

CITY OF SEAGOVILLE, TEXAS
ANNUAL OPERATING BUDGET
OCTOBER 1, 2017- SEPTEMBER 30,
2018





City of Seagoville, Texas

Operating Budget

October 1, 2017 – September 30, 2018

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$633,594 OR 16.14%, AND OF THAT AMOUNT, \$529,902 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Seagoville

Fiscal Year 2017-2018

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$633,594, which is a 16.14 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$529,902.

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

FOR: Mayor Pro Tem Jon Epps, Councilmember Rick Howard, Councilmember Jose Hernandez, Councilmember Harold Magill, and Councilmember Mike Fruin

AGAINST: None

PRESENT (not voting per Charter Section 3.05): Mayor Dennis Childress

ABSENT: None

Property Tax Rate Comparison

	2017-2018	2016-2017
Property Tax Rate:	\$0.743800/100	\$0.743800/100
Effective Tax Rate:	\$0.720942/100	\$0.678387/100
Effective Maintenance & Operations Tax Rate:	\$0.702155/100	\$0.645243/100
Rollback Tax Rate:	\$0.800024/100	\$0.743952/100
Debt Rate:	\$0.036300/100	\$0.036302/100

Total debt obligation for City of Seagoville secured by property taxes:
\$1,543,888.89

The above is required by Section 102.007, Local Government Code, as amended by Senate Bill 656 of the 83rd Texas Legislature, effective September 1, 2013



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Annual Operating Budget
October 1, 2017 – September 30, 2018

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City of Seagoville, Texas Readers Guide FY 2017-2018 Budget

The purpose of this section of the budget document is to assist the reader in his or her efforts to understand the City's program of services for the upcoming fiscal year.

Introduction

This section contains the Seagoville Community Profile. A map and historic information about the City follows the Community Profile. It concludes with a listing of the key city officials of the City – the City Council, City Management and Executive Staff, followed by an organizational chart and the Government Finance Officers' Distinguished Budget Presentation Award for the previous fiscal year.

Budget Message

This document, developed by the City Managers' Office, highlights the mission statement and focus areas, major policy issues, current year challenges and budget assumptions utilized in building the FY 2018 budget. It discusses the overall provisions of the FY 2018 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's goals to the FY 2018 department goals.

Policies

This section highlights the budget calendar and the policies underlying the development of the FY 2017-2018 budget

- Budget Calendar
- City Budget Policies
- Basis of Budget and Accounting
- Financial Policies
- Long Term Financial Strategy

Financial Analysis

This section contains a comprehensive overview of the City's financial position

- Schedule of Authorized Positions – a listing of budgeted positions by fund and department.
- Fund Structure – this document illustrates and explains the fund type and account groups utilized by the City of Seagoville. A companion document compares the measurement focus and budgetary basis/basis of accounting employed by the City's fund types and account groups.
- Combined Fund Summary – provides estimated beginning fund equity balances, summary totals of proposed revenues, expenditures, transfers in (out) and estimated ending fund equity balances at September 30, 2018 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2015-16, Projected FY 2016-17 and Adopted FY 2017-18
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2017
- Changes in Fund Balances – All Funds Actual FY 2016

City of Seagoville, Texas

Readers Guide

FY 2017-2018 Budget

Financial Analysis (continued)

- Explanation of Changes in Fund Balance – Actual FY 2016, Projected FY 2017 and Adopted FY 2018
- Trend Analysis of Major Revenues – graphically illustrates changes in the City's major revenues of service charges, property, sales and franchise taxes. This document also explains the underlying reasons for the changes.
- Revenue Summary by Major Type – All Funds
- Revenue Summary by Fund
- Three Year Comparison of Major Expenditures – graphically illustrates changes in expenditures by major fund type. This document also explains the underlying reasons for the changes.
- Expenditure Summary by Fund
- Expenditure Summary by Function – All Funds

General Fund

This section of the budget contains the following:

- Fund Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Revenues by Category – provides additional detail of fund revenue by source.
- Property Tax Rate History – graphic illustration of property tax rates over several years.
- Sales Tax History – a graphic illustration of sales tax revenue over several years.
- Expenditures by Object – a graphic illustration of the object expenditure composition of the General Fund.
- Summary of Expenditures – provides additional detail of departmental expenditures.

The remainder of this section provides an illustration of department functions and a program summary for each General Fund department and division. Departments are traditionally the highest level organizational units of municipal government operations. Examples of departments are General Government, Public Safety and Community Services. A program identifies a grouping of similar, related work activities. Examples of programs include Finance (General Government), Streets (Community Development) and Senior Center (Community Services). This section provides a sheet describing the services performed by each program. Organization charts are provided indicating the positions involved in accomplishing program goals. Department goals are listed and linked to overall City goals.

The Program Summary contains a summary of financial and staffing resources. These summaries are presented in a historical format. Financial and staffing data are provided in terms of the prior year, the current year budget, the current year projected and adopted budget for the next fiscal year.

This section also provides effectiveness measurement data on general government activities by department.

City of Seagoville, Texas Readers Guide FY 2017-2018 Budget

Debt Service Fund

This section provides the following information for the Debt Service fund:

- Overview – an analysis of fund revenue by source and fund expenditures by category.
- Statement of Revenues, Expenditures and Changes in Available Financial Resources – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.
- Computation of Legal Debt Margin
- Annual Debt Service Requirements for all City debt issues, followed by individual debt service requirements for each issue.
- This document also includes a graphic comparative illustration of the City's per capita outstanding debt.

Sales Tax Corporation

This section provides budgetary information on the Seagoville Economic Development Corporation. A portion of local sales taxes primarily funds this entity.

Water & Sewer Fund

This section of the budget contains the following:

- Fund Summary – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.

The remainder of this section provides FY 2017 accomplishments, effectiveness measurement data, an illustration of department functions and a program summary for each Water and Sewer Fund department. Annual debt service schedules are provided, along with a graphic comparative illustration of the City's water & sewer debt.

All Other Funds

This section provides financial summaries for the remaining City funds. These funds are Governmental/Special Revenue funds and the Capital Project fund. This section begins with a graphic overview illustrating the relationship between these funds and other city departments.

Capital Expenditures

This section provides the criteria for classification as a capital expenditure. It also provides the following information for general government and business-type capital expenditures:

- Description
- Cost
- Funding Source
- Future Annual Maintenance Requirements

City of Seagoville, Texas
Readers Guide
FY 2017-2018 Budget

Appendix

Contains the following documents

- Budget glossary
- Budget ordinance
- Tax ordinance
- Budget ratifying resolution
- Water & sewer rate ordinance
- Seagoville Economic Development Corporation budget approval resolution
- Top ten taxpayers

Please contact the City's Finance department for questions related to the FY2018 budget document at 972-287-6800.

Dallas County



City of Seagoville, County of Dallas, State of Texas, located approximately 15 miles Southeast of Downtown Dallas on U.S. Highway 175

POPULATION

Year	2016	2015	2010
City	15,580	15,390	14,835
County	2,592,270	2,480,331	2,471,489

INCENTIVES

Tax Abatement:	Yes
Enterprise Zone:	No
Industrial Foundation:	Yes
Foreign Trade Zone:	No
Reinvestment Zone:	No
Tax Increment Finance District	Yes
Freeport Exemption:	
Other:	

TRANSPORTATION

AIR SERVICE

Nearest Airport:	Mesquite
Runway Length:	6,000' x 100 ft.
Runway Surface:	Concrete
Lighted:	Yes
Fuel:	Yes
Instrum. Landing Sys.:	Yes
Airport Within 1 Hr.	
International:	DFW International
Regional:	Dallas Love Field
Municipal:	Mesquite

FREIGHT CARRIERS

Heartland Express, ABF Freight System Inc., Central Freight, Crete Carriers, Federal Express, Flying H Express Inc., Holmes Freight Lines, Ideal Truck Lines, Rapid Parcel Service, Tex Pack Express of Dallas, United Parcel Service, Yellow Freight

RAIL SERVICE

Provider:	None
Dallas Logistics Hub	15 miles

TAXATION

TAX RATE (PER \$100 ASSESSED VALUE) -2016

Dallas County:	\$0.243100
Seagoville, City:	0.743800
Dallas ISD:	1.282085
Special Districts: (Hospital, College, etc.)	0.410700
TOTAL:	\$2.679685

Municipal Sales Tax:	1-1/2%
State Sales Tax:	6-1/4%
Econ. Dev. Sales Tax:	1/2%
Other Sales Taxes:	%

WAGE DATA

OCCUPATIONAL TITLE	Hourly
Construction Laborers	14.85
Electrician	22.16
Electronics Assembler	15.51
Forklift Operator	15.30
Janitors and Cleaners, Except Maids	11.56
Machinist/Related Occup.	20.06
Maintenance Machinery	22.21
Maintenance Ground	17.96
Molding Machine Operator	14.09
Movers, Hand	13.90
Sewing Machine (Garment)	11.56
Sheet Metal Worker	17.17
Truck Driver or Delivery Service, Light	17.34
Worker – Production	17.14
Worker – Production Helpers	11.87

GOVERNMENT, CITY

Type:	City Council/Manager
Number on Council:	6
Municipal Police:	23
Paid Firemen:	19
Volunteers:	0
City Zoning Body:	Yes
Master Plan:	Yes

UTILITIES

ELECTRIC ENERGY DELIVERY:	TXU Electric Delivery
Reliability:	99.9754%
Transmission Voltage:	69 KV 138 KV 345 KV
Service Voltage:	120/208 120/240 240/480 277/480

NATURAL GAS:	ATMOS Gas
BTU Content Per Cubic Foot:	1,050

TELEPHONE SERVICE:	A T & T
Digital:	*
Analog:	*
Electromechanical:	
Make and Model:	#5 Digital ESS
Software Level:	5E4
Fiber Optics:	Yes
Switched 56 KBPS:	Yes
High Capacity Digital (T-1):	Yes
Digital Data Service:	Yes
911:	Yes

Other Network Services:
 ISDN basic & primary rate, Plexar, Custom Calling Features:
 Call Waiting, Call Forwarding, 3-Way Calling, Speed Calling and Caller ID, DSL, ATT Uverse

WATER SUPPLIER:	City of Dallas (100%)
Source:	Surface Water (Lakes)
Max. System Capacity (daily):	10,000,000 gallons
Max. Daily Use To Date:	3,300,000 gallons
Pressure on Mains:	60 PSI
Storage Capacity:	3,000,000 gallons
Size of Mains:	12"
System Looped:	Yes
Projects Under Construction	NA

SEWER SYSTEM:	
Type Treatment Plant:	Regional Pump Station
Maximum Capacity:	3,300,000 gallons
Max. Daily Use To Date:	1,900,000 gallons
Projects Under Construction:	NA

EDUCATION

DALLAS ISD

Public School Budget: (Seagoville-2015-16)

\$25,520,350

	Schools	Enrollment
Elementary:	3	1,918
Intermediate:		
Middle/Jr. High:	1	1,193
High Schools:	1	1,355
Private:	2	180
Special/Head Start:	1	46

AREA UNIVERSITIES/COLLEGES:

Eastfield College, Mesquite;
 Richland College, Dallas; Southern Methodist University, Dallas; Texas A&M Engineering Extension Service Campus-(on I-20 just outside Seagoville);
 Texas A&M University, Commerce
 Texas Christian University, Fort Worth; Texas Woman's University, Denton; University of Dallas, Irving; University of Texas at Arlington, Arlington; University of Texas at Dallas, Richardson,
 Cedar Valley College - Lancaster

State Industrial Job Training:	Yes
Vocational Program:	Yes

COMMUNITY INFORMATION

HEALTH CARE

Total Hospital Beds in City:	0
Total Doctors (medical) in City:	2
Total Dentist:	3

MEDIA

Papers:	0
Radio Stations:	1
TV Stations/TV Cable:	Local/Yes

CHURCHES

Antioch Baptist Church, Calvary Baptist Church, First Assembly of God, First Baptist Church of Seagoville, First Christian Church,
 First United Methodist Church, God's House of Deliverance Holiness Church, New Beginnings Baptist Church, Praise Temple Church of God in Christ, Robinwood Baptist Church, Seagoville Church of Christ, The Rock Church, Victory Baptist Church

COMMUNITY INFORMATION (cont'd)

RECREATION

Parks:	7
Spray Park	1
Area Lakes:	2
Country Clubs:	0
Health Centers:	0
Public Golf Courses:	0
Theaters:	0
Tennis Courts:	2
Bed & Breakfast Facilities:	1
Hotel & Motel Rooms:	48
Libraries:	1
Other: Softball leagues, soccer leagues, nearest golf course – 4 miles	

AREA ATTRACTIONS:

Seagoville Chamber Banquet
 Post Oak Preserve Environmental Center
 SeagoFest
 Seagoville Chamber Golf Tournament
 Sunset Lions Club Annual Car Show
 Bunker T. Sands Wetland Center
 Cinco De Mayo

CLIMATE

Annual Average Temperature:	65.4 F.
Mo. Average High Temperature:	95. F.
Mo. Average Low Temperature:	36 F.
Annual Average Precipitation:	35.9"
Annual Average Snowfall:	0"
Elevation:	365' – 395'

FINANCE

American National Bank
Home Bank
WoodForest Bank

MAJOR AREA EMPLOYERS

EMPLOYER	PRODUCT	EMPLOYEES	UNION AFFILIATION
O'Reilly Auto Parts	Auto Parts distribution	500	
Wal-Mart	Retail	450	
Seagoville Federal Correctional Institute	Prison	300	
Heartland Express	General freight, trucking	125	
City of Seagoville	Government	94	
Rockwell American Mfg- Seagoville Spring	Motor Vehicle Parts Mfg.	78	
Brookshire's	Food store	75	
Precision Hayes International	Comm and Svc Ind Mach Mfg.	75	
Beacon Industries, Inc.	Machine Shops	70	
Genesis Fire Protection, Inc.	Plumbing, Heating, and Air-Conditioning Contractors	60	
Greenforest	Landscaping	45	
Green Lake Nursery	Floriculture Production	45	
B&B Ready Mix	Ready-Mix Concrete	30	
Precision Air & Cable	Plumbing, Heating, and Air-Conditioning Contractors	30	
Steel Form Rental	Foundation, Structure, and Building Exterior Contractors	30	



History Of Seagoville

Seagoville, a suburban residential community, is on State Highway 175 and the Southern Pacific line ten miles southeast of Mesquite in southeastern Dallas County. Interstate Highway 635, State Highway 75, and Interstate Highway 20 all skirt the community. Seagoville is on the original land grant of J. D. Merchant. One of the first recorded settlers in the area was Hugh L. Buchanan, who arrived in the 1860s. By 1867 John A. Brinegar had constructed a one-room log school with seats made of split logs. The early 1870s saw the arrival of the next group of settlers, which included the Cravens, Sorrells, Peaks, Moores, and Hawthornes, as well as the town's founder, T. K. Seago, who built a general store there in 1876. A community began to develop around the store, and in 1876 it was known as Seago. In that year B. F. Peak built a cotton gin, and two years later the community's first Baptist church was completed. Freight was shipped and received from locks on the Trinity River.

In 1880 Professor J. T. Doss constructed a new school, and in 1881 the Texas Trunk Railroad was completed through Seago; the area shipped cotton and alfalfa. The community secured a post office in 1881; this office was still open in the early 1990s. In 1885 the First Methodist Church was completed, and the community had a steam gristmill, a cotton gin, another general store, and a population of sixty, which included a teacher, a blacksmith, and a doctor. By 1890 Seago had a population of eighty-five, and another general merchandise store, established by J. L. Fly, supplied the area with farm implements. By 1902 Seago had a newspaper called *The Star*, which was edited by J. E. Laney. In 1908 the Trinity River flooded and caused considerable damage to the C. C. Cobb farm, one of the largest in the state. In 1910 the community's first brick school was constructed; it had ten grades and fifteen students. That year the post office name was changed to Seagoville to avoid confusion with the town of Seago. Two years later Seagoville drilled an artesian well. In 1914 A. H. McWhorter and M. P. Hawthorne built eight brick buildings, one of which housed a movie theater. By that time the community had a population of 300, five general stores, five grocery stores, two hardware stores, two restaurants, two drugstores, a lumberyard, a blacksmith shop, a cotton gin, and a printer. Seagoville also had a Western Union office, local telephone service, the *Seagoville News*, and the Farmers Guaranty State Bank.

In 1925 Seagoville secured electrical service, and in 1926 it incorporated. Two years later a two-story high school was built, and by 1929 the population of the community had increased to 650. During the [Great Depression](#), however, the number of businesses decreased from twenty-eight (in 1929) to twelve (1933). Closures included the Seagoville State Bank, which shut its doors in December 1932. During this period two new institutions provided income for the residents of Seagoville: a federal detention station, and the Seagoville Community Cannery (begun by the Reconstruction Finance Corporation). Seagoville began to develop again when the main office and warehouse of Gibson Discount Stores located there in 1938. By 1941 the number of rated

businesses at Seagoville had increased to twenty-five and the population to 760. Seagoville at this time had seven grocery stores and service stations, five cafes, four beauty salons, three wholesale meat distributors, and two each of cotton gins, barbershops, garages, icehouses, and tobacco distributors. It also had numerous other businesses ranging from a laundry to a golf course. Public buildings included a city hall and a city jail, several schools, and a fire department. During [World War II](#) 290 of the 720 residents served in the armed forces, and the Seagoville Federal Correctional Institute was used by the United States Immigration and Naturalization Service to hold foreign-born people from the east and west coasts.

By 1948 the community had an estimated population of 2,000, forty-five businesses, and a second artesian water well. The economy was supported by the federal correctional institute, by local agricultural production, and by the Gibson Products Company, which manufactured shoe polish, drugs, and lotion. The community also had four churches and was still served by the Seagoville *News*. Banking was done in nearby Crandall. During the next two decades growth continued. In 1952 the second Seagoville State Bank opened, and three years later a new junior high school was built. In 1957 the community's high school burned down, forcing students to attend the Pleasant Grove High School until 1959, when Seagoville completed a new building. Five years later, when the local school district became part of the Dallas Independent School District, Seagoville had a population of 4,275 and 116 businesses.

In 1971 Seagoville was named "Small Town U.S.A." by the United States Marine Corps recruiting office, which subsequently shot a recruiting film entitled "Strictly On Your Own" in downtown Seagoville. In 1979 the community had a new sewage treatment plant and dedicated a new city hall and police substation. That year the community celebrated its 100th birthday. By 1990 Seagoville had a population of 8,969. In 1991 the population was reported as 9,100, and Seagoville had a six-member [mayor-council form of city government](#), twelve policemen, ten full-time firemen, and sixteen volunteer firemen. At that time the community had two elementary schools, one middle school, and one high school, with a total school population of 1,900. Seagoville also had a public library, seven churches, the Seagoville Federal Correctional Institute, and a United States Army reserve facility. In 2000 the population reached 10,823.

Citation

The following, adapted from the *Chicago Manual of Style*, 15th edition, is the preferred citation for this article.

Matthew Hayes Nall, "SEAGOVILLE, TX," *Handbook of Texas Online* (<http://www.tshaonline.org/handbook/online/articles/hfs05>), accessed August 11, 2011.
Published by the Texas State Historical Association.





City of Seagoville, Texas
Principal City Officials
2017 – 2018

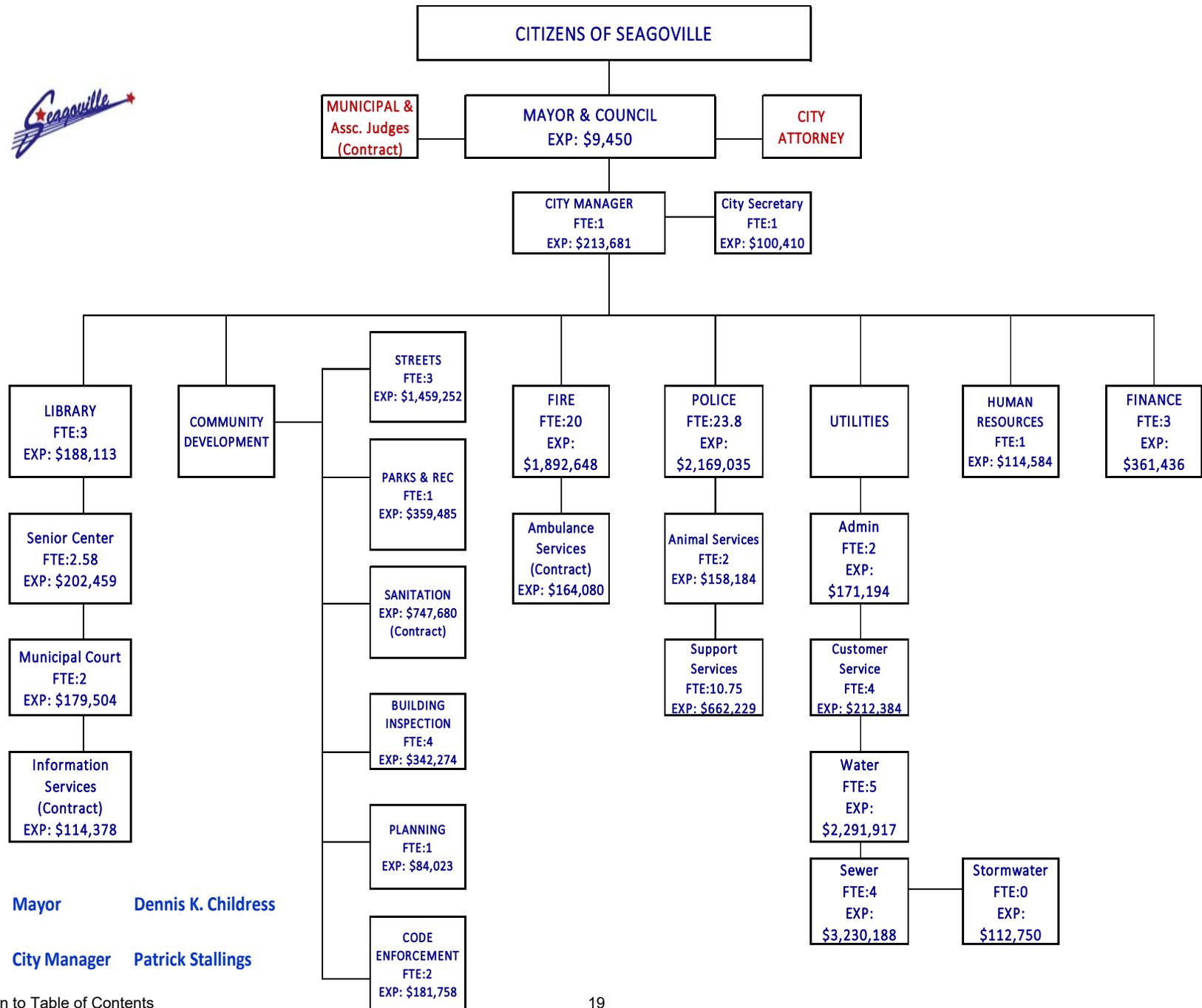
City Council

Dennis Childress	Mayor	Term Expires May, 2019
Rick Howard	Council Member, Place 1	Term Expires May, 2018
Jose Hernandez	Council Member, Place 2	Term Expires May, 2019
Harold Magill	Council Member, Place 3	Term Expires May, 2018
Mike Fruin	Council Member, Place 4	Term Expires May, 2019
Jon Epps	Mayor Pro-Tem, Place 5	Term Expires May, 2018

City Executive Staff

Pat Stallings	City Manager
Patrick Harvey	Finance Director
Ray Calverley	Police Chief
Todd Gilcrease	Fire Chief
Cindy Brown	Human Resources/Risk Manager
Kandi Jackson	City Secretary
Liz Gant	Library Director
Phil DeChant	Water Utilities Director
Ladis Barr	Community Development Director





Mayor Dennis K. Childress

City Manager Patrick Stallings





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Seagoville

Texas

For the Fiscal Year Beginning

October 1, 2016

Christopher P. Morill

Executive Director





September 19, 2017

TO: Mayor and Members of the City Council

FROM: Patrick Stallings, City Manager

SUBJECT: FY2017-2018 Budget

It is my pleasure to present the FY2017-2018 General Fund and Water and Wastewater Budgets. I would like to thank everyone who participated in the budget process this year. This was a team effort and everyone that contributed to the budget should be very proud of the outcome! I would also like to thank the City Council for their vision, leadership and guidance during the budget process.

Budget in Brief

The following is just a brief summary of the main considerations taken when preparing the budget for FY 2017-2018:

- Street reconstruction and repair
- Employee compensation and health insurance
- Facility needs for Fire and Parks departments
- Equipment replacement for Police, Fire, Parks and Streets departments
- Expectations of the Texas Commission on Environmental Quality and the Environmental Protection Agency

General Fund

In the General Fund we experienced an increase in property value from 526,144,677 in FY2016-17 to 607,531,041 in FY2017-18., which is an increase of 15.47%. Based on the increased property value the City's effective tax rate was set at \$0.720942, which is lower than our current tax rate of \$0.743800 per \$100 of property value. The decision was made by the City Council to keep the property tax rate the same as last year, which is below the rollback rate, and will allow the City to purchase new technology, equipment and provide a 3% pay increase for all city employees.

The following items are included in the FY2018 General Fund Budget:

- Increase in street maintenance to \$431,850.
- Purchase of a new F450 flatbed truck for Street Department \$52,684.
- Purchase of a new tandem trailer with ramps \$9,950.
- Purchase new Kubota tractor with batwing mower \$49,538
- Purchase a replacement Kubota skidsteer \$49,000.
- Construction of a new restroom facility at C.O. Bruce Park \$90,000.
- Increase part-time staffing for the Fire Department by \$20,000. This ensures the Fire Department has a minimum staffing of six (6) Firefighters per shift.
- Purchase of a new administrative vehicle for the Fire Department \$45,000.
- Purchase of new extraction tool for the Fire Department \$19,000.
- Fire Department location study \$5,500.
- Salary Adjustment of 3% for all City employees \$147,946.
- Two seasonal workers to assist in park and street maintenance \$6,000.
- Purchase of one new fully equipped police patrol vehicle \$58,609.
- Purchase of three unmarked replacement vehicles for CID \$81,546.
- Third year funding of replacement outdoor warning sirens \$25,000.

Water and Wastewater

At the beginning of the FY2018 budget process it was the desire of staff to not increase taxes, fees or rates. Staff was successful in keeping the property tax rate the same, however demands from other agencies forced the City to increase the water rate. The Texas Commission on Environmental Quality (TCEQ) requires the City to store much more water than it normally utilizes, which forced the City to purchase more water. The water the City provides its customers is purchased from Dallas Water Utilities (DWU). DWU increased its water rates this year which caused a small increase, however DWU's increase along with the TCEQ mandate forced the City to pass the cost on to its customers.

City Staff worked diligently to ensure the water rate increases were as small as possible and their impacts minimal. At the completion of the budget process, City Council approved the following increases to its water and wastewater customers.

- 2,000 Gallons from \$22.24 to \$25.37
- 5,000 Gallons from \$30.28 to \$33.41
- 7,000 Gallons from \$36.98 to \$40.11
- 10,000 Gallons from \$47.03 to \$50.16
- 12,000 Gallons from \$55.11 to \$60.48
- 15,000 Gallons from \$67.23 to \$75.96
- 20,000 Gallons from \$90.78 to \$105.11
- Increase from .075 cents to \$1.50 for Storm Water Maintenance

Even with these increases the City's rates compare favorably to other cities in the area. This comparison is provided in the Water and Sewer section of the budget document.

The following items are included in the FY2018 Water and Wastewater Budget:

- Professional Engineering Fees for a Water System Master Plan \$115,200
- 3% salary adjustment for Water and Wastewater employees \$21,576
- Glenn Road Lift Station Assessment \$70,125

The aforementioned items are included in the Water and Sewer budget as part of the City's ongoing response to the examination conducted and recommendations provided by the Environmental Protection Agency. Additional information is provided in the Water and Sewer Fund section of the budget document.

A condensed summary of the City's FY 2017-2018 budget appears below:

Budget in Brief		
October 1, Estimated Fund Balance		\$ 6,588,151
Revenues		
Property Taxes	4,205,820	
Sales and Other Taxes	2,293,470	
Hotel/Motel Tax	27,500	
Franchises	637,500	
Licenses and Permits	411,395	
Intergovernmental	29,000	
Service Charges	7,715,772	
Fines	204,692	
All Other	221,989	
Total Revenues		<u>15,747,138</u>
Total Funds Available		22,335,289
Expenditures		
Provide Quality Safety Services	5,198,876	
Open, Transparent and Accountable Governance and Business Services	1,656,261	
Provide Quality Leisure Services	658,032	
Support Economic and Community Development Initiatives	1,350,835	
Infrastructure Operations and Maintenance	8,067,617	
Retain, Attract and Develop Quality Employee:	265,419	
Total Expenditures		<u>17,197,040</u>
September 30, Estimated Fund Balance		<u><u>\$ 5,138,249</u></u>

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Seagoville, Texas, for its Annual Budget for the fiscal year beginning October 1, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe

our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

In closing, the future of Seagoville is extremely positive. We have several development opportunities in the planning process, which includes residential, retail and commercial. This budget process was one of the best in the history of Seagoville because of the leadership of Mayor Dennis K. Childress, Mayor Pro Tem Jon Epps, Councilmember Jose Hernandez, Councilmember Rick Howard, Councilmember Harold McGill and Councilmember Mike Fruin.

Respectfully,

Patrick Stallings

Patrick Stallings
City Manager

**CITY OF SEGOVILLE,
TEXAS
FY 2018 WORKPLAN**

Goal	Description	Department Assignment	FY 2018 Target
1	<p>Long Term Goal: Enhance the Quality of Life in Seagoville</p> <p>Implementation Strategy:</p> <p>A. Hosting the City’s first civic academy</p> <p>B. Maintain the "no kill" philosophy within the Animal Services program.</p> <p>C. Complete the development of the comprehensive 5 year technology plan.</p> <p>D. Assess of Library print reference material for reallocation of Library space.</p> <p>E. Maintain accreditation with the Texas State Library.</p> <p>F. Provide Quality Leisure opportunities.</p> <p>G. Serve a congregate meal 5 days a week to qualifying patrons.</p> <p>H. Provide medical transportation services to disabled persons and seniors.</p> <p>I. Provide transportation services to Dallas Transit from various locations in Seagoville.</p> <p>J. Pass annual Dallas County health inspection.</p> <p>K. Pass DCAAA annual financial review.</p> <p>L. Pass DCAAA annual kitchen review.</p> <p>M. Provide games and other activities for senior center members.</p> <p>N. Complete the Level I Court Clerk certification</p> <p>O. Incorporate “Open Court” Day</p> <p>P. Participate in the annual warrant round up</p>	<p>All departments Animal Services</p> <p>Library</p> <p>Library</p> <p>Library Library</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center Senior Center Senior Center</p> <p>Municipal Court Municipal Court Municipal Court</p>	<p>3rd Quarter All Year</p> <p>4th Quarter</p> <p>3rd Quarter</p> <p>2nd Quarter All Year All Year</p> <p>All Year</p> <p>All Year</p> <p>3rd Quarter 3rd Quarter 3rd Quarter All Year</p> <p>2nd Quarter 2nd Quarter 2nd Quarter</p>
2	<p>Long Term Goal: Develop Collaborative Efforts in Community and Economic Development</p> <p>Implementation Strategy:</p> <p>A. Joint City Council/SEDC Board meetings</p> <p>B. Obtain SEDC funding for Quality of Life Projects.</p>	<p>City Manager Community Development</p>	<p>4TH Quarter 3rd Quarter</p>

**CITY OF SEGOVILLE,
TEXAS**
FY 2018 WORKPLAN

Goal	Description	Department Assignment	FY 2018 Target
3	<p>Long Term Goal: Maintain Seagoville as a Safe, Clean and Attractive Community Implementation Strategy:</p> <p>A. Continue funding of the Litter Crew Program.</p> <p>B. Establish a Vehicle Replacement Policy.</p> <p>C. Reduce the occurrences of Part I crimes in the City.</p> <p>D. Provide high quality community oriented services with sensitivity.</p> <p>E. Maintain a Texas Police Chiefs Best Practices Certified Police Department</p> <p>F. Provide public safety services in an efficient manner.</p> <p>G. Strive to return animals to their rightful owners.</p> <p>H. Respond to calls with courtesy and respect.</p> <p>I. Pass the Annual State Review.</p> <p>J. Explore opportunities to reduce the City's ISO rating through building standards.</p> <p>K. Explore federal, state and county grant opportunities to enhance the mobility of pedestrians and handicapped individuals.</p> <p>L. Manage street funding, engineering and contractors to complete street renovation projects.</p> <p>M. Continue to comply with the CMOM standards as required by the Environmental Protection Agency.</p> <p>N. Continue to maintain a superior rating by the state of Texas for water quality.</p> <p>O. Create an electronic filing system and a paperless system.</p> <p>P. Creation of 90 day assessment of Property Room records</p>	<p>City Manager City Manager Police</p> <p>Police, Fire</p> <p>Police, Support Services</p> <p>Police, Fire, Support Services, Animal Services</p> <p>Animal Services</p> <p>Animal Services Animal Services</p> <p>Community Development Community Development</p> <p>Community Development</p> <p>Water & Sewer – All Programs</p> <p>Water & Sewer – All Programs</p> <p>Support Services</p> <p>Support Services</p>	<p>All Year 2nd Quarter All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year 2nd Quarter 2nd Quarter</p> <p>2nd Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>2nd Quarter</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2018 WORKPLAN**

Goal	Description	Department Assignment	FY 2018 Target
4	<p>Long Term Goal: Maintain a Quality Workplace for Employees</p> <p>Implementation Strategy:</p> <p>A. Conduct two employee appreciation picnics</p> <p>B. Work to increase employee pay annually</p> <p>C. Percentage of turnover as a measure of staff stability and staff satisfaction.</p> <p>D. Number of Workers' Compensation Claims.</p> <p>E. Percentage of employees receiving annual performance evaluations.</p> <p>F. Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations</p> <p>G. Development of employee wellness program.</p> <p>H. Revision of City staff job descriptions.</p> <p>I. Complete revisions to City personnel manual</p>	<p>City Manager</p> <p>City Manager</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p>	<p>4th Quarter</p> <p>3rd Quarter</p> <p>All Year</p> <p>All Year</p> <p>2nd Quarter</p> <p>All Year</p> <p>4th Quarter</p> <p>2nd Quarter</p> <p>2nd Quarter</p>
5	<p>Long Term Goal: Transparent and Responsive Governance and Business Services</p> <p>Implementation Strategy:</p> <p>A. Number of Days of Fund Reserve in General Fund and Water & Sewer Fund.</p> <p>B. Conduct Records management program in accordance with State law.</p> <p>C. Administer all City elections in full compliance with the City Charter and the Texas Election Code.</p> <p>D. Post Council agendas 72 hours before public meetings as required by State law.</p> <p>E. Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances.</p> <p>F. Percent of approved Council Minutes posted on website within 3 days of approval.</p>	<p>City Manager</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p>	<p>4th Quarter</p> <p>All Year</p> <p>3rd Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2018 WORKPLAN**

Goal	Description	Department Assignment	FY 2018 Target
5	<p>Long Term Goal: Transparent and Responsive Governance and Business Services</p> <p>Implementation Strategy:</p> <p>G. Reduce average days to reconcile bank statements.</p> <p>H. Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments.</p> <p>I. Completion of annual audit and annual financial report with three or less audit adjustments.</p> <p>J. Receipt of GFOA Popular Financial Reporting Award.</p> <p>K. Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments.</p> <p>L. Provide services in an efficient manner</p> <p>M. Provide services in a courteous and professional manner</p>	<p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Municipal Court</p> <p>Municipal Court</p>	<p>All Year</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>4th Quarter</p> <p>All Year</p> <p>All Year</p>



FY 2018 BUDGET CALENDAR

May 1, 2017	Review of Mid Year Projections and FYE Fund Balance Estimate	City Manager, Finance Director, City Council
May 2, 2017 May 3 – May 31, 2017	Staff Budget Training Department Operating Budget Preparation	Department Heads
June 2017	Budget Review – All Funds	City Manager, Department Heads, Finance
June, July 2017	Insurance Costs – TML and Health	Human Resources, Finance
July 31, 2017	W&S Budget Workshop General Fund Budget Workshop	City Manager, Finance Director, Department Heads
July 24, 2017 July 28, 2017	Receive Certified Appraisal Roll Receive Truth in Taxation Calculations	Dallas/Kaufman Appraisal Districts Dallas County Tax Assessor - Collector
July 31, 2017	Budget Submitted to City Secretary and Council	Staff
August 7, 2017	Publish Notice of Three Public Hearings 1. Proposed Budget FY 2018 and Proposed Tax Rate (Two Public Hearings) 2. Hotel/Motel Budget, Water/Sewer Rates (One Public Hearing) and Drainage Rates (One Public Hearing)	City Secretary
August 7, 2017	Present Budget to Council (Overview), Discuss Tax Rate	City Manager, Finance Director, City Council
August 7, 2017	Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote	City Council
August 21, 2017	Detailed Council Budget Workshop - All funds and SEDC	City Manager, Finance Director, City Council
August 21, 2017	First of Two Public Hearings on FY 2018 Budget and Tax Rate Public Hearing on Hotel/Motel, Water/Sewer Rates First Reading of Water/Sewer Rate Ord. Announcement by City Council of the date of the Meeting for the Adoption of the Tax Rate	City Council, City Secretary, City Manager, Finance Director
August 28, 2017	Second of Two Public Hearings on FY 2018 Budget and Tax Rate Second reading of Water/Sewer Rate Ord. Adoption of Water/Sewer Rate Ordinance Announcement by City Council of the date of the Meeting for the Adoption of the Tax Rate	City Council City Secretary, City Manager, Finance Director
August 29, 2017	Publish “Notice of Vote on Tax Rate”	City Secretary
September 11, 2017	Adoption of Budget FY 2018, Tax Rate, Hotel/Motel Budget and Grants, SEDC Budget and Tax Rate, Master Fee Schedule	City Council
September 12, 2017	Notify Tax Assessor/Collector of Tax Rate	Finance Director
October 1	Fiscal Year 2018 Begins	

City of Seagoville, Texas

Budget Policies

Procedures for preparing and adopting the annual budget

- A comprehensive annual budget will be prepared for all funds expended by the City.
- Appropriations lapse at year-end and may not be carried over to the following fiscal year. Multi-year capital projects will be funded by bond proceeds and have annually adopted budgets.
- The budget will be prepared in a clear manner to facilitate understanding by the citizens.
- All public hearings on the proposed budget and all budget workshops shall be open to the public.
- Copies of the proposed budget will be available to citizens in the City Public Library and the City Secretary's office will have copies available for review.
- The City Manager, prior to August 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the below information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.
 1. The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
 2. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
 3. A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
 4. A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.
 5. A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.

- The budget will provide for adequate maintenance of capital assets and or their orderly replacement.
- The responsibility of preparing and administering the budget belongs to the City Manager.
- A balanced budget is always required provided fund balances on hand in excess of City policy shall be considered part of the resources available for the purpose of ensuring a balanced budget each year.
- Prior to October 1, the budget is legally enacted by the City Council through passage of an ordinance.

Procedures for amending the annual budget

- After City Council adopts the budget, amendments are made through the budget adjustment process. Expenditures shall not exceed City Council appropriations at the fund level without formally amending the budget. During the fiscal year, the City Council may transfer funds allocated to a department to another department or re-estimate revenues or expenditures. The City Manager may transfer budgeted funds within a fund.



City of Seagoville, Texas

Basis of Budgeting and Accounting

The accounting and financial reporting treatment applied to a fund is determined by its “measurement focus.”

All governmental funds (i.e., General Fund, Special Revenue funds, etc.) are budgeted and accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating revenues of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary fund types, including enterprise funds (i.e., Water and Sewer), are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (assets net of liabilities) is segregated into net investment in capital assets, and unrestricted net position components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net position.

Financial information is presented using the modified accrual basis of accounting for all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means the amount is collectible within the current accounting periods or soon enough thereafter to be used to pay liabilities of the current period. Ad valorem, franchise and sales tax revenues are recognized under the susceptible to accrual concept, since they are both measurable and available within 60 day after year end. Licenses and permits, charges for services (except for water and sewer billings), fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are recorded when the related fund liability is incurred. Interest on general long-term debt is recorded as a fund liability when due or when amount have been accumulated in the debt service fund for payments to be made early in the following year.

The accrual basis of accounting is used in Proprietary Fund types, i.e., Enterprise Funds for financial reporting purposes. Under the full accrual basis of accounting, revenues and expenses are identified with a specific period of time, and are recorded as incurred, without regard to the date of receipt or payment of cash. For example, water and wastewater service charges are customarily recognized as revenues when billed, rather than at the time when the actual payment of the bill is received, in contrast to license and permit fees, which are recognized as revenues when payment is actually received in cash. This method of accounting is used for financial reporting purposes in the City’s comprehensive annual financial report; however, for budget presentation purposes, working capital is recognized as fund balance. Working capital, rather than unrestricted net position, is used to represent fund balance in Enterprise Funds (which is similar to using the modified accrual basis). Under the working capital approach, depreciation expense is not budgeted, and capital outlay and debt service principal are budgeted as expenses. Working capital is generally defined as the difference between current assets (e.g., cash and receivables, etc.) and current liabilities (e.g., accounts payable), and provides a more thorough analysis of proprietary fund reserves for budget purposes than does the presentation of net assets. In addition, budgeting capital outlay as an expense for budgetary purposes allows the proposed capital purchases to be reviewed and authorized by City Council.

City of Seagoville Financial Policies

Purpose Statement

The policies set forth below provide guidelines to enable the City staff to achieve a long-term, stable financial condition while conducting daily operations and providing services to the community. The City Manager and Senior management follow these policies while developing the annual operating budget. The scope of these policies cover accounting, auditing, financial reporting, internal controls, fiscal, financial condition and reserve, revenue management, expenditure control and capital financing/debt management.

The long-range policies regarding financial management are as follows:

1. Exercise a discipline which allows the City to retain a sound financial condition.
2. Give recognition to the community's needs and ability to pay
3. Strive to retain the best possible rating on bonds

Accounting, Auditing and Financial Reporting

Accounting – The City's Director of Finance is responsible for establishing the chart of accounts and for properly recording financial transactions.

External Auditing – The City will be audited annually by outside independent accountants (auditors). The auditors must be a CPA firm and must demonstrate experience in the field of local government auditing. They must conduct the City's audit in accordance with generally accepted auditing standards and be knowledgeable in the Government Finance Officers Association (GFOA) Certificate of Achievement Program. The City will follow a five year rotation of outside independent auditors. The audited financial statements should be prepared within 180 days after the close of the fiscal year.

External Financial Reporting – The City will prepare and publish a Comprehensive Annual Financial Report (CAFR). The CAFR will be prepared in accordance with generally accepted accounting principles and will be presented annually to the Government Finance Officers Association (GFOA) for evaluation and awarding of the Certificate of Achievement for Excellence in Financial Reporting.

Interim Reporting – The Finance Department will prepare and issue timely reports on the City's fiscal status to the Mayor/Council and staff. This includes the following:

1. Monthly budget status reports to the City Manager and all Department Heads
2. Mid Year status report and fiscal year end projection of major funds (General and Water & Sewer funds)
3. Quarterly financial reports to Mayor and Council

Internal Controls

Written Procedures – The Director of Finance is responsible for developing written guidelines on accounting, cash handling and other financial matters which will be approved by the City Manager. The Finance Department will assist Department Directors, as needed, in tailoring such guidelines to fit each department's requirements.

Department Directors' Responsibility – Each Department Director is responsible to the City Manager to ensure that proper internal controls are followed throughout his or her department, that all guidelines on accounting and internal controls are implemented and that all independent auditor control recommendations are addressed.

Fiscal

Balanced Budget – Current available unrestricted operating revenue shall be sufficient to support current operating expenditures. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends. Measures are developed to provide additional revenue and/or reduced expenditures to eliminate operating deficits.

Long Range Planning – The budget process will be coordinated so as to identify major policy issues for City Council consideration in advance of the budget approval date so that proper decision analysis can be made.

Fixed Assets – Such assets will be reasonably safeguarded, properly accounted for and prudently used. The fixed asset inventory will be updated regularly.

Cash Management – The City's cash flow will be managed to maximize the investable cash in accordance with the City's investment policy.

Financial Condition and Reserve

Reserve Accounts – The General Fund unreserved undesignated fund balance should be adequate to handle unexpected decreases in revenues and a reasonable level for extraordinary unbudgeted expenditures. The General Fund balance policy should also be flexible enough to allow the City to weather economic downturns without raising taxes and/or reducing vital services. The General Fund is required to maintain a minimum 60 day reserve of budgeted expenditures.

City Enterprise Funds will compensate the General Fund for the general and administrative services thereby provided such as management, finance and personnel. The City will adopt annual utility rates which will generate revenues sufficient to cover operating expenses and meet the legal requirements of bond covenants. Rates will also fund adequate capital replacement of water distribution and sewerage collection systems. The Water and Sewer Fund is required to maintain a minimum of 60 days of budgeted expenses. These reserves are needed to protect against the possibility of temporary revenue shortfalls or unpredicted one-time expenditures.

Should either the General Fund reserve or the Water and Sewer Fund reserve fall below the minimum reserve requirement, revenue raising measures or expenditure reductions will be implemented to return the General Fund reserve and the Water and Sewer Fund reserve to the minimum level no later than the end of the following fiscal year.

Reserves (fund balance) will be used only for emergencies or to reduce balances in excess of current guidelines (60 days for the General Fund and 60 days for the Water and Sewer Fund), as long as they are spent for non-recurring items.

Revenue Management

Revenue Diversification – A diversified and stable revenue system will be maintained to shelter the City from short run fluctuations in any one revenue source.

Fees and Charges – The City will maximize utilization of user charges in lieu of property taxes for services that can be individually identified and where the costs are directly related to the level of service. There will be periodic review of fees and charges to ensure that fees provide adequate coverage of costs of service.

Use of One-time Revenues – One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.

Use of Unpredictable Revenue – The City will try to understand its revenue sources, and enact consistent collection policies so that assurances can be provided that the revenue base will materialize according to budgets and plans. Use of unpredictable revenue will depend upon management’s determination whether the revenue is considered a one time revenue or will recur annually.

Sufficiency – The benefits of revenue shall exceed the cost of producing the revenue.

Grants – Any potential grants shall be examined for matching requirements so that the source and availability of these funds may be determined before the grant application is made.

Utility Rates – The City shall review and adopt utility rates that shall generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs.

Expenditure Control

Appropriations – The City Manager’s level of budgetary control is at the fund level for all funds. Modifications within a respective fund’s operating categories (materials, supplies and services) and/or modifications within the personnel and capital categories may be made with the approval of the City Manager. When a budget amendment among funds or departments is necessary, it must be approved by the City Council.

Purchasing – All purchases shall be in accordance with both the City’s purchasing policy and state law.

Prompt Payment – All invoices will be paid upon 30 days of receipt in accordance with state law. Procedures will be used to take advantage of all cost effective purchase discounts. Payments will be processed to maximize the City’s investable cash.

Department Directors’ Responsibility - Each Department Director is held accountable for meeting program objectives and monitoring the use of budget funds expended to ensure compliance with the annual appropriated budget approved by the City Council.

Capital Financing and Debt Management

Debt Capacity, Issuance and Management – Long term debt will not be used for operating purposes. Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project. When

appropriate, self-supporting revenues will pay debt service in lieu of property taxes. The Debt Service current fiscal year debt requirement shall not exceed debt service property tax, self-supporting revenue and balances carried forward from the prior year. Unspent capital project proceeds are transferred to debt service at the completion of the capital project.

The Finance Department will monitor all City debt annually with the preparation of the annual budget. The Finance Department will diligently monitor the City's compliance to its bond covenants. The Finance Department will maintain ongoing communications with bond rating agencies about the City's financial condition and follow a policy of full disclosure on every financial report. The City has and will continue to retain a Financial Advisor in connection with any debt issuance.

CITY OF SEAGOVILLE, TEXAS

INVESTMENT POLICY

September 2017

CITY OF SEAGOVILLE, TEXAS INVESTMENT POLICY

PREFACE

It is the policy of the City of Seagoville (the “City”) that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return.

Effective cash management is recognized as essential to good fiscal management. An active cash management and investment policy will be pursued to take advantage of investment interest as a viable and material source of revenue for City funds. The City’s portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law. The City will invest public funds in a manner that will provide the highest rate of return with the maximum security while meeting the daily cash flow demands of the City.

The City is required under the Public Funds Investment Act (Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds. These policies serve to satisfy the statutory requirement (including but not limited to the Public Funds Investment Act, Chapter 2256 of the Texas Government Code [PFIA] and the Public Funds Collateral Act, Chapter 2257 of the Texas Government Code) to define, adopt and review a formal investment strategy and policy.

1. PURPOSE. The purpose of this investment policy (the “Policy”) is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety and liquidity and achieve a market rate of return in all investment activities. On an annual basis, the City Council shall review the investment strategy and policy and shall approve Policy revisions, if any, by formal resolution.

2. SCOPE. The Investment Policy shall govern the investment of all financial assets considered to be part of the City entity, managed as separately invested assets and includes the following funds or fund types:

General Fund – used to account for resources traditionally associated with government, which are not required to be accounted for in another fund.

Special Revenue Funds – used to account for the proceeds from specific revenue sources which are restricted to expenditures for specific purposes.

Debt Service Fund – used to account for resources to be used for the payment of principal, interest and related costs on general obligation debt.

Capital Projects Funds – used to account for resources to enable the acquisition or construction of major capital facilities which are not financed by enterprise funds, internal service funds, or trust funds.

Enterprise Funds – used to account for operations that are financed and operated in a manner similar to private business enterprises.

This policy does not include funds governed by approved trust agreements, or assets administered for the benefit of the City by outside agencies under retirement or deferred compensation programs. Additionally, bond funds (including debt service and reserve funds) are governed by bond ordinances and are subject to the provisions of the Internal Revenue Code and applicable federal regulations governing the investment of bond proceeds.

3. INVESTMENT STRATEGY. The City maintains a comprehensive and proactive cash management program that is designed to monitor and control all City funds to ensure maximum utilization and yield a market rate of return. The basic and underlying strategy of this program is that all of the City’s funds are earning interest. It is the responsibility and obligation of the City to maintain a flexible approach and be prepared to modify the investment strategy as market conditions dictate. The investment strategy described is predicated on conditions as now exist and are subject to change. The investment strategy emphasizes low credit risk, diversification, and the management of maturities. The strategy also considers the expertise and time constraints of the investment officers. The allowable investment instruments as defined in Section 6 of this Policy reflect the avoidance of credit risk. Diversification refers to dividing investments among a variety of securities offering independent returns. This strategy uses local government investment pools to achieve diversification (PFIA 2256.005 (b)(3)). The management of maturities refers to structuring the maturity dates of the direct investments so that investments mature as cash needs require.

3.1 The primary investment strategy and objectives of the City as specified in this Policy (See Section 4.) are listed below, in their order of importance:

- Safety and preservation of principal (PFIA 2256.005(b)(2));
- Maintenance of sufficient liquidity to meet operating needs (PFIA 2256.005 (b)(2); and
- Achieve a market rate of return on the investment portfolio (PFIA 2256.005 (b)(3))

3.2 The list of investments authorized by this Policy intentionally excludes some investments allowed by state law. The restrictions limit possible credit risk and provide the maximum measure of safety. Within the investment objectives, the investment strategy is to utilize authorized investments for maximum advantage to the City. To increase the interest earnings

for funds identified as being available for investment over longer periods of time based upon a cash requirements projection, the City will consider the following strategies:

3.2.1 **Strategy No. 1. - Diversification** Diversifying the City's investment opportunities through the use of local government investment pools as authorized by the City Council. An investment pool is an entity created to invest public funds jointly on behalf its' participants and whose investment objectives in order of priority match those objectives of the City. Funds are usually available from investment pools on a same-day basis, meaning the pools have a high degree of liquidity. Because of the size and expertise of their staff, investment pools are able to prudently invest in a variety of the investment types allowed by state law. In this manner, investment pools achieve diversification. Funds that may be needed on a short-term basis but that are in excess of the amount maintained at the depository bank are available for deposit in investment pools.

3.2.2 **Strategy No. 2. - Ladder** Building a ladder of Investment Policy authorized securities with staggered maturities for all or part of the longer-term investable funds. The benefits of this ladder approach include the following:

- It is straight-forward and easily understood;
- It represents a prudent diversification method;
- All investments remain within the approved maturity horizon;
- It will normally allow the City to capture a reasonable portion of the yield curve; and
- It provides predictable cash flow with scheduled maturities and reinvestment opportunities.

3.2.3. **Strategy No. 3. – Investment Management Firm** At this time, the City does not use an investment management firm. Should the City determine a need, the following strategy will apply:

Pursuant to the Public Funds Investment Act (Texas Government Code 2256.003(4)(b), the City may, at its discretion, contract with an investment management firm registered under the Investment Advisors Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or with the State Securities Board to provide for investment and non-discretionary management of its public funds or other funds under its control.

An appointed Investment Advisor shall act solely in an advisory and administrative capacity, within the guidelines of this Investment Policy. At no time shall the advisor take possession of securities or funds or otherwise be granted discretionary authority to transact business on behalf of the City. Any contract awarded by the City Council for investment advisory services may not exceed two years, with an option to extend by mutual consent of both parties (PFIA 2256.003(4)(b)).

Duties of the Investment Advisor shall include, but not be limited to, assistance in purchasing securities, securities clearance, producing required reports, pricing the portfolio, performing due diligence on broker/dealers, market monitoring and economic review.

Any Investment Advisor contracted by the City shall abide by the *Prudent Expert Rule*, whereby investment advice shall, at all times, be given with the judgment and care, under

circumstances then prevailing, which persons paid for their special prudence, discretion and intelligence in such matters exercise in the management of their client's affairs, not for speculation by the client or production of fee income by the advisor or broker, but for investment by the client with emphasis on the probable safety of the capital while considering the probable income to be derived.

3.2.4. **Strategy No. 4. – Fund Investment Strategy** The City will maintain portfolio(s) that utilize four specific investment strategy considerations designed to address the unique characteristics of the fund group(s) represented in the portfolio(s):

3.2.4.1 Investment strategies for general fund and enterprise funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio that will experience minimal volatility during economic cycles through diversification by security type, maturity date and issuer. All security types, as authorized by this policy, are considered suitable investments for the aforementioned funds.

3.2.4.2 Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date(s). These funds have predictable payment schedules. Therefore investment maturities shall not exceed the anticipated cash flow requirements.

3.2.4.3 Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund. Managing the Debt Service Reserve Fund's portfolio maturities to not exceed the call provisions of the bond issue will reduce the investment's market risk if the City's bonds are called and the reserve fund liquidated. No investment maturity shall exceed the final maturity of the bond issue.

3.2.4.4 Investment strategies for special projects or capital projects funds will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. Market conditions and arbitrage regulations will influence the investment of capital project funds.

3.2.5 **Strategy No. 5 - Hold until Maturity.** The strategy of the City is to maintain sufficient liquidity in its portfolio so that it does not need to sell a security prior to maturity. Should it become necessary to sell a security prior to maturity, where the sale proceeds are less than the current book value, the prior written consent of the City Manager must be obtained. Securities may be sold prior to maturity by the Investment Officer at or above their book value at any time. The result of all sales of securities prior to maturity shall be reported to the City Manager within two business days of the sale. The report shall provide the amount of proceeds from the sale, including accrued interest to the date of sale, less the current book value and the dollar amount of gain on the sale.

3.2.6 **Strategy No. 6 - Depository Bank Relationships.** This Policy shall further seek to maintain good depository bank relationships while minimizing the cost of banking services. The City will seek to maintain a depository contract that will be managed to a level that minimizes the cost of the banking relationship to the City, while allowing the City to earn an appropriate return on idle demand deposits.

3.2.7 **Strategy No. 7 - Maximizing Investable Cash Balances.** Procedures shall be established and implemented in order to maximize investable cash by decreasing the

time between the actual collection and the deposit of receipts, and by the controlling of disbursements.

4. INVESTMENT OBJECTIVES. Funds of the City shall be invested in accordance with all applicable Texas statutes, this Policy and any other approved, written administrative procedures. The four objectives of the City's investment activities shall be as follows (in the order of priority):

4.1 **Suitability.** Understanding the suitability of the investment to the financial requirements of the City is important. Any investment eligible in the Investment Policy is suitable for all City funds.

4.2 **Safety of Principal.** Safety of principal invested is the foremost objective in the investment decisions of the City. Each investment transaction shall seek to ensure the preservation of capital in the overall portfolio. The risk of loss shall be controlled by investing only in authorized securities, as defined in this Policy, by qualifying the financial institutions with whom the City will transact business and through portfolio diversification. Safety is defined as the undiminished return of the principal on the City's investments.

4.3 **Liquidity.** The investment portfolio shall be managed to maintain liquidity to ensure that funds will be available to meet the City's cash flow requirements and by investing in securities with active secondary markets. Investments shall be structured in such a manner as will provide the liquidity necessary to pay obligations as they become due. A security may be liquidated prior to its stated maturity to meet unanticipated cash requirements, or to otherwise favorably adjust the City's portfolio, in accordance with Section 2.2.5 above.

4.4 **Marketability.** Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement.

4.5 **Diversification.** Investment maturities shall be staggered throughout the budget cycle to provide cash flow based on the anticipated needs of the City. Diversifying the appropriate maturity structure will reduce market cycle risk.

4.6 **Market Rate-of-Return (Yield).** The City's investment portfolio shall be designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the portfolio. The investment portfolio shall be managed in a manner that seeks to attain a market rate of return throughout budgetary and economic cycles. The City will not attempt to consistently attain an unrealistic above market rate-of-return, as this objective will subject the overall portfolio to greater risk. Therefore, the City's rate of return objective is secondary to those of safety and liquidity. Rate of return (yield) is defined as the rate of annual income return on an investment, expressed as a percentage.

5. INVESTMENT RESPONSIBILITY. As provided in this policy, the daily operation and management of the City's investments are the responsibility of the following person(s).

5.1 **Delegation of Authority.** The City Manager and the Director of Finance are authorized to deposit, withdraw, invest, transfer or manage in any other manner the funds of the City. Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this Policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. All persons involved in investment activities will be referred to in this Policy as "Investment Officers", pursuant to Texas Government Code 2256.005(f) . No persons may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the

Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate Investment Officials. The system of controls shall be designed to provide reasonable assurance that the assets of the City are protected from loss, theft or misuse. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived; and
- (2) the valuation of costs and benefits requires estimates and judgments by management.

Commitment of financial and staffing resources in order to maximize total return through active portfolio management shall be the responsibility of the City Council.

5.2 Prudence. The standard of prudence to be applied by the Investment Officer shall be the "prudent person" rule (as set forth in Texas Government Code 2256.006(a-b), which states, "investments shall be made with judgment and care, under prevailing circumstances, that a person of prudence, discretion and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining whether the Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the following:

- 5.2.1 the investment of all funds over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment; and
- 5.2.2 whether the investment decision was consistent with the written investment Policy and procedures of the City.

5.3 Due Diligence. The Investment Officer acting in accordance with written policies and procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported in a timely manner and that appropriate action is taken to control adverse developments.

5.4 Ethical Standards and Conflicts of Interest. All City Investment Officers having a direct or indirect role in the investment of City funds shall act as custodians of the public trust avoiding any transaction which might involve a conflict of interest, the appearance of a conflict of interest, or any activity which might otherwise discourage public confidence. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. An Investment Officer who has a personal business relationship with the depository bank or with any entity seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer has a personal business relationship with a business organization if any one of the following three conditions are met:

- a. The Investment Officer owns 10% or more of the voting stock or shares of the business organization or owns \$5,000 or more of the fair market value of the business organization.
- b. Funds received by the Investment Officer from the business organization exceed 10% of the investment officers' gross income for the prior year.

- c. The Investment Officer has acquired from the business organization during the prior year investments with a book value of \$2,500 or more for their personal account (Texas Government Code 2256.005 (i)(1-3)).

5.5 An Investment Officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

5.6 Investment Training. The Investment Officers shall attend at least one training session of at least ten (10) hours relating to the officer's responsibility under the Public Funds Investment Act within twelve (12) months after assuming duties, and attend an investment training session not less than once every two years, receiving an additional eight (8) hours of training. Such training from an independent source shall be approved by the City Council and endorsed by one or more of the following entities: the Government Finance Officers Association of Texas, the Government Treasurers Organization of Texas, the Texas Municipal League, the North Central Texas Council of Governments, or the University of North Texas Center for Public Management (Texas Government Code 2256.008).

6. AUTHORIZED INVESTMENTS. As stated previously, safety of principal is the primary objective in investing public funds and can be accomplished by limiting two types of risk — credit risk and interest rate risk. Credit risk is the risk associated with the failure of a security issuer or backer to repay principal and interest in full. Interest rate risk is the risk that the value of a portfolio will decline due to an increase in the general level of interest rates. In order to provide for safety of principal as the City's primary objective, only certain investments are authorized as acceptable investments for the City. The following list of authorized investments for the City intentionally excludes some investments authorized by law. These restrictions are placed in order to limit possible risk and provide the maximum measure of safety to City funds.

6.1 Authorized and Acceptable Investments. The authorized list of investment instruments are as follows:

- (1) Obligations (including letters of credit) of the United States or its agencies and instrumentalities.
- (2) Direct obligations of the State of Texas, or its agencies and instrumentalities.
- (3) Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, including obligations that are fully guaranteed or insured by the Federal Deposit Insurance Corporation or by the explicit full faith and credit of the United States.
- (4) Collateralized Certificates of Deposit. A certificate of deposit issued by a depository institution that has its main office or a branch office in the state and is:
 - guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - secured by obligations that are described by Section 2256.009(a) of the Public Funds Investment Act, including mortgage backed securities directly issued by a federal agency or instrumentality, but excluding those mortgage backed securities of the nature described in Section 2256.009(b) of the Act; or

- secured in any other manner and amount provided by law for deposits of the City.

This depository shall act as the custodian for the various certificates on behalf of the City.

(5) Eligible Local Government Investment Pools. Public funds investment pools which invest in instruments and follow practices allowed by the current law as defined in Section 2256.016 of the Texas Government Code, provided that:

- the investment pool has been authorized by the City Council;
- the pool shall have furnished the Investment Officer an offering circular containing the information required by Section 2256.016(b) of the Texas Government Code;
- the pool shall furnish the Investment Officer investment transaction confirmations with respect to all investments made with it;
- the pool shall furnish to the Investment Officer monthly reports containing the information required under Section 2256.016(c) of the Texas Government Code;
- the pool is continuously rated no lower than “AAA” or “AAA-m” or an equivalent rating by at least one nationally recognized rating service;
- the pool marks its portfolio to market daily;
- the pool’s investment objectives shall be to maintain a stable net asset value of one dollar (\$1.00); and
- the pool’s investment philosophy and strategy are consistent with this Policy.

(6) Regulated No-Load Money Market Mutual Funds. These investments are authorized, under the following conditions:

- the money market mutual fund is registered with and regulated by the Securities and Exchange Commission;
- the fund provides the City with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940;
- the fund has a dollar-weighted average portfolio maturity of ninety (90) days or less;
- the investment objectives include the maintenance of a stable net asset value of one dollar (\$1.00) per share; and
- the fund is continuously rated no lower than "AAA" or an equivalent rating by at least one nationally recognized rating service.

The City may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual fund.

(7) Repurchase Agreements, Reverse Repurchase Agreements, Bankers' Acceptances; Commercial Paper. These investments are authorized for the City only to the extent that they are contained in the portfolios of approved public funds investment pools in which the City invests, or as otherwise provided below.

- The direct investment in reverse repurchase agreements, bankers' acceptances, and commercial paper by the City is not authorized.
- Fully flexible repurchase agreements are authorized in this Policy, to the extent authorized under the Public Funds Investment Act (Texas Government Code 2256.001). The use of flex repos shall be limited to the investment of bond proceeds and the maturity date of any such agreement shall not exceed the expected proceeds draw schedule.

6.2 Investment Instruments NOT Authorized. The following instruments are eligible for investment by local government according to state law, but they have been intentionally prohibited for the City by this Policy: mortgage-related obligations, guaranteed investment contracts, options, financial futures contracts and, day trading of long-term securities. In addition to these restricted investments, state law specifically prohibits investment in the following securities:

- (1) Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- (2) Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- (3) Collateralized mortgage obligations that have a stated final maturity date of greater than ten years.
- (4) Collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

7. DIVERSIFICATION. Diversification of investment instruments shall be utilized to avoid incurring unreasonable risks resulting from over-concentration of investments in a specific maturity, a specific issue, or a specific class of securities. With the exception of U.S. Government securities, as authorized in this Policy, and authorized local government investment pools, no more than fifty percent (50%) of the total investment portfolio will be invested in any one security type. Diversification of the portfolio considers diversification by maturity dates and diversification by investment instrument.

7.1 Diversification by Maturities. The longer the maturity of investments, the greater their price volatility. Therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risks caused by change in interest rates. The City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than two (2) years from the date of purchase. However, the above described obligations, certificates, or agreements may be collateralized using longer date instruments. The City shall diversify the use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or

maturities. Maturity scheduling shall be managed by the Investment Officer so that maturities of investments shall be timed to coincide with projected cash flow needs.

7.2 Diversification by Investment Instrument. Diversification by investment instrument shall not exceed the following guidelines for each type of instrument:

	<u>Percentage of Portfolio (Maximum)</u>
U.S. Treasury Obligations	100%
U.S. Government Agency Securities and Instrumentalities of Government-Sponsored Corporations	80%
Authorized Local Government Investment Pools	100%
Fully Collateralized Certificates of Deposit	50%
SEC-Regulated No-Load Money Market Mutual Funds	10%

7.3 The City shall invest local funds in investments yielding a market rate-of-return while providing necessary protection of the principal consistent with the operating requirements of this section or written policies.

8. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS. At this time, the City does use Brokers or Dealers. Should the City determine a need for additional brokers or dealers, the following procedures and requirements will apply:

Financial institutions (federally insured banks) with and through whom the City invests shall be state or national banks domiciled in this state. No public deposit shall be made except in a qualified public depository as established by state laws. Brokers/Dealers authorized to provide investment services to the City may include only those authorized by the City Council. All banking services will be governed by a depository contract awarded by the City Council. In addition, the Director of Finance shall maintain a list of authorized security brokers/dealers, and investment pools that are authorized by the City Council.

8.1 All financial institutions with whom the City does business must supply the following as appropriate: (1) audited financial statements; (2) proof of National Association of Securities Dealers (NASD) certification; (3) proof of state registration and completed broker/dealer questionnaire; (4) certification of having read the City's investment policy signed by a qualified representative of the organization, acknowledging that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the City and the organization.

8.2 An annual review of the financial condition and registration of qualified bidders will be conducted by the Director of Finance. The review may include, but is not limited to, review of rating agency reports, review of call reports, and analyses of management, profitability, capitalization, and asset quality. Financial institutions and brokers/dealers desiring to conduct business with the City shall be required to provide any financial data requested by the City Manager or the Investment Officer. Upon completion of the annual review by the Director of Finance, the financial institutions and brokers/dealers desiring to conduct business with the City shall be approved by the City Council.

8.3 Selection criteria for federally insured financial institutions shall include the following: (1) the financial institution must be insured by the FDIC and (2) the financial institution must be incorporated under the laws of the State of Texas or of the United States of America.

8.4 The Investment Officer of the City is responsible for monitoring the investments made by a financial institution and/or broker/dealer to determine that they are in compliance with the provisions of the Investment Policy.

9. DELIVERY VERSUS PAYMENT. It is the policy of the City that all security transactions entered into with the City shall be conducted on a "**DELIVERY VERSUS PAYMENT**" (DVP) basis through the Federal Reserve System. By doing this, City funds are not released until the City has received, through the Federal Reserve wire, the securities purchased. The City shall authorize the release of funds only after receiving notification from the safekeeping bank that a purchased security has been received in the safekeeping account of the City. The notification may be oral, but shall be confirmed in writing (Texas Government Code 2256.005(b)(4)(e)).

10. COMPETITIVE BIDDING. It is the policy of the City to require competitive bidding for all individual security purchases and sales, excluding transactions with money market mutual funds, local government investment pools and when issued (new) securities, which are deemed to be made at prevailing market rates.

11. SAFEKEEPING AND COLLATERALIZATION.

11.1 **Safekeeping.** All securities owned by the City shall be held by its safekeeping agent, except the collateral for bank deposits. The collateral for bank deposits will be held in the City's name in the bank's trust department, or alternatively, in a Federal Reserve Bank account in the City's name, or a third-party bank, at the City's discretion. Original safekeeping receipts shall be obtained and held by the City. The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure time deposits.

11.2 **Collateralization.** Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all city funds on deposit with a depository bank. The market value of the investments securing the deposit of funds shall be at least equal to the amount of the deposits of funds reduced to the extent that the deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Securities pledged as collateral shall be held in the City's name, in a segregated account at the Federal Reserve Bank/Federal Home Loan Bank or by an independent third party with whom the City has a current custodial agreement. The agreement is to specify the acceptable investment securities as collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. The safekeeping agreement must clearly state that the safekeeping bank is instructed to release purchased and collateral securities to the City in the event the City has determined that the depository bank has failed to pay on any matured investments in certificates of deposit, or has determined that the funds of the City are in jeopardy for whatever reason, including involuntary closure or change of ownership. A clearly marked evidence of ownership, e.g., safekeeping receipt, must be supplied to the City and retained by the City. The Investment Officer must be notified in writing of release of collateral or substitution of securities. Financial institutions serving as City depositories will be required to sign a "Depository Agreement" with the City and the City safekeeping agent. The collateralized deposit portion of the agreement shall define the City's rights to collateral in the event of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- the Agreement must be in writing;
- the Agreement has to be executed by the Depository and the City contemporaneously with the acquisition of the asset;

- the Agreement must be approved by the Board of Directors of the Loan Committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- the Agreement must be part of the Depository's "official record" continuously since its execution.

11.2.1 The City may accept the following securities as collateral for bank deposits (V.T.C.A., Government Code, Section 2256.001, et. seq, formerly Article 842a-2, Section 2, V.T.C.S., as amended);

- FDIC and FSLIC insurance coverage;
 - A bond, certificate of indebtedness, or Treasury Note of the United States, or other evidence of indebtedness of the United States that is guaranteed as to principal and interest by the United States;
 - Obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas;
 - A bond of the State of Texas or of a county, city, or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than "A" or its equivalent) by a nationally recognized rating agency with a remaining maturity of ten years or less;
 - Surety Bonds that meet the requirements of the Public Funds Investment Act; or
 - Federal Home Loan Bank Letters of Credit as defined by Chapter 116, Subchapter C of the Local Government Code and by Chapter 726, Acts of the 67th Legislature, Regular Session, 1981 (Article 2529b-1, Vernon's Texas Civil Statutes).

11.2.2 For certificates of deposit and other evidences of deposit, collateral shall be at 102% of market or par, whichever is lower. The market value of collateral will always equal or exceed the principal plus accrued interest of deposits at financial institutions.

11.2.2 Financial institutions, with which the City invests or maintains other deposits, shall provide monthly, and as requested by the Investment Officer, a listing of the collateral pledged to the City, marked to current market prices. The listing shall include total pledged securities itemized by name, type, description, par value, current market value, maturity date, and Moody's or Standard & Poor's rating, if applicable. The City and the financial institution shall jointly assume the responsibility for ensuring that the collateral is sufficient. All collateral shall be subject to inspection and audit by the Director of Finance, or designee, as well as the City's independent auditors.

12. INTERNAL CONTROL. The Director of Finance shall establish a system of written internal controls, which shall be reviewed annually by independent auditors. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions. The internal controls are to be reviewed annually in conjunction with an external independent audit. This review will provide assurance of compliance with policies and procedures as specified by this Policy. The City, in conjunction with its annual financial audit, shall perform a compliance audit of management controls and adherence to the City's established investment policy.

13. PERFORMANCE. The City's investment portfolio shall be designed to obtain a market rate of return on investments consistent with risk constraints and expected cash flow of the City. The benchmark for performance that is appropriate for the City's cash flow cycle will be TexPool (a local government investment pool).

14. REPORTING. The Director of Finance shall submit a signed quarterly investment report that summarizes current market conditions, economic developments and anticipated investment conditions. The report shall summarize investment strategies employed in the most recent quarter, and describe the portfolio in terms of investment securities, maturities, risk characteristics, and shall explain the total investment return for the quarter.

14.1 Annual Report. Within 60 days of the end of the fiscal year, the Director of Finance shall present an annual report on the investment program and investment activity. This report may be presented as a component of the fourth quarter report to the City Manager and City Council. The reports prepared by the Director of Finance shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the City Council by that auditor.

14.2 Methods. The quarterly investment report shall include a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the past quarter. This management summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will be prepared in compliance with generally accepted accounting principles. The report will be provided to the City Manager and City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period. This list will include the name of the fund for which each individual investment was acquired;
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period. Market values shall be obtained from financial institutions or portfolio reporting services independent from the broker/dealer from which the security was purchased;
- Additions and changes to the market value during the period;
- Fully accrued interest for the reporting period;
- Average weighted yield to maturity of portfolio on entity investments as compared to applicable benchmarks;
- Listing of investments by maturity date;
- The percentage of the total portfolio which each type of investment represents; and
- Statement of compliance of the City's investment portfolio with State Law and the investment strategy and policy approved by the City Council.

15. INVESTMENT POLICY ADOPTION AND AMENDMENT. The City's Investment Policy shall be adopted and amended by resolution of the City Council only. The City's written policies and procedures for investments are subject to review not less than annually to stay current with changing laws, regulations and needs of the City. Any changes or modifications to this Investment Policy, if any, shall be approved, and adopted by a formal resolution of the City Council.

GLOSSARY OF TERMS

The Investment Policy contains specialized and technical terminology that is unique to cash management and investment activities. The following glossary of terms is provided to assist in understanding these terms.

Affinity. Related through marriage.

Agencies. See U.S. Agency securities.

Bankers' Acceptances. A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer. When discounted and sold in the secondary market, bankers' acceptances become a short-term investment alternative.

Book Value. The cost of a security as recorded in the City's accounting records. For purposes of evaluating a sale of a security, it is a function of the original cost, the amortization of premium or discount, and the accrued interest. Specifically, it is the face value of the security plus the accrued interest plus any unamortized premium or minus any unamortized discount. Book value is often compared to market value, which is defined below.

Broker. A person or company that, for a fee or commission, brings buyers and sellers of securities together.

Certificate of Deposit. A time deposit with a specific maturity evidenced by a certificate.

Collateral. In general, assets which one party pledges as a guarantee of performance. Specifically, securities pledged by a bank to secure deposits of public monies. In the event of bank failure, the securities become the property of the public entity.

Collateralized Mortgage Obligations (CMO's). Securities based on a pool of home mortgages.

Commercial Paper. An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day. The maximum maturity for commercial paper is 270 days, but most frequently maturities do not exceed 30 days. Almost all commercial paper is rated by a rating service.

Consanguinity. Related by blood.

Coupon. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. Also, a certificate attached to a bond indicating interest due on a payment date.

Credit Risk. The uncertainty that the principal amount of an investment will be returned without loss of value to the default of the borrower.

CUSIP. A unique security identification number assigned to securities maintained and transferred on the Federal Reserve book-entry system.

Dealer. A person or company that endeavors to profit from buying and selling investments for its own account.

Delivery Versus Payment (DVP). A method of delivering securities that requires the simultaneous exchange of the security and the payment. It provides a safeguard against paying for securities before they are received.

Demand Deposits. Deposits at a financial institution that are available to the depositor upon the depositor's demand.

Depository Bank. The primary bank of the City. The relationship between the depository bank and the City is governed by

state law and by a depository contract that is approved by the City Council.

Discount. The difference between the cost price of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale is also considered to be at a discount.

Discount Securities. Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

Diversification. The strategy of dividing investments among a variety of securities offering independent risks and yields. Diversification lessens the likelihood of losing the entire portfolio of investments and averages yields among the investment alternatives.

Discount. The difference between the cost of a security and its value at maturity, in cases where the cost is less than the value at maturity.

Federal Deposit Insurance Corporation (FDIC). A federal agency that insures bank deposits.

Federal Funds Rate. The rate of interest at which Federal funds are traded. This rate is currently set by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB). Created in 1932, this system consists of 12 regional banks, which are owned by private member institutions and regulated by the Federal Housing Finance Board. Functioning as a credit reserve system, it facilitates extension of credit through its owner members. Federal Home Loan Bank issues are joint and several obligations of the 12 Federal Home Loan Banks.

Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac). A stockholder-owned corporation that provides a continuous flow of funds to mortgage lenders, primarily through developing

and maintaining an active nationwide market in conventional mortgages.

Federal National Mortgage Association (FNMA or Fannie Mae). FNMA, a federal corporation, is the largest single provider of residential mortgage funds in the United States. It is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted.

Fully Flexible Repurchase Agreement ("flex repo"). A specialized contract designed for the short-term investment of proceeds available from the sale of municipal bonds, notes and certificates. Flex repos allow for incremental repurchases, with the buyer/issuer (the City) retaining the right to force the seller to repurchase all, or a portion of, the sold securities held under repurchase agreement, at any time before the maturity date of the agreement, at a fixed rate for the life of the agreement.

Hold Until Maturity. This investment strategy is intended to avoid interest rate risk by maintaining ownership of an investment until it matures. At maturity, the face value of the security is received, but in some cases where a security is sold before maturity, less than the face value and the book value is received. Please see interest rate risk defined below.

Interest Rate Risk. The uncertainty of the return of principal on fixed rate securities that are sold prior to maturity. When interest rates rise, the market value of fixed rate securities decreases.

Internal Control. Policies and procedures that are established to provide reasonable assurance that specific government objectives are achieved and that assets are safeguarded.

Investment. The purchase of securities which, upon analysis, promise safety of principal and a satisfactory return. These

factors distinguish investment from speculation.

Investment Objective. The aim, goal or desired end of action of the investment activity.

Investment Pool. An entity created to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are safety, liquidity, and yield. (Sometimes called Local Government Investment Pool.)

Investment Strategy. The overall plan or method proscribed to achieve the investment objectives of the City.

Laddered Maturity. An investment strategy whereby investments are purchased to mature at regular intervals.

Liquidity. The measure of an investment's ability to be converted quickly and easily into cash without a substantial loss of value.

Local Government Investment Pool. See **Investment Pool.**

Market Rate of Return. A general term referring to the approximate interest rate that could be earned by an investor in a specific maturity range at any given point in time. For example, an investor seeking to earn a "market rate of return" while maintaining an investment portfolio with an average maturity of 90 days, would hope to earn approximately the same as a three-month agency discount note. If the investor earns a rate much higher than this, it might signal an inappropriate level of risk.

Market Risk. The uncertainty of the value of the City's portfolio arising from changes in the market conditions of investment securities.

Market Value. The price, including accrued interest, at which a security is trading for which it can be readily sold or purchased.

Maturity. The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Mutual Fund. A mutual fund that purchases short-term debt instruments, such as Treasury Bills, commercial paper, and bankers' acceptances, and which strives to maintain a stable net asset value of \$1.00.

Mutual Fund. Investment companies that sell shares to investors, offering investors diversification and professional portfolio management. Prices generally fluctuate with the performance of the fund.

Net Asset Value. The ratio of the market value of the portfolio divided by the book value of the portfolio.

Par. The value of a security as expressed on its face (face value) without consideration of a discount or premium.

Pledge. The grant of a collateral interest in investment securities by the depository bank as assurance of the safety of City deposits.

Pooled Fund Group. The combination of various accounts and funds of the City in a single, internally-created investing entity.

Portfolio. The collection of securities held by an investor.

Principal. The capital sum of an investment, as distinguished from interest.

Premium. The difference between the cost price and the face value at maturity in cases where the cost price is higher than the face value.

Rate-of-Return. See **Yield.**

Repurchase Agreement (REPO). An investment arrangement in which the holder of a security sells that security to an investor (the City) with an agreement to repurchase the security at a fixed price and on a fixed date.

Reverse Repurchase Agreement. An investment arrangement by which the City sells a security to a third party, such as a bank or broker/dealer, in return for cash and agrees to repurchase the instrument from the third party at a fixed price and on a fixed date. The City would then use the cash to purchase additional investments. This type of investment is prohibited in the City's portfolio, except to the extent used by local government investment pools with which the City invests.

Safekeeping. An arrangement whereby a bank holds securities and other valuables for protection in exchange for a fee.

Safety. The assurance of the undiminished return of the principal of the City's investments and deposits.

Secondary Market. A market for the purchase and sales of outstanding securities following their initial distribution.

SEC Rule 15C3-1 (Uniform Net Capital Rule). Security and Exchange Commission requirement that member firms and non-member broker/dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1.

Security. A financial instrument that signifies an ownership interest, the right to an ownership interest, or creditor status.

Security Risks. The uncertainty of the value of a security dependent on its particular qualities.

Time Deposits. Deposits at the depository bank that are not due and payable until a specific date.

United States Agency Securities. Debt instruments issued by an executive department, an independent federal establishment, or a corporation or other entity established by Congress which is owned in whole or in part by the United States of America.

United States Treasury Securities. Debt instruments issued by the Treasury of the United States. **Treasury Bills** are issued for short-term borrowings (less than one year); **Treasury Notes** are issued for mid-term borrowings (Two - ten years); **Treasury Bonds** are issued for long-term borrowings (over ten years).

Yield. The rate of annual income return on an investment, expressed as a percentage.

**TEXAS PUBLIC FUNDS INVESTMENT ACT
CERTIFICATION BY BUSINESS ORGANIZATION**

[SAMPLE]

CITY OF SEAGOVILLE, TEXAS

This certification is executed on behalf of the City of Seagoville, Texas (the "City"), and _____ (the "Business Organization"), pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act") in connection with investment transactions conducted between the City and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the Investor as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code; and
2. The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the City; and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the City that are not authorized by the City's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of Business Organization

Firm: _____

Signature

Printed Name: _____

Title: _____

Date: _____

Current Authorized Dealers:

American National Bank
Home Bank
TexPool
TexStar
MultiBank Securities
LOGIC

City of Seagoville, Texas

Long Term Financial Strategy

Key Financial Principles

- **Make Trade-Offs**
Do not initiate major new services without either
 - ensuring that revenue to pay for the service can be sustained over time, or
 - making trade-offs of existing services.
- **Do It Well**
If the City cannot deliver a service well, the service will not be provided at all.
- **Use Unexpected One-Time Revenues for One-Time Costs or Reserves**
- **Invest in Employees**
The City will invest in employees and provide resources to maximize their productivity.
- **Contract In/Contract Out**
Consider alternative service delivery to maximize efficiency and effectiveness.
- **Selectively Recover Costs**
On a selective basis, have those who use a service pay the full cost.
- **Recognize the Connection Between the Operating Budget and the Capital Budget**
- **What Should the City Do in the Following Year's Budget When the Financial Outlook is Positive?**
 - Assess the situation
 - Maintain adequate reserves
 - Use one-time revenues only for one-time expenses
 - Use recurring revenue for recurring costs or one-time expenses
 - Stay faithful to City goals over the long run
 - Think carefully when considering revenue cuts
 - Think long term
- **What should the City Do Every Year, Whether the Financial Outlook is Positive or Negative?**
 - Increase operating cost recovery
 - Pursue cost sharing

City of Seagoville, Texas Long Term Financial Strategy Key Financial Principles

- **What Should the City Do in the Following Year's Budget When the Financial Outlook is Negative?**
 - Assess the situation
 - Use reserves sparingly
 - Reduce services
 - Continue to think carefully when considering tax increases



Position Analysis

DEPT. DEPARTMENT/TITLE	Actual 2015-2016				Projected 2016-2017				Budget 2017-2018			
	FT	PT	PT	FTE's	FT	PT	PT	FTE's	FT	PT	PT	FTE's
	PERM.	PERM.	TEMP.		PERM.	PERM.	TEMP.		PERM.	PERM.	TEMP.	
2 City Manager												
City Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Administrative Assistant to the City Manager*	-	-	-	-	-	-	-	-	-	-	-	-
3 City Secretary												
City Secretary	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
4 Finance Department												
Director of Finance	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Assistant Director of Finance**	1.00	-	-	1.00	-	-	-	-	-	-	-	0.00
Senior Accountant**	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Finance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
5 Animal Services												
Animal Services Mgr/Police Officer	1.00	-	-	1.00	-	-	-	-	-	-	-	0.00
Animal Services Officer	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Animal Shelter Attendant	-	2.00	-	1.00	-	2.00	0.00	1.00	-	2.00	-	1.00
6 Building Inspection/Building Services												
Community Development Director	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Chief Building Official	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Building Maintenance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Permit Technician	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Administrative Assistant***	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
8 Police Department												
Chief of Police	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Captain	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Sergeant	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-	6.00
Police Officer	15.00	-	4.00	15.50	15.00	-	4.00	15.50	15.00	-	4.00	15.50
Crossing Guard	-	-	2.00	0.30	-	-	2.00	0.30	-	-	2.00	0.30
9 Planning Department												
Planning Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
11 Fire Department												
Fire Chief	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Captain	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Lieutenant	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Fire Fighter	12.00	-	1.00	13.00	12.00	-	1.00	13.00	12.00	-	1.00	13.00
12 Municipal Court												
Court Administrator	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Court Clerk	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
13 Library												
Library Director	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Library Assistant	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Library Clerk	-	2.00	-	1.00	-	2.00	-	1.00	-	2.00	-	1.00
14 Senior Center												
Senior Center Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Outreach Worker	-	1.00	-	0.50	-	1.00	-	0.75	-	1.00	-	0.75
Food Server	-	1.00	-	0.33	-	1.00	-	0.33	-	1.00	-	0.33
Building Maintenance Worker	-	1.00	-	0.50	-	1.00	-	0.50	-	1.00	-	0.50
Driver/Clerk	-	1.00	-	0.25	-	-	-	-	-	-	-	0.00
15 Street Department												
Supervisor*	-	-	-	-	-	-	-	-	-	-	-	-
Crew Leader	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Litter Crew Worker	-	-	-	-	2.00	-	-	2.00	2.00	-	-	2.00
17 Support Services												
Support Services Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Records Technicians	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Communication Technicians	6.00	1.00	-	6.75	6.00	-	4.00	6.75	6.00	-	4.00	6.75
18 Parks Department												
Director of Parks and Recreation*	-	-	-	-	-	-	-	-	-	-	-	-
Supervisor*	-	-	-	-	-	-	-	-	-	-	-	-
Crew Leader	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Maintenance Worker*	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Apprentice - Temp (Summer)*	-	-	-	-	-	-	-	-	-	-	-	-
22 Communications /IT												
Director of Communications & Info. Services*	-	-	-	-	-	-	-	-	-	-	-	-
23 Human Resources												
Director of HR/Risk Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
25 Code Enforcement												
Senior Code Enforcement Officer	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Code Enforcement Officer	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
General	72.00	9.00	7.00	78.13	75.00	7.00	11.00	81.13	75.00	7.00	11.00	81.13

Position Analysis

DEPT. DEPARTMENT/TITLE	Actual 2015-2016				Projected 2016-2017				Budget 2017-2018			
	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
5 W & S Administrative												
Director of Public Works*****	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Director of Water Utilities*****	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Field Operations Superintendent*	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Assistant Director of Public Works*****	-	-	-	-	-	-	-	-	-	-	-	-
Operations Support Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
10 Water Services Department												
Public Works Superintendent*	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Assistant Director of Water Utilities*****	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Water Supervisor****	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Water Crew Leader****	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Meter Service Technician	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
20 Sewer Services Department												
Maintenance Worker	4.00	-	-	4.00	4.00	-	-	4.00	4.00	-	-	4.00
30 Customer Service Department												
Customer Service Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Customer Service/UB Technician***	3.00	-	-	3.00	2.00	-	-	2.00	2.00	-	-	2.00
Water and Sewer	16.00	-	-	16.00	14.00	-	-	14.00	14.00	-	-	14.00
Total	88.00	9.00	7.00	94.13	89.00	7.00	11.00	95.13	89.00	7.00	11.00	95.13

- * Authorized, but not funded in FY 2015, 2017 or 2018
- ** The Assistant Director of Finance was replaced by the Senior Accountant in FY 2017
- *** Moved one UB Technician to Adm Assistant - Building Inspection/ Building Services. Position filled by a part time person in FY 2016 and filled by a full time person in FY 2017
- **** Position reclassified in FY 2017 from Water Supervisor to Water Crew Leader
- ***** Director of Public Works and Assistant Director of Public Works reclassified to Director of Utilities and Assistant Director of Utilities in FY 2017
Added permit technician to Building Inspection in FY 2017



CITY OF SEAGOVILLE, TEXAS FUND STRUCTURE

All funds of the City of Seagoville are subject to appropriation and are classified into six “fund types” used by local governments.

Four of the six fund types are **governmental funds**. These are used by the City of Seagoville to account for governmental type activities. These are the general fund, the special revenue funds, the debt service funds and the capital project funds. Governmental funds use the “flow of current financial resources” measurement focus and the “modified accrual” basis of accounting.

1. **General Fund:**
This is the City’s primary operating fund. Accounts for all financial resources of the general government, except those required to be accounted for in another fund.
2. **Special Revenue Funds:**
Governmental fund type used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects and exclusive of resources held in trust for individuals, private organizations, or other governments.
3. **Debt Service Funds:**
Governmental fund type used to account for accumulations of resources that are restricted, committed, or assigned to expenditure for principal and interest.
4. **Capital Project Funds:**
Fund type used to account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets (excluding capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments).

Two of the fund types are **proprietary funds**. These are used by the City of Seagoville to account for “business type” activities. Business type activities receive a significant portion of their funding through user charges. Proprietary funds use the “flow of economic resources” measurement focus and the “full accrual” basis of accounting.

5. **Enterprise Funds:**
This proprietary fund type is used to report an activity for which a fee is charged to external users for goods and services. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.
6. **Internal Service Fund:**
A proprietary fund type that may be used to report any activity that provides goods and services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. The City of Seagoville currently has no funds of this type.

For financial reporting purposes, the General Fund and the Water and Sewer Fund are considered to be “major funds”.

A detailed description of the individual funds can be found in the glossary in the appendix section of the budget document.

**CITY OF SEAGOVILLE, TEXAS
FUND STRUCTURE
FY 2017-18**

	<u>Measurement Focus</u>		<u>Budgetary Basis/ Basis of Accounting</u>	
	<u>Flow of Current Financial Resources</u>	<u>Flow of Economic Resources</u>	<u>Modified Accrual</u>	<u>Full Accrual</u>
I. Governmental Funds:				
General	x		x	
Special Revenue Funds:				
Police State Forfeiture	x		x	
Police Federal Forfeiture	x		x	
Small Grants	x		x	
Revenue Recycling	x		x	
Municipal Court	x		x	
Park Development	x		x	
Hotel/Motel	x		x	
Park Maintenance	x		x	
Street Maintenance	x		x	
Animal Shelter Operations	x		x	
Animal Shelter Building	x		x	
Vehicle Replacement	x		x	
Technology Replacement	x		x	
TCLEOSE	x		x	
Police Training	x		x	
Storm Water	x		x	
Debt Service Funds:				
General Bond Debt Service	x		x	
Capital Projects Funds:				
Capital Projects	x		x	
II. Proprietary Funds				
Enterprise Funds:				
Water and Sewer Utility		x		x
	<u>General</u>	<u>Special Revenue</u>	<u>Water and Sewer</u>	<u>Capital Projects</u>
				<u>Budget Expenditures</u>
General Government				
City Council	x			\$ 9,450
City Manager	x	x		213,681
City Secretary	x			100,410
Information Technology	x			114,378
Human Resources	x			114,584
Finance	x			361,436
Public Safety				
Police	x	x		2,169,035
Fire	x			1,892,648
EMS	x			164,080
Support Services	x			662,229
Animal Control	x			158,184
Community Services				
Municipal Court	x			179,504
Library	x	x		188,113
Senior Center	x			202,459
Sanitation	x			747,680
Community Development				
Building Services	x			342,274
Code Enforcement				181,758
Streets	x	x		1,459,252
Parks	x	x		359,485
Planning	x			84,023
Stormwater		x		112,750
Nondepartmental	x			407,568
Debt Service				196,170
Utilities				
Administrative		x	x	171,194
Water			x	2,291,917
Sewer			x	3,230,188
Customer Service			x	212,384
Nondepartmental			x	322,236
Debt Service			x	547,970
TOTAL				\$ 17,197,040



City of Seagoville
Combined Fund Summary
FY 2017-2018

Fund Type and Name	October 1 Estimated Fund Balance	Total Revenues	Total Funds Available	Total Expenditures	Transfers In (Out)	September 30 Estimated Fund Balance
Governmental Fund Types						
<i>General Operating Funds</i>						
General Fund	3,323,444	8,518,725	11,842,169	9,083,735	(411,446)	2,346,987
	<u>3,323,444</u>	<u>8,518,725</u>	<u>11,842,169</u>	<u>9,083,735</u>	<u>(411,446)</u>	<u>2,346,987</u>
<i>Debt Service Funds</i>						
General Obligation Debt Service	18,422	194,420	212,842	196,170	-	16,672
	<u>18,422</u>	<u>194,420</u>	<u>212,842</u>	<u>196,170</u>	<u>-</u>	<u>16,672</u>
<i>Special Revenue Funds</i>						
Police State Forfeiture	1,957	-	1,957	-	-	1,957
Police Federal Forfeiture	1,582	-	1,582	-	-	1,582
Small Grants Fund	10,840	2,500	13,340	2,500	-	10,840
Revenue Recycle Fund	1,430	500	1,930	500	-	1,430
Municipal Court Fund	33,018	12,192	45,210	9,996	-	35,214
Park Development Fund	58,000	-	58,000	-	-	58,000
Hotel Motel Fund	-	27,500	27,500	27,500	-	-
Park Maintenance Fund	1,685	2,000	3,685	-	-	3,685
Animal Shelter Operations	6,311	3,000	9,311	3,000	-	6,311
Animal Shelter Building	4,489	-	4,489	-	-	4,489
Vehicle Replacement	124,755	2,500	127,255	-	42,000	169,255
Technology Replacement	10,950	-	10,950	-	17,500	28,450
TCLEOSE Fund	1,341	2,000	3,341	2,000	-	1,341
Police Training Fund	4,270	2,500	6,770	2,000	-	4,770
Storm Water Fund	114,790	140,250	255,040	112,750	(27,600)	114,690
	<u>375,416</u>	<u>194,942</u>	<u>570,358</u>	<u>160,246</u>	<u>31,900</u>	<u>442,012</u>
<i>Capital Projects Fund</i>						
Street Maintenance Fund	976,144	-	976,144	981,000	731,850	726,994
Total Governmental Fund Types	<u>4,693,426</u>	<u>8,908,087</u>	<u>13,601,513</u>	<u>10,421,151</u>	<u>352,304</u>	<u>3,532,665</u>
Business-Type Activities						
<i>Water and Sewer Funds</i>						
Water and Sewer Operating Fund	1,894,725	6,839,052	8,733,777	6,775,889	(352,304)	1,605,584
Total Business-Type Activities	<u>1,894,725</u>	<u>6,839,052</u>	<u>8,733,777</u>	<u>6,775,889</u>	<u>(352,304)</u>	<u>1,605,584</u>
Total All Funds	<u>6,588,151</u>	<u>15,747,138</u>	<u>22,335,290</u>	<u>17,197,040</u>	<u>-</u>	<u>5,138,249</u>

NOTE:
Revenues and Expenditures do not include interfund transfers.

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2017-18**

	General	Special Revenue Funds	Debt Service Fund
Fund Balance, beginning	3,323,444	375,416	18,422
Revenues:			
Property Taxes	4,011,440	-	194,380
Sales & Other Taxes	2,293,470	-	-
Hotel/Motel Tax	-	27,500	-
Franchise Fees	637,500	-	-
Licenses & Permits	411,395	-	-
Intergovernmental	29,000	-	-
Charges for Services	934,920	142,750	-
Fines & Forfeitures	192,500	12,192	-
Other	8,499	12,500	40
Debt Proceeds	-	-	-
Total Revenues	8,518,724	194,942	194,420
Transfers In	379,904	59,500	-
Total Available Resources	12,222,072	629,858	212,842
Expenditures:			
General Government	881,240	500	-
Public Safety	4,664,061	7,000	-
Community Services	1,305,260	37,996	-
Community Development	1,167,120	55,300	-
Non Departmental	347,598	-	-
Reserve for Capital	-	-	-
Expenditures	12,000	-	-
City Manager Recommended	79,028	-	-
Debt Service	119,470	-	196,170
Capital Improvements	507,958	59,450	-
Total Expenditures	9,083,735	160,246	196,170
Transfers Out	791,350	27,600	-
Fund Balance, ending	2,346,987	442,012	16,672

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2017-18**

	Capital Funds	Enterprise Funds	Adopted Budget FY 2018	Projected FY 2016-17	Actual FY 2015-16
Fund Balance, beginning	976,144	1,894,725	6,588,151	7,516,257	6,256,696
Revenues:					
Property Taxes	-	-	4,205,820	3,934,989	3,612,803
Sales & Other Taxes	-	-	2,293,470	2,293,470	2,189,064
Hotel/Motel Tax	-	-	27,500	35,000	33,907
Franchise Fees	-	-	637,500	613,987	736,978
Licenses & Permits	-	-	411,395	446,329	476,893
Intergovernmental	-	-	29,000	44,774	52,027
Charges for Services	-	6,638,102	7,715,772	7,639,442	6,325,867
Fines & Forfeitures	-	-	204,692	195,517	210,265
Other	-	200,950	221,989	22,138	1,210,432
Debt Proceeds	-	-	-	-	175,000
Total Revenues	-	6,839,052	15,747,138	15,225,647	15,023,237
Transfers In	731,850	-	1,171,254	1,576,552	511,352
Total Available Resources	1,707,994	8,733,777	23,506,543	24,318,455	21,791,284
Expenditures:					
General Government	-	-	881,740	924,458	839,934
Public Safety	-	-	4,671,061	4,193,157	4,088,018
Community Services	-	-	1,343,256	1,310,008	1,227,598
Community Development	-	5,085,558	6,307,978	5,302,852	4,939,326
Non Departmental	-	109,036	456,634	1,335,120	329,177
Reserve for Capital					
Expenditures	-	-	12,000	12,000	17,138
City Manager Recommended	-	115,200	194,228	253,699	589,535
Debt Service	-	547,970	863,610	911,524	705,709
Capital Improvements	981,000	918,125	2,466,533	1,910,935	1,027,241
Total Expenditures	981,000	6,775,889	17,197,040	16,153,753	13,763,676
Transfers Out	-	352,304	1,171,254	1,576,552	511,352
Fund Balance, ending	726,994	1,605,584	5,138,249	6,588,151	7,516,257

**CITY OF SEAGOVILLE, TEXAS
BUDGET SUMMARY BY CATEGORY
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES**

GENERAL FUND

The City has planned a balanced budget for the General Fund, with an estimated ending fund balance of \$2,346,987. This is primarily due to

- An increased in property tax assessed valuations of \$81,386,374. The City anticipates 1,200 homes to be approved for development, and this estimated increase (\$150,000) is reflected in Licenses, Permits and Fees revenue.
- Providing resources of \$147,946 for a 3% raise to fulltime employees, \$69,974 for full year funding for a Planning Technician position, \$20,000 for additional part time firefighters, and providing resources to cover an estimated 15% increase in health insurance costs (\$85,297).
- Providing resources in the amount of \$731,850 for street maintenance, \$45,000 for the acquisition of a command vehicle for the Fire Department, \$40,845 for the replacement of an Animal Control vehicle, \$58,609 for the acquisition of a Police patrol vehicle, \$81,486 for the purchase of three (3) vehicles for the Police Criminal Investigations division, \$161,172 for Street maintenance equipment, and \$90,000 for the construction of an additional restroom at C.O. Bruce Central Park.

SPECIAL REVENUE FUNDS

The 2018 Budget provides for an overall increase in this category of funds of \$66,596, a 17.7% increase in the estimated beginning fund balance of \$375,416. The overall increase is due to the following:

Vehicle Replacement Fund

This fund is scheduled to receive a planned transfer of \$42,000 from the General Fund, coupled with estimated revenue from disposed property of \$2,500. There are no planned expenditures in FY 2018 from this fund.

Technology Replacement Fund

This fund is scheduled to receive a planned transfer of \$17,500 from the General Fund, with no planned expenditures from this fund.

CAPITAL PROJECTS FUND

The 2018 budget provides for a decrease in fund balance of \$249,150 for an ending fund balance of \$726,944. This fund provides resources to repair Crestview Lane and Hall Streets.

ENTERPRISE FUND

The 2018 Budget provides for a decrease in this fund of \$289,141, a 15.3% decrease of the estimated beginning fund balance of \$1,894,725. This overall increase is a result of an increase in water rates of approximately \$3.13 monthly to the 5,000 gallon consumer and an increase of \$3.13 to the 10,000 gallon consumer. The water rate gradually increases with greater water usage with the largest increase of \$14.33 monthly to the 20,000 gallon and above user. These rate increases are projected to yield \$400,000 in water revenues for FY 2018. The revenue increases are mitigated by anticipated increases in the cost of raw water purchases (\$400,000). The factor driving the increase is the requirement of the Texas Commission on Environmental Quality (TCEQ) that the City provide a certain rate of flow per water connection. Additionally, Dallas Water Utilities, the provider of the City's raw water, is increasing its rate for FY 2018. This fund is providing \$21,576 for a 3% raise to fulltime employees. Funding of \$115,200 is provided for the development of a Water Master Plan and a Water Conservation Plan. These initiatives will guide future capital spending by the Water and Sewer Fund and assist the City in maintaining compliance with the expectations of federal and state regulatory agencies.

**CITY OF SEAGOVILLE, TEXAS
BUDGET SUMMARY BY CATEGORY
EXPLANATION OF MAJOR CHANGES IN FUND BALANCES**

ENTERPRISE FUND (continued)

Resources are also provided (\$750,000) for the replacement of the gravity main crossing at Environmental Way and Highway 175. Currently there is a 10" force main pumping into a 10" cast iron gravity main that runs under Highway 175. The project will install a new gravity main to run parallel to the existing 10" main. It is proposed to replace the existing main with a 16" or 18" fused polymer pipe. The main is intended to be upsized to accommodate future community growth. Installation of the new main will eliminate the possibility of the existing main collapsing, creating infiltration and inflow (I/I) problems under the Highway. Installation of the new main enhances the City's compliance with the Capacity, Management, Operations and Maintenance (CMOM) program.

\$70,125 is provided for the Glenn Road lift station service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. Currently, the Glenn Road lift station service area has an infiltration/inflow (I/I) problem during heavy rain events. Additionally staff desires to control costs levied by North Texas Municipal Water District for treating the City's I/I issues from this service area. This assessment will meet EPA and CMOM requirement of inspecting 10% of the citywide system every year.

In FY 2018, the City's budget proposes resources for the acquisition of Cityworks. Cityworks is a work order system which includes GIS (Geographic Information System) mapping, asset registry, condition assessment, customer care, permits, expense management and work management. The City was cited by the Environmental Protection Agency (EPA) as lacking asset management, GIS mapping and a work order system. All of these concerns will be addressed by Cityworks (acquisition cost \$30,000).

Resources are provided for the initial funding of a vehicle/equipment replacement reserve (\$68,000) and for the replacement of the air conditioning and roof at the City service center (\$25,000).

**CITY OF SEAGOVILLE, TEXAS
CHANGES IN FUND BALANCE
PROJECTED 2017**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2017
Fund Balance, beginning	3,172,548	305,388	18,775	1,718,468	2,301,078	7,516,257
Revenues:						
Property Taxes	3,742,795	-	192,194	-	-	3,934,989
Sales & Other Taxes	2,293,470	-	-	-	-	2,293,470
Hotel/Motel Tax	-	35,000	-	-	-	35,000
Franchise Fees	613,987	-	-	-	-	613,987
Licenses & Permits	446,329	-	-	-	-	446,329
Intergovernmental	44,774	-	-	-	-	44,774
Charges for Services	932,850	70,126	-	-	6,636,466	7,639,442
Fines & Forfeitures	186,370	9,147	-	-	-	195,517
Other	12,200	6,898	40	3,000	-	22,138
Total Revenues	8,272,776	121,171	192,234	3,000	6,636,466	15,225,647
Transfers In	379,904	54,291	-	1,142,357	-	1,576,552
Total Available Resources	11,825,228	480,850	211,009	2,863,825	8,937,544	24,318,455
Expenditures:						
General Government	888,659	35,799	-	-	-	924,458
Public Safety	4,190,374	2,783	-	-	-	4,193,157
Community Services	1,272,800	37,208	-	-	-	1,310,008
Community Development	1,235,699	703	-	9,363	4,057,087	5,302,852
Non Departmental	340,792	-	-	855,722	138,606	1,335,120
Reserve for Capital Expenditures	12,000	-	-	-	-	12,000
City Manager Recommended	79,499	-	-	-	174,200	253,699
Debt Service	119,470	-	192,587	-	599,467	911,524
Capital Improvements	47,184	-	-	1,022,596	841,155	1,910,935
Total Expenditures	8,186,477	76,493	192,587	1,887,681	5,810,515	16,153,753
Transfers Out	315,307	28,941	-	-	1,232,304	1,576,552
Fund Balance, ending	3,323,444	375,416	18,422	976,144	1,894,725	6,588,151

**CITY OF SEGOVILLE, TEXAS
CHANGES IN FUND BALANCE
ACTUAL 2016**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2016
Fund Balance, beginning	2,702,695	195,211	15,518	2,587,737	755,535	6,256,696
Revenues:						
Property Taxes	3,418,150	-	194,653	-	-	3,612,803
Sales & Other Taxes	2,189,064	-	-	-	-	2,189,064
Hotel/Motel Tax	-	33,907	-	-	-	33,907
Franchise Fees	736,978	-	-	-	-	736,978
Licenses & Permits	476,893	-	-	-	-	476,893
Intergovernmental	52,027	-	-	-	-	52,027
Charges for Services	912,035	68,205	-	-	5,345,627	6,325,867
Fines & Forfeitures	201,829	8,436	-	-	-	210,265
Other	79,941	50,179	32	6,681	1,073,599	1,210,432
Debt Proceeds	175,000	-	-	-	-	175,000
Total Revenues	8,241,917	160,727	194,685	6,681	6,419,227	15,023,237
Transfers In	424,352	42,000	45,000	-	-	511,352
Total Available Resources	11,368,964	397,938	255,203	2,594,418	7,174,762	21,791,285
Expenditures:						
General Government	805,165	34,769	-	-	-	839,934
Public Safety	4,079,168	8,850	-	-	-	4,088,018
Community Services	1,221,927	5,671	-	-	-	1,227,598
Community Development	1,009,669	15,660	-	-	3,913,997	4,939,326
Non-Departmental	290,186	-	-	-	38,991	329,177
Reserve for Capital Expenditures	17,138	-	-	-	-	17,138
City Manager Recommended	589,535	-	-	-	-	589,535
Debt Service	45,658	-	236,428	-	423,623	705,709
Capital Improvements	50,970	-	-	875,950	100,321	1,027,241
Total Expenditures	8,109,416	64,950	236,428	875,950	4,476,932	13,763,676
Transfers Out	87,000	27,600	-	-	396,752	511,352
Fund Balance, ending	3,172,548	305,388	18,775	1,718,468	2,301,078	7,516,257

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
EXPLANATION OF CHANGES IN FUND BALANCE**

Actual FY 2015-2016

The increase in fund balance from \$6,256,696 to \$7,516,257 was largely generated by increases in property tax revenues due to an increase in assessed valuations (from \$468,560,132 in FY 2015 to \$494,621,920 in FY 2016), increased sales taxes generated by the opening of new retail enterprises (Tractor Supply) and increased consumer spending (Wal-Mart), new residential development activity in the Highland Meadows and Meadows subdivisions (licenses, permits and fees and sanitation) and intergovernmental revenue. The Water and Sewer Fund revenues were above expectations due to the weather conditions and community growth.

Projected FY 2016-2017

The projected decrease in fund balance from \$7,516,257 to \$6,588,151 is due to the ongoing expenditure for street improvements funded by the FY 2015 bond sale. Other resource inflows were from an increase in the assessed property tax valuation from \$494,621,920 to \$526,144,667 and an increase in the water/sewer rates in the amount of \$15.30 monthly and \$27.25 monthly to the average monthly user of 5,000 gallons and 10,000 gallons, respectively. General government expenditures represent transfer of resources for street maintenance (\$262,357), replacement vehicle for the Police department (\$47,184), \$72,000 down payment for the acquisition of a quint vehicle for the Fire Department, repayment of loan for City Hall roof repair (\$47,470) and transfer of resources for vehicle replacement (\$42,000). Water and Sewer capital improvements include \$400,000 in spending on the Woodhaven water line improvement project, \$375,255 for the acquisition of a jetter truck for cleaning of sewer mains, \$23,100 for meter services vehicle replacement and \$42,800 for a Holt cat track hoe for water line and sewer main repair.

Adopted Budget FY 2018

The anticipated decrease in fund balance from \$6,588,151 to \$5,138,249 is due to the planned increase in capital spending.

General Government

General Fund – Total \$507,958

Capital acquisitions include the following:

\$40,845 for Animal Services which consists of an equipped replacement vehicle.

\$140,095 for Police which includes an equipped vehicle for the Patrol Division and 3 equipped vehicles for CID.

\$161,172 for Streets for an additional equipped vehicle with trailer, a Batwing mower and a replacement Skidsteer.

\$90,000 for Parks to construct an additional restroom at Bruce Park.

\$64,000 for Fire for TNT Extrication Tools, and an equipped command vehicle.

\$11,846 City Hall Security Cameras

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
EXPLANATION OF CHANGES IN FUND BALANCE**

Capital Funds – Total \$981,000

Crestview Street Improvements: The original streets are 15 to 20 years old and are in extreme deterioration. The area between Malloy Bridge Road and Hall Street needs to be totally revitalized. The reconstruction of Crestview includes 8 inches of lime stabilization, 2 inches of Type B asphalt, and 2 inches of type D asphalt. The lime stabilization stabilizes the soil, the Type D asphalt gives it a smooth ride.
Project cost: \$681,000.

Hall Street: These streets are in poor condition and have been over-lay several times. This project would begin at Kaufman and end at Shady. The construction would include the mill of 2 inches of asphalt and add 2 inches of Type D asphalt. Project cost: \$300,000.

Water & Sewer Fund – Total \$918,125

Capital acquisitions include the following:

\$750,000 to replace the existing main at Highway 175 and Environmental Way with a 16” or 18” fused polymer pipe. The main is intended to be upsized to accommodate future growth. Installation of the replacement main will enhance the City’s compliance with the CMOM program. (Capacity, Management, Operation & Maintenance)

\$68,000 to establish vehicle replacement for the Water & Sewer Department.

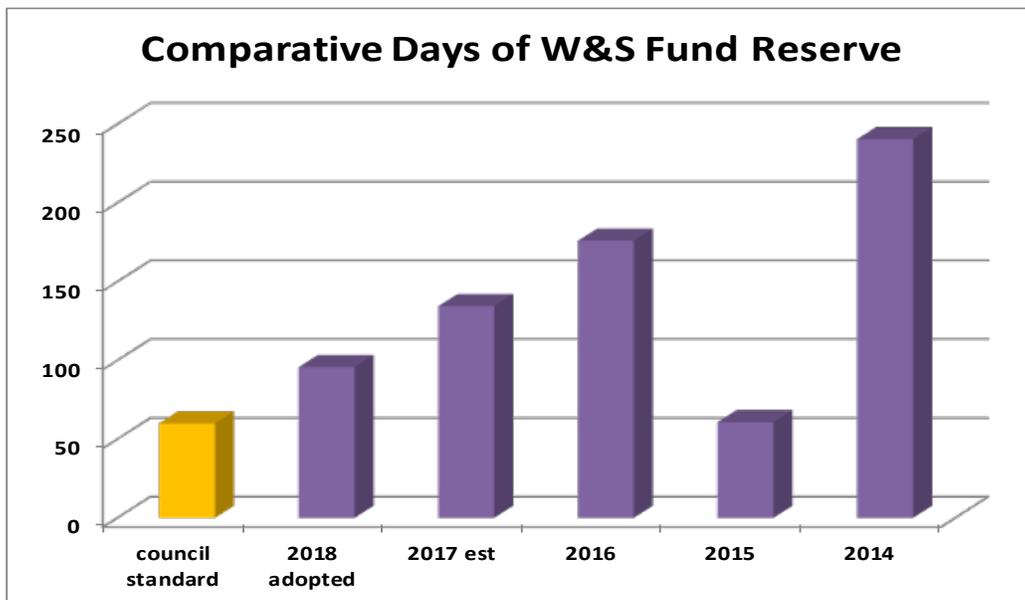
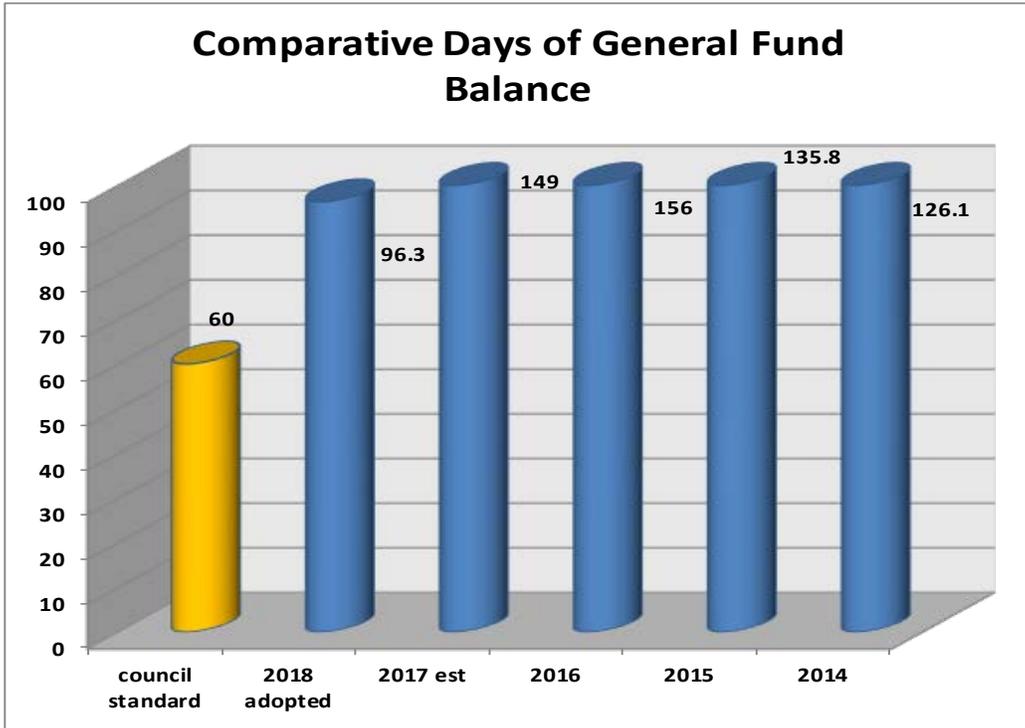
\$70,125 is for the Glenn Rd lift station, which includes an assessment, inspection, smoke testing, dye flooding, preparatory cleaning, CCTV (Closed circuit TV) inspection, Defect Analysis, Database, cost estimates, mapping and final reports. The Glenn Rd lift station project will eliminate extra cost from NTMWD (North Texas Municipal Water District) for treatment of rain water. This Assessment will meet EPA and CMOM requirement of inspecting 10% of the system every year.

\$30,000 is for Cityworks, a new up to date work order system. It will include GIS mapping, asset registry, condition assessment, customer care, permits, expense management and work management.

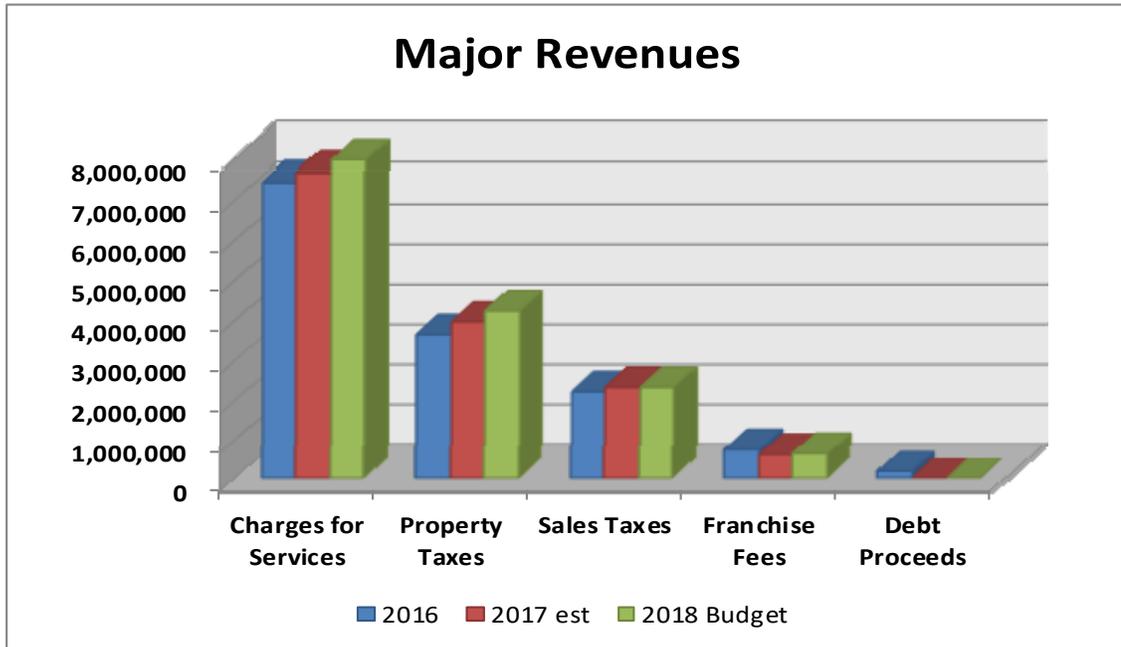


**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
EXPLANATION OF CHANGES IN FUND BALANCE**

The following charts provide a comparative analysis of reserves for the General Fund and the Water and Sewer Fund:



City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS



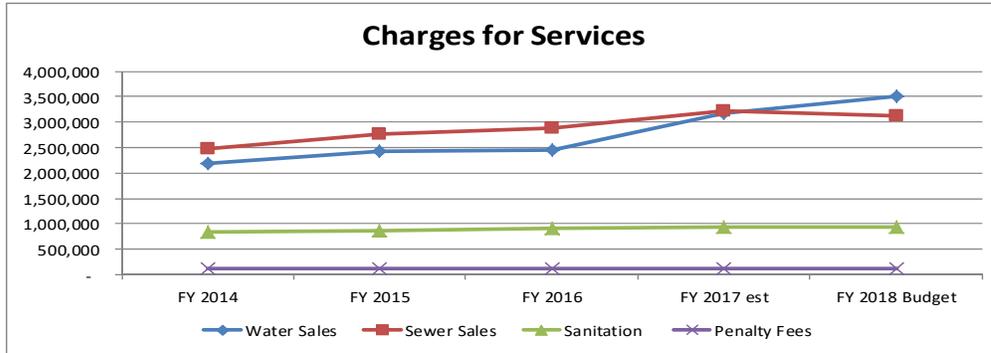
	2016	2017 est	2018 Budget
Charges for Services	6,325,867	7,639,442	7,715,772
Property Taxes	3,612,803	3,934,989	4,205,820
Sales Taxes	2,189,064	2,293,470	2,293,470
Franchise Fees	736,978	613,987	637,500
Debt Proceeds	175,000	-	-

The first column for each group represents the actual revenues for the FY 2016, the second column represents the projected revenues for the FY 2017 and the third column represents the adopted revenues for FY 2018.

Charges for services are the City's largest revenue source, representing 49% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, sanitation fees, and delinquent payment penalty fees. Water and sewer sales are increased to reflect the new rates proposed in the recently completed water and sewer rate study. For the average monthly user of 5,000 gallons, the increase in the combined water/sewer rate is \$3.13 monthly. For the average monthly user of 10,000 gallons, the increase in the combined water/sewer rate is \$3.13 monthly. The increased rates are estimated to yield an additional \$400,000 in water revenue. This increase in the water rates provides for anticipated increase in the cost of raw water purchases. This rate increase also provides resources to fund the development of water and wastewater infrastructure plans and provides a foundation to address deficiencies cited by state and federal regulatory authorities.

City of Seagoville, Texas Trend Analysis of Major Revenues ALL FUNDS

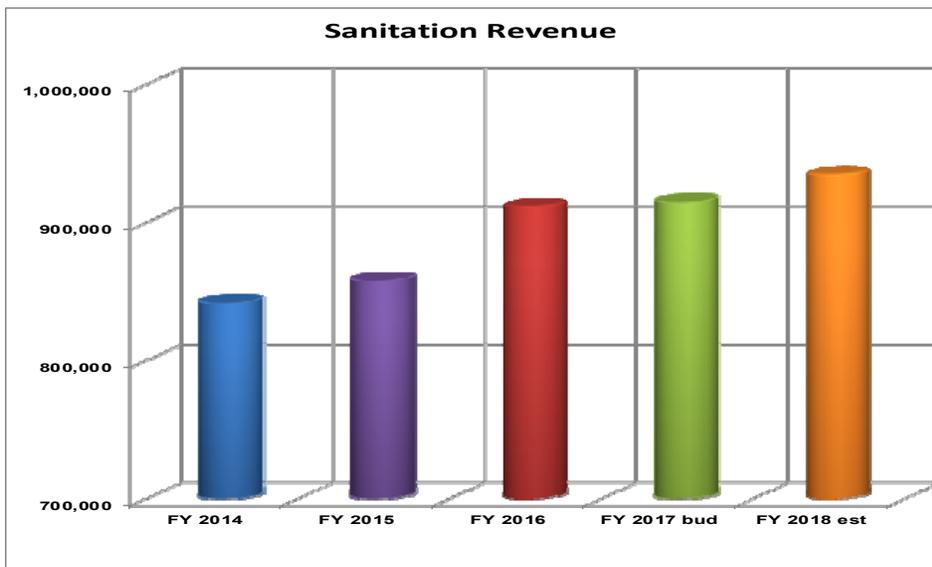
The table and graph below provide a five year history of charges for services:



	FY 2014	FY 2015	FY 2016	FY 2017 est	FY 2018 Budget
Water Sales	2,186,797	2,428,637	2,462,782	3,176,736	3,517,634
Sewer Sales	2,471,315	2,759,876	2,882,845	3,214,080	3,120,468
Sanitation	841,261	857,513	912,035	932,850	934,920
Penalty Fees	113,359	111,315	123,702	115,000	110,000

Sanitation revenue is billed to residential and commercial customers monthly as part of the City's water & sewer bill. Sanitation services are conducted in Seagoville by Republic Services. Republic provides weekly trash collection, bi-weekly recycle collection, and monthly bulk collection. Recycled items include aluminum cans, grocery bags, plastic bottles and containers, chipboard and box board, steel and tin cans, newspaper, cardboard, glass, magazines, catalogs, empty aerosol cans, phone books, and paper egg cartons. Sanitation revenue is estimated to experience a 2% increase over the FY 2017 budget estimate, based on current trend in account growth.

The following chart illustrates a five year sanitation revenue history for the city of Seagoville:



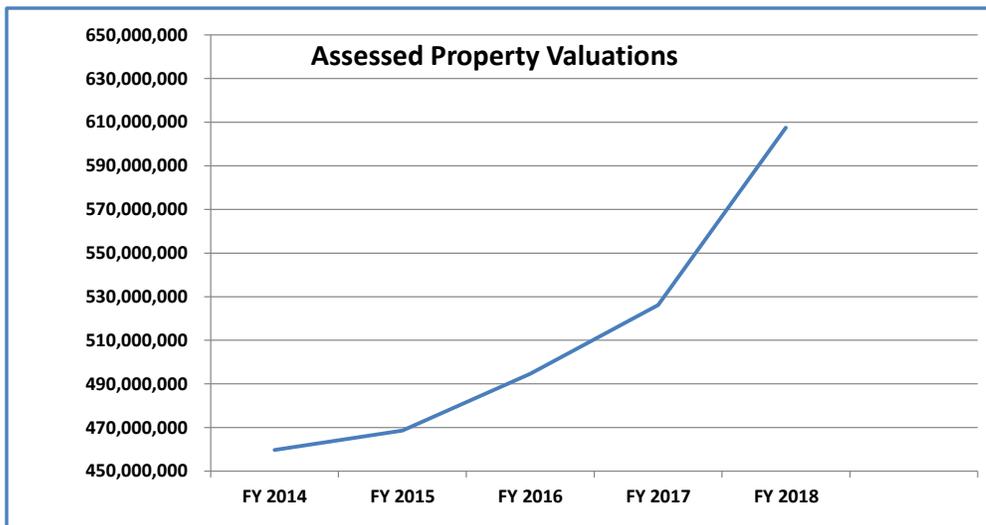
City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

Delinquent payment penalty and reconnection fees result from City action to enforce customer payment. These revenues are conservatively estimated based on historical trends.

Property Taxes represent 27% of total budgeted revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District and the Kaufman County Appraisal District at 100% of market value and certified by the Chief Appraisers of each district. The 2017 certified taxable value of \$607,531,041 is a 15.47% increase from the 2016 certified taxable value of \$526,144,667. Staff is proposing a property tax rate of \$0.743800 per \$100 of valuation. This tax rate is unchanged from the prior fiscal year tax rate of \$0.743800 per \$100 of valuation. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. Staff is proposing a tax rate of \$0.707498 for operations and maintenance, which is unchanged from the previous fiscal year. The operations and maintenance portion of the property tax is collected through the General Fund. Staff is proposing a tax rate of \$0.036302 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is unchanged from last year. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

The following charts indicate assessed property valuations and property tax revenue for the past five fiscal years:

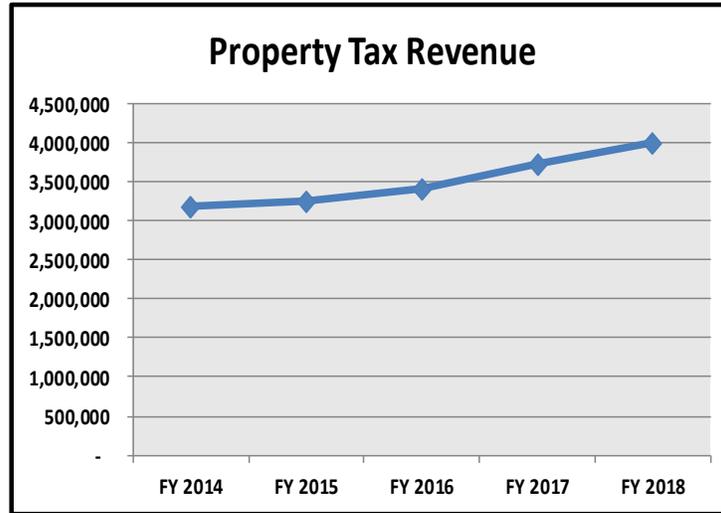
FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
459,726,300	468,560,132	494,621,920	526,144,667	607,531,041



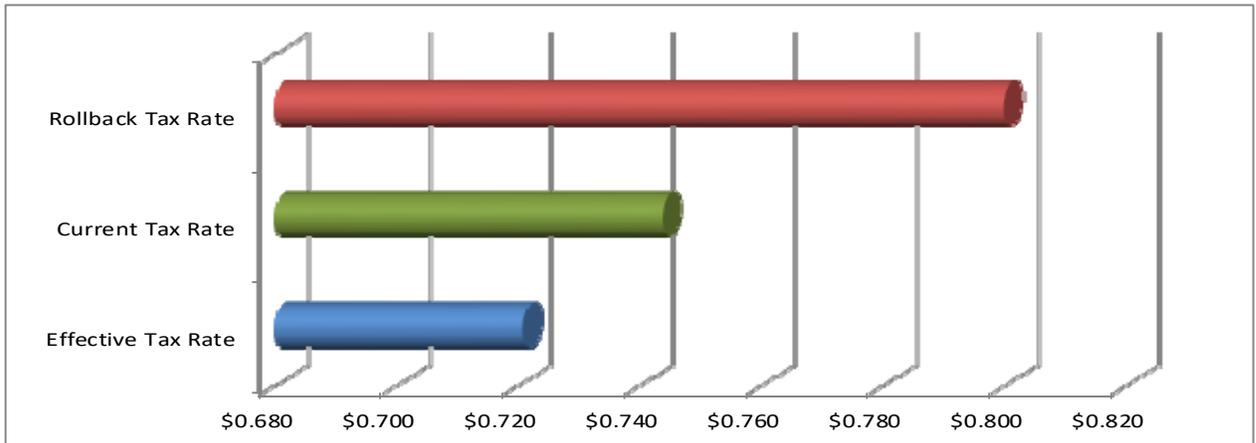
City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

Property Taxes

FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
3,288,873	3,389,850	3,442,780	3,827,994	4,103,820



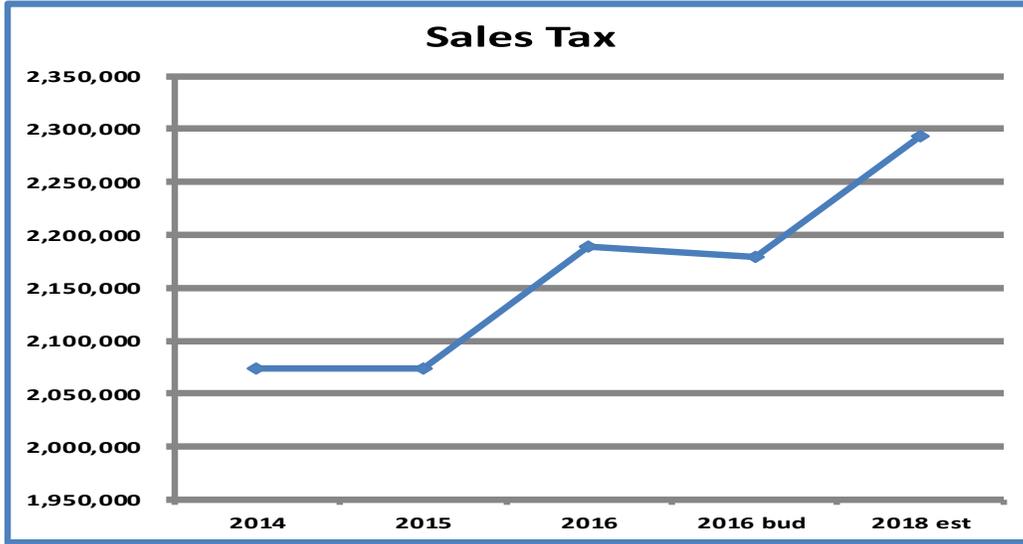
Tax Rate Comparison



Sales Taxes represent 15% of total budgeted revenues. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of Seagoville. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund and 1/2 cent is used for the Seagoville Economic Development Corporation. Sales taxes are estimated to experience an estimated 5% increase in FY 2018, due to the presence of new retail companies.

City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

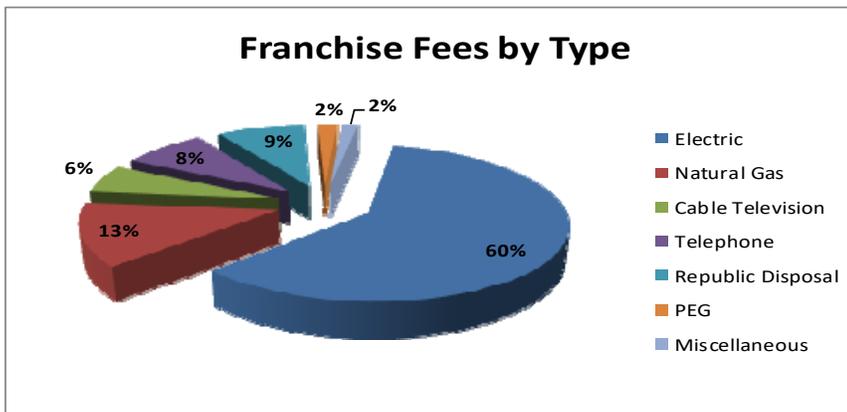
The following chart provides a five year sales tax history for the city of Seagoville:



Fiscal Year	2014	2015	2016	2016 bud	2018 est
Sales Tax	2,073,358	2,073,504	2,189,064	2,178,764	2,293,470

Franchise Fees are charged to specific businesses that conduct business in the City of Seagoville. Utilities (electric, water, sanitation, telephone, gas and cable) that operate in the City pay this fee for their use of the City's right of way to conduct their business. Franchise fees are based on a percentage of gross receipts. Projections are conservatively based on historical trends. Franchise fees for the 2018 fiscal year are estimated to be approximately \$637,500, a reduction of \$10,000 from the FY 2017 budget of \$647,500. This is due to a reduction in the estimate in the telephone and natural gas franchises.

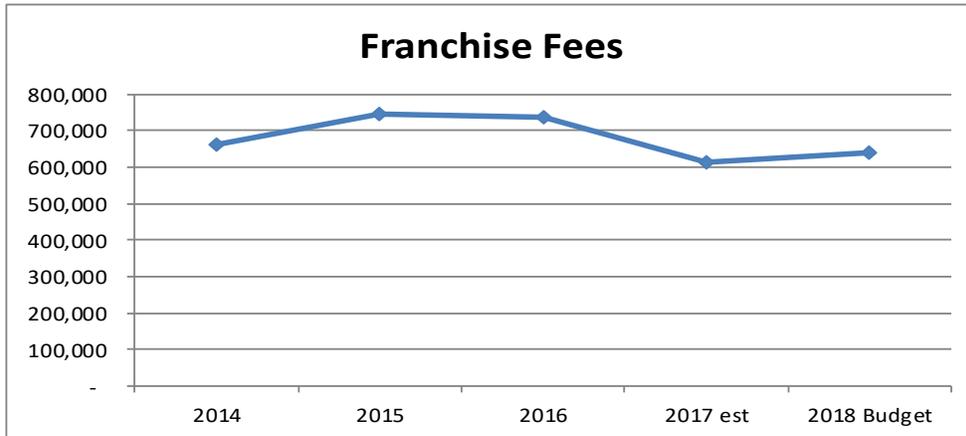
The composition of the FY 2018 franchise fees for the city of Seagoville appears below:



Electric	385,000	60%
Natural Gas	85,000	13%
Cable Television	38,500	6%
Telephone	52,000	8%
Republic Disposal	55,000	9%
PEG	12,000	2%
Miscellaneous	10,000	2%

**City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS**

The following chart provides a five year franchise revenue history for the city of Seagoville:

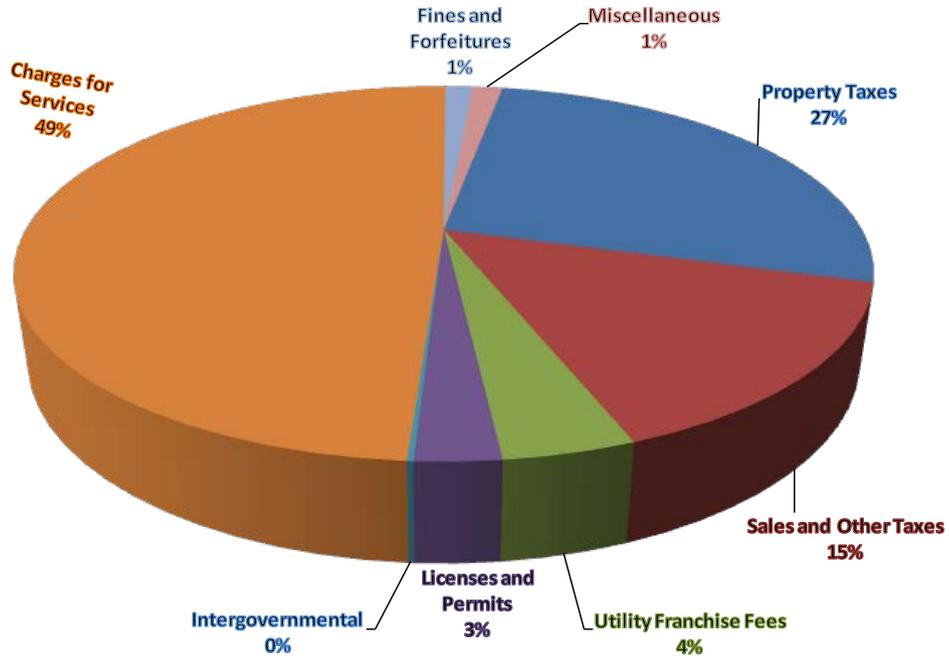


Fiscal Year	2014	2015	2016	2017 est	2018 Budget
Franchise Fees	660,718	745,813	736,978	613,987	637,500

These four revenue sources combined represent 95% of the City's FY 2018 budgeted revenue.



CITY OF SEGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS
FY 2017-18



TOTAL BUDGETED REVENUE
\$15,747,138

**CITY OF SEAGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS**

	<u>Actual FY 2015-16</u>	<u>Projected FY 2016-17</u>	<u>Adopted Budget FY 2017-18</u>
Property Taxes			
Current	3,442,780	3,827,994	4,103,820
Delinquent	103,000	60,770	59,000
Penalties & Interest	67,023	46,225	43,000
sub-total	<u>3,612,803</u>	<u>3,934,989</u>	<u>4,205,820</u>
Sales Taxes			
	2,189,064	2,293,470	2,293,470
Hotel/Motel Taxes			
	33,907	35,000	27,500
Utility Franchise Fees			
Electric	434,149	374,400	385,000
Natural Gas	84,901	74,187	85,000
Cable Television	47,291	38,500	38,500
Telephone	79,664	52,400	52,000
Duncan Disposal	58,885	52,000	55,000
PEG	17,138	12,000	12,000
Miscellaneous	14,950	10,500	10,000
sub-total	<u>736,978</u>	<u>613,987</u>	<u>637,500</u>
Licenses and Permits			
Animal Shelter	320	-	-
Food Health Certificates	70,120	73,500	70,000
Certificates of Occupancy	6,210	6,500	6,500
Food Administrative Fee	13,954	14,700	14,700
Beer and Wine Permit Fees	180	450	450
Food Handler Certification	6,205	5,050	4,500
Zoning & Plat Fees	5,087	4,400	4,000
Park Development Fee	600	-	-
Ballpark Fees	2,830	1,500	1,500
Court Admin Fees	885	750	750
Culvert Fees	180	860	-
Administrative Fees	993	450	250
Construction Permits	-	-	-
Building Permits	200,810	245,000	250,000
Subdivision Inspection Fees	92,883	29,465	-
Fire Dept Fees	40,019	33,600	30,000
Misc Permits	920	500	750
Misc Licenses	15,102	11,200	10,000
Court Online Fees	540	560	500
Burglar Alarm Fees	9,930	-	7,000
Tower Rental Fees	9,125	7,350	10,495
Development Permits	-	10,494	-
sub-total	<u>476,893</u>	<u>446,329</u>	<u>411,395</u>
Intergovernmental			
	52,027	44,774	29,000

**CITY OF SEGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS**

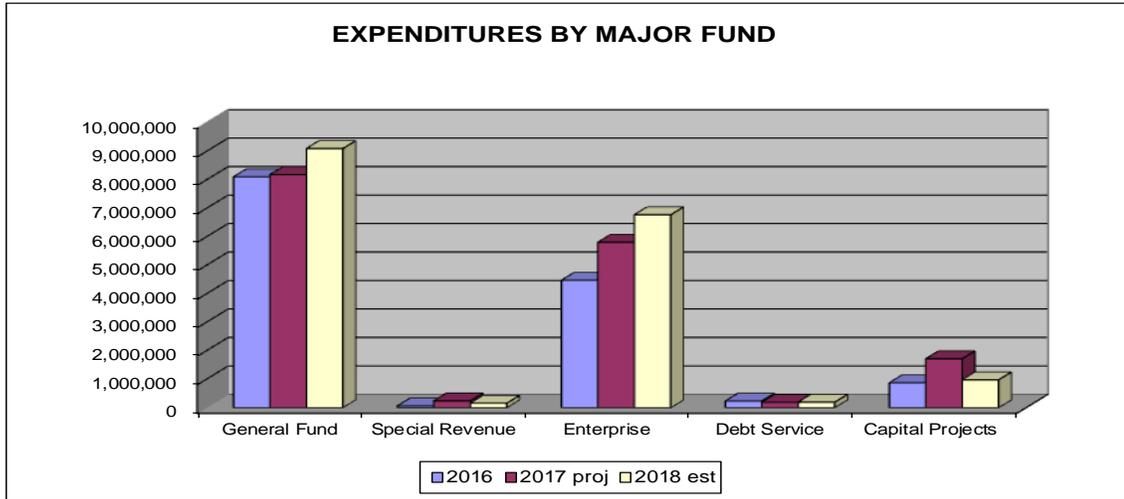
	<u>Actual FY 2015-16</u>	<u>Projected FY 2016-17</u>	<u>Adopted Budget FY 2017-18</u>
Charges for Services			
Water Sales	2,462,782	3,176,736	3,517,634
Sewer Service Charge	2,882,845	3,214,080	3,120,468
Training Fees	272	-	2,500
Other	1,073,599	245,650	200,950
Drainage Charges	67,933	70,126	140,250
Sanitation Fees	912,035	932,850	934,920
sub-total	<u>7,399,467</u>	<u>7,639,442</u>	<u>7,916,722</u>
Fines and Forfeitures	210,265	195,517	204,692
Debt Proceeds	175,000	-	-
Miscellaneous			
Interest	11,986	8,540	2,540
Miscellaneous	75,459	7,323	11,000
Liens	19,838	-	-
Insurance Recovery	7,264	-	-
Contributions	22,287	6,274	7,500
sub-total	<u>136,834</u>	<u>22,137</u>	<u>21,040</u>
TOTAL REVENUES	15,023,237	15,225,647	15,747,138
Interfund Transfers			
From Water and Sewer Fund to General Fund	396,752	352,304	352,304
From Storm Water Fund to General Fund	27,600	27,600	27,600
From General Fund to Veh Replace	42,000	42,000	42,000
From General Fund to Street Maintenance	-	262,357	749,350
From Water and Sewer Fund to Street Maintenance	-	880,000	-
From General Fund to Tech Replace	-	10,950	-
From General Fund to Debt Service	45,000	-	-
From Small Grants to TCLEOSE	-	1,341	-
sub-total	<u>511,352</u>	<u>1,576,552</u>	<u>1,171,254</u>
GRAND TOTAL	<u><u>15,534,589</u></u>	<u><u>16,802,199</u></u>	<u><u>16,918,392</u></u>

**CITY OF SEAGOVILLE, TEXAS
REVENUE*
SUMMARY BY FUND**

Fund Code	Fund Name	Actual FY 2015-16	Projected FY 2016-17	Adopted Budget FY 2017-18
1	General	8,241,918	8,272,776	8,518,726
2	Debt Service	194,685	192,234	194,420
20	Water and Sewer	6,419,227	6,636,466	6,839,052
29	State Seizure	515	623	-
32	Small Grants	4,604	3,274	2,500
35	Recycling Revenue	2,121	-	500
36	Municipal Court	7,921	9,147	12,192
39	Hotel/Motel	33,907	35,000	27,500
41	FY 2015 Street Projects	6,681	3,000	-
42	Park Maintenance	1,685	-	2,000
45	Animal Shelter Operations	3,326	3,000	3,000
47	Vehicle Replacement	38,443	-	2,500
50	TCLEOSE	-	-	2,000
52	Police Training	272	-	2,500
61	Storm Water	67,933	70,126	140,250
TOTAL		<u>15,023,237</u>	<u>15,225,647</u>	<u>15,747,138</u>

* Revenues do not include interfund transfers

**CITY OF SEAGOVILLE, TEXAS
THREE YEAR COMPARISON OF MAJOR EXPENDITURES
ALL FUNDS**



	2016	2017 proj	2018 est
General Fund	8,109,416	8,186,477	9,101,235
Special Revenue	64,951	242,706	160,246
Enterprise	4,476,932	5,810,515	6,775,889
Debt Service	236,428	192,587	196,170
Capital Projects	875,950	1,721,469	981,000

CITY EXPENDITURES - BY CATEGORY

Description	2016 Actual	2017 Budget	2017 Projected	2018 Budget	\$ Increase (Decrease)	% Change
Personnel	5,940,359	6,440,133	6,015,468	6,825,559	385,426	6%
Supplies	587,130	783,056	879,584	830,766	47,710	6%
Contractual Services	5,568,671	6,102,667	6,954,745	6,816,118	713,451	12%
Capital Outlay	1,037,559	2,912,864	1,991,900	2,408,957	(503,907)	-17%
Debt Service	629,957	863,665	312,057	315,640	(548,025)	-63%
Total Expenditures	13,763,677	17,102,385	16,153,753	17,197,040	94,654	1%

Total fiscal year 2018 expenditures are budgeted to increase \$112,154, a .66% increase from the budget of fiscal year 2017. Personnel and Contractual Services increased \$385,426 and \$713,451 respectively. Capital Outlay decreased \$503,907 (17%), Debt Service decreased \$548,025 (63%) and Supplies increased \$47,710 (6%) respectively.

A summary of City-wide expenditure highlights appears below:

The increase in **Personnel** reflects a 3% increase provided to full time employees. Additionally, there is a 15% increase in budgeted expenditures for employer contribution to health insurance. There are additional resources provided to provide for a 1.85% increase in retirement contributions. There is full year funding for the Planning Technician position (\$69,974). Funding is provided for an increase in out of capacity pay for Fire and Police (\$16,242) and for additional firefighters (\$20,000).

Supplies include decreases in vehicle fuel and maintenance, postage, chemicals and provides resources for water main maintenance and new water meters for anticipated development.

Contractual Services include a 8% increase in third party sanitation services, 30% increase in raw water purchases from Dallas Water Utilities and a 33% increase in sewer treatment expense to Dallas Water Utilities. Customer water rates and sanitation rates will increase to mitigate the estimated cost increases in these expenditure categories.

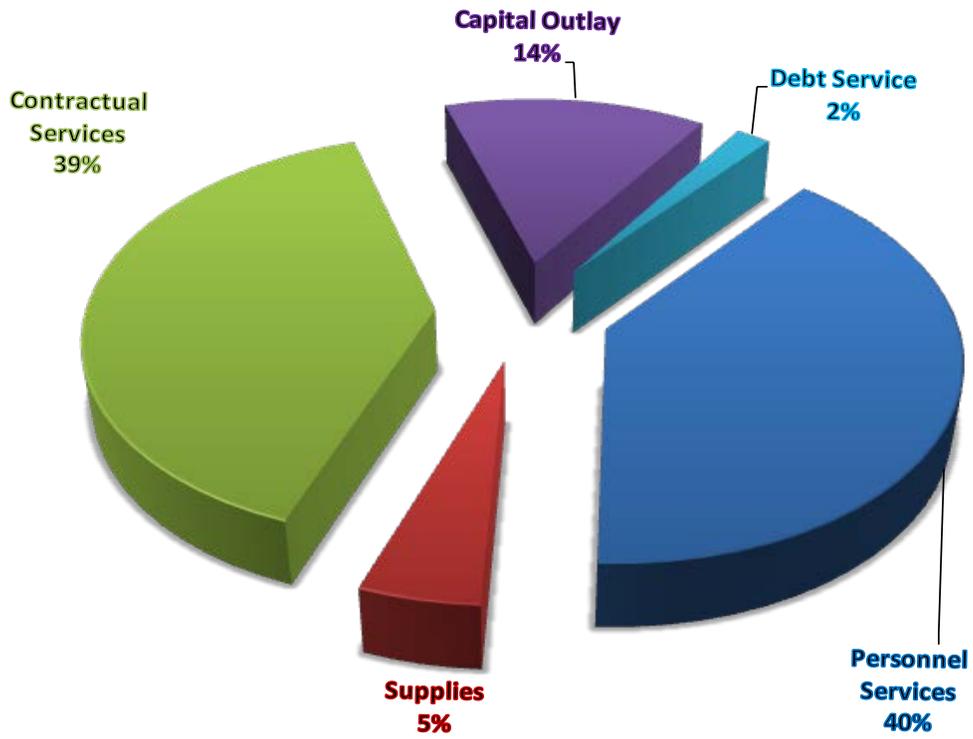
Capital Outlay expenditures include resources allocated for the acquisition of a replacement Animal Services vehicle (\$40,845), a police patrol vehicle and three vehicles for Criminal Investigations (\$140,095), \$161,172 for an additional vehicle with trailer, a Batwing mower and a replacement skidsteer for the Street program, \$90,000 for the construction of an additional restroom at C.O. Bruce Park, \$64,000 for extrication tools and a replacement command vehicle for the Fire program, \$681,000 for Crestview Street Improvements, \$300,000 for Hall Street Improvements, \$750,000 to replace existing gravity main crossing at Environmental Way and Highway 175 and \$70,125 for the Glenn Road lift station assessment.

**CITY OF SEAGOVILLE, TEXAS
EXPENDITURES*
SUMMARY BY FUND**

Fund Code	Fund Name	Actual FY 2015-16	Projected FY 2016-17	Adopted Budget FY 2017-18
1	General	8,109,416	8,186,477	9,083,735
2	Debt Service	236,428	192,587	196,170
20	Water and Sewer	4,476,932	5,810,515	6,775,889
29	State Seizure	1,025	858	-
32	Small Grants	3,950	2,188	2,500
35	Recycling Revenue	861	799	500
36	Municipal Court	4,644	7,500	9,996
39	Hotel/Motel	33,907	35,000	27,500
41	FY 2015 Street Improvements	875,950	1,721,469	-
43	Street Maintenance	-	166,213	981,000
45	Animal Shelter Operations	4,526	1,200	3,000
50	TCLEOSE	-	-	2,000
52	Police Training	1,154	-	2,000
61	Storm Water	14,886	28,948	112,750
TOTAL EXPENDITURES		13,763,676	16,153,753	17,197,040

* Expenditures do not include interfund transfers

**CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2017-18**



**TOTAL BUDGETED EXPENDITURES
\$17,197,040**

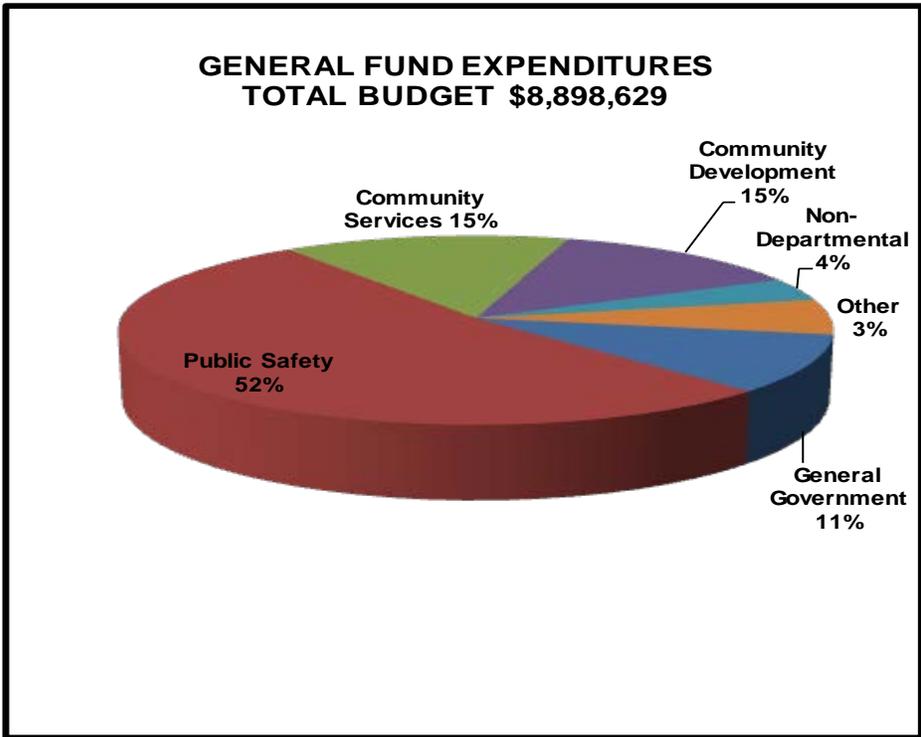
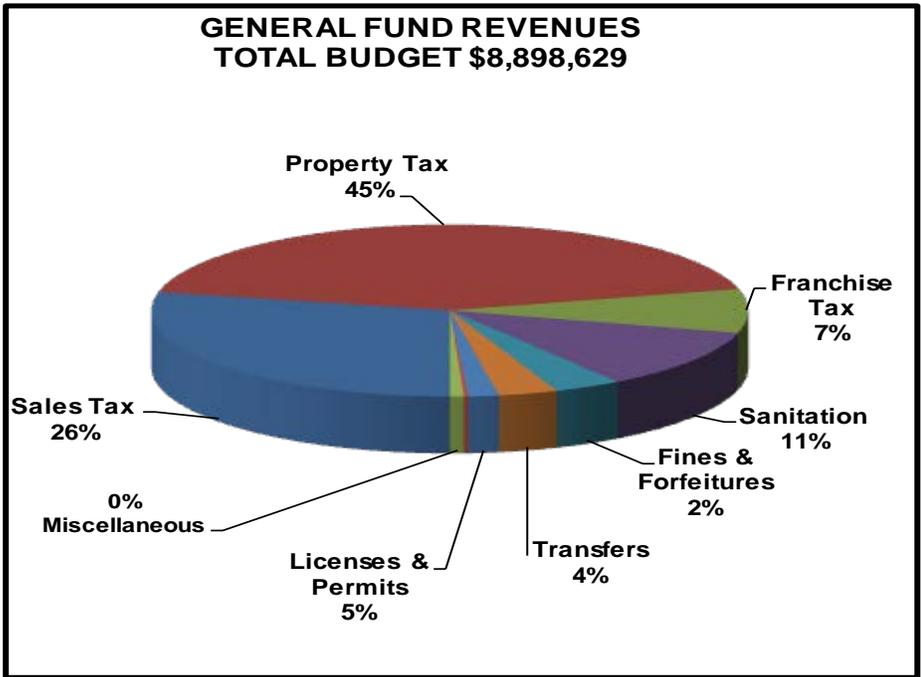
CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2017-18

Fund Code	Fund Name	Personnel	Supplies	Contractual Services	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
1	General	5,942,399	394,656	2,101,703	525,507	119,470	-	9,083,735
2	Debt Service	-	-	-	-	196,170	-	196,170
20	Water and Sewer	883,160	435,510	4,614,219	843,000	-	-	6,775,889
32	Small Grants	-	-	2,500	-	-	-	2,500
35	Revenue Recycling	-	500	-	-	-	-	500
36	Municipal Court	-	-	9,996	-	-	-	9,996
39	Hotel/Motel	-	-	27,500	-	-	-	27,500
43	Street Maintenance	-	-	-	981,000	-	-	981,000
45	Animal Shelter Operations	-	-	3,000	-	-	-	3,000
50	TCLEOSE	-	-	2,000	-	-	-	2,000
52	Police Training	-	-	2,000	-	-	-	2,000
61	Storm Water	-	100	53,200	59,450	-	-	112,750
TOTAL		6,825,559	830,766	6,816,118	2,408,957	315,640	-	17,197,040

NOTE: Expenditures do not include transfers



**CITY OF SEAGOVILLE, TEXAS
2017 - 2018 BUDGET
GENERAL FUND**



**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2015-2016	Adopted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$2,702,695	\$3,172,547	\$3,172,547	\$3,323,443
Revenues				
Property Tax	\$3,418,150	\$3,768,772	\$3,742,795	\$4,011,440
Sales Tax	2,189,064	2,178,764	2,293,470	2,293,470
Franchise Fees	736,978	647,500	613,987	637,500
Sanitation Services	912,035	914,560	932,850	934,920
Licenses, Permits and Fees	476,893	258,125	446,329	411,395
Court and Library Fines	201,829	177,200	186,370	192,500
Grants and Gifts	66,384	24,000	44,774	29,000
Other Revenues	65,585	7,500	12,200	8,500
City Hall Roof Repair Loan	175,000	-	-	-
Transfers In	424,352	379,904	379,904	379,904
Total Revenues	\$8,666,270	\$8,356,325	\$8,652,679	\$8,898,629
Total Available Funds	\$11,368,964	\$11,528,872	\$11,825,226	\$12,222,072
Expenditures				
General Government	805,165	884,863	888,659	881,240
Public Safety	4,079,168	4,459,321	4,190,374	4,664,061
Community Services	1,221,927	1,226,878	1,272,800	1,305,260
Community Development	1,009,669	1,239,398	1,235,699	1,167,120
Non-Departmental	290,186	340,760	340,792	347,598
Acquisition of Quint (Debt Service)	-	72,000	72,000	72,000
Reserve for Capital Expenditures	17,138	13,000	12,000	12,000
Transfer to Street Maintenance Fund	-	120,000	120,000	431,850
Transfer to IT Replacement Fund			10,950	17,500
Total Operations	\$7,423,253	\$8,356,220	\$8,143,274	\$8,898,629
Increase (Decrease) in Fund Balance	\$1,243,017	\$105	\$509,405	\$0
One Time Use of Fund Balance	\$ 773,164	\$ 197,392	\$ 358,509	\$ 976,456
Ending Fund Balance	\$3,172,547	\$2,975,260	\$3,323,443	\$2,346,987
Required Fund Balance (60 Days)	\$1,220,261	\$1,373,625	\$1,338,620	\$1,462,788
Amount over Required Fund Balance	\$1,952,287	\$1,601,635	\$1,984,823	\$884,199
<i>Days of Fund Balance</i>	<i>156.0</i>	<i>130.0</i>	<i>149.0</i>	<i>96.3</i>
<i>1 day of operations</i>	<i>\$20,338</i>	<i>\$22,894</i>	<i>\$22,310</i>	<i>\$24,380</i>
Property Tax Rate	0.675800	0.707498	0.707498	0.707498

**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2015-2016	Adopted 2016-2017	Projected 2016-2017	Adopted 2017-2018
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NOTE:

Proposed Use of Fund Balance

Patrol Vehicle	50,970	50,000	47,184	140,095
Information Technology	-	-	-	20,853
Animal Services Vehicle	-	-	-	40,845
Street Equipment	-	-	-	161,172
CO Bruce Park Restroom Facility	-	-	-	90,000
Fire Station Study	-	-	-	5,500
Firefighting Equipment	-	-	-	91,675
Security Equipment	-	-	-	11,846
Remodel Fire Department	4,998	-	-	-
City Manager Settlement	200,000	-	-	-
Additional Transfer to Street Maintenance	-	-	142,357	300,000
Vehicle Replacement Fund	42,000	42,000	42,000	42,000
Laserfiche	-	12,922	10,977	-
Website Upgrade	-	20,000	19,160	-
Lien Overpayment Reimbursement	-	-	10,004	-
Annual Council Retreat	6,500	-	-	-
Grant Funded Equipment - Police	12,548	-	-	-
Lawn Mower Acquisition	72,124	-	-	-
Refurbish Animal Control Truck	30	-	-	-
Safety Equipment (funded by donations)	-	-	14,357	-
Litter Crew Vehicle (reimbursed by W&S Fund)	24,791	-	-	-
Debt Service Payment	45,000	-	-	-
Emergency Siren Replacement	24,985	25,000	25,000	25,000
Asphalt Roller	39,999	-	-	-
Server and Software Migration	16,000	-	-	-
Exchange Email Server	14,137	-	-	-
City Hall Roof Repair	173,423	-	-	-
Repayment of Loan for City Hall Roof Repair	45,659	47,470	47,470	47,470
TOTAL	773,164	197,392	358,509	976,456

**CITY OF SEAGOVILLE
GENERAL FUND
REVENUES BY CATEGORY**

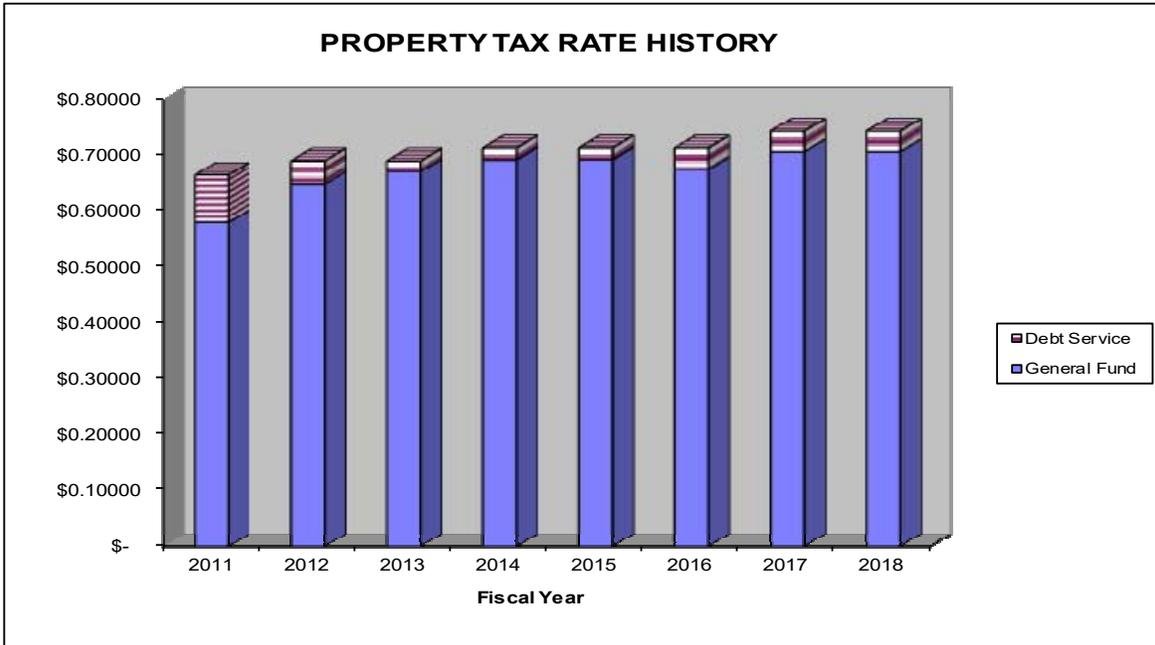
		Actual 2015-2016	Adopted 2016-2017	Projected 2016-2017	Adopted 2017-2018
REVENUES					
Property Taxes:					
9010	Current ad valorem taxes	\$ 3,248,127	\$ 3,666,772	\$ 3,635,800	\$ 3,909,440
9020	Delinquent ad valorem taxes	103,000	59,000	60,770	59,000
9030	Penalty and interest	67,023	43,000	46,225	43,000
Total Property Taxes		<u>3,418,150</u>	<u>3,768,772</u>	<u>3,742,795</u>	<u>4,011,440</u>
Sales and Use Tax:					
9040	Sales tax (Prop tax alternative)	723,393	728,588	765,020	765,020
9120	Sales tax	1,447,783	1,441,176	1,513,235	1,513,235
9121	Mixed beverage tax	17,888	9,000	15,215	15,215
Total Sales and Use Tax		<u>2,189,064</u>	<u>2,178,764</u>	<u>2,293,470</u>	<u>2,293,470</u>
Franchise Fees:					
9100	Electric	434,149	382,000	374,400	385,000
9101	Gas	84,901	85,000	74,187	85,000
9102	Cable	47,291	38,500	38,500	38,500
9103	Telephone	79,664	72,000	52,400	52,000
9104	Sanitation	58,885	47,000	52,000	55,000
9108	PEG	17,138	13,000	12,000	12,000
9110	All Other	14,950	10,000	10,500	10,000
Total Franchise Fees		<u>736,978</u>	<u>647,500</u>	<u>613,987</u>	<u>637,500</u>
Sanitation		912,035	914,560	932,850	934,920
Licenses, Permits and Fees					
9230	Animal Shelter	320	-	-	-
9231	Animal Shelter Donations	-	-	-	-
9241	Food Health Certificates	70,120	70,000	73,500	70,000
9242	Certificate of Occupancy	6,210	7,000	6,500	6,500
9244	Food Administrative Fee	13,954	14,000	14,700	14,700
9245	Beer and Wine Permit Fees	180	-	450	450
9246	Food Handler/Manager Certification	6,205	4,500	5,050	4,500
9250	Zoning and Plat Fees	5,087	4,000	4,400	4,000
9251	Parks Development Fee	600	-	-	-
9260	Ball Park Fees	2,830	-	1,500	1,500
9270	Court Admin Fees	885	750	750	750
9280	Culvert Fees	180	-	860	-
9303	Administrative Fee	993	250	450	250
9311	Building Permit Fees	200,810	100,000	245,000	250,000
9314	Subdivision Inspection Fees	92,883	-	29,465	-
9315	Fire Dept Permits	40,019	30,000	33,600	30,000
9320	Misc Permits	920	1,000	500	750
9330	Misc Licenses	15,102	10,000	11,200	10,000
9409	Court Online Fees	540	500	560	500
9760	Burglar Alarm Fees	9,930	7,000	7,350	7,000
9770	Tower Rental Fees	9,125	9,125	10,494	10,495
Total Licenses, Permits and Fees:		<u>476,893</u>	<u>258,125</u>	<u>446,329</u>	<u>411,395</u>

**CITY OF SEAGOVILLE
GENERAL FUND
REVENUES BY CATEGORY**

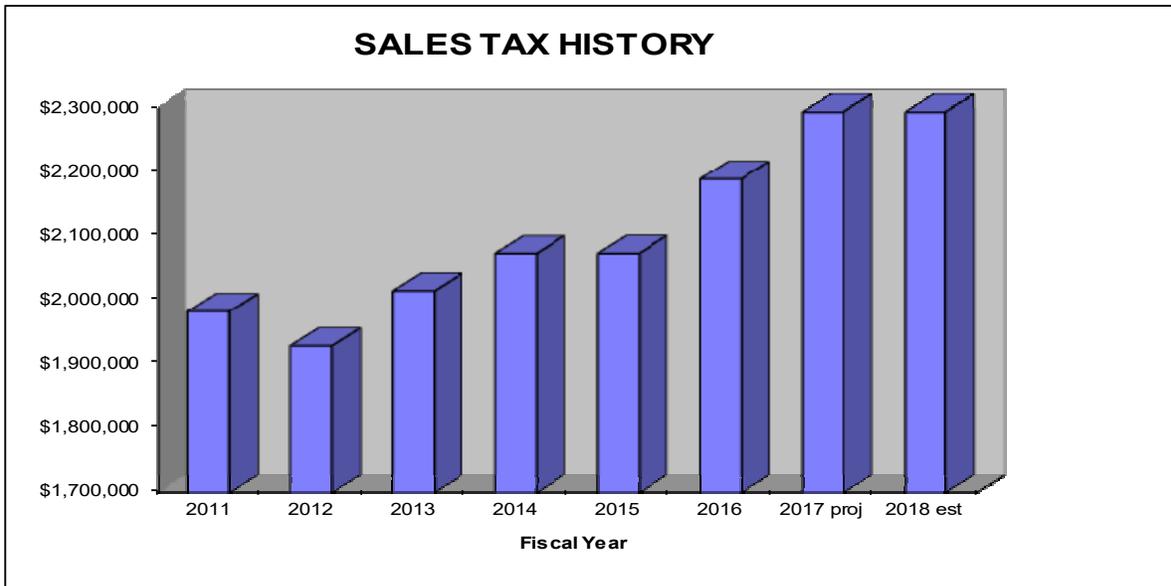
		Actual 2015-2016	Adopted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Court and Library Fines					
9410	Court	199,001	175,000	183,750	190,000
9420	Library	2,828	2,200	2,620	2,500
Total Fines		<u>201,829</u>	<u>177,200</u>	<u>186,370</u>	<u>192,500</u>
Grants and Gifts					
9510	Senior Grants	20,000	20,000	20,000	20,000
9515	Senior Center Adm Reimbursement	14,507	-	8,500	5,000
9522	Miscellaneous Contributions	14,357	-	-	-
9531	Capital Acquisition Grant	12,548	-	13,274	-
9550	Senior Part. Contrib. Meals	4,972	4,000	3,000	4,000
		<u>66,384</u>	<u>24,000</u>	<u>44,774</u>	<u>29,000</u>
Other					
9610	Interest	5,273	1,500	5,500	2,500
	Change in Prepaid Items	37,159	-	-	-
9730	Misc	3,315	6,000	6,700	6,000
9745	Liens	19,838	-	-	-
9910	Debt Proceeds	175,000	-	-	-
		<u>240,585</u>	<u>7,500</u>	<u>12,200</u>	<u>8,500</u>
Transfers					
9111	Franchise - Water	74,826	74,826	74,826	74,826
9112	Franchise - Sewer	79,034	79,034	79,034	79,034
9615	Drainage Fund	27,600	27,600	27,600	27,600
9620	G&A Recovery W&S	242,892	198,444	198,444	198,444
		<u>424,352</u>	<u>379,904</u>	<u>379,904</u>	<u>379,904</u>
TOTAL REVENUES		<u>\$ 8,666,270</u>	<u>\$ 8,356,325</u>	<u>\$ 8,652,679</u>	<u>\$ 8,898,629</u>



CITY OF SEAGOVILLE REVENUE HISTORY



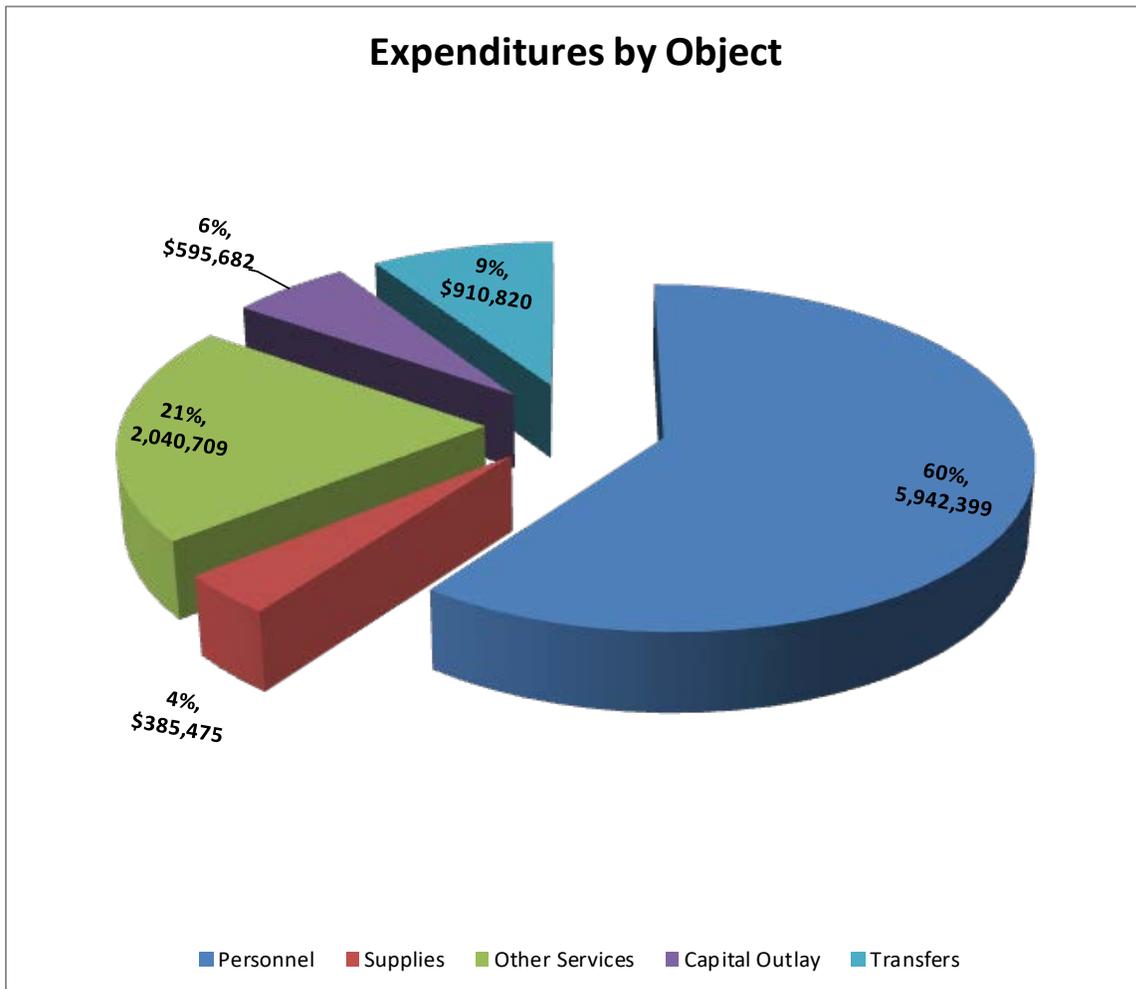
Fiscal Year	2011	2012	2013	2014	2015	2016	2017	2018
General Fund	\$ 0.58065	\$ 0.64872	\$ 0.67179	\$ 0.69296	\$ 0.69310	\$ 0.67581	\$ 0.70750	\$ 0.70750
Debt Service	\$ 0.08435	\$ 0.04213	\$ 0.01907	\$ 0.02084	\$ 0.02071	\$ 0.03800	\$ 0.03630	\$ 0.03630
TOTAL	\$ 0.66500	\$ 0.69085	\$ 0.69085	\$ 0.71379	\$ 0.71381	\$ 0.71381	\$ 0.74380	\$ 0.74380



Fiscal Year	2011	2012	2013	2014	2015	2016	2017 proj	2018 est
Sales Tax	1,982,766	1,929,721	2,014,198	2,073,358	2,073,504	2,189,064	2,293,470	2,293,470



GENERAL FUND EXPENDITURES



Personnel is the largest category of General Fund expenditures and incorporates the following

- Full year funding of the Planning Technician position (\$69,974)
- 3% salary increase for City staff (\$147,946)
- Increase in Out of Capacity pay for Fire and Police (\$16,242)
- Additional part time firefighters (\$20,000)
- A 15% increase in health insurance costs (\$85,297)
- An increase in the employer contribution rate to TMRS from 10.81% to 11.01% (\$22,528)



GENERAL FUND EXPENDITURES

Supplies and Other Services budgets include increases in vehicle and equipment maintenance for supplies and increases in technology spending for public safety applications and city wide security upgrades.

Capital Outlay recommended Increased Service Levels for equipment and facility for Fire, Animal Control, Police, Streets, Streets and Information Technology total \$528,358. Staff's recommended funding source for these acquisitions is the General Fund Reserve.

Transfers include an increase of approximately \$469,500 for street maintenance projects, a total resource allocation of \$731,850 for ongoing street projects.

**CITY OF SEAGOVILLE
GENERAL FUND SUMMARY OF EXPENDITURES**

	Actual 2015-2016	Adopted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Expenditures				
City Council	\$2,946	\$9,450	\$3,900	\$9,450
City Manager	185,755	206,358	203,706	213,681
City Secretary	107,985	115,450	145,588	100,410
Information Technology	80,090	93,759	82,809	81,679
Human Resources	104,495	110,403	109,523	114,584
Finance	323,893	349,443	343,133	361,436
General Government	\$805,165	\$884,863	\$888,659	\$881,240
Police	\$1,766,385	\$1,929,014	\$1,785,519	\$2,024,940
Fire	1,495,616	1,579,045	1,549,638	1,698,473
EMS	164,080	164,080	164,080	164,080
Support Services	542,702	669,800	585,004	662,229
Animal Control	110,386	117,382	106,133	114,339
Public Safety	\$4,079,168	\$4,459,321	\$4,190,374	\$4,664,061
Municipal Court	\$ 167,654	\$ 161,508	\$ 161,216	\$ 169,508
Library	170,799	177,730	177,402	185,613
Senior Center	189,407	193,552	197,342	202,459
Sanitation	694,067	694,088	736,840	747,680
Community Services	\$ 1,221,927	\$ 1,226,878	\$ 1,272,800	\$ 1,305,260
Building Inspection and Services	\$ 195,191	\$ 255,616	\$ 254,490	\$ 342,274
Code Enforcement	167,781	175,197	178,990	181,758
Streets	356,526	495,492	499,968	317,080
Parks	224,506	231,437	230,594	241,985
Planning	65,665	81,656	71,657	84,023
Community Development	\$1,009,669	\$1,239,398	\$1,235,699	\$1,167,120
Non-Departmental	\$290,186	\$340,760	\$340,792	\$347,598
Reserve for Capital Expenditures (PEG)	\$ 17,138	\$ 13,000	\$ 12,000	\$ 12,000
Total Operations	\$7,423,253	\$8,164,220	\$7,940,324	\$8,377,279
Transfers	\$0	\$120,000	\$153,307	\$449,350
TOTAL OPERATIONS AND TRANSFERS	\$7,423,253	\$8,284,220	\$8,093,631	\$8,826,629



City Council

City Council

1. Legislative and policymaking body of the City.
2. Approves annual budget and sets tax rates.
3. Adopts ordinances and resolutions.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
GENERAL GOVERNMENT CITY COUNCIL	01/01

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	2,946	9,450	3,900	9,450
CAPITAL OUTLAY				
PROGRAM TOTAL	2,946	9,450	3,900	9,450

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:



City Manager

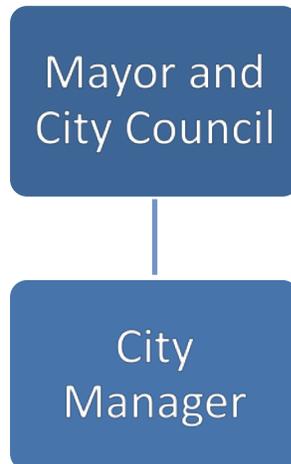
City Manager

1. Responsible for implementing and carrying out the goals & objectives set forth by the City Council.
2. Responsible for the operations of the entire City.



CITY OF SEAGOVILLE, TEXAS

City Manager



PROGRAM DESCRIPTION

The Office of City Manager is responsible for the day to day operations of the City including the hiring and supervision of all City department heads. The City Manager's office provides leadership and management in all levels of the organization.

FY 2017 ACCOMPLISHMENTS

Hiring a new City Secretary

3% pay increase for all employees

Funding a new/replacement fire engine with both ladder and pumper capabilities

Major street and storm drainage repairs to Briarview and Oakbrook

Malloy Bridge Road major concrete street repair

Continue administration of the Capital Street Replacement Budget including major street replacement projects such as the Woodhaven subdivision and Lasater and Simonds roads.

Continue administration of the sanitary sewer system Capacity Management and Overflow Maintenance (CMOM) program.

Acquired a replacement Police patrol vehicle.

Create and funded an Information Technology computer replacement program.



FY 2017 ACCOMPLISHMENTS (continued)

Create and fund a Street Maintenance program.

Prepare and obtain approval of the FY 2017 operating budget

Renegotiate and extend the electricity and sanitation contracts of the City.

GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Provide leadership to the development of the City's first civic academy.

CITYWIDE GOAL (2) – FORMALLY DEVELOP COLLABORATIVE EFFORTS IN COMMUNITY AND ECONOMIC DEVELOPMENT

Facilitate continuing discussions regarding collaborative efforts with the Seagoville Economic Development Corporation concerning retail, commercial and light manufacturing opportunities.

CITYWIDE GOAL (3) – MAINTAIN THE CITY OF SEAGOVILLE AS A SAFE, CLEAN AND ATTRACTIVE COMMUNITY

Insure continued funding of the Litter Crew program.

Establish a vehicle replacement policy.

CITYWIDE GOAL (4) – MAINTAIN A QUALITY WORKPLACE FOR EMPLOYEES

Conduct at least two employee appreciation picnics on the City Hall lawn.

Work to increase employee pay in the FY 2017 – 2018 budget.

CITYWIDE GOAL (5) – TRANSPARENT AND RESPONSIVE GOVERNANCE AND BUSINESS SERVICES

Work to maintain City Council General Fund and Water and Sewer Fund reserve requirements.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
GENERAL GOVERNMENT CITY MANAGER	01/02

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	185,342	202,818	202,506	210,141
SUPPLIES	40			
CONTRACTUAL SERVICES	374	3,540	1,200	3,540
CAPITAL OUTLAY				
PROGRAM TOTAL	185,755	206,358	203,706	213,681

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Manager	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:



Program: City Manager's Office

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Discussions with Seagoville Economic Development Indicator: Joint City Council/SEDC Board meetings	1	1	1	1
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continued funding of the Litter Crew Program	Yes	Yes	Yes	Yes
Establish a Vehicle Replacement Policy	Yes	Yes	Yes	Yes
Maintain A Quality Workplace For Employees				
Objectives				
Conduct two employee appreciation picnics	NA	NA	NA	Yes
Work to increase employee pay annually	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Indicator: Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)				
General Fund	156.0	130.0	149.0	96.3
Water and Sewer Fund	176.0	149.7	134.4	95.7





City Secretary

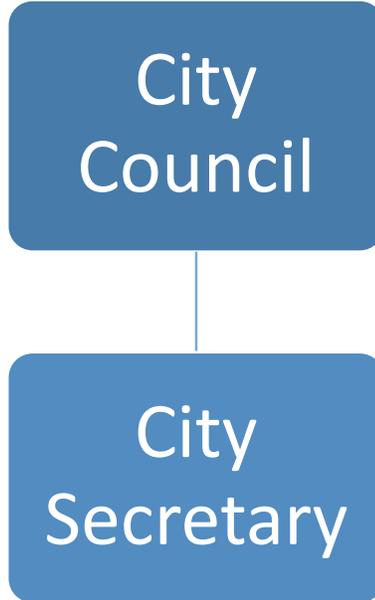
City Secretary

1. Posts notices, attends & records all Council meetings.
2. Administers elections.
3. Administers state-mandated records management program.



CITY OF SEAGOVILLE, TEXAS

City Secretary



PROGRAM DESCRIPTION

The Office of City Secretary strives to provide information and service to the citizens and the City Council by administering a state-mandated records management program, coordinating boards and commissions appointments, preparing official minutes for all Council meetings, preparing agenda packets for City Council meetings, retaining the corporate seal of the City, conducting City elections, and ensuring codification of the City's ordinances. This office also assists with special events such as receptions and also supplies secretarial and administrative support to the Mayor and City Council as needed.

FY 2017 ACCOMPLISHMENTS

Posted agenda for all meetings occurring in FY 2016 – 2017
Posted minutes for all meetings occurring in FY 2016 – 2017
Successfully completed Open Records Requests
Cancelled May 2017 local election
Conducted Records Management Program in accordance with State law
Hired a new City Secretary



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy.

CITYWIDE GOAL (5) – TRANSPARENT AND RESPONSIVE GOVERNANCE AND BUSINESS SERVICES

Conduct Records Management Program in accordance with State law.

Administer all City elections in full compliance with the City Charter and the Texas Election Code.

Post Council minutes on the City's website within 3 days upon approval.

Post agendas 72 hours before public meetings as required by state law.

Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances.

Fill all Public Information requests in a timely manner and in accordance to the Public Information Act.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
GENERAL GOVERNMENT CITY SECRETARY	01/03

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	90,719	93,890	63,327	77,250
SUPPLIES	547	1,475	475	1,475
CONTRACTUAL SERVICES	16,720	20,085	81,786	21,685
CAPITAL OUTLAY				
PROGRAM TOTAL	107,985	115,450	145,588	100,410

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Secretary	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Hired a new City Secretary

Contractual Services: FY 2017 expenditures reflect payments to a recruiting firm to assist in the selection of a new City Secretary.



Department: City Secretary Office

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Transparent and Responsive Governance and Business Services				
Objectives				
Conduct Records management program in accordance with State law				
Indicator: Obtain Certificate of Completion from Texas State Library	Yes	Yes	Yes	Yes
Administer all City elections in full compliance with the City Charter and the Texas Election Code	Yes	Yes	Yes	Yes
Post Council agendas 72 hours before public meetings as required by State law	Yes	Yes	Yes	Yes
Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances	Yes	Yes	Yes	Yes
Percent of approved Council Minutes posted on website within 3 days of approval	99%	99%	99%	100%
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes





Information Technology

Information Technology

1. Administer contract with Baxter Technology Services to maintain the City's technology systems.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
GENERAL GOVERNMENT INFORMATION TECHNOLOGY	01/22

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	72,922	76,259	76,259	81,679
CAPITAL OUTLAY	7,168	17,500	6,550	
PROGRAM TOTAL	80,090	93,759	82,809	81,679

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
	0	0	0	0
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Capital Outlay - Resources formerly allocated here are now transferred to the new Technology Replacement fund.



Human Resources

Human Resources

1. Provide centralized personnel services (hiring, benefits) for all City departments.



CITY OF SEAGOVILLE, TEXAS

Human Resources



PROGRAM DESCRIPTION

The Director of Human Resources serves as support for all City departments and employees by administering all employee related activities, interpreting and updating policies, monitoring and accurately maintaining employee records, managing group benefits and workers' compensation, all city insurance activity and keeping the City in compliance with all applicable employment laws.

FY 2017 ACCOMPLISHMENTS

Negotiate insurance rates for FY 2016 – 2017 providing a competitive benefit employee package.

Advertise and provide support to department directors to successfully fill nine of ten open positions.

In one EEOC claim and one unemployment claim, provide a successful defense.



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

By April 2018, participate with other departments in hosting the City's first annual civic academy.

CITYWIDE GOAL (4) – MAINTAIN A QUALITY WORKFORCE FOR EMPLOYEES

Work cooperatively throughout the fiscal year with all City staff to ensure compliance with all local, state and federal rules and regulations.

By the fourth quarter of FY 2018, develop a wellness program for employees.

Work cooperatively throughout the fiscal year with Department Directors to review and revise job descriptions for City staff.

By January 2018, complete revisions to the City's personnel manual.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
GENERAL GOVERNMENT HUMAN RESOURCES	01/23

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	97,122	99,703	99,784	103,884
SUPPLIES	634	1,400	1,439	1,400
CONTRACTUAL SERVICES	6,738	9,300	8,300	9,300
CAPITAL OUTLAY				
PROGRAM TOTAL	104,495	110,403	109,523	114,584

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:



Department: Human Resources

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Maintain a Quality Workforce for Employees				
Objectives				
Percentage of turnover as a measure of staff stability and staff satisfaction	16.86%	3.00%	10.84%	6.02%
Number of Workers' Compensation Claims	8	3	3	3
Percentage of employees receiving annual performance evaluations	100%	100%	100%	100%
Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations Indicator: Successful claims and lawsuits against the City	None	None	None	None
Development of employee wellness program	None	None	None	Yes
Revision of City staff job descriptions	NA	NA	NA	100%
Complete revisions to City personnel manual	NA	NA	NA	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes





Finance

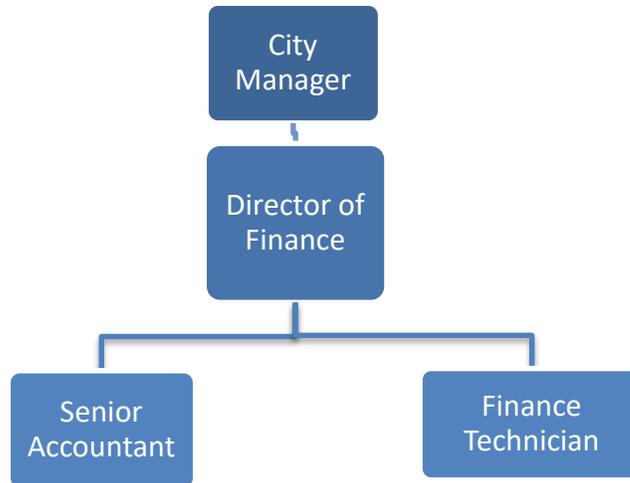
Finance

1. Handles financial affairs, i.e., disbursement and investing city funds
2. Manages the bond and debt service requirements.
3. Responsible for internal and external financial reporting.



CITY OF SEAGOVILLE, TEXAS

Finance



PROGRAM DESCRIPTION

The Finance program is responsible for providing quality financial services to the citizens and customers of the City of Seagoville in a professional manner. Specific responsibilities include, but are not limited to, accounts payable, payroll, fixed assets, banking services, investments, debt management, internal and external financial reporting and annual budget preparation.

FY 2017 ACCOMPLISHMENTS

Obtained the GFOA financial reporting achievement award for the FY 2015 Comprehensive Annual Financial Report

Obtain the GFOA distinguished budget presentation award for the FY 2016 annual budget document.

Submit the FY 2016 popular annual report for GFOA review.

Hire a new senior accountant.

GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy.



GOALS FOR FISCAL YEAR 2018 (continued)

CITYWIDE GOAL (2) – OPEN, TRANSPARENT AND RESPONSIVE GOVERNANCE AND BUSINESS SERVICES

Obtain the GFOA financial reporting achievement award for the FY 2017 Comprehensive Annual Financial Report.

Obtain the GFOA distinguished budget presentation award for the FY 2018 annual budget document.

Obtain the GFOA popular annual financial reporting award.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
GENERAL GOVERNMENT FINANCE	01/04

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	265,912	288,013	218,260	300,326
SUPPLIES	394	500	340	500
CONTRACTUAL SERVICES	57,587	60,930	124,533	60,610
CAPITAL OUTLAY				
PROGRAM TOTAL	323,893	349,443	343,133	361,436

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director of Finance	1	1	1	1
Senior Accountant	0	0	1	1
Assistant Finance Director	1	1	0	0
Finance Technician	1	1	1	1
TOTAL FULL TIME:	3	3	3	3
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	3	3	3

SIGNIFICANT BUDGET CHANGES:



Department: Finance

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Transparent and Responsive Governance and Business Services				
Objectives				
Reduce average days to reconcile bank statements				
Indicator:				
Average number of days to reconcile bank statements	30	20	15	15
Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments				
Indicators:				
Receipt of GFOA Financial Reporting Excellence Award	Yes	Yes	Yes	Yes
Number of GFOA review comments	6	5	5	4
Completion of annual audit and annual financial report with three or less audit adjustments				
Indicator:				
Number of audit adjustments	13	3	3	3
Receipt of GFOA Popular Financial Reporting Award	Yes	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments				
Indicators:				
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
Number of GFOA review did not satisfy scores	1	3	3	3
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes





Police

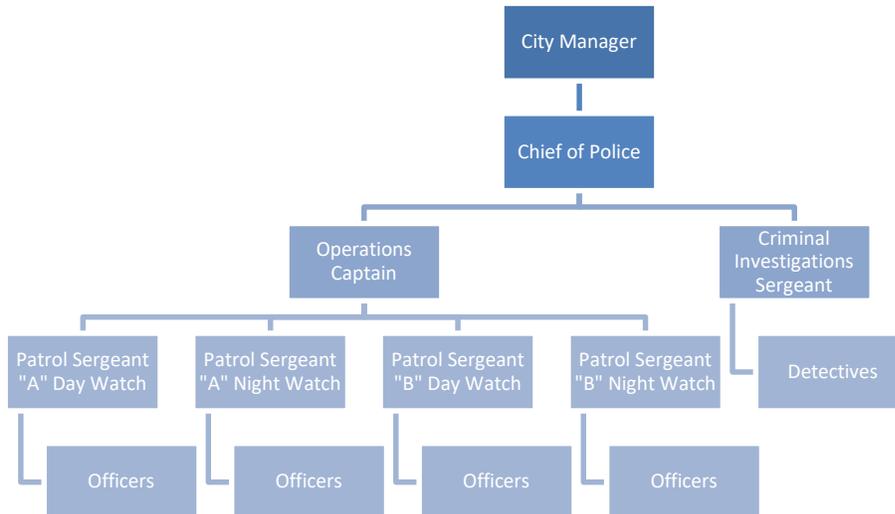
Police

1. Provides law enforcement and public safety to the citizens of Seagoville.
2. Provides 24 hour police patrol & emergency response.
3. Provide support and follow up investigations on all open cases.



CITY OF SEAGOVILLE, TEXAS

Police



PROGRAM DESCRIPTION

Public safety is an essential program in every city, town or county. The main function of public safety is to preserve and protect life, liberty and property in a professional and courteous manner for all. The Seagoville Police department is comprised of 23 full time sworn officers, 4 part time sworn officers and 16 civilian members. We have four sections within the organization which include the Patrol division, Criminal Investigations, Communication division and Records division. We all work together as a team to provide safety and security to the citizens of Seagoville. In addition we strive to build strong relationships with everyone in the community through our daily interactions with the public as well as our programs such as the Citizens Police Academy and Citizens on Patrol. Our agency is certified by the Texas Police Chief's Best Practices Program.

FY 2017 ACCOMPLISHMENTS

Reduced the Part I crime rate by 23.24% over this same time period of last fiscal year.

The department achieved full staffing in all sections of the organization in May 2017.



FY 2017 ACCOMPLISHMENTS (continued)

Our 40th Citizen Police Academy class is currently underway with a total of 9 participants, and is scheduled to graduate in June 2017.

We have successfully completed and passed our TCOLE (Texas Commission on Law Enforcement) training audit with an exemplary level of proficiency in all areas. The State of Texas is using our department as a model agency for others.

GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy.

CITYWIDE GOAL (3) – MAINTAIN THE CITY OF SEAGOVILLE AS A SAFE, CLEAN AND ATTRACTIVE COMMUNITY

The goal of the Seagoville Police Department is the safety and security of all who live, work and visits the City. We measure this goal and our efforts by daily monitoring of Part I crimes.

Reduce and prevent crime through pro-active measures; apprehension and prosecution of those who commit criminal acts in our community. We measure our efforts by monitoring response times to calls, the number and types of Part I crimes reported and successful prosecution of criminal cases.

Respond to incidents with courtesy and respect. That goal can be measured by the number of complaints filed by citizens.

Through the fiscal year deliver efficient public safety service. This goal can be measured by the number and retention of full and part time personnel.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
PUBLIC SAFETY POLICE	01/08

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	1,596,095	1,733,932	1,623,020	1,825,108
SUPPLIES	115,554	128,057	104,849	132,807
CONTRACTUAL SERVICES	54,736	67,025	57,650	67,025
CAPITAL OUTLAY				
PROGRAM TOTAL	1,766,385	1,929,014	1,785,519	2,024,940

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief	1	1	1	1
Captain	1	1	1	1
Sergeant	6	6	6	6
Police Officer	15	15	15	15
TOTAL FULL TIME:	23	23	23	23
PART TIME POSITIONS:				
Crossing Guard	0.3	0.3	0.3	0.3
Police Officer	0.5	0.5	0.5	0.5
TOTAL PART TIME:	0.8	0.8	0.8	0.8
TOTAL FULL TIME EQUIVALENT	23.8	23.8	23.8	23.8

SIGNIFICANT BUDGET CHANGES:



Department: Police

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Reduce the occurrences of Part I crimes in the City				
Indicator: Number of Part I crimes	484	656	460	485
Provide Services in an efficient manner				
Indicators:				
Response time to Priority one calls	6:52	NA	6:36	6:45
Full staffing of full and part time personnel	No	Yes	Yes	Yes
Sworn Officers per 1,000 Population	1.56	1.48	1.48	1.45
Provide high quality community oriented services with sensitivity				
Indicators:				
Complete Annual Racial Profiling report by end of March	Yes	Yes	Yes	Yes
Number of Citizen complaints	0	0	1	0
Number of Citizen Police academies	2	2	2	2
Maintain a Texas Police Chiefs Best Practices Certified Police Department				
	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes





Fire

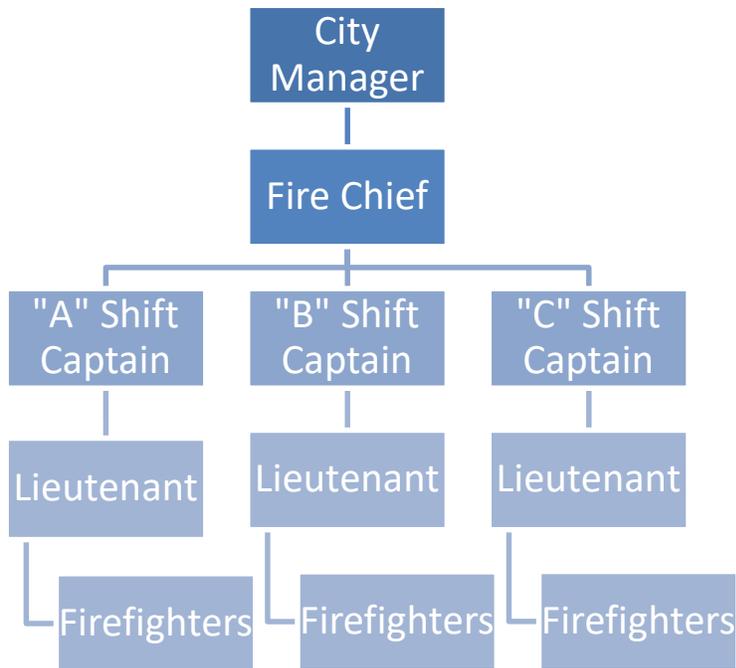
Fire

1. Provides 24-hour fire protection and emergency medical services.



CITY OF SEAGOVILLE, TEXAS

Fire



PROGRAM DESCRIPTION

The Seagoville Fire Department protects our citizens and visitors by minimizing the loss of life and property resulting from fire, medical emergencies and other disasters in such a manner that will retain the public's support and confidence in all aspects of service delivery.

FY 2017 ACCOMPLISHMENTS

The department has responded to 1,356 incidents this fiscal year.

The average response time is 3:58

There have been 254 fire inspections of businesses this fiscal year

The department has implemented new training objectives to provide staff a higher level of training.

Establish a community CPR training program with Acadian Ambulance Service, training fire and police personnel. City personnel and citizens training is the focus for the remainder of the fiscal year.

Order a Pierce Ladder truck, scheduled for delivery September, 2017.



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy.

CITYWIDE GOAL (3) – MAINTAIN THE CITY OF SEAGOVILLE AS A CLEAN, SAFE AND ATTRACTIVE COMMUNITY

100% of the time, the ambulance service shall answer all Priority 1 (life threatening emergency request) within 7 minutes 59 seconds or less from time of dispatch to arrival at the scene, and for all Priority 2 (non - life threatening emergency request) within 10 minutes 59 seconds or less from time of dispatch to arrival at the scene.

The fire department expects to perform 575 fire inspections in FY 2018

Perform flow tests, maintenance and painting of 525 fire hydrants in FY 2018

Maintain an average response time on all incidents below 5 minutes

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
PUBLIC SAFETY FIRE	01/11

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	1,399,187	1,464,341	1,440,583	1,573,469
SUPPLIES	59,356	69,643	67,369	76,043
CONTRACTUAL SERVICES	37,073	45,061	41,686	48,961
CAPITAL OUTLAY				
PROGRAM TOTAL	1,495,616	1,579,045	1,549,638	1,698,473

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter	12	12	12	12
TOTAL FULL TIME:	19	19	19	19
PART TIME POSITIONS:				
Firefighter	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	20	20	20	20

SIGNIFICANT BUDGET CHANGES:



Department: Fire

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Provide Services in an efficient manner				
Indicators:				
Percent of Priority I emergency responses within 7:59 minute response time	98%	98%	98%	98%
Average Response time to all incidents	4:36	4:35	4:40	4:30
Fire and EMS Cost per Capita	\$106.53	\$109.33	\$109.99	\$117.14
Provide high quality community oriented services with sensitivity				
Indicators:				
Number of Citizens receiving community CPR training	NA	NA	30 - 50	40 - 60
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes





Emergency Medical Services (EMS)

EMS

1. Administer contract with Acadian to provide paramedic ambulance services to the citizens of Seagoville.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
PUBLIC SAFETY EMS	01/19

PROGRAM EXPENDITURES:

	FY 16 ACTUAL	FY 17 AMENDED BUDGET	FY 17 PROJECTED	FY 18 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	164,080	164,080	164,080	164,080
CAPITAL OUTLAY				
PROGRAM TOTAL	164,080	164,080	164,080	164,080

PERSONNEL SUMMARY:

	FY 16 ACTUAL	FY 17 AMENDED BUDGET	FY 17 PROJECTED	FY 18 ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:



Support Services

Records

1. Manages all police reports including paperless reports entered through the computerized management system.

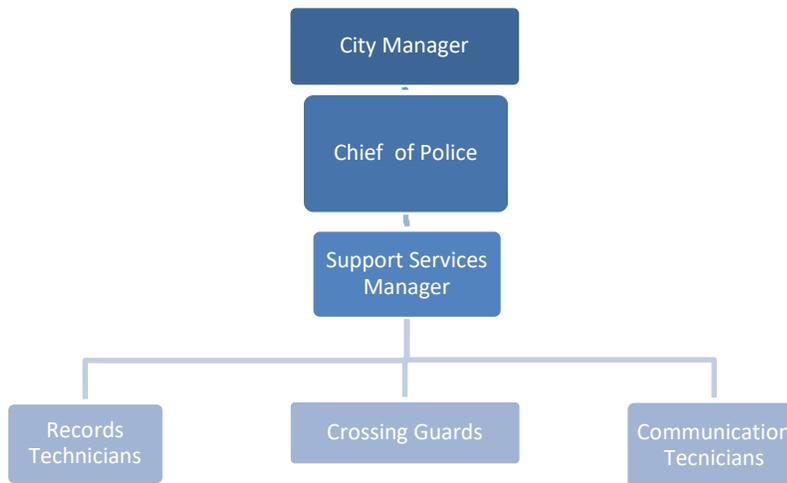
Communications

1. Dispatches fire, police and emergency medical services for the City of Seagoville.
2. Serves as a Public Safety Answering Point (PSAP).



CITY OF SEAGOVILLE, TEXAS

Support Services



PROGRAM DESCRIPTION

The Records Program manages all police reports including paperless reports. Staff also assists with providing copies of reports and responding to open records requests. The Communications Program dispatches fire, police and emergency medical services for the City of Seagoville. The Crossing Guards safeguard children from danger traveling to and from school.

FY 2017 ACCOMPLISHMENTS

The Communications program and the Crossing Guard program is fully staffed.

Receive a major upgrade to the CRIMES software, correcting issues experienced with the software on the user end. The upgrade enhanced the ability of users to attach documents electronically.

Continue installation of bar code system in the Property Room.

Replace three desktop computers.

Begin the process of filing documents to Laserfiche.



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy.

CITYWIDE GOAL (2) – OPEN, TRANSPARENT AND RESPONSIVE GOVERNANCE AND BUSINESS SERVICES

In conjunction with the installation of Laserfiche and the CRIMES Records Management System (RMS), the program intends to create an electronic filing system and have a paperless system. This is going to be a yearlong process.

CITYWIDE GOAL (3) – MAINTAIN THE CITY OF SEAGOVILLE AS A CLEAN, SAFE AND ATTRACTIVE COMMUNITY

Develop and implement a practice in which there is a recurring 90 day assessment of property room records to determine retention or disposal of property.

Implement the Adult Tech share program with the District Attorneys' office. This will enable Support Services to electronically file cases with the District Attorneys' office.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
PUBLIC SAFETY SUPPORT SERVICES	01/17

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	504,155	621,261	538,213	598,790
SUPPLIES	8,135	6,946	6,200	6,946
CONTRACTUAL SERVICES	27,261	38,044	36,559	52,944
CAPITAL OUTLAY	3,150	3,549	4,032	3,549
PROGRAM TOTAL	542,702	669,800	585,004	662,229

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Manager	1	1	1	1
Records Technician	2	3	3	3
Communication Technician	5	6	6	6
TOTAL FULL TIME:	8	10	10	10
PART TIME POSITIONS:				
Communication Technician	0.75	0.75	0.75	0.75
TOTAL PART TIME:	0.75	0.75	0.75	0.75
TOTAL FULL TIME EQUIVALENT	8.75	10.75	10.75	10.75

SIGNIFICANT BUDGET CHANGES:



Department: Support Services

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Provide Services in an efficient manner				
Indicators:				
Full staffing of full and part time personnel	No	Yes	Yes	Yes
Full-time Support Services staff per 1,000 residents	0.51	0.64	0.64	0.63
Creation of 90 day assessment of Property Room records	NA	NA	NA	Yes
Maintain a Texas Police Chiefs Best Practices Certified Police Department	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Creation of an electronic filing system	NA	NA	NA	Yes





Animal Services

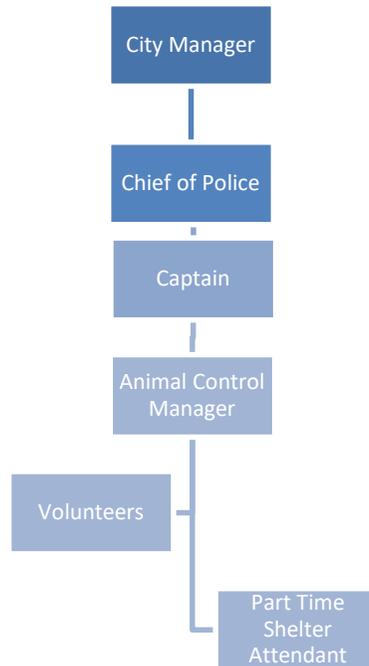
Animal Services

1. Provides animal control services.
2. Maintains local animal shelter.



CITY OF SEAGOVILLE, TEXAS

Animal Services



PROGRAM DESCRIPTION

The Animal Services Program is responsible for the enforcement of the City's animal control ordinances and the Texas Health and Safety Code pertaining to the control, care and regulations of animals. Primary functions are to safeguard the public's health and safety and to ensure responsible supervision and humane treatment for all animals within its jurisdiction. Animal Service achieves this mission by responding to calls for service, picking up stray animals, investigating animal bite cases, cases of animal abuse/neglect and securing loose livestock. Equally important to protecting the public's health and safety is reuniting stray animals with their owners and adopting unclaimed strays while reducing the number of animals euthanized. This is facilitated through a microchip program, shelter adoptions and volunteer adoption events at locations in and around the City of Seagoville.



FY 2017 ACCOMPLISHMENTS

Adopted out 47 felines and 189 canines to new homes

72 canines returned to their rightful owners

In conjunction with volunteers, held 20 adoption events yielding 79 canine and 31 feline adoptions

Install a Microchip on 169 canines and 23 felines. This initiative assists Animal Services staff reunite animals with their rightful owners.

GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy

Maintain the "no kill" philosophy within the program.

CITYWIDE GOAL (3) – MAINTAIN THE CITY OF SEAGOVILLE AS A SAFE, CLEAN AND ATTRACTIVE COMMUNITY

Continue to strive to return animals to their rightful owner. We measure this goal by tracking the number of animal returns.

Respond to calls with courtesy and respect. This goal can be measured by the number of complaints from citizens

Through the fiscal year deliver efficient Animal Services. This goal can be measured by the retention of a full time Animal Services manager.

Pass the annual state review of the Animal Shelter.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
PUBLIC SAFETY ANIMAL SERVICES	01/05

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	93,216	94,407	86,183	91,164
SUPPLIES	9,108	12,505	11,755	12,705
CONTRACTUAL SERVICES	8,061	10,470	8,195	10,470
CAPITAL OUTLAY				
PROGRAM TOTAL	110,386	117,382	106,133	114,339

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Animal Services				
Manager/Police Officer	1	0	0	0
Animal Services Officer	0	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Animal Shelter Attendant	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	2	2	2	2

SIGNIFICANT BUDGET CHANGES:



Department: Animal Services

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Maintain the "no kill" philosophy within the program				
Indicator: Percentage of animals euthanized compared to total outcomes	1.1%	None	0.92%	None
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Strive to return animals to their rightful owners				
Indicator: Animals returned to owners	124	NA	144	134
Respond to calls with courtesy and respect				
Indicator: Number of citizen complaints	None	None	None	None
Deliver efficient animal services throughout the year				
Indicator: Retention of a full time Animal Services manager	Yes	Yes	Yes	Yes
Pass the annual State Review				
Indicator: Satisfactory Rating from State Department of Health Services	Yes	Yes	In process	Yes





Municipal Court

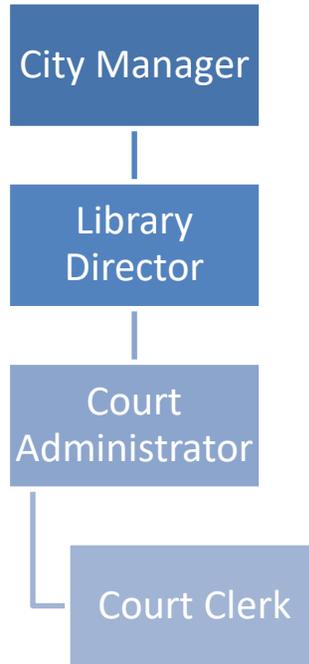
Municipal Court

1. Collects fines, fees and state costs.
2. Schedules court hearings & generates production of arrest warrants.
3. Maintains records relating to court proceedings.



CITY OF SEAGOVILLE, TEXAS

Municipal Court



PROGRAM DESCRIPTION

The Municipal Court is responsible for the prompt, accurate processing of Class C misdemeanor charges and collections of fines. We are dedicated to principle of fair and impartial justice administered with respect and equality in order to serve all customers in a courteous, efficient and professional manner.

FY 2017 ACCOMPLISHMENTS

Develop a "Case Status Sheet" for each case file designed to enable a more effective way of processing capias warrants and court cases. This form provides a current update of the case history from the day the citation is filed until the day the case is closed.



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy.

Complete the Level I Court Clerk certification by the court clerk as of January 1, 2018. This is intended to better serve the customers with a qualified and knowledgeable clerk with improved on-the-job abilities and methods to execute the duties of the office.

Incorporate "Open Court" day to help clear outstanding warrants in the first six months of FY 2018. The hope is to provide customers with a means of taking care of their outstanding warrants without having to post a bond or fear of being arrested.

Participate in the annual statewide warrant round-up.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY SERVICES MUNICIPAL COURT	01/12

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	106,381	109,533	109,354	115,098
SUPPLIES	41	150	150	150
CONTRACTUAL SERVICES	61,232	51,825	51,712	54,260
CAPITAL OUTLAY				
PROGRAM TOTAL	167,654	161,508	161,216	169,508

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	2

SIGNIFICANT BUDGET CHANGES:



Department: Municipal Court

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Provide Services in an efficient manner				
Indicators:				
Update web payments daily	Yes	Yes	Yes	Yes
Record and prepare deposit payments within one business day	Yes	Yes	Yes	Yes
Participate in annual warrant round-up	Yes	Yes	Yes	Yes
Provide services in a courteous and professional manner				
Indicators:				
Completion of Level I Court Clerk certification by January 1, 2018	Yes	Yes	Yes	Yes
Incorporate "Open Court" day - number of outstanding warrants cleared	NA	NA	NA	NA





Library

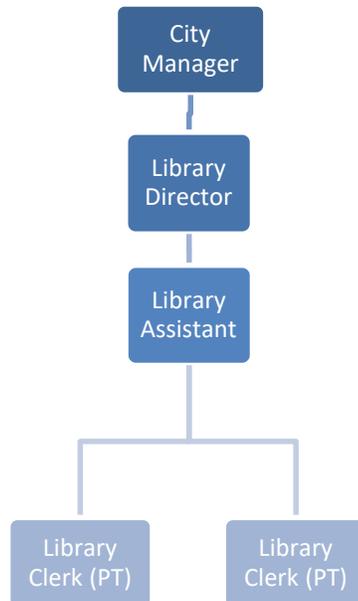
Library

Provide material and services to fulfill the informational, recreational and educational needs of the residents of Seagoville. The term "residents" encompasses individuals and groups of every age, education, philosophy, occupation, economic level, ethnic origin and human condition.



CITY OF SEAGOVILLE, TEXAS

Library



PROGRAM DESCRIPTION

The Seagoville Library enriches the community by sparking a love of learning in its youth and nourishing that love in its adult citizens. The Library is a vibrant touch-point for learning and exploration offering a personal approach that creates a welcoming environment for all members of the community.

FY 2017 ACCOMPLISHMENTS

Begin research and development of a comprehensive 5 year technology plan. This initiative begins with a comprehensive inventory of all technology currently in place, including hardware and the age of hardware, operating systems and the viable age of the operating systems, software and the relevance of software.

On target to complete by fiscal year end, an examination of the Library's science, technology and medicine print reference collection with the goal of removing items that are no longer pertinent as electronic sources deem them irrelevant.

Conduct a major shift of physical items to accommodate expansion of the Young Adult fiction collection.



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy

Complete the development of the comprehensive 5 year technology plan.

Continue to conduct an ongoing assessment of the Library's print reference material to determine if Library space can be reallocated for other uses.

Maintain requirements of the Texas State Library Accreditation standards

Continue to provide the summer reading program, story time for preschoolers, open wi-fi access, and 10 computer workstations available to Library patrons.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY SERVICES LIBRARY	01/13

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	150,937	157,955	157,827	166,038
SUPPLIES	1,339	1,350	1,350	1,350
CONTRACTUAL SERVICES	18,523	18,425	18,225	4,225
CAPITAL OUTLAY				14,000
PROGRAM TOTAL	170,799	177,730	177,402	185,613

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Library Director	1	1	1	1
Library Assistant	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:				
Library Clerk	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	3	3	3	3

SIGNIFICANT BUDGET CHANGES:



Department: Library

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Complete the development of the comprehensive 5 year technology plan	In process	In process	In process	Completed
Assessment of Library print reference material for reallocation of Library space	Ongoing	Ongoing	Ongoing	Ongoing
Maintain accreditation with the Texas State Library				
Indicators:				
Accreditation letter	Yes	Yes	Yes	Yes
Provide Quality Leisure opportunities				
Indicators:				
Attendance - Story Time for Preschoolers	502	NA	414	458
Attendance - Summer Reading Club	378	NA	510	444
Open WiFi access	Yes	Yes	Yes	Yes





Senior Center

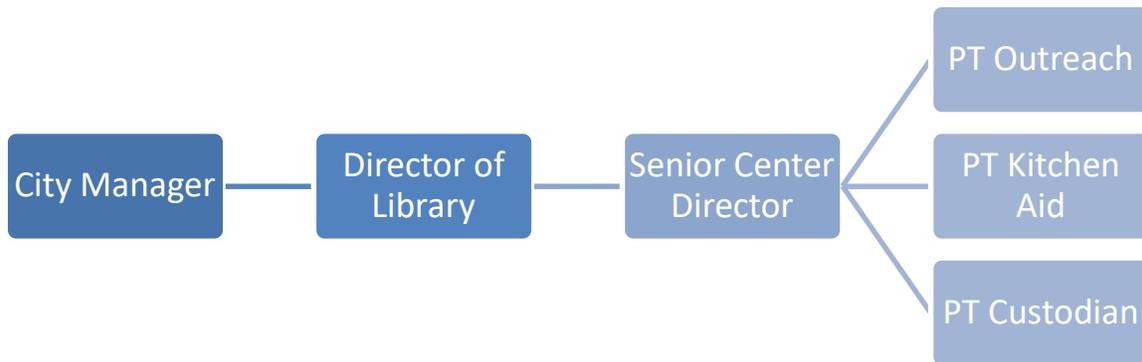
<h2>Senior Center</h2>

- | |
|---|
| <ol style="list-style-type: none">1. Provides activities for senior citizens. |
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CITY OF SEAGOVILLE, TEXAS

Senior Center



PROGRAM DESCRIPTION

The Seagoville Senior Center is reaching out to persons 60 years of age and older with the greatest economic and social needs, with particular attention to individuals residing in Seagoville. Plan, develop and coordinate services that ensure positive impact to our participants' health, honor and dignity.

FY 2017 ACCOMPLISHMENTS

- Increase home and hospital visits to sick and absent members
- Receive Dallas Ramps Organization funding to build ramps at 4 senior patron residences to improve mobility
- Continue referrals to the Visiting Nurse Association (VNA) meals at home program
- Passed the annual Dallas County health inspection
- Passed the Dallas County Aging Association (DCAAA) annual financial review
- Passed the Dallas County Aging Association (DCAAA) annual kitchen review



GOALS FOR FISCAL YEAR 2018

CITYWIDE GOAL (1) – ENHANCE THE QUALITY OF LIFE IN SEAGOVILLE

Participate in hosting the City's first civic academy

Serve a congregate meal 5 days a week to any qualifying person 60 years of age or older or their spouse

In association with STAR transit services, provide medical transportation to any disabled person or senior 60 years or older living in Seagoville.

In association with STAR transit services, provide transportation to Dallas Area Rapid Transit (DART) from various locations in Seagoville.

Pass the annual Dallas County health inspection

Pass the Dallas County Aging Association (DCAAA) annual financial review

Pass the Dallas County Aging Association (DCAAA) annual kitchen review

Provide games, arts and crafts, exercise, karaoke, dancing and outings to senior center members

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY SERVICES SENIOR CENTER	01/14

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	116,541	119,102	121,842	127,309
SUPPLIES	3,774	4,300	5,150	4,500
CONTRACTUAL SERVICES	69,092	70,150	70,350	70,650
CAPITAL OUTLAY				
PROGRAM TOTAL	189,407	193,552	197,342	202,459

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Manager	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Outreach Worker	0.5	0.75	0.75	0.75
Van Driver	0.25	0	0	0
Maintenance Worker	0.5	0.5	0.5	0.5
Food Server	0.33	0.33	0.33	0.33
TOTAL PART TIME:	1.58	1.58	1.58	1.58
TOTAL FULL TIME EQUIVALENT	2.58	2.58	2.58	2.58

SIGNIFICANT BUDGET CHANGES:



Department: Senior Center

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Serve a congregate meal 5 days a week to qualifying patrons				
Indicator:				
Meals Served	10,292	11,550	9,724	11,050
Provide medical transportation services to disabled persons and seniors				
Indicator:				
Number of rides provided	4,353	NA	2,184	2,206
Provide transportation services to Dallas Transit from various locations in Seagoville				
Indicator:				
Number of rides provided	235	NA	5,295	5,348
Pass annual Dallas County health inspection	Yes	Yes	Yes	Yes
Pass DCAAA annual financial review	Yes	Yes	Yes	Yes
Pass DCAAA annual kitchen review	Yes	Yes	Yes	Yes
Provide games and other activities for senior center members				
Indicator:				
Average daily attendance	42	NA	50	50





Sanitation

Sanitation

1. Administer the contract with Republic Services for city-wide solid waste removal.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY SERVICES SANITATION	01/16

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	694,067	694,088	736,840	747,680
CAPITAL OUTLAY				
PROGRAM TOTAL	694,067	694,088	736,840	747,680

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Contractual Services - estimated increase in cost from the third party contractor due to anticipated community growth.



Community Development

FY 2017 ACCOMPLISHMENTS

Replaced and added curbs and gutters to streets within the Woodhaven subdivision (Woodhaven Lane, Greenhaven Lane, Parkhaven Lane and Hillhaven Lane)

Installed new streets in the Robinwood subdivision

Concrete paving repairs along Riverview Lane and Oakbrook Lane

Adopted a Special Events policy providing staff control of events in the City's parks

Obtained Council approval to increase the minimum square footage living area in all residential zoning districts

Performed concrete repair work on Malloy Bridge Road between Kaufman Street and US Highway 175, significantly improving the roadway surface for the motoring public.

Removed fence at C.O. Bruce Central Park to allow field to be used for multiple users

Remodeled concession stand at Petty White Park

Install sidewalks on East Malloy Bridge Road from the Villas of Seagoville to the Wal Mart shopping center, improving pedestrian and handicapped mobility.

Repaired storm drains at Riverview Lane.



Program: Community Development

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continue litter crew program	Yes	Yes	Yes	Yes
Explore opportunities to reduce the City's ISO rating through building standards				
Indicator:				
ISO rating - commercial	6	NA	NA	6
ISO rating - residential	5	NA	NA	5
Explore federal, state and county grant opportunities to enhance the mobility of pedestrians and handicapped individuals				
Indicator:				
Number of grants	1	NA	1	1
Manage street funding, engineering and contractors to complete street renovation projects				
Indicator:				
Street renovation projects (FY 2017 Woodhaven, FY 2018 Crestview/Ross)	NA	1	1	1
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Obtain SEDC funding for Quality of Life Projects				
Indicator:				
Funding provided	Yes	Yes	No	Yes



Building Inspection and Services

Building Inspection

1. Reviews plans and performs on-site inspections for compliance.
2. Issues permits and certificates.

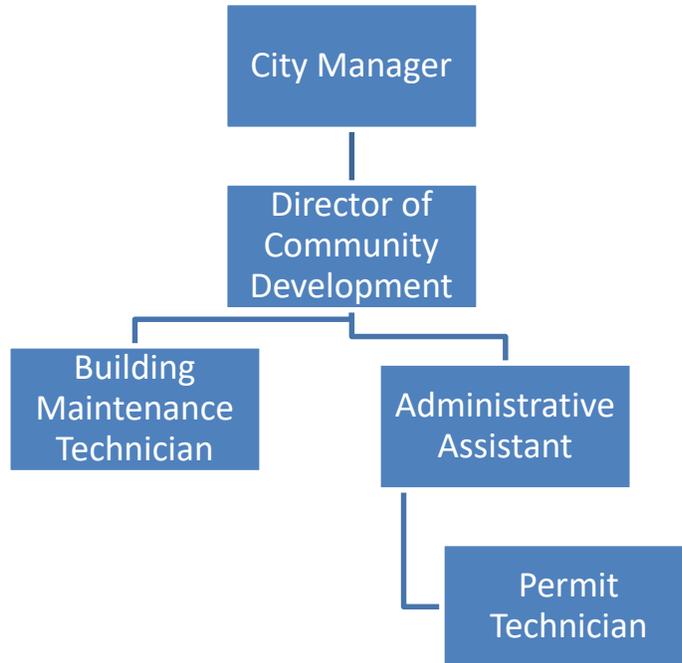
Building Services

1. Maintain City buildings.



CITY OF SEAGOVILLE, TEXAS

Building Inspection and Services



PROGRAM DESCRIPTION

The Building Inspection program provides public safety by enforcing local and state regulations and codes relative to the construction, enlargement, alteration, repair, demolition, occupancy, etc., of all buildings or structures in the City. Building Services strives to maintain a clean, safe and effective environment for city employees at City facilities.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY DEVELOPMENT BUILDING INSPECTION AND SERVICES	01/06

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	138,334	197,316	199,990	283,974
SUPPLIES	4,364	6,600	7,100	6,600
CONTRACTUAL SERVICES	52,493	51,700	47,400	51,700
CAPITAL OUTLAY				
PROGRAM TOTAL	195,191	255,616	254,490	342,274

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief Building Official	1	1	0	0
Community Development Director	0	0	1	1
Building Maintenance Technician	1	1	1	1
Permit Technician	0	0	1	1
Administrative Assistant	0	0	1	1
TOTAL FULL TIME:	2	2	4	4
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	4	4

SIGNIFICANT BUDGET CHANGES:

PERSONNEL - Administrative Assistant position added in FY 2016. Position moved from W&S Customer Service. Permit Technician added in summer 2017.





Streets

Streets

1. Maintain approximately 85 street lane miles, filling potholes, cleaning ditches, maintaining signage and pavement markings in the City.
2. Mitigate illegal dumping, sanding streets during icy weather, culvert installation & maintenance.



CITY OF SEAGOVILLE, TEXAS

Streets



PROGRAM DESCRIPTION

Maintain Seagoville's transportation infrastructure in a timely manner, sign maintenance and/or replacement. Provide litter control service along the City's medians and right of way.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY DEVELOPMENT STREETS	01/15

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	85,058	118,492	114,768	137,411
SUPPLIES	42,558	47,400	66,100	50,400
CONTRACTUAL SERVICES	228,909	329,600	319,100	129,269
CAPITAL OUTLAY				
PROGRAM TOTAL	356,526	495,492	499,968	317,080

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Streets Maintenance Worker	1	1	1	1
Litter Crew Worker	0	2	2	2
TOTAL FULL TIME:	1	3	3	3
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	3	3	3

SIGNIFICANT BUDGET CHANGES:

Contractual Services - Street maintenance resources reclassified as a transfer to Street Maintenance fund





Parks

Parks

1. Groundkeeping services for eight (8) parks and other City facilities.
2. Routine repair and maintenance of park facilities and equipment.



CITY OF SEAGOVILLE, TEXAS

Parks



PROGRAM DESCRIPTION

To provide quality leisure experiences, facilities and programs for the citizens of Seagoville regardless of age or abilities, and to serve as stewards of our parks and natural open space. The Parks Department maintains eight (8) parks, approximately 2.5 miles of medians, the Law Enforcement Center, City Hall, the Service Center grounds, and other miscellaneous City owned properties throughout Seagoville. Provide grounds keeping, daily maintenance on playground equipment, restroom facilities, ball fields, park signage, Central Park pond fountain, park benches and canopies, lighting, and other amenities. Additionally, the Parks Department provides support for various special events such as the Fourth of July celebration, and carnivals.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY DEVELOPMENT PARKS	01/18

PROGRAM EXPENDITURES:

	FY 16 ACTUAL	FY 17 AMENDED BUDGET	FY 17 PROJECTED	FY 18 ADOPTED
PERSONNEL	47,174	50,437	48,094	59,485
SUPPLIES	47,202	55,350	56,850	56,850
CONTRACTUAL SERVICES	130,131	125,650	125,650	125,650
CAPITAL OUTLAY				
PROGRAM TOTAL	224,506	231,437	230,594	241,985

PERSONNEL SUMMARY:

	FY 16 ACTUAL	FY 17 AMENDED BUDGET	FY 17 PROJECTED	FY 18 ADOPTED
FULL TIME POSITIONS:				
Crew Leader	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Maintenance Apprentice	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:





Planning

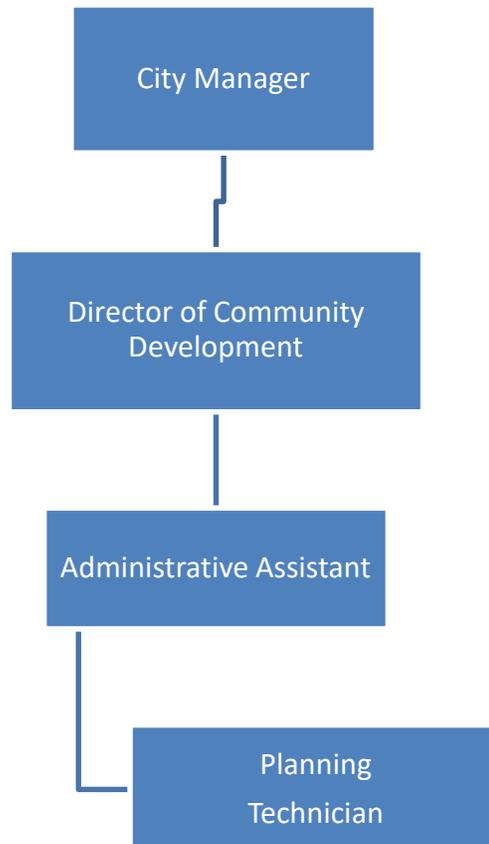
Planning

1. Processes and reviews all zoning applications, plat applications, development plans and various appeals.
2. Adheres to and maintains the Comprehensive Plan of the City



CITY OF SEAGOVILLE, TEXAS

Planning



PROGRAM DESCRIPTION

To provide for proper planning to achieve the best use and development of land; adequate thoroughfares; and proper landscaping on behalf of the citizens of Seagoville. The Planning Department addresses all present and future development, planning, zoning, and subdivision needs and is the liaison and secretary for the Planning and Zoning Commission, the Board of Adjustments, and the Housing Standards Commission.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY DEVELOPMENT PLANNING	01/09

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	54,015	55,606	57,607	69,973
SUPPLIES			14,050	14,050
CONTRACTUAL SERVICES	11,650	26,050		
CAPITAL OUTLAY				
PROGRAM TOTAL	65,665	81,656	71,657	84,023

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Planning Technician	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Contractual Services:

Decrease in resources for consulting services.





Code Enforcement

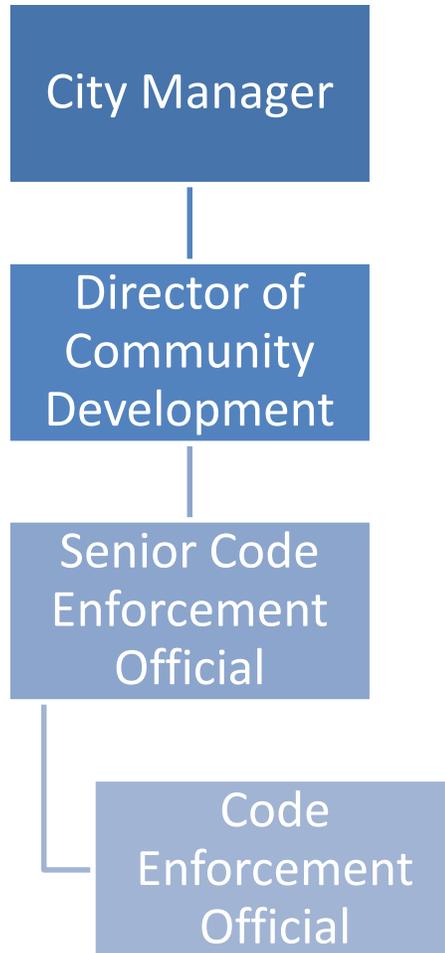
Code Enforcement

1. Enforces tall grass and other nuisance ordinances.



CITY OF SEAGOVILLE, TEXAS

Code Enforcement



PROGRAM DESCRIPTION

Code Enforcement protects the City's health and safety by assuring compliance with the City's land use, environmental and construction codes.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY DEVELOPMENT CODE ENFORCEMENT	01/25

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	102,724	111,612	105,905	118,173
SUPPLIES	6,940	7,980	3,100	7,980
CONTRACTUAL SERVICES	58,117	55,605	69,985	55,605
CAPITAL OUTLAY				
PROGRAM TOTAL	167,781	175,197	178,990	181,758

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Senior Code Enforcement Officer	1	1	1	1
Code Enforcement Officer	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	2

SIGNIFICANT BUDGET CHANGES:

Code Enforcement separated from Building Inspection/Building Services in FY 2015.





Non-Departmental

Non-Departmental

1. Accounts for unemployment, property insurance and other general fund expenditures not identified with a specific department.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
NON-DEPARTMENTAL NON-DEPARTMENTAL	01/10

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	77,180	80,700	88,822	84,806
SUPPLIES	20,478	21,300	20,570	20,900
CONTRACTUAL SERVICES	192,527	238,760	231,400	241,892
CAPITAL OUTLAY				
PROGRAM TOTAL	290,186	340,760	340,792	347,598

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Personnel

Expected increase in workers compensation and employee fringe benefit fees.

Contractual Services

Expected increase in property and casualty insurance and legal consultation fees.



City of Seagoville, Texas Debt Service Fund Overview

The Debt Service Fund is used for the accumulation of resources for and the payment of general long term debt principal, interest and related costs on general obligation and certificates of obligation bonds issued by the City. Revenues are generated by the collection of property taxes dedicated to interest and sinking fund requirements (I&S), transfers from the Capital Projects fund and interest income.

Effects of Current Debt Levels on Current and Future Operations

During fiscal year 2015, the City issued debt. The City issued approximately \$4,000,000 for the FY 2015 Street Improvement Program. The FY 2015 Street Improvement Program provides resources for street reconstruction projects throughout the City. **Water and Sewer Fund revenues are providing resources for debt service payments over the life of the new debt.** The 2017 certified taxable value of \$607,531,041 is a 15.47% increase from the 2016 certified taxable value of \$526,144,667. This provided additional property tax revenues for debt service operations. The City has adopted a tax rate of \$0.036302 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is unchanged from last year. Barring a precipitous drop in assessed valuations, the property tax rate for debt service should not increase in the near future.

The City's current bond rating is A1 (Moody's).

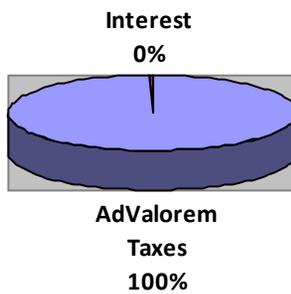
Revenues

Revenues in the Debt Service Fund are budgeted at \$194,420 – a \$2,201 increase from the previous year. The I&S property tax rate for FY 2017-18 is calculated at \$0.036302 – unchanged from the previous year. The I & S rate is equivalent to 4.88% of the total property tax rate of \$0.743800 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$194,380 and represent all of total fund revenues. Interest revenue is budgeted at \$40.



City of Seagoville, Texas Debt Service Fund Overview

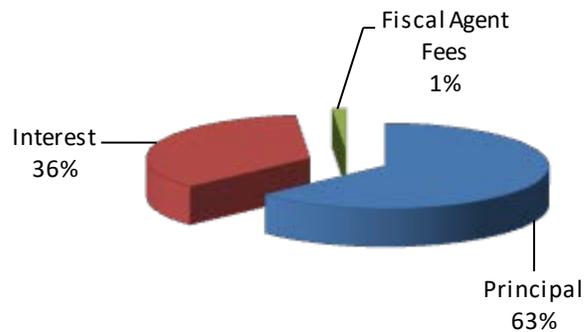
Revenue By Source



Expenditures

Expenditures for the Debt Service Fund are budgeted at \$196,170 - increasing 2.07% from the previous year. Principal payments on bonds are budgeted at \$123,889, a 6.70% increase from the prior year. Interest payments are budgeted at \$69,532, a decrease of 7.95%.

Debt Service Fund Expenditures by Category

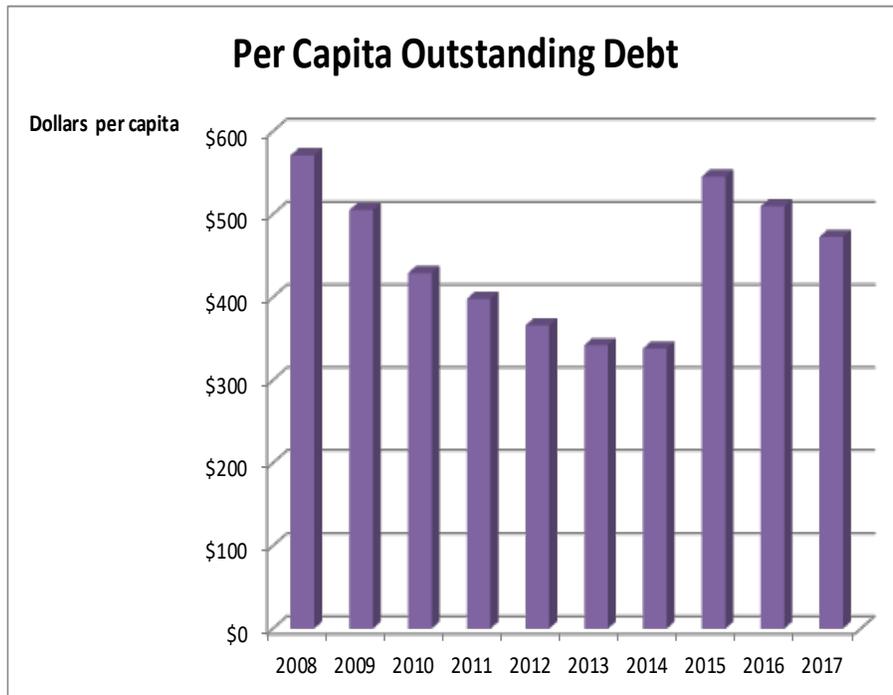




City of Seagoville, Texas Debt Service Fund Overview

Population and outstanding debt amounts for the periods listed below are as follows:

Year	Outstanding Debt	Population
2008	\$7,595,395	13,300
2009	\$6,995,395	13,850
2010	\$6,366,395	14,835
2011	\$5,917,458	14,850
2012	\$5,462,693	14,920
2013	\$5,142,377	15,020
2014	\$5,121,474	15,130
2015	\$8,394,999	15,390
2016	\$7,939,998	15,580
2017	\$7,515,000	15,900

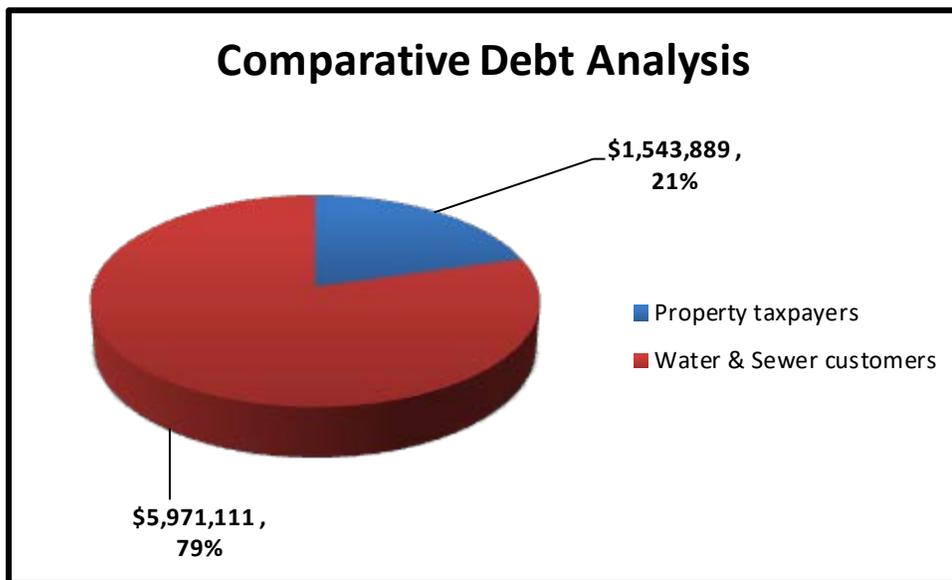




City of Seagoville, Texas Debt Service Fund Overview

The outstanding debt amount of \$7,515,000 consists of the following:

Property taxpayers – general government	\$1,543,889	(21%)
Water & Sewer customers	5,971,111	(79%)



The FY 2017 annual debt requirement for general government (principal, interest and fees) is \$196,170.

The FY 2017 annual debt requirement for water and sewer is \$547,970.



**City of Seagoville, Texas
Fund Summary
General Debt Service Fund**

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$15,518	\$15,518	\$18,775	\$18,422
Revenues				
Property Tax	\$194,653	\$192,194	\$192,194	\$194,380
Interest Income	32	25	40	40
Total Revenues	\$194,685	\$192,219	\$192,234	\$194,420
Total Available Funds	\$210,203	\$207,737	\$211,009	\$212,842
Expenditures				
Bond Principal	\$153,333	\$116,111	\$116,111	123,889
Interest on Bonds	82,170	74,726	74,726	69,532
Paying Agent Fees	925	1,361	1,750	2,749
Total Expenditures	\$236,428	\$192,198	\$192,587	\$196,170
Transfers				
From Capital Projects Fund	-	-	-	-
From General Fund	45,000	-	-	-
From Water & Sewer Fund	-	-	-	-
Total Transfers	45,000	-	-	-
Ending Fund Balance	\$18,775	\$15,539	\$18,422	\$16,672
Tax Rate	0.038000	0.036300	0.036300	0.036300

**CITY OF SEAGOVILLE
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2017**

Total Assessed Value		\$ 604,748,760
Debt Limit - 10 Percent of Total Assessed Value		\$ 60,474,876
Current General Obligation Debt		<u>1,543,889</u>
Legal Debt Margin		<u>\$ 58,930,987</u>

Article XI, Section 5 of the Texas Constitution applicable to cities of more than 5,000 population limits ad valorem tax rates to \$2.50 per \$100 assessed valuation for cities operating under a home rule charter.

The City Charter (Section 8.01 states:

“In keeping with the Constitution of Texas, and not contrary thereto, the City of Seagoville shall have the right to issue all tax bonds, revenue bonds, funding and refunding bonds, time warrants and other evidence of indebtedness as now authorized or as may hereafter be authorized to be issued by cities and towns by the general laws of the State of Texas.”

Article XI, Section 5 of the State of Texas Constitution states in part:

“but no tax for any purpose shall ever be lawful for any one year, which shall exceed two and one-half percent of the taxable property of such city.”

**CERTIFICATE OF OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
ALL SERIES**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	123,888.89	69,531.96	193,420.85
2019	129,444.44	63,901.40	193,345.84
2020	137,222.22	58,048.62	195,270.84
2021	145,000.00	51,828.48	196,828.48
2022	147,777.78	45,234.72	193,012.50
2023	158,333.33	38,526.38	196,859.71
2024	166,111.11	31,276.39	197,387.50
2025	171,666.67	23,659.74	195,326.41
2026	179,444.45	16,163.90	195,608.35
2027	90,000.00	8,325.00	98,325.00
2028	95,000.00	4,275.00	99,275.00
	1,543,888.89	410,771.59	1,954,660.48

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2006**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	63,888.89	29,550.70	93,439.59
2019	69,444.44	26,995.14	96,439.58
2020	72,222.22	24,217.36	96,439.58
2021	75,000.00	21,328.48	96,328.48
2022	77,777.78	18,234.72	96,012.50
2023	83,333.33	15,026.38	98,359.71
2024	86,111.11	11,526.39	97,637.50
2025	91,666.67	7,909.74	99,576.41
2026	94,444.45	4,013.90	98,458.35
TOTAL	713,888.89	158,802.81	872,691.70

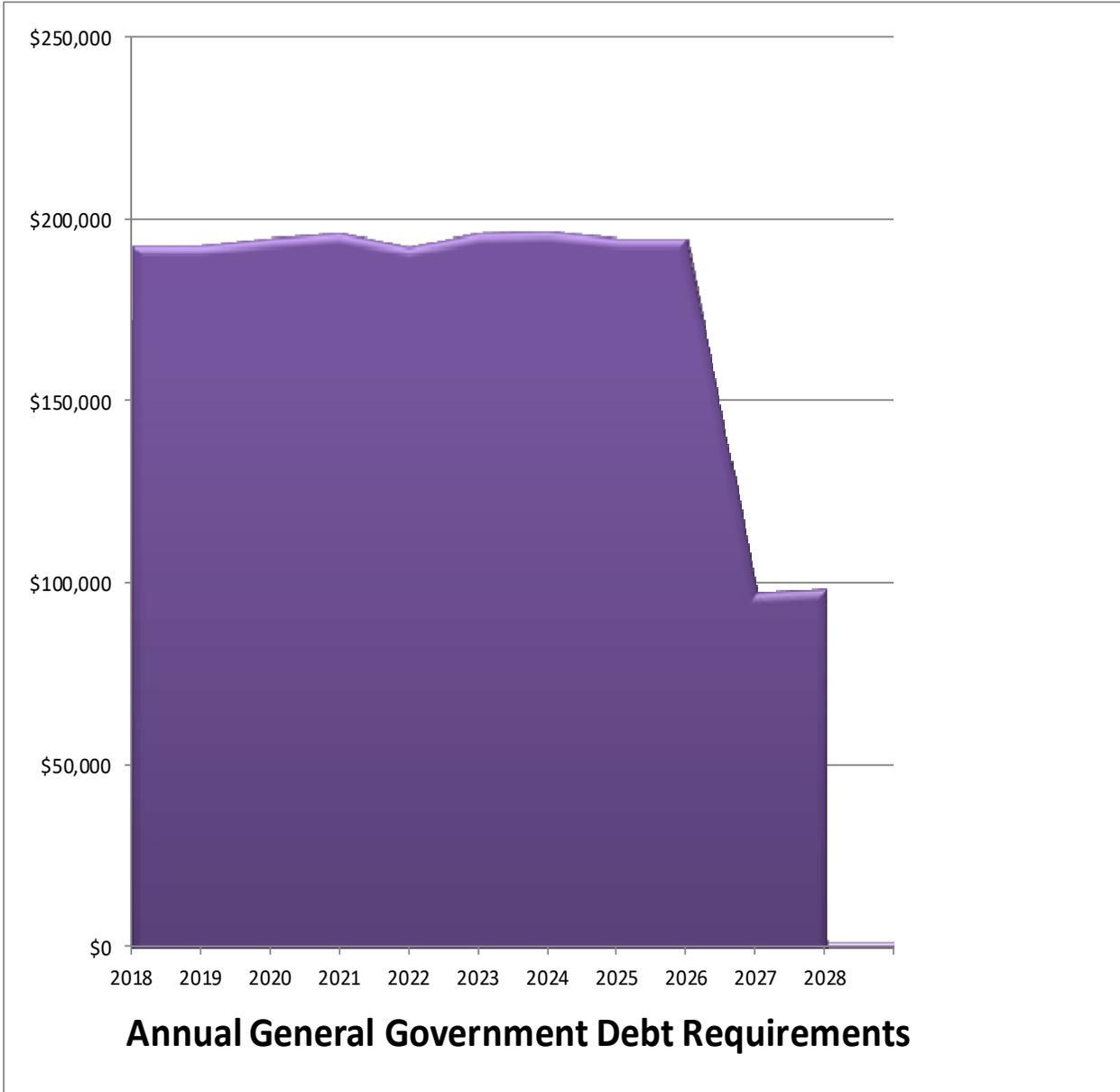
Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for (i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system and (iii) for paying legal, fiscal, engineering and professional fees in connection therewith.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2008**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	60,000.00	39,981.26	99,981.26
2019	60,000.00	36,906.26	96,906.26
2020	65,000.00	33,831.26	98,831.26
2021	70,000.00	30,500.00	100,500.00
2022	70,000.00	27,000.00	97,000.00
2023	75,000.00	23,500.00	98,500.00
2024	80,000.00	19,750.00	99,750.00
2025	80,000.00	15,750.00	95,750.00
2026	85,000.00	12,150.00	97,150.00
2027	90,000.00	8,325.00	98,325.00
2028	95,000.00	4,275.00	99,275.00
TOTAL	830,000.00	251,968.78	1,081,968.78

Proceeds from the sale of the certificates are being used for the purpose of paying all or a portion of the City's contractual obligations for (i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system; (iii) acquiring land and rights of way; and (iv) paying legal, engineering and professional fees in connection therewith.

City of Seagoville, Texas Debt Service Fund





Seagoville Economic Development Corporation Goals:

Goals and Objectives

Working with the City Council, City Staff and the Chamber of Commerce as well as other leaders of the community, a sense of unification and pride can be instilled in the citizens of Seagoville and all those who visit our community. To effectively reach the following Goals and Objectives of this plan, the City Council, Chamber and SEDC Board must work together to make Seagoville a better place to live.

The short and long term goal of the Seagoville Economic Development Corporation includes a plan to expand the concept that the City of Seagoville represents a competitive business environment with a very productive work force and unlimited business opportunities.

As projects are completed, new goals and challenges will come forth and the SEDC is committed to working with the City, Chamber and Community leaders to promote and expand the business community of Seagoville and work to improve the overall quality of life therein. The year 2018 will continue to be a “building” year for SEDC as we look forward to supporting a strong, stable and vibrant community together.

Type B Sales Tax

In 1995 citizens of Seagoville passed two propositions, a half-cent sales and use tax for reduction of property tax rate and a half-cent sales and use tax for economic development and community improvements.

The Seagoville Economic Development Corporation (SEDC) was formed after the passage of the half-cent sales tax, which funds the corporation. A seven-person Board of Directors oversees the SEDC.

Type B funds can be used for community projects such as infrastructure, park improvements, and economic development projects such as incentives for business relocations or expansions of new and/or existing businesses.

The SEDC continues to work with existing and potential businesses in the areas of business expansion, relocation, retention and redevelopment through market development, as well as education and training.

The primary elements of the SEDC Strategic Plan are:

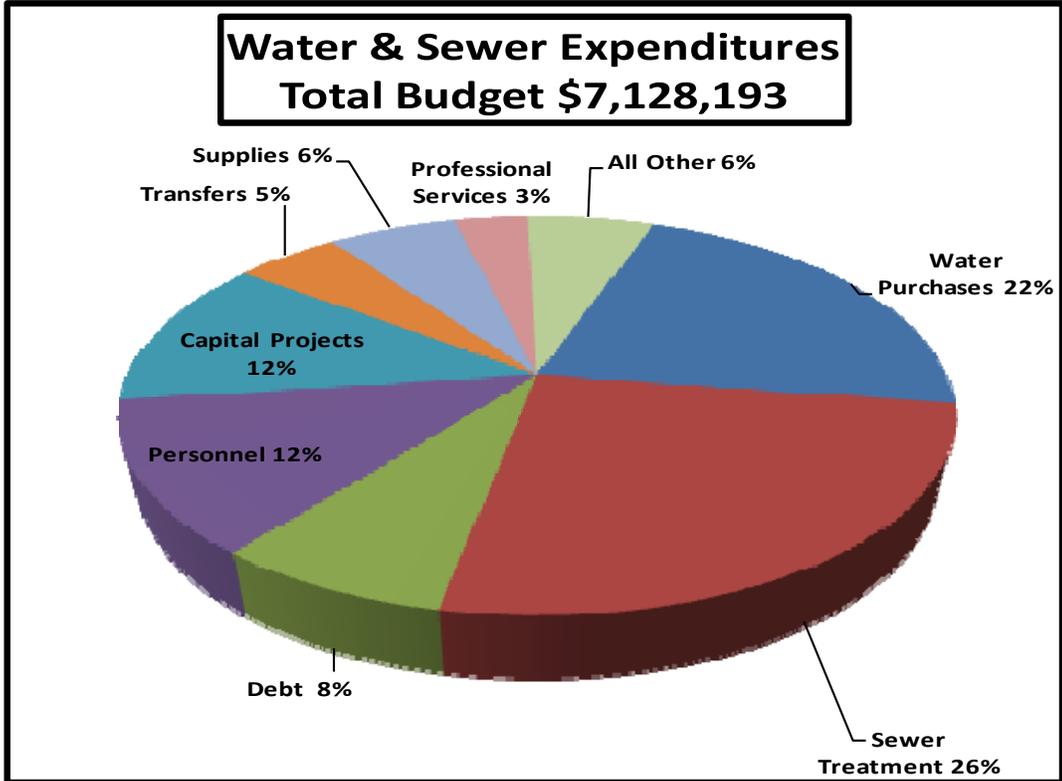
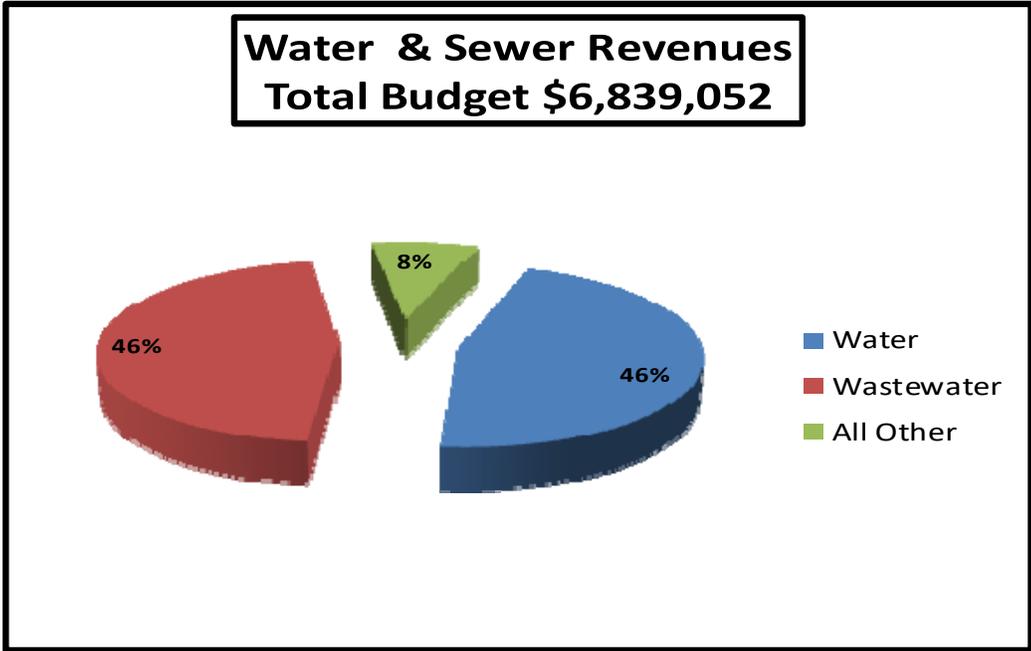
- Balanced Business Development
- Planned Land Development and Utilization
- Enhanced Parks and Recreation
- Entertainment, Medical Facilities and Retail
- Downtown Revitalization
- Improved Image of Seagoville
- Environmental Way Industrial Park Development

Open Skies - Open Doors - Open For Business

**Seagoville Economic Development Corporation
Fund Summary FY 2018**

Account Description	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected FY 2017	Proposed FY 2018
Total Net Position October 1	673,856	1,287,310	1,401,915	1,401,915	1,742,777
Revenues					
Sales Tax Revenues	686,395	695,869	704,900	765,020	765,020
Rent Revenue	11,200	12,600	12,600	17,900	23,400
Insurance Recovery	51,150	10,000	-	-	-
Reimbursement/Other	6,331	-	-	13	-
Interest Income	884	719	800	700	700
Total Revenue	755,960	719,188	718,300	783,633	789,120
Total Resources Available	1,429,816	2,006,498	2,120,215	2,185,548	2,531,897
Expenditures					
<u>Administrative & Operations</u>					
Administrative Cost	38,717	75,599	192,302	189,612	200,192
Operations	64,230	112,721	140,510	233,754	310,010
Total Administrative & Operations	102,947	188,320	332,812	423,366	510,202
<u>Economic Development Assistance</u>					
Tractor Supply Development		300,000	-	-	-
Economic Development Grant - Actuant (Precision/Hays)	-	50,000	50,000	-	-
Total Economic Development Assistance	-	350,000	50,000	-	-
<u>City and Community Oriented Projects</u>					
Fireworks	5,000	5,250	5,000	5,000	5,000
Kidfish Event	723	675	1,250	925	3,500
Quality of Life Projects	17,792	41,231	100,000	-	100,000
Special Events Chamber of Commerce	-	-	2,000	-	-
Total City and Community Projects	23,514	47,155	108,250	5,925	108,500
<u>Debt Service</u>	16,044	11,036	119,759	13,479	-
<u>Facade Improvement Program</u>	-	8,071	50,000	-	-
Total Expenditures	142,505	604,582	660,821	442,771	618,702
Excess of Revenue over Expenditures	613,456	114,605	57,479	340,862	170,418
Total Net Position September 30	1,287,310	1,401,915	1,459,394	1,742,777	1,913,195
Invested in Capital Assets	670,135	711,285	670,135	670,135	670,135
Working Capital	617,175	690,630	789,259	1,072,642	1,243,060
Daily Operating Cost	282.05	515.94	911.81	1,159.91	1,397.81

**CITY OF SEAGOVILLE, TEXAS
2017-18 BUDGET
WATER AND SEWER FUND**





**City of Seagoville
Fund Summary
Water and Sewer Fund**

	Actual 2015-2016	Adopted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Unrestricted Net Asset Balance	\$755,535	\$2,301,078	\$2,301,078	\$1,894,725
Revenues				
Water Services	\$2,462,782	\$3,117,634	\$3,176,736	\$3,517,634
Waste Water Service	2,882,845	3,120,468	3,214,080	3,120,468
Debt Proceeds for Hwy 175 Gravity Main Construction	-	600,000	-	-
Other Income	211,829	200,838	245,650	200,950
Total Revenues	\$5,557,458	\$7,038,940	\$6,636,466	\$6,839,052
Total Available Funds	\$6,312,992	\$9,340,018	\$8,937,544	\$8,733,777
Expenditures				
Operating and Debt Expenses:				
Administrative	\$176,211	\$164,652	\$161,185	\$171,194
Water	1,503,196	1,908,999	1,743,603	2,291,917
Sewer	1,985,052	2,349,774	1,950,419	2,410,063
Customer Service	249,538	214,119	201,880	212,384
Non-Departmental	38,991	153,606	138,606	109,036
Transfers Out	396,752	352,304	352,304	352,304
Cityworks- Work order system that includes GIS mapping	-	-	-	30,000
Debt	423,623	599,467	599,467	547,970
	4,773,362	5,742,921	5,147,464	6,124,868
Capital Outlay:				
Vehicles	100,321	-	-	68,000
Woodhaven Water line Project	-	400,000	400,000	-
Glenn Rd Lift station service area condition assessment	-	-	-	70,125
Hwy 175 Gravity Main Crossing @Environmental Way (funded by debt)	-	600,000	-	-
Jetter Truck	-	-	375,255	-
Professional Engineering Fees	-	174,200	174,200	115,200
Holt Cat Track Hoe	-	43,000	42,800	-
Replacement Meter Services Truck	-	25,000	23,100	-
Capital Projects	-	-	-	750,000
	100,321	1,242,200	1,015,355	1,003,325
2015 Street Projects	(861,769)	-	880,000	-
Total Expenditures and Reserve	4,011,914	6,985,121	7,042,819	7,128,193
Ending Unrestricted Net Asset Balance	\$2,301,078	\$2,354,897	\$1,894,725	\$1,605,584
Required Reserve Balance (60 Days)	\$784,662	\$944,042	\$846,158	\$1,006,828
Amount over Required Reserve	\$1,516,416	\$1,410,855	\$1,048,567	\$598,756
<i>1 day of operations</i>	\$13,078	\$15,734	\$14,103	\$16,780
<i>Days of Reserve Balance</i>	176.0	149.7	134.4	95.7



FY 2017 ACCOMPLISHMENTS

On April 14, 2015, the Environmental Protection Agency (EPA) conducted an inspection of our sanitary sewer system. During the inspection, the EPA inspected our 11 lift stations and reviewed our existing procedures and compared them to the Best Management Practices. At the end of the process, staff felt the inspection went well and did not anticipate any adverse action by the EPA. However, on December 15, 2015, the EPA issued an Administrative Order (CWA-06-2016-1710), placing the City of Seagoville on official notice of violation in respect to the EPA's 2015 Inspection. The following alleged violations were cited by the EPA:

- Failure to properly report Sanitary Sewer Overflows (SSO's);
- Failure to prevent unauthorized unpermitted discharges and sanitary sewer overflows; and
- Failure to implement proper operation and maintenance of the collection system.

The EPA identified six (6) additional concerns in their report:

1. City should address wastewater engineering issues that leave the City vulnerable to SSO's at the US 175 Manhole.
2. City should have an automated emergency response system for lift station failures.
3. City should install electrical quick connects in event of power failure at lift stations.
4. City should prepare a standard operating procedure for emergency response and other critical operations.
5. City should implement a Capacity Management Operation and Maintenance Program (CMOM).
6. City should report all SSO's to the Texas Commission on Environmental Quality (TCEQ).

The EPA further identified recommendations and suggestions:

1. City should create a formal asset management process.
2. City should create a formal Capital Improvement Plan.
3. City should install a Supervisory Control and Data Acquisition (SCADA) System, which would allow the City to implement automated emergency response processes.



By fiscal year end 2017 the City will have performed the following initiatives to address the concerns mentioned above:

Issue:

City should address wastewater engineering issues that leave the City vulnerable to SSO's at the US 175 Manhole.

Initiative:

The City completed an inspection and subsequent repairs of the Bowers Road Lift Station, which is the lift station serving the US 175 corridor. This work has eliminated the US 175 manhole sanitary sewer overflows.

Initiative:

In the FY 2018 Proposed Budget, staff recommends allocating \$70,125 for the Glenn Road lift station service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. Currently, the Glenn Road lift station service area has an infiltration/inflow (I/I) problem during heavy rain events. Additionally staff desires to control costs levied by North Texas Municipal Water District for treating the City's I/I issues from this service area. This assessment will meet EPA and CMOM requirement of inspecting 10% of the citywide system every year.

Initiative:

Staff recommends allocating \$750,000 for utility capital projects. An identified project is replacing the Highway 175 gravity main crossing at Environmental Way. Currently, there is a 10" force main pumping in to a 10" clay tile gravity main that runs under Highway 175. The project will install a new gravity main to run parallel to the existing 10" main. The new main eliminates the chance of the old main collapsing, causing I/I problems under the Highway. The cost of the project is currently being determined.

Issue:

City should have an automated emergency response system for lift station failures.

Initiative:

During the summer of 2016, the City installed an automated emergency response system at all eleven lift stations.

Issue:

City should install electrical quick connects in event of power failure at lift stations.



Initiative:

During FY 2015, the City began installing electrical quick connects at lift stations. This work was completed in FY 2016.

Issues:

City should prepare a standard operating procedure for emergency response and other critical operations.

City should implement a Capacity Management Operation and Maintenance Program (CMOM).

Initiatives:

In FY 2016, the City contracted with the engineering firm of Pipeline Analysis, LLC and their Engineer Jim Forbes to create the City's first CMOM Plan. The standard operating procedure for emergency response and other critical operations was developed in conjunction with the CMOM Plan. The CMOM plan was completed in the first quarter of FY 2017, and was sent to the EPA for approval.

Issue:

City should report all SSO's to the Texas Commission on Environmental Quality (TCEQ).

Initiatives:

City has a policy and procedures in place to report all SSO's to TCEQ.

Additionally, during the summer of FY 2017, the City acquired a 2017 Vac-con Jetter/Vacuum/Hydroexcavation package. The new equipment allows staff to properly clean sewer mains and vacuum out debris currently being washed into the sewer system. This helps prevent sanitary sewer overflows and is an important element of the City's CMOM compliance effort. The newly acquired vehicle appears below:



Issue:

City should create a formal asset management process.

Initiative:

In late FY 2016, the City contracted with Halff Associates, Inc. to develop a wastewater system asset inventory. The asset inventory task includes creation of a GIS-based map and database of the City's collection system. Completion of the task is scheduled for September, 2017.

In FY 2018, the City's budget proposes resources for the acquisition of Cityworks. Cityworks is a work order system which includes GIS (Geographic Information System) mapping, asset registry, condition assessment, customer care, permits, expense management and work management. The City was cited as lacking asset management, GIS mapping and a work order system. All of these concerns will be addressed by Cityworks (acquisition cost \$30,000).



Issue:

City should create a formal Capital Improvement Plan.

Initiative:

In late FY 2016, the City contracted with Halff Associates, Inc. to complete a Wastewater Master Plan. An integral element of the Wastewater Master Plan is the development of a wastewater system analysis to indicate areas of infrastructure improvement given certain flowrate conditions. This analysis will serve as the foundation for the creation of the Capital Improvement Plan, scheduled for completion in late September, 2017.

In the FY 2018 Proposed Budget, staff recommends contracting with Halff Associates, Inc. to develop a Water System Master Plan and Water Conservation Plan. The proposed plan will contain provisions to ensure that new mains are properly sized. This initiative will also create a Capital Improvement Plan for the water system which will include total projected costs and a timeframe for each identified upgrade. The Water Conservation Plan was last updated in 2010 and is required by TCEQ to be updated every 5 years (\$115,200). Upon Council approval, work will begin on this initiative in October 2017 and completed in the spring of 2018.

Upon completion of the Wastewater Master Plan and the Water Master Plan, staff anticipates having all pertinent information to complete a Utility Capital Improvement Plan.

Issue:

City should install a SCADA System, which would allow the City to implement automated emergency response processes.

Initiative:

A SCADA system acquisition will be included in the Capital Improvement Plan.

Other Initiatives:

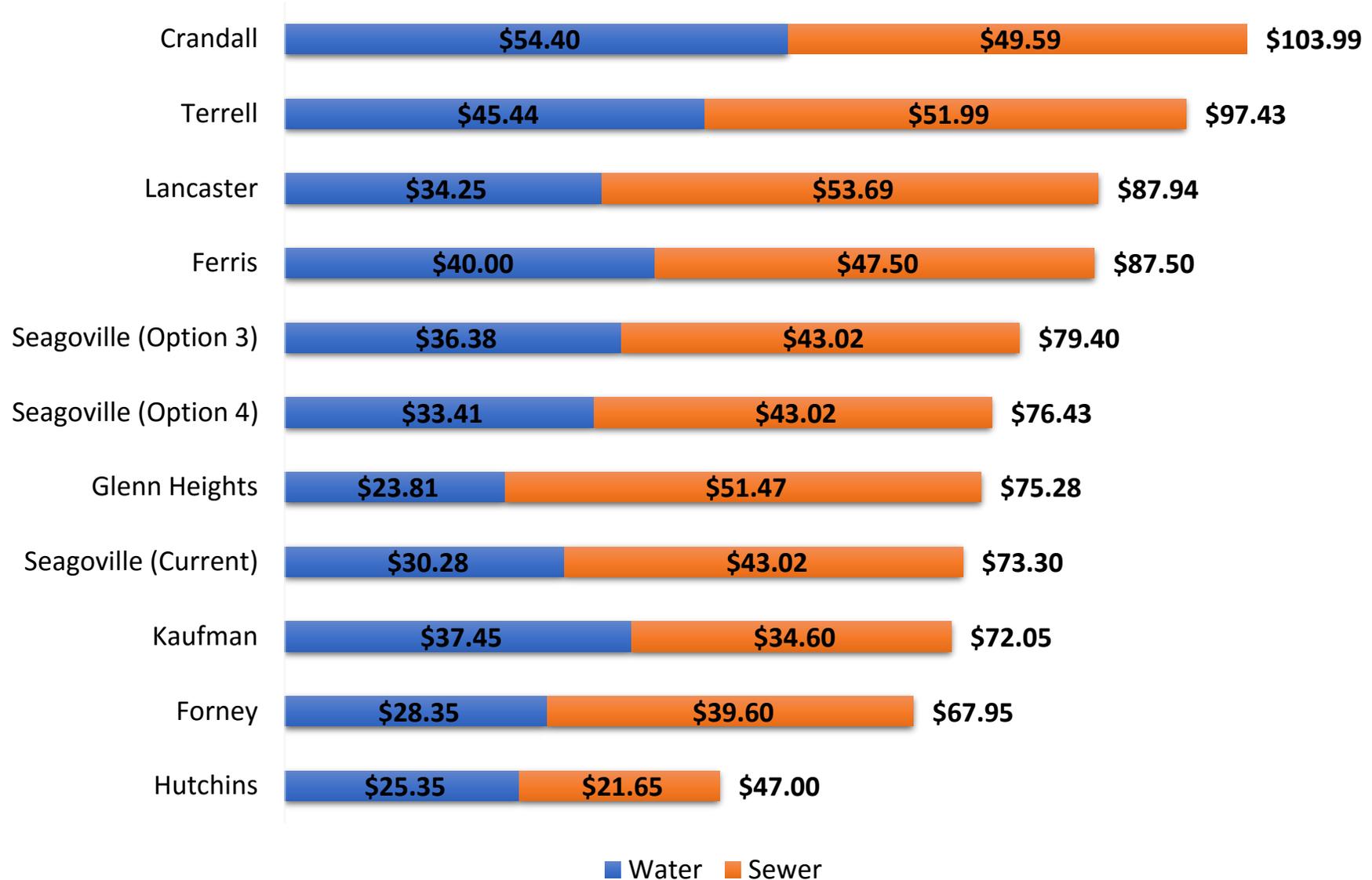
- Staff recommends funding a vehicle/equipment replacement reserve for Utilities (\$68,000)
- Staff recommends replacing the air conditioning and roof at the Service Center (\$25,000)
- Staff recommends a 3% salary increase for City staff (\$21,576)



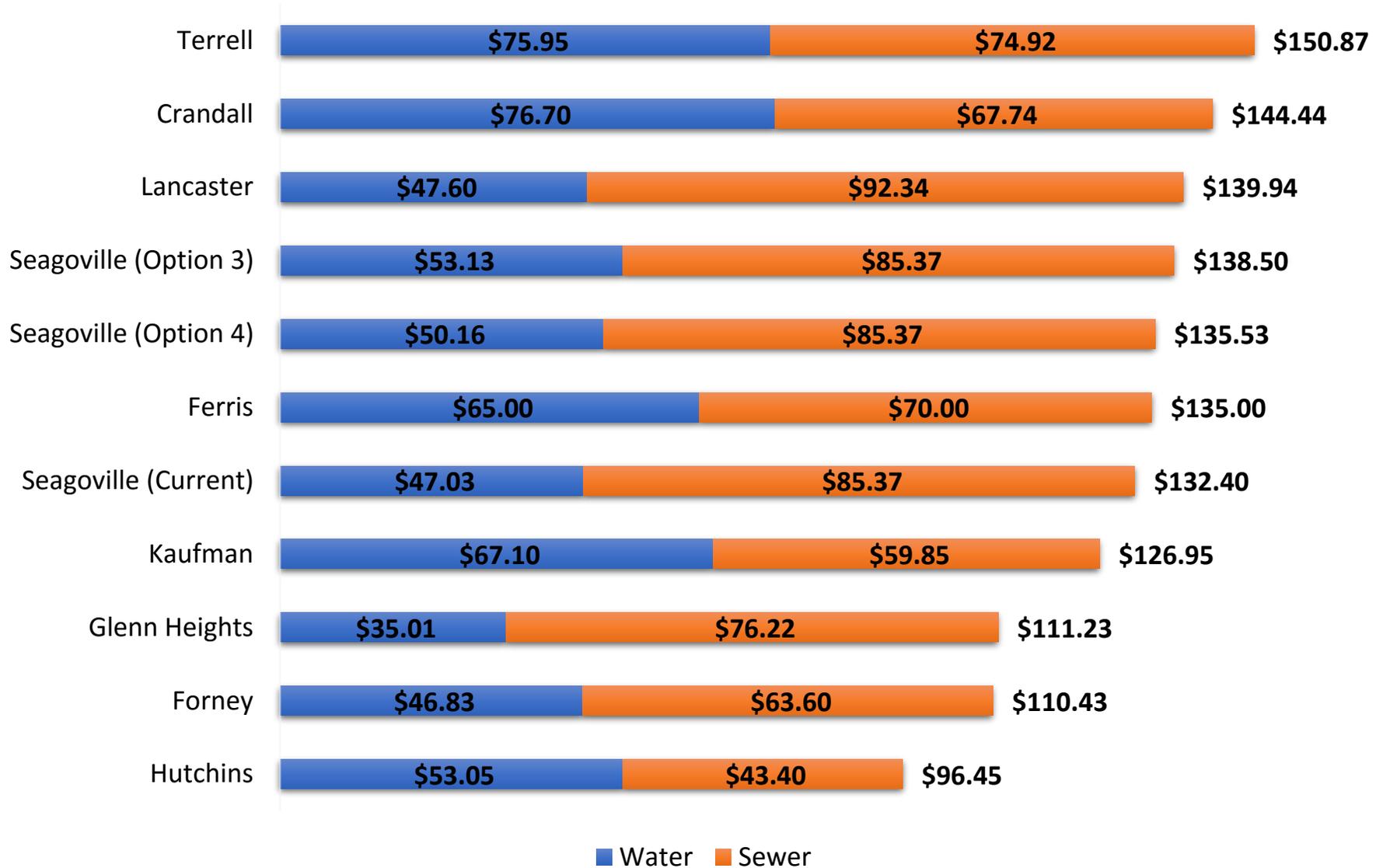
Program: Water and Sewer Fund

GOAL	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continue to comply with the CMOM standards as required by the Environmental Protection Agency				
Indicator: Perform an annual assessment of the Glenn Road lift station (year 2 of 10 assessment of all lift stations) Note: FY 2017 the City conducted the first assessment of its lift stations (Bowers Road). The City has 11 list stations.	NA	NA	Yes	Yes
Indicator: Integration of Cityworks work order system with the City's wastewater system asset inventory	NA	NA	NA	Yes
Indicator: Reporting all Sanitary Sewer Outflows to TCEQ Number of Sanitary Sewer Outflows	10	-	2	-
Indicator: Council approval of Wastewater Capital Improvement Program	NA	NA	NA	Yes
Continue to maintain a superior rating by the state of Texas for water quality				
Indicator: Collecting monthly water samples for lab evaluations submitted to TCEQ Number of failed inspections	-	-	1	-
Submission and distribution of Annual Report of Water Quality - Consumer confidence report	Yes	Yes	Yes	Yes

Regional Bill Comparison (5,000 Gallons)



Regional Bill Comparison (10,000 Gallons)







Water and Sewer Administration

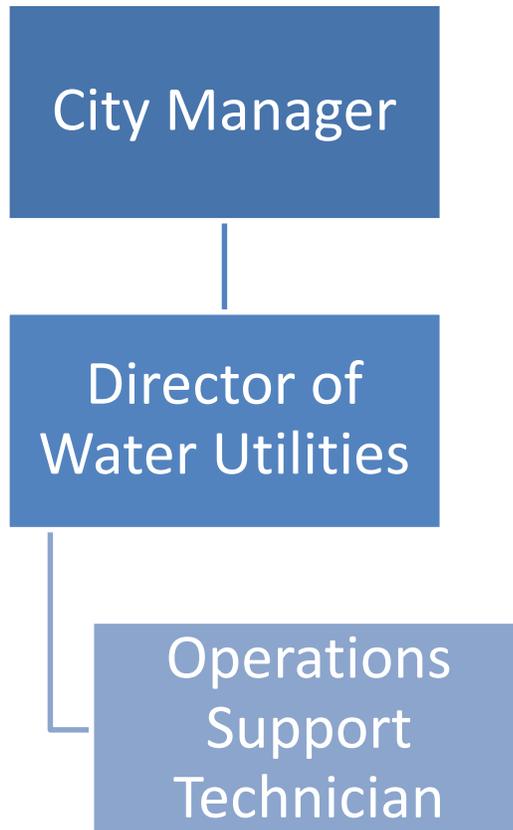
Water and Sewer Administration

1. Provides department management, field supervision and clerical support.



CITY OF SEAGOVILLE, TEXAS

Water and Sewer Administration



PROGRAM DESCRIPTION

The Administrative program of the Water and Sewer fund provides program management, field supervision and clerical support.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
WATER AND SEWER ADMINISTRATION	20/05

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
PERSONNEL	176,114	161,902	161,185	168,444
SUPPLIES				
CONTRACTUAL SERVICES	96	2,750		2,750
CAPITAL OUTLAY				
PROGRAM TOTAL	176,211	164,652	161,185	171,194

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
FULL TIME POSITIONS:				
Director	1	1	1	1
Assistant Director	1	1	0	0
Operations Support Technician	1	1	1	1
TOTAL FULL TIME:	3	3	2	2
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	3	2	2

SIGNIFICANT BUDGET CHANGES:





Water Services

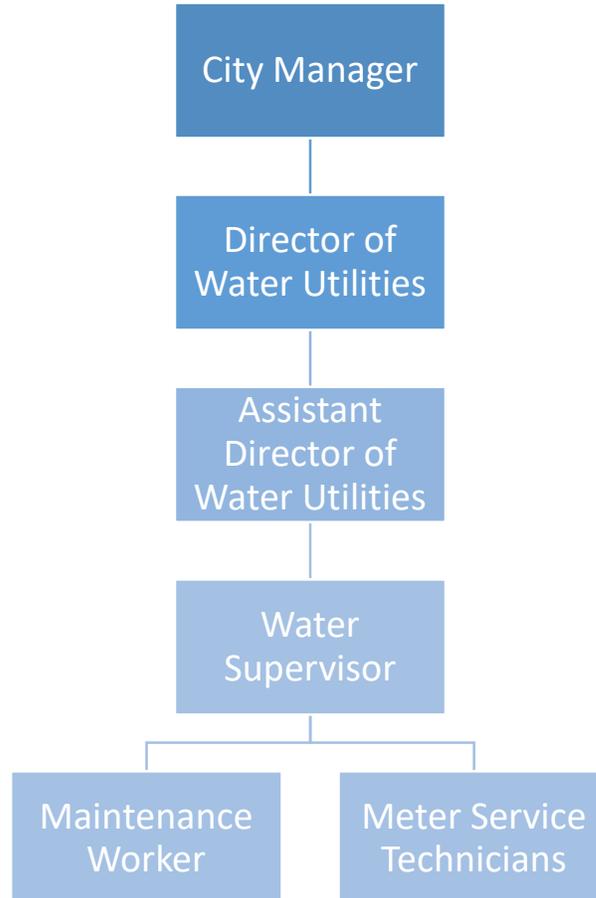
Water Services

1. Responsible for all water system maintenance, elevated and ground storage tanks.



CITY OF SEAGOVILLE, TEXAS

Water Services



PROGRAM DESCRIPTION

The Water Operations Department is responsible for all water and sewer construction, such as new water and sewer taps, main line installation, and water and sewer main and service repairs. The system consists of approximately 105 miles of water mains ranging from $\frac{3}{4}$ inch to 18 inch in diameter. The department runs daily reservoir and tower inspections, daily and monthly water samples, monthly main line flushing, and a variety of other duties to maintain a safe, watertight system. Approximately 2 million gallons of water per day is pumped in the winter and up to 3 million gallons per day during the summer.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
WATER SERVICES	20/10

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	283,353	301,749	270,853	324,667
SUPPLIES	171,422	197,400	302,750	201,900
CONTRACTUAL SERVICES	1,048,421	1,409,850	1,170,000	1,740,350
CAPITAL OUTLAY				25,000
PROGRAM TOTAL	1,503,196	1,908,999	1,743,603	2,291,917

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Assistant Director	0	0	1	1
Public Works Superintendent	1	1	0	0
Water Supervisor/Crew Leader	1	1	1	1
Maintenance Worker	1	1	1	1
Meter Service Technician	2	2	2	2
TOTAL FULL TIME:	5	5	5	5
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	5	5	5	5

SIGNIFICANT BUDGET CHANGES:

Contractual Services

Includes anticipated price and quantity increase of raw water purchases from DWU.





Sewer Services

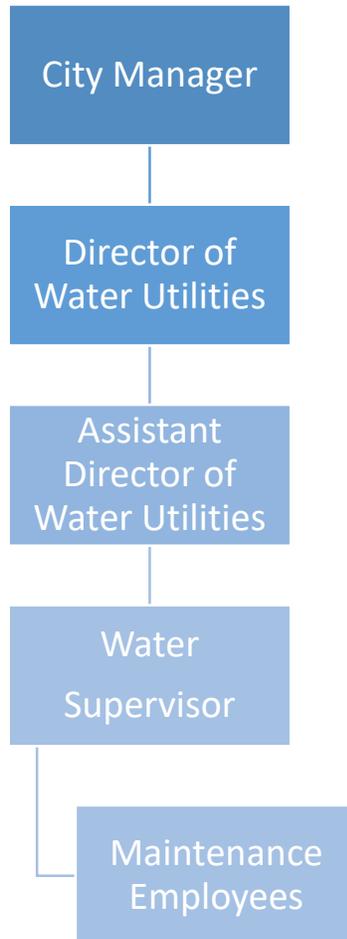
Sewer Services

1. Responsible for all sewer system maintenance, including eleven (11) wastewater lift stations.



CITY OF SEAGOVILLE, TEXAS

Sewer Services



PROGRAM DESCRIPTION

To maintain a safe and clean environment for Seagoville by delivering wastewater to the North Texas Municipal Water District lift station on Malloy Bridge Road and the City of Dallas. The Sewer Operations Department takes care of all maintenance in the sewer system. The main responsibility is to keep 95 miles of sewer mains free from obstruction. The department utilizes a high pressure water jet to maintain free flow. Maintenance is both proactive and reactive. Mains are flushed on a routine basis and citizen calls are responded to daily.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
SEWER SERVICES	20/20

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	174,404	208,665	153,255	225,673
SUPPLIES	70,413	195,550	185,780	211,060
CONTRACTUAL SERVICES	1,740,235	1,945,559	1,611,384	1,973,330
CAPITAL OUTLAY			375,255	
PROGRAM TOTAL	1,985,052	2,349,774	2,325,674	2,410,063

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Maintenance Worker	4	4	4	4
TOTAL FULL TIME:	4	4	4	4
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	4	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel

Includes increase healthcare fringe benefits and retirement contributions

Supplies

Increase in chemicals for cleaning of sewer mains, lift stations and sanitary sewer outflows.

Contractual Services

Includes increased costs for sewerage treatment from Dallas Water Utilities (\$40,000)





Customer Service

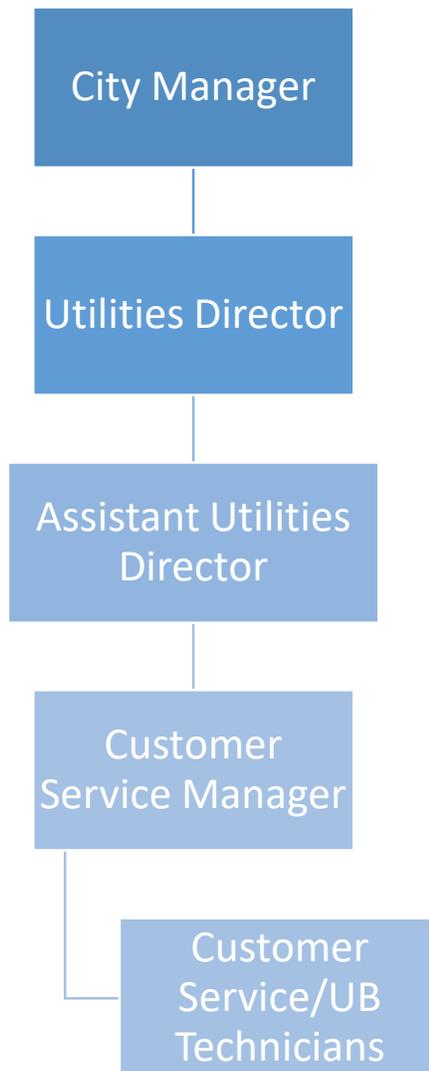
Customer Service

1. Maintains utility billing records and accounts.
2. Bills and collects from utility customers.



CITY OF SEAGOVILLE, TEXAS

Customer Service



PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
CUSTOMER SERVICE	20/30

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	186,824	148,168	136,025	146,433
SUPPLIES	22,946	22,550	22,550	22,550
CONTRACTUAL SERVICES	39,768	43,401	43,305	43,401
CAPITAL OUTLAY				
PROGRAM TOTAL	249,538	214,119	201,880	212,384

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Customer Service Manager	1	1	1	1
Customer Service/UB Technician	3	3	2	2
Meter Service Technicians	0	0	0	0
TOTAL FULL TIME:	4	4	3	3
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	4	4	3	3

SIGNIFICANT BUDGET CHANGES:





Non-Departmental

Non-Departmental

1. Accounts for unemployment, property insurance and other enterprise fund expenditures not identified with a specific department.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
NONDEPARTMENTAL	20/50

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	9,570	20,531	18,065	17,943
SUPPLIES				
CONTRACTUAL SERVICES	29,421	485,379	120,541	306,418
CAPITAL OUTLAY	100,321			
PROGRAM TOTAL	139,312	505,910	138,606	324,361

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Contractual Services:

Resources are provided for the acquisition of Cityworks software (\$30,000).

This software includes GIS mapping, customer care, permits, expense management and work management. Customer service is enhanced through tracking citizen concerns via service requests, work orders, inspections and projects. Also includes \$70,125 for the Glenn Road lift station assessment. Resources are also provided for the development of a Water System master plan and Water Conservation plan (\$115,200).

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
DEBT SERVICE	21/1

PROGRAM EXPENDITURES:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	423,623	599,467	599,467	547,970
CAPITAL OUTLAY				
PROGRAM TOTAL	423,623	599,467	599,467	547,970

PERSONNEL SUMMARY:

	FY 16	FY 17	FY 17	FY 18
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

FY 2018 - Includes \$1,500 in paying agent fees.



**W&S CERTIFICATE OF OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
ALL SERIES**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	321,111.11	225,359.32	546,470.43
2019	330,555.56	212,664.88	543,220.44
2020	342,777.78	198,092.66	540,870.44
2021	360,000.00	182,975.28	542,975.28
2022	372,222.22	167,150.28	539,372.50
2023	386,666.67	150,783.62	537,450.29
2024	403,888.89	133,733.61	537,622.50
2025	423,333.33	115,940.26	539,273.59
2026	440,555.55	98,023.60	538,579.15
2027	455,000.00	82,387.50	537,387.50
2028	475,000.00	66,012.50	541,012.50
2029	220,000.00	48,837.50	268,837.50
2030	225,000.00	43,337.50	268,337.50
2031	230,000.00	37,150.00	267,150.00
2032	235,000.00	30,825.00	265,825.00
2033	245,000.00	23,775.00	268,775.00
2034	250,000.00	16,425.00	266,425.00
2035	255,000.00	8,925.00	263,925.00
TOTAL	5,971,111.11	1,842,398.51	7,813,509.62

There are no revenue margin coverage requirements on existing Water & Sewer outstanding debt.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2006**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	51,111.11	23,640.56	74,751.67
2019	55,555.56	21,596.12	77,151.68
2020	57,777.78	19,373.90	77,151.68
2021	60,000.00	17,062.78	77,062.78
2022	62,222.22	14,587.78	76,810.00
2023	66,666.67	12,021.12	78,687.79
2024	68,888.89	9,221.11	78,110.00
2025	73,333.33	6,327.76	79,661.09
2026	75,555.55	3,211.10	78,766.65
TOTAL	571,111.11	127,042.23	698,153.34

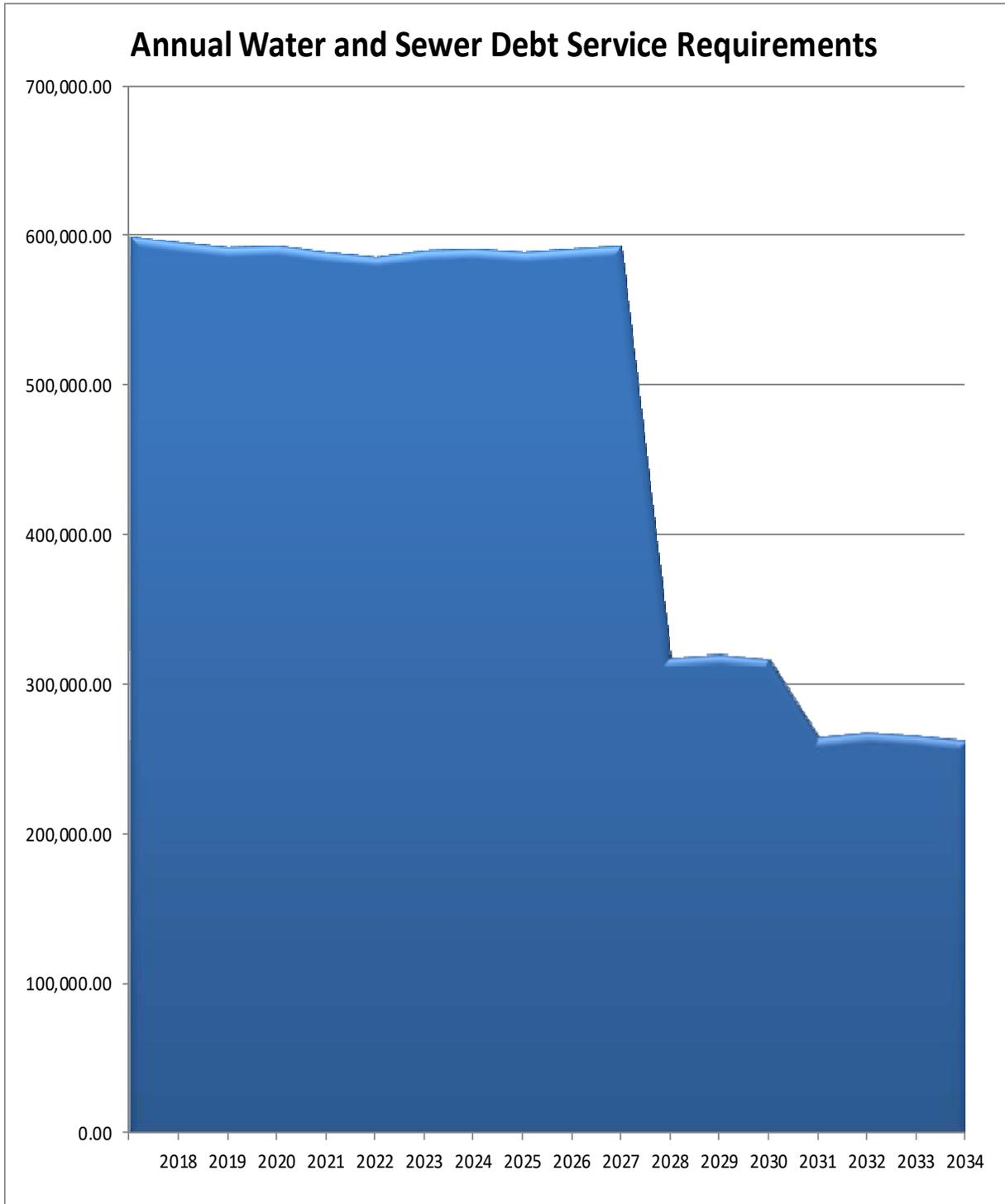
**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2008**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	120,000.00	85,006.26	205,006.26
2019	120,000.00	78,856.26	198,856.26
2020	125,000.00	72,706.26	197,706.26
2021	135,000.00	66,300.00	201,300.00
2022	140,000.00	59,550.00	199,550.00
2023	145,000.00	52,550.00	197,550.00
2024	150,000.00	45,300.00	195,300.00
2025	160,000.00	37,800.00	197,800.00
2026	165,000.00	30,600.00	195,600.00
2027	250,000.00	23,175.00	273,175.00
2028	265,000.00	11,925.00	276,925.00
TOTAL	1,775,000.00	563,768.78	2,338,768.78

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2015**

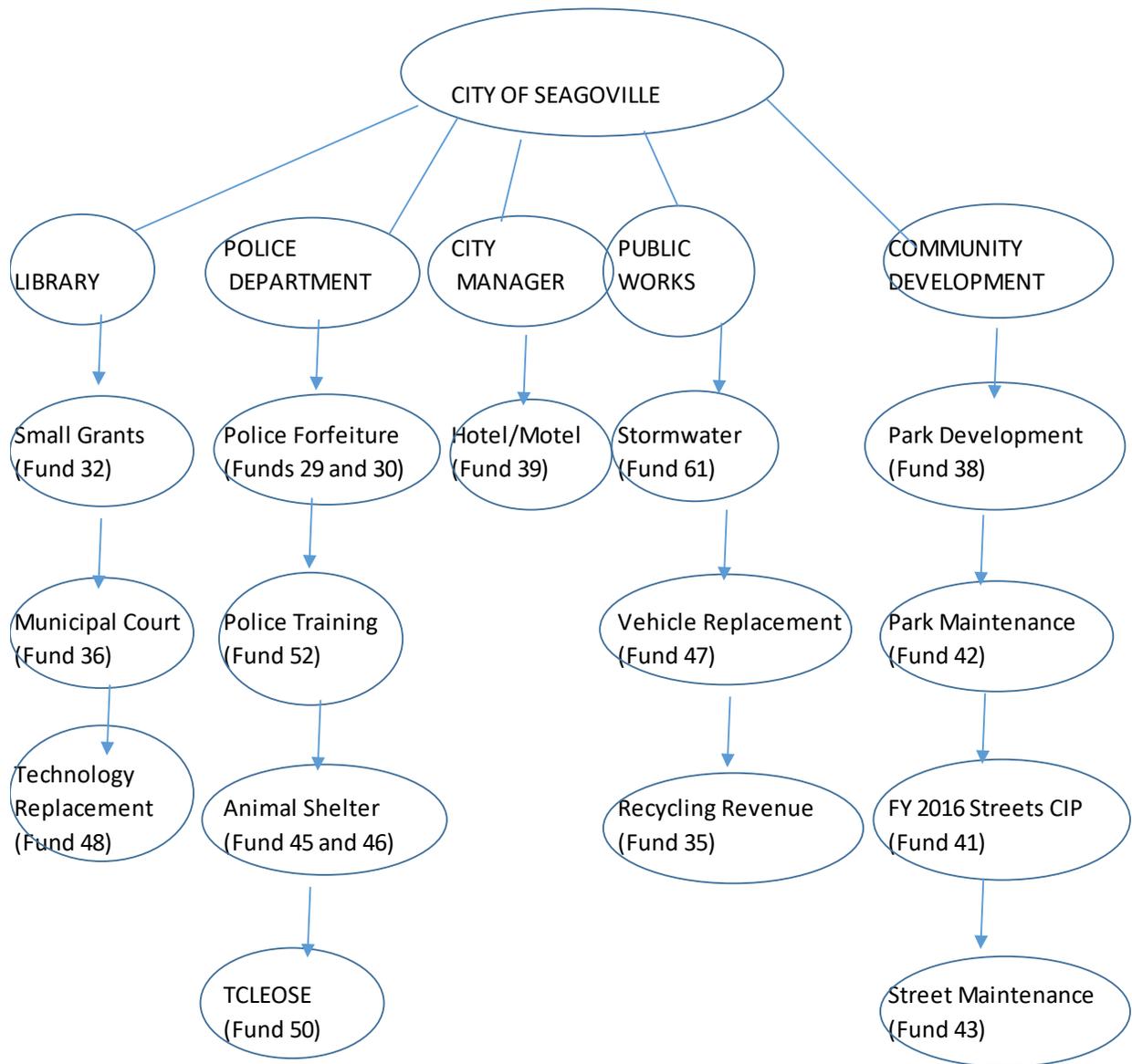
FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2018	150,000.00	116,712.50	266,712.50
2019	155,000.00	112,212.50	267,212.50
2020	160,000.00	106,012.50	266,012.50
2021	165,000.00	99,612.50	264,612.50
2022	170,000.00	93,012.50	263,012.50
2023	175,000.00	86,212.50	261,212.50
2024	185,000.00	79,212.50	264,212.50
2025	190,000.00	71,812.50	261,812.50
2026	200,000.00	64,212.50	264,212.50
2027	205,000.00	59,212.50	264,212.50
2028	210,000.00	54,087.50	264,087.50
2029	220,000.00	48,837.50	268,837.50
2030	225,000.00	43,337.50	268,337.50
2031	230,000.00	37,150.00	267,150.00
2032	235,000.00	30,825.00	265,825.00
2033	245,000.00	23,775.00	268,775.00
2034	250,000.00	16,425.00	266,425.00
2035	255,000.00	8,925.00	263,925.00
TOTAL	3,625,000.00	1,151,587.50	4,776,587.50

City of Seagoville, Texas Water and Sewer Fund





**CITY OF SEAGOVILLE, TEXAS
SPECIAL REVENUE FUNDS OVERVIEW**



City of Seagoville, Texas
Budget Summary
Police State Forfeiture Fund (Fund 29)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$2,702	\$2,192	\$2,192	\$1,957
Revenues				
Revenue from seizures	515	-	-	-
Miscellaneous	-	623	623	-
Total Revenues	\$515	\$623	\$623	\$0
Total Available Funds	\$3,217	\$2,815	\$2,815	\$1,957
Expenditures				
Police	1,025	-	858	-
Total Expenditures	\$1,025	\$0	\$858	\$0
Ending Fund Balance	\$2,192	\$2,815	\$1,957	\$1,957

Established to account for revenues accumulated and restricted to expenditure for police operations.

**City of Seagoville, Texas
Budget Summary
Police Federal Forfeiture Fund (Fund 30)**

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$1,582	\$1,582	\$1,582	\$1,582
Revenues				
Revenue from seizures	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Total Available Funds	\$1,582	\$1,582	\$1,582	\$1,582
Expenditures				
Police	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,582	\$1,582	\$1,582	\$1,582

Established to account for revenues accumulated and restricted to expenditure for police operations.

City of Seagoville, Texas
Budget Summary
Small Grants Fund (Fund 32)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$10,440	\$11,095	\$11,095	\$10,840
Revenues				
Library	2,380	2,550	1,240	2,000
Donations	-	-	-	500
Police	2,224	-	2,034	-
Total Revenues	4,603	2,550	3,274	2,500
Total Available Funds	\$15,044	\$13,645	\$14,369	\$13,340
Expenditures				
Community Development	775	-	703	500
Community Services	1,028	2,550	760	2,000
Public Safety	2,147	-	725	-
Total Expenditures	3,950	2,550	2,188	2,500
Transfer:				
To TCLOSE Fund	-	-	1,341	-
Total Transfers	-	-	1,341	-
Ending Fund Balance	\$11,095	\$11,095	\$10,840	\$10,840

Note: FY 2018

Includes \$2,000 WalMart grant for funding Summer Reading Club.

City of Seagoville, Texas
Budget Summary
Recycling Revenue (Fund 35)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$970	\$2,230	\$2,230	\$1,431
Revenues				
Fees	2,121	500	-	500
Total Revenues	\$2,121	\$500	-	\$500
Total Available Funds	\$3,092	\$2,730	\$2,230	\$1,931
Expenditures				
Supplies	861	500	799	500
Total Expenditures	\$861	\$500	\$799	\$500
Ending Fund Balance	\$2,230	\$2,230	\$1,431	\$1,431

Note:

Accounts for disposal fees of recyclable materials and expenditures of those resources

City of Seagoville, Texas
Budget Summary
Municipal Court Fund (Fund 36)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$28,092	\$31,370	\$31,370	\$33,017
Revenues				
Fines	7,921	7,500	9,147	12,192
Total Available Funds	\$36,013	\$38,870	\$40,517	\$45,209
Expenditures	4,643	20,366	7,500	9,996
Ending Fund Balance	\$31,370	\$18,504	\$33,017	\$35,213

Note:

Established to account for the portion of municipal court earmarked to fund technology and security purchases.

FY 2018 proposed expenditures include **\$645** for baliff pay, **\$2,879** for the maintenance of the camera security system , and **\$6,472** for annual maintenance of the court software system.

City of Seagoville, Texas
Budget Summary
Park Development Fund (Fund 38)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$58,000	\$58,000	\$58,000	\$58,000
Revenues:				
Development Fees	-	-	-	-
Total Available Funds	\$58,000	\$58,000	\$58,000	\$58,000
Expenditures	-	-	-	-
Ending Fund Balance	\$58,000	\$58,000	\$58,000	\$58,000

Established to account for resources provided by the park development fee utilized for the development of amenities and improvements on park dedicated land to meet the standards for a neighborhood park to serve the area in which the new subdivision is located. All funds collected by this dedication process will be deposited in the City's Park Development Fund and used solely for the purchase or leasing of park land and the development of same. Current resources are committed to the development of park amenities in Highland Meadows Phases I and II

City of Seagoville, Texas
Budget Summary
Hotel / Motel Fund (Fund 39)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$0	\$0	\$0	\$0
Revenues:				
Hotel Motel Ocupancy Tax	33,907	24,000	35,000	27,500
Total Available Funds	\$33,907	\$24,000	\$35,000	\$27,500
Expenditures:				
Chamber of Commerce	33,907	24,000	35,000	27,500
Ending Fund Balance	\$0	\$0	\$0	\$0

Note: Funds local Chamber of Commerce activities.

City of Seagoville, Texas
Budget Summary
FY 2015 Street Projects Fund (Fund 41)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$2,587,737	\$1,718,468	\$1,718,468	\$0
Revenues				
Bond Proceeds	-	-	-	-
Interest	6,681	2,000	3,000	-
Total Revenues	\$6,681	\$2,000	\$3,000	\$0
Total Available Funds	\$2,594,418	\$1,720,468	\$1,721,468	\$0
Expenditures				
Capital Outlay	875,949	1,757,244	865,746	-
Bond Fees	-	-	-	-
Non departmental	-	17,571	855,723	-
Total Expenditures	\$875,949	\$1,774,815	\$1,721,468	\$0
Ending Fund Balance	\$1,718,468	(\$54,347)	\$0	\$0

Note: This fund is established to account for street improvement projects funded by the FY 2015 certificate of obligation bonds

City of Seagoville, Texas
Budget Summary
Park Maintenance Fund (Fund 42)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$0	\$1,685	\$1,685	\$1,685
Revenue:				
SYSA Fees	1,685	-	-	2,000
Total Available Funds	\$1,685	\$1,685	\$1,685	\$3,685
Expenditures:				
Community Development	-	-	-	-
Ending Fund Balance	\$1,685	\$1,685	\$1,685	\$3,685

Established to account for donations received and utilized for the resources generated and utilized to maintain City parks.

City of Seagoville, Texas
Budget Summary
Street Maintenance Fund (Fund 43)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$0	\$0	\$0	\$976,144
Revenue:				
Interest	-	100	-	-
Total Available Funds	-	100	-	976,144
Expenditures:				
Community Development	-	-	9,363	-
Capital Outlay	-	-	156,850	981,000
Total Expenditures	-	-	166,213	981,000
Transfer:				
From General Fund	-	120,000	262,357	431,850
From General Fund	-	-	-	300,000
From W&S Fund	-	-	880,000	-
Total Transfers	-	120,000	1,142,357	731,850
Ending Fund Balance	\$0	\$120,100	\$976,144	\$726,994

Established to account for the accumulation of resources for street maintenance projects for asphalt and concrete roadways throughout the City

2017 expenditures

Malloy Bridge Road 156,850

2018 expenditures

Crestview Road 681,000

Hall Street 300,000

City of Seagoville, Texas
Budget Summary
Animal Shelter Operations Fund (Fund 45)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$5,710	\$4,510	\$4,510	\$6,310
Revenue:				
Donations	3,326	1,500	3,000	3,000
Total Available Funds	\$9,035	\$6,010	\$7,510	\$9,310
Expenditures:				
Public Safety	4,525	3,000	1,200	3,000
Ending Fund Balance	\$4,510	\$3,010	\$6,310	\$6,310

Established to account for donations received and utilized for the operations of the City's animal shelter

City of Seagoville, Texas
Budget Summary
Animal Shelter Building Fund (Fund 46)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$4,489	\$4,489	\$4,489	\$4,489
Revenues:				
Donations	-	-	-	-
Total Available Funds	\$4,489	\$4,489	\$4,489	\$4,489
Expenditures	-	-	-	-
Ending Fund Balance	\$4,489	\$4,489	\$4,489	\$4,489

Established to accumulate resources for the construction of a future animal shelter.

City of Seagoville, Texas
Budget Summary
Vehicle Replacement Fund (Fund 47)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$2,312	\$82,755	\$82,755	\$124,755
Revenues:				
Sales of Surplus Property	31,179	2,500	-	2,500
Insurance Recovery	7,264	-	-	-
Total Available Funds	\$40,755	\$85,255	\$82,755	\$127,255
Expenditures	-	-	-	-
Transfers:				
From General Fund	42,000	42,000	42,000	42,000
Ending Fund Balance	\$82,755	\$127,255	\$124,755	\$169,255

Established to account for resources accumulated and utilized for vehicle replacement.

City of Seagoville, Texas
Budget Summary
Technology Replacement Fund (Fund 48)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$0	\$0	\$0	\$10,950
Revenue:				
Total Available Funds	\$0	\$0	\$0	\$10,950
Expenditures:				
General Government	-	-	-	-
Total Expenditures	-	-	-	-
Transfer:				
From General Fund	-	-	10,950	17,500
Total Transfers	-	-	10,950	17,500
Ending Fund Balance	\$0	\$0	\$10,950	\$28,450

Established to account for funds received and utilized for the replacement of Information Technology resources

**City of Seagoville, Texas
Budget Summary
TCLEOSE Fund (Fund 50)**

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$0	\$0	\$0	\$1,341
Revenue:				
Grant Revenue	-	-	-	2,000
Total Available Funds	\$0	\$0	\$0	\$3,341
Expenditures:				
Public Safety	-	-	-	2,000
Total Expenditures	-	-	-	2,000
Transfer:				
From Small Grants Fund	-	-	1,341	-
Total Transfers	-	-	1,341	-
Ending Fund Balance	\$0	\$0	\$1,341	\$1,341

Established to account for funds received and utilized for Police training

City of Seagoville, Texas
Budget Summary
Police Training Fund (Fund 52)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$5,150	\$4,269	\$4,269	\$4,269
Revenues:				
Training Revenues	272	3,000	-	2,500
Total Available Funds	\$5,422	\$7,269	\$4,269	\$6,769
Expenditures	1,153	5,000	-	2,000
Ending Fund Balance	\$4,269	\$2,269	\$4,269	\$4,769

Established to account for resources provided and utilized for public safety training initiatives.

City of Seagoville, Texas
Budget Summary
Storm Water Fund (Fund 61)

	Actual 2015-2016	Budgeted 2016-2017	Projected 2016-2017	Adopted 2017-2018
Beginning Fund Balance	\$75,764	\$101,212	\$101,212	\$114,790
Revenues				
Storm Water Fees	67,933	82,800	70,126	140,250
Total Revenues	67,933	82,800	70,126	140,250
Total Available Funds	\$143,697	\$184,012	\$171,338	\$255,040
Expenditures				
Supplies	-	2,100	-	100
Contractual Services	14,885	53,200	8,900	53,200
Drainage Projects	-	-	20,048	59,450
Transfer to General Fund	27,600	27,600	27,600	27,600
Total Expenditures	\$42,485	\$82,900	\$56,548	\$140,350
Ending Fund Balance	\$101,212	\$101,112	\$114,790	\$114,690

For FY 2015, the Drainage Fund will be utilized to implement the components of the City's new Stormwater Management Plan (SWMP). The SWMP and a Notice of Intent (NOI) for coverage under the new Texas Pollutant Discharge Elimination System Stormwater Phase II MS4 General Permit were submitted to the Texas Commission on Environmental Quality (TCEQ) in June, 2014. Consultant Services will be retained to assist city staff in ensuring required goals are being met and preparing necessary reports for submission to the TCEQ. Other tasks for FY 18 will be to adopt and document procedures to address stormwater pollution, litter control additional public outreach, training, construction site inspections, and mapping city drainage systems.



City of Seagoville, Texas Capital Expenditures Criteria

In many instances, budgeted capital expenditures when acquired become capital assets. Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Renewals and betterments are capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life is not capitalized.

City of Seagoville, Texas

Capital Expenditures

General Government

Project Description	Amount
2017 Ford F-150 ext. Cab	\$40,845

This project is for the purchase of a vehicle for the Animal Services department. It is a ½ ton pickup that comes fully equipped as follows; light weight slide in animal containment unit with 4 animal containment compartments, amber/blue LED warning lights, approved graphics/lettering package, mobile two-way radio, an on-board computer, and backup camera with audible alert. This vehicle would replace the current Animal Services vehicle which is a 2006 Ford F-250 diesel powered ¾ ton truck with more than 80,000 miles and a mounted animal containment unit that is 17 years old.

Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$200 annually beginning in the 1st year, increasing to \$1,800 annually in Year 5



Project Description	Amount
2018 Chevrolet Tahoe, 3 2017 Dodge Chargers	\$140,095

The police department will acquire a 2018 Chevrolet Tahoe for the Patrol Division and three unmarked 2017 Dodge Chargers for the CID unit. The Chevrolet Tahoe will replace the 2011 Ford Crown Victoria with over 108,000 miles. Options included are, emergency equipment such as lighting and siren controls, two-way radio communications, computer and camera system, radar, shotgun and prisoner partitions, with approved department graphics and black and white paint scheme. The 2017 Dodge Chargers will come equipped with emergency equipment, front and rear emergency lighting, and single band two-way mobile radios. All these vehicles will replace existing fleet vehicles over 4 years old with excessive mileage and repair costs.



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$300 annually beginning the 1st year, increasing to \$2,200 annually in Year 5 for the 2018 Chevrolet Tahoe, and \$450 in the 1st year for the Dodge Chargers and increasing to \$6,600 annually in Year 5.

Project Description	Amount
2017 F-450 w/trailer, 75 HP Kubota Batwing Mower and Skidsteer	\$161,172

The Streets department will purchase a 2017 F-450 4-wheel Drive Flatbed truck with light bar and 102 x 32 Tandem dual trailer with ramps.



This vehicle will be used to pull trailer carrying sufficient equipment for work crews to perform their duties in Streets and Park projects.

They will also purchase a 75 horsepower Kubota tractor with batwing mower as well as a Kubota Skidsteer. The Skidsteer will replace the existing one. This equipment will be used to mow street right of way and playgrounds.



This equipment will be utilized for street repair, debris removal from street projects and level millings for temporary street repair. It will also be used in Parks to fill dirt for playgrounds and ball fields.

Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: **2017 F-450** \$2500 annually beginning in the 1st year through year 5, **102 x32 Tandem trailer with ramps** \$160 annually, **75 HP Kubota Tractor with Batwing Mower** \$335 annually, **Kubota Skidsteer** \$674 annually.

Project Description	Amount
Additional Restroom Facility @ CO Bruce Central Park	\$90,000

The City of Seagoville will be adding an additional restroom facility to CO Bruce Central Park that would include a separate men and women's restroom with stainless steel toilets, stainless steel plumbing fixtures, and an exterior frost-proof hose bib with box.

Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$1500 annually, includes cleaning supplies

Project Description
TNT Extrication Tools, 2018 Chevrolet LS Truck

Amount
\$64,000

The TNT Extrication Tools include a spreader, cutter, and motor. This will replace the twelve-year old set that is currently being used by the Fire Department.



The Fire Department will also add a 2018 Chevrolet LS Crew cab 4x4 to replace the 2005 Chevrolet Tahoe that has over 100,000 miles. This will serve as a command vehicle for the Fire Chief.



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance:

TNT Extrication Tools \$500 annually beginning in Year 2.

2018 Chevrolet LS Truck \$500 annually

Project Description	Amount
City Hall Security Cameras	\$11,846

16 Channel Geo-Vision Network Video Recording Surveillance Server w/ storage failure protection and 12 cameras and one directional microphone for use at Customer Service Counter. Continuous recording via motion detection - high quality video via increased recording resolution - supports Geo-Vision and 3rd party cameras- network access capabilities (I-phone and Android App) - Automated Notification capabilities. Our current surveillance camera system is five years old, has low resolution, and low frames per second capture.

Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$900 annually beginning in Year 1, and increasing to \$1,200 annually beginning in Year 2

Project Description
Crestview Street Improvements

Amount
\$681,000

The original streets are 15 to 20 years old and are in extreme deterioration. The area between Malloy Bridge Road and Hall Street needs to be totally revitalized. The reconstruction of Crestview includes 8 inches of lime stabilization, 2 inches of Type B asphalt, and 2 inches of type D asphalt. The lime stabilization stabilizes the soil, and the Type D asphalt gives it a smooth ride.

Funding Source: Street Maintenance Fund (Fund 43)

Estimated maintenance is \$200 annually for crack sealing.

Project Description
Hall Street

Amount
\$300,000

These streets are in poor condition and have been over-lay several times. This project would begin at Kaufman and end at Shady. The construction would include the mill of 2 inches of asphalt and add 2 inches of Type D asphalt.

Funding Source: Street Maintenance Fund (Fund 43)

Estimated maintenance is \$200 annually for crack sealing.

City of Seagoville, Texas

Capital Expenditures

Enterprise Fund: Business-type Activities

Project Description	Amount
Hwy 175 and Environmental Way Main Replacement	\$750,000

\$750,000 to replace the existing main at Highway 175 and Environmental Way with a 16" or 18" fused polymer pipe. The main is intended to be upsized to accommodate future growth. Installation of the replacement main will enhance the City's compliance with the CMOM program. (Capacity, Management, Operation & Maintenance)

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

Project Description	Amount
GIS Mapping	\$30,000

\$30,000 for Cityworks, a new up to date work order system. It will include GIS mapping, asset registry, condition assessment, customer care, permits, expense management and work management. The City was cited by the Environmental Protection Agency (EPA) as lacking asset management, GIS mapping and a work order system. All these concerns are addressed with the acquisition of Cityworks.

Funding Source: Water and Sewer Fund

Annual renewal fee: \$10,250

Project Description	Amount
Glenn Rd Lift Station	\$70,125

\$70,125 is for the Glenn Rd lift station, which includes an assessment, inspection, smoke testing, dye flooding, preparatory cleaning, CCTV (Closed circuit TV) inspection, Defect Analysis, Database, cost estimates, mapping and final reports. The Glenn Rd lift station project will eliminate extra cost from NTMWD (North Texas Municipal Water District) for treatment of rain water. This Assessment will meet EPA and CMOM requirement of inspecting 10% of the system every year.

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None



BUDGET GLOSSARY – LIST OF ACRONYMS

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this list of acronyms has been included in the budget document.

ACM Assistant City Manager

Adm Administrative

C. O. Certificate of Obligation

CAD Computer aided dispatch

CAFR Comprehensive Annual Financial Report

CID Criminal Investigation Division

CIP Capital improvement program

CMOM Capacity, Management, Operations and Maintenance

CPA Certified Public Accountant

CPR Cardio pulmonary resuscitation

Code Enf. Code Enforcement

DCAAA Dallas County Area Agency on Aging

DFW Dallas Fort Worth

DWI Driving while intoxicated

DWU Dallas Water Utilities

Econ Dev Economic Development

EMS Emergency Medical Services

EPA Environmental Protection Agency

F. H. Fire hydrants

FMLA Family Medical Leave Act

BUDGET GLOSSARY – LIST OF ACRONYMS

FT Full time

FTE Full time equivalent

FY Fiscal year

FYE Fiscal year end

GAAP Generally accepted accounting principles

G&A General and administrative

G. O. General obligation

GFOA Government Finance Officers Association

HR Human Resources Department

I&I Infiltration and inflow

I&S Interest and sinking fund

Info Information

ISD Independent School District

IT Information Technology

L. F. Linear feet

LEFIS Lower East Fork Interceptor System

M&O Maintenance and Operations

MGD Million gallons per day

Mgr Manager

NCIC National Crime Information Center

NCTCOG North Central Texas Council of Governments

BUDGET GLOSSARY – LIST OF ACRONYMS

ONCOR Utility Company

Ord Ordinance

OT Overtime

PEG Public, Educational and Governmental programming

Perm Permanent

P/Z Planning and Zoning Department

Part. Contrib. Participant contribution

Part I Crimes Murder, rape, robbery, aggravated assault, burglary, theft, motor vehicle theft, and arson.

Prop Property

PT Part time

PWD Public Works Director

R&R Repair and replacement

SAFER Staffing for Adequate Fire and Emergency Response

SEDC Seagoville Economic Development Corporation

Sr. Senior

SSO Sanitary Sewer Overflows

SWAT Seagoville Work Action Team

TCEQ Texas Commission on Environmental Quality

TCIC Texas Crime Information Center

TCLEOSE Texas Commission on Law Enforcement Officers Standards and Education

Temp Temporary

BUDGET GLOSSARY – LIST OF ACRONYMS

TML Texas Municipal League

UB Utility Billing

Veh Vehicle

W&S Water and sewer

BUDGET GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this glossary has been included in the budget document.

Activity - A service performed by a department or division.

Accrual Basis of Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

Adopted Budget – The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance, which sets the legal spending limits for the fiscal year.

Ad Valorem Tax – A tax levied on the assessed valuation of land and improvements.

Animal Shelter Operations Fund - Accounts to fund all donations and related expenditures for the operation of the animal shelter.

Appropriation Ordinance – The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real and personal property by the County Appraisal District as a basis for levying taxes.

Assets – Resources owned or held by the City which have monetary value.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting – A term used referring as to when revenues, expenditures, expenses, and transfers and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

Budget - A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

Budget Adjustment (Amendment) – A formal legal procedure utilized by the City to revise a budget during a fiscal year.

Budget Calendar – The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

Budget Message – The opening section of the budget document from the City Manager which provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a “transmittal letter.”

Budgetary Control – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

Capital Improvement Program - This is the City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation bonds, Certificates of obligation and Revenue bonds.

Capital Outlay – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, building, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

Capital Project Fund – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

Certificates of Obligation – Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

Contractual Services – Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Services purchased to operate, repair and maintain property owned or used by the City. These services are performed by persons other than City employees. Amounts paid for services rendered by organizations or personnel not on the payroll of the City (separate from professional and technical services or property services).

Current Taxes – Taxes levied and due within one year.

Debt Service - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Debt Service Fund – A fund used to account for resources and expenditures related to retirement of the City’s general obligation debt service, sometimes referred to as an “interest and sinking fund.”

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

Expenditures - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Expenses - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City’s fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

General Fund – The fund used to account for financial resources except those funds required to be accounted for in another fund. The general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration.

General Obligation Debt – Money owed on interest and principal to holders of the City’s general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department’s or division’s desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. Examples of different types of governmental funds are: the general fund, special revenue funds, debt service funds, and capital project funds.

Grant Fund - Revenues and expenditures directly attributable to various grants and contributions.

Hotel Occupancy Tax Fund - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of uses allowed for these monies, they are accounted for in a separate fund.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues are recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Fund – Money from court fees dedicated to financing technology and security initiatives for the Municipal Court function.

Object Code - The standard citywide classification of the expenditures such as office supplies or rental or equipment.

Objective – A specific statement of desired end, which can be measured.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The City's Charter and State law requires the use of annual operating budgets.

Operations and Maintenance Expenditures – Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

Ordinance – A formal legislative enactment of the City Council.

Payment-In-Lieu of Taxes – A payment made to the City in lieu of taxes. These payments are generally made by tax exempt entities for which the City provides specific services. The City's water and wastewater utility fund provides these payments to the City's general fund because of the fund's exemption from property taxation.

Performance Measures - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personal Services – Expenditures for salaries, wages and fringe benefits.

Police Seizure Funds - Accounts for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified police department purposes.

Police Training Fund - To account for resources used for police department activities.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sales Tax for General Revenue – The sales tax for general revenue is a one-percent tax that may be levied by a City on all goods sold in the City. The revenues from the tax may be spent on almost any lawful purpose of the City.

Sales Tax for Property Tax Relief – The sales tax for property tax relief is an optional, dedicated City sales tax, the revenues of which offset an equivalent amount of City property tax revenue. The rate of a sales tax for property tax relief may be one-eighth, one-fourth, three-eighths, or one-half of one percent of the cost of goods sold within the City that are subject to sales taxes. The combined rate of all local sales taxes within the City, however, cannot exceed two percent.

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

Storm Water Fund – Accounts for resources received for the funding of activities to comply with the storm sewer permit.

Supplies – Amounts paid for items that are consumed or deteriorated through use.

Tax Base – The total value of all real and personal property in the City as of January 1 each year, as certified by the County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

Tax Levy - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

Tax Rate - The amount of tax levied for each \$100 of valuation.

Taxes – Compulsory charges levied by the City for financing services performed for the common benefit.

Taxes Prior Years - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Fund - Accounts for all revenues and expenses relating to the operation of the water and wastewater system.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.



AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. 20-2017

AN ORDINANCE OF THE CITY OF SEAGVILLE, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 01, 2017, THROUGH SEPTEMBER 30, 2018; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Seagoville, Texas has heretofore on the 1st day of August, 2017, filed with the City Secretary a proposed general budget for the City covering the fiscal year aforesaid; and

WHEREAS, the governing body of the City has this date concluded its public hearing on said budget; and

WHEREAS, THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$633,594 OR 16.14%, AND OF THAT AMOUNT, \$529,902 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR;

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

SECTION 1. That said budget fund expenditures be attached to this ordinance as Exhibit "A" and made part hereof for all purposes.

SECTION 2. That said budget attached hereto as Exhibit "A" be, and the same is hereby amended as follows:

SECTION 3. That subject to the above-mentioned amendments, if any, said budget attached hereto as Exhibit "A" be, and the same is hereby, approved and adopted by the City Council as the official budget for the City for the fiscal year aforesaid.

SECTION 4. That expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance, unless otherwise authorized by a duly enacted ordinance of the City.

SECTION 5. That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.

2. Transfer of appropriations from designated appropriations to any individual department or activity.

SECTION 6. That the City Council hereby ratifies, adopts, and approves all actual expenditures and changes to the Fiscal 2017-2018 Budget; and hereby authorizes the same as if previously approved and adopted.

SECTION 7. That the necessity for making and approving a budget for the fiscal year as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage as the law in such cases provides.

DULY PASSED by the City Council of the City of Seagoville, Texas, on this the 11th day of September, 2017.

APPROVED:



MAYOR

ATTEST:



CITY SECRETARY



**EXHIBIT A
CITY OF SEAGOVILLE
2018 BUDGET
FUND EXPENDITURES**

Description	Amount
General	9,101,235
Debt Service	196,170
Water and Sewer Operations	6,775,889
Small Grants	2,500
Revenue Recycle	500
Municipal Court	9,996
Hotel/Motel	27,500
Street Maintenance	981,000
Animal Shelter Operations	3,000
TCLEOSE	2,000
Police Training	2,000
Storm Water	<u>112,750</u>
	<u><u>17,214,540</u></u>

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. 21-2017

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2018 AT A RATE OF \$0.743800 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2017, TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.

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

SECTION 1. That there be and is hereby levied for the fiscal year 2017 on all taxable property, real, personal and mixed, situated within the limits of the City of Seagoville, Texas and not exempt by the Constitution of the State and valid State laws, a tax of \$0.743800 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be appropriated and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$0.707498 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City, not otherwise provided for, a tax of \$0.036302 on each One Hundred Dollars (\$100.00) assessed value of all taxable property, within the City which shall be applied to the payment of such interest and maturates of all outstanding bonds.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR'S TAX RATE.

SECTION 2. That all ad valorem taxes for the year shall become due and payable on October 1, 2017 and all ad valorem taxes for said year shall become delinquent if not paid before February 1, 2018. There shall be no discount for payment of taxes prior to said January 31, 2018. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month it is

delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2018. Provided, however, a tax delinquent on July 1, 2018, shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2018, shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due in order to defray costs of collection pursuant to section 6.30 of the Property Tax Code.

SECTION 3. Taxes are payable in Seagoville, Texas, at the offices of the Dallas County Tax Assessor Collector and Kaufman County Tax Assessor Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 4. That the tax rolls, as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

SECTION 5. This ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such cases provide.

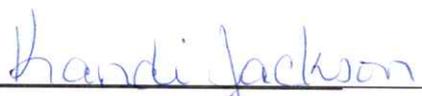
DULY PASSED by the City Council of the City of Seagoville, Texas, on the 11th day of September, 2017.

APPROVED:



MAYOR

ATTEST:



CITY SECRETARY



A RESOLUTION OF THE CITY OF SEAGOVILLE, TEXAS

RESOLUTION NO. 56-R-2017

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2017-2018 THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN PREVIOUS YEAR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, following public notice duly posted and published in all things as required by law, a public hearing was held, by and before the City Council of the City of Seagoville, the subject of which was the proposed budget for the City of Seagoville for Fiscal Year 2017-2018; and

WHEREAS, Section 102.007 (c) of the Texas Local Government Code requires a separate vote on a budget that will require raising more revenue from property taxes than the previous year and shall be ratified by a separate vote from the adoption of the budget or tax rate.

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

SECTION 1. The City Council hereby ratifies by a record vote of the Council's adoption of a budget for Fiscal Year 2017-2018 which will raise more revenue from property taxes than the previous year.

SECTION 2. This Resolution shall take effect immediately from and after its passage, as the law and charter in such cases provides.

DULY ORDERED by the City Council of the City of Seagoville, Texas, this the 11th day of September, 2017.

APPROVED:



Dennis K. Childress, Mayor

ATTEST:



Kandi Jackson, City Secretary

APPROVED AS TO FORM:



Alexis G. Allen, City Attorney

ORDINANCE NO. 16-2017

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS AMENDING THE CODE OF ORDINANCES, CHAPTER 19, DIVISION 2, RATES AND CHARGES, BY AMENDING SECTION 19.03.061, WATER RATES, TO PROVIDE NEW RATES FOR WATER SERVICES WITHIN THE CITY; PROVIDING FOR A PENALTY CLAUSE; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Seagoville has established charges for water rates in Section 19.03.061 of the Code of Ordinances; and

WHEREAS, after reviewing said fees, the City has determined that the fees are inappropriate and should be amended; and

WHEREAS, the City Council of the City of Seagoville, Texas, has determined that Section 19.03.061 of the Code of Ordinances should be amended to provide new charges for water rates within the City;

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

SECTION 1. That the Chapter 19, Division 2, Section 19.03.061, Water Rates be amended to read as follows:

"Chapter 19. WATER, SEWER AND SEWAGE DISPOSAL

DIVISION 2. RATES AND CHARGES

Sec. 19.03.061. Water rates.

The monthly water rates charged by the City of Seagoville to all residential and commercial customers within the city limits, shall be, for the first two thousand (2,000) gallons or any portion thereof depending on the size of the customer's water meter, as shown in the charts below:

Apartment and Manufactured Homes (per unit):

Water Meter Size (Inches)	Rate
3/4 or less	\$25.37
1"	\$25.37

1.5"	\$25.37
2"	\$25.37
4"	\$25.37
6"	\$25.37
8"	\$25.37

All Others:

Water Meter Size (Inches)	Rate
3/4 or less	\$25.37
1"	\$38.06
1.5"	\$63.43
2"	\$63.43
3"	\$164.93
4"	\$241.05
6"	\$844.95
8" or larger	\$1,268.70

Water usage in excess of two thousand (2,000) gallons charged and collected at the following table rate per one thousand (1,000) gallons:

Water Usage in	Rate
2,001 - 5,000 gallons	\$2.68
5,001 - 10,000 gallons	\$3.35
10,001- 15,000 gallons	\$5.16
15,001- 20,000 gallons	\$5.83
20,001 - 25,000 gallons	\$6.48

Over 25,000 gallons	\$7.17
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The above rates shall also apply to all water for resale or to water districts.

SECTION 2. That all provisions of the Ordinances of the City of Seagoville, Texas, in conflict with the provisions of this ordinance be, and the same are hereby amended, repealed, and all other provisions of the Ordinances of the City not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. That 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 4. Any person, firm, corporation or business entity violating this Ordinance shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be subject to a fine not to exceed the sum of FIVE HUNDRED DOLLARS (\$500.00), unless the violation relates to fire safety, zoning or public health and sanitation, including dumping and refuse, in which the fine shall not exceed the sum of TWO THOUSAND AND N0/ 100 DOLLARS (\$2,000.00). Each continuing day's violation under this Ordinance shall constitute a separate offense. The penal provisions imposed under this Ordinance shall not preclude Seagoville from filing suit to enjoin the violation. Seagoville retains all legal rights and remedies available to it pursuant to local, state and federal law.

SECTION 5. This ordinance shall be in full force and affect after its passage

and publication as required by law.

DULY PASSED by the City Council of the City of Seagoville, Texas, on the first reading on the 21st day of August, 2017.

DULY PASSED on second and final reading by the City Council of the City of Seagoville, Texas, on the 28th day of August, 2017.

APPROVED:



MAYOR

ATTEST:



CITY SECRETARY



A RESOLUTION OF THE CITY OF SEAGOVILLE, TEXAS

RESOLUTION 57-R-2017

A RESOLUTION OF THE CITY OF SEAGOVILLE, TEXAS, APPROVING THE ADOPTED BUDGET FOR THE SEAGOVILLE ECONOMIC DEVELOPMENT CORPORATION FOR THE FISCAL YEAR OCTOBER 1, 2017 THROUGH SEPTEMBER 30, 2018; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, after notice required by law, on June 12, 2017, the Seagoville Economic Development Corporation proposed and adopted a budget for expenditures for the Fiscal Year 2017-2018; and

WHEREAS, this action was ratified on June 12, 2017 by the Seagoville Economic Development Corporation; and

WHEREAS, the City Council finds that the adopted budget by the Seagoville Economic Development Corporation for Fiscal Year 2017-2018 should be approved and adopted.

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

SECTION 1. The annual budget for the Seagoville Economic Development Corporation for the Fiscal Year 2017-2018, attached hereto as Exhibit "A" and incorporated herein.

SECTION 2. That expenditures during the fiscal year shall be made in accordance with the budget approved, unless otherwise authorized by a duly enacted ordinance of the City.

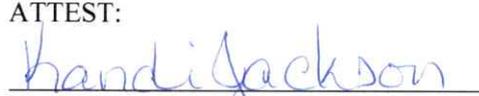
SECTION 3. The City Council hereby approves, ratifies and restates approval of Resolution 19-02 authorizing expenditures by the Seagoville Economic Development Corporation for projects of Five Thousand Dollars (\$5,000.00) or less without review or further approval by City Council, provided such expenditures are for Quality of Life Grants or Grant Assistance Business Programs, attached hereto as Exhibit "B" and incorporated herein.

SECTION 4. This resolution shall take effect immediately from and after its passage.

DULY PASSED by the City Council of the City of Seagoville, Texas, on this 11th day of September, 2017.

APPROVED: 

Dennis K. Childress, Mayor

ATTEST:


Kandi Jackson, City Secretary

Seagoville Economic Development Corporation Fund Summary FY 2018

Account Description	Actual FY 2015	Actual FY 2016	Budget FY 2017	Projected FY 2017	Proposed FY 2018
Total Net Position October 1	673,856	1,287,310	1,401,915	1,401,915	1,742,777
Revenues					
Sales Tax Revenues	686,395	695,869	704,900	765,020	765,020
Rent Revenue	11,200	12,600	12,600	17,900	23,400
Insurance Recovery	51,150	10,000	-	-	-
Reimbursement/Other	6,331	-	-	13	-
Interest Income	884	719	800	700	700
Total Revenue	755,960	719,188	718,300	783,633	789,120
Total Resources Available	1,429,816	2,006,498	2,120,215	2,185,548	2,531,897
Expenditures					
<u>Administrative & Operations</u>					
Administrative Cost	38,717	75,599	192,302	189,612	200,192
Operations	64,230	112,721	140,510	233,754	310,010
Total Administrative & Operations	102,947	188,320	332,812	423,366	510,202
<u>Economic Development Assistance</u>					
Tractor Supply Development		300,000	-	-	-
Economic Development Grant - Actuant (Precision/Hays)	-	50,000	50,000	-	-
Total Economic Development Assistance	-	350,000	50,000	-	-
<u>City and Community Oriented Projects</u>					
Fireworks	5,000	5,250	5,000	5,000	5,000
Kidfish Event	723	675	1,250	925	3,500
Quality of Life Projects	17,792	41,231	100,000	-	100,000
Special Events Chamber of Commerce	-	-	2,000	-	-
Total City and Community Projects	23,514	47,155	108,250	5,925	108,500
<u>Debt Service</u>	16,044	11,036	119,759	13,479	-
<u>Facade Improvement Program</u>	-	8,071	50,000	-	-
Total Expenditures	142,505	604,582	660,821	442,771	618,702
Excess of Revenue over Expenditures	613,456	114,605	57,479	340,862	170,418
Total Net Position September 30	1,287,310	1,401,915	1,459,394	1,742,777	1,913,195
Invested in Capital Assets	670,135	711,285	670,135	670,135	670,135
Working Capital	617,175	690,630	789,259	1,072,642	1,243,060
Daily Operating Cost	282.05	515.94	911.81	1,159.91	1,397.81





City of Seagoville, Texas

Top Ten Taxpayers

2017 Tax Year

Taxpayer Name	Type of Business	2017 Assessed Value	Percentage of Total Assessed Value	Percentage of Top Ten Taxpayers to Assessed Value
Heartland Express Inc of Iowa	Distribution	\$ 42,254,900	6.96%	29.07%
OReilly Auto Parts	Distribution	42,044,310	6.92%	28.92%
WalMart	Retailer	15,653,740	2.58%	10.77%
ONCOR Electric Delivery	Public Utility	11,319,980	1.86%	7.79%
YES Companies EXP2 LLC	Mobile Home Park	10,885,440	1.79%	7.49%
Equity Development	Property Management	6,000,000	0.99%	4.13%
TSCA 202 LTD	Property Management	5,524,220	0.91%	3.80%
Round Hill LTD PS	Mobile Home Park	4,480,000	0.74%	3.08%
Seagoville Self Storage LP	Storage	3,947,020	0.65%	2.71%
Beacon Industries Inc	Manufacturing	3,269,740	0.54%	2.25%
TOTAL		<u>\$ 145,379,350</u>	<u>23.93%</u>	<u>100.00%</u>

**As compared with the 2017 certified assessed value provided by DCAD & KCAD of \$607,531,041.