795
Public safety	343,961	318,775	239,417	262,729
Community services	849,191	850,564	865,990	919,912
Community development	186,482	255,313	414,202	495,741
Total gov. activities program revenues	<u>1,414,483</u>	<u>1,469,375</u>	<u>1,538,808</u>	<u>1,741,177</u>
Business-type activities:				
Charges for services:				
Water and sewer	4,196,388	4,829,101	5,385,478	5,546,058
Total bus.-type activities program rev.	<u>4,196,388</u>	<u>4,829,101</u>	<u>5,385,478</u>	<u>5,546,058</u>
Total primary gov. program revenues	<u>\$ 5,610,871</u>	<u>\$ 6,298,476</u>	<u>\$ 6,924,286</u>	<u>\$ 7,287,235</u>
Net (Expense)/Revenue				
Governmental activities	\$ (6,161,735)	\$ (6,372,811)	\$ (6,566,565)	\$ (6,909,000)
Business-type activities	238,116	620,066	1,056,374	848,865
Total primary government net expense	<u>\$ (5,923,619)</u>	<u>\$ (5,752,745)</u>	<u>\$ (5,510,191)</u>	<u>\$ (6,060,135)</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 1,385,837	\$ 1,366,745	\$ 1,504,144	\$ 1,714,327	\$ 1,474,249	\$ 1,765,363
4,678,197	5,115,392	5,619,528	6,008,960	6,436,005	7,070,451
1,299,031	1,357,762	1,512,315	1,625,838	1,682,464	1,977,435
1,712,626	2,161,485	4,083,023	2,441,669	814,622	2,617,439
101,608	300,624	211,932	274,699	240,887	401,922
<u>9,177,299</u>	<u>10,302,008</u>	<u>12,930,942</u>	<u>12,065,493</u>	<u>10,648,227</u>	<u>13,832,610</u>
4,820,377	5,526,975	5,625,456	5,662,116	7,105,870	7,404,732
<u>4,820,377</u>	<u>5,526,975</u>	<u>5,625,456</u>	<u>5,662,116</u>	<u>7,105,870</u>	<u>7,404,732</u>
<u>\$ 13,997,676</u>	<u>\$ 15,828,983</u>	<u>\$ 18,556,398</u>	<u>\$ 17,727,609</u>	<u>\$ 17,754,097</u>	<u>\$ 21,237,342</u>
\$ 5,331	\$ 7,152	\$ 21,993	\$ 41,284	\$ -	\$ -
303,857	320,195	358,185	343,947	419,319	429,774
986,948	1,054,863	1,088,370	1,134,966	1,169,039	1,485,450
597,205	618,052	1,276,570	1,223,846	1,160,604	1,613,737
<u>1,893,341</u>	<u>2,000,262</u>	<u>2,745,118</u>	<u>2,744,043</u>	<u>2,748,962</u>	<u>3,528,961</u>
6,971,145	7,511,258	7,435,465	7,442,498	7,759,609	7,959,675
<u>6,971,145</u>	<u>7,511,258</u>	<u>7,435,465</u>	<u>7,442,498</u>	<u>7,759,609</u>	<u>7,959,675</u>
<u>\$ 8,864,486</u>	<u>\$ 9,511,520</u>	<u>\$ 10,180,583</u>	<u>\$ 10,186,541</u>	<u>\$ 10,508,571</u>	<u>\$ 11,488,636</u>
\$ (7,283,958)	\$ (8,301,746)	\$ (10,185,824)	\$ (9,321,450)	\$ (7,899,265)	\$ (10,303,649)
2,150,768	1,984,283	1,810,009	1,780,382	653,739	554,943
<u>\$ (5,133,190)</u>	<u>\$ (6,317,463)</u>	<u>\$ (8,375,815)</u>	<u>\$ (7,541,068)</u>	<u>\$ (7,245,526)</u>	<u>\$ (9,748,706)</u>

City of Seagoville, Texas
CHANGES IN NET POSITION (Continued)
Last Ten Fiscal Years
(accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Revenues and Other				
Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	\$ 3,142,526	\$ 3,222,817	\$ 3,350,955	\$ 3,572,962
Sales taxes	2,030,123	2,093,769	2,098,855	2,222,971
Franchise and local taxes	615,497	660,718	711,433	736,978
Investment earnings	2,259	2,099	2,128	5,305
Miscellaneous	220,118	220,118	1,859,470	-
Operat. & capital grants & donations	185,035	371,264	686,441	75,127
Transfers, net	-	-	-	1,272,701
Total governmental activities	<u>6,195,558</u>	<u>6,570,785</u>	<u>8,709,282</u>	<u>7,886,044</u>
Business-type activities:				
Investment earnings	-	-	-	-
Miscellaneous	2,260	609	2,372	11,407
Operating & capital grants & donations	-	41,200	809,663	-
Transfers, net	(220,118)	(220,118)	(1,857,098)	(1,272,701)
Total business-type activities	<u>(217,858)</u>	<u>(178,309)</u>	<u>(1,045,063)</u>	<u>(1,261,294)</u>
Total primary government	<u>\$ 5,977,700</u>	<u>\$ 6,392,476</u>	<u>\$ 7,664,219</u>	<u>\$ 6,624,750</u>
Change in Net Position				
Governmental activities	\$ 33,823	\$ 197,974	\$ 2,142,717	\$ 977,044
Business-type activities	20,258	441,757	11,311	(412,429)
Total primary government	<u>\$ 54,081</u>	<u>\$ 639,731</u>	<u>\$ 2,154,028</u>	<u>\$ 564,615</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 3,899,725	\$ 4,742,501	\$ 4,660,501	\$ 6,043,377	\$ 6,547,068	\$ 7,408,831
2,385,475	2,544,156	2,909,241	2,960,190	3,388,394	4,050,595
665,720	684,983	709,834	685,034	641,184	728,738
15,418	48,329	116,887	67,570	8,686	63,050
-	-	-	-	85,283	51,558
56,383	128,605	290,536	623,031	255,662	640,760
2,113,094	352,304	352,304	352,304	357,214	206,010
<u>9,135,815</u>	<u>8,500,878</u>	<u>9,039,303</u>	<u>10,731,506</u>	<u>11,283,491</u>	<u>13,149,542</u>
-	-	-	-	11,266	16,604
20,430	25,523	39,196	32,016	-	64,526
-	-	733,382	-	-	-
<u>(2,113,094)</u>	<u>(352,304)</u>	<u>(352,304)</u>	<u>(352,304)</u>	<u>(357,214)</u>	<u>(206,010)</u>
<u>(2,092,664)</u>	<u>(326,781)</u>	<u>420,274</u>	<u>(320,288)</u>	<u>(345,948)</u>	<u>(124,880)</u>
<u>\$ 7,043,151</u>	<u>\$ 8,174,097</u>	<u>\$ 9,459,577</u>	<u>\$ 10,411,218</u>	<u>\$ 10,937,543</u>	<u>\$ 13,024,662</u>
\$ 1,851,857	\$ 199,132	\$ (1,146,521)	\$ 1,410,056	\$ 3,384,226	\$ 2,845,893
58,104	1,657,502	2,230,283	1,460,094	307,791	430,063
<u>\$ 1,909,961</u>	<u>\$ 1,856,634</u>	<u>\$ 1,083,762</u>	<u>\$ 2,870,150</u>	<u>\$ 3,692,017</u>	<u>\$ 3,275,956</u>

City of Seagoville, Texas
FUND BALANCES OF GOVERNMENTAL FUNDS
Last Ten Fiscal Years (Unaudited)
(modified accrual basis of accounting)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable				
Prepaid items	\$ -	\$ 46,417	\$ 5,082	\$ -
Restricted	35,466	46,850	63,204	80,341
Committed	-	-	2,312	-
Assigned	-	-	2,702,694	82,755
Unassigned	2,301,538	2,415,417	3,196,967	3,172,548
Total general fund	<u>\$ 2,337,004</u>	<u>\$ 2,508,684</u>	<u>\$ 5,970,259</u>	<u>\$ 3,335,644</u>
All Other Governmental Funds				
Restricted				
Debt service	\$ 189,033	\$ 11,760	\$ 15,518	\$ 18,775
Other	72,295	2,335	4,489	-
Court improvments	45,008	26,642	28,092	31,370
Public Safety	2,753	6,746	4,283	3,774
Animal Shelter	10,651	-	-	-
Capital projects	421,047	4,489	-	-
Tourism	-	-	-	-
Committed	-	129,052	133,764	165,386
Assigned				
Workforce development	-	1,436	971	2,231
Police operations	-	6,221	10,860	8,782
Community services	-	11,374	10,439	11,093
Special revenue fund	-	-	-	-
Unassigned	1,809	-	-	-
Total all other governmental funds	<u>\$ 742,596</u>	<u>\$ 200,055</u>	<u>\$ 208,416</u>	<u>\$ 241,411</u>

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ -	\$ 37,870	\$ 30,627	\$ 27,327	\$ 610,955	\$ 67,054
1,455,465	-	-	-	234,613	117,489
-	553,877	574,446	308,539	309,050	-
124,755	-	-	-	-	54,454
3,654,589	4,451,131	5,103,853	6,673,086	5,147,093	8,254,744
<u>\$ 5,234,809</u>	<u>\$ 5,042,878</u>	<u>\$ 5,708,926</u>	<u>\$ 7,008,952</u>	<u>\$ 6,301,711</u>	<u>\$ 8,493,741</u>
\$ 19,376	\$ 49,154	\$ 98,204	\$ 100,398	\$ 145,170	\$ 111,004
-	-	-	-	-	-
32,980	36,302	40,943	45,838	57,006	70,418
7,854	5,633	11,438	27,764	10,620	28,616
4,491	4,492	4,494	-	4,499	4,796
-	-	6,060,707	3,298,246	6,487,707	-
-	-	-	-	-	5,647,745
207,395	255,047	203,787	363,129	422,830	430,677
1,716	1,941	2,311	2,824	2,824	-
6,841	7,290	9,972	13,974	17,331	-
10,141	10,186	10,293	11,998	12,173	-
-	-	-	-	-	36,573
-	-	(5,006)	463	5,833	-
<u>\$ 290,794</u>	<u>\$ 370,045</u>	<u>\$ 6,437,143</u>	<u>\$ 3,864,634</u>	<u>\$ 7,165,993</u>	<u>\$ 6,329,829</u>

City of Seagoville, Texas

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)

(modified accrual basis of accounting)

	2013	2014	2015	2016
Revenues				
Property taxes	\$ 3,141,923	\$ 3,288,831	\$ 3,367,504	\$ 3,612,803
Sales and other taxes	2,014,098	2,073,358	2,073,505	2,189,064
Franchise and local taxes	615,497	660,718	711,433	736,978
Hotel/motel	15,925	20,411	25,350	33,907
Sanitation collection charges	836,400	841,261	857,513	912,035
Licenses, permits & fees	218,047	233,639	459,242	549,315
Municipal court fine	293,758	238,956	188,778	206,922
Intergovernmental	88,935	86,579	62,179	63,792
Investment	2,259	2,099	2,128	5,305
Miscellaneous	66,279	155,519	33,274	72,905
Total revenues	7,293,121	7,601,371	7,780,906	8,383,026
Expenditures				
Current				
General government	992,729	1,071,953	1,146,467	1,331,435
Public safety	3,689,545	3,838,787	4,034,038	4,090,511
Community services	1,170,068	1,210,435	1,237,813	1,239,476
Community development	1,031,207	983,620	1,016,667	1,009,669
Nondepartmental	49,961	-	-	-
Debt service				
Principal retirement	165,000	177,778	185,556	191,043
Interest and fiscal charges	110,901	102,323	93,214	91,044
Capital outlay	112,745	800,309	1,653,652	1,288,897
Total expenditures	7,322,156	8,185,205	9,367,407	9,242,075
Excess (deficiency) of revenues over expenditures	(29,035)	(583,834)	(1,586,501)	(859,049)
Other financing sources (uses)				
Proceeds from capital lease	-	-	-	-
Proceeds from certificates of obligation	-	-	-	-
Proceeds from refunding bonds	-	-	-	-
Payment to escrow agent	-	-	-	-
Premium on bonds issued	-	-	-	-
Proceeds from notes payable	-	(175,000)	-	-
Transfer from Component unit	-	-	-	-
Transfers in	932,638	220,118	1,929,014	1,345,301
Transfers out	(712,520)	-	(69,544)	(72,600)
Total other financing sources (uses)	220,118	45,118	1,859,470	1,272,701
Change in fund balances	\$ 191,083	\$ (538,716)	\$ 272,969	\$ 413,652
Debt service as a percentage of noncapital expenditures	4.78%	4.46%	3.20%	3.86%

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 3,965,362	\$ 4,514,818	\$ 4,868,479	\$ 5,723,915	\$ 6,547,068	\$ 7,345,370
2,344,995	2,521,508	2,857,273	2,939,337	3,362,024	4,050,595
665,720	684,983	709,834	685,034	641,184	674,657
40,480	22,648	51,968	20,853	26,370	54,081
975,394	1,044,430	1,062,684	1,109,135	1,172,952	1,488,230
659,196	658,335	1,362,474	1,300,035	1,160,604	1,610,957
243,402	254,021	282,441	284,254	419,319	429,774
56,383	128,605	148,111	372,228	3,393,747	351,318
15,418	48,329	116,890	67,570	8,686	63,050
15,349	43,476	37,520	50,616	85,283	341,000
<u>8,981,699</u>	<u>9,921,153</u>	<u>11,497,674</u>	<u>12,552,977</u>	<u>16,817,237</u>	<u>16,409,032</u>
1,322,120	1,298,398	1,413,640	1,657,283	1,242,512	1,551,888
4,236,031	4,753,697	5,107,457	5,567,663	6,059,598	6,745,644
1,276,136	1,345,164	1,423,949	1,613,152	1,681,154	2,005,919
1,175,822	1,504,129	1,245,643	1,496,516	1,371,462	1,403,560
-	-	-	-	62,669	131,832
210,656	236,267	251,395	274,654	386,125	578,252
104,376	95,033	208,541	289,242	240,887	386,799
1,713,037	1,297,153	3,249,785	5,249,789	3,818,214	2,455,282
<u>10,038,178</u>	<u>10,529,841</u>	<u>12,900,410</u>	<u>16,148,299</u>	<u>14,862,621</u>	<u>15,259,176</u>
<u>(1,056,479)</u>	<u>(608,688)</u>	<u>(1,402,736)</u>	<u>(3,595,322)</u>	<u>1,954,616</u>	<u>1,149,856</u>
-	-	-	460,020	-	-
-	-	-	-	4,860,471	-
-	1,741,500	5,885,000	-	-	-
-	(1,718,303)	-	-	-	-
-	-	274,865	-	290,913	-
891,933	-	-	-	-	-
-	-	-	250,803	-	-
2,142,035	379,904	1,879,571	379,904	4,385,558	290,945
(28,941)	(27,600)	(1,384,842)	(27,600)	(4,028,344)	(84,935)
<u>3,005,027</u>	<u>375,501</u>	<u>6,654,594</u>	<u>1,063,127</u>	<u>5,508,598</u>	<u>206,010</u>
<u>\$ 1,948,548</u>	<u>\$ (233,187)</u>	<u>\$ 5,251,858</u>	<u>\$ (2,532,195)</u>	<u>\$ 7,463,214</u>	<u>\$ 1,355,866</u>

4.04%

3.61%

4.01%

3.83%

4.67%

6.98%

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City of Seagoville, Texas
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Fiscal years

Fiscal Year	Estimated Market Value		Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property			
2013	\$ 464,610,530	\$ 55,928,240	\$ 92,236,415	\$ 428,302,355	0.69086
2014	470,430,770	90,998,950	101,703,420	\$ 459,726,300	0.71380
2015	492,104,240	88,189,240	111,974,100	\$ 468,319,380	0.71381
2016	516,995,730	96,780,990	119,154,800	\$ 494,621,920	0.71300
2017	566,207,930	93,112,010	130,470,292	\$ 528,849,648	0.74380
2018	604,146,080	129,726,330	129,123,650	\$ 604,748,760	0.74380
2019	804,383,720	111,267,290	201,806,263	\$ 713,844,747	0.78880
2020	884,254,428	116,407,530	217,721,191	\$ 782,940,767	0.78880
2021	891,047,380	116,775,690	223,925,895	\$ 783,897,175	0.78880
2022	1,026,733,283	126,596,072	232,545,727	\$ 920,783,628	0.78880

Source: City of Seagoville Budget Document
Dallas County Central Appraisal District Certified Roll (excludes protested values)

City of Seagoville, Texas
DIRECT AND OVERLAPPING PROPERTY TAX RATES
PER \$100 OF ASSESSED VALUE
Last Ten Fiscal years

Fiscal Year	City Direct Rates			Overlapping Rates			
	General Fund	Debt Service	Total	Dallas ISD	Dallas County School Equalization	Dallas County Community College	Dallas County
2013	0.671790	0.019070	0.6909	1.290347	0.009937	0.119375	0.243100
2014	0.692960	0.020840	0.7138	1.282085	0.010000	0.124700	0.243100
2015	0.693100	0.020710	0.7138	1.282085	0.010000	0.124775	0.243100
2016	0.675000	0.038000	0.7130	1.282085	0.010000	0.123650	0.243100
2017	0.707498	0.036302	0.7438	1.282085	0.010000	0.124238	0.243100
2018	0.707498	0.036302	0.7438	1.412035	0.010000	0.124238	0.243100
2019	0.707500	0.036300	0.7438	1.310385	0.010000	0.012400	0.243100
2020	0.720500	0.068300	0.7888	1.296735	0.010000	0.124000	0.239740
2021	0.720500	0.068300	0.7888	1.248235	0.010000	0.123510	0.227946
2022	0.678272	0.074415	0.7527	1.184935	0.010000	0.115899	0.217946

Source: Dallas County Appraisal District Ad Valorem Rates

Overlapping Rates

Dallas County	
Hospital	
District	Total
0.271000	1.9338
0.276000	1.9359
0.286000	1.9460
0.286000	1.9448
0.279400	1.9388
0.412909	2.2023
0.269500	1.8454
0.266100	1.9366
0.255000	1.8647
0.235800	1.7646

City of Seagoville, Texas
PRINCIPAL PROPERTY TAXPAYERS
Current Year and Ten Years Ago (Unaudited)

2022		
Taxpayer	Taxable Assessed Valuation	Percentage of Total City Taxable Assessed Valuation
Oreilly Auto Enterprises LLC	\$ 45,214,120	3.53%
Yes Communities	28,837,990	2.25%
Oncor Electric Delivery Co	18,668,946	1.46%
Walmart Stores Inc	16,861,930	1.32%
Seagoville Cp LLC	8,900,000	0.69%
Equity Development Corp	7,300,000	0.57%
Villas Of Seagoville Lp	6,000,000	0.47%
General Technologies Inc	5,264,580	0.41%
TSCA 202 Ltd Partnership	5,100,000	0.40%
Seagoville Self Storage LP	4,547,720	0.35%
	\$ 146,695,286	11.45%

2013		
Taxpayer	Taxable Assessed Valuation	Percentage of Total City Taxable Assessed Valuation
Oreilly Auto Enterprises Inc	\$ 37,330,200	8.18%
Walmart	16,538,480	3.62%
Oncor Electric Delivery Co	10,591,350	2.32%
Hi Lo Auto Supply LP	7,459,690	1.63%
Yes Companies Exp2 LLC	6,388,880	1.40%
Equity Development Corp	5,346,000	1.17%
TSCA - 240 LP	4,600,000	1.01%
Arc Dealership LLC	3,343,650	0.73%
Seagoville Partners	2,850,000	0.62%
Villas Of Seagoville Lp	2,800,000	0.61%
	\$ 97,248,250	21.30%

SOURCE: Municipal Advisory Council (MAC)

City of Seagoville, Texas
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten fiscal years

Fiscal Year	Taxes Levied for the Fiscal Year (Original Levy)		Collections within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy	Amount	Percentage of Levy		Amount	Percentage of Levy
2013	\$ 3,157,042		\$ 3,056,696	96.82%	\$ 48,243	\$ 3,104,940	98.35%
2014	3,284,856		3,179,355	96.79%	57,684	3,237,040	98.54%
2015	3,346,296		3,253,787	97.24%	67,193	3,320,980	99.24%
2016	3,534,651		3,430,664	97.06%	109,609	3,540,273	100.16%
2017	3,938,165		3,838,731	97.48%	68,480	3,907,211	99.21%
2018	4,522,247		4,249,532	93.97%	225,583	4,475,115	98.96%
2019	5,093,161		4,723,670	92.75%	19,818	4,743,488	93.13%
2020	5,601,837		5,588,667	99.76%	106,135	5,694,802	101.66%
2021	6,183,092		6,408,179	103.64%	69,582	6,477,761	104.77%
2022	7,264,253		7,202,143	99.14%	75,938	7,278,081	100.19%

Source: Tax Office

City of Seagoville, Texas
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years

Fiscal Year	Governmental Activities		Business-Type Activities		Total Primary Government
	Certificates of Obligation	Notes Payable	Water and Sewer Tax and Revenue Bonds	Notes Payable	
2013	\$ 2,211,700	\$ -	\$ 3,444,767	\$ -	\$ 5,656,467
2014	2,031,587	-	3,089,887	-	5,121,474
2015	1,843,696	-	6,836,040	-	8,679,736
2016	1,825,319	-	6,519,807	-	8,345,126
2017	2,504,262	-	6,196,350	-	8,700,612
2018	1,656,000	843,913	5,672,302	-	8,172,215
2019	7,652,640	750,018	5,313,969	-	13,716,627
2020	7,161,500	1,157,382	4,793,500	-	13,112,382
2021	12,397,566	1,082,757	4,565,808	1,228,466	19,274,597
2022	11,867,777	1,006,005	4,181,477	620,583	17,675,842

NOTE: Details regarding the City's outstanding debt can be found in the financial statements.

Percentage of Personal Income	Per Capita
2.7%	377
2.0%	338
3.9%	564
3.4%	536
4.1%	547
3.5%	505
5.8%	807
5.3%	768
7.3%	1,119
5.9%	903

City of Seagoville, Texas
RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
Last Ten Fiscal Years

Fiscal Year	Certificates of Obligation	a Percentage of Actual Taxable Value of Property	b Per Capita
2013	\$ 2,211,700	0.52%	\$ 147
2014	2,031,587	0.44%	134
2015	1,843,696	0.39%	120
2016	1,825,319	0.37%	117
2017	1,543,888	0.29%	97
2018	1,656,000	0.27%	102
2019	8,402,658	1.18%	494
2020	7,161,500	0.91%	419
2021	11,865,000	1.51%	689
2022	11,363,500	1.23%	580

Note: ^a Property values are from table 5.

^b Populations are from table 13.

City of Seagoville, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

September 30, 2022 (Unaudited)

	<u>Gross Bonded Debt</u>	<u>Percentage Applicable to City</u>	<u>Amount Applicable to City</u>
Direct Debt:			
City of Seagoville	\$ 11,363,500	100.00%	\$ 11,363,500
Overlapping Debt:			
Crandall ISD	\$ 214,229,840	0.42%	\$ 899,765
Dallas County	236,605,000	0.27%	638,834
Dallas County Community College Distric	110,835,000	0.27%	299,255
Dallas County Hospital District	559,905,000	0.27%	1,511,744
Dallas ISD	3,467,730,000	0.49%	16,991,877
Kaufman County	183,213,357	0.05%	91,607
Mesquite ISD	704,827,801	1.33%	9,374,210
Total Overlapping Debt	<u>5,477,345,998</u>		<u>29,807,290</u>
Total	<u><u>\$ 5,488,709,498</u></u>		<u><u>\$ 41,170,790</u></u>

NOTES: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Seagoville. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying debt, of each overlapping government.

SOURCE: Municipal Advisory Council of Texas

City of Seagoville, Texas

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Gross Revenue</u>	<u>Less: Operating Expenses</u>	<u>Net Available Revenue</u>	<u>Annual Debt Service Requirements</u>	<u>Times Debt Coverage</u>
2013	\$ 4,196,388	\$ 3,764,199	\$ 432,189	\$ 270,977	1.59
2014	4,829,101	3,964,199	\$ 864,902	250,800	3.45
2015	5,385,478	3,972,890	\$ 1,412,588	451,667	3.13
2016	5,546,058	4,465,109	\$ 1,080,949	450,891	2.40
2017	6,971,145	4,628,369	\$ 2,342,776	450,269	5.20
2018	7,511,258	5,505,685	\$ 2,005,573	406,563	4.93
2019	7,435,465	5,487,978	\$ 1,947,487	387,402	5.03
2020	7,442,498	5,507,839	\$ 1,934,659	368,150	5.26
2021	7,740,442	6,919,404	\$ 821,038	368,500	2.23
2022	8,040,805	6,441,588	\$ 1,599,217	373,500	4.28

NOTES: Details regarding the City's outstanding debt can be found in the notes to financial statements.

"Gross Revenue" as used herein refers to all operating revenues and all interest income of the Water and Wastewater Funds. "Direct Operating Expenses" is defined as all operating expenses of the Water and Wastewater Funds (which does not include capital outlay or interest expense) less depreciation.

City of Seagoville, Texas
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years (Unaudited)

Fiscal Year	(1) Population	(1) Total Households	(2) Per Household Personal Income	Total Personal Income
2013	15,020	4,759	43,345	206,278,855
2014	15,130	5,612	46,049	258,426,988
2015	15,390	4,192	52,909	221,794,528
2016	15,580	4,445	55,751	247,813,195
2017	15,900	4,918	43,641	214,626,438
2018	16,180	5,020	46,064	231,241,280
2019	17,001	4,735	49,796	235,784,060
2020	17,084	4,770	52,266	249,308,820
2021	17,232	4,766	55,409	264,079,294
2022	19,580	4,967	59,950	297,771,650

SOURCES: (1) Total Households provided by Census

(2) U.S. Per Household Income provided by Census

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City of Seagoville, Texas

PRINCIPAL EMPLOYERS

Current Year and Ten Years Ago

2022

Employer	Employees	Percentage of Total City Employment
O'Reilly Auto Parts	603	13.74%
Walmart	321	7.32%
Federal Correctional Institute	274	6.24%
Heartland Express	101	2.30%
City Of Seagoville	114	2.60%
Precision Hayes International	110	2.51%
Beacon Industries	66	1.50%
Super One	61	1.39%
Seagoville North Elem.	78	1.78%
Seagoville Elem.	60	1.37%
	<u>1,788</u>	<u>40.76%</u>

2021*

Employer	Employees	Percentage of Total City Employment
Hi Lo Auto. / O'Reilly	450	8.05%
Walmart	450	8.05%
Federal Correctional Institute	350	6.26%
City Of Seagoville	91	1.63%
Green Forest	80	1.43%
Brookshires Food Stores	75	1.34%
Seago Manor Nursing Center	60	1.07%
Shar Trucking	60	1.07%
Rockwell American Mfg. Co.	55	98.00%
Beacon Industries	48	86.00%
	<u>1,719</u>	<u>212.90%</u>

SOURCE: Top ten employers and employee count provided by Seagoville Economic Development Corporation.

*Information from 10 years prior was not available. Prior year used as an alternative.

City of Seagoville, Texas
FULL-TIME-EQUIVALENT CITY GOVERNMENT EMPLOYEES BY
FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General government	6.00	6.00	6.00	6.00	6.00
Public safety	54.00	53.00	56.00	56.75	53.00
Community services	8.00	8.00	8.00	7.58	5.00
Community Development	11.00	4.00	5.00	9.00	11.00
Water and Sewer	13.00	16.00	16.00	14.00	14.00
Total	<u>92.00</u>	<u>87.00</u>	<u>91.00</u>	<u>93.33</u>	<u>89.00</u>

Source: City records.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
6.00	6.00	6.00	6.00	7.00
59.55	66.25	66.65	71.65	75.90
7.58	7.58	7.89	7.89	7.39
12.00	14.00	14.00	16.00	16.50
14.00	14.00	14.00	14.00	17.50
<u>99.13</u>	<u>107.83</u>	<u>108.54</u>	<u>115.54</u>	<u>124.29</u>

City of Seagoville, Texas
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
Public safety				
Police				
Stations	1	1	1	1
Police personnel	23	24	24	24
Arrests	600	675	725	529
Traffice violations	1,419	1,900	1,700	1,536
Fire				
Stations	1	1	1	1
Fire personnel	19	20	20	20
Calls answered	2,527	2,600	2,600	2,698
Developmental				
Streets (miles)	NA	NA	85	85
Culture and recreation				
Park acres maintained	NA	NA	106	106
Sneior center meals served	NA	NA	11,200	11,050
Water				
Water connections	3,831	3,982	3,998	4,620
Average daily consumption (gallons)	1,666,900	2,144,484	1,359,690	2,074,537
Sewer				
Sewer connections	3,554	3,689	3,707	4,299

Source: City records.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
1	1	1	1	2	2
23	25	28	28	30	28
443	452	550	324	400	320
2,047	1,863	2,200	70	1,840	1,500
1	1	1	1	2	2
19	21	26	25	25	25
1,356	1,491	2,700	2,557	3,000	3,000
85	85	85	85	85	85
106	106	106	106	106	106
9,724	10,008	10,100	28,341	11,000	11,000
4,223	4,371	4,537	4,822	5,354	5,532
1,522,276	1,466,064	1,422,032	1,730,000	1,609,750	1,799,703
4,033	4,076	4,237	4,509	4,996	5,165

City of Seagoville, Texas
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016
Public safety				
Police				
Stations	1	1	1	1
Patrol units	11	11	11	11
Fire stations	1	1	1	1
Development services				
Streets (miles)	116	116	116	116
Culture and recreation				
Parks	7	7	7	7
Acreage	93	93	93	93
Baseball/softball diamonds	1	1	1	1
Tennis courts	2	2	2	2
Basketball courts	1	1	1	1
Senior center	1	1	1	1
Library	1	1	1	1
Items circulated	29,003	29,487	31,912	30,090

Source: City records.

2017	2018	2019	2020	2021	2022
1	1	1	1	2	2
11	10	10	11	14	12
1	1	1	1	2	2
116	116	116	116	116	116
7	7	7	7	8	8
93	106	106	106	106	106
1	1	1	1	1	1
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
27,476	32,595	33,365	22,589	14,018	13,752

Regular Session Agenda Item: 2

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider selection of Mayor Pro-Tem for 2023-2024.

BACKGROUND OF ISSUE:

Each year following the May election the City Council considers the selection of Mayor Pro Tem. This individual represents the Mayor in his absence.

Section IV (A) of the City Council Rules of Procedure establishes guidelines for the selection of the Mayor Pro Tem.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

Copy of Section IV (A) of the City Council Rules of Procedure

- A. Executive Session
The City Council may meet in executive sessions at the call of the Mayor, Mayor Pro Tem (when acting in place of the Mayor), or a majority of the City Council. The City Secretary is responsible for properly posting the agenda and attending the Executive Session to maintain the Certified Agenda. At such meeting, Council may consider those matters allowed under state law.
- B. Joint Sessions
The City Council may meet with other boards and commissions in joint sessions at the call of the Mayor, Mayor Pro Tem (when acting in place of the Mayor), or a majority of the City Council at such times as the business of the City requires.
- C. Recessed Meetings
Any meeting of the City Council may be recessed to a later time by a majority vote of the City Council, provided that no recess shall be for a longer period than twenty-four (24) hours. All recessed meetings must set a time to reconvene.
- D. Work Session
The City Council may hold work sessions to receive briefings and background information from the staff and consultants. Work session meetings shall be at a time and place established by the Council. Work Sessions shall comply with all provisions of the Texas Open Meetings Act. No official action may be taken by the Council in a work session meeting, although the Council may give direction to the staff on issues under consideration.

II. PRESIDING OFFICER OF THE CITY COUNCIL AND DUTIES

- A. Presiding Officer
The Mayor shall preside over the meetings of the City Council.

The Mayor Pro Tem shall be selected from among the members of the City Council at the first regular meeting following the general election at which all Council Places have been filled. The Mayor Pro Tem shall perform all duties of the Mayor in his absence.

In the absence of both the Mayor and Mayor Pro Tem, the City Secretary shall call the meeting to order and shall call upon the Council to select a member to act as presiding officer.

- B. Preservation of Order
The presiding officer shall have the authority to maintain the order and decorum of a meeting.

Regular Session Agenda Item: 3

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving a Resolution of the City of Seagoville, Texas, declaring certain city property surplus and authorizing the City Manager to sell, trade and/or dispose of it in accordance with the process established in the Code of Ordinances; providing for the repeal of any and all Resolutions in conflict; providing for a severability clause; and providing an effective date.

BACKGROUND OF ISSUE:

City Staff have identified multiple aged vehicles and equipment that have outlived their useful value, or no longer functioning properly, or have already been replaced. City Ordinance requires that Council declare these items as surplus property before the City Manager may dispose, sell, or trade these items in accordance with established City Ordinance Guidelines.

Staff proposes to sell and/or auction the related vehicles and equipment through an online auction company known as Propertyroom.com (PR). PR will dispose of these items through the online auction process, and a portion of the proceeds will be forwarded to the city.

FINANCIAL IMPACT:

The City of Seagoville has an existing agreement with PR for their services. PR charges 12.5% for their service and remits 87.5% of the sale back to the city.

EXHIBITS:

Resolution - declaring certain city property surplus with Exhibit A - Description of property.

A RESOLUTION OF THE CITY OF SEAGOVILLE, TEXAS

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, DECLARING CERTAIN CITY PROPERTY SURPLUS AND AUTHORIZING THE CITY MANAGER TO SELL, TRADE AND/OR DISPOSE OF IT IN ACCORDANCE WITH THE PROCESS ESTABLISHED IN THE CODE OF ORDINANCES; PROVIDING FOR THE REPEAL OF ANY AND ALL RESOLUTIONS IN CONFLICT; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council recognizes that in the normal course of providing municipal services, the various Departments will exhaust the useful life of its capital equipment, and other property that does not meet the capital equipment threshold, to the point where it is no longer cost effective to maintain and operate; and

WHEREAS, the above categories of property and equipment do not contribute to providing municipal services and need to be removed from City inventories and storage; and

WHEREAS, the City Council, according to the Code of Ordinances, declares the properties more specifically described under “Exhibit A” as surplus property; and

WHEREAS, the City Secretary shall maintain inventory records of each item of surplus property sold or disposed of and the sale price of or destination of each item; and

WHEREAS, the City Council has determined that declaring this property as surplus is in the best interest of the City of Seagoville; and

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

SECTION 1. The City Council declares the property described in the attached Exhibit “A” as surplus property and authorizes the City Manager to sell, trade and/or dispose of the property according to law.

SECTION 2. All resolutions of the City of Seagoville heretofore adopted which are in conflict with the provisions of this Resolution be, and the same are hereby repealed, and all resolutions of the City of Seagoville not in conflict with the provisions hereof shall remain in full force and effect.

SECTION 3. If any article, paragraph, subdivision, clause or provision of this Resolution, as hereby amended, be adjudged invalid or held unconstitutional for any reason, such judgment or

holding shall not affect the validity of this Resolution as a whole or any part or provision thereof, as amended hereby, other than the part so declared to be invalid or unconstitutional.

SECTION 4. This Resolution shall take effect immediately from and after its passage, and it is accordingly so resolved.

DULY ORDERED by the City Council of the City of Seagoville, Texas, this the 26th day of June 2023.

APPROVED:

Lackey Stepper Sebastian
Mayor

ATTEST:

Melinda Welsh, TRMC
Interim City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas
City Attorney

EXHIBIT "A"

<u>Product</u>	<u>Details</u>	<u>Vin</u>	<u>Color</u>	<u>Location</u>	<u>Notes</u>	<u>Disposition</u>
1997 International 4700	8 Cylinders A 7.3L FI Turbo Diesel 444 CID	1HTSCABN3VH480318	White	101 N. Watson Yard		Antiquated
2005 Chevy Silverado 2500HD	4wd 8Cyl 6 6.6L Turbo Dsl OHV 403 CID	1GCHK24225E247907	White	101 N. Watson Yard		Antiquated
2005 Chevy Tahoe	4wd 8 Cylinders T 5.3L MFI OHV 323 CID	1GNEK13T25R216423	Red	Fire Station		Antiquated

Regular Session Agenda Item: 4

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving an ordinance Amending Title II “Buildings; Development; Zoning”, Chapter 23 “Subdivisions”, Article 23.03 “Subdivision Design Standards”, Section 23.03.010 “Stormwater Collection and Conveyance Systems”; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of two thousand dollars (\$2000.00) for each offense; providing a savings clause; providing a severability clause; and providing an effective date.

BACKGROUND OF ISSUE:

The current Stormwater collection and conveyance systems ordinance requires that all detention and/or retention ponds be enclosed with a 6’ tall wrought iron fence, so as to prevent accidental death or injury. Staff is requesting an amendment to this ordinance to allow black vinyl coated chain link fencing, in addition to wrought iron fencing. While Staff believes the fencing around detention/retention ponds are necessary to improve the safety of our community, the specific wrought iron requirement may be a financial burden to future development. Wrought iron fencing may be encouraged to improve the look and appeal of the project, but black vinyl coated chain link fencing will also function appropriately. An attached redline of the existing ordinance is included.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

City Staff recommended approval of the proposed text amendments.

EXHIBITS:

1. Proposed ordinance
2. Staff’s redline document

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS AMENDING THE CODE OF ORDINANCES BY AMENDING TITLE II “BUILDINGS; DEVELOPMENT; ZONING”, CHAPTER 23 “SUBDIVISIONS”, ARTICLE 23.03 “SUBDIVISION DESIGN STANDARDS”, SECTION 23.03.010 “STORMWATER COLLECTION AND CONVEYANCE SYSTEMS”; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND DOLLARS (\$2000.00) FOR EACH OFFENSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article 23.03 of the City of Seagoville Code of Ordinances regulates design standards for subdivisions of property within the boundaries of the City; and

WHEREAS, Section 23.03.010 thereof specifically provides regulation for stormwater collection and conveyance systems: and

WHEREAS, City staff has reviewed and recommended revision of Section 23.03.010, at its subsection (j) and (l) regarding the allowed fencing for the perimeter boundary of detention/retention basins; and

WHEREAS, the City Council has determined that adopting the recommended revision to Section 23.03.010(j) and (l) is in the best interest of the citizens of the City of Seagoville and serves the general welfare;

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

SECTION 1. The Code of Ordinances of the City of Seagoville, Texas is hereby amended by amending Title II, “Buildings; Development; Zoning,” Chapter 23, “Subdivisions”, Article 23.03, “Subdivision Design Standards”, Section 23.03.010 “Stormwater Collection and Conveyance Systems”, by repealing and replacing subsection (j) and (l) of Section 23.03.010 in its entirety to read as follows:

“Title II: Buildings; Development; Zoning

...

Chapter 23 Subdivisions

...

Article 23.03 Subdivision Design Standards

...

§ 23.03.010 Stormwater collection and conveyance systems.

...

(j) The perimeter boundary of a detention/retention basin, or a portion thereof, shall not be situated within street right-of-way designated on the city’s thoroughfare plan. Detention/retention basins shall be fenced equal in design to a minimum of a 6’ tall wrought iron or black coated vinyl chain-link fence.

(l) The city requires that all detention and retention basins on public/private lands shall be sodded, sprinkled, irrigated and include a double 6’ wide gate (12’ wide total) for city vehicles to access when needed. If these lots are on private property or in neighborhoods, the HOA (homeowners’ association) is responsible or upkeep, mowing, repairs, sprinkler system, fence at inlet area and fence outfall area as well as letting the city know if there are any problems with flow. Maintenance includes but isn’t limited to cleaning of silt fence, as well as making sure that inlets are free and clear from debris. The person or operator must ensure all long-term operation and maintenance of post-construction stormwater runoff control mechanisms, such as detention and retention basins, dry wells, and other measures as described in city regulations. Maintenance of detention and retention ponds to be operated in accordance with the design. HOA shall maintain property as to prevent the ponding of water through filling, draining, outfall flowing or re-grading, and cleaning of outfall structure.

....”

SECTION 2. All ordinances of the City of Seagoville in conflict with the provisions of this ordinance are hereby repealed and all other ordinances of the City of Seagoville not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the

same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a whole.

SECTION 4. Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the City of Seagoville, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of two thousand dollars (\$2000.00) for each offense.

SECTION 5. This ordinance shall take effect from and after its passage publication.

DULY PASSED by the City Council of the City of Seagoville, Texas, this the 26th day of June, 2023.

APPROVED:

Lackey Stepper Sebastian, Mayor

ATTEST:

Melinda Welsh, Interim City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas, City Attorney
(061623vwtTM135535)

The following Code does not display images or complicated formatting. Codes should be viewed online. This tool is only meant for editing.

§ 23.03.010 Stormwater collection and conveyance systems.

- (a) System design requirements. Drainage improvements shall accommodate runoff from the proposed development and from the upstream drainage area in its anticipated maximum “build-out” condition, and shall be designed to prevent overloading the capacity of the downstream drainage system. The city may require the phasing of development, the use of control methods such as retention or detention, and/or the construction of off-site drainage improvements in order to mitigate the impact of the proposed development. No stormwater collection system shall be constructed unless it is designed in accordance with the city’s TCSS manual by a licensed professional engineer, and unless it is reviewed and approved by the city engineer. All plans submitted to the city engineer for approval shall include a layout of the drainage system together with supporting calculations for the design of the system.
- (b) All erosion and sedimentation controls shall conform to the TCSS manual, TCEQ requirements, and NCTCOG, or whichever is the most stringent requirement. No person shall discharge stormwater associated with a construction activity without first having submitted to TCEQ the notice of intent (NOI) and or a construction site notice (CSN), and a copy to the city (refer to section **19.10.011**). All persons must submit a notice of termination (NOT) to the state regulator agency (TCEQ), and a copy to the city at the same time.
- (c) No person, individual, partnership, firm or corporation shall deepen, widen, fill, reclaim, reroute or change the course or location of any existing ditch, channel, stream or drainageway without first obtaining written permission of the city engineer and any other applicable agency (such as FEMA, TCEQ or the U.S. Army Corps of Engineers) having jurisdiction. The city engineer may, at his or her discretion, require preparation and submission of a CLOMAR or other detailed flood study for a proposed development if there are concerns regarding storm drainage on the subject property or upstream or downstream from the subject property. The costs of such study, if required, shall be borne by the developer. It shall be the duty of each person owning or having control of real property within the city to prevent soil, mud, rock or other debris from such real property being deposited or otherwise transported onto the streets, alleys, utility facilities, rights-of-way, or easements or into creeks, lakes, channels, or other water bodies. An erosion control plan is required for an earthwork development permit. A site-specific stormwater pollution prevention plan (SWP3), prepared by the developer/owner and contractor with appropriate notices issued as required by the Texas Pollutant Discharge Elimination System (TPDES) general permit, shall be kept on the construction site at all times during the construction and updated as needed to address changing conditions. A copy of the construction site notice and notice of intent (NOI) (if required) shall be provided to the city. The city engineer may require additional information as necessary to evaluate the impacts of the proposed project.
- (d) In order to help reduce stormwater runoff, and resulting erosion, sedimentation and conveyance of nonpoint source pollutants, the layout of the street network, lots and building sites shall, to the greatest extent possible, be sited and aligned along natural contour lines, and shall minimize the amount of cut and fill on slopes in order to minimize the amount of land area that is disturbed during construction. The person or operator must ensure all temporary control measures for erosion control or other BMPs are removed once final stabilization has been achieved.
- (e) No cross-street flow (i.e., perpendicular to traffic flow) of stormwater runoff shall be permitted unless approved by the city engineer. When and if such drainage flow is allowed, it must be across a concrete street (i.e., valley gutter) and as approved by the city engineer.
- (f) All stormwater retention or detention facilities which are not located underground shall be designed using materials and techniques as established in the city’s TCSS Manual or as may be required by the city engineer.

- (g) Detention and retention basins with associated intake, outflow systems, pump stations, emergency service channels structures and necessary supporting systems shall be considered stormwater management facilities defined in this section **23.03.010** of this article and shall be subject to the requirements in that section and shall include individual small lots.
- (h) If the developer of a property proposes detention/retention facilities for the development to remain in place after the completion of the construction, then as condition to approval of the development the property owner will be required to sign an inspection and maintenance agreement with the city as specified in section **19.10.014** of this article.
- (i) Detention basins shall be required when downstream facilities are not adequately sized to convey a design storm based on current city criteria for hydraulic capacity and demonstrate in a drainage analysis that no adverse impacts due to detention will result. Proposed calculated peak stormwater discharge from a site shall not exceed the calculated peak discharges from existing conditions unless sufficient downstream capacity above existing discharge conditions is available. Detention facilities when required shall be designed such that peak discharges or velocities are not increased when compared to pre-project conditions for the 2-, 10- and 100-year (50%, 10%, and 1% annual chance, respectively) floods. Construction of proposed detention facilities and associated supporting systems shall be substantially complete before any building permits for improvements served by the detention facilities can be approved.
- (j) The perimeter boundary of a detention/retention basin, or a portion thereof, shall not be situated within street right-of-way designated on the city's thoroughfare plan. Detention/retention basins shall be fenced equal in design to a minimum of a 6' tall wrought iron or black coated vinyl chain-link fence. ~~fence or screening per article 21.08.~~
- (k) The city requires that all new construction within the city limits, label their storm drains per the city standards outlined in the stormwater management plan (SWMP). The SWMP states that all new construction will order new/replacement city drain labels approved by the city and install them on all new storm sewer drain. The labels shall be a 4" circular sticker and blue and teal in color, Berntsen Model SDS "no dumping drains to stream," or city-approved equal. If any get damaged or lost during the construction process, the contractor shall be responsible until the subdivision has been accepted by the city, per provisions of section **23.06.007**.
- (l) The city requires that all detention and retention basins on public/private lands shall be sodded, sprinkled, irrigated and include a and surrounded by a visual screening fence (refer to section 21.08.007(2)(A) with a double 6' wide gate (12' wide total) for city vehicles to access when needed. If these lots are on private property or in neighborhoods, the HOA (homeowners' association) is responsible for upkeep, mowing, repairs, sprinkler system, fence at inlet area and fence outfall area as well as letting the city know if there are any problems with flow. Maintenance includes but isn't limited to cleaning of silt fence, as well as making sure that inlets are free and clear from debris. The person or operator must ensure all long-term operation and maintenance of post-construction stormwater runoff control mechanisms, such as detention and retention basins, dry wells, and other measures as described in city regulations. Maintenance of detention and retention ponds to be operated in accordance with the design. HOA shall maintain property as to prevent the ponding of water through filling, draining, outfall flowing or re-grading, and cleaning of outfall structure.
- (m) The city is to have adjacent easements for entrances and outfalls. Although no city easement is to run through detention pond, there is to have an easement that leads to and surrounds inlet structure, and surrounds the exit structure of the basin, and that is maintained and kept clear by HOA.
- (n) Installation of structural BMPs (best management practices) must be completed prior to completion of the construction process to control pollutants in stormwater discharges that will occur after construction operations have been finalized (refer to section **19.10.013**). Structural measures should be placed on

upland soils to the degree attainable. Such installed structural measures may include but are not limited to the following: Stormwater detention structures (including wet ponds) stormwater retention structures, flow attenuation by use of open vegetative swales and natural depressions, other velocity dissipation devices, infiltration of runoff on-site, and sequential systems which combine several practices.

(Ordinance 04-2022 adopted 2/28/22)

Regular Session Agenda Item: 5

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving an ordinance amending Title II “Buildings; Development; Zoning”, Chapter 21 “Building Regulations”, Article 21.08 “Fences”; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of five hundred dollars (\$500.00) for each offense; providing a savings clause; providing a severability clause; and providing an effective date.

BACKGROUND OF ISSUE:

In review of the current fence ordinance, Staff has identified several components which may be seen as too restrictive for existing and future fences or can be updated to reflect modern fence types. Attached is a redlined version of the existing fence ordinance depicting exactly how it would be amended. The following are highlights of the proposed fence ordinance:

- Allowance of black vinyl coated chain-link fencing in nonresidential zoning districts.
 - Existing chain-link fencing may be replaced with the same materials.
- Decorative fencing being 50% open may be 48” in height, up from 42”.
- An increase to the solid decorative brick/stone fencing height from 36” to 42”.
- A new requirement that all new wood privacy fencing consist of three cross runners per panel and be supported by metal posts.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

City Staff recommends approval of the proposed text amendments.

EXHIBITS:

1. Proposed fence ordinance
2. Staff’s redline document

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS AMENDING THE CODE OF ORDINANCES BY AMENDING TITLE II “BUILDINGS; DEVELOPMENT; ZONING”, CHAPTER 21 “BUILDING REGULATIONS”, ARTICLE 21.08 “FENCES”; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF FIVE HUNDRED DOLLARS (\$500.00) FOR EACH OFFENSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article 21.08 of the City of Seagoville Code of Ordinances regulates the construction, erection, enlargement, alteration, and maintenance of fences within the boundaries of the City; and

WHEREAS, City staff has reviewed Article 21.08 and has recommended amendments to allow the ordinance to more efficiently and effectively serve its purpose of providing a practical safeguarding of life, health, and property within the City; and

WHEREAS, the City Council has determined that adopting the recommended revisions to Article 21.08 is in the best interest of the citizens of the City of Seagoville and serves the general welfare;

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

SECTION 1. The Code of Ordinances of the City of Seagoville, Texas is hereby amended by amending Tile II, “Buildings; Development; Zoning,” Chapter 21, “Building Regulations”, by repealing and replacing Article 21.08 “Fences” to read in its entirety as follows:

“ARTICLE 121.08 FENCES

§ 21.08.001 Purpose of article.

The purpose of the article is to regulate the construction, erection, enlargement, alteration, and maintenance of all fences within the boundaries of the city in order to provide a practical safeguarding of life, health and property from hazards that may arise from improper

construction of such installations. However, the article and the provisions of the article shall not apply to fences erected or maintained in districts within the city which are zoned (AG) agricultural use, which has an agricultural exemption of said property and which is being used for agricultural purposes, unless the provision is specifically made to apply to the agricultural zoning district.

§ 21.08.002 Definitions.

For the purpose of the article, the following terms, phrases, words and derivations shall have the meanings set forth below.

Adjacent grade.

The slope of property where it abuts to another property, alley, or roadway.

Building lines.

A building line established by the city's zoning ordinance for which a building setback is required for front yards, side yards, rear yards, and corner lots where there are two front yards.

Corner lot.

A lot situated at the junction of two (2) or more private or dedicated public streets.

Decorative.

A fence designed and constructed so as to add beauty and adornment to the property to which is attached and providing service only. Such term does not include a full-service fence designed to restrain or contain house animals or designed for property protection or for other purposes (see decorative design in the article).

Decorative design fence for residential.

Wrought iron, vinyl, wood, or a combination of wrought iron with rock, brick, or stone columns for accent purposes. Fence must be no higher than forty-eight (48) inches in height and 50% open. Solid fences must not exceed forty-two (42") in height and must be made of brick, stone or rock with columns made of the same materials. Fence must be of new material and be approved by the building official. A site plan shall be required and a survey may be required at the Building Officials discretion. A four (4') foot gate minimum will be required for fire department access. This fence cannot obstruct the City from access to the water meter or city cleanout.

Decorative design fence for nonresidential properties.

Wrought iron, vinyl, black vinyl coated chain-link or a combination of wrought iron with rock, brick, or stone columns for accent purposes. Fence must be no higher than eight (8') feet in height and 50% open. Fence must be of new material and be approved by the building official. A site plan and survey may be required. A four (4') foot gate, and if a fire lane is required for the property, a twenty-four (24') foot wide gate will be required to open the full width of the fire lane. A Knox Box or a Knox Lock will be required per the International Fire Code section 506.1. Decorative design fence for commercial properties located on corner lots shall comply with number (3) under visibility triangle herein to comply with traffic visibility requirements.

Decorative design fence for lots 1 acre or greater.

Wrought iron, vinyl, wood, black vinyl coated chain-link or a combination of wrought iron with rock, stone, columns for accent purposes. Fence must be no higher than six (6') feet in height and fifty percent (50%) open. Solid fences must not exceed forty-two(42") in height and must be made of brick, stone or rock with columns made of same materials. Fence must be of new material and approved by the city's building official. The decorative gate may be allowed to be taller up to a height of ten (10') feet, if a cross bar is attached it must have height clearance of fourteen (14') feet and twenty-four (24') feet in width for fire department access.

Fence.

Any wall or structure more than twenty-four inches (24") in height constructed for the purpose of enclosing, screening, restricting access to, or decoration of any lot, building or structure.

Front yard.

An open space extending in front of the building line unoccupied by the principal structure.

Interior and/or infield lots.

A lot located within the interior of the block; not a corner lot.

Height (of fence)

Measured from ground level at the base of the fence to the uppermost part of the fence.

Rear yard.

A space unoccupied by the principal structure extending for the full width of the lot between a principal structure and the rear lot line.

Reverse frontage corner lot.

A corner lot where the rear lot line is adjacent to a side lot line of an adjoining lot or across an alley from such a lot line.

Screening fence.

A screening fence shall be six (6') feet in height and made of approved materials such as brick, rock, stone, decorative block, block with stucco or cedar. Screening fences shall be used to separate commercial, industrial and manufacturing from residentially zoned properties if within 150 feet and for screening of nonresidential sanitary waste receptacles. See visual screening fence, section **21.08.007**.

Side yard.

An open unoccupied space on the same lot extending from the front yard to the rear yard.

Street.

For this purpose of the article, a street shall refer to a public or private street.

Visibility triangle.

- (1) Residential developments or infield lots with rear or side entry access to a garage or a carport, a visibility triangle shall be measured ten (10') feet from the corner of the property line, in both directions, and shall be provided on both sides of the drive; in accordance with section **25.02.509(a)(1)** chapter **25** zoning ordinance.
- (2) On commercial corner lot with a street to the front or the side, a visibility triangle shall be measured at forty (40') feet from the corner of the property line in both directions.
- (3) No fence shall be erected or maintained which obstructs traffic visibility at corners.

§ 21.08.003 Permitted types.

- (a) The following types of fences may be built, erected or constructed within the city provided they comply with the definitions provided in section **21.08.002** and meet the following requirements of this article.
 - (1) Wood privacy fence.
 - (2) Wood split rail fence.
 - (3) Vinyl fence.

- (4) Black vinyl coated chain-link
 - (5) Brick or masonry fence.
 - (6) Rock or stone fence.
 - (7) Decorative fence.
 - (8) Cementitious fence panels.
 - (9) Wrought iron fence.
 - (10) Wrought iron combination fence with rock, stone or brick.
 - (11) Visual screening fence (items listed within this section).
 - (12) Pipe rail fence is only allowed on lots measuring one (1) acre or more and zoned AG or for which an AG exemption has been granted by the Dallas County Appraisal District or the Kaufman County Appraisal District.
 - (13) Barbed wire fence is only allowed on lots zoned AG, or for which an AG exemption has been granted by the Dallas County Appraisal District or the Kaufman County Appraisal District.
 - (14) Mesh wire fence may be used only with pipe rail or barbed wire fence on lots zoned AG, or for which an AG exemption has been granted by the Dallas County Appraisal District or the Kaufman County Appraisal District only.
- (b) Products manufactured for other uses, such as plywood, pallets, r-panels, corrugated steel or fiberglass panels are prohibited as fencing materials. Any material to be used for fencing must be approved by the building official.

§ 21.08.004 Locations.

- (a) No person shall build, erect or construct any fence in front of the required building line of any residence located on a lot zoned for single-family, duplex, apartment, townhouse or mobile home subdivision uses listed under the comprehensive zoning ordinance of the city, unless such fence design meets the decorative design fence for residential as provided in section 21.08.002 above.
- (b) Fences existing prior to July 2023 and located within the required front yard of an improved or unimproved lot located in a residential zoning district may be replaced or repaired by the property owner if damaged if the replacement is made within ninety (90) days of the date the fence was damaged.

- (c) No person shall build, erect or construct any fence in front of any structure zoned office, commercial, local retail, light or heavy manufacturing property, unless such fence meets the decorative design fence for non-residential property as provided in section 21.08.002 above.
- (d) Corner lots in residential districts, and non-residential districts shall comply with the decorative design fence as provided in section 21.08.002. Corner lots for non-residential districts shall comply with the decorative fence design for non-residential properties.
- (e) In a side yard on an interior lot, no fence shall be constructed at a height greater than eight (8') feet.
- (f) In a rear yard for all property, no fence shall be constructed at a height greater than eight (8') feet.

§ 21.08.005 Prohibited in drainage easements.

No fence shall be constructed within any drainage easement in the city limits.

§ 21.08.006 Prohibited in utility easements.

No fence shall be constructed within any utility easement in the city limits unless the property owner submits a letter of approval from each of the public utility companies, including the city's utilities department, using or having authority to use said easement for any line of appurtenance.

§ 21.08.007 Visual screening fence.

Unless otherwise specifically provided for in the article, visual screening must be constructed and maintained in accordance with the following regulations:

- (a) Screening required in the article must be not less than six (6') feet in height;
- (b) Required screening must be constructed of:
 - (1) Brick, stone, or concrete masonry, stucco, decorative block, or cedar;
 - (2) Earthen berm planted with turf grass or ground cover recommended for local use by the directory of water-saving plants and trees for the state. The berm may not have a slope that exceeds one (1') foot of height for every two (2') feet of width;

- (3) Evergreen plant material recommended for local area use by the directory of water-saving plants and trees for the state, published by the state water development board. The plant material must be located in a bed that is at least three (3') feet wide with a minimum soil depth of twenty-four (24") inches. Initial plantings must be capable of obtaining a solid appearance within three (3) years. Plant material must be placed a maximum of twenty (24") inches on center over the entire length of the bed unless the building official approves an alternative planting density that a landscape authority certifies as being capable of providing a solid appearance within three (3) years; or
- (4) Any combination of the above.
- (c) A required visual screening fence or wall may not have barbed wire or razor wire at the top of the fence.
- (d) A required visual screening fence or wall may not have more than ten (10") square inches of openings in any given square foot of surface.
- (e) Access through required visual screening must be provided by a solid gate equaling the height of the screening. The gate must remain closed at all times except when in actual use.
- (f) Plant materials used for required screening must be maintained in a healthy growing condition at all times. The property owner is responsible for the regular weeding, mowing of grass, irrigating, fertilizing, pruning, and other maintenance of all plantings as needed. Any plant that dies must be replaced with another living plant that complies with screening requirements within forty-five (45) days after notification by the city, per section 25.02.510 of the landscape ordinance.
- (g) All required visual screening fencing of all types must be maintained in good repair and not allowed to deteriorate or otherwise fail to serve the purpose it was designed to fulfill.

§ 21.08.008 Residential and commercial developments screening walls.

- (a) No screening wall, nor screening wall easement, shall be located on a public right-of-way. The developer is required to provide a minimum three foot (3') "screening wall easement" for all screening walls, to be platted to the property owner, HOA or PID prior to release to construction. A form board survey is required and shall be submitted to the city engineer prior to installation.
- (b) No landscape screening wall, nor landscaped screening wall easement, shall be located on a public right-of-way. The developer is

required to provide a minimum ten (10') feet "landscaped screening easement" for all screening walls to be platted to the property owner, HOA or PID prior to release to construction. A survey is required and shall be submitted to the city engineer prior to installation.

- (c) A commercial property, including a nonresidential building (O) office, (LR) local retail, (C) commercial, (LM) light manufacturing and or (HM) heavy manufacturing shall provide visual screening complying with section 21.08.007 and this section for the rear and sides if it adjoins property lines with a residential district.

§ 21.08.009 Fence requirements, restrictions and prohibitions.

- (a) Every fence constructed under the requirements of this article shall be required to have a four foot (4') opening or a gate which provides access to all sides and rear yards to the fire department in the event of an emergency.
- (b) All wood privacy fences shall have a minimum of 3 cross runners per panel.
- (c) No privately owned fence or guide wires, braces or any other part of a privately owned fence shall be constructed upon or caused to protrude over property owned by the city, state or any other property owners.
- (d) Wood posts of any kind shall not be used as fence posts in any zoning district.
- (e) All fences built, erected or constructed for "new construction" in an existing neighborhood or residential district will require schedule 40 steel pipe "fence post(s)" and be buried to a depth of two feet (2') in concrete.
- (f) All fences built, erected or constructed for "new subdivision development construction" will require schedule 40 steel pipe fence post(s) and be buried to a depth of two feet (2') in concrete.
- (g) Repair and replacement of fences, six (6) or more panels in an "existing" neighborhood or residential district will require scheduled 40 steel pipe "fence post(s)" and be buried to a depth of two feet (2') in concrete.
- (h) No fence shall be constructed within the front yard or beyond the front building line unless it complies with section 21.08.004.
- (i) In areas where the topography significantly slopes towards an adjacent grade such that six (6') foot fence as constructed does not equate to a six (6') foot fence, the building official may approve a

waiver to the height requirements such that the effective height six (6') feet and level, consistent with the surrounding properties.

- (j) Barbed wire, metal/wire livestock fencing not exceeding six (6') feet in height above adjacent grade shall be permitted within a front yard and side yard in an agricultural (AG) zoning district only. Heavy-duty steel T-Post or steel pipe will be allowed, no wood posts.
- (k)
 - (1) Electric fences may be constructed only on properties that are zoned agricultural (AG) and are one acre or larger. Such fences may only be constructed with copper or aluminum fence wire. The wire shall be no less than 16 gauge wire, properly stretched and attached to uniform, straight posts not over ten (10') feet apart. Glass, plastic or porcelain insulators shall be used. Glass bottles shall not be used for insulation. Only one (1) electric fence wire shall be installed not less than eighteen (18") inches nor more than thirty-six (36") inches from the ground and shall be located within the interior of the fence.
 - (2) The charger unit for electric fences shall be factory design and manufactured with a UL-Approved seal designed for electric fence application only. The unit shall be attached in a secure manner to a post not less than twenty-four (24") inches from the ground. The fence charger shall be installed with a copper ground wire affixed to an approved ground rod. The charger may be either DC powered or AC powered. If AC powered, an electrical permit will be required to run ENT conduit underground to an approved location with a weather type box and a GFCI plug; extension cords are not allowed. The electric fence charger unit shall operate on one hundred fifteen (115) volt AC only with output power not to exceed twenty-four (24) volts DC current. The charger shall have a fuse provision so as to break the fuse if an overload is maintained.
 - (3) On every one hundred (100') feet of an electric fence, a warning sign shall be affixed to the fence post or fence wiring, clearly reading "electric fence." The wording shall be in English and Spanish with one inch white letters on a red background. The signs must be 12"x6" in size.

§ 21.08.010 Maintenance.

- (a) All fences shall be maintained in good condition by the owner of the property so as to comply with the requirements of this article as adopted and as may be amended, and shall comply with the following

requirements:

- (1) Fences, or any part thereof, shall not be out of vertical alignment.
 - (2) Damaged, removed, rotted, leaning, or missing portions of a fence shall be replaced or repaired with comparable materials to the remaining portion of the fence within thirty (30) days of the event causing the noncompliance.
 - (3) Any and all vegetation shall be kept clear of fences and shall not be allowed to grow into a fence.
 - (4) If replacing six (6) or more fence panels, a fence permit will be required.
 - (5) Upon receipt of permit to repair or replace six (6) or more fence panels, and upon new installation in an existing neighborhood or residential district schedule 40 steel pipe “fence post(s)” buried to a depth of two feet (2’) in concrete will be required. Any damaged posts must be replaced.
 - (6) The owner of any fence shall be responsible for the removal of all graffiti.
 - (7) Existing chain link fences within residential properties may be replaced with same materials.
- (b) It shall be a violation of this article to fail to maintain a fence in good condition by failing to meet one of the above requirements, or by permitting a fence to continue to exist in a damaged, deteriorated or unaligned condition.

§ 21.08.011 Dilapidated fence; notice of opportunity to cure.

- (a) It shall be a violation of this article to fail to maintain a fence in good condition, consistent with the minimum standards as adopted herein.
- (b) A notice shall be served to the property owner informing of the violation of minimum standards and providing a written notice within fifteen (15) days from the date of the letter to correct the violation. Failure to timely correct the violation may result in the code official issuing a citation and/or proceeding under chapter 214.001 of the Texas Local Government Code, relative to the repair or demolition of substandard structures.
- (c) Nothing shall preclude the city from proceeding under both civil abatement and criminal proceedings.

§ 21.08.012 Inspection of new fences.

When any fence for which a permit has been issued under the article is completed, it must be inspected. The building inspection department shall be notified within ten (10) days of completion of the fence. The building inspection department will issue a notice of acceptance if the fence complies with the provisions of the article or reject the fence if it does not comply and issue a notice to cure the deficiencies. Any deficiency noted must be completed within thirty (30) days unless the building inspection department grants an extension of additional thirty (30) days for good cause shown.

§ 21.08.013 Permits required; fee; application.

- (a) A fence permit shall be required as set forth herein and shall be valid for a period of no longer than 180 days.
- (b) It shall be unlawful for any person to install or cause to be installed, or to permit any person to install a fence or to make any alterations, additions, or changes to a portion greater than five (5) panels, without first having procured a permit to do so. Any repair or maintenance must be done with similar materials. The permit fee required by this article shall be provided for in the fee schedule under the city's master fee schedule and shall be paid for prior to the issuance of the permit.
- (c) Should any person commence any work on the construction, erection or relocation of a fence for which a permit is required under the terms of this section prior to obtaining such permit, such fee shall be doubled at the time of application; provided, however, that the payment of such doubled fee shall not relieve any such person from full compliance with the requirements of the article, nor shall it relieve such person from prosecution for failure to comply with the article.
- (d) A site plan shall be required showing the lot size, all improvements on the lot, and the proposed location of the fence to be constructed before a permit will be issued under the article.
- (e) If a property owner elects to hire a fence contractor to erect a fence, the contractor will be required to be registered with the city.
- (f) Application: The following information (in addition to the basic information on the city required permit form) must be included by the applicant when applying for a permit to erect a fence.
 - (1) Type of fence (i.e., style, material and design);

- (2) Height of fence;
- (3) Show easements (i.e., utility, drainage etc.) including the width and length of easement; and
- (4) Any requirement specifically provided in any other portion of the article.

§ 21.08.014 Swimming pool enclosures and safety devices.

- (a) Swimming pool fences and enclosures shall comply with all applicable local, federal, state regulations and the International Swimming Pool Code as adopted and amended by the city.
- (b) Pools owned, controlled or maintained by the owner of a multi-unit dwelling complex or a property owners association, as it exists and as it may be defined by chapter 757 of the Texas Health & Safety Code, shall be governed by the standards, rules, and regulations set forth thereunder, as it exists and as it may be amended. However, should any new pools be built it would also need to comply with the International Swimming Pool Code as adopted by the city.
- (c) It shall be a violation to fail to meet the minimum standards required for maintaining a swimming pool enclosure or safety device as set forth herein or the code adopted hereunder.

§ 21.08.015 Stop-work orders.

Upon notice from the code official, any work that is being done contrary to the provisions of this article or in a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing and shall be given to the owner of the property, or to the owner's agent, or to the person doing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the code official shall not be required to give a written notice prior to stopping the work. Any person, who shall continue any work in or about the fence structure after having been served with a stop-work order, shall be liable to a violation and penalties in accordance with this section of the article.

§ 21.08.016 Work by homeowner.

Nothing contained in the article shall prevent any person from actually building his own fence on his own residentially zoned property or premises, provided the property is occupied by him/her, as his/her homestead, that a permit is paid for and obtained, that the materials, equipment, and work be in strict accordance with the fence rules and regulations of the article, and the building official's approval can be obtained upon inspection in regular order. The property owner must

actually perform the work; any person other than the property owner who is working on the fence must hold a registration with the city as a fence contractor.

§ 21.08.017 Offense and penalties.

- (a) It shall be a violation of the article to:
 - (1) Fail to obtain a permit required herein;
 - (2) Conduct any activity in violation of the provisions herein;
 - (3) Fail to comply with any obligation to cure a deficiency or maintenance requirements set forth herein;
 - (4) Use fencing materials other than as provided herein;
 - (5) Construct a fence prohibited by the article;
 - (6) Fail to maintain a fence in good condition;
 - (7) Fail to maintain a fence in proper alignment; or
 - (8) Otherwise fail to comply with the provisions of this article.
- (b) Any owner, person, firm, corporation or business entity violating the article shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined a sum of not less than one dollar (\$1.00) nor more than five hundred dollars (\$500.00). Unless otherwise specified, allegation and evidence of a culpable mental state is not required for proof of an offense committed herein. A separate offense shall be deemed committed upon each day during or on which a violation or failure to comply occurs or continues to occur.
- (c) Notwithstanding the foregoing, nothing herein shall preclude the city from proceeding with civil abatement of a dilapidated fence as provided herein.

§ 21.08.018 Application for appeal.

Any person directly affected by a decision of the building official or code official, or a notice issued under this code, shall have the right to appeal to the board of appeals known as the board of adjustment, herein referred to as the “board,” provided that written application for appeal is filed within twenty (20) days after the day the decision, or notice was served. An application for appeal shall be based on a claim that the true intent of this code or the rules legally adopted there under have been incorrectly interpreted, the provisions of this code are adequately satisfied by other

means.

(a) Notice of meeting. The board shall meet upon notice from the building or code official within twenty (20) days of the filing of an appeal, or at stated periodic meetings. Notice of any meeting shall be given to the public in accordance with the Texas Open Meetings Act. All meetings shall be conducted in accordance with the Texas Open Meetings Act.

(b) Open hearing. All hearings before the board shall be open to the public. The appellant shall be given an opportunity to be heard.

(c) Board decision. The board shall, only by concurring vote of a majority of those present, either modify the order of the official, enforce the recommendations of the building or code official, or reverse the decision of the building or code official. Board decision is final.

(d) Stays of enforcement. Appeals of notice and orders (other than imminent danger notices) shall stay the enforcement of the notice and order until the appeal is heard by the board. “

SECTION 2. All ordinances of the City of Seagoville in conflict with the provisions of this ordinance are hereby repealed and all other ordinances of the City of Seagoville not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a whole.

SECTION 4. Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the City of Seagoville, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of five hundred dollars (\$500.00) for each offense.

SECTION 5. This ordinance shall take effect from and after its passage publication.

DULY PASSED by the City Council of the City of Seagoville, Texas, this the 26th day of June, 2023.

APPROVED:

Lackey Stepper Sebastian, Mayor

ATTEST:

Melinda Welsh, Interim City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas, City Attorney
(062023vwtTM135532)

The following Code does not display images or complicated formatting. Codes should be viewed online. This tool is only meant for editing.

ARTICLE 21.08 FENCES

§ 21.08.001 Purpose of article.

The purpose of the article is to regulate the construction, erection, enlargement, alteration and maintenance of all fences within the boundaries of the city in order to provide a practical safeguarding of life, health and property from hazards that may arise from improper construction of such installations. However, the article and the provisions of the article shall not apply to fences erected or maintained in districts within the city which are zoned (AG) agricultural use, which has an agricultural exemption of said property and which is being used for agricultural purposes, unless the provision is specifically made to apply to the agricultural zoning district.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.002 Definitions.

For the purpose of the article, the following terms, phrases, words and derivations shall have the meanings set forth below.

Adjacent grade.

The slope of property where it abuts to another property, alley or roadway.

Building lines.

A building line established by the city's zoning ordinance for which a building setback is required for front yards, side yards, rear yards and corner lots where there are two front yards.

Corner lot.

A lot situated at the junction of two (2) or more private or dedicated public streets.

Decorative.

A fence designed and constructed so as to add beauty and adornment to the property to which is attached and providing service only. Such term does not include a full-service fence designed to restrain or contain house animals or designed for property protection or for other purposes (see decorative design in the article).

Decorative design fence for residential.

Wrought iron, vinyl, ~~wood, or wood, or~~ a combination of wrought iron with rock, brick or stone columns for accent purposes. Fence must be no higher than forty-~~eight two (42")~~(48) inches in height and 50% open. ~~Solid fences must not exceed forty-two in height and must be made of ~~brick, stone or rock with columns made of same materials.~~ Fence must be of new material and be approved by the building official. A site plan ~~may shall~~ be required ~~and a survey may be required at the Building Officials discretion.~~ A four (4') foot gate minimum will be required for fire department access. ~~This fence cannot obstruct the City from access to the water meter or city cleanout.~~~~

Decorative design fence for ~~commercial nonresidential~~ properties.

Wrought iron, vinyl, ~~black vinyl coated chain-link~~ or a combination of wrought iron with rock, brick, or stone columns for accent purposes. Fence must be no higher than ~~five sixeight (5'86')~~ feet in height and 50% open. Fence must be of new material and be approved by the building official. A site plan and survey may be required. A four (4') foot gate, and if a fire lane is required for the property, a twenty-four (24') foot wide gate will be required to open the full width of the fire lane. A Knox Box or a Knox

Lock will be required per the International Fire Code section 506.1. Decorative design fence for commercial properties located on corner lots shall comply with number (3) under visibility triangle herein to comply with traffic visibility requirements.

Decorative design fence for lots 1 acre or greater.

Wrought iron, vinyl, wood, black vinyl coated chain-link or a combination of wrought iron with rock, stone, columns for accent purposes. Fence must be no higher than six (6') feet in height and fifty percent (50%) open. Solid fences must not exceed ~~forty-two~~^{thirty-six} (42~~36~~³⁶) in height and must be made of brick, stone or rock with columns made of same materials. Fence must be of new material and approved by the city's building official. The decorative gate may be allowed to be taller up to a height of ten (10') feet, if a cross bar is attached it must have height clearance of fourteen (14') feet and twenty-four (24') feet in width for fire department access.

Fence.

Any wall or structure more than eighteen~~twenty-four~~ inches (18~~24~~"") in height constructed for the purpose of enclosing, screening, restricting access to, or decoration of any lot, building or structure.

Front yard.

An open space extending in front of the building line unoccupied by the principal structure.

Interior and/or infield lots.

A lot located within the interior of the block; not a corner lot.

Height (of fence)

Measured from ground level at the base of the fence to the uppermost part of the fence.

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Rear yard.

A space unoccupied by the principal structure extending for the full width of the lot between a principal structure and the rear lot line.

Reverse frontage corner lot.

A corner lot where the rear lot line is adjacent to a side lot line of an adjoining lot or across an alley from such a lot line.

Screening fence.

A screening fence shall be six (6') feet in height and made of approved materials such as brick, rock, stone, decorative block, block with stucco or cedar. Screening fences shall be used to separate commercial, industrial and manufacturing from residentially zoned properties if within 150 feet and for screening of nonresidential sanitary waste receptacles. See visual screening fence, section **21.08.007**.

Side yard.

An open unoccupied space on the same lot extending from the front yard to the rear yard.

Street.

For this purpose of the article, a street shall refer to a public or private street.

Visibility triangle.

- (1) Residential developments or infield lots with rear or side entry access to a garage or a carport, a visibility triangle shall be measured ten (10') feet from the corner of the property line, in both directions, and shall be provided on both sides of the drive; in accordance with section **25.02.509(a)(1)** chapter **25** zoning ordinance.

- (2) On commercial corner lot with a street to the front or the side, a visibility triangle shall be measured at forty (40') feet from the corner of the property line in both directions.
- (3) No fence shall be erected or maintained which obstructs traffic visibility at corners.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.003 **Permitted types.**

(a) The following types of fences may be built, erected or constructed within the city provided they comply with the definitions provided in section **21.08.002** and meet the following requirements of this article.

- (1) Wood privacy fence.
 - (2) Wood split rail fence.
 - (3) Vinyl fence.
 - (4) ~~Black vinyl coated chain-link~~
 - (4) Brick or masonry fence.
 - (5) Rock or stone fence.
 - (6) Decorative fence.
 - (7) Cementitious fence panels.
 - (8) Wrought iron fence.
 - (9) Wrought iron combination fence with rock, stone or brick.
 - (10) Visual screening fence (items listed within this section).
 - (11) Pipe rail fence is only allowed on lots measuring one (1) acre or more and zoned AG or for which an AG exemption has been granted by the Dallas County Appraisal District or the Kaufman County Appraisal District.
 - (12) Barbed wire fence is only allowed on lots zoned AG, or for which an AG exemption has been granted by the Dallas County Appraisal District or the Kaufman County Appraisal District.
 - (13) Mesh wire fence may be used only with pipe rail or barbed wire fence on lots zoned AG, or for which an AG exemption has been granted by the Dallas County Appraisal District or the Kaufman County Appraisal District only.
 - (14) ~~Chainlink fence will only be permitted in areas zoned light manufacturing, and can only be installed to the rear of the front building line, for security purposes. The rear fence shall not exceed eight (8') feet in height. Existing chainlink fences installed prior to March, 2017, may be replaced if damaged, only if the replacement is made within ninety (90) days of the date the fence was damaged.~~
- (b) Products manufactured for other uses, such as plywood, pallets, r-panels, corrugated steel or fiberglass panels are prohibited as fencing materials. Any material to be used for fencing must be approved by the building official.

(Ordinance 07-2017 adopted 3/20/17; Ordinance 14-2021 adopted 5/17/21)

§ 21.08.004 **Locations.**

- (a) No person shall build, erect or construct any fence in front of the required building line of any residence located on a lot zoned for single-family, duplex, apartment, townhouse or mobile home subdivision uses listed under the comprehensive zoning ordinance of the city, unless such fence design meets the decorative design fence for residential as provided in section **21.08.002** above.
- (b) Fences existing prior to ~~March, 2017~~ May/July 2023 and located within the required front yard of an improved or unimproved lot located in a residential zoning district may be replaced or repaired by the property owner if damaged if the replacement is made within ninety (90) days of the date the fence was damaged.
- (c) No person shall build, erect or construct any fence in front of any structure zoned office, commercial, local retail, light or heavy manufacturing property, unless such fence meets the decorative design fence for ~~commercial-nonresidential~~ property as provided in section **21.08.002** above.
- (d) Corner lots in residential districts, and commercial districts shall comply with the decorative design fence as provided in section **21.08.002**. Corner lots for commercial districts shall comply with the decorative fence design for ~~commercial-nonresidential~~ properties.
- (e) In a side yard on an interior lot, no fence shall be constructed at a height greater than eight (8') feet.
- (f) In a rear yard for all property, no fence shall be constructed at a height greater than eight (8') feet.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.005 **Prohibited in drainage easements.**

No fence shall be constructed within any drainage easement in the city limits ~~unless the property owner submits a certification under seal from a licensed engineer that such fence shall not interfere with or impair the natural flow of water across the drainage easement. The certification must be reviewed and accepted by the city's engineer. The applicant is responsible for 100% of the engineer's consultant fee as set forth in the city's master fee schedule. Nothing herein shall absolve the property owner of responsibility should the fence interfere with or impair the natural flow of water across the drainage easement, nor shall the city's review of the same subject the city or its engineer to liability.~~

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.006 **Prohibited in utility easements.**

No fence shall be constructed within any utility easement in the city limits unless the property owner submits a letter of approval from each of the public utility companies, including the city's utilities department, using or having authority to use said easement for any line of appurtenance.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.007 **Visual screening fence.**

Unless otherwise specifically provided for in the article, visual screening must be constructed and maintained in accordance with the following regulations:

- (1) Screening required in the article must be not less than six (6') feet in height;
- (2) Required screening must be constructed of:
 - (A) Brick, stone, or concrete masonry, stucco, decorative block, or cedar;
 - (B) Earthen berm planted with turf grass or ground cover recommended for local use by the directory of

water-saving plants and trees for the state. The berm may not have a slope that exceeds one (1') foot of height for every two (2') feet of width;

- (C) Evergreen plant material recommended for local area use by the directory of water-saving plants and trees for the state, published by the state water development board. The plant material must be located in a bed that is at least three (3') feet wide with a minimum soil depth of twenty-four (24") inches. Initial plantings must be capable of obtaining a solid appearance within three (3) years. Plant material must be placed a maximum of twenty (24") inches on center over the entire length of the bed unless the building official approves an alternative planting density that a landscape authority certifies as being capable of providing a solid appearance within three (3) years; or
 - (D) Any combination of the above.
- (3) A required visual screening fence or wall may not have barbed wire or razor wire at the top of the fence.
 - (4) A required visual screening fence or wall may not have more than ten (10") square inches of openings in any given square foot of surface.
 - (5) Access through required visual screening must be provided by a solid gate equaling the height of the screening. The gate must remain closed at all times except when in actual use.
 - (6) Plant materials used for required screening must be maintained in a healthy growing condition at all times. The property owner is responsible for the regular weeding, mowing of grass, irrigating, fertilizing, pruning, and other maintenance of all plantings as needed. Any plant that dies must be replaced with another living plant that complies with screening requirements within ~~ninety-fourty~~ forty-five (45) days after notification by the city, per section **25.02.510** of the landscape ordinance.
 - (7) All required visual screening fencing of all types must be maintained in good repair and not allowed to deteriorate or otherwise fail to serve the purpose it was designed to fulfill.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.008 Residential and commercial developments screening walls.

- (a) No screening wall, nor screening wall easement, shall be located on a public right-of-way. The developer is required to provide a minimum three foot (3') "screening wall easement" for all screening walls, to be platted to the property owner, HOA or PID prior to release to construction. A form board survey is required and shall be submitted to the city engineer prior to installation.
- (b) No landscape screening wall, nor landscaped screening wall easement, shall be located on a public right-of-way. The developer is required to provide a minimum ten (10') feet "landscaped screening easement" for all screening walls to be platted to the property owner, HOA or PID prior to release to construction. A survey is required and shall be submitted to the city engineer prior to installation.
- (c) A commercial property ~~owner~~, including a nonresidential building (O) office, (LR) local retail, (C) commercial, (LM) light manufacturing and or (~~MHHM~~) heavy manufacturing shall provide visual screening complying with section **21.08.007** and this section for the rear and sides if it adjoins property lines with a residential district.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.009 Fence requirements, restrictions and prohibitions.

- (a) ~~(a)~~ Every fence constructed under the requirements of this article shall be required to have a four foot (4') opening or a gate which provides access to all sides and rear yards to the fire department in the event of an emergency.

(b) -All wood privacy fences shall have a minimum of 3 cross runners per panel.

~~(bc)~~ No privately owned fence or guide wires, braces or any other part of a privately owned fence shall be constructed upon or caused to protrude over property owned by the city, state or any other property owners.

~~(ed)~~ ~~4x4 landscape timbers~~ Wood posts of any kind shall not be used as fence posts in any zoning district.

~~(ed)~~ All fences built, erected or constructed for “new construction” in an existing neighborhood or residential district will require schedule 40 steel pipe “fence post(s)” and be buried to a depth of two feet (2') in concrete.

~~(fe)~~ All fences built, erected or constructed for “new subdivision development construction” will require schedule 40 steel pipe fence post(s) and be buried to a depth of two feet (2') in concrete.

~~(gf)~~ Repair and replacement of fences, six (6) or more panels in an “existing” neighborhood or residential district will require ~~4x4 treated wood, cedar or~~ scheduled 40 steel pipe “fence post(s)” and be buried to a depth of two feet (2') in concrete.

~~(hg)~~ No fence shall be constructed within the front yard or beyond the front building line unless it complies with section **21.08.004**.

~~(ih)~~ In areas where the topography significantly slopes towards an adjacent grade such that six (6') foot fence as constructed does not equate to a six (6') foot fence, the building official may approve a waiver to the height requirements such that the effective height six (6') feet and level, consistent with the surrounding properties.

~~(ji)~~ Barbed wire, metal/wire livestock fencing not exceeding ~~five-six (5'6)~~ feet in height above adjacent grade shall be permitted within a front yard and side yard in an agricultural (AG) zoning district only. Heavy-duty steel T-Post or steel pipe will be allowed, no wood posts.

~~(kj)~~

(1) Electric fences may be constructed only on ~~property properties zones that are zoned~~ agricultural (AG) ~~and are one acre of larger~~. Such fences may only be constructed with copper or aluminum fence wire. The wire shall be no less than 16 gauge wire, properly stretched and attached to uniform, straight posts not over ten (10') feet apart. Glass, plastic or porcelain insulators shall be used. Glass bottles shall not be used for insulation. Only one (1) electric fence wire shall be installed not less than eighteen (18") inches nor more than thirty-six (36") inches from the ground and shall be located within the interior of the fence.

(2) The charger unit for electric fences shall be factory design and manufactured with a UL-Approved seal designed for electric fence application only. The unit shall be attached in a secure manner to a post not less than twenty-four (24") inches from the ground. The fence charger shall be installed with a copper ground wire affixed to an approved ground rod. The charger may be either DC powered or AC powered. If AC powered, an electrical permit will be required to run ENT conduit underground to an approved location with a weather type box and a GFCI plug; extension cords are not allowed. The electric fence charger unit shall operate on one hundred fifteen (115) volt AC only with output power not to exceed twenty-four (24) volts DC current. The charger shall have a fuse provision so as to break the fuse if an overload is maintained.

(3) On every one hundred (100') feet of an electric fence, a warning sign shall be affixed to the fence post or fence wiring, clearly reading “electric fence.” The wording shall be in English and Spanish with one inch white letters on a red background. The signs must be 12"x6" in size.

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(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.010 **Maintenance.**

- (a) All fences shall be maintained in good condition by the owner of the property so as to comply with the requirements of this article as adopted and as may be amended, and shall comply with the following requirements:
- (1) Fences, or any part thereof, shall not be out of vertical alignment.
 - (2) Damaged, removed, rotted, leaning, or missing portions of a fence shall be replaced or repaired with comparable materials to the remaining portion of the fence within ~~thirty~~^{ten} (~~30~~) days of the event causing the noncompliance.
 - (3) Any and all vegetation shall be kept clear of fences and shall not be allowed to grow into a fence.
 - (4) If replacing six (6) or more fence panels, a fence permit will be required.
 - (5) Upon receipt of permit to repair or replace six (6) or more fence panels, and upon new installation in an existing neighborhood or residential district ~~will require 4x4 treated wood, cedar or schedule 40 steel pipe "fence post(s)" and to be buried to a depth of two feet (2') in concrete~~ will be required. Existing schedule 40 steel post(s) shall be replaced with schedule 40 steel post(s) if damaged or in need of being replaced. Any damaged posts must be replaced.
 - (6) The owner of any fence shall be responsible for the removal of all graffiti.
 - (b) It shall be a violation of this article to fail to maintain a fence in good condition by failing to meet one of the above requirements, or by permitting a fence to continue to exist in a damaged, deteriorated or unaligned condition.
 - (7) Existing chain link fences within residential properties may be replaced with same materials

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.011 **Dilapidated fence; notice of opportunity to cure.**

- (a) It shall be a violation of this article to fail to maintain a fence in good condition, consistent with the minimum standards as adopted herein.
- (b) A notice shall be served to the property owner informing of the violation of minimum standards and providing a written notice within ~~ten~~^{fifteen} (~~10~~¹⁵) days from the date of the letter to correct the violation. Failure to timely correct the violation may result in the code official issuing a citation and/or proceeding under chapter 214.001 of the Texas Local Government Code, relative to the repair or demolition of substandard structures.
- (c) Nothing shall preclude the city from proceeding under both civil abatement and criminal proceedings.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.012 **Inspection of new fences.**

When any fence for which a permit has been issued under the article is completed, it must be inspected. The building inspection department shall be notified within ten (10) days of completion of the fence. The building inspection department will issue a ~~card~~ notice of acceptance if the fence complies with the provisions of the article or reject the fence if it does not comply and issue a notice to cure the deficiencies. Any deficiency noted must be completed within thirty (30) days unless the building inspection department grants an extension of additional thirty (30) days for good cause shown.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.013 Permits required; fee; application.

- (a) A fence permit shall be required as set forth herein and shall be valid for a period of no longer than 180 days.
- (b) It shall be unlawful for any person to install or cause to be installed, or to permit any person to install a fence or to make any alterations, additions, or changes ~~or to~~ a portion greater than five (5) panels, without first having procured a permit to do so. Any repair or maintenance must be done with similar materials. The permit fee required by this article shall be provided for in the fee schedule under the city's master fee schedule and shall be paid for prior to the issuance of the permit.
- (c) Should any person commence any work on the construction, erection or relocation of a fence for which a permit is required under the terms of this section prior to obtaining such permit, such fee shall be doubled at the time of application; provided, however, that the payment of such doubled fee shall not relieve any such person from full compliance with the requirements of the article, nor shall it relieve such person from prosecution for failure to comply with the article.
- (d) A site plan ~~may~~ shall be required showing the lot size, all improvements on the lot, and the proposed location of the fence to be constructed before a permit will be issued under the article.
- (e) If a property owner elects to hire a fence contractor to erect a fence, the contractor will be required to be registered with the city.
- (f) Application: The following information (in addition to the basic information on the city required permit form) must be included by the applicant when applying for a permit to erect a fence.
 - (1) Type of fence (i.e., style, material and design);
 - (2) Height of fence;
 - (3) Show easements (i.e., utility, drainage etc.) including the width and length of easement; and
 - (4) Any requirement specifically provided in any other portion of the article.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.014 Swimming pool enclosures and safety devices.

- (a) Swimming pool fences and enclosures shall comply with all applicable local, federal, state regulations and the International Swimming Pool Code as adopted and amended by the city.
- (b) Pools owned, controlled or maintained by the owner of a multi-unit dwelling complex or a property owners association, as it exists and as it may be defined by chapter 757 of the Texas Health & Safety Code, shall be governed by the standards, rules, and regulations set forth thereunder, as it exists and as it may be amended. However, should any new pools be built it would also need to comply with the International Swimming Pool Code as adopted by the city.
- (c) It shall be a violation to fail to meet the minimum standards required for maintaining a swimming pool enclosure or safety device as set forth herein or the code adopted hereunder.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.015 Stop-work orders.

Upon notice from the code official, any work that is being done contrary to the provisions of this article or in

a dangerous or unsafe manner shall immediately cease. Such notice shall be in writing and shall be given to the owner of the property, or to the owner's agent, or to the person doing the work. The notice shall state the conditions under which work is authorized to resume. Where an emergency exists, the code official shall not be required to give a written notice prior to stopping the work. Any person, who shall continue any work in or about the fence structure after having been served with a stop-work order, shall be liable to a violation and penalties in accordance with this section of the article.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.016 Work by homeowner.

Nothing contained in the article shall prevent any person from actually building his own fence on his own residentially zoned property or premises, provided the property is occupied by him/her, as his/her homestead, that a permit is paid for and obtained, that the materials, equipment, and work be in strict accordance with the fence rules and regulations of the article, and the building official's approval can be obtained upon inspection in regular order. The property owner must actually perform the work; any person other than the property owner who is working on the fence must hold a registration with the city as a fence contractor.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.017 Offense and penalties.

(a) It shall be a violation of the article to:

- (1) Fail to obtain a permit required herein;
- (2) Conduct any activity in violation of the provisions herein;
- (3) Fail to comply with any obligation to cure a deficiency or maintenance requirements set forth herein;
- (4) Use fencing materials other than as provided herein;
- (5) Construct a fence prohibited by the article;
- (6) Fail to maintain a fence in good condition;
- (7) Fail to maintain a fence in proper alignment;
- (8) Or otherwise fail to comply with the provisions of this article.

(b) Any owner, person, firm, corporation or business entity violating the article shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined a sum of not less than one dollar (\$1.00) nor more than five hundred dollars (\$500.00). Unless otherwise specified, allegation and evidence of a culpable mental state is not required for proof of an offense committed herein. A separate offense shall be deemed committed upon each day during or on which a violation or failure to comply occurs or continues to occur.

(c) Notwithstanding the foregoing, nothing herein shall preclude the city from proceeding with civil abatement of a dilapidated fence as provided herein.

(Ordinance 07-2017 adopted 3/20/17)

§ 21.08.018 Application for appeal.

Any person directly affected by a decision of the building official or code official, or a notice issued under this code, shall have the right to appeal to the board of appeals known as the board of adjustment, herein referred to as the "board," provided that written application for appeal is filed within twenty (20) days after

the day the decision, or notice was served. An application for appeal shall be based on a claim that the true intent of this code or the rules legally adopted there under have been incorrectly interpreted, the provisions of this code is adequately satisfied by other means.

- (1) Notice of meeting. The board shall meet upon notice from the building or code official within twenty (20) days of the filing of an appeal, or at stated periodic meetings. Notice of any meeting shall be given to the public in accordance with the Texas Open Meetings Act. All meetings shall be conducted in accordance with the Texas Open Meetings Act.
- (2) Open hearing. All hearings before the board shall be open to the public. The appellant shall, be given an opportunity to be heard.
- (3) Board decision. The board shall, only by concurring vote of a majority of those present, either modify the order of the official, enforce the recommendations of the building or code official, or reverse the decision of the building or code official. Board decision is final.
- (4) Stays of enforcement. Appeals of notice and orders (other than imminent danger notices) shall stay the enforcement of the notice and order until the appeal is heard by the board.

(Ordinance 07-2017 adopted 3/20/17)

Regular Session Agenda Item: 6

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving an ordinance amending Title I “General Ordinances”, Chapter 7 “Business Regulations”, article 7.06 “Occasional Sales”, Section 7.06.002 “Permit”; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of five hundred dollars (\$500.00) for each offense; providing a savings clause; providing a severability clause; and providing an effective date.

BACKGROUND OF ISSUE:

In response to a request from a Seagoville resident during the June 5, 2023, City Council meeting, Staff has proposed an amendment to the Occasional Sales section of the Municipal Ordinance. The proposed ordinance will allow a property to hold one garage sale every three months, up from the existing one garage sale every six months. Property owners would now be allowed to hold garage sales every annual quarter, instead of the current biannual restriction. An attached redline of the existing ordinance is included.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

City Staff recommends approval of the proposed text amendments.

EXHIBITS:

1. Proposed ordinance
2. Staff’s redline document

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS AMENDING THE CODE OF ORDINANCES BY AMENDING TITLE I “GENERAL ORDINANCES”, CHAPTER 7 “BUSINESS REGULATIONS”, ARTICLE 7.06 “OCCASIONAL SALES”, SECTION 7.06.002 “PERMIT”; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF FIVE HUNDRED DOLLARS (\$500.00) FOR EACH OFFENSE; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article 7.06 of the City of Seagoville Code of Ordinances regulates occasional sales, including garage sales and patio sales within the boundaries of the City; and

WHEREAS, Section 7.06.002 regulates the issuance of permits for conducting an occasional sale within the City; and

WHEREAS, City staff has reviewed and recommended revision of Section 7.06.002, at its subsection (c) regarding the allowed frequency of permit issuance for a property; and

WHEREAS, the City Council has determined that adopting the recommended revision to Section 7.06.002(c) is in the best interest of the citizens of the City of Seagoville and serves the general welfare;

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

SECTION 1. The Code of Ordinances of the City of Seagoville, Texas is hereby amended by amending Title I, “General Ordinances,” Chapter 7, “Business Regulations”, Article 7.06, “Occasional Sales”, Section 7.06.002 “Permit”, by repealing and replacing subsection (c) of Section 7.06.002 in its entirety to read as follows:

“Title I: General Ordinances

...

Chapter 7 Business Regulations

...

Article 7.06 Occasional Sales

...

§ 7.06.002 Permit.

...

- (c) Not more than one (1) permit shall be issued under this section to the same property location during any three (3) month period.”

SECTION 2. All ordinances of the City of Seagoville in conflict with the provisions of this ordinance are hereby repealed and all other ordinances of the City of Seagoville not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a whole.

SECTION 4. Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the City of Seagoville, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of five hundred (\$500.00) for each offense.

SECTION 5. This ordinance shall take effect from and after its passage publication.

DULY PASSED by the City Council of the City of Seagoville, Texas, this the 26th day of June, 2023.

APPROVED:

Lackey Stepper Sebastian, Mayor

ATTEST:

Melinda Welsh, Interim City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas, City Attorney
(061623vwtTM135536)

The following Code does not display images or complicated formatting. Codes should be viewed online. This tool is only meant for editing.

ARTICLE 7.06 OCCASIONAL SALES

§ 7.06.001 **Definition.**

For the purposes of this article, “occasional sales,” including “garage sales” and “patio sales,” are defined as sales of tangible personal property at retail by persons who do not hold themselves out as engaging in, or do not habitually engage in, the business of selling such tangible personal property at retail.

(1977 Code, sec. 18-21)

§ 7.06.002 **Permit.**

- (a) No person shall hold or conduct any occasional sale in the city without first obtaining a permit to do so from city hall. An application for such permit shall include the name of the applicant and the place and date of sale. The city shall collect a fee as adopted by resolution of the city council for each such application for a permit to defray the expense of inspections and processing of such application.
- (b) Charitable organizations and their representatives shall be required to obtain permits as herein provided, but the fee may be waived at the discretion of the city manager.
- (c) Not more than ~~one one~~(1+) permit shall be issued under this section to the same ~~applicant-property location~~ during ~~any three (3) month period.any six month period.~~

(1977 Code, sec. 18-22; Ordinance adopting Code)

§ 7.06.003 **Duration.**

The duration of an occasional sale shall not exceed three (3) consecutive calendar days.

(1977 Code, sec. 18-23)

§ 7.06.004 **Merchandise to be owned by permit holder; location of sale.**

Property sold at an occasional sale must be legally owned, at the time of the sale, but [by] the person to whom the permit was issued under this article, and such sale shall be conducted only on premises owned or leased by the permit holder.

(1977 Code, sec. 18-24)

§ 7.06.005 **Sale of new merchandise or merchandise acquired for resale.**

New merchandise or merchandise acquired solely for the purpose of resale shall not be sold at an occasional sale, and any holding out for sale of such merchandise shall be a violation of this section.

(1977 Code, sec. 18-25)

Regular Session Agenda Item: 7

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving an ordinance amending the Code of Ordinances by amending Chapter 17 “Traffic”, Article 17.04 “Parking, Stopping or Standing”, Division 2. Parking Regulations on Specific Streets”, by repealing in their entirety section 17.04.068 “U.S. Highway 175 Eastbound Service Road” and section 17.04.069 “Water Street”; directing the removal of signage previously erected regarding prohibited parking; providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of two hundred dollars (\$200.00) for each offense; and providing an effective date.

BACKGROUND OF ISSUE:

The proposed ordinance will rescind and repeal two previous ordinances, Ordinance No. 12-2021 and Ordinance No 13-2021. Ordinance No. 13-2021 created no parking zones at the intersection of Water Street and the U.S. 175 service road south/southeast 435 feet. Ordinance No. 12-2021 created a no parking zone from the intersection of the U.S. 175 service road and Malloy Bridge Road to Water Street, beginning approximately 835 feet past said intersection for a distance of approximately 786 feet.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

NA

EXHIBITS:

1. Proposed ordinance

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS AMENDING THE CODE OF ORDINANCES BY AMENDING CHAPTER 17 “TRAFFIC”, ARTICLE 17.04 “PARKING, STOPPING OR STANDING”, DIVISION 2. PARKING REGULATIONS ON SPECIFIC STREETS”, BY REPEALING IN THEIR ENTIRETY SECTION 17.04.068 “U.S. HIGHWAY 175 EASTBOUND SERVICE ROAD” AND SECTION 17.04.069 “WATER STREET”; DIRECTING THE REMOVAL OF SIGNAGE PREVIOUSLY ERECTED REGARDING PROHIBITED PARKING; PROVIDING A SAVINGS CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO HUNDRED DOLLARS (\$200.00) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City provides for no stopping, standing or parking on specific streets within the City when signs are erected or curbs are painted on such street providing notice; and,

WHEREAS, the City has determined that current prohibits on the stopping, standing and parking of motor vehicles set forth in the City’s Code of Ordinances at section 17.04.068 and 17.04.069 are no longer necessary to protect the general welfare, health and safety of the citizens of the;

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

SECTION 1. The Code of Ordinances of the City of Seagoville, Texas is hereby amended by amending Chapter 17, Traffic, Article 17.04, Parking, Stopping or Standing, Division 2, Parking Regulations on Specific Streets, by repealing in their entirety section 17.04.068 “U.S. Highway 175 Eastbound Service Road” and section 17.04.069 “Water Street”.

SECTION 2. The City Manager or his designee is hereby directed to cause the removal of all signs previously erected giving notice of the no parking zones previously established by section 17.04.068 and/or section 17.04.069.

SECTION 3. All ordinances of the City of Seagoville in conflict with the provisions of this ordinance are hereby repealed and all other ordinances of the City of Seagoville not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 4. An offense committed before the effective date of this ordinance is governed by the prior law and the provisions of the Code of Ordinances, as amended, in effect when the offense was committed and the former law is continued in effect for this purpose.

SECTION 5. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a whole.

SECTION 6. Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the City of Seagoville, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of two hundred dollars (\$200.00) for each offense.

SECTION 7. This ordinance shall take effect from and after its passage.

DULY PASSED by the City Council of the City of Seagoville, Texas, this the 26th day of June, 2023.

APPROVED:

Lackey Stepper Sebastian, Mayor

ATTEST:

APPROVED AS TO FORM:

Melinda Welsh, Interim City Secretary

Victoria W. Thomas, City Attorney

Regular Session Agenda Item: 8

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving the reappointment of Commissioner Shelly Sipriano and Vice-Chairperson Tommy Lemond of the Planning and Zoning Commission.

BACKGROUND OF ISSUE:

Shelly Sipriano's and Tommy Lemond's terms on the Planning and Zoning Commission are expiring at the end of June, 2023. Both wish to continue their service on the Planning and Zoning Commission. Mr. Lemond and Ms. Sipriano have proven to be assets to the Commission and serve with the highest level of professionalism and public service. Staff is recommending that both are reappointed to continue serving the citizens of Seagoville.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

Staff recommends approval.

EXHIBITS

NA

Regular Session Agenda Item: 9

Meeting Date: June 26, 2023

ITEM DESCRIPTION

Discuss and consider directing Staff on the selection of the movie(s) to view at the annual “Movie in the Park” event to be held on: Saturday August 19, 2023, and Saturday September 16, 2023.

BACKGROUND OF ISSUE:

These events are hosted by the City of Seagoville and is open to the public. Citizens can come to the Movie in the Park events to be held at C.O Bruce Park located at 1801 N Hwy 175 Seagoville, Texas, 75159. The Movie in the Park promotes unity within the community. It includes two (2) nights of free entertainment for the entire family, with In an Out Burger to serve up to 250 Free Burgers, Chips, and Drinks to the community while watching the movie.

Staff is seeking the direction of Council concerning the movie to be viewed at each of the dates listed above for this annual event. There will also be a snow cone vendor. The following movies are up for consideration, there are seven (7) PG rated movies available to select from.

- **The Secret Life of Pets (2016) PG** – In a Manhattan apartment building, Max's life as a favorite pet is turned upside-down, when his owner brings home sloppy mongrel Duke. They must put their quarrels aside when they learn that adorable white bunny Snowball is building an army of lost pets determined to wreak revenge.
- **Encanto (2021) PG** – An armed conflict forces Pedro and Alma Madrigal, a young married couple, to flee their home village in [Colombia](#) with their infant triplets Julieta, Pepa and [Bruno](#). The attackers kill Pedro, but the candle of Alma magically repels the attackers and creates Casita, a sentient house for the family located in Encanto, a magical realm bordered by high mountains.

Fifty years later, a new village thrives under the candle's protection and its magic grants "gifts" to each Madrigal descendant at the age of five which they use to serve the villagers. However, Bruno, vilified and scapegoated for his gift of seeing the future, disappeared ten years earlier while Julieta's youngest daughter, 15-year-old [Mirabel](#), has mysteriously received no gift.

On the evening when Pepa's youngest son, 5-year-old Antonio, gains the ability to communicate with animals, Mirabel suddenly sees Casita cracking and the candle's flame flickering, but her warnings go unheeded when Casita appears undamaged to the others. After overhearing Alma praying, Mirabel resolves to save the miracle's magic. The next day, she talks to her super-strong older sister Luisa who confesses to feeling overwhelmed

by her near-constant obligations then suggests that Bruno's room, in a forbidden tower in Casita, may explain the phenomenon.

There, Mirabel climbs upstairs, swings over a gap with a rope, and discovers a cave. She barely escapes it with some pieces of a slab of opaque emerald glass in hand. Outside, Luisa discovers that her gift is weakening. After her family reminds her why Bruno is vilified, Mirabel reassembles the glass and sees a picture of herself with Casita cracking behind her.

Later that evening, Mirabel's oldest sister [Isabela](#), who can make plants and flowers grow at will, is scheduled to become engaged to neighbor Mariano Guzmán. Amidst Mariano's proposal and an awkward dinner, Pepa's daughter, Dolores, who possesses superhuman hearing, reveals Mirabel's discovery to everyone, causing Casita to crack again, ruining the night and Mariano's proposal when the weather-controlling Pepa inadvertently conjures a downpour.

Amidst the chaos, Mirabel follows a group of rats and discovers a secret passage behind a portrait where she finds Bruno is hiding. Bruno reveals he never left the house, and that the vision changes between Mirabel saving and cracking the Casita, making him believe that she is the key to the Casita magic. Refusing to let Mirabel get hurt, he broke the vision and disappeared. At Mirabel's insistence, Bruno reluctantly conjures another vision that at first resembles the previous one, but then continues to depict Mirabel embracing Isabela and strengthening the candle.

Mirabel reluctantly apologizes to Isabela, who abruptly confesses that she does not want to marry Mariano and is burdened by her image of perfection. Mirabel helps Isabela develop her powers and the two sisters embrace, but Alma spots the pair from the village square and rushes back to Casita. Alma blames Mirabel for causing the family's misfortunes out of spite for not having a gift. Mirabel finally confronts Alma for always seeing her as a disappointment and deeming no one good enough for her, even with their gifts. This argument creates a fissure that splits the nearby mountain and demolishes Casita as the candle extinguishes, leaving the Madrigals powerless. A heartbroken Mirabel runs away from the family, who scramble to find her.

Several hours later, Alma finds a tearful Mirabel back at the river where Pedro died and explains her tragic backstory and how, determined to preserve the magic, she ignored how her expectations were harming the family and finally accepts responsibility for what happened. Mirabel and Alma reconcile, and, with Bruno in tow, return to the village and assemble the Madrigals to rebuild Casita, with the townsfolk joining in. Mirabel installs a new doorknob to the main door, restoring the family's gifts and reviving Casita. She and Bruno join the family for another photo.

- **Vivo (2021) PG** – In [Havana, Cuba](#), Andrés Hernández and his [kinkajou](#) Vivo play music together in the plaza. One day after their show, Andrés receives a letter from his old friend, Marta Sandoval, informing him that she is retiring from her music career. The letter offers a chance to reconnect in [Miami](#), at the Mambo Cabana and for Andrés to finally confess his

love for Marta through a song he wrote just for her. Vivo, happy with their life in Cuba, is reluctant to help Andrés. The next morning, Andrés dies in his sleep and that night, a funeral service is held in the plaza, with Andrés' niece-in-law Rosa and her daughter Gabi attending before they head back to their home in [Key West, Florida](#).

Ashamed of his earlier reluctance, Vivo vows himself to get Marta to hear Andrés' song. He stows away to Key West with Gabi and Rosa in their luggage. Gabi finds Vivo and agrees to help him deliver Andrés' song to Marta. Under the guise of attending a cookie sale in town, Gabi and Vivo purchase bus tickets to get to Marta's show, but they are stopped by the Sand Dollars, a girl scout troop who wants Vivo vaccinated. Gabi and Vivo escape from them, but miss the bus. They end up in the [Everglades](#) and are separated by a heavy rain storm, losing the song.

While searching for Gabi, Vivo comes across a [roseate spoonbill](#) named Dancarino, who is unsuccessful in finding love with one of his own. With Vivo's help, he is able to win the heart of Valentina. The two later rescue Vivo from a [Burmese python](#) named Lutador. Meanwhile, Gabi discovers that she was followed by the Sand Dollars on a boat and that they have Andrés' song, keeping it from her until she leads them to Vivo. When the girls are attacked by Lutador, Vivo saves them, but the song is destroyed in the process. Devastated, Vivo considers returning to Cuba until he realizes he and Gabi can recreate the song, as he knows the melody and Gabi knows the lyrics. Together, they make it to Miami and search for Marta, who has learned of Andrés' death and refuses to go on stage.

Gabi and Vivo sneak inside the Mambo Cabana, but Gabi is unable to enter and tells Vivo to go on without her. She is soon caught by security and her furious mother. Vivo finds a mourning Marta, who recognizes him from Andrés' obituary photo, and delivers the song. Touched by the song, Marta is revitalized and decides to go on stage. Vivo then locates Gabi and Rosa, who are arguing while driving back home. Gabi confesses she decided to help Vivo because she misses her deceased father. Deeply moved, Rosa reassures her daughter, and drives Gabi and Vivo back to the concert just in time to hear Marta play Andrés' song. Vivo decides to stay in Florida with Gabi and Rosa. Gabi and Vivo put on their own show in the city with Marta, entertaining the crowd.

- **Minions The Rise of Gur (2022) PG** – When middle-schooler Emily Elizabeth meets a magical animal rescuer who gifts her a little, red puppy, she never anticipates waking up to find a giant ten-foot hound in her small New York City apartment. While her single mom is away for business, Emily and her fun but impulsive uncle Casey set out on an adventure.
- **Strange World (2022) PG** – In Avalonia, a land surrounded by an endless wall of mountains, Jaeger Clade and his 15-year-old son Searcher are adventurers who brave the wilderness to explore new worlds. While trying to traverse the mountains, Searcher discovers a green plant that gives off energy. Searcher and the rest of the expedition team decide to return to Avalonia with the plant while Jaeger angrily continues his mission alone. 25 years later, Searcher, now 40, has made a name for himself by introducing the miracle plant, dubbed Pando, as a fuel source for Avalonia. He and his wife Meridian are

Pando farmers, while their son, Ethan, has a crush on his friend Diazo and chafes at his father's expectation that he will become a farmer as well.

One night, Callisto Mal, the president of Avalonia and one of Jaeger's former expedition teammates, shows up in her airship, the *Venture*, informs the Clades that Pando is losing its power and asks Searcher to help find the cause. He joins an expedition to travel into a giant sinkhole, in which the roots of Pando have been located. When Ethan stows away on the *Venture* with their dog, Legend, Meridian chases after them in her [crop-duster](#) to find him. The *Venture*, attacked by red [wyvern](#)-like creatures, crash-lands in a subterranean world, where Searcher and Legend are separated from the group. They are attacked by a creature called a "Reaper", but are rescued by Jaeger, who has been living underground all these years. He has been trying to cross the mountains from below, but is blocked by an acidic ocean, and states his intention to board the *Venture* to attempt to cross it. Meanwhile, Ethan sneaks away from the *Venture* to find his father. He befriends an amorphous blue creature, naming it Splat, before being reunited with Searcher, Legend and Jaeger. They are attacked by more Reapers, but are rescued by Meridian and Callisto and return to the *Venture*.

Searcher insists on completing their mission, while Jaeger wants to continue journeying across the Strange World. Ethan becomes frustrated with them and their opposing worldviews. After another wild encounter, Searcher and Jaeger finally have a heart-to-heart talk and realize that they do respect each other's goals in life. Eventually they find a cluster of Pando's roots, which is being attacked by the Strange World's creatures.

After he learns that Ethan wants to explore more of the Strange World, Searcher blames Jaeger's influence on him. Frustrated with Searcher, Ethan jumps off the *Venture* and on to one of the Reapers. Searcher follows him aboard a small flying vehicle, but as they are reconciling, they realize that they have passed through the mountains to the ocean beyond, where they see the eye of a giant turtle-like creature. The two realize that Avalonia is on the creature's back, and that they have been traveling through its body, meaning that the Reapers and all the other creatures are its immune system. Seeing that Pando is an infection attacking the creature's heart, they head back to inform the expedition team that Pando must be destroyed, but Callisto has them locked up to prevent them from stopping the mission, while Jaeger furiously sails off to see for himself. After Legend and Splat free the family, Searcher and Ethan head to the creature's heart to clear a path for the Reapers, while Meridian takes over the ship and convinces Callisto to help. Jaeger returns, and with his help, they break through Pando, and the creatures appear and destroy it, bringing the heart back to life and saving the land.

One year later, Ethan is in a relationship with Diazo as they and their friends collect resources from the Strange World; Avalonia has shifted from Pando energy to wind turbines; Jaeger revisits his ex-wife Penelope, who has remarried during his absence; and Searcher and Jaeger's relationship has improved.

- **Luca (2020) PG** – Set in a beautiful seaside town on the Italian Riviera, Disney and Pixar's original feature film "Luca" is a coming-of-age story about one young boy experiencing an

unforgettable summer filled with gelato, pasta and endless scooter rides. Luca (voice of Jacob Tremblay) shares these adventures with his newfound best friend, Alberto (voice of Jack Dylan Grazer), but all the fun is threatened by a deeply-held secret: they are sea monsters from another world just below the water's surface.

- **DOG (2022) PG** – Jackson Briggs, a former [U.S. Army Ranger](#) suffering from [PTSD](#), tries to apply for a rotation position in [Pakistan](#), but is deemed unfit for service due to a [brain injury](#). He is notified that his friend and former partner, Riley Rodriguez, was killed in a car accident the night before. The morning after attending a memorial service at a local bar, Briggs is called in to [Fort Lewis](#) on a special assignment to escort Riley's [military dog](#), Lulu, a [Belgian Malinois](#) with a history of aggressive behavior, to attend his funeral in [Nogales, Arizona](#), after which he is to bring her to [White Sands](#), where she will be [euthanized](#). Initially hesitant, Briggs agrees when his former company commander, Captain Jones, promises to recommend him for the position.

On the road, when Briggs stops at a [shooting range](#), Lulu breaks out of her cage and destroys the inside of his 1984 [Ford Bronco](#). Frustrated, Briggs hides [sedatives](#) in a hot dog, causing Lulu to fall asleep after she eats it. In [Portland, Oregon](#), Briggs tries to hit on women in a bar, but most are repelled by his brash personality. Outside, he meets two friends, Bella and Zoe, who invite him to their house for a [threesome](#). While Briggs is inside, Lulu panics, alerting a neighbor. Believing her to be the victim of [abuse](#), the neighbor frees her from the car, but is promptly attacked. Briggs runs outside and pulls them apart, but Bella and Zoe are disturbed by the display and lock Briggs outside.

The next morning, while on the [Pacific Coast Highway](#), Lulu climbs out of the back of the car, forcing Briggs to pull over and chase her through a nearby forest. They stumble across a marijuana farm in the woods, where Briggs is [tranquilized](#) by the farm's owner, Gus. He wakes up tied to a chair in the shed, but he is able to escape. He reunites with Lulu, who has injured her paw, and is being treated by Gus's wife, Tamara. Briggs and Gus reconcile by looking through Lulu's "I Love Me" book, which contains photos from her service during the [War in Afghanistan](#). After Lulu is treated, Tamara gives Briggs a [psychic reading](#) before Briggs and Lulu continue on the road.

In [San Francisco](#), Briggs cons a free hotel room by pretending to be a blind veteran, with Lulu as his [seeing-eye dog](#). Briggs takes her to his room and gives her a bath. He tries to leave the room, but Lulu barks until Briggs relents and brings her with him. In the lobby, Lulu attacks a Middle Eastern man, Dr. Al-Farid, and Briggs is arrested for a [hate crime](#). At the station, Briggs is put in a lineup, where he apologizes to Al-Farid, who agrees not to press charges on the condition that Briggs seek professional help for his behavior. While retrieving Lulu, the medic reveals that she has [anxiety](#). In [Los Angeles](#), Briggs tries to visit his estranged 3-year-old daughter, Sam, but his wife, Niki, does not allow him to. Briggs visits Noah, a former Army Ranger who adopted and rehabilitated Lulu's brother, Nuke. Noah teaches Briggs to bond with Lulu in terms she understands, allowing him to form a deeper connection with her.

After leaving Noah's, the Bronco breaks down during a [thunderstorm](#), forcing Briggs and Lulu to shelter in an abandoned barn. The next morning, Briggs and Lulu [hitchhike](#) to Nogales in time for the funeral, where Briggs stays with her to keep her calm during the [traditional rifle salute](#). Afterwards, while Briggs gets his truck repaired, he calls Jones and tells him that Lulu's condition has improved, but Jones is unconcerned. Briggs drives into the desert and encourages Lulu to run away. When she does not, they stay in a motel overnight. Briggs suffers from a [seizure](#), but is calmed by Lulu. In the morning, Briggs drops Lulu off at White Sands, but changes his mind when he sees her panicking. He drives back to the gate and takes Lulu back, driving away with her. Months later, Briggs writes a letter addressed to her, revealing that he has adopted her. He thanks her for saving his life and making him a better man as Niki takes him to meet Sam.

FINANCIAL IMPACT:

Approved in the FY 2022-23 budget.

EXHIBITS:

Pictures and captions of all movie suggestions

Ever wonder what your pets do
when you're not home?



ILLUMINATION PRESENTS

THE SECRET
LIFE OF

PETS



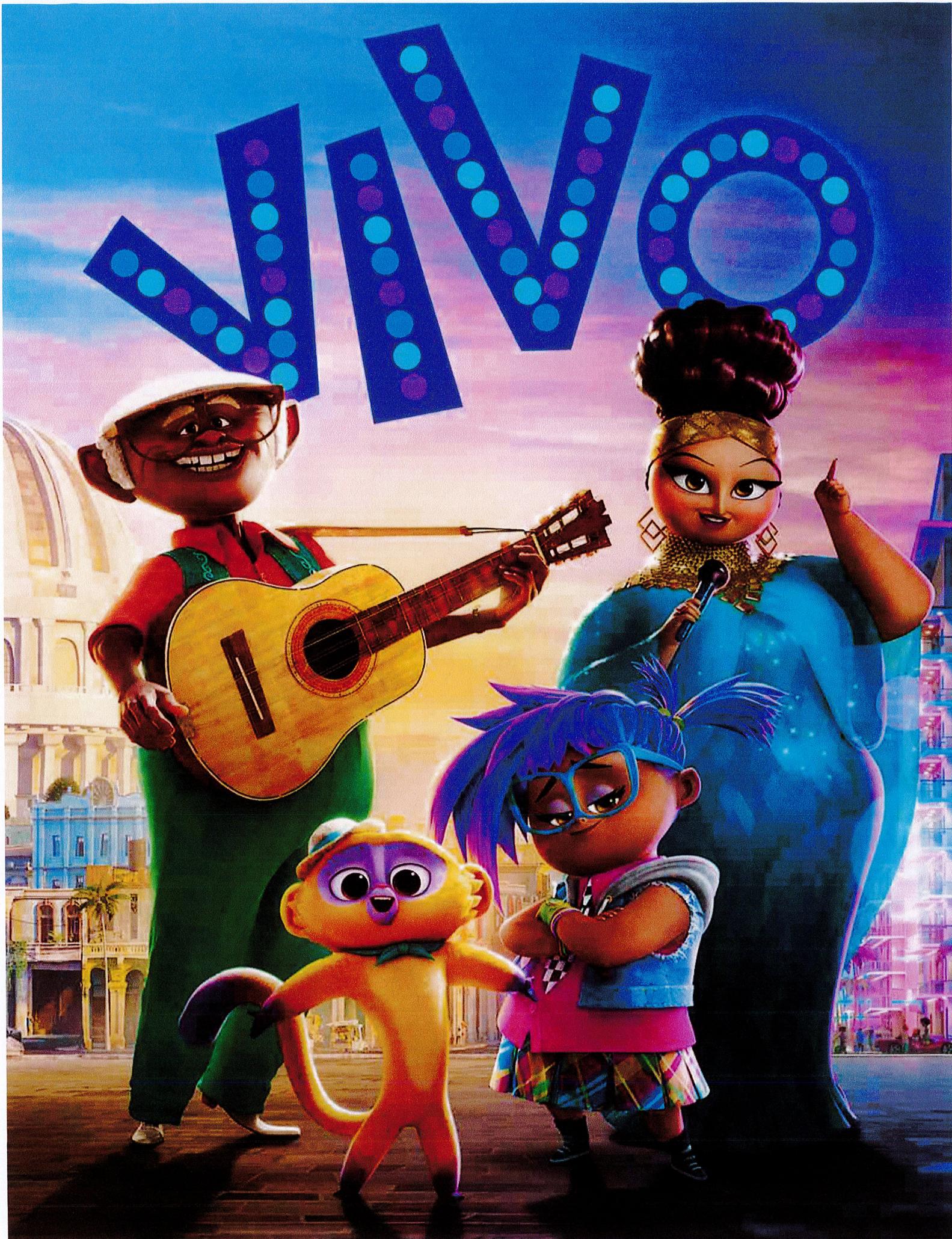
Vem conhecer a Família Madrigal.
Todos são mágicos...
Menos ela.

Disney
ENCANTO

25 NOVEMBRO NOS CINEMAS

[/Disney Portugal](#)

[/WaltDisneyStudiosPT](#)



ILLUMINATION PRESENTS

MINIONS

THE RISE OF GRU

SUMMER 2021





[Strange World \(2022\)](#)

[Dennis Quaid](#), [Jake Gyllenhaal](#), and [Jaboukie Young-White](#) in [Strange World \(2022\)](#)

People [Dennis Quaid](#), [Jake Gyllenhaal](#), [Jaboukie Young-White](#)

Titles [Strange World](#)

Countries [United States](#)

Languages [English](#)

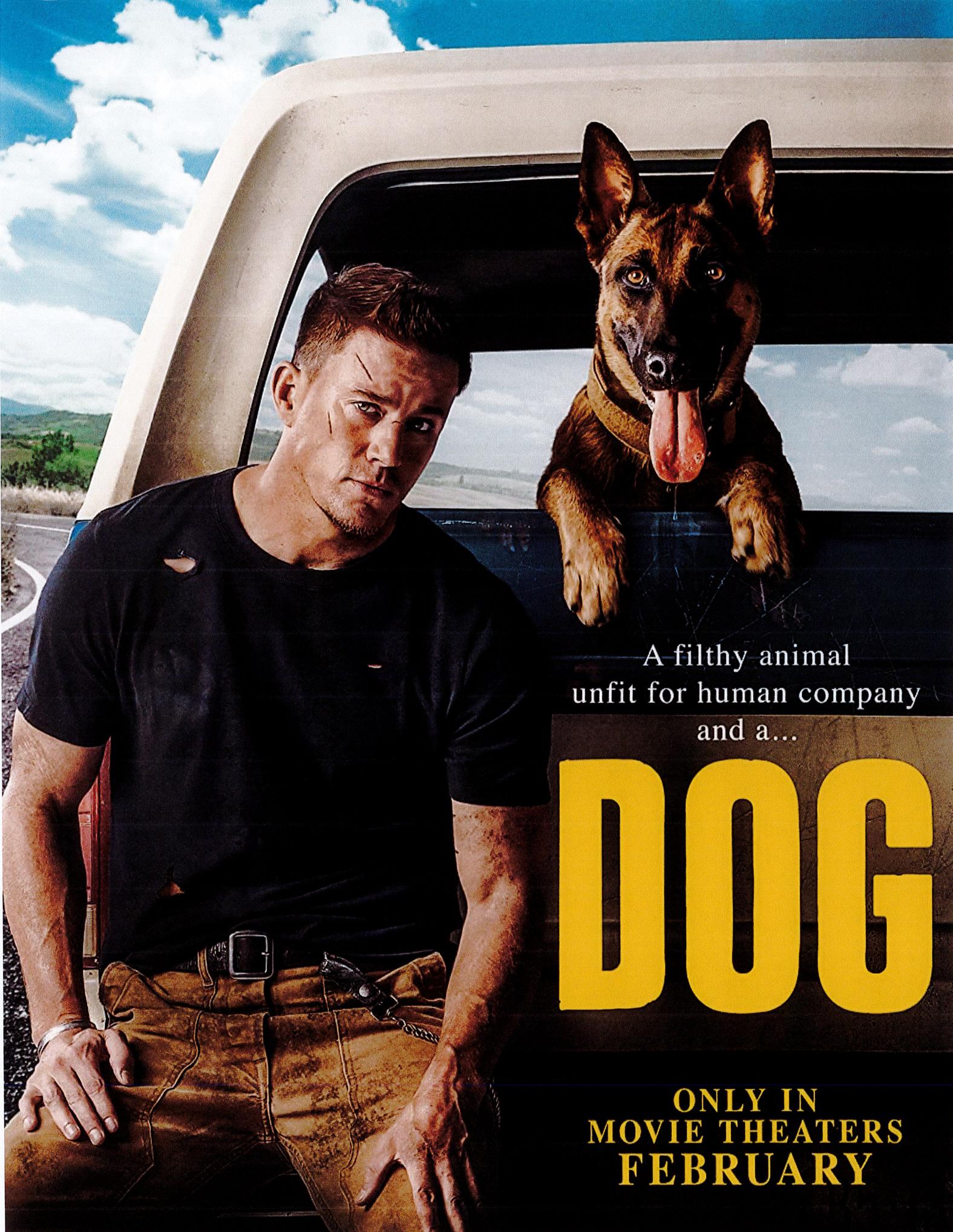


Disney PIXAR

LUCA

Disney Pixar Animation Studios presents "LUCA"
Directed by DAN ROMER
Produced by DANIELA STRILEVA
Executive Producers DAVID JUAN BIANCHI, KIM WHITE
Screenplay by MICHAEL VENTURINI, DAVID RYU
Story by JESSE ANDREWS, MIKE JONES
Catherine Apple, Jason Hudak
Produced by PETER DOCTER, PETER SOPIN, KIRI HART
Directed by ENRICO CASAROSA
Pixar
Disney

Original Movie Streaming June 18



A filthy animal
unfit for human company
and a...

DOG

ONLY IN
MOVIE THEATERS
FEBRUARY

Regular Session Agenda Item: 10

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss designating Monday, July 3, 2023, as a City Holiday, with the exception of the scheduled City Council meeting/Public Hearing.

BACKGROUND OF ISSUE:

Councilmember Hernandez requested this item.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

N/A

Regular Session Agenda Item: 11

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Receive Councilmember Reports/ Items of Community Interest

BACKGROUND OF ISSUE:

Section 551.0415 of the Texas Government Code authorizes a quorum of the governing body of a municipality or county to receive reports about items of community interest during a meeting without having given notice of the subject of the report if no action is taken. Section 551.0415 defines an “item of community interest” to include:

- (1) expressions of thanks, congratulations, or condolence;
- (2) information regarding holiday schedules;
- (3) an honorary or salutory recognition of a public official, public employee, or other citizen, except that a discussion regarding a change in status of a person’s public office or public employment is not an honorary or salutory recognition for purposes of this subdivision;
- (4) a reminder about an upcoming event organized or sponsored by the governing body;
- (5) information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the governing body that was attended or is scheduled to be attended by a member of the governing body or an official or employee of the political subdivision; and
- (6) announcements involving an imminent threat to the public health and safety of people in the political subdivision that has arisen after the posting of the agenda.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

N/A

Regular Session Agenda Item: 12

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Future Agenda Items

BACKGROUND OF ISSUE:

Council provides direction to staff regarding future agenda items. These items will not be discussed and no action will be taken at this meeting.

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

N/A

Executive Session Agenda Item: 13

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Recess into Executive Session

Council will convene into closed Executive Session in accordance with Texas Government Code pursuant to the following:

- A. Section 551.074 – Personnel Matters: Discuss the appointment, employment, evaluation and duties of a public officer or employee, to wit: City Secretary and candidate search for same with possible discussion and action related thereto in open session.**
- B. Section 551.071 – Consultation with City Attorney: Seek legal advice regarding amending Code of Ordinances Article 11.06 - Short-Term Rentals Licensing with possible discussion and action related thereto in open session.**
- C. Section 551.071 – Consultation with City Attorney: Seek legal advice regarding allowing burn pits and burn barrels within the City on real properties of two acres or more with possible discussion and action related thereto in open session.**
- D. Section 551.071 – Consultation with City Attorney: Seek legal advice regarding a proposed mass gathering ordinance with possible discussion and action related thereto in open session.**
- E. Section 551.071 – Consultation with City Attorney: Seek legal advice regarding a proposed event centers ordinance with possible discussion and action related thereto in open session.**
- F. Section 551.071 – Consultation with City Attorney: Seek legal advice regarding the makeup of the Board of Directors of the Seagoville Economic Development Corporation with possible discussion and action related thereto in open session.**

BACKGROUND OF ISSUE:

N/A

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

N/A

Executive Session Agenda Item: 14

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Reconvene into Regular Session

Council will reconvene into open session, and take action, if any, on matters discussed in Executive Session.

- A. **Section 551.074** – Personnel Matters: Discuss the appointment, employment, evaluation and duties of a public officer or employee, to wit: City Secretary and candidate search for same with possible discussion and action related thereto in open session.
- B. **Section 551.071** – Consultation with City Attorney: Seek legal advice regarding amending Code of Ordinances Article 11.06 - Short-Term Rentals Licensing with possible discussion and action related thereto in open session.
- C. **Section 551.071** – Consultation with City Attorney: Seek legal advice regarding allowing burn pits and burn barrels within the City on real properties of two acres or more with possible discussion and action related thereto in open session.
- D. **Section 551.071** – Consultation with City Attorney: Seek legal advice regarding a proposed mass gathering ordinance with possible discussion and action related thereto in open session.
- E. **Section 551.071** – Consultation with City Attorney: Seek legal advice regarding a proposed event centers ordinance with possible discussion and action related thereto in open session.
- F. **Section 551.071** – Consultation with City Attorney: Seek legal advice regarding the makeup of the Board of Directors of the Seagoville Economic Development Corporation with possible discussion and action related thereto in open session.

BACKGROUND OF ISSUE:

N/A

FINANCIAL IMPACT:

N/A

RECOMMENDATION:

N/A

EXHIBITS:

N/A

Regular Session Agenda Item: 15

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving an Ordinance of the City of Seagoville, Texas, amending the Code or Ordinances of the City of Seagoville, by adding a new Article 7.11 “Mass Gatherings” to Chapter 7 “Business Regulations”; providing for a penalty of fine not to exceed the sum of two thousand (\$2,000.00) dollars for each offense; providing a repealing clause; providing a severability clause; and providing for an effective date.

BACKGROUND OF ISSUE:

The proposed ordinance will require establishing regulations and permit requirements on some events, activities, or gatherings in the city due to their size or special requirements. In order to address these concerns and foster a vibrant, active and safe community, the City Council finds that it may be in the best interest of the citizens of the City of Seagoville to establish these regulations and permit requirements for the governance of various events, gatherings, or activities held in the City limits that may have a detrimental impact on public resources or pose a danger to public health, safety and welfare.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

Staff recommends approval of the ordinance.

EXHIBITS:

1. Proposed ordinance

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS AMENDING THE CODE OR ORDINANCES OF THE CITY OF SEAGOVILLE, BY ADDING A NEW ARTICLE 7.11 “MASS GATHERINGS” TO CHAPTER 7 “BUSINESS REGULATIONS”; PROVIDING FOR A PENALTY OF FINE NOT TO EXCEED THE SUM OF TWO THOUSAND (\$2,000.00) DOLLARS FOR EACH OFFENSE; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council desires to encourage special events and activities that benefit the city, stimulate economic growth and provide a vibrant, active community for all citizens; and

WHEREAS, the City Council desires that such events and activities be conducted in a manner that provides for the protection, preservation, and promotion of the physical health and safety of the public; and

WHEREAS, the City Council has determined that some events, activities or gatherings, due to their size or special requirements, may place unique demands on public resources or pose a danger to public health, safety and welfare; and

WHEREAS, in order to address these concerns and foster a vibrant, active and safe community, the City Council finds that it is in the best interest of the citizens of the City of Seagoville to establish regulations and permit requirements for the governance of various events, gatherings, or activities held in the City limits that may have a detrimental impact on public resources or pose a danger to public health, safety and welfare;

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

SECTION 1. The findings and facts recited above are found to be true and correct and are incorporated by this reference herein.

SECTION 2. The Code of Ordinances of the City of Seagoville, Texas is hereby amended by adding a new Article 7.11 “Mass Gatherings” to Chapter 7 “Business Regulations” to read in its entirety as follows:

"CHAPTER 7 BUSINESS REGULATIONS

...

ARTICLE 7.11 MASS GATHERINGS

Division 1. General Provisions

Sec. 7.11.001 Purpose

Some gatherings, due to their size and/or special requirements, may place unique demands on public resources or pose a danger to public health, safety and welfare. The purpose of this Article is to make provision for and address these demands on public resources and to ensure that the public health, safety and welfare are protected. The provisions of this Article are not intended to place an unnecessary burden on any individual's right to association or freedom of expression.

Sec. 7.11.002 Definitions

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

City Manager. Means the City Manager of the City or his/her designee.

Concert. Means a live musical performance held inside the city limits of the City of Seagoville that attracts or is expected to attract more than 3,000 persons and at which the persons will remain for more than four (4) continuous hours or for any amount of time during the period beginning at 10:00 p.m. and ending at 4:00 a.m.

Director. Means the Director of Community Development for the City or his/her designee.

Demonstration. Means a gathering, including a protest or rally, the sole or principal purpose of which is the expression, dissemination, or communication, by verbal, visual, literary, or auditory means of opinion, views or ideas and/or public display of the attitude of assembled persons toward a person, cause, issue or other matter.

Expected Total Attendance. Means the estimated attendance at a mass gathering estimated by the applicant on the application. Expected total attendance includes all event staff, vendors, operators, spectators, participants, entertainers, performers, and attendees.

Mass gathering. Means a Concert or Non-Concert event, as defined herein and includes recurring mass gatherings.

Non-Concert event. Means any gathering, activity, or event, other than a Concert, held inside the city limits of the City of Seagoville that:

- (1) attracts or is expected to attract:
 - a. more than 500 persons or

- b. more than 300 persons if fifty-one percent (51%) or more of those persons may reasonably be expected to be younger than 21 years of age and it is planned or may reasonably be expected that alcoholic beverages will be sold, served, or consumed at or around the gathering; and
- (2) at which the persons will remain for more than four (4) continuous hours or for any an amount of time during the period beginning at 10:00 p.m. and ending at 4:00 a.m.

Permit. Means written approval of the Director to hold a mass gathering or recurring mass gathering and providing the conditions, if any, attached to such approval.

Person. Means an individual, group of individuals, firm, corporation, partnership, association, company, or other business or organizational entity.

Promote. Means to organize, manage, finance, conduct, provide the venue for, or hold.

Promoter. Means a person who promotes a mass gathering.

Recurring mass gathering. Means any mass gathering, as defined herein, that will be repeated on a regular basis (*e.g.* weekly, monthly, etc.), to occur more than once in a one-year period from the date of permit issuance.

Sec. 7.11.003 Application of Article; exemptions

All mass gatherings, except for the following must conform to the applicable provisions of this Article:

- (a) a mass gathering sponsored, in whole or in part, by the City;
- (b) a mass gathering sponsored by Dallas County, Kaufman County, the State of Texas, or the United States federal government;
- (c) a mass gathering held or conducted, with City permission, on City-owned, public property;
- (d) a mass gathering held or conducted by the Armed Forces of the United States of America or the military forces of the State of Texas;
- (e) a lawful, peaceful protest, demonstration or rally (organizers of such lawful protest, demonstration or rally shall contact the City Manager's office to verify that no events are scheduled in the areas where the protests, demonstrations or rallies are planned and to ensure public safety precautions are in place);
- (f) Educational or school activities and youth athletic and/or sporting events; and
- (g) a mass gathering exempted by City Council resolution.

Sec. 7.11.004 General Authority

- (a) The Director shall implement, administer and enforce the provisions of this Article. The Director has the authority to issue a mass gathering permit that authorizes one or more mass gatherings described in this Article when the requirements of this Article have been met.
- (b) The provisions of this Article are cumulative of all city ordinances. Building permits, food establishment permits, alcoholic beverage licenses, and all other permits and licenses required by city ordinance or other local, state, or federal law for the event(s) or activity(s) planned to be conducted in conjunction with or as a part of a mass gathering event must be applied for and obtained separately and in accordance with the applicable city ordinance or other governing law. The Director shall coordinate applications for any city-issued permit(s) or license(s) required in addition to the mass gathering permit.
- (c) The Director is authorized to install or direct the installation of temporary traffic control signs, devices, and/or markings relating to the control of the speed, movement, and parking of motor vehicles in association with traffic anticipated to be generated by a mass gathering for which a permit has been or will be granted. A temporary traffic control sign, device, or marking shall have the same effect as a traffic control sign, device or marking authorized to be placed by the traffic engineer pursuant to this Code of Ordinances.

Sec. 7.11.005 - 7.11.010 Reserved

Division 2. Permits

Sec. 7.11.011 Permit requirement

Except as specifically exempted pursuant to section 7.11.003 of this Article, it shall be unlawful for any person to promote a mass gathering or recurring mass gathering without having first obtained a mass gathering permit or recurring mass gathering permit issued under this Article by filing a written application and paying the applicable fee. A mass gathering permit shall allow the permit holder to conduct one mass gathering event on the date and at the times stated on the permit, not to exceed a duration of fourteen (14) consecutive days. A recurring mass gathering permit shall allow the permit holder to conduct repeated instances of a mass gathering on a recurring basis for a period of one year. The permit fee shall be set, from time to time, by the City Council and shall be included in the City's Master Fee Schedule.

Sec. 7.11.012 Application Procedure

- (a) At least 45 days before the date on which a mass gathering will be held, the promoter shall file a permit application with the Director. The Director may,

but is not required to, accept an application filed at least 30 days prior to the date upon which the mass gathering will be held; however, in that situation, the applicant acknowledges that the required inspections and review process may not be completed in time to allow for authorization and permitting.

- (b) The mass gathering permit application must contain the following items:
- (1) The promoter's name, address, e-mail address, and telephone number;
 - (2) The location, address, and description of the property on which the mass gathering will be held;
 - (3) The name, address, e-mail address, and telephone number of the owner of the property on which the mass gathering will be held;
 - (4) If the promoter is not the property owner, a notarized, signed agreement between the Promoter and the property owner authorizing the promoter to conduct the mass gathering on the property;
 - (5) a copy of the current, valid certificate of occupancy for the location at which the mass gathering will be held;
 - (6) The name, type and purpose of the mass gathering event;
 - (7) The dates and times that the mass gathering will be held;
 - (8) The expected total attendance for the mass gathering;
 - (9) The maximum number of persons the Promoter will allow to attend the mass gathering and the plan the Promoter intends to use to limit attendance to that number;
 - (10) The name, address, e-mail address, and telephone number of each entertainer or other performer who has agreed to appear at the mass gathering and the name, address, e-mail address, and telephone number of each entertainer or performer's agent;
 - (11) A copy or summary description of each agreement between the promoter and an entertainer or performer;
 - (12) A site plan of the proposed location for the mass gathering upon which is indicated all permanent and temporary structures, tents, awnings, canopies, food service booths, stages, fences, barricades, restroom facilities (including restroom facilities that are compliant with the Americans with Disabilities Act of 1990), loudspeakers (including orientation of loudspeakers), and lighting for outdoor activities or functions to be utilized for the mass gathering;

- (13) Details of the proposed location, number and size of any signage for the mass gathering;
- (14) A description of any live animals that will be present at the mass gathering and the plan for the care of the animals, including sanitation and waste removal;
- (15) A written public safety plan to be put into effect by the promoter for the mass gathering to ensure public safety at the mass gathering and to address the following:
 - a. Security/police plan for the mass gathering location, to include identification of the sufficient number of security and/or police personnel that will be provide by Promoter to properly secure and police the event and to prevent interruption of normal police protection for the City, to provide security, traffic and crowd control in connection with the mass gathering. Crowd management requires a minimum of two officers per 500 participants for any mass gathering that allows alcohol consumption and a minimum of two officers per 1,000 participants for any mass gathering which does not allow alcohol consumption;
 - b. Fire protection plan for the mass gathering location, including a plan for prevention of fires and adequate protection of persons and property in the event of fire, including without limitation, adequate exists, fire extinguishers, adequate access for fire trucks and emergency vehicles, and the location of all fire-hydrants;
 - c. Emergency medical services plan for the mass gathering location to provide adequate emergency medical services at the mass gathering;
 - d. Identification of public assembly areas;
 - e. Concession services plan including, at a minimum, including the plan for vendor and food and/or beverage concession distribution in compliance with health and safety requirements,
 - f. Sanitation plan to ensure the highest standards of cleanliness and sanitation are maintained at the mass gathering, including adequate restroom facilities, a plan to empty refuse containers frequently to prevent overflow, and identification of measures for reduction of spread or incidence of communicable diseases and reduction of hazards and pollution of the environment;
 - g. Severe weather or emergency evacuation or shelter plans; and
 - h. the need for the presence of law enforcement, fire protection, and emergency services personnel at the event.
- (16) A written traffic control plan to be put into effect by the promoter for the mass gathering to provide for the safe and orderly movement of traffic at and near the location of the mass gathering. The traffic

control plan must include:

- (a) the number of motor vehicles anticipated at the mass gathering;
 - (b) identification (on a site plan or otherwise) of all streets, alleys, or other thoroughfares and pedestrian ways that will be impacted by anticipated vehicular traffic,
 - (c) all points of ingress and egress into the mass gathering,
 - (d) procedures that promoter will employ to avoid traffic entering or leaving the mass gathering impacting other streets, alleys, roadways, or thoroughfares;
 - (e) parking plan, indicating that sufficient parking has been provided to accommodate the projected number of users with a ten (10%) percent surplus. If parking is to be on private property adjacent to the event location, written evidence that the promoter has a right of possession of the property through ownership, lease, license or other agreement must be provided. When the location designated for parking of motor vehicles is not an established parking area, a plan shall also be submitted which shows how the needed parking will be achieved and arranged. The number of parking spaces and layout of the parking area, including aisle widths and size of parking spaces, shall be included in the submittal. If parking is provided off-site, details for transport of persons from the off-site parking to the mass gathering location must be included.;
 - (f) a site plan showing where “No Parking” signs will be posted and additionally showing all fire lanes and describing the measures that will be employed to maintain the fire lanes free and clear of obstructions, including but not limited to parked motor vehicles;
 - (g) the plan for directing of both attendees and motor vehicles safely entering, leaving, or upon the location of the mass gathering;
 - (h) all equipment that will be used to control traffic and procedures that will be employed to avoid back-up of traffic affecting city or state streets, highways, or other thoroughfares;
 - (i) identification of procedures that will be employed by promoter to provide adequate and prompt ingress and egress at the location of the mass gathering for emergency vehicles, including police, fire protection, and emergency medical services; and
 - (j) the plan for movement of firefighting equipment, police response vehicles, and/or emergency medical services vehicles in route to an emergency such that the concentration of people, animals or vehicles at the mass gathering will not unduly interfere with proper fire and police protection or ambulance service to areas near the mass gathering location;
- (17) Copies of all agreements for provision of police, security, emergency services, barricade, traffic control, litter collection, and/or trash removal services for the mass gathering.

- (c) Upon receipt of a complete permit application, the Director shall forward a copy of the application to the building official, fire marshal, fire chief, police chief, public works director, health and safety director, and code enforcement director and any other applicable city departments. Each official and any other applicable department shall review the application and return it, with any comments, to the Director within 10 working days of receipt. The Director and city department heads may prescribe licenses, permits and authorizations required by other city ordinances or applicable law, restrictions, regulations, safeguards, and other conditions necessary for the safe and orderly conduct of a mass gathering to be incorporated into the permit before issuance.
- (d) After reviewing the application and comments, the Director shall determine whether the application and plans meet City safety and other requirements. The applicant may be requested to modify an application to meet the requirements of this Article. Should any of the submitted plans fail to give, and, after notice, the applicant is unable to provide adequate assurances that the plans will be implemented and carried out, the permit application may be denied.
- (e) After review, unless denial is required by this Article, a mass gathering permit will be issued in conformance with the requirements of this Article and for a period not to exceed four consecutive days and shall be valid only on the dates stated on the permit.

Sec. 7.11.013 Recurring Mass Gathering Application and Plans

For a recurring mass gathering, the promoter will be required to submit an application for a recurring mass gathering permit and to file with the Director a General Site Plan, a General Public Safety Plan, and a General Traffic Control Plan meeting the requirements of this Article and indicate thereon that the Promoter is submitting the plans as “General” plans to be utilized for each instance of the recurring mass gathering for the one-year period to be covered by the applicable permit. Should the nature or character of the recurring mass gathering change (for instance, by the addition of an entertainment activity) and significantly (by more than 25%) increases the expected total attendance for the particular instance of the recurring mass gathering, the Promoter will be required to submit revised event-specific plans for each such substantially changed mass gathering event.

Sec. 7.11.014 Standards for Issuance of Permit

A promoter shall submit a complete application in conformance with this Article and shall submit plans and conduct a mass gathering in such a way that it:

- a. Will plan for and facilitate the safe and orderly movement of traffic at and near its location;
- b. Will plan for and provide sufficient number of security and police personnel to properly secure and police the mass gathering location

- and adjacent areas to prevent disruption of normal police protection within the City;
- c. Will plan for and provide sufficient ambulance service to the event and the adjacent areas to prevent interruption of normal ambulance service to the rest of the city;
 - d. Will plan for and provide the movement of firefighting equipment in route to an emergency on the mass gathering location site or otherwise, so as to not unduly interfere with proper fire and police protection to areas near such mass gathering; and
 - e. Will plan and provide for the overall health, safety and security of patrons and participants.

Sec. 7.11.015 Denial or revocation of Permit

- (a) The Director may deny a mass gathering permit if:
 - a. The event will conflict in time and/or location with another event for which a permit has already been issued;
 - b. The event will conflict in time and location with a planned city event or planned city co-sponsored event;
 - c. The promoter does not submit a complete application with satisfactory plans and supporting information as required under this Article;
 - d. The promoter fails to comply with or the event will violate an ordinance of the city or any other applicable law;
 - e. The promoter makes or permits the making of a false or misleading statement or omission of material fact on any application for a mass gathering;
 - f. The promoter has been issued a citation for violating this ordinance or has had a permit revoked within the preceding 12 months;
 - g. The promoter fails to provide proof of a license or permit required by this or any other city ordinance or by state or federal law;
 - h. The mass gathering event, in the opinion of one or more city department directors, would severely hinder the delivery of normal or emergency services or constitutes a threat to the public health, safety and/or welfare; or
 - i. Insurance requirements have not been met by the promoter.
- (b) A mass gathering permit shall be revoked by the Director upon occurrence of the following:
 - a. The Director or a city department director (i) finds that any of the provisions of this Article, any city ordinance, state law, or federal law is being violated; or (ii) deems any part of the mass gathering event unsafe or a threat to public health, safety and/or general welfare.
 - b. In the judgment of the Director or a city department director a violation exists which requires immediate abatement to protect the health, safety and/or general welfare of the public; or
 - c. The promoter made or permitted to be made a false or misleading statement or omission of material fact on any application for any city permit.

- (c) Prior to denial of a permit, the Director shall consider alternatives to the time, place, or manner of the event that will allow the event to occur without posing a threat to health, safety, or general welfare of the public or otherwise violating local, state or federal law.

Sec. 7.11.016 Appeals

Decisions of the Director regarding issuance, denial, or revocation of a permit or the imposition of costs, additional restrictions or conditions upon the granting of a permit may be appealed to the City Manager or his or her designee. Such appeal shall be in writing and shall be filed with the City Secretary's Office within five (5) business days after the issuance of the decision from which the appeal is taken. When making a determination regarding the appeal, the City Manager shall consider the application under the standards provided in this Article and may sustain, overrule, or modify the decision. The decision of the City Manager shall be issued within five (5) business days and shall be final.

Sec. 7.11.017 – 7.11.020 Reserved

Division 3. Special Provisions

Sec. 7.11.021 City authority over parking

The city shall have authority, when reasonably necessary as determined by the fire marshal, chief of police, or director of public works, to establish temporary fire lanes or no parking zones and prohibit or restrict the parking of vehicles along a street or highway or part thereof adjacent to the site of the mass gathering. The City shall post signs to such effect and it shall be unlawful for any person to stop, stand, park, or leave unattended any vehicle in violation thereof.

Sec. 7.11.022 Amusement rides

Rides and/or attractions associated with mass gatherings shall conform to the statutory rules and regulations set forth in Chapter 2151 of the Texas Occupations Code, as amended (the "Amusement Ride Safety Inspection and Insurance Act"). Copies of inspection reports shall be required. Amusement rides in enclosed areas greater than one thousand (1,000) square feet are required to be fire sprinkler protected. Amusement rides shall conform to the statutory rules and regulations set forth in applicable state law.

Sec. 7.11.023 Hours of operation

The City will establish the hours of operation of a mass gathering upon review of the location, the promoter's desired time of operation, type of event, safety of the event and proximity to residential properties.

Sec. 7.11.024 Tents, canopies and temporary structures

Any mass gathering which includes the use of a tent, canopy, or temporary structure shall meet the requirements of the Fire Code and a separate permit may be required along with a mass gathering permit. Fire lanes for emergency

equipment must be provided and the site prepared in a manner so as not to be a fire hazard as determined by the fire department.

Sec. 7.11.025 Food and/or Beverage service

If food and/or beverage service is provided, said operation(s) shall be in compliance with all provisions of the food preparation and food establishment ordinances of the City as well as with all other applicable local, state, and federal laws.

Sec. 7.11.026 Sanitary facilities

A sufficient number of permanent and/or portable sanitary restroom facilities must be provided on the premises of the mass gathering as determined necessary by the City. Portable sanitary facilities shall be maintained in a sanitary manner at all times.

Sec. 7.11.027 Animal waste

Waste from animals used in any mass gathering event shall be removed daily from the grounds. Should animals be kept within the city limits at night, they shall be kept not less than 300 feet from any developed residential or commercial districts. Management of animal waste shall comply with all local, state and federal storm water regulations.

Sec. 7.11.028 Trash disposal

Trash disposal containers must be provided on-site for all outdoor mass gathering events and shall be maintained to prevent trash from being dispersed by wind or rain to storm drains, streams, or other properties.

Sec. 7.11.029 Loudspeakers; noise

When loudspeakers or any sound amplifying device is used in conjunction with a mass gathering event, the location and orientation of these devices, the planned hours of use, shall be indicated on the site plan required under this Article. Only devices that do not adversely affect any residential district may be considered. Permit holders, loudspeaker operators, performers and participants shall comply with all city noise ordinances.

Sec. 7.11.030 Public safety personnel and equipment

- (a) Promoter shall be responsible for provision of and for the cost of providing all required public safety personnel and equipment deemed necessary for the mass gathering by the Director.
- (b) The objective standards used to determine the number of law enforcement officers and fire/EMS operation personnel required for a mass gathering shall be as follows:
 - 1. General traffic conditions in the area of the event, both vehicular and pedestrian;

2. Duration of the event;
3. Expected total attendance;
4. Whether any or all of a public right-of-way will be closed;
5. Uses adjacent to the event, such as residential or commercial areas;
6. Day and time of the event (including weather conditions);
7. Availability of alcoholic beverages for consumption at the event;
8. Fireworks at the event;
9. Wild or undomesticated animals at the event;
10. Need for safety zones (such as for fireworks launch, balloon or helicopter landing etc.);
11. Emergency evacuation management;
12. Parking; and
13. Crime prevention.

Sec. 7.11.031 Indemnification

The promoter shall sign an agreement to indemnify and hold harmless the city, its officers, officials, employees, agents, and representatives against all claims of liability and causes of action for injury or damage to persons or property arising out of the mass gathering event.

Sec. 7.11.032 Permit fees and costs

Permit fees established by the City Council under this Article do not include any costs for police, fire and/or emergency medical services operation or other city services required for the mass gathering event. The permit fee for a mass gathering event permit shall be \$250.00 per application and the permit fee for a recurring mass gathering permit shall be \$500.00 per application. These fees shall be set forth in the City’s Master Fee Schedule and may be amended from time to time by the City Council by ordinance.

Sec. 7.11.032 – 7.11.040 Reserved

Division 4. Offenses and Penalties

Sec. 7.11.041 Offenses; Penalty for violation of article

- (a) A person commits an offense if he:
 1. Knowingly commences or holds a mass gathering without a permit or with a permit that has expired or been revoked; or
 2. Knowingly violates any terms or provisions of this Article.

- (b) A person who violates a provision of this Article or a requirement of a mass gathering permit is guilty of a separate offense for each day during which the separate violation is committed or continued.

- (c) Each offense is punishable by a fine not to exceed:

- a. \$2,000 for a violation of a provision of this Article or requirement of a mass gathering permit governing fire safety, zoning, or public safety, health or sanitation, including the dumping of refuse; or
- b. \$500 for all other violations of this Article or requirements of a mass gathering permit; or
- c. The fine established pursuant to other applicable ordinance or state law if the violation relates to failure to comply with a temporary traffic control sign, device, or marking installed or placed pursuant to this Article.”

SECTION 3. Any person, firm, or corporation violating any provision of this Ordinance shall be subject, upon conviction, to the same penalty as provided for in the Code of Ordinances, and upon conviction shall be punished by a fine not to exceed the sum of Two Thousand (\$2,000.00) dollars for each offense.

SECTION 4. All ordinances of the City of Seagoville in conflict with the provisions of this ordinance shall be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict herewith shall remain in full force and effect.

SECTION 5. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance or of the Code of Ordinances, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance or the Code of Ordinances, as amended hereby, which shall remain in full force and effect.

SECTION 6. This ordinance shall take effect 120 days after its passage and publication of the caption as required by law.

DULY PASSED by the City Council of the City of Seagoville, Texas, this the 26th day of June, 2023.

APPROVED:

Lackey Stepper Sebastian, Mayor

ATTEST:

APPROVED AS TO FORM:

Melinda Welsh, Interim City Secretary

Victoria W. Thomas, City Attorney
(062223vwtTM1314750)

Regular Session Agenda Item: 16

Meeting Date: June 26, 2023

ITEM DESCRIPTION:

Discuss and consider approving an ordinance amending the Code of Ordinances by amending Title I “General Ordinances”, Chapter 7 “Business Regulations” by adding a new Article 7.11 “Commercial Event Centers” providing a savings clause; providing for a severability clause; providing a penalty of fine not to exceed the sum of five hundred dollars (\$500.00) for each offense; and providing an effective date.

BACKGROUND OF ISSUE:

The proposed ordinance will require that all commercial event centers have security present and provide security services during events. Security must be provided for all events to a ratio of one (1) security personnel to one hundred (100) patrons. Additionally, each event at commercial event centers must post a sign measuring eight (8) inches by eleven (11) inches within three (3) feet of the main entrance stating that security is being provided.

FINANCIAL IMPACT:

NA

RECOMMENDATION:

Staff recommends approval of the ordinance.

EXHIBITS:

1. Proposed ordinance

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, AMENDING THE CODE OF ORDINANCES BY AMENDING TITLE I “GENERAL ORDINANCES”, CHAPTER 7 “BUSINESS REGULATIONS” BY ADDING A NEW ARTICLE 7.11 “COMMERCIAL EVENT CENTERS” PROVIDING A SAVINGS CLAUSE; PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING A PENALTY OF FINE NOT TO EXCEED THE SUM OF FIVE HUNDRED DOLLARS (\$500.00) FOR EACH OFFENSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City has an interest in protecting the health, safety and general welfare of its citizens and those persons attending events conducted a private, commercial event centers;

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

SECTION 1. The Code of Ordinances of the City of Seagoville, Texas is hereby amended by amending Title I “General Ordinances”, Chapter 7, “Business Regulations” by adding a new Article 7.11 “Commercial Event Centers” to read in its entirety as follows:

“Title I: General Ordinances

...

Chapter 7 Business Regulations

...

Article 7.11 Commercial Event Centers

§7.11.001 Definitions.

Commercial Event Center means, for purposes of this article, a commercial event center is a privately owned facility that is used primarily for the purpose of leasing or renting for private parties on a temporary basis.

Security means one or more off-duty licenses peace officers or licenses security guards.

§7.11.002 Security Requirements.

For all private events conducted at a Commercial Event Center and at which alcohol will be served, the Commercial Event Center must have Security present and providing security services during the event. Security will be provided at a ration of one (1) security personnel per one hundred (100) patrons at maximum seating capacity. Security must be present during the time that the patrons will be at the event and must remain until all patrons have left the building. During each applicable event, the Commercial Event Center must post a sign measuring at least eight (8) inches by eleven (11) inches within three (3) feet of the main entrance to the Commercial Event Center stating, in font size 60 point or larger, that Security is being provided for the event.”

SECTION 2. All ordinances of the City of Seagoville in conflict with the provisions of this ordinance are hereby repealed and all other ordinances of the City of Seagoville not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. An offense committed before the effective date of this ordinance is governed by the prior law and the provisions of the Code of Ordinances, as amended, in effect when the offense was committed, and the former law is continued in effect for this purpose.

SECTION 4. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the Code of Ordinances as a whole.

SECTION 5. Any person, firm or corporation violating any of the provisions or terms of this ordinance shall be subject to the same penalty as provided for in the Code of Ordinances of the City of Seagoville, as heretofore amended, and upon conviction shall be punished by a fine not to exceed the sum of five hundred dollars (\$500.00) for each offense.

SECTION 6. This ordinance shall take effect from and after its passage.

DULY PASSED by the City Council of the City of Seagoville, Texas, this the 26th day of
June 2023

APPROVED:

Lackey Stepper Sebastian, Mayor

ATTEST:

Melinda Welsh, Interim City Secretary

APPROVED AS TO FORM:

Victoria W. Thomas, City Attorney
(062123vwtTM135592)