



City of Seagoville, Texas

ANNUAL OPERATING BUDGET

October 1, 2019 - September 30, 2020

LE FIRE DEPARTMENT



City of Seagoville, Texas

Annual Operating Budget

October 1, 2019 – September 30, 2020

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$241,150 OR 4.73%, AND OF THAT AMOUNT, \$63,870 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Seagoville

Fiscal Year 2019-2020

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$241,150, which is a 4.73 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 \$63,870.

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

	2019-2020	2018-2019
Property Tax Rate:	\$0.788800/100	\$0.743800/100
Effective Tax Rate:	\$0.716359/100	\$0.691994/100
Effective Maintenance & Operations Tax Rate:	\$0.813261/100	\$0.666017/100
Rollback Tax Rate:	\$0.816698/100	\$0.751634/100
Debt Rate:	\$0.068665/100	\$0.025977/100

Total debt obligation for City of Seagoville secured by property taxes:
\$7,383,500.00.

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
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City of Seagoville, Texas Readers Guide FY 2019-2020 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 2020 budget. It discusses the overall provisions of the FY 2020 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's goals to the FY 2020 department goals.

Policies

This section highlights the budget calendar and the policies underlying the development of the FY 2019-2020 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, 2020 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2017-18, Projected FY 2018-19 and Adopted FY 2019-20
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2019
- Changes in Fund Balances – All Funds Actual FY 2018

City of Seagoville, Texas
Readers Guide
FY 2019-2020 Budget

Financial Analysis (continued)

- Explanation of Changes in Fund Balance – Actual FY 2018, Projected FY 2019 and Adopted FY 2020
- 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 2019-2020 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 2019 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 2019-2020 Budget**

Appendix

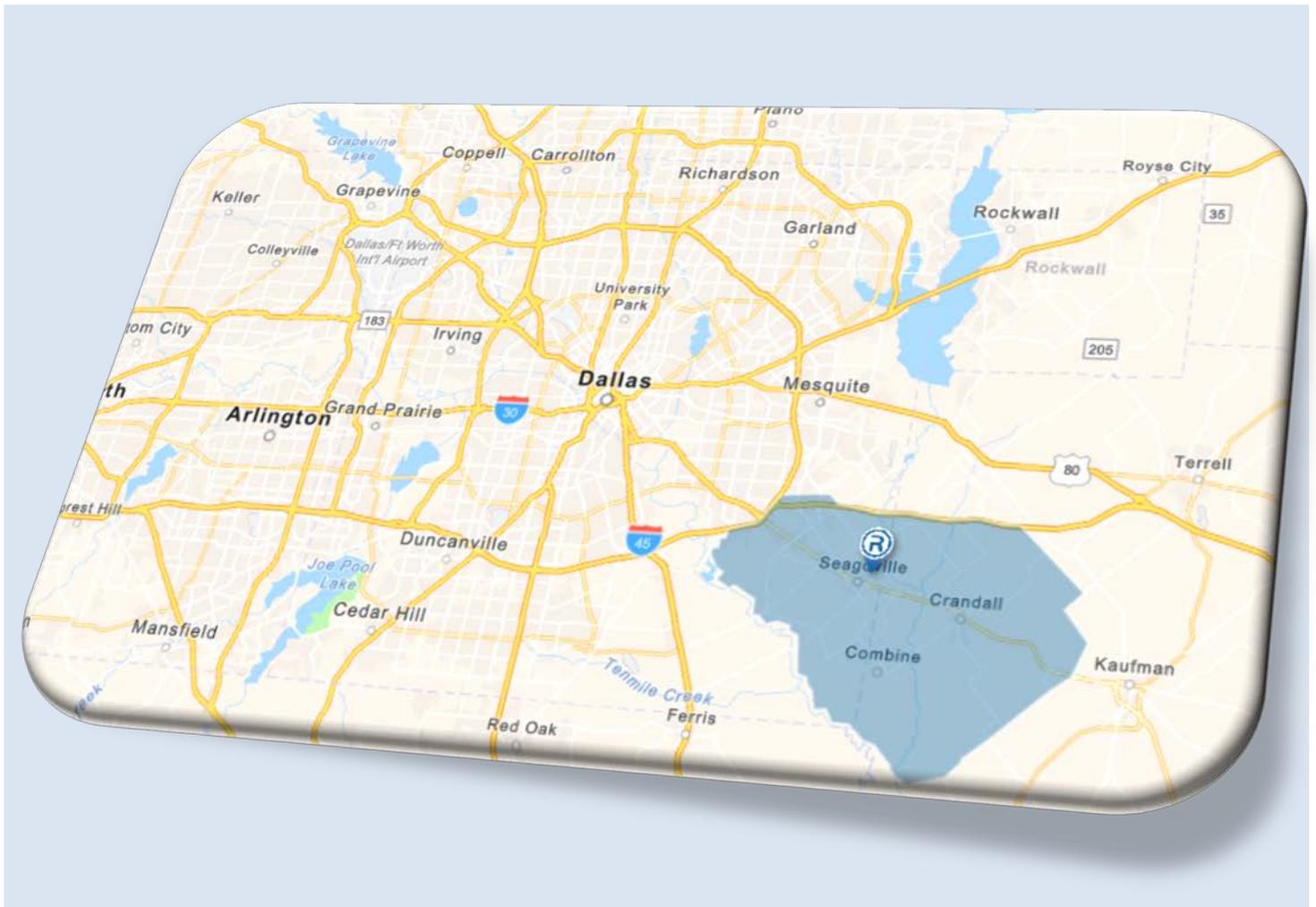
Contains the following documents

- 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 FY2020 budget document at 972-287-6800.



Seagoville is a city in Dallas County, Texas, United States, and a suburb of Dallas. A small portion of Seagoville extends into Kaufman County. The city is located along U.S. Highway 175, approximately 15 miles Southeast of Downtown Dallas and 10 miles from downtown Mesquite.





2019 Income

\$69,810

Average Household

\$54,027

Median Household

2019 Age Distribution

32.46

Median Age

33.82

Average Age

Educational Attainment

42.2%

Some College or Higher

DESCRIPTION	DATA	%
Population		
2024 Projection	18,307	
2019 Estimate	17,001	
2010 Census	14,835	
2000 Census	11,137	
Growth 2019-2024		7.68%
Growth 2010-2019		14.60%
Growth 2000-2010		33.21%



2019 EST POPULATION BY AGE 17,001

Age 0-4	1,271	7.48%
Age 5-9	1,284	7.55%
Age 10-14	1,184	6.96%
Age 15-17	716	4.21%
Age 18-20	656	3.86%
Age 21-24	906	5.33%
Age 25-34	2,630	15.47%
Age 35-44	2,704	15.91%
Age 45-54	2,129	12.52%
Age 55-64	1,766	10.39%
Age 65-74	1,102	6.48%
Age 75-84	470	2.77%
Age 85 and over	183	1.08%

Age 16 and over	13,025	76.61%
Age 18 and over	12,546	73.80%
Age 21 and over	11,890	69.94%
Age 65 and over	1,755	10.32%

2019 Est. Median Age	34.46
2019 Est. Average Age	35.40

2019 Est. Population by Sex		
Male	9,306	54.74%
Female	7,695	45.26%

DATA SOURCE

JANUARY 2019. ALL INFORMATION FURNISHED IS FROM SOURCES DEEMED RELIABLE AND IS SUBMITTED SUBJECT TO ERRORS, OMISSIONS, CHANGE OF TERMS AND/OR CONDITIONS. PREPARED BY THE RETAIL COACH, LLC, A NATIONAL RETAIL CONSULTING AND MARKET RESEARCH FIRM. 800.851.0962.



EDUCATION

DALLAS ISD

Schools

Central Elementary School

Seagoville Elementary School

Seagoville North Elementary School

Seagoville Middle School

Seagoville High School

Several Private schools PK, K-5, PK-12

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

HOTEL & ROOMS: 48

LIBRARIES: 1

OTHER: SOFTBALL LEAGUES, SOCCER LEAGUES, NEAREST GOLF COURSE – 4 MILES.

RECREATION

Parks: 7

BEARDEN PARK 500 MAY RD, SEAGOVILLE, TX 75159

BRUCE CENTRAL PARK 1801 N. HWY. 175, SEAGOVILLE, TX 75159



CASA GRANDE PARK 800 CASA GRANDE, SEAGOVILLE, TX 75159



HEARD PARK 801 SHADY LN, SEAGOVILLE, TX 75159



PETTY WHITE PARK 15601 CLOVER HILL, SEAGOVILLE, TX 75159



PUTNAM PARK 100 AVE C, SEAGOVILLE, TX 75159



VETERANS MEMORIAL PARK 600 N HWY 175, SEAGOVILLE, TX 75159





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
- Kid Fishing Derby



Community Links

- [Economic Development:](#)

105 N. Kaufman St.
 Seagoville, TX 75159
 Ph: 972-287-9944

- [Seagoville Chamber of Commerce](#)

107 Hall Rd.
 Seagoville, TX 75159
 Ph: 972-287-5184

INCENTIVES

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

TRANSPORTATION

The City of Seagoville contracts for Transportation with STAR Transit located in Terrell Texas. Star Transit provides public transportation in Rockwall county, Kaufman county, Seagoville and Balch Springs. the agency also operates the DART Express bus route 282 in Mesquite and the Balch springs Midtown Express. for more information or to schedule a ride call 877-631-5278. ride must be booked no less than 24 hours in advance. Star Transit provides door-to door transportation to the senior center and provides medical transportation. See Website for guidelines.

<http://www.startransit.org/>





MAJOR AREA EMPLOYERS

EMPLOYER	INDUSTRY	EMPLOYEES
O'REILY AUTO ENTERPRISES LLC	Automotive Parts Distribution	484
WAL-MART STORES INC	Retail	300
SEAGOVILLE FEDERAL CORRECTIONAL INSTITUTE	Prison	325
HEARTLAND EXPRESS INC OF IOWA	General Freight Trucking	125
CITY OF SEAGOVILLE	Government	120
PRECISION HAYES INTERNATIONAL	Comm and Svc Ind Mach Mfg.	90
BEACON INDUSTRIES	Machine Shops	65
SUPER ONE	Grocery	55
GREENFOREST LANDSCAPING	Landscaping	39





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 Sego. 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
2019 – 2020

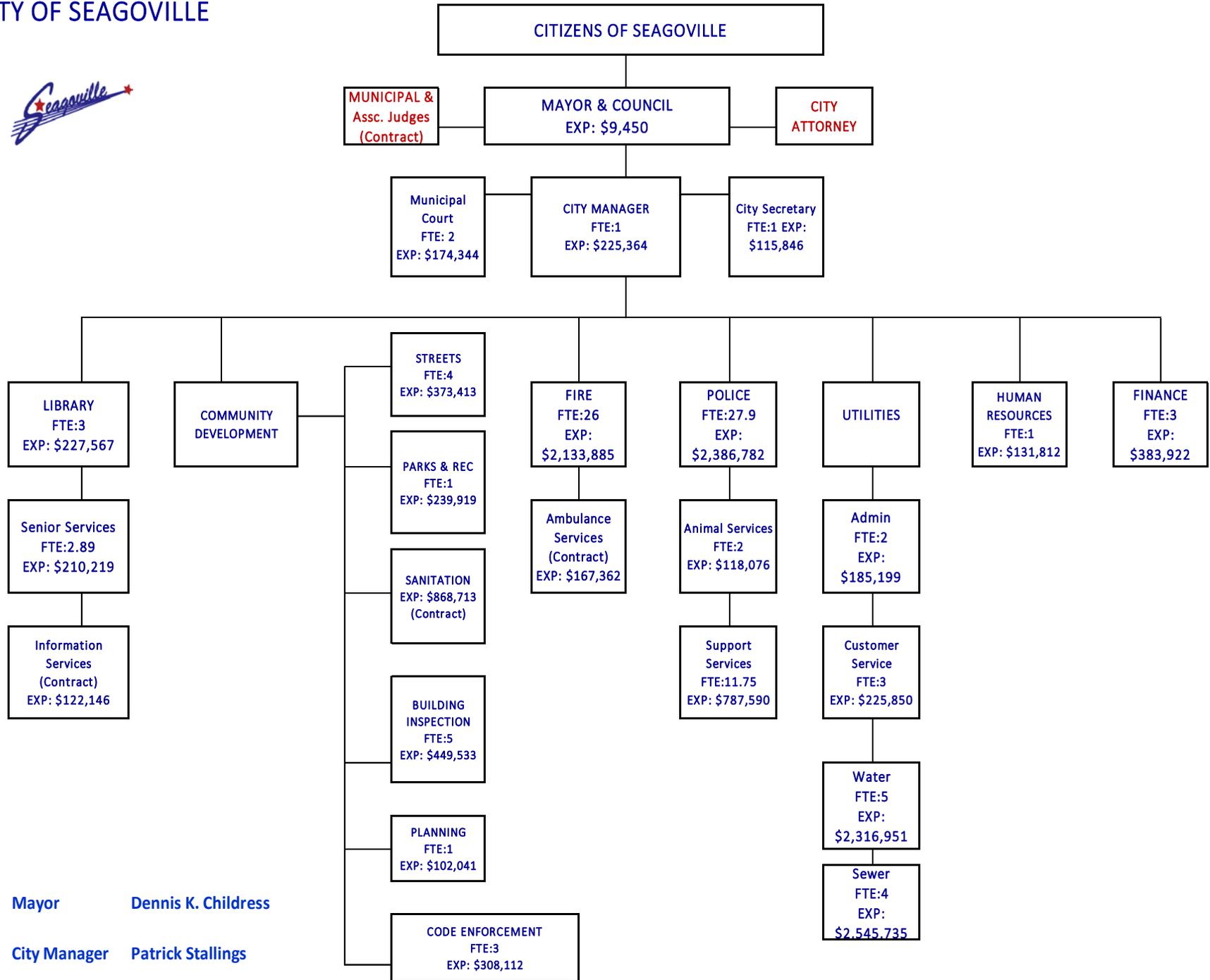
City Council

Dennis Childress	Mayor	Term Expires May, 2021
Rick Howard	Council Member, Place 1	Term Expires May, 2020
Jose Hernandez	Council Member, Place 2	Term Expires May, 2021
Harold Magill	Council Member, Place 3	Term Expires May, 2020
Mike Fruin	Council Member, Place 4	Term Expires May, 2021
Jon Epps	Mayor Pro-Tem, Place 5	Term Expires May, 2020

City Executive Staff

Pat Stallings	City Manager
Patrick Harvey	Finance Director
Ray Calverley	Police Chief
Todd Gilcrease	Fire Chief
Cindy Brown	Director of Administrative Services
Kandi Jackson	City Secretary
Liz Gant	Library Director
Chris Ryan	Water Utilities Director
Ladis Barr	Community Development Director

CITY OF SEAGOVILLE



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, 2018

Christopher P. Morrill

Executive Director







August 13, 2019

TO: Members of the City Council
FROM: Patrick Stallings, City Manager
SUBJECT: 2020 Budget Message

It is my pleasure to present to you the City of Seagoville's 2020 General Fund, Water Fund and SEDC Budgets. I would like to thank everyone including the City Council, Boards and Commissions and Staff for their participation this year in the budget preparation process. This was truly a team effort with outstanding results.

Major Policy Issues

The following bullet points represent a brief summary of the main issues we faced during the 2020 budget process.

- Property tax revenue cap
- Street reconstruction and repair
- Unfunded federal mandates
- Facility needs specifically Fire Station #2
- Staffing needs for Police, Fire, and Community Development
- Equipment for Police, Fire, and Community Development
- Storm water drainage repair
- Expectations of the Texas Commission on Environmental Quality and the Environmental Protection Agency

We faced the same major policy issues last year, with the exception the property tax revenue cap.

Office of City Manager 702 N. Hwy 175 Seagoville, TX 75159 (972) 287-2050

Property Tax Revenue Cap

Issue: State Senate Bill 2, also known as the Texas Property Tax Reform and Transparency Act of 2019, was passed by the Texas Legislature in 2019. The bill makes various changes to the property tax rate setting and appraisal processes. Most notably, the bill lowers the property rollback rate from 8 percent to 3.5 percent (with some potential adjustments). Senate Bill 2 does not go into effect until January 1, 2020, with a small handful of other relevant provisions not taking effect until 2021. The effect of the lower tax rollback rate will have profound impacts on the amount of new property tax revenue the City can gain, which will significantly impact the ability of the City to meet inflationary increases in costs of goods and services and increases in employee compensation driven by labor demands.

Response: The City's rollback rate in FY 2020, as calculated by the Dallas County Tax Collector's office, rose from the current rate of \$0.751634 to \$0.816698. So, city staff has asked Council to propose an increase in the tax rate from the current \$0.74380 to \$0.78880. The increased revenue from the property tax rate adjustment provides sufficient revenue to increase the annual street maintenance budget from \$431,850 to \$750,000, while adding an additional police officer. I am convinced that under a property tax revenue cap and a potential economic downturn looming in the future, the City will not have an opportunity to substantially increase its commitment to street maintenance in the foreseeable future.

Street Reconstruction and Repair

Issue: The City has identified over \$35 million in needed street reconstruction and repair. The community's concern about poor street conditions in the City has been expressed in City Council meetings.

Response: In FY 2019, the City sold \$4,600,000 in bonds to provide funding for street improvements. The bond proceeds were placed in 2019 Street Projects Fund 43. In FY 2019, the City began engineering the Crestview Drive project. In FY 2020, the City plans to complete the Crestview Drive project (\$1,334,611), the Malloy Bridge Road Project (\$1,400,000) and focus on the Johnnie Row (\$850,000) and Ross Lane (\$810,000) projects. The City's commitment to street maintenance is also reflected in Street Maintenance Fund 43. In FY 2019, the City completed major initiatives for Malloy Bridge Road (\$649,368) and Seagoville Road (\$143,755). In FY 2020, the City plans to continue the street reconstruction process begun in FY 2015 to repair various roadways throughout the community.

Unfunded Federal Mandates

Issue: The federal government requires the City to obtain a permit to operate a municipal storm sewer system. Under the provisions of the permit, the City is required to do the following (with no funding provided by the federal government);

- Reduce non-point source pollution in storm water runoff through implementation of Best Management Practices (BMP)
- Develop a 5-year storm water management plan with annual schedules of BMPs'
- Report annually on status

Response: The City has established a schedule of drainage fees and penalties against real property in the service area to mitigate the cost of compliance. This fee was raised in FY 2019 to provide resources for the funding of the Woodhaven Drainage project. This project is scheduled for completion in FY 2020. Additionally, the City proposes to raise the drainage fee by \$0.60 monthly to accumulate resources for future infrastructure maintenance projects. The City's revenues and expenditures associated with this initiative are reflected in the Storm Water Fund (Fund 61).

Facility Needs

Issue: The City of Seagoville currently has one functional fire station to serve its entire city population. The existing fire station was originally built in 1980, and at the time of construction, the fire station was centrally located within the City. However, due to city growth since the 1980's, the existing fire station is no longer centrally located. A study commissioned by the City concludes that the City cannot support the existing emergency calls with the existing fire station and requires additional fire stations to properly support the current city population.

Response: The City plans to build an additional fire station located within the proximity of rapidly growing neighborhoods (\$1,235,000). This will be accomplished via resources provided by the General Fund. This project is scheduled for completion in August, 2020.

Staffing Needs

Issue: The City is experiencing increased residential and commercial development. This growth is placing strain on current public safety and community development resources.

Response: This budget provides resources to hire two additional police officers (\$133,374), three additional firefighters (\$197,190), and the City's first health inspector (\$103,492). This will be accomplished with General Fund resources.

Equipment Replacement

Issue: The City needs to replenish its vehicle and equipment assets on a timely basis.

Response: The City is replacing 2013 Dodge Charger patrol vehicles with two 2020 Chevy Tahoes. The older vehicles have served the City well, but are starting to outlive their worth in terms of mileage and repair costs. This budget provides additional

resources for Fire department vehicle maintenance. These initiatives are funded via the General Fund. The Water & Sewer budget provides \$68,000 for vehicle replacement.

Expectations

Issue: The City is under an Environmental Protection Agency (EPA) Administrative Order.

Response: EPA expectations for the City is that Seagoville inspects 10% of the citywide sewer system annually. In the Water & Sewer budget, in FY 2019 the City began the Highway 175 lift station service area condition assessment and is awaiting the final report from the consulting engineer. This project will be completed in FY 2020. FY 2020 resources are provided for the Water Street Interceptor service area condition assessment (\$103,895), the completion of the Highway 175 lift station service area condition assessment (\$25,000) and \$300,000 for the completion of the Ard Road pump station improvements, a project begun in FY 2019.

Financial Highlights

General Fund Revenues

In the General Fund we experienced an increase in property value from \$683,590,390 to approximately \$708,887,803. Based on this increase in property value and the desire of staff to significantly increase the City's commitment to street maintenance, the City's property tax rate was set at \$0.788800, which is 4.5 cents above the FY2019 tax rate of \$0.743800. Other General Fund revenues estimated to increase notably over the FY 2019 budget are

- Sales tax – due to expanding commercial opportunities in the City
- Sanitation services – reflecting growth in residential and commercial accounts
- Licenses, permits and fees – we anticipate building permits on 300 residences in FY 2020
- Grants and gifts – includes new intergovernmental resources provided for the hiring of three firefighters

Total FY 2020 General Fund revenues are estimated to be \$11,220,177 a \$1,320,387 or a 13.33% increase over FY 2019 General Fund budgeted revenue of \$9,899,790.

General Fund Expenditures

This recommended budget provides increased staffing in Police, Fire, and Community Development. The Health Inspector is noteworthy because the City move from third party health inspection services to in house. This positions the City to provide a better quality of service to area restaurants, commercial ventures and community festivals. This budget also includes a 3% civilian and 5% first responder employee pay increase along with significant investment in new and replacement equipment.

Initiatives that will be funded in the 2020 budget include the following:

- Creation of two additional Police Officer positions. \$ 133,374
- Creation of three additional Firefighter positions. \$ 197,190
- Creation of a new health inspector position. \$ 103,492
- Increase in annual Street improvement funding \$ 318,150
- 3% pay increase for city employees \$ 60,939
- 5% pay increase for first responders \$ 185,037
- Roadway improvements to C.O. Bruce Park \$ 400,000
- City Hall LED sign \$ 100,000

Water and Wastewater

We are very pleased to announce there will not be increases to the current water and sewer rates for FY2020. Staff has worked diligently to ensure the City's water and sewer systems are safe, reliable and affordable without increasing costs to the public and we are pleased to say we have met that goal. However, future capital replacement and expansion needs coupled with ever increasing costs for water purchases and sewer treatment will necessitate fee reevaluation. To that end, this budget provides funding for a rate study (\$27,500)

Major Water and Wastewater Projects that will be funded in 2020

- Transfer to the equipment replacement fund. \$ 68,000
- Water Street Interceptor service area condition assessment. \$128,895
- Upgrades to the Ard Road Pump Station \$300,000
- Engineering services – Northern Basin Interceptor System \$275,000
- Acquisition of Smart Water Meters Technology (AMI) \$1,905,848
(this acquisition is funded by a 3 year lease \$635,040 in FY 2020 and \$1,270,808 to be funded over the next two fiscal years)

Storm Water Drainage Fees

Drainage rates are recommended to increase from \$3.00 monthly to \$3.60 monthly to provide sufficient resources for infrastructure maintenance projects. The Woodside storm drain repair is scheduled for completion in FY 2020 (\$335,000). Repairs include extending the storm drain to the receiving stream with new permanent erosion control measures and backfilling impacted properties.

Economic Development Corporation

The SEDC is funded through sales tax at a rate of 1/2 a cent. We estimate the revenue generated through sales tax for FY2020 will be \$915,325. The overall position of the SEDC is excellent, with the SEDC funding \$200,000 in quality of life projects.

Major SEDC Projects that will be funded in 2020

Office of City Manager 702 N. Hwy 175 Seagoville, TX 75159 (972) 287-2050

- Fireworks in the Park \$ 5,000
- Kidfish \$ 3,500
- Quality of Life Projects \$200,000

Other Funds

Debt Service Fund

The property tax rate dedicated to paying principal and interest payments on general government debt is increased from \$0.036300 cents to \$0.068302 cents for the debt expenditures on the Series 2019 Certificate of Obligation bonds.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City for its Annual Budget for FY 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide and a communications device. Our current budget continues to conform to program requirements. Staff will be submitting the budget document to the GFOA for evaluation and we expect to receive the Distinguished Budget Presentation Award again this year.

Closing

In closing, the financial status of the City is overwhelmingly positive. There are numerous development projects in the planning and or construction phase. The 2020 budget will provide the community, staff and visitors numerous benefits as we move through the fiscal year. I am very pleased to say the City is in great shape financially due to the leadership of our current City Council. A huge thank you to Mayor Dennis K. Childress, Mayor Pro Tem Jon Epps, Councilmember Jose Hernandez, Councilmember Rick Howard, Councilmember Mike Fruin and Councilmember Harold Magill. I would like to extend my appreciation to Patrick Harvey, Gail French, Marty Anderson, the department directors and all City staff for their contributions to the development of this budget.

Respectfully,

Patrick Stallings

Patrick Stallings
City Manager

**CITY OF SEGOVILLE,
TEXAS
FY 2020 WORKPLAN**

Goal	Description	Department Assignment	FY 2020 Target
1	<p>Long Term Goal: Enhance the Quality of Life in Seagoville</p> <p>Implementation Strategy:</p> <ul style="list-style-type: none"> A. Hosting the City’s annual civic academy B. Maintain the "no kill" philosophy within the Animal Services program. C. Complete the development of the comprehensive 5 year technology plan. D. Maintain accreditation with the Texas State Library. E. Provide Quality Leisure opportunities. F. Serve a congregate meal 5 days a week to qualifying patrons. G. Provide medical transportation services to disabled persons and seniors. H. Provide transportation services to Dallas Transit from various locations in Seagoville. I. Pass annual Dallas County health inspection. J. Pass DCAAA annual financial review. K. Pass DCAAA annual kitchen review. L. Provide games and other activities for senior center members. M. Participate in the annual warrant round up 	<p>All departments Animal Services</p> <p>Library</p> <p>Library Library</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center Senior Center Senior Center</p> <p>Municipal Court</p>	<p>3rd Quarter All Year</p> <p>4th Quarter</p> <p>3rd Quarter All Year All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year 3rd Quarter 3rd Quarter 3rd Quarter</p> <p>3rd Quarter</p>
2	<p>Long Term Goal: Develop Collaborative Efforts in Community and Economic Development</p> <p>Implementation Strategy:</p> <ul style="list-style-type: none"> A. Joint City Council/SEDC Board meetings B. Obtain SEDC funding for Quality of Life Projects. 	<p>City Manager City Manager</p>	<p>All Year 3rd Quarter</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2020 WORKPLAN**

Goal	Description	Department Assignment	FY 2020 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. Hosting annual employee health fair.</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>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>
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 2020 WORKPLAN**

Goal	Description	Department Assignment	FY 2020 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>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p>	<p>All Year</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>4th Quarter</p>





FY 2020 BUDGET CALENDAR

March 26, 2019 April 9, 2019	Staff Budget Discussion Deadline for Projection of FY 2020 Expenditure Projections	City Staff/SEDC
May 6, 2019	Review of Mid-Year Projections and FYE Fund Balance Estimate	City Manager, Finance Director, City Council
April 29 – May 31, 2019	Department Operating Budget Preparation, Changes to Fee Schedule	City Staff/SEDC
June 2019	Budget Review – All Funds, SEDC and Fee Schedule	City Manager, Department Heads, Finance
June 10, 2019	SEDC Budget Workshop	City Manager, Finance, SEDC Board
June 17, 2019	General Fund Budget Workshop	City Manager, Finance Director, City Council
June, July 2019	Insurance Costs – TML and Health	Human Resources, Finance
July 8, 2019	SEDC Budget Approval	City Manager, Finance, SEDC Board
July 22, 2019 July 29, 2019	W&S Budget Workshop General Fund Budget Workshop	City Manager, Finance Director, Department Heads
July 29, 2019	Receive Certified Appraisal Roll	Dallas/Kaufman Appraisal Districts Dallas County Tax Assessor - Collector
July 31, 2019	Receive Truth in Taxation Calculations	
August 5, 2019	Budget Submitted to City Secretary and Council	City Staff/SEDC
August 5, 2019	Publish Notice of Three Public Hearings 1. Proposed Budget FY 2020 and Proposed Tax Rate (Two Public Hearings) 2. Hotel/Motel Budget, Water/Sewer Rates (One Public Hearing), Sanitation and Drainage Rates (One Public Hearing)	City Secretary
August 5, 2019	Present Budget to Council (Overview), Discuss Tax Rate	City Manager, Finance Director, City Council
August 5, 2019	Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote	City Council
August 19, 2019	Detailed Council Budget Workshop - All funds and SEDC	City Manager, Finance Director, City Council
August 19, 2019	First of Two Public Hearings on FY 2020 Budget and Tax Rate Public Hearing on Hotel/Motel, Water/Sewer Rates and Sanitation Rates First Reading of Water/Sewer Rate Ord. and Sanitation 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 26, 2019	Second of Two Public Hearings on FY 2020 Budget and Tax Rate Second reading of Water/Sewer Rate Ord. and Sanitation Ord. Adoption of Water/Sewer Rate Ordinance and Sanitation 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 28, 2019	Publish “Notice of Vote on Tax Rate”	City Secretary
September 12, 2019	Adoption of Budget FY 2020, Tax Rate, Hotel/Motel Budget and Grants, SEDC Budget and Tax Rate	City Council
September 17, 2019	Notify Tax Assessor/Collector of Tax Rate	Finance Director
October 1	Fiscal Year 2020 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.

NOTE:

Adopted by Council September 12, 2019

CITY OF SEAGOVILLE, TEXAS

INVESTMENT POLICY

Adopted by Council: September 2019

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 2017-2018				Projected 2018-2019				Budget 2019-2020			
	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
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	1.00	-	-	1.00	1.00	-	-	1.00
Senior Accountant**	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Finance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
5 Animal Services												
Animal Services Officer	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Animal Shelter Attendant	-	2.00	-	1.00	-	2.00	-	1.00	-	2.00	-	1.00
6 Building Inspection/Building Services												
Community Development Director	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Building Inspector	1.00	-	-	1.00	1.00	-	-	1.00	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	1.00	-	-	1.00
Administrative Assistant***	1.00	-	-	1.00	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	16.00	-	4.00	16.75	17.00	-	4.00	17.75
Crossing Guard	-	-	2.00	0.30	0.00	-	2.00	0.75	0.00	-	2.00	0.75
9 Planning Department												
Junior Planner	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	13.00	-	1.00	14.00	13.00	-	9.00	16.00	16.00	-	9.00	19.00
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	0.00	2.00	-	1.00	0.00	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	-	0.75	-	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
15 Street Department												
Maintenance Worker	1.00	-	-	1.00	2.00	-	-	2.00	2.00	-	-	2.00
Litter Crew Worker	2.00	-	-	2.00	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
Dispatch Supervisor	-	-	-	-	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	-	4.00	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	-	-	-	-	-	-	-	-
Director of Administrative Services	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
25 Code Enforcement												
Health Inspector	0.00	-	-	0.00	0.00	-	-	0.00	1.00	-	-	1.00
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	76.00	7.00	11.00	82.13	80.00	7.00	19.00	88.83	85.00	7.00	19.00	93.83

Position Analysis

DEPT. DEPARTMENT/TITLE	Actual 2017-2018				Projected 2018-2019				Budget 2019-2020			
	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 Water Utilities	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Operations Support Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
10 Water Services Department												
Assistant Director of Water Utilities	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Water Supervisor****	1.00	-	-	1.00	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												
Sewer Supervisor*****	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Maintenance Worker	4.00	-	-	4.00	3.00	-	-	3.00	3.00	-	-	3.00
30 Customer Service Department												
Customer Service Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Customer Service/UB Technician***	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
Water and Sewer	13.00	-	-	13.00	14.00	0.00	0.00	14.00	14.00	0.00	0.00	14.00
Total	89.00	7.00	11.00	95.13	94.00	7.00	19.00	102.83	99.00	7.00	19.00	107.83

- * Authorized, but not funded in FY 2018, 2019 or 2020
- ** The Senior Accountant was promoted to Assistant Director of Finance in FY 2019
- *** 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 2018 from Water Crew Leader to Water Supervisor
- ***** This position created in FY 2019 after the retirement of the Director of Water Utilities

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 2019-20**

	Measurement Focus		Budgetary Basis/ Basis of Accounting	
	Flow of Current Financial Resources	Flow of Economic Resources	Modified Accrual	Full Accrual
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
	General	Special Revenue	Water and Sewer	Capital Projects
				Budget Expenditures
General Government				
City Council	x			\$ 9,450
City Manager	x	x		273,364
City Secretary	x			115,846
Information Technology	x			104,646
Human Resources	x			131,812
Finance	x			383,922
Public Safety				
Police	x	x		2,523,124
Fire	x			3,136,659
EMS	x			167,362
Support Services	x			787,590
Animal Services	x			125,076
Community Services				
Municipal Court	x	x		182,316
Library	x	x		250,591
Senior Center	x			216,719
Sanitation	x			868,713
Community Development				
Building Services	x			594,996
Code Enforcement				331,093
Streets	x	x		4,972,712
Parks	x	x		254,117
Planning	x			102,041
Stormwater		x		335,000
Nondepartmental	x			1,033,630
Debt Service				564,614
Utilities				
Administrative		x	x	185,199
Water			x	2,316,951
Sewer			x	2,545,735
Customer Service			x	225,850
Nondepartmental			x	2,197,719
Debt Service			x	1,135,900
TOTAL				\$ 26,072,747

City of Seagoville
Combined Fund Summary
FY 2019-2020

Fund Type and Name	October 1 Estimated Fund Balance	Total Receipts	Total Funds Available	Total Expenditures	Transfers In (Out)	September 30 Estimated Fund Balance
Governmental Fund Types						
<u>General Operating Funds</u>						
General Fund	2,758,248	10,840,273	13,598,521	11,066,463	(429,596)	2,102,462
	<u>2,758,248</u>	<u>10,840,273</u>	<u>13,598,521</u>	<u>11,066,463</u>	<u>(429,596)</u>	<u>2,102,462</u>
<u>Debt Service Funds</u>						
General Obligation Debt Service	100,328	470,049	570,377	493,364	-	77,013
	<u>100,328</u>	<u>470,049</u>	<u>570,377</u>	<u>493,364</u>	<u>-</u>	<u>77,013</u>
<u>Special Revenue Funds</u>						
Police State Forfeiture	4,919	-	4,919	-	-	4,919
Police Federal Forfeiture	1,582	-	1,582	-	-	1,582
Small Grants Fund	10,298	1,150	11,448	1,150	-	10,298
Revenue Recycle Fund	2,150	500	2,650	500	-	2,150
Municipal Court Fund	38,779	9,500	48,279	7,972	-	40,307
Park Development Fund	117,413	600	118,013	-	-	118,013
Hotel Motel Fund	-	30,000	30,000	30,000	-	-
Park Maintenance Fund	29,265	2,000	31,265	-	-	31,265
Animal Shelter Operations	7,290	3,000	10,290	3,000	-	7,290
Animal Shelter Building	4,494	2	4,496	-	-	4,496
Vehicle Replacement	214,077	2,600	216,677	-	42,000	258,677
Technology Replacement	551	-	551	17,500	17,500	551
TCLEOSE Fund	1,029	2,000	3,029	1,000	-	2,029
Police Training Fund	4,270	-	4,270	-	-	4,270
Storm Water Fund	268,394	238,665	507,059	372,660	(27,600)	106,799
	<u>704,510</u>	<u>290,017</u>	<u>994,527</u>	<u>433,782</u>	<u>31,900</u>	<u>592,645</u>
<u>Capital Project Funds</u>						
Street Maintenance Fund	430,892	2,500	433,392	92,173	750,000	1,091,219
2019 Street Projects CIP Fund	4,422,682	325,000	4,747,682	4,394,611	-	353,071
2019 New Fire Station Construction Fund	985,000	-	985,000	985,000	-	-
Emergency Communication System Fund	642	-	642	-	-	642
	<u>5,839,216</u>	<u>327,500</u>	<u>6,166,716</u>	<u>5,471,784</u>	<u>750,000</u>	<u>1,444,932</u>
Total Governmental Fund Types	<u>9,402,303</u>	<u>11,927,839</u>	<u>21,330,142</u>	<u>17,465,393</u>	<u>352,304</u>	<u>4,217,053</u>
Business-Type Activities						
<u>Water and Sewer Funds</u>						
Water and Sewer Operating Fund	6,271,537	7,240,898	13,512,435	8,607,354	(352,304)	4,552,777
Total Business-Type Activities	<u>6,271,537</u>	<u>7,240,898</u>	<u>13,512,435</u>	<u>8,607,354</u>	<u>(352,304)</u>	<u>4,552,777</u>
Total All Funds	<u>15,673,840</u>	<u>19,168,737</u>	<u>34,842,577</u>	<u>26,072,747</u>	<u>-</u>	<u>8,769,830</u>

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2019-20**

	General	Special Revenue Funds	Debt Service Fund
Fund Balance, beginning	2,758,248	704,511	100,328
Revenues:			
Property Taxes	5,107,374	-	470,009
Sales & Other Taxes	2,750,480	-	-
Hotel/Motel Tax	-	30,000	-
Franchise Fees	657,950	-	-
Licenses & Permits	552,395	2,000	-
Intergovernmental	393,249	2,000	-
Charges for Services	1,117,550	238,665	-
Fines & Forfeitures	233,125	9,500	-
Other	28,150	7,852	40
Debt Proceeds	-	-	-
Total Revenues	10,840,273	290,017	470,049
Transfers In	379,904	59,500	-
Total Available Resources	13,978,425	1,054,028	570,377
Expenditures:			
General Government	971,040	48,000	-
Public Safety	5,593,695	4,000	-
Community Services	1,480,843	9,122	-
Community Development	1,473,018	37,660	-
Non Departmental	397,130	-	-
Reserve for Capital Expenditures	11,500	-	-
City Manager Recommended	38,096	-	-
Debt Service	71,250	-	493,364
Capital Improvements	1,029,891	335,000	-
Total Expenditures	11,066,463	433,782	493,364
Transfers Out	809,500	27,600	-
Fund Balance, ending	2,102,462	592,646	77,013

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2019-20**

Capital Funds	Enterprise Funds	Adopted Budget FY 2020	Projected FY 2018-19	Actual FY 2017-18
5,839,216	6,271,537	15,673,840	11,409,024	9,359,029
-	-	5,577,383	4,836,870	4,514,818
-	-	2,750,480	2,619,720	2,521,508
-	-	30,000	40,000	22,647
-	-	657,950	661,800	684,983
-	-	554,395	963,306	570,435
300,000	-	695,249	64,285	134,862
-	6,970,010	8,326,225	8,376,969	8,664,548
-	-	242,625	263,314	257,065
27,500	270,888	334,430	118,061	386,317
-	-	-	6,000,000	-
327,500	7,240,898	19,168,737	23,944,325	17,757,184
750,000	-	1,189,404	2,106,254	1,171,254
6,916,716	13,512,435	36,031,982	37,459,603	28,287,466
-	-	1,019,040	996,437	929,392
-	-	5,597,695	4,999,160	4,614,626
-	-	1,489,965	1,481,243	1,351,880
92,173	5,273,735	6,876,586	6,536,273	6,246,239
-	131,091	528,221	499,319	404,356
-	-	11,500	6,000	32,313
-	152,820	190,916	552,258	144,573
-	1,135,900	1,700,514	849,323	484,288
5,379,611	1,913,808	8,658,310	3,759,497	1,499,521
5,471,784	8,607,354	26,072,747	19,679,510	15,707,188
-	352,304	1,189,404	2,106,254	1,171,254
1,444,932	4,552,777	8,769,830	15,673,840	11,409,024

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

GENERAL FUND

The City has planned a structurally balanced budget for the General Fund, with ongoing budgeted revenues of \$11,220,177 exceeding ongoing budgeted expenditures of \$10,762,226. The City plans an estimated draw down in fund balance of \$1,113,737, leaving an estimated ending fund balance of \$2,102,462. This is primarily due to

- An increase in property tax assessed valuations of \$25,297,413, and an increase in the property tax rate of approximately 4.5 cents. The majority of the property tax increase is committed to street maintenance (\$243,149), with the remaining portion funding an additional police officer (\$69,471). The City's recent economic development efforts have successfully yielded additional businesses, and the sales tax estimate is projected to increase approximately 5% above the FY 2019 projected revenue estimate.
- Providing resources of \$60,939 for a 3% raise to fulltime civilian employees and \$185,037 for a 5% raise to first responders, \$63,903 for full year funding for a second additional police officer, \$197,190 for three additional firefighters, and \$103,492 for a new health inspector position.
- Providing resources in the amount of \$750,000 for street maintenance (up from \$431,850 in FY 2019), \$126,246 for the acquisition of two vehicles for the Police Department, \$112,515 for the acquisition of street maintenance equipment, and \$400,000 for the construction of park improvements at C.O. Bruce Central Park.

SPECIAL REVENUE FUNDS

The 2020 Budget provides for an overall decrease in this category of funds of \$111,865, an 18.9% decrease in the estimated beginning fund balance of \$704,511. The overall decrease is due to the following:

Storm Water Fund

This fund is scheduled to receive a rate increase from \$3.00 to \$3.60 monthly to provide sufficient resources for the Woodside Creek drainage repair. The repair is currently estimated to be approximately \$335,000.

CAPITAL PROJECTS FUND

The 2020 budget provides for decrease in fund balance of \$4,394,284 for an ending fund balance of \$1,444,932. This fund provides resources to repair Crestview Drive (\$1,334,611), Ross Lane (\$810,000), Johnnie Row (\$850,000), Malloy Bridge Road (\$1,400,000) and completion of the City's second fire station (\$985,000).

ENTERPRISE FUND

The 2020 Budget provides for a decrease in this fund of \$1,718,760, a 27.4% decrease of the estimated beginning fund balance of \$6,271,537. Resources are provided (\$1,905,848) for the acquisition of Smart Water Meters technology. The system will include a complete meter change out of the whole city customer base, 2 antennas to collect water meter readings throughout the City, and a customer portal that will allow the customer and city personnel to see hourly usage. \$128,895 is provided for the Water

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

ENTERPRISE FUND (continued)

Street interceptor service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. Currently, the Highway 175 lift station service area has an infiltration/inflow (I/I) problem during heavy rain events. Also 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 2020, the City's budget allocates \$300,000 for Ard Road pump station improvements. The Texas Commission on Environmental Quality (TCEQ) requires minimum system capacities be maintained for pumps, ground storage and elevated storage in the water system. The City is nearing a required pump upgrade based on the number of connections the City serves. The continued work is intended to accomplish both power and pipe upgrades next year to meet the ultimate needs of the station.

The budget also provides resources to acquire engineering services for the Northern Basin Interceptor System project. This project consists of providing professional engineering services to facilitate the pre-design study for the Northern Basin Interceptor System and to begin property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Providing sewer infrastructure in this area is expected to open the area for future development. This project is budgeted for \$275,000.

Resources are provided for the continued funding of a vehicle/equipment replacement reserve (\$68,000).



**CITY OF SEAGOVILLE, TEXAS
CHANGES IN FUND BALANCE
PROJECTED 2019**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2019
Fund Balance, beginning	3,679,057	486,430	49,154	960,846	6,233,537	11,409,024
Revenues:						
Property Taxes	4,594,385	-	242,485	-	-	4,836,870
Sales & Other Taxes	2,619,720	-	-	-	-	2,619,720
Hotel/Motel Tax	-	40,000	-	-	-	40,000
Franchise Fees	661,800	-	-	-	-	661,800
Licenses & Permits	825,415	137,891	-	-	-	963,306
Intergovernmental	47,500	2,053	-	14,732	-	64,285
Charges for Services	1,011,610	219,905	-	-	7,145,454	8,376,969
Fines & Forfeitures	247,750	15,564	-	-	-	263,314
Other	35,040	15,312	200	67,509	-	118,061
Debt Proceeds	-	-	-	6,000,000	-	6,000,000
Total Revenues	10,043,220	430,725	242,685	6,082,241	7,145,454	23,944,325
Transfers In	379,904	59,500	-	1,666,850	-	2,106,254
Total Available Resources	14,102,182	976,655	291,839	8,709,937	13,378,991	37,459,603
Expenditures:						
General Government	937,521	58,916	-	-	-	996,437
Public Safety	4,995,160	4,000	-	-	-	4,999,160
Community Services	1,434,749	46,494	-	-	-	1,481,243
Community Development	1,288,712	18,012	-	169,561	5,059,988	6,536,273
Non Departmental	401,610	-	-	-	97,709	499,319
Reserve for Capital Expenditures	6,000	-	-	-	-	6,000
City Manager Recommended	151,948	-	-	-	400,310	552,258
Debt Service	114,524	-	191,511	-	543,288	849,323
Capital Improvements	287,360	117,122	-	2,701,160	653,855	3,759,497
Total Expenditures	9,617,584	244,544	191,511	2,870,721	6,755,150	19,679,510
Transfers Out	1,726,350	27,600	-	-	352,304	2,106,254
Fund Balance, ending	2,758,248	704,511	100,328	5,839,216	6,271,537	15,673,840

**CITY OF SEAGOVILLE, TEXAS
CHANGES IN FUND BALANCE
ACTUAL 2018**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2018
Fund Balance, beginning	3,654,589	397,232	19,376	1,362,786	3,925,046	9,359,029
Revenues:						
Property Taxes	4,291,635	-	223,183	-	-	4,514,818
Sales & Other Taxes	2,521,508	-	-	-	-	2,521,508
Hotel/Motel Tax	-	22,647	-	-	-	22,647
Franchise Fees	684,983	-	-	-	-	684,983
Licenses & Permits	546,380	24,055	-	-	-	570,435
Intergovernmental	132,786	2,076	-	-	-	134,862
Charges for Services	1,044,430	108,860	-	-	7,511,258	8,664,548
Fines & Forfeitures	246,836	10,229	-	-	-	257,065
Other	33,524	5,911	23,371	20,690	302,821	386,317
Total Revenues	9,502,082	173,778	246,554	20,690	7,814,079	17,757,183
Transfers In	379,904	59,500	-	731,850	-	1,171,254
Total Available Resources	13,536,575	630,510	265,930	2,115,326	11,739,125	28,287,466
Expenditures:						
General Government	890,391	39,001	-	-	-	929,392
Public Safety	4,603,974	10,652	-	-	-	4,614,626
Community Services Community	1,344,069	7,811	-	-	-	1,351,880
Development	1,191,236	59,016	-	252,312	4,743,675	6,246,239
Non-Departmental Reserve for Capital	351,198	-	-	-	53,158	404,356
Expenditures City Manager	32,313	-	-	-	-	32,313
Recommended	10,800	-	-	-	133,773	144,573
Debt Service	114,524	-	216,776	-	152,988	484,288
Capital Improvements	527,663	-	-	902,168	69,690	1,499,521
Total Expenditures	9,066,168	116,480	216,776	1,154,480	5,153,284	15,707,188
Transfers Out	791,350	27,600	-	-	352,304	1,171,254
Fund Balance, ending	3,679,057	486,430	49,154	960,846	6,233,537	11,409,024



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

Actual FY 2017-2018

The increase in fund balance from \$9,359,029 to \$11,409,024 was largely generated by increases in property tax revenues due to an increase in assessed valuations (from \$526,144,667 in FY 2017 to \$607,531,041 in FY 2018), increased sales taxes generated by the opening of new retail enterprises (Wingstop) and increased consumer spending (Wal-Mart), commercial development activity (Seagoville Corners III, McDonalds) and residential development activity in the Highland 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 2018-2019

The projected increase in fund balance from \$11,409,024 to \$15,673,840 is due to the FY 2019 bond sale (\$6,000,000). Spending from bond projects include Crestview Drive engineering (\$225,685) and the replacement of the first responders' emergency communication system (\$1,400,000). Additional capital related spending for various park projects (\$117,122), street renovation projects for Malloy Bridge Road, Crestview Drive and Seagoville Road (\$825,475) and design of a second fire station (\$250,000). Other resource inflows were from an increase in the assessed property tax valuation from \$607,531,041 to \$683,530,390 and an increase in the storm water drainage fee from \$1.50 to \$3.00 monthly. General government expenditures represent construction of C.O Bruce Park restroom facility (\$89,600), replacement vehicles for the Police department (\$110,490), \$72,000 debt service payment for the acquisition of a quint vehicle for the Fire Department, repayment of loan for City Hall roof repair (\$47,470), acquisition of a vehicle for Building Inspection (\$30,425), acquisition of Planning equipment (\$17,795), transfer of resources for vehicle replacement (\$42,000), refurbishment of Fire Engine 1 (\$32,500) and Animal Services facility interior lighting (\$6,550). Water and Sewer capital improvements include \$469,100 for the Highway 175 gravity main crossing replacement project, \$16,435 to acquire a zero turn mower, \$48,000 for a replacement vehicle, and \$120,320 for major sewer repairs at Ace Hardware.

Adopted Budget FY 2020

The anticipated decrease in fund balance from \$15,673,840 to \$8,679,830 is due to an increase in capital spending.

General Government

General Fund – Total \$1,029,891

\$126,246 for replacement Chevrolet Tahoe patrol vehicles (Police Department).
\$112,515 for pothole repair and street crack sealing maintenance equipment (Streets Department).
\$17,774 for positive pressure vent fans, rescue struts and a forcible entry tool for the Fire Department.
\$22,981 for a high resolution camera and a trailer for Code Enforcement.
\$14,198 for a John Deer bunker and field rake for Parks.
\$400,000 for improving access within C.O. Bruce Central Park.
\$100,000 for an electronic messaging board for City Hall.
\$100,000 for a quality of life project.
\$50,119 for air conditioning repair at City Hall
\$21,874 for carpet replacement (Library), \$6,500 for a transportation shelter concrete pad
\$57,684 for a new Building Inspection vehicle and a Health Inspector vehicle.

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

Special Revenue Fund – Storm Water

\$335,000 for the Woodhaven Drainage project. This represents a failure of an existing storm drain outfall resulting in channel erosion and down cutting. Repairs include extending the storm drain to the receiving stream with new permanent erosion control measures and backfilling impacted properties.

Capital Funds – Total \$5,379,611

Crestview Drive Improvements: Inadequate pavement section that is experiencing rutting and shoving at turns. Edge cracking is present likely caused by moisture fluctuations along pavement edges and shallow roadside ditches. This project requires total reconstruction of the pavement section and minor alignment corrections to facilitate better surface drainage and safer turn radii. New pavement section to be six inches of reinforced concrete with monolithic curb over 6 inches of lime-treated subgrade.
Project cost: \$1,334,611.

Ross Lane: Inadequate surface drainage is contributing to pavement degradation. This project requires total reconstruction of the pavement section. Proposed work to include approximately 650 linear feet of storm drain and associated inlets.
Project cost: \$810,000

Malloy Bridge Road: Has experienced surface cracking and is a jointly funded project between Dallas County and the City to replace the aging asphalt surface and base with a concrete section. Ditch lines will be established along with and limited inlet replacement will correct existing drainage that has resulted in siltation and loss of roadside drainage capacity.
Project cost: \$1,400,000

Johnny Row: This roadway has near total surface and base failure, with no good sections to consider saving, including curb and gutter. This project requires total reconstruction/rehabilitation.
Project cost: \$850,000

Water & Sewer Fund – Total \$1,913,808

Capital acquisitions include the following:

\$1,270,808 to acquire Advanced Metering Infrastructure (AMI) technology. The system will include a complete meter change out of the whole city customer base.

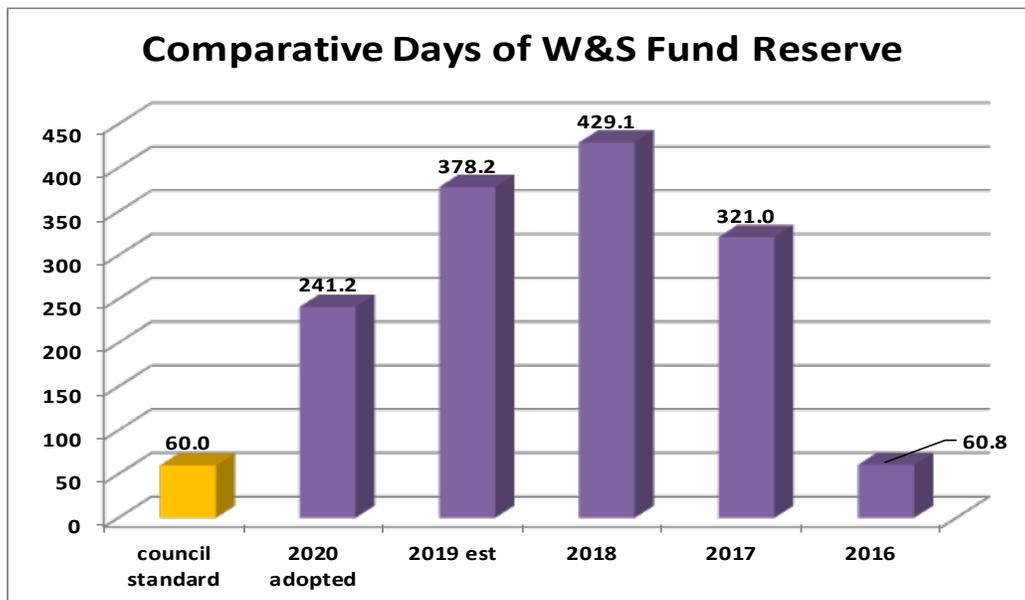
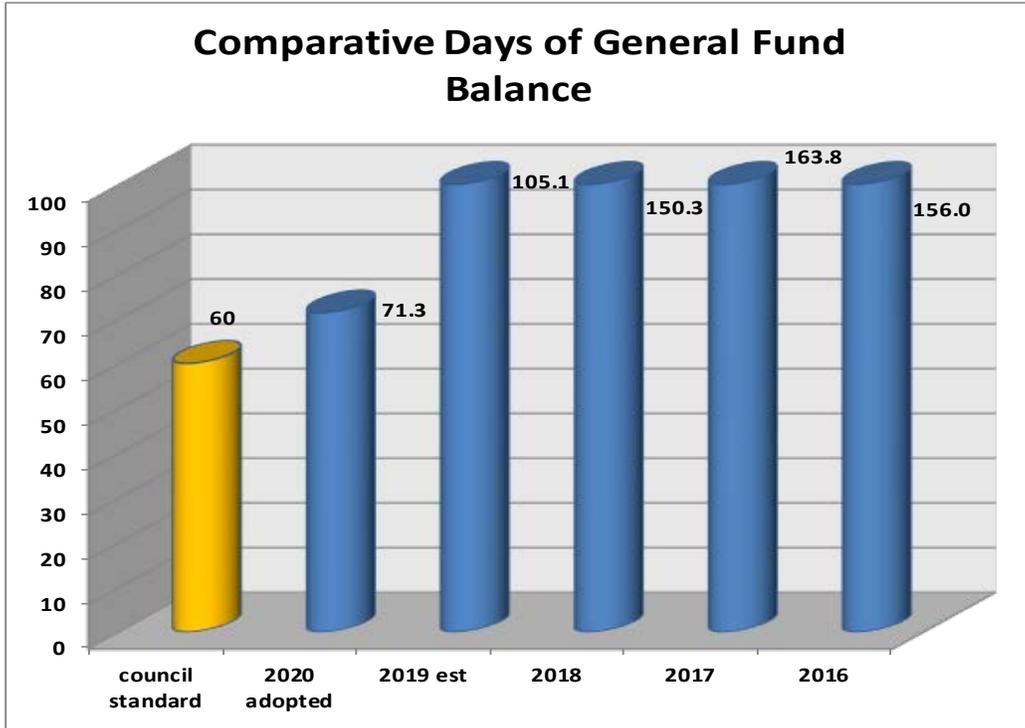
\$68,000 for vehicle replacement for the Water & Sewer Department.

\$300,000 is for continued upgrades to the Ard Road Pump Station. One of the four pumps at the station is currently out of service and needs to be replaced. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows.

\$275,000 for engineering services for the Northern Basin Interceptor System to facilitate the pre-design study and to begin property acquisition. This effort is intended to determine the right alignment for placement of the sewer line to open up an unserved portion of the community for future development.

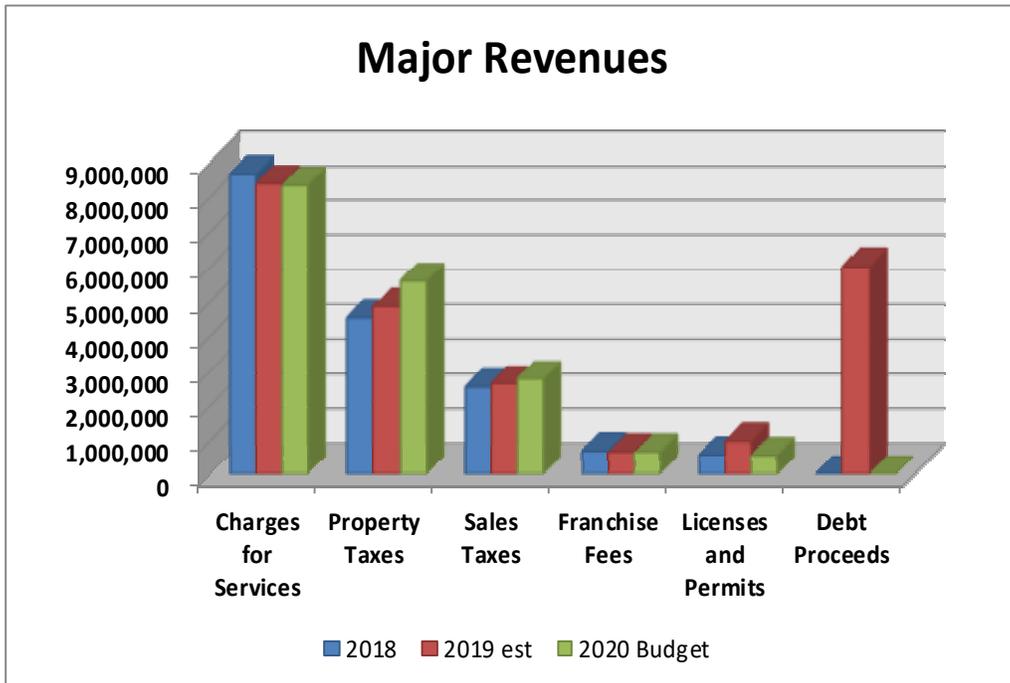
**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
EXPLANATION OF CHANGES IN FUND BALANCE**

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



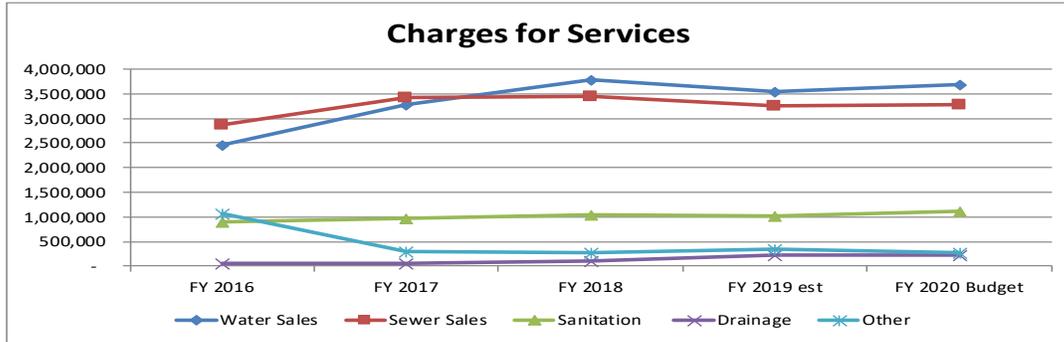
	2018	2019 est	2020 Budget
Charges for Services	8,664,548	8,376,969	8,326,225
Property Taxes	4,514,818	4,836,870	5,577,383
Sales Taxes	2,521,508	2,619,720	2,750,480
Franchise Fees	684,983	661,800	657,950
Licenses and Permits	570,435	963,306	554,395
Debt Proceeds	-	6,000,000	-

The first column for each group represents the actual revenues for the FY 2018, the second column represents the projected revenues for the FY 2019 and the third column represents the adopted revenues for FY 2020.

Charges for services are the City's largest revenue source, representing 45% 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. Drainage fees in the Storm Water fund are increased from \$3.00 monthly to \$3.60 monthly. The increased rates are estimated to yield an additional \$25,080 in annual revenue. This increase in drainage rates provides for resources for the Woodside Drainage project. This is the only fee increase provided in the FY 2020 budget. Water and sewer rates remain the same, as they are considered sufficient to meet the needs of the upcoming fiscal year. Increases in revenue for water and sewer reflect community growth.

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

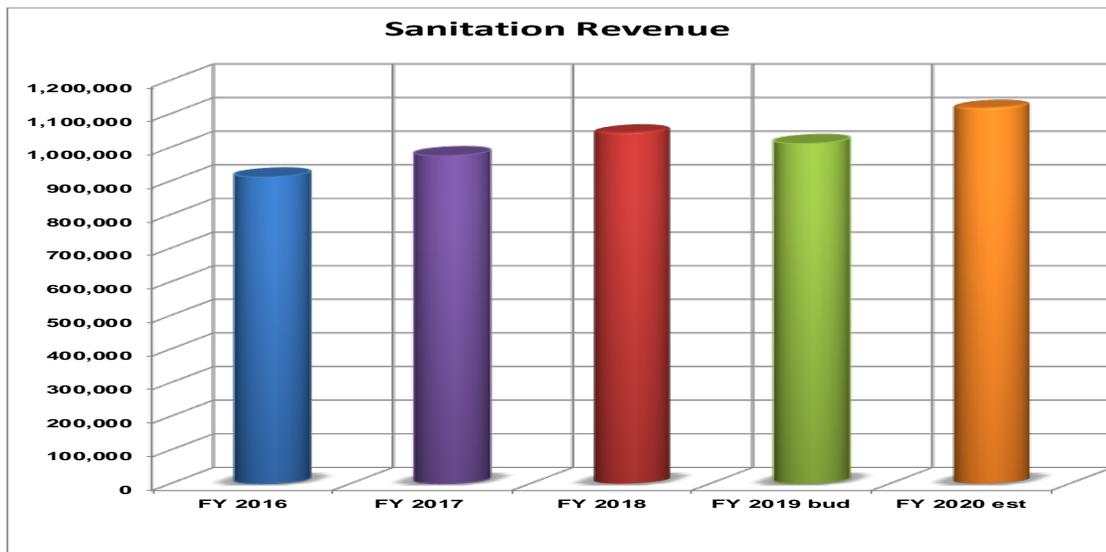
The table and graph below provide a five-year history of charges for services:



	FY 2016	FY 2017	FY 2018	FY 2019 est	FY 2020 Budget
Water Sales	2,462,782	3,273,533	3,782,109	3,552,810	3,693,520
Sewer Sales	2,882,845	3,426,901	3,457,593	3,245,287	3,276,490
Sanitation	912,035	975,394	1,044,430	1,011,610	1,117,550
Drainage	67,933	70,463	108,860	219,905	238,665
Other	1,073,599	291,140	271,556	347,357	270,888

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 10% increase over the FY 2019 budget estimate, based on current trend in account growth.

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

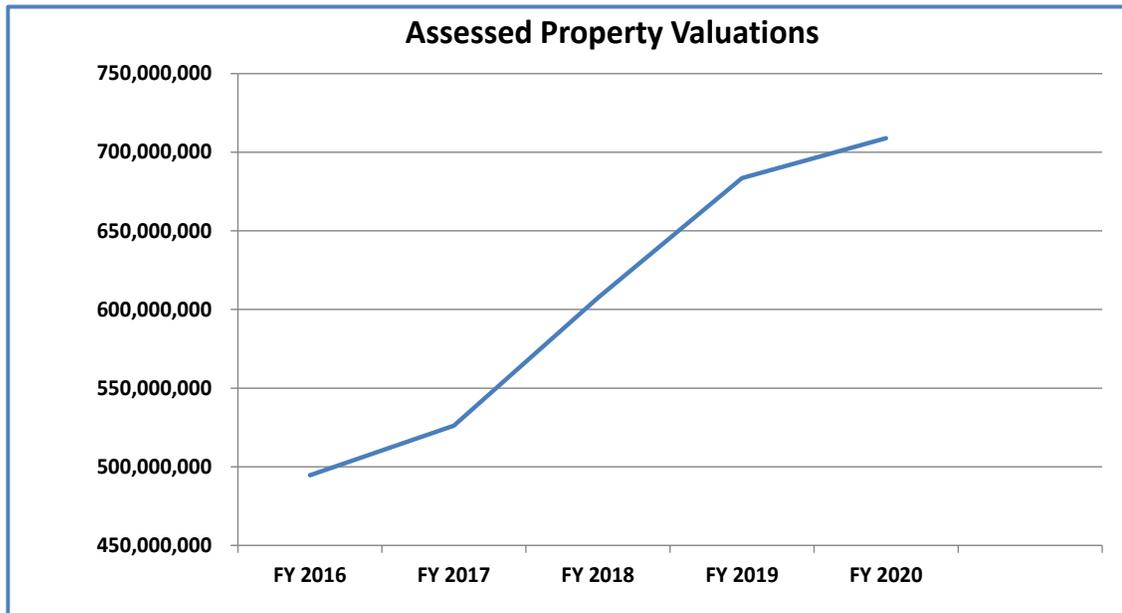


City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

Property Taxes represent 29% 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 2019 certified taxable value of \$708,887,803 is a 3.7% increase from the 2018 certified taxable value of \$683,530,390. Staff is proposing a property tax rate of \$0.788800 per \$100 of valuation. **This tax rate is 4.5 cents more than the prior fiscal year tax rate** of \$0.743800 per \$100 of valuation. The additional property taxes will fund a significant increase for street maintenance initiatives and an additional police officer. 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 \$0.720498 for operations and maintenance, which is **a 1.3 cent increase 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 \$0.068302 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is **a 3.2 cent increase from last year**. The additional revenue generated provides resources for the principal and interest payment requirements for the FY 2019 bond sale. 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:

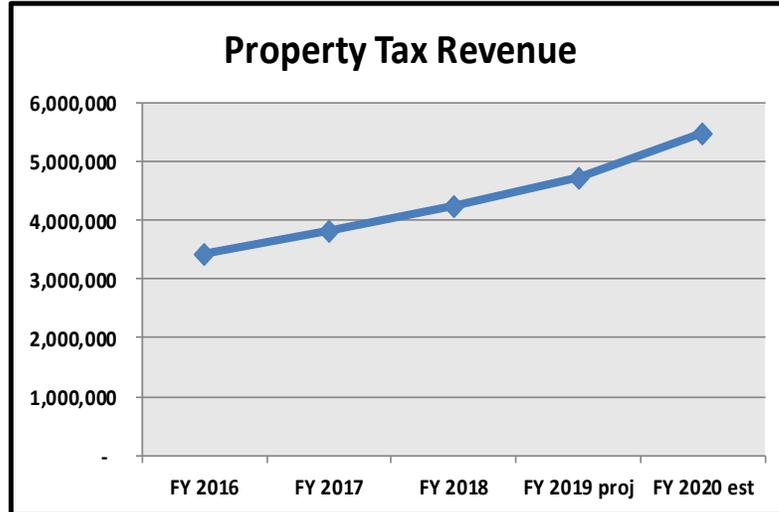
FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
494,621,920	526,144,667	607,531,041	683,530,390	708,887,803



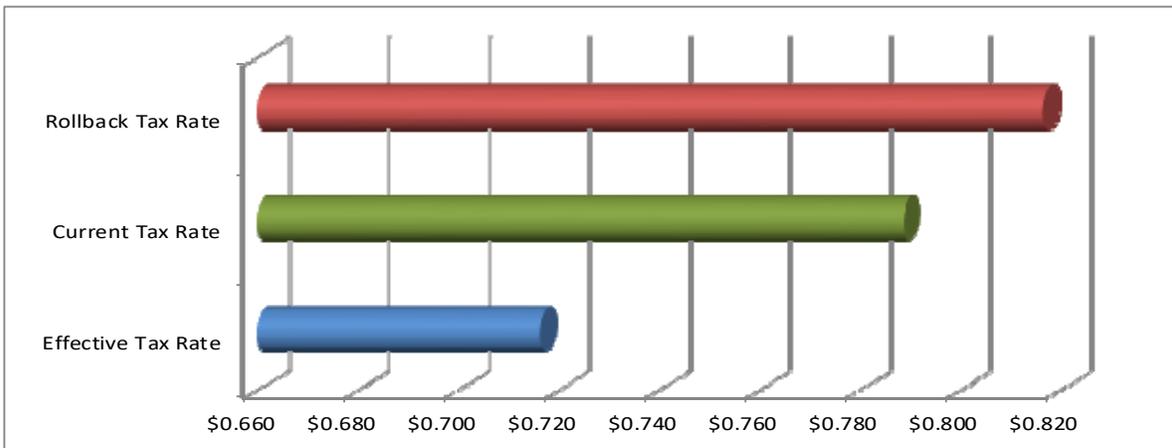
City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

Property Taxes

FY 2016	FY 2017	FY 2018	FY 2019 proj	FY 2020 est
3,442,780	3,839,960	4,254,794	4,730,570	5,475,383



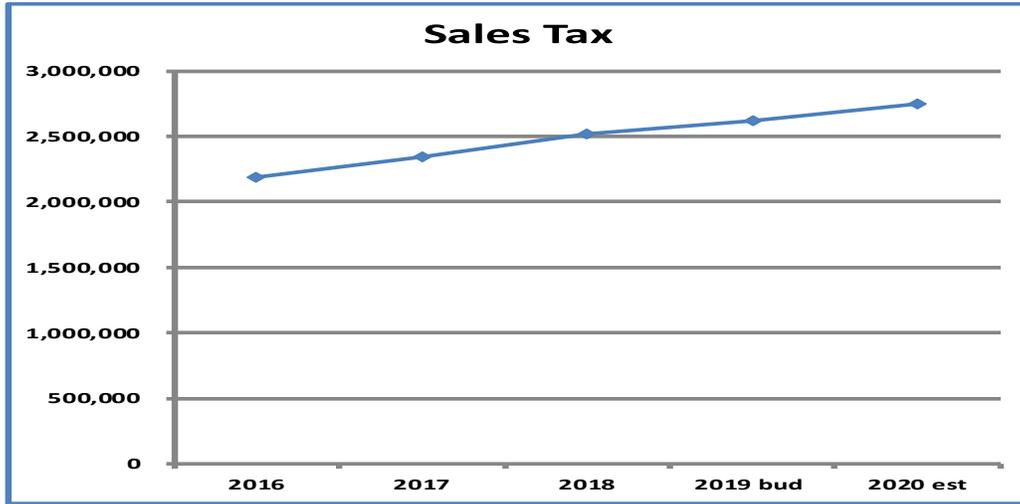
Tax Rate Comparison



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 2020, due to the presence of new retail companies.

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

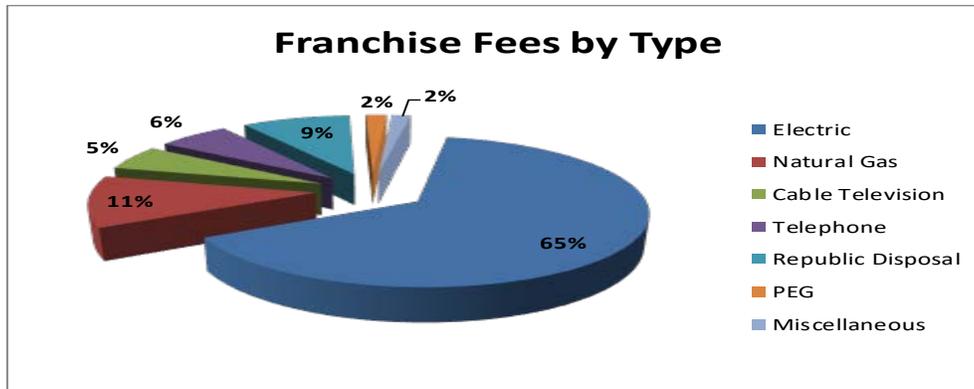
The following chart provides a five year sales tax history for the city of Seagoville:



Fiscal Year	2016	2017	2018	2019 bud	2020 est
Sales Tax	2,189,064	2,344,995	2,521,508	2,619,720	2,750,480

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 2020 fiscal year are estimated to be approximately \$657,950, an increase of \$43,425 from the FY 2018 budget of \$614,525. This is due to expected residential and commercial growth in the City.

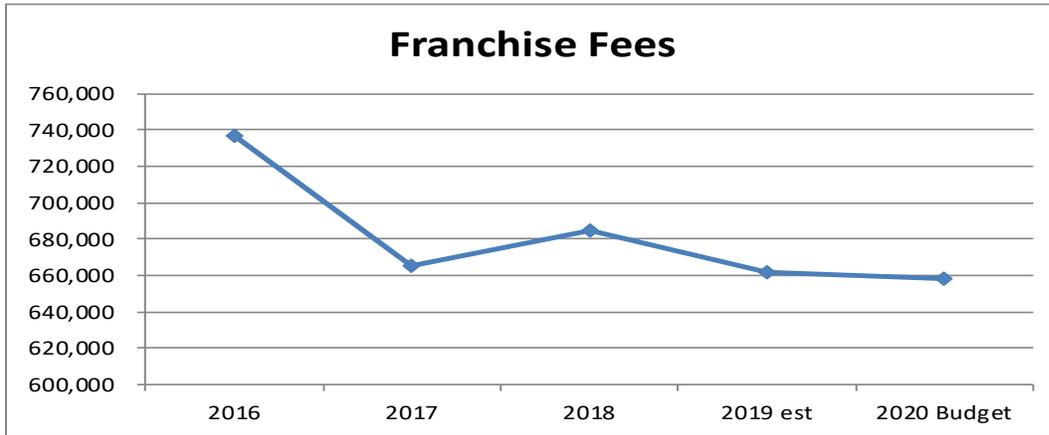
The composition of the FY 2020 franchise fees for the city of Seagoville appears below:



Electric	425,000	65%
Natural Gas	75,000	11%
Cable Television	36,000	5%
Telephone	40,000	6%
Republic Disposal	59,950	9%
PEG	11,500	2%
Miscellaneous	10,500	2%

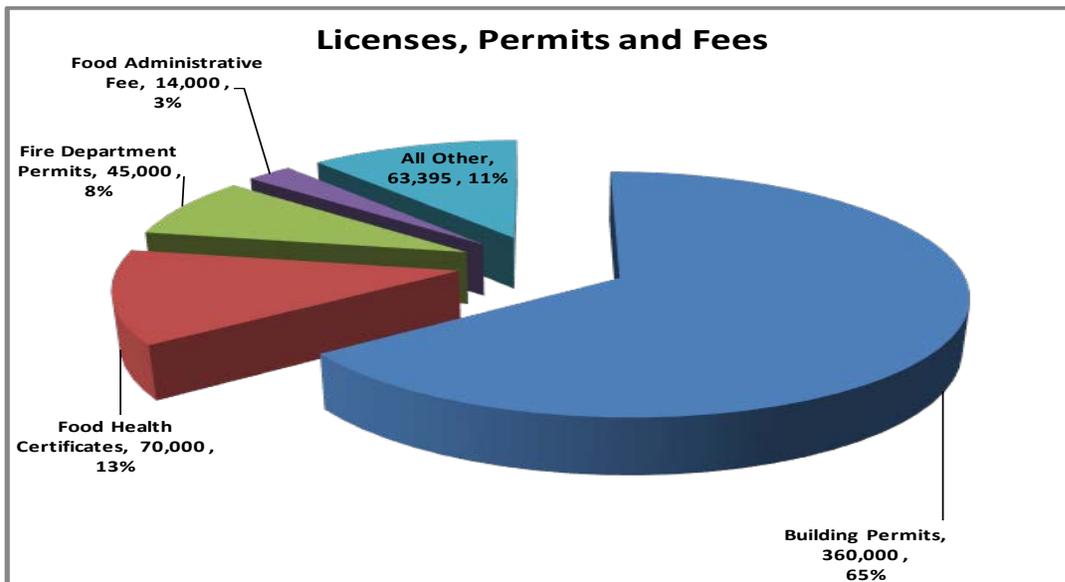
The following chart provides a five-year franchise revenue history for the city of Seagoville:

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



Fiscal Year	2016	2017	2018	2019 est	2020 Budget
Franchise Fees	736,978	665,720	684,983	661,800	657,950

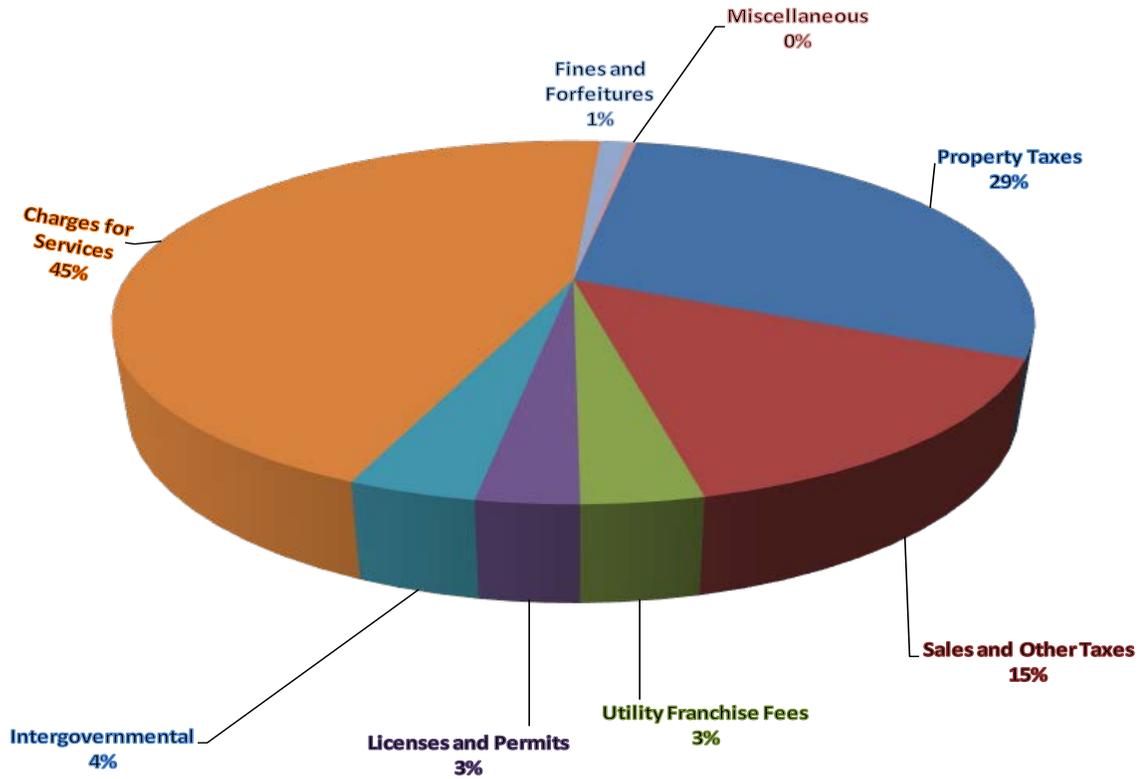
Licenses, Permits and Fees are fees generated from city oversight of a multitude of community development activities. These fees are classified into five categories for the sake of analysis: Building permits, Food health certificates, Fire department permits, Food administrative fees and other fees. We have experienced heightened activity of new home construction in Seagoville the past few fiscal years, particularly in the Highland Meadows subdivision. The estimate for building permits revenue is increased \$160,000 over the FY 2019 budget. The FY 2020 budget estimate for Licenses, Permits and Fees appears below:



These five revenue sources and debt proceeds combined represent 95% of the City's FY 2020 budgeted revenue.



**CITY OF SEAGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS
FY 2019-20**



**TOTAL BUDGETED REVENUE
\$19,168,737**

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

	<u>Actual FY 2017-18</u>	<u>Projected FY 2018-19</u>	<u>Adopted Budget FY 2019-20</u>
Property Taxes			
Current	4,254,794	4,730,570	5,475,383
Delinquent	213,850	59,000	59,000
Penalties & Interest	46,174	47,300	43,000
sub-total	<u>4,514,818</u>	<u>4,836,870</u>	<u>5,577,383</u>
Sales Taxes	2,521,508	2,619,720	2,750,480
Hotel/Motel Taxes	22,647	40,000	30,000
Utility Franchise Fees			
Electric	424,029	425,000	425,000
Natural Gas	76,511	83,800	75,000
Cable Television	35,885	36,000	36,000
Telephone	42,161	40,000	40,000
Republic Services	61,127	55,000	59,950
PEG	31,038	11,500	11,500
Miscellaneous	14,232	10,500	10,500
sub-total	<u>684,983</u>	<u>661,800</u>	<u>657,950</u>
Licenses and Permits			
Animal Shelter	180	-	-
Food Health Certificates	69,316	70,000	70,000
Certificates of Occupancy	6,854	6,500	6,500
Food Administrative Fee	14,025	14,100	14,000
Beer and Wine Permit Fees	360	480	400
Food Handler Certification	6,890	4,750	5,700
Zoning & Plat Fees	16,237	15,000	13,000
Park Development Fee	10	135,540	-
Ballpark Fees	24,055	2,391	2,000
Court Admin Fees	1,051	750	750
Culvert Fees	650	-	-
Administrative Fees	259	150	150
Building Permits	170,643	631,100	360,000
Subdivision Inspection Fees	171,149	3,300	-
Fire Dept Fees	50,748	45,000	45,000
Misc Permits	729	300	500
Misc Licenses	15,880	12,500	14,950
Court Online Fees	892	950	950
Burglar Alarm Fees	10,013	10,000	10,000
Tower Rental Fees	10,494	10,495	10,495
sub-total	<u>570,435</u>	<u>963,306</u>	<u>554,395</u>
Intergovernmental	134,862	64,285	695,249

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

	<u>Actual FY 2017-18</u>	<u>Projected FY 2018-19</u>	<u>Adopted Budget FY 2019-20</u>
Charges for Services			
Water Sales	3,782,109	3,552,810	3,693,520
Sewer Service Charge	3,457,593	3,245,287	3,276,490
Other	271,556	347,357	270,888
Drainage Charges	108,860	219,905	238,665
Sanitation Fees	1,044,430	1,011,610	1,117,550
sub-total	<u>8,664,548</u>	<u>8,376,969</u>	<u>8,597,113</u>
Fines and Forfeitures	257,065	263,314	242,625
Debt Proceeds	-	6,000,000	-
Miscellaneous			
Interest	48,621	94,845	53,242
Miscellaneous	333,584	12,365	6,150
Insurance Recovery	-	6,880	-
Contributions	4,112	3,970	4,150
sub-total	<u>386,317</u>	<u>118,060</u>	<u>63,542</u>
TOTAL REVENUES	17,757,184	23,944,325	19,168,737
Interfund Transfers			
From Water and Sewer Fund to General Fund	352,304	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 New Fire Station	-	1,235,000	-
From General Fund to Street Maintenance	731,850	431,850	750,000
From General Fund to Tech Replace	17,500	17,500	17,500
From Small Grants to TCLEOSE	-	-	-
sub-total	<u>1,171,254</u>	<u>2,106,254</u>	<u>1,189,404</u>
GRAND TOTAL	<u>18,928,438</u>	<u>26,050,579</u>	<u>20,358,141</u>

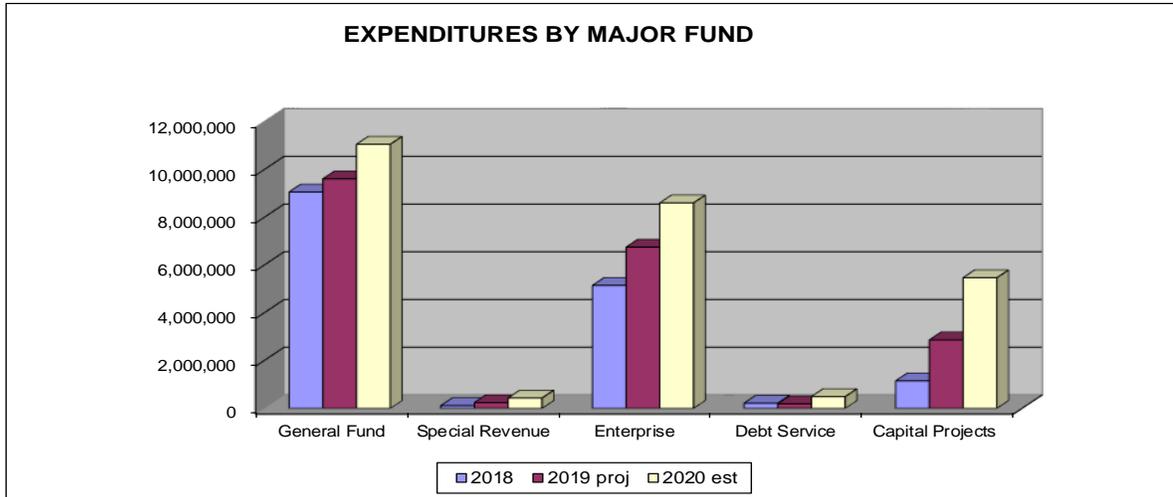


**CITY OF SEAGOVILLE, TEXAS
REVENUE*
SUMMARY BY FUND**

Fund Code	Fund Name	Actual FY 2017-18	Projected FY 2018-19	Adopted Budget FY 2019-20
1	General	9,502,082	10,043,220	10,840,273
2	Debt Service	246,554	242,685	470,049
20	Water and Sewer	7,814,079	7,145,454	7,240,898
29	State Seizure	-	5,114	-
32	Small Grants	949	970	1,150
35	Recycling Revenue	546	710	500
36	Municipal Court	10,229	10,450	9,500
38	Park Development	289	2,624	600
39	Hotel/Motel	22,647	40,000	30,000
42	Park Maintenance	24,055	137,891	2,000
43	Street Maintenance	20,690	6,033,232	2,500
44	2019 Bonds Street Projects	-	48,367	325,000
45	Animal Shelter Operations	3,161	3,000	3,000
46	Animal Shelter Building	2	2	2
47	Vehicle Replacement	963	8,005	2,600
50	TCLEOSE	2,076	2,053	2,000
61	Storm Water	108,860	219,905	238,665
65	Emergency Communications	-	642	-
TOTAL		17,757,184	23,944,325	19,168,737

* Revenues do not include interfund transfers

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



	2018	2019 proj	2020 est
General Fund	9,066,168	9,617,584	11,066,463
Special Revenue	116,480	244,544	433,782
Enterprise	5,153,284	6,755,150	8,607,354
Debt Service	216,776	191,511	493,364
Capital Projects	1,154,480	2,870,721	5,471,784

CITY EXPENDITURES - BY CATEGORY

Description	2018 Actual	2019 Budget	2019 Projected	2020 Budget	\$ Increase (Decrease)	% Change
Personnel	6,787,769	7,445,151	7,456,673	8,160,951	715,800	10%
Supplies	744,500	896,197	799,146	852,681	(43,516)	-5%
Contractual Services	6,111,105	6,422,780	6,636,020	6,731,242	308,462	5%
Capital Outlay	1,579,526	5,745,129	3,926,349	8,607,859	2,862,730	50%
Debt Service	484,288	889,563	861,323	1,720,014	830,451	93%
Total Expenditures	15,707,188	21,398,820	19,679,510	26,072,747	4,673,927	22%

Total fiscal year 2020 expenditures are budgeted to increase \$4,673,927, a 22% increase from the budget of fiscal year 2019. Personnel increased \$715,800 and Supplies decreased \$43,516. Capital Outlay increased \$2,862,730 (50%), Debt Service increased \$830,451 (93%) and Contractual Services increased \$308,462 (5%) respectively.

A summary of City-wide expenditure highlights appears below:

The increase in **Personnel** reflects a 3% increase provided to civilian employees, and a 5% increase for first responders. Additionally, there is no rate increase in budgeted expenditures for employer contribution to health insurance. The following positions are funded in the FY 2020 budget: Two additional Police Officers (\$133,374), three additional Firefighters (\$197,190), and a new Health Inspector (\$103,492)

Supplies include decreases in uniforms and safety equipment.

Contractual Services include increases primarily due to consulting fees, third party sanitation contract, third party sewer treatment services and software support.

Capital Outlay expenditures include resources allocated for the construction of an additional fire station (\$985,000) \$126,246 for two replacement patrol vehicles, \$100,000 for an electronic messaging board at C.O. Bruce Central Park, \$335,000 for the Woodhaven Drainage project, \$1,334,611 for Crestview Street improvements, \$850,000 for Johnnie Row Street improvements, Ross Lane Street Improvements (\$810,000), \$1,400,000 for Malloy Bridge Road improvements, acquisition of smart water meters technology \$1,905,848, \$400,000 for roadway improvements for C.O Bruce Central Park and \$300,000 for Ard Road Pump Station upgrades.

Debt Service has increased due to the sale of FY 2019 long term debt to fund street reconstruction projects.

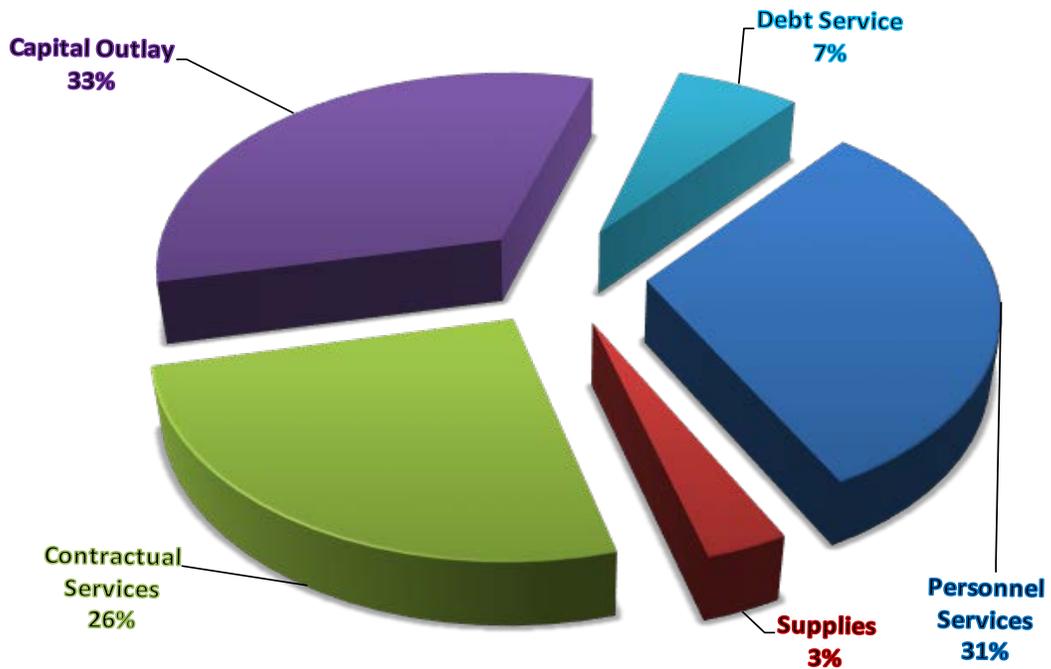
**CITY OF SEAGOVILLE, TEXAS
EXPENDITURES*
SUMMARY BY FUND**

Fund Code	Fund Name	Actual FY 2017-18	Projected FY 2018-19	Adopted Budget FY 2019-20
1	General	9,066,168	9,617,584	11,066,463
2	Debt Service	216,776	191,511	493,364
20	Water and Sewer	5,153,284	6,755,150	8,607,354
29	State Seizure	1,779	-	-
32	Small Grants	904	862	1,150
35	Recycling Revenue	321	500	500
36	Municipal Court	6,907	7,972	7,972
39	Hotel/Motel	21,731	40,916	30,000
42	Park Maintenance	-	135,134	-
43	Street Maintenance	1,154,480	995,037	92,173
44	2019 Street Projects	-	225,685	4,394,611
45	Animal Shelter Operations	2,709	3,000	3,000
47	Vehicle Replacement	3,646	-	-
48	Technology Replacement	16,949	17,500	17,500
50	TCLEOSE	2,518	1,000	1,000
54	New Fire Station	-	250,000	985,000
61	Storm Water	59,016	37,660	372,660
65	Emergency Communications System	-	1,400,000	-
TOTAL EXPENDITURES		15,707,188	19,679,510	26,072,747

* Expenditures do not include interfund transfers



**CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2019-20**



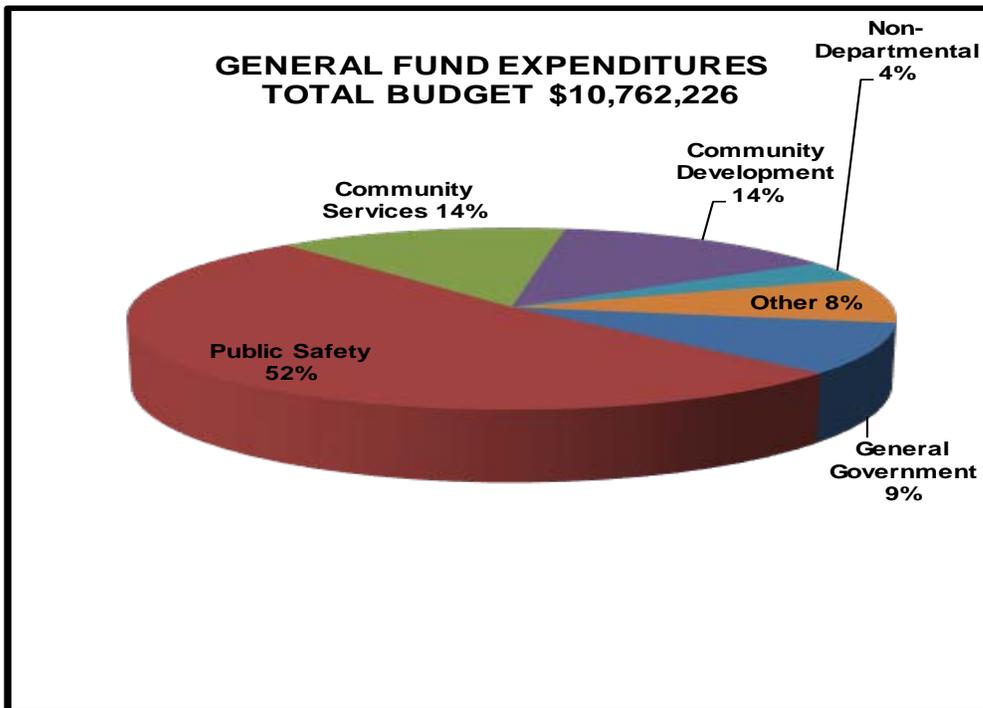
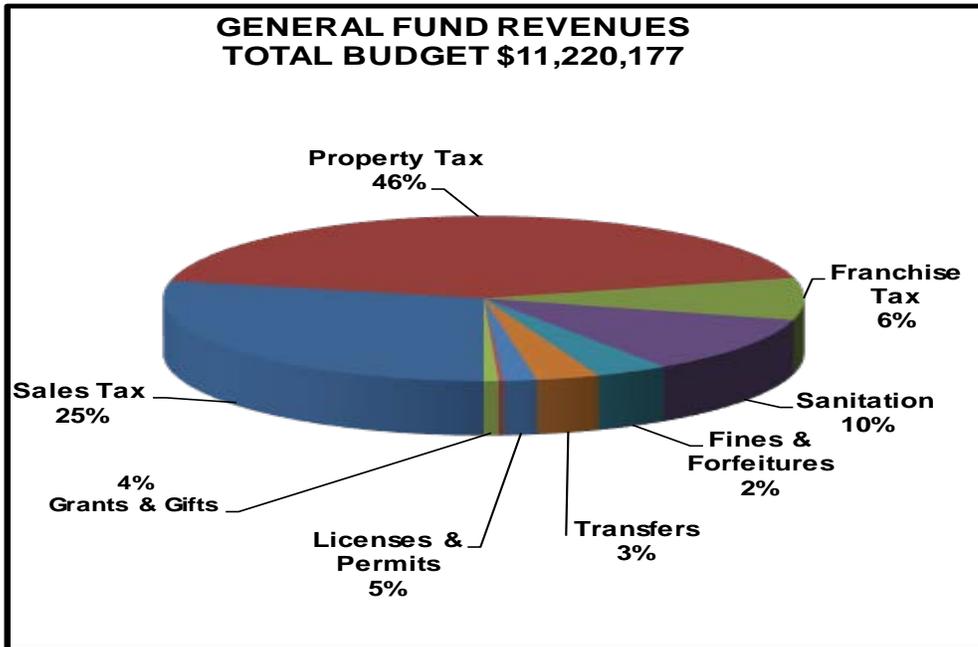
**TOTAL BUDGETED EXPENDITURES
\$26,072,747**

CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2019-20

Fund Code	Fund Name	Personnel	Supplies	Contractual Services	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
1	General	7,219,740	404,031	2,324,002	1,047,440	71,250	-	11,066,463
2	Debt Service	-	-	-	-	493,364	-	493,364
20	Water and Sewer	941,211	446,850	4,218,085	1,845,808	1,155,400	-	8,607,354
32	Small Grants	-	-	1,150	-	-	-	1,150
35	Revenue Recycling	-	500	-	-	-	-	500
36	Municipal Court	-	-	7,972	-	-	-	7,972
39	Hotel/Motel	-	-	30,000	-	-	-	30,000
43	Street Maintenance	-	-	92,173	-	-	-	92,173
44	2019 Street Projects	-	-	-	4,394,611	-	-	4,394,611
45	Animal Shelter Operations	-	-	3,000	-	-	-	3,000
48	Technology Replacement	-	-	17,500	-	-	-	17,500
50	TCLEOSE	-	-	1,000	-	-	-	1,000
54	Fire Station	-	-	-	985,000	-	-	985,000
61	Storm Water	-	1,300	36,360	335,000	-	-	372,660
TOTAL		8,160,951	852,681	6,731,242	8,607,859	1,720,014	-	26,072,747

NOTE: Expenditures do not include transfers

**CITY OF SEAGOVILLE, TEXAS
2019 - 2020 BUDGET
GENERAL FUND**



**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2017-2018	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$3,654,589	\$3,679,057	\$3,679,057	\$2,758,248
Revenues				
Property Tax	\$4,291,635	\$4,745,438	\$4,594,385	\$5,107,374
Sales Tax	2,521,508	2,447,978	2,619,720	2,750,480
Franchise Fees	684,983	614,525	661,800	657,950
Sanitation Services	1,044,430	954,350	1,011,610	1,117,550
Licenses, Permits and Fees	546,380	368,595	825,415	552,395
Court and Library Fines	246,836	227,500	247,750	233,125
Grants and Gifts	132,837	142,500	47,660	393,399
Other Revenues	33,472	19,000	34,880	28,000
Transfers In	379,904	379,904	379,904	379,904
Total Revenues	\$9,881,985	\$9,899,790	\$10,423,124	\$11,220,177
Total Available Funds	\$13,536,574	\$13,578,847	\$14,102,182	\$13,978,425
Expenditures				
General Government	890,391	944,802	937,521	971,040
Public Safety	4,603,974	5,053,217	4,995,160	5,593,695
Community Services	1,344,069	1,417,000	1,434,749	1,480,843
Community Development	1,191,236	1,277,016	1,288,712	1,473,018
Non-Departmental	351,024	391,055	401,450	382,130
Tuition Reimbursement Program	-	15,000	-	15,000
Quint Debt Service	72,000	72,000	67,054	67,500
Reserve for Capital Expenditures	32,313	12,000	6,000	11,500
Transfer to Street Maintenance Fund	431,850	431,850	431,850	750,000
Transfer to IT Replacement Fund	17,500	17,500	17,500	17,500
Total Operations	\$8,934,357	\$9,631,440	\$9,579,996	\$10,762,226
Increase (Decrease) in Fund Balance	\$947,628	\$268,350	\$843,129	\$457,951
One Time Use of Fund Balance	\$ 923,161	\$ 1,389,563	\$ 1,763,938	\$ 1,113,737
Ending Fund Balance	\$3,679,057	\$2,557,844	\$2,758,248	\$2,102,462
Required Fund Balance (60 Days)	\$1,468,661	\$1,583,250	\$1,574,794	\$1,769,133
Amount over Required Fund Balance	\$2,210,397	\$974,594	\$1,183,454	\$333,329
<i>Days of Fund Balance</i>	<i>150.3</i>	<i>96.9</i>	<i>105.1</i>	<i>71.3</i>
<i>1 day of operations</i>	<i>\$24,478</i>	<i>\$26,388</i>	<i>\$26,247</i>	<i>\$29,486</i>

Property Tax Rate	0.707498	0.707498	0.707498	0.720498
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**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2017-2018	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
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NOTE:

Proposed Use of Fund Balance

Patrol Vehicle	128,444	-	-	126,246
Other FY Use of Fund Balance	-	340,093	225,093	345,273
New Fire Station	-	935,000	1,235,000	-
Toy Drive	175	-	160	-
Information Technology	13,876	-	-	-
Animal Services Vehicle	35,247	-	-	-
Street Equipment	157,614	-	-	112,515
CO Bruce Park Restroom Facility	-	-	89,600	-
Fire Station Study	5,500	-	-	-
Firefighting Equipment	91,675	-	-	17,774
Community Development Equipment	10,587	-	-	22,981
Security Equipment	10,355	-	-	-
Transfer to Street Maintenance	300,000	-	-	-
2019 Republic Storm Debris Pickup	-	-	64,000	-
Vehicle Replacement Fund	42,000	42,000	42,000	42,000
Grant Funded Equipment - Police	79,865	-	-	-
Parks Equipment	-	-	-	14,198
Animal Services Roof Repair	-	-	-	4,000
Park Improvements at Central	-	-	-	400,000
Emergency Siren Replacement	5,300	25,000	60,615	25,000
Repayment of Loan for City Hall Roof Repair	42,524	47,470	47,470	3,750
TOTAL	923,161	1,389,563	1,763,938	1,113,737

Other FY Use of Fund Balance

	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Engine 1 refurbishment	32,500	32,500	-
Bunker gear safety equipment	3,000	3,000	-
Technical rope rescue gear	1,000	1,000	-
Animal Control facility interior lighting	6,550	6,550	-
Police vehicles	110,490	110,490	-
Police equipment (handguns, shotguns, rifles)	18,833	18,833	9,096
New detective computer	4,500	4,500	-
Plotter and ARCGIS software	17,795	17,795	-
City Hall LED Sign	100,000	-	100,000
Quality of Life Project	-	-	100,000
City Hall HVAC Replacement	-	-	50,119
Library Carpet Replacement	-	-	21,874
Transportation Shelter Concrete Pad	-	-	6,500
Building Inspection Vehicles	30,425	30,425	57,684
Additional election	15,000	-	-
	340,093	225,093	345,273

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

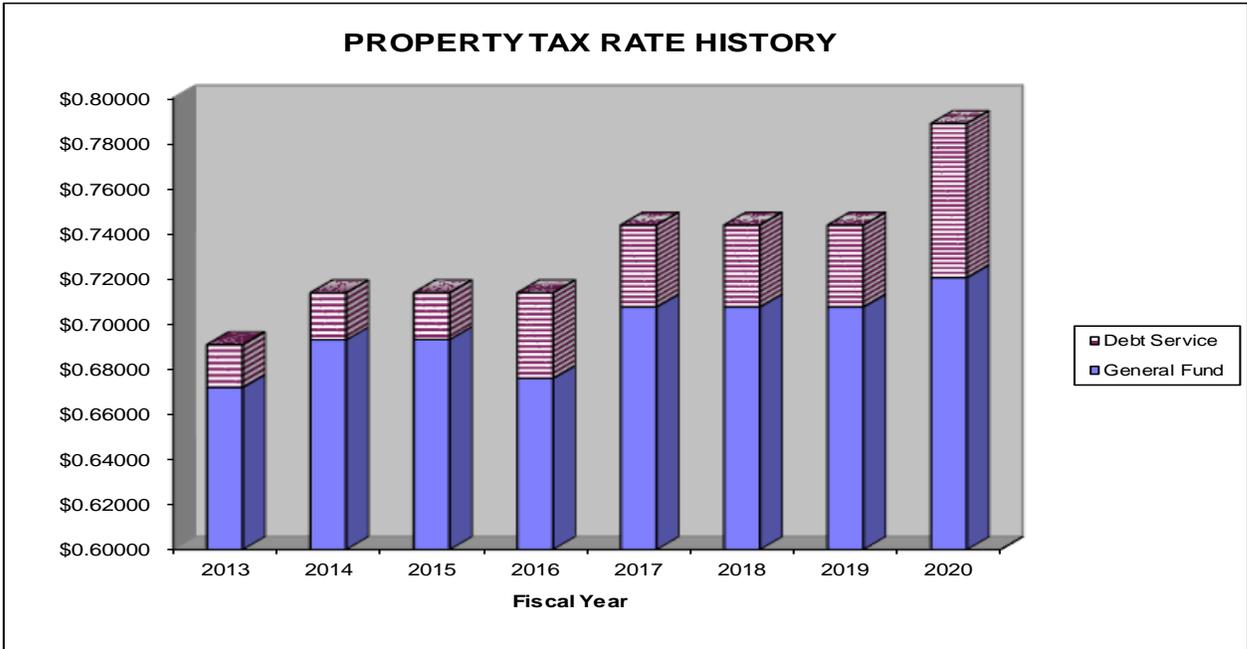
	Actual 2017-2018	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
REVENUES				
Property Taxes:				
9010 Current ad valorem taxes	\$ 4,031,611	\$ 4,643,438	\$ 4,488,085	\$ 5,005,374
9020 Delinquent ad valorem taxes	213,850	59,000	59,000	59,000
9030 Penalty and interest	46,174	43,000	47,300	43,000
Total Property Taxes	4,291,635	4,745,438	4,594,385	5,107,374
Sales and Use Tax:				
9040 Sales tax (Prop tax alternative)	836,242	810,921	871,740	915,325
9120 Sales tax	1,672,485	1,621,842	1,743,480	1,830,655
9121 Mixed beverage tax	12,781	15,215	4,500	4,500
Total Sales and Use Tax	2,521,508	2,447,978	2,619,720	2,750,480
Franchise Fees:				
9100 Electric	424,029	385,000	425,000	425,000
9101 Gas	76,511	75,000	83,800	75,000
9102 Cable	35,885	36,000	36,000	36,000
9103 Telephone	42,161	40,000	40,000	40,000
9104 Sanitation	61,127	55,000	55,000	59,950
9108 PEG	31,038	12,000	11,500	11,500
9110 All Other	14,232	11,525	10,500	10,500
Total Franchise Fees	684,983	614,525	661,800	657,950
Sanitation	1,044,430	954,350	1,011,610	1,117,550
Licenses, Permits and Fees				
9230 Animal Shelter	180	-	-	-
9241 Food Health Certificates	69,316	70,000	70,000	70,000
9242 Certificate of Occupancy	6,854	6,500	6,500	6,500
9244 Food Administrative Fee	14,025	14,700	14,100	14,000
9245 Beer and Wine Permit Fees	360	250	480	400
9246 Food Handler/Manager Certification	6,890	4,750	4,750	5,700
9250 Zoning and Plat Fees	16,237	6,500	15,000	13,000
9251 Parks Development Fee	10	-	40	-
9270 Court Admin Fees	1,051	750	750	750
9280 Culvert Fees	650	-	-	-
9303 Administrative Fee	259	250	150	150
9311 Building Permit Fees	170,643	200,000	631,100	360,000
9314 Subdivision Inspection Fees	171,149	-	3,300	-
9315 Fire Dept Permits	50,748	34,500	45,000	45,000
9320 Misc Permits	729	750	300	500
9330 Misc Licenses	15,880	11,500	12,500	14,950
9409 Court Online Fees	892	650	950	950
9760 Burglar Alarm Fees	10,013	7,000	10,000	10,000
9770 Tower Rental Fees	10,494	10,495	10,495	10,495
Total Licenses, Permits and Fees:	546,380	368,595	825,415	552,395

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

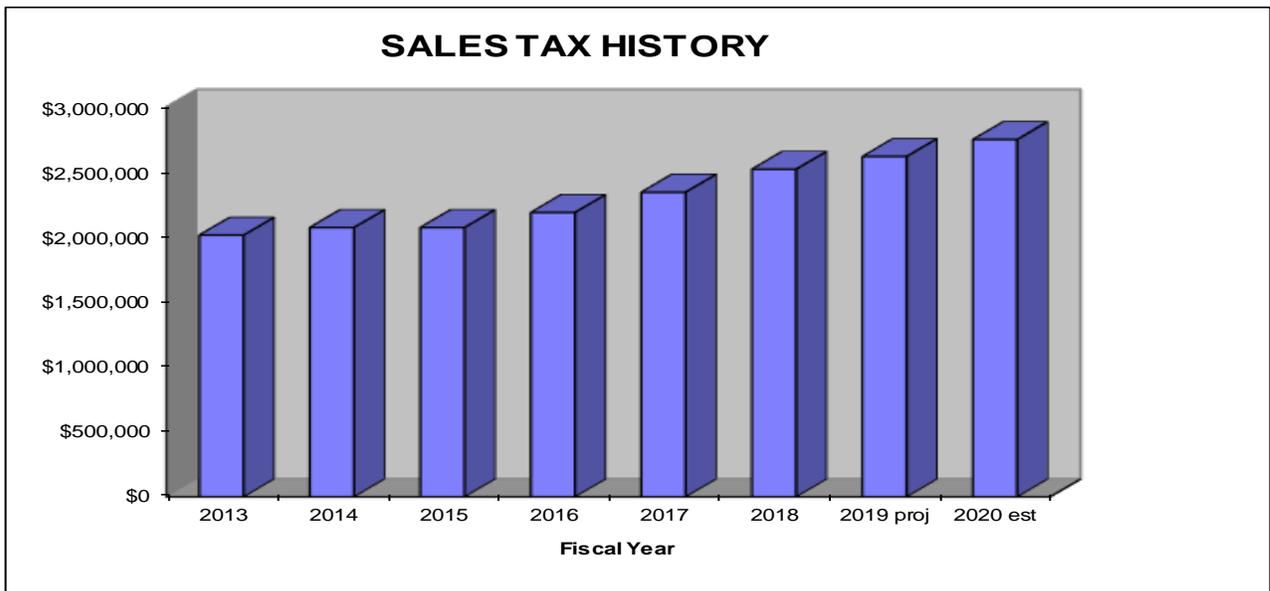
	Actual 2017-2018	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Court and Library Fines				
9410 Court	243,792	225,000	245,000	230,625
9420 Library	3,044	2,500	2,750	2,500
Total Fines	246,836	227,500	247,750	233,125
Grants and Gifts				
9232 Toy Drive	51	-	160	150
9510 Senior Grants	28,865	33,500	33,500	33,500
9515 Senior Center Adm Reimbursement	19,876	5,000	10,000	10,000
9625 SEDC Capital Grant	-	100,000	-	200,000
9531 Capital Acquisition Grant	79,865	-	-	-
9532 SAFER Grant	-	-	-	145,749
9550 Senior Part. Contrib. Meals	4,181	4,000	4,000	4,000
	132,837	142,500	47,660	393,399
Other				
9610 Interest	27,050	13,000	25,000	25,000
9730 Misc	6,459	6,000	3,000	3,000
9740 Cash Over/Short	(37)	-	-	-
Insurance Recovery	-	-	6,880	-
	33,472	19,000	34,880	28,000
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	198,444	198,444	198,444	198,444
	379,904	379,904	379,904	379,904
TOTAL REVENUES	\$ 9,881,985	\$ 9,899,790	\$10,423,124	\$11,220,177



CITY OF SEAGOVILLE REVENUE HISTORY



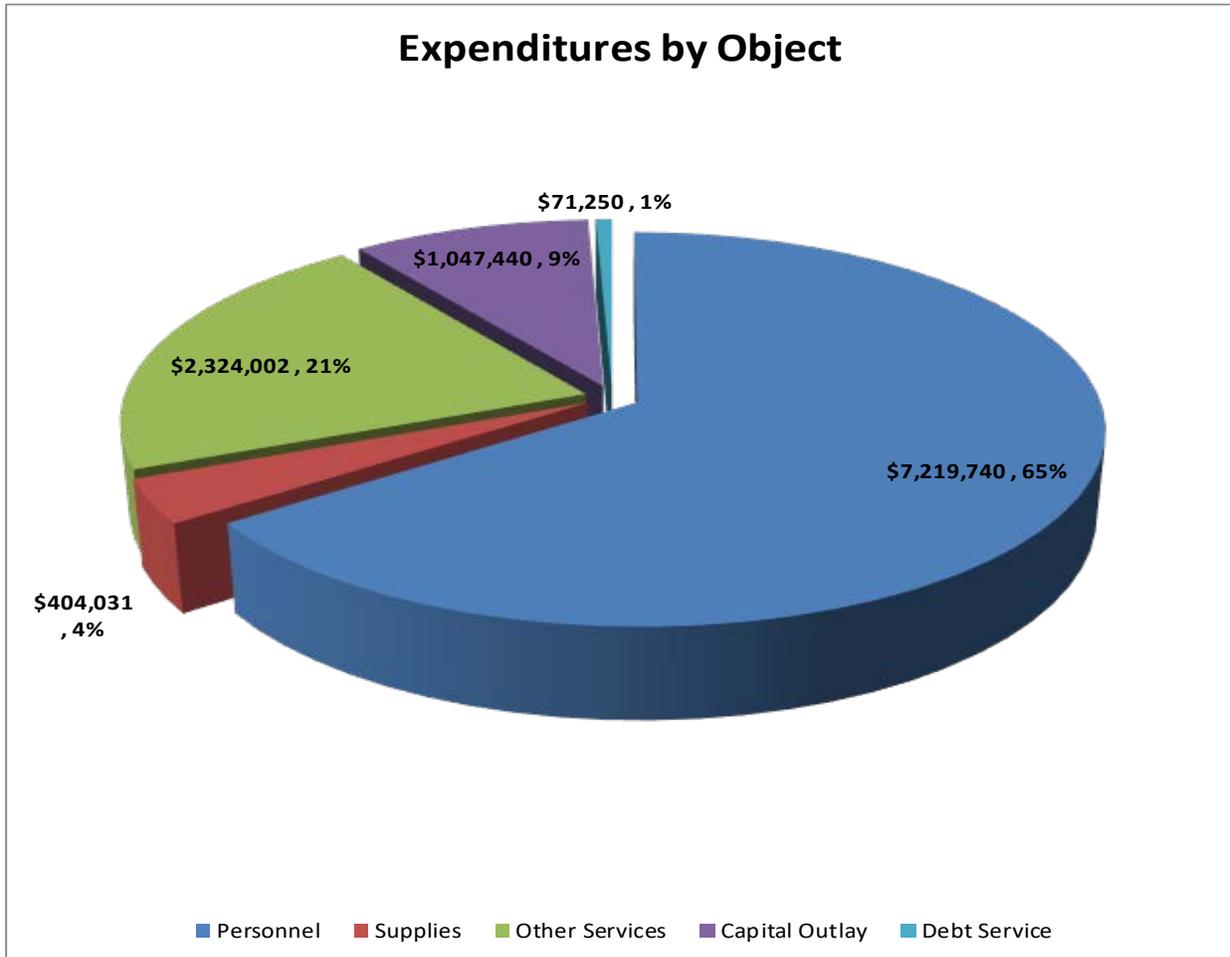
Fiscal Year	2013	2014	2015	2016	2017	2018	2019	2020
General Fund	\$ 0.67179	\$ 0.69296	\$ 0.69310	\$ 0.67581	\$ 0.70750	\$ 0.70750	\$ 0.70750	\$ 0.72050
Debt Service	\$ 0.01907	\$ 0.02084	\$ 0.02071	\$ 0.03800	\$ 0.03630	\$ 0.03630	\$ 0.03630	\$ 0.06830
TOTAL	\$ 0.69086	\$ 0.71379	\$ 0.71381	\$ 0.71381	\$ 0.74380	\$ 0.74380	\$ 0.74380	\$ 0.78880



Fiscal Year	2013	2014	2015	2016	2017	2018	2019 proj	2020 est
Sales Tax	2,014,198	2,073,358	2,073,504	2,189,064	2,344,995	2,521,508	2,619,720	2,750,480



GENERAL FUND EXPENDITURES



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

- Two Police Officers (\$133,374), Three Firefighters (\$197,190), Health Inspector (\$103,492)
- 3% salary increase for City staff (\$60,939)
- 5% salary increase for first responders (\$185,037)



GENERAL FUND EXPENDITURES

Supplies and Other Services budgets decreased from FY 2019 budget due to planned expenditure reductions for uniforms and safety equipment.

Capital Outlay adopted expenditures total \$1,047,440. Staff's recommended funding source for these acquisitions is the General Fund Reserve.

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

	Actual 2017-2018	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Expenditures				
City Council	\$2,076	\$9,450	\$2,600	\$9,450
City Manager	212,610	221,111	219,524	225,364
City Secretary	104,516	114,379	116,233	115,846
Information Technology	82,513	103,794	103,794	104,646
Human Resources	115,105	128,244	127,148	131,812
Finance	373,571	367,824	368,222	383,922
General Government	\$890,391	\$944,802	\$937,521	\$971,040
Police	\$2,012,604	\$2,155,240	\$2,130,337	\$2,386,782
Fire	1,714,929	1,860,266	1,877,444	2,133,885
EMS	164,080	167,362	167,362	167,362
Support Services	603,192	754,373	710,031	787,590
Animal Services	109,169	115,976	109,986	118,076
Public Safety	\$4,603,974	\$5,053,217	\$4,995,160	\$5,593,695
Municipal Court	\$ 164,852	\$ 170,800	\$ 169,225	\$ 174,344
Library	181,284	224,275	228,647	227,567
Senior Center	195,133	214,645	213,767	210,219
Sanitation	802,800	807,280	823,110	868,713
Community Services	\$ 1,344,069	\$ 1,417,000	\$ 1,434,749	\$ 1,480,843
Building Inspection and Services	\$ 344,439	\$ 410,175	\$ 419,270	\$ 449,533
Code Enforcement	184,818	187,386	173,482	308,112
Streets	317,441	325,862	368,572	373,413
Parks	259,247	257,165	235,134	239,919
Planning	85,291	96,428	92,254	102,041
Community Development	\$ 1,191,236	\$1,277,016	\$ 1,288,712	\$ 1,473,018
Non-Departmental	\$351,024	\$391,055	\$401,450	\$382,130
Quint Debt Service	\$ 72,000	\$ 72,000	\$ 67,054	\$ 67,500
Tuition Reimbursement Program	-	15,000	-	15,000
Reserve for Capital Expenditures (PEG)	32,313	12,000	6,000	11,500
Total Operations	\$8,485,007	\$9,182,090	\$9,130,646	\$9,994,726
Transfers	\$449,350	\$449,350	\$449,350	\$767,500
TOTAL OPERATIONS AND TRANSFERS	\$8,934,357	\$9,631,440	\$9,579,996	\$10,762,226



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	2,076	9,450	2,600	9,450
CAPITAL OUTLAY				
PROGRAM TOTAL	2,076	9,450	2,600	9,450

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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

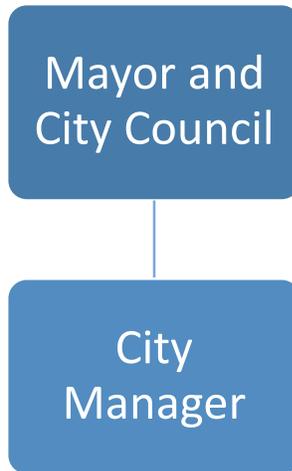
City Manager

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 2019 ACCOMPLISHMENTS

3% pay increase for all employees

Continued property tax based funding of street maintenance program at \$431,850.

Conducted the City Annual Boards and Commissions Banquet.

Maintained fund financial reserves above the guidelines set by the City Council.

Continued partnerships with engineering firm Halff and Associates to develop a Water System master plan and Storm water management plan compliance.

Provided ongoing direction to the City's economic and community development initiatives resulting in Starbucks restaurant and consultation services provided by the Retail Coach firm.



FY 2019 ACCOMPLISHMENTS (continued)

Prepare and obtained approval of the FY 2019 operating budget

GOALS FOR FISCAL YEAR 2020

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

Provide leadership to the City's ongoing civic academy initiative.

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.
Provide funding for major street renovation projects.
Provide funding for a health inspector

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 2019 – 2020 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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	210,897	217,571	217,284	223,124
SUPPLIES				
CONTRACTUAL SERVICES	1,713	3,540	2,240	2,240
CAPITAL OUTLAY				
PROGRAM TOTAL	212,610	221,111	219,524	225,364

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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:

Personnel: Includes 3% pay increase



Program: City Manager's Office

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Discussions with Seagoville Economic Development				
Indicator:				
Joint City Council/SEDC Board meetings	1	1	3	1
Obtain SEDC funding for Quality of Life projects	Yes	Yes	Yes	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continued funding of the Litter Crew Program	Yes	Yes	Yes	Yes
Provide funding for an additional police officer, building inspector, firefighter and dispatch supervisor	Yes	Yes	Yes	NA
Provide funding for an additional police officer and health inspector	NA	NA	NA	Yes
Provide funding for major drainage projects	Yes	Yes	Yes	Yes
Maintain A Quality Workplace For Employees				
Objectives				
Conduct two employee appreciation picnics	Yes	Yes	Yes	Yes
Work to increase employee pay annually	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Efficiencies				
Indicator:				
Operating Budget \$ Per Capita (General Fund)	\$612.27	\$676.14	\$ 682.55	\$714.56
Effectiveness				
Indicator:				
Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)				
General Fund	150.3	96.9	105.1	71.3
Water and Sewer Fund	429.1	351.4	378.2	241.2



City Secretary

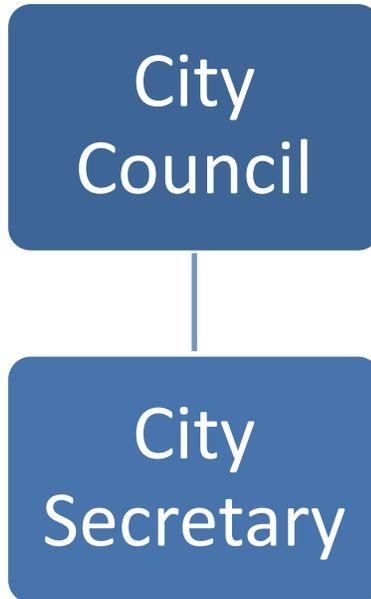
City Secretary

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 2019 ACCOMPLISHMENTS

Posted agenda for all meetings occurring in FY 2018 – 2019

Posted minutes for all meetings occurring in FY 2018 – 2019

Successfully completed Open Records Requests

May 2019 local election

Conducted Records Management Program in accordance with State law

Organized the second annual Boards & Commissions Banquet



GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual 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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	83,026	88,264	90,947	90,531
SUPPLIES	468	1,475	725	1,875
CONTRACTUAL SERVICES	21,022	24,640	24,561	23,440
CAPITAL OUTLAY				
PROGRAM TOTAL	104,516	114,379	116,233	115,846

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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: Includes 3% increase.



Department: City Secretary Office

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 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	Cancelled	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 quarterly codification of the Code of Ordinances	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
OUTPUTS				
City Council meetings	35	48	30	35
Ordinances adopted	22	20	38	20
Resolutions adopted	66	40	67	65
Open records requests processed	313	360	331	350
Preparation of Council agenda packets	35	48	30	35
Elections held	Cancelled	1	2	1
EFFICIENCIES				
Quantity of records deemed eligible for destruction and destroyed	70 boxes	45 boxes	99 boxes	50 boxes
EFFECTIVENESS				
Percent of approved Council Minutes posted on website within 3 days of approval	99%	99%	99%	99%



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	82,513	103,794	103,794	104,646
CAPITAL OUTLAY				
PROGRAM TOTAL	82,513	103,794	103,794	104,646

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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:

Contractual Services: Includes 5% increase for website hosting services and data storage.





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 Administrative Services 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 2019 ACCOMPLISHMENTS

Hosted two (2) Leadership Seagoville programs.

Advertise and provide support to department directors to successfully fill six of seven open positions.

Conducted 2nd Employee Health, Safety and Fitness Fair.

Hosted Texas Municipal Retirement System (TMRS) retirement class.



GOALS FOR FISCAL YEAR 2020

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

By the third quarter of FY 2020, participate with other departments in hosting the City's annual civic academy.

Partner with Seagoville High School to host the City's First Teen-Youth Leadership Seagoville Program.

By the 4th quarter of FY 2020, host the 3rd annual Employees Health, Fitness and Safety Fair.

CITYWIDE GOAL (6) – 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 1st quarter of FY 2020, implement online application process.

Work cooperatively by 2nd quarter FY 2020 with Department Directors to review and revise job descriptions for City staff.

By the 1st quarter of FY 2020, establish and implement new employee orientation program.

By the 3rd quarter of FY 2020 implement new employee on-boarding program.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
PERSONNEL	108,475	117,544	120,257	121,112
SUPPLIES	335	1,400	1,349	1,400
CONTRACTUAL SERVICES	6,295	9,300	5,542	9,300
CAPITAL OUTLAY				
PROGRAM TOTAL	115,105	128,244	127,148	131,812

PERSONNEL SUMMARY:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
FULL TIME POSITIONS:				
Director	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:



Department: Human Resources

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Maintain a Quality Workforce for Employees				
Effectiveness				
Percentage of turnover as a measure of staff stability and staff satisfaction	5.88%	3.00%	8.13%	4.00%
Number of Workers' Compensation Claims	5	2	3	2
Percentage of employees receiving annual performance evaluations	90%	90%	100%	100%
Efficiencies				
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
Hosting annual employees health fair	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes



Finance

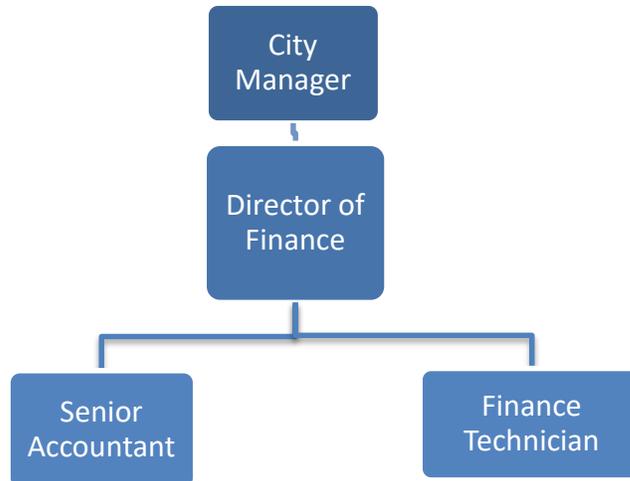
Finance

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 2019 ACCOMPLISHMENTS

Obtained 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.

Submit the FY 2018 popular annual report for GFOA review.

GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual civic academy.



GOALS FOR FISCAL YEAR 2020 (continued)

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

Obtain the GFOA financial reporting achievement award for the FY 2019 Comprehensive Annual Financial Report.

Obtain the GFOA distinguished budget presentation award for the FY 2020 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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	317,745	305,519	304,717	317,977
SUPPLIES	765	500	500	500
CONTRACTUAL SERVICES	55,060	61,805	63,005	65,445
CAPITAL OUTLAY				
PROGRAM TOTAL	373,571	367,824	368,222	383,922

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director of Finance	1	1	1	1
Senior Accountant	1	1	0	0
Assistant Finance Director	0	0	1	1
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:

Fully funds FY 2019 mid year salary adjustment and includes 3% FY 2020 salary increase.



Department: Finance

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Transparent and Responsive Governance and Business Services				
Efficiencies				
Reduce average days to reconcile bank statements				
Indicator:				
Average number of days to reconcile bank statements	5	5	4	4
Effectiveness				
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	5	4	4	4
Completion of annual audit and annual financial report with three or less audit adjustments				
Indicator:				
Number of audit adjustments	2	2	2	2
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	2	2	0	2
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the annual Civic academy	Yes	Yes	Yes	Yes



Police

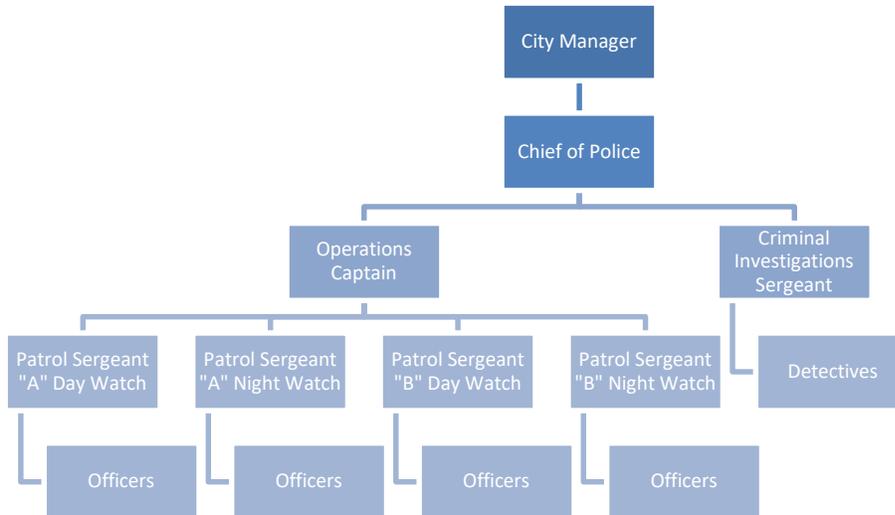
Police

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 24 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 2019 ACCOMPLISHMENTS

As of March 2019, reduced the Part I crime stats by 23.58% over this same time period of last fiscal year.



FY 2019 ACCOMPLISHMENTS (continued)

Through March 2019, there have been no citizen complaints filed with the department. The department is fully staffed with sworn officers.

We have successfully completed the Texas Commission on Law Enforcement (TCOLE) training audit with an exemplary level of proficiency in all areas. The department has granted permission to TCOLE to use the Seagoville Police Department as a model agency for other agencies across Texas. The department also successfully passed the TCOLE personnel audit with no deficiencies.

Completed 43rd session of the Citizens Police Academy which graduated in June 2019.

GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual 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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	1,815,254	1,942,380	1,955,834	2,161,808
SUPPLIES	90,236	110,077	84,125	120,515
CONTRACTUAL SERVICES	107,114	102,783	90,378	104,459
CAPITAL OUTLAY				
PROGRAM TOTAL	2,012,604	2,155,240	2,130,337	2,386,782

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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	16	16	18
TOTAL FULL TIME:	23	24	24	26
PART TIME POSITIONS:				
Crossing Guard	0.3	0.75	0.75	0.75
Police Officer	0.5	1.15	1.15	1.15
TOTAL PART TIME:	0.8	1.9	1.9	1.9
TOTAL FULL TIME EQUIVALENT	23.8	25.9	25.9	27.9

SIGNIFICANT BUDGET CHANGES: One new police officer was added in FY2019 and another two will be added in FY2020. Also includes 5% Salary increase for officers.



Department: Police

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 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	396	450	415	450
Provide Services in an efficient manner				
Indicators: Response time to Priority one calls	6:28	6:25	6:20	6:25
Full staffing of full and part time personnel	No	Yes	Yes	Yes
Sworn Officers per 1,000 Population	1.50	1.61	1.61	1.62
Effectiveness				
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	0	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 annual civic academy	Yes	Yes	Yes	Yes
Outputs				
Calls for Service	12,977	13,800	15,450	16,950
Arrests	490	600	550	575
Citation Violations	2,116	2,050	2,200	2,250
Part I Crimes	396	450	415	430
Efficiencies				
Sworn Officers per 1,000 Population	1.45	1.49	1.49	1.50
Part Time Police Officers per 1,000 Population	0.05	0.12	0.12	0.11
Effectiveness				
Value of Property Stolen	\$1,233,486	\$950,000	\$920,000	\$ 1,050,000
Value of Property Recovered	\$717,863	\$725,000	\$525,000	\$605,000



Fire

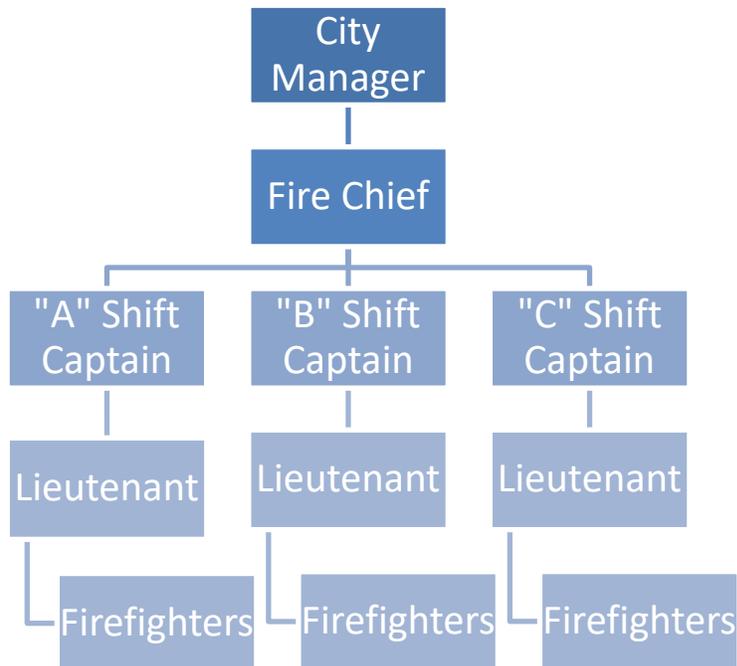
Fire

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 2019 ACCOMPLISHMENTS

The department has responded to 2,700 incidents this 2019 fiscal year.

The average response time for FY 2019 year to date is 4:37.

There have been 420 fire inspections of businesses this fiscal year

All fire hoses and apparatus tested in compliance with National Fire Prevention Agency guidelines.



FY 2019 ACCOMPLISHMENTS (continued)

The department has completed multiple mutual aid training sessions with Crandall, Texas Fire Department, and recently participated in the Tarrant County College BAR X training exercise. This involved simulation Boat Assisted Rescues on Joe Pool Lake over 3 days with multiple shifts and departments.

Fire safety education classes held at City schools and day care facilities

GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual 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 580 fire inspections in FY 2020

Perform flow tests, maintenance and painting of 565 fire hydrants in FY 2020

Maintain an average response time on all incidents below 4:45 minutes

Continue the development of the City's second fire station.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
PERSONNEL	1,584,795	1,735,262	1,752,440	1,994,519
SUPPLIES	67,000	76,043	76,043	84,943
CONTRACTUAL SERVICES	63,134	48,961	48,961	54,423
CAPITAL OUTLAY				
PROGRAM TOTAL	1,714,929	1,860,266	1,877,444	2,133,885

PERSONNEL SUMMARY:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
FULL TIME POSITIONS:				
Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter	13	13	13	16
TOTAL FULL TIME:	20	20	20	23
PART TIME POSITIONS:				
Firefighter	1	1	3	3
TOTAL PART TIME:	1	1	3	3
TOTAL FULL TIME EQUIVALENT	21	21	23	26

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes additional personnel funding for 3 full time firefighter (\$199,729) funded 75% through the Safer Grant and a 5% raise for staff.



Department: Fire

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Efficiencies				
Indicators:				
Percent of Priority I emergency responses within 7:59 minute response time	98%	98%	98%	98%
Average Response time to all incidents	4:24	4:30	4:37	4:45
Effectiveness				
Fire and EMS Cost per Capita	\$ 109.99	\$115.54	\$127.01	\$138.12
Provide high quality community oriented services with sensitivity				
Indicators:				
Number of Citizens receiving community CPR training	NA	40 - 60	40-60	60-80
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Outputs				
Calls for Service	2,548	2600	2,700	2,800
Fire Inspections	547	550	575	580
Fire Hydrant Maintenance	528	545	555	565



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 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	164,080	167,362	167,362	167,362
CAPITAL OUTLAY				
PROGRAM TOTAL	164,080	167,362	167,362	167,362

PERSONNEL SUMMARY:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 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.

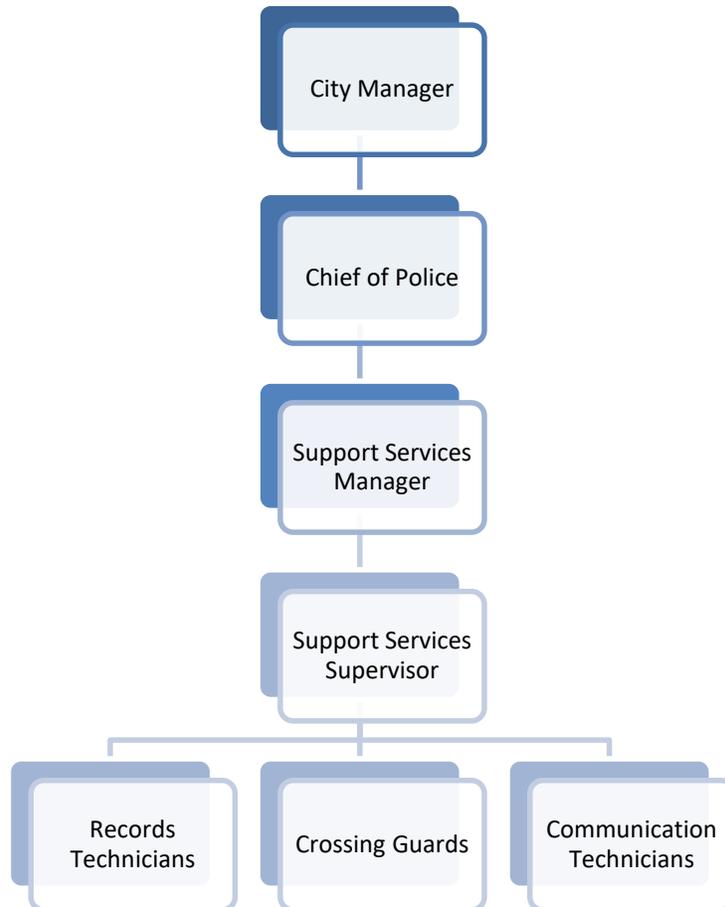
Communications

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 2019 ACCOMPLISHMENTS

In the approval of the FY 2019 budget, the program received a Dispatch Supervisor position. We selected our senior dispatcher to fill the position and this staffer is currently transitioning into the supervisor position.

Completed installation of bar code system in the Property Room, greatly streamlining the process of determining retention or disposal of property. This was completed in FY 2018. This initiative continued with the destruction, surplus and disposal of property in the Property Room. Detective Scott Koger was assigned as the Property Room Technician to assist in the daily operations of the Property Room. Through the leadership of Detective Koger, the Property Room has been brought up to date and current according to the retention period of property and departmental policy.

Continuing the effort of becoming a paperless process with the implementation of Laser fiche. We have been scanning documents and will continue to scan documents until the goal is met.

Additionally, in the approval of the FY 2019 budget, the City upgraded its public safety communications system. The equipment is purchased and is currently being installed. The new system will allow interoperability with law or fire personnel from surrounding cities throughout the Dallas Fort Worth metro area. We are partnering with the Garland/Mesquite/Rowlett/Sachse (GMRS) radio system to provide maintenance and upgrades for the new system.

GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual civic academy.

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

Continue high quality training for all Telecommunications operators by participating in the North Central Texas Council of Governments Telecommunications Academy.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
PERSONNEL	529,083	690,934	660,161	712,977
SUPPLIES	6,293	6,946	6,000	6,946
CONTRACTUAL SERVICES	57,311	52,944	41,020	64,118
CAPITAL OUTLAY	10,505	3,549	2,850	3,549
PROGRAM TOTAL	603,192	754,373	710,031	787,590

PERSONNEL SUMMARY:

	FY 18 ACTUAL	FY 19 AMENDED BUDGET	FY 19 PROJECTED	FY 20 ADOPTED
FULL TIME POSITIONS:				
Manager	1	1	1	1
Supervisor	-	1	1	1
Records Technician	3	3	3	3
Communication Technician	6	6	6	6
TOTAL FULL TIME:	10	11	11	11
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	10.75	11.75	11.75	11.75

SIGNIFICANT BUDGET CHANGES: Includes 3% Salary increase for Records Tech and a 5% increase for all other positions.



Department: Support Services

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Provide Services in an efficient manner				
Indicators:				
Efficiencies				
Full staffing of full and part time personnel	Yes	Yes	Yes	Yes
Full-time Support Services staff per 1,000 residents	0.62	0.68	0.68	0.69
Creation of 90 day assessment of Property Room records	NA	NA	NA	Yes
Effectiveness				
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

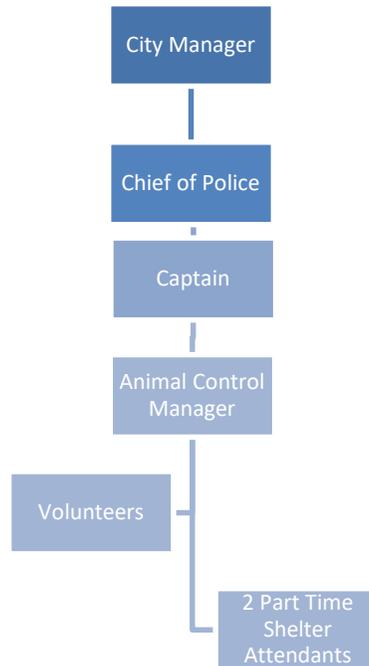
Animal Services

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 2019 ACCOMPLISHMENTS

Adopted out 121 felines and 221 canines to new homes for 2019 year to date.

100 animals returned to their rightful owners in FY 2019

In conjunction with volunteers, held over 35 adoption events yielding 160 canines and 60 feline adoptions

Install a Microchip on 360 canines and 125 felines. This initiative assists Animal Services staff reunite animals with their rightful owners.

GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual 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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	87,106	88,283	87,997	90,383
SUPPLIES	9,426	17,223	12,844	17,223
CONTRACTUAL SERVICES	12,637	10,470	9,145	10,470
CAPITAL OUTLAY				
PROGRAM TOTAL	109,169	115,976	109,986	118,076

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Animal Control Officer	1	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 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Effectiveness				
Maintain the "no kill" philosophy within the program				
Indicator: Percentage of animals euthanized compared to total outcomes	0.75%	None	1.00%	1.00%
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Strive to return animals to their rightful owners				
Indicator: Animals microchipped	455	800	800	900
Animals returned to owners	149	180	180	200
Respond to calls with courtesy and respect				
Indicator: Number of citizen complaints	None	None	None	None
Deliver efficient animal services throughout the year				
Efficiencies				
Indicator: Retention of a full time Animal Services manager	Yes	Yes	Yes	Yes
Effectiveness				
Pass the annual State Review				
Indicator: Satisfactory Rating from State Department of Health Services	Yes	Yes	Yes	Yes



Municipal Court

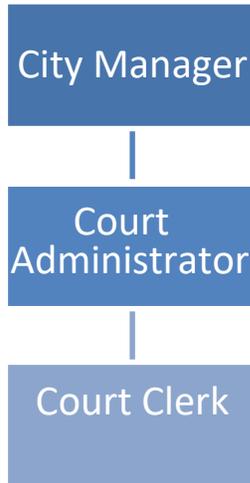
Municipal Court

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 2019 ACCOMPLISHMENTS

During the first six months of FY 2019, the Municipal Court Clerk was cross trained on Month End Reports and Processing Warrants.



GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual civic academy.

Continue to cross train the Court Clerk to improve communication and increased understanding of municipal court operations, and improve coverage of ongoing business should the Municipal Court Administrator be out for an extended period.

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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	115,335	117,733	117,161	120,308
SUPPLIES	101	150	150	150
CONTRACTUAL SERVICES	49,416	52,917	51,914	53,886
CAPITAL OUTLAY				
PROGRAM TOTAL	164,852	170,800	169,225	174,344

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
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
Outputs				
# of Warrants Issued	1,736	2,014	1,331	1,597
# of Warrants Cleared	1,098	1,973	1,784	2,141
# of Violations/Complaints processed	3,255	3,570	4,319	5,183
Efficiencies				
#Online Payments	485	776	696	835
Outstanding Payment Plan Fiscal Year End Balance	75,918	65,330	48,933	53,043
Effectiveness				
%Warrants Cleared	56%	90%	75%	75%
Total Cases Pending at Fiscal Year End				
Active	3,892	3,864	4,089	4,907
Inactive	4,847	6,541	4,851	5,821



Library

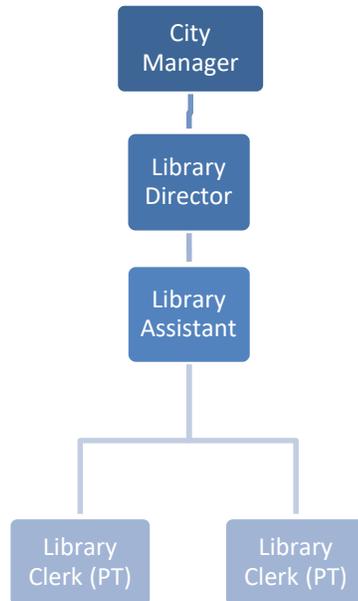
Library

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 2019 ACCOMPLISHMENTS

In accordance with the Seagoville Public Library Technology Plan – two workstations were updated to the Windows 10 platform.

Ongoing evaluation, inventory and weeding of the reference collection resulted in space expansion for growing sections, such as Spanish language materials.

In accordance with Government Code 441.127(a), Library Systems under the authority of the Texas State Library and Archives Commission, Seagoville Public Library maintained accreditation standards for FY 2018 and is track for FY 2019 accreditation.

Added a summer outreach program to children who could not attend Summer Reading Club, reading to children attending a local day care center every other week during the summer.



GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's annual civic academy

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

Continue to implement elements of comprehensive technology plan, specifically to continue to upgrade to Windows 10 platform and upgrade/replace two public workstations.

To maintain requirements of the Texas State Library Accreditation standards

CITYWIDE GOAL (3) – PROVIDE QUALITY LEISURE OPPORTUNITIES

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

Maintain access to Overdrive e-books and audio books. Maintain a constant wait list assessment to ensure relevance of the digital collection.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	163,651	204,500	208,759	207,067
SUPPLIES	1,342	1,750	1,750	1,750
CONTRACTUAL SERVICES	3,435	4,025	4,138	4,750
CAPITAL OUTLAY	12,856	14,000	14,000	14,000
PROGRAM TOTAL	181,284	224,275	228,647	227,567

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Complete the development of the comprehensive 5 year technology plan				
Update Software for 18 workstations	11%	22%	22%	44%
Workstations Completed	2	2	2	4
Effectiveness				
Maintain accreditation with the Texas State Library				
Indicators:				
Accreditation letter	Yes	Yes	Yes	Yes
Provide Quality Leisure opportunities				
Outputs				
Indicators:				
Attendance - Story Time for Preschoolers	409	458	570	550
Attendance - Summer Reading Club		444	462	500
Attendance - Day Care Outreach Program	160	160	160	160
Open WiFi access	Yes	Yes	Yes	Yes
Library Visits	15,262	16,050	16,000	16,050
Library Materials Circulated	32,595	32,600	33,365	33,500
Efficiencies				
Number of Library Visits per Library Employee	5,087	5,350	5,333	5,350



Senior Center

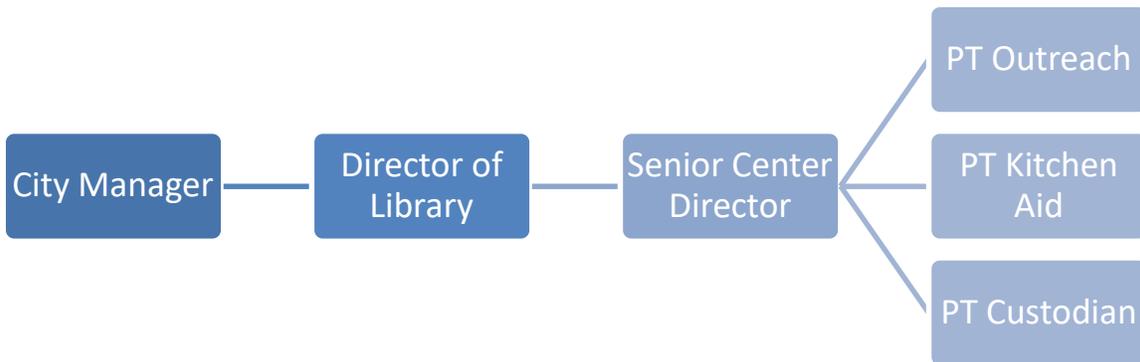
<h2>Senior Center</h2>

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|---|
| <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 2019 ACCOMPLISHMENTS

- Passed the annual Dallas County health inspection
- Passed the Dallas County Aging Association (DCAAA) annual kitchen review
- Working with North Texas Food Bank and have the PAN box program at the center first Monday of every month for distribution
- Networked with Dallas Ramps Organization to build a ramp at one of our Senior Center members' home.



FY 2019 ACCOMPLISHMENTS (continued)

Qualified as Beall's Texas local sponsored non-profit organization for the fourth year in a row.

Became the organization to be sponsored by Seagoville Elementary North for the Common Cents Dallas.org for the school year of 2019.

Were able to sponsor two overnight trips to Shreveport with the Seniors. Worked with the Visitors' Bureau of Shreveport to create schedule of activities.

Having events with local senior apartments to help spread the word of the Seagoville Senior Center.

GOALS FOR FISCAL YEAR 2020

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

Participate in hosting the City's 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

Provide opportunities for craft activity participants to have a craft sale as a means of fundraising for local outings

Have booths at Seagoville events to advertise the senior center as well as show off the crafts made at center.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	123,308	133,445	132,864	135,581
SUPPLIES	5,080	6,300	7,473	5,300
CONTRACTUAL SERVICES	66,744	74,900	73,430	69,338
CAPITAL OUTLAY	0	0	0	0
PROGRAM TOTAL	195,133	214,645	213,767	210,219

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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	0.50	0.75	0.75	0.75
Van Driver	0.25	0.00	0.00	0.00
Maintenance Worker	0.50	0.50	0.50	0.50
Food Server	0.64	0.64	0.64	0.64
TOTAL PART TIME:	1.89	1.89	1.89	1.89
TOTAL FULL TIME EQUIVALENT	2.89	2.89	2.89	2.89

SIGNIFICANT BUDGET CHANGES:



Department: Senior Center

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Outputs				
Serve a congregate meal 5 days a week to qualifying patrons				
Indicator: Meals Served	10,008	11,050	10,100	10,500
Provide transportation services to disabled persons and seniors				
Indicator: Number of rides provided	3,052	2,206	2,560	2,600
Provide transportation services to Dallas Transit from various locations in Seagoville				
Indicator: Number of rides provided	3,919	4,348	3,693	3,800
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	Yes	Yes	Yes	Yes
Indicator: Average daily attendance	50	50	50	50
Efficiencies				
Cost per Meal Served	\$ 3.78	\$ 3.60	\$ 3.53	\$ 3.56
Cost per Transportation Service Provided	\$ 15.37	\$ 13.85	\$ 16.30	\$ 16.43
Effectiveness				
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



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	802,800	807,280	823,110	868,713
CAPITAL OUTLAY				
PROGRAM TOTAL	802,800	807,280	823,110	868,713

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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: Reflects estimated increase in customer activity.





Building Inspection and Services

Building Inspection

1. Process and review all building applications and development plans.
2. Issue building and development permits and certificates.
3. Adhere to and maintain building code chapters and sections, guides, and other documents.

Building Services

1. Maintain city buildings.
2. Assist other departments maintain clean and safe city highways



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, and other changes to all buildings or structures in the City. Building Services strives to maintain a clean, safe and effective environment for city employees at City facilities.

FY 2019 Accomplishments:

Building Inspections:

Processed and completed all building permit plan reviews

Completed all inspection requests no later than end of business day after request was called in on 24-hour inspection line. (By July 31, over 2800 residential inspections and over 450 commercial inspections were completed.)

Drafted new sign code



FY 2019 Accomplishments: (continued)

City Council adopted new sign code (Chapter 21 Section 8 Division 1) in December 2018

Reviewed all 2018 International Code Council (ICC) codes and North Central Texas Council of Governments (NCTCOG) recommended amendments

Drafted local amendments to 2018 codes based on NCTCOG and existing amendments to 2012 ICC codes

City Council adopted 2018 codes with local amendments in January 2019

Building Inspector hired

Vehicle purchased for new building inspector

Plumbing certification acquired by Building Inspector

Pesticide application certification acquired by Building Inspector

New residential fee schedule adopted after state law change in June 2019

Completed regularly scheduled maintenance activities at City Hall, Veterans Park, Police Department and entry signage as well as maintaining certain highways as required by litter.

New carpet laid in all offices of City Hall and at front customer service desk

New tile in men's front restroom

New door lock placed on door to Municipal Court office

Kitchen/breakroom divided by carpet and cubicle walls to create 2 new offices for Jr. Planner and new Building Inspector

New kitchen tables and chairs purchased and installed

New conference table purchased for City Manager

New (second) presentation monitor purchased and installed in City Council Chambers

New gas stove/oven purchased and installed in kitchen

New refrigerator purchased and installed in kitchen

New under-counter ice maker installed in kitchen

New coffee maker installed in kitchen

Hosted Labor Day tree and shrub give-away

Hosted Leadership Seagoville (2 times)

Prepared Council Chambers for scheduled court dates, meetings, workshops, open houses, Summer Reading Program events, as well as other public and/or community events

GOALS FOR FISCAL YEAR 2020

CITYWIDE GOAL – SUPPORT ECONOMIC AND COMMUNITY DEVELOPMENT INITIATIVES

The goal of the Building Inspections Department is to provide customer service to the citizens of Seagoville and the construction community by providing a safe, durably-built



GOALS FOR FISCAL YEAR 2020 (continued)

CITYWIDE GOAL – SUPPORT ECONOMIC AND COMMUNITY DEVELOPMENT INITIATIVES

environment through the enforcement of codes and standards adopted by the City of Seagoville.

More specific goals include the purchase of a vehicle for the Building Official, the hiring of a Health Inspector, and working towards the purchase of a computerized permitting system that will allow on-line permitting and inspection scheduling while allowing access and control by staff.

Building Services will continue to provide a clean and healthy environment at City Hall and the Police Department so that employees and citizens can interact and conduct business.

Proposed goals for FY 2020 include replacing half of the HVAC units serving City Hall, replacing the carpet in the back hallways of City Hall plus the conference room and the Library.

Host Leadership Seagoville (civic academy)

Host Labor Day tree and shrub give-away

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	280,301	349,875	358,192	387,233
SUPPLIES	18,225	8,600	8,560	10,600
CONTRACTUAL SERVICES	45,912	51,700	52,518	51,700
CAPITAL OUTLAY	-	-	-	
PROGRAM TOTAL	344,439	410,175	419,270	449,533

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Community Development Director	1	1	1	1
Building Inspector	0	1	1	1
Building Maintenance Technician	1	1	1	1
Permit Technician	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL FULL TIME:	4	5	5	5
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	4	5	5	5

SIGNIFICANT BUDGET CHANGES:

PERSONNEL - Includes 3% Salary increase.



Department: Building Inspection and Services

PERFORMANCE MEASURES	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
OUTPUTS				
Number of Building Inspections				
Residential		2000	3300	3000
Commercial		500	540	500
EFFICIENCIES				
Average Time to Complete an Inspection (minutes):				
Certificate of Occupancy	45	45	45	45
Frame Inspection	45	45	45	45
Plumbing Inspection	25	25	25	25
Roof Inspection	15	15	15	15
Slab Inspection	35	35	35	35
EFFECTIVENESS				
Ensure all Building Projects Meet Recognized Standards for Building Safety and Code Compliance	100%	100%	100%	100%



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 installation. Provide litter control service along the City's medians and right of way.

FY 2019 ACCOMPLISHMENTS

"High Water" traffic signs were added to warn traffic from entering a low-lying area on Malloy Bridge Road during flooding events.

Almost 7500-feet of East Malloy Bridge Road received full depth pavement repair and replacement.

Millings were placed and spread on North Watson Street to maintain the road's surface.



FY 2019 ACCOMPLISHMENTS (continued)

Millings were placed and spread on Tunnell Street to maintain the road's surface.

Millings were placed and spread on Elizabeth Lane to maintain the road's surface.

Damaged guardrail was replaced at the intersection of Bowers Road and Environmental Way.

Damaged guardrail was replaced at the intersection of Simonds Road and Kleberg Road.

Concord Street pavement was removed and correctly constructed with reinforced concrete.

Repaired over 2,000 potholes.

Completed annual crack-sealing.

Cleaned ditch behind Woodhaven Drive between May Road and Greenhaven Drive to alleviate flooding concerns.

Cleaned alley between Shady Lane and East Famers Road that is located between High School Drive and Quinette Drive.

Via intergovernmental funding, replaced several asphalt streets in the Stafford Addition community.

Helped mitigate flooding concerns by cleaning out ditch behind Woodhaven and the alley way behind High School Road.

FY 2020 GOALS

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

Repair over 2,000 potholes.

Complete annual crack-sealing.

Rebuild East Malloy Bridge Road pavement from Highway 175 frontage road to Crestview Road with reinforced concrete.

Rebuild Crestview Drive from East Malloy Bridge Road to Hall Road with drainage corrections and improvements.

Replace Ross Lane from Shady Lane to Catherine Lane with curb repairs.

Replace Johnnie Row from Shady Lane to Catherine Lane with curb repairs.

Partner with Dallas County to spend Community Development Block Grant (CDBG) funds on pavement rehabilitation.

Have one employee obtain Commercial Driver License (CDL).



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	145,609	146,193	169,467	183,744
SUPPLIES	58,188	54,069	71,130	54,069
CONTRACTUAL SERVICES	113,645	125,300	127,975	135,600
CAPITAL OUTLAY	0	0	0	0
PROGRAM TOTAL	317,441	325,562	368,572	373,413

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Streets Maintenance Worker	1	2	2	2
Litter Crew Worker	2	2	2	2
TOTAL FULL TIME:	3	4	4	4
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel

Fully funds an additional street maintenance worker and includes a 3% salary adjustment.

Contractual Services

Funds a tire disposal service to properly dispose of illegally dumped tires.





Parks

Parks

1. Groundkeeping services for seven (7) 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 seven (7) 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 offers various special events such as the Fourth of July celebration, and carnivals.



FY 2019 ACCOMPLISHMENTS

Bruce Park:

Replaced football scoreboard
Installed new lights at football field
Installed 21 antique LED lights for walking trail around lake
Replaced 2 portable toilets with permanent bathroom structure
Demolished the baseball field fencing
Installed new mulch
Replace 2 driveway approaches into park from Highway 175 frontage road
Hosted:
 Seago Fest in October
 Christmas Tree lighting in early December
 Kid Fish in May
 May Fest in May
 Fireworks in the Park with Chamber of Commerce in July
 Movie in the Park (4 times) in August and September
 Antique Car Show (Fall and Spring)

Petty White Park:

Installed new fencing and gates
Graded parking lot then had asphalt millings placed and spread
Remodeled the concession stand
Added soccer goals
Installed new mulch

Bearden Park:

Added 4 scoreboards for baseball
Completed foundation repairs of concession stand
Replaced customer platform at concession stand
Installed new rock columns for new wrought iron fencing and gates
Installed new mulch

Casa Grande Park:

Began installing new lighting for walking trail
Installed new mulch

Heard Park:

Installed 2 new baby swings
Installed new mulch

General:

New equipment purchased:
550 truck; tractor; batwing; skidster; 32-foot trailer



GOALS FOR FISCAL YEAR 2020

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

Bruce Park:

Remove Oncor light standards in lake and along roadway

Rebuild road in park

Add erosion control around the lake

Add a soccer field

Install new mulch

Host:

Seago Fest in October

Christmas Tree lighting in early December

Kid Fish in May

May Fest in May

Fireworks in the Park with Chamber of Commerce in July

Movie in the Park in Fall

Petty White Park:

Install concrete dumpster pad if not completed in FY 2019

Install new mulch

Bearden Park:

Install concrete dumpster pad

Install new mulch

Remodel concession stand

Casa Grande Park:

Complete installing new lighting for walking trail

Install new mulch

Heard Park:

Install new mulch

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	62,472	74,665	55,924	57,419
SUPPLIES	73,368	56,850	56,850	56,850
CONTRACTUAL SERVICES	123,408	125,650	122,361	125,650
CAPITAL OUTLAY				
PROGRAM TOTAL	259,247	257,165	235,135	239,919

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
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:

Personnel: Elimination of part time funding.



Department: Parks

PERFORMANCE MEASURES	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
OUTPUTS				
Number of park acres maintained	106	106	106	106
EFFICIENCIES				
Park maintenance operating cost per capita	\$16.10	\$15.97	\$14.15	\$14.44
Operating Cost per Park Acre	\$2,446	\$2,426	\$2,218	\$2,263
EFFECTIVENESS				
Achieve 100% maintenance on 106 acres of parks.	100%	100%	100%	100%



Planning

Planning

1. Process and review all zoning applications, plat applications, and other development plans.
2. Adhere to and maintain the City's Comprehensive Plan, certain code chapters and sections, guides, and other documents.



CITY OF SEAGOVILLE, TEXAS

Planning



PROGRAM DESCRIPTION

The goal of planning is to maximize the health, safety, and economic well-being of residents in ways that reflect the unique needs, desires, and culture of those who live and work within the community.

Planning should provide guidelines for achieving the best development of land while providing adequate thoroughfares and proper landscaping in behalf of the citizens of Seagoville. The Planning Department addresses all present and future development, planning, zoning, and subdivision needs. Staff also serve as the liaison and secretary for the Planning and Zoning Commission.



FY 2019 ACCOMPLISHMENTS:

- Processed and recorded at least 35 minor plats of 3 lots or less
- Processed and recorded 2 subdivision Final Plats (43 lots and 267 residential lots)
- Over 28 requests of Planning and Zoning Commission included processing for:
 - 12+ zoning changes
 - 2+ residential subdivision construction plats
 - 4+ commercial concept plans
 - 4+ plan developments were created or amended
 - 3+ Special Use Permits
 - 2 code changes
- Processed and completed 46+ plat or plan reviews
- Processed and completed 11+ floodplain reviews for Dallas County
- Processed and completed 4+ zoning review/confirmation letters

GOALS FOR FISCAL YEAR 2020

CITYWIDE GOAL (4) – SUPPORT ECONOMIC AND COMMUNITY DEVELOPMENT INITIATIVES

Processed and record all minor plats of 3 lots or less	All Year; estimate 30
Processed and record all subdivision Final Plats	All Year; estimate 2
Process all zoning applications	All Year
zoning changes	estimate 5+
residential subdivision construction plats	estimate 2+
commercial concept plans	estimate 5+
plan developments were created or amended	estimate 5+
Special Use Permits	estimate 2+
code changes	First Half; estimate 3
Processed and complete plat or plan reviews	All Year; estimate 38
Processed and complete floodplain reviews for Dallas County	All Year; estimate 10
Processed and complete zoning review/confirmation letters	All Year; estimate 5
Use plotter to produce large copies, scans, maps, and plats	All Year
CC to review and adopt new unified development code (current code chapters 21 thru 25)	
First Half	
Acquire AICP certification (American Institute of Certified Planners)	First Quarter
Begin using software to create new/updated zoning map	First Quarter
CC to review and adopt new/updated zoning map	Second Quarter



GOALS FOR FISCAL YEAR 2020 (continued)

CITYWIDE GOAL (4) – SUPPORT ECONOMIC AND COMMUNITY DEVELOPMENT INITIATIVES

Create new/updated thoroughfare plan	Second Quarter
CC to review and adopt new/updated thoroughfare plan	Third Quarter
Create new/updated land use plan	Third Quarter
CC to review and adopt new/updated new/updated land use plan	Fourth Quarter
Create city-wide hike and bike trail plan	Fourth Quarter

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	68,879	69,973	81,847	84,155
SUPPLIES	202		2,257	4,100
CONTRACTUAL SERVICES	16,210	26,455	8,150	13,786
CAPITAL OUTLAY				
PROGRAM TOTAL	85,291	96,428	92,254	102,041

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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:

Personnel: Includes full year funding of midyear salary adjustment and 3% FY 2020 salary increase.



Department: Planning

Performance Measures	FY2018 Actual	FY2019 Budget	FY2019 Actual	FY2020 Budget
Outputs				
Planning & Zoning Commission meetings	0	24	19	24
Meeting Packets	0	12	19	22
Meeting(s) cancelled		12	6	2
Meeting(s) rescheduled		0	1	0
Special meeting(s) called		0	1	0
Zoning Case(s)		0	12	12
Subdivision Construction Plat(s)		0	0	2
Subdivision Final Plat(s)		0	1	1
Concept plan(s)		0	4	5
Planned Development(s) and/or Amendment(s)		0	4	5
Special Use Permit(s)		0	3	2
Code change(s)		0	2	3
Minor subdivisions (less than 4 lots) recorded		0	32	30
Plat and/or plan review(s) completed		0	46	38
Floodplain reviews for Dallas County		0	11	10
Zoning review letters		0	4	5
Efficiencies				
Percentages of adjacent property owner letters sent at least 10 days prior to hearing	100%	100%	90%	100%
Effectiveness				
Percent of Zoning Cases processed in compliance with state requirements	100%	100%	100%	100%



Code Enforcement

Code Enforcement

1. Enforces tall grass and other nuisance ordinances.



CITY OF SEAGOVILLE, TEXAS

Code Enforcement



PROGRAM DESCRIPTION

The mission of Code Enforcement in the City of Seagoville is to protect the health of the community, by assuring compliance with the city's land use, environmental and construction codes. Code Enforcement conducts routine daily patrol of the city to identify violations of the Code of Ordinances, State and Federal laws, Rules and Regulations and responds to complaints from the citizens. Code Enforcement will assure code compliance by educating and encouraging the citizens in cases where compliance has not been met. In the more difficult cases of non-compliance they will utilize all legal resources available to the City of Seagoville.



FY 2019 ACCOMPLISHMENTS

206 Water St.- Demolition and removal of dilapidated structure by property owner (residential)

112 W. Ard St. – Removal of a dilapidated commercial building by property owner.

3107 N. Hwy 175- Took action to meet with a property/business owner due to numerous code violations with the structure as well as having a high number of police calls to the location. The owner closed the business and sold the property. New ownership has rehabilitated the building and is preparing to open a new business.

305 Glenn Rd.- Demolition of a residential structure by the property owner of a dilapidated structure.

Currently working with property owners to demolish or renovate dilapidated structure(s) 112 S

Illegal Dumping Offenses:

52 Total Cases- 47 Cases unable to locate offender, 5 cases tracked and citations issued, 1 felony case.

Code Enforcement continues to monitor areas for illegal dumping and removing the debris as quickly as possible to help curb continuous dumping. New signs were installed on Stark Rd.

FY 2020 GOALS

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

Train new employee and certify as a full time officer.

Purchase cameras through Q-Star Technologies in an effort to reduce and eliminate illegal dumping.

Purchase a 6x12 Dump trailer to assist in removal of debris. In doing so, the trailer will have multiple uses that will benefit other departments as well. This will reflect a reduction in man power hours involved in clean ups and hauling.

Strive to be more accessible to the public in means of returning phone calls in a timely manner, making personal contact and having strong customer service orientations.

Continue to patrol and monitor violations that may potentially be harmful and impact the storm drain inlets of contaminants and other illegal discharges.

Bring public awareness to potential hazards that threaten the surface water.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	121,091	123,901	123,290	239,997
SUPPLIES	3,976	7,880	7,880	14,310
CONTRACTUAL SERVICES	59,751	55,605	42,312	53,805
CAPITAL OUTLAY				
PROGRAM TOTAL	184,818	187,386	173,482	308,112

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Health Inspector	0	0	0	1
Senior Code Enforcement Officer	1	1	1	1
Code Enforcement Officer	1	1	1	1
TOTAL FULL TIME:	2	2	2	3
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	3

SIGNIFICANT BUDGET CHANGES:

Personnel

Full year funding of interim FY 2019 salary adjustments.

Includes Health Inspector position with uniform, supplies and equipment.



Department: Code Enforcement

PERFORMANCE MEASURES	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
OUTPUTS				
Number of Code Enforcement Cases Reported	1,138	1,500	700	1,500
Number of Code Enforcement Cases Closed	1,095	1,470	650	1,475
Number Citations Issued	122	125	75	100
Total Violations Cited	237	160	215	175
EFFICIENCIES				
Number of Complaints per Code Enforcement Officer	569	810	350	750
Number of Code Enforcement Officers	2	2	2	2
EFFECTIVENESS				
Percentage of Code Complaints resulting in Voluntary Compliance	98.0%	98.0%	98.0%	98.0%



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	87,945	90,465	91,455	91,805
SUPPLIES	32,855	20,900	27,100	23,500
CONTRACTUAL SERVICES	230,224	279,690	282,895	266,825
CAPITAL OUTLAY				
PROGRAM TOTAL	351,024	391,055	401,450	382,130

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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:





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 2019, the City issued debt. The City issued approximately \$4,600,000 for street improvements and \$1,400,000 to replace the Police and Fire emergency communications system. The repayment for this debt will come from property taxes in future years. The 2019 certified taxable value of \$708,887,803 is a 3.7% increase from the 2018 certified taxable value of \$683,530,390. This will provide additional property tax revenues for debt service operations. The City has adopted a tax rate of \$0.068302 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. **This is a 3.2 cent increase 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).

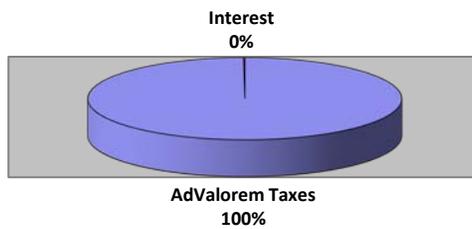
Revenues

Revenues in the Debt Service Fund are budgeted at \$470,049 – a \$227,524 increase from the previous year. The I&S property tax rate for FY 2019-20 is calculated at \$0.068302 – a 3.2 cent increase from the previous year. The I & S rate is equivalent to 8.66% of the total property tax rate of \$0.788800 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$470,009 and represent all of total fund revenues. Interest revenue is budgeted at \$40.



City of Seagoville, Texas Debt Service Fund Overview

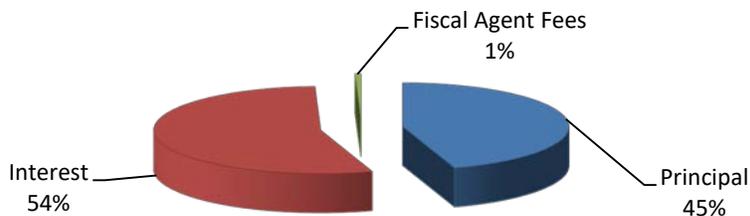
Revenue By Source



Expenditures

Expenditures for the Debt Service Fund are budgeted at \$493,364 - increasing significantly from the previous year. This is due to the FY 2019 bond sale. Principal payments on bonds are budgeted at \$222,000, a \$77,000 increase from the prior year. Interest payments are budgeted at \$268,614, a \$240,436 increase from the prior year.

Debt Service Fund Expenditures by Category

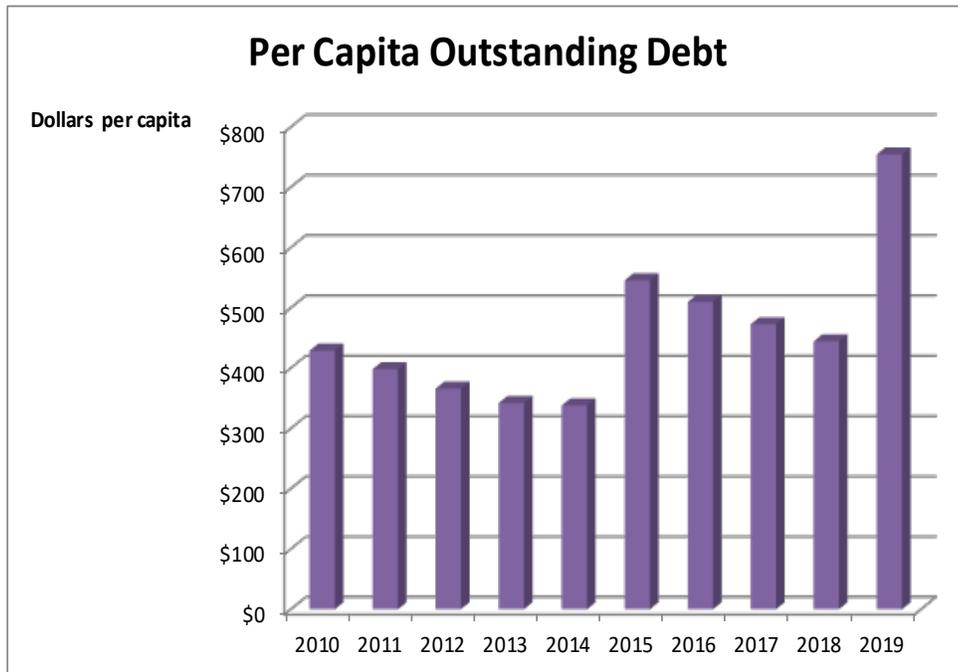




City of Seagoville, Texas Debt Service Fund Overview

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

Year	Outstanding Debt	Population
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
2018	\$7,155,000	16,100
2019	\$12,535,000	16,620

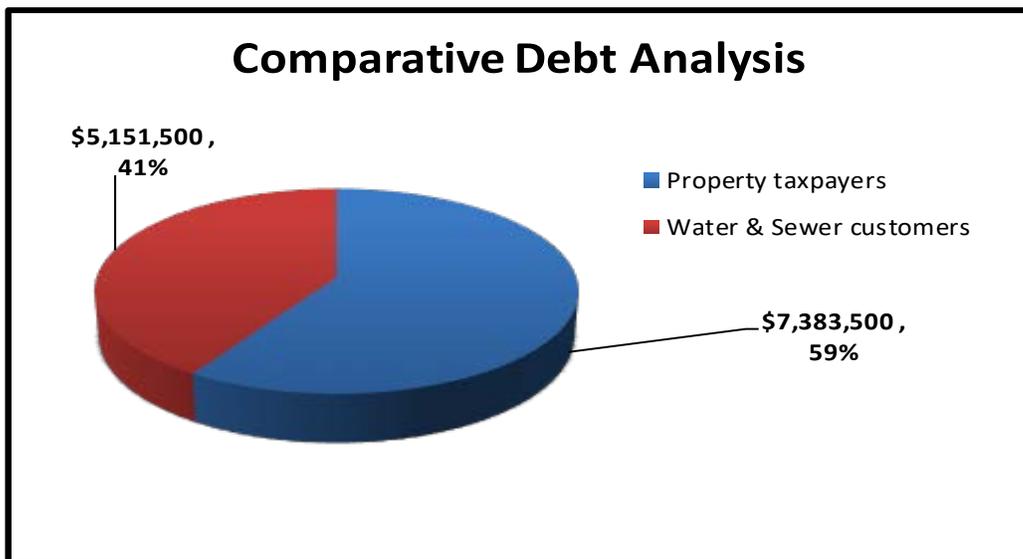




City of Seagoville, Texas Debt Service Fund Overview

The outstanding debt amount of \$12,535,000 consists of the following:

Property taxpayers – general government	\$7,383,500	(59%)
Water & Sewer customers	5,151,500	(41%)



The FY 2020 annual debt requirement for general government (principal, interest and fees) is \$493,364.

The FY 2020 annual debt requirement for water and sewer is \$499,360. The total debt commitment for water and sewer is \$1,135,900, including year 1 of a three year lease amounting to \$636,540.

City of Seagoville, Texas
Budget Summary
General Debt Service Fund

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$19,376	\$49,154	\$49,154	\$100,328
Revenues				
Property Tax	\$223,183	\$242,485	\$242,485	470,009
Other Revenues	23,197	-	-	-
Interest Income	174	40	200	40
Total Revenues	\$246,554	\$242,525	\$242,685	\$470,049
Total Available Funds	\$265,930	\$291,679	\$291,839	\$570,377
Expenditures				
Bond Principal	\$145,500	\$145,000	\$157,500	222,000
Interest on Bonds	27,723	28,178	31,961	268,614
Paying Agent Fees	43,553	2,750	2,050	2,750
Total Expenditures	\$216,776	\$175,928	\$191,511	\$493,364
Ending Fund Balance	\$49,154	\$115,751	\$100,328	\$77,013
Tax Rate	0.036300	0.036300	0.036300	0.068302

**CITY OF SEAGOVILLE
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2019**

Total Assessed Value		\$ 708,887,803
Debt Limit - 10 Percent of Total Assessed Value		\$ 70,888,780
Current General Obligation Debt		<u>7,383,500</u>
Legal Debt Margin		<u>\$ 63,505,280</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
2020	222,000.00	268,614.38	490,614.38
2021	311,500.00	207,394.45	518,894.45
2022	346,500.00	197,681.00	544,181.00
2023	371,000.00	186,867.55	557,867.55
2024	395,500.00	175,167.25	570,667.25
2025	410,000.00	162,780.10	572,780.10
2026	430,000.00	150,956.10	580,956.10
2027	441,250.00	139,307.10	580,557.10
2028	455,750.00	127,484.48	583,234.48
2029	310,000.00	115,350.00	425,350.00
2030	320,000.00	105,900.00	425,900.00
2031	330,000.00	96,150.00	426,150.00
2032	340,000.00	86,100.00	426,100.00
2033	350,000.00	75,750.00	425,750.00
2034	365,000.00	65,025.00	430,025.00
2035	375,000.00	53,925.00	428,925.00
2036	385,000.00	42,525.00	427,525.00
2037	395,000.00	30,825.00	425,825.00
2038	410,000.00	18,750.00	428,750.00
2039	420,000.00	6,300.00	426,300.00
	7,383,500.00	2,312,852.41	9,696,352.41

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2017**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2020	162,000.00	28,921.05	190,921.05
2021	166,500.00	25,794.45	192,294.45
2022	166,500.00	22,581.00	189,081.00
2023	171,000.00	19,367.55	190,367.55
2024	175,500.00	16,067.25	191,567.25
2025	180,000.00	12,680.10	192,680.10
2026	180,000.00	9,206.10	189,206.10
2027	146,250.00	5,732.10	151,982.10
2028	150,750.00	2,909.48	153,659.48
TOTAL	1,498,500.00	143,259.08	1,641,759.08

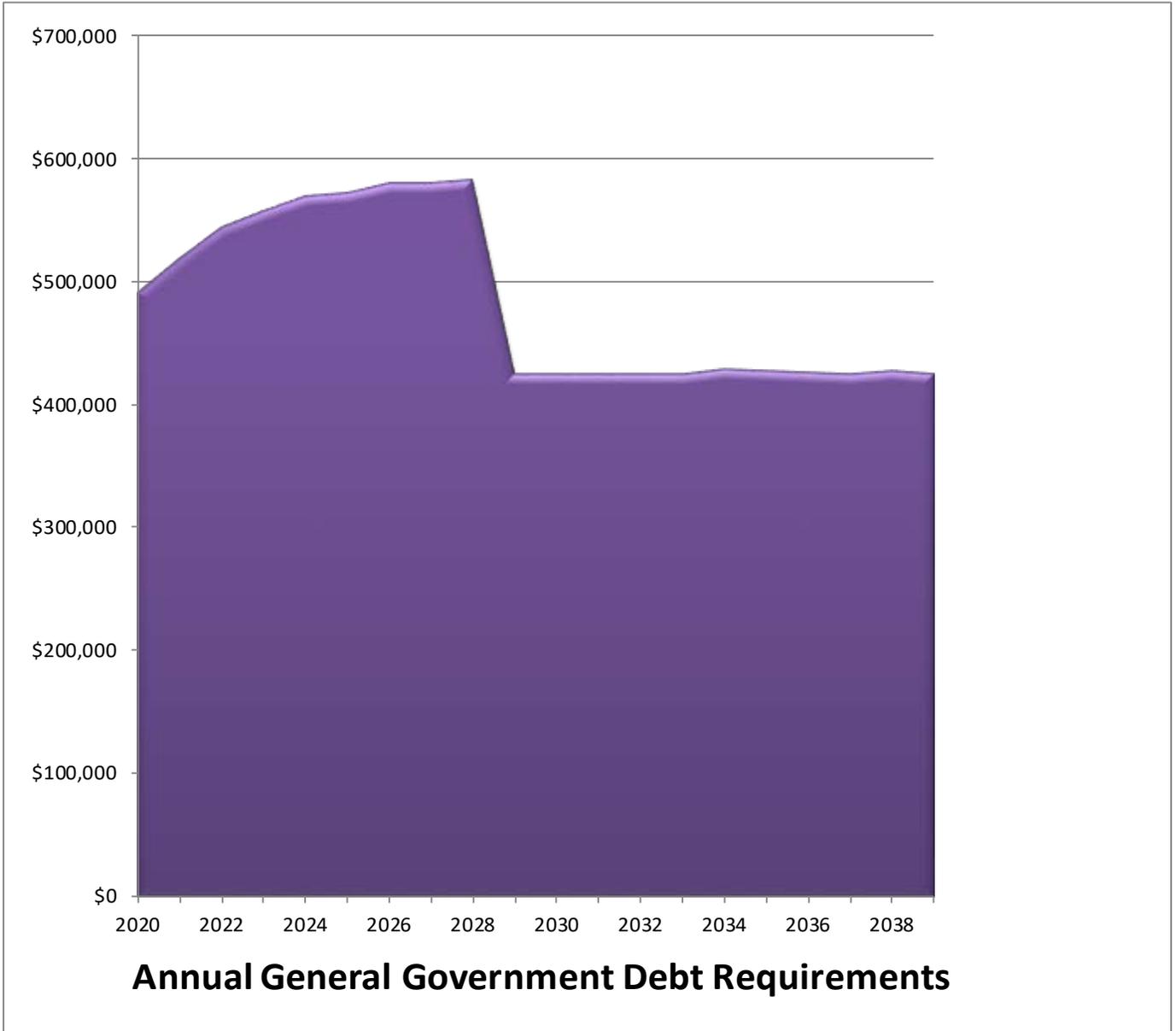
Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for refunding the City's 2006 and 2008 contractual obligations.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2019**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2020	60,000.00	239,693.33	299,693.33
2021	145,000.00	181,600.00	326,600.00
2022	180,000.00	175,100.00	355,100.00
2023	200,000.00	167,500.00	367,500.00
2024	220,000.00	159,100.00	379,100.00
2025	230,000.00	150,100.00	380,100.00
2026	250,000.00	141,750.00	391,750.00
2027	295,000.00	133,575.00	428,575.00
2028	305,000.00	124,575.00	429,575.00
2029	310,000.00	115,350.00	425,350.00
2030	320,000.00	105,900.00	425,900.00
2031	330,000.00	96,150.00	426,150.00
2032	340,000.00	86,100.00	426,100.00
2033	350,000.00	75,750.00	425,750.00
2034	365,000.00	65,025.00	430,025.00
2035	375,000.00	53,925.00	428,925.00
2036	385,000.00	42,525.00	427,525.00
2037	395,000.00	30,825.00	425,825.00
2038	410,000.00	18,750.00	428,750.00
2039	420,000.00	6,300.00	426,300.00
	5,885,000.00	2,169,593.33	8,054,593.33

Proceeds from the sale of the certificates were used for the purpose of acquiring a public radio communication system and the design and construction of street and roadway improvements within the City, including the road, street, sidewalks, curb, drainage and related improvements

**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 2020 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

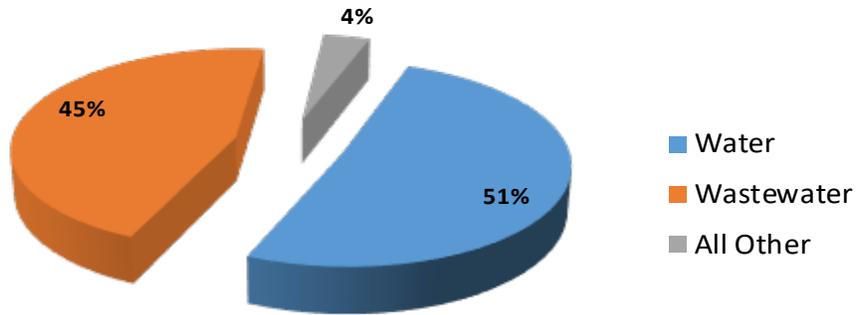


Seagoville Economic Development Corporation Fund Summary FY 2020

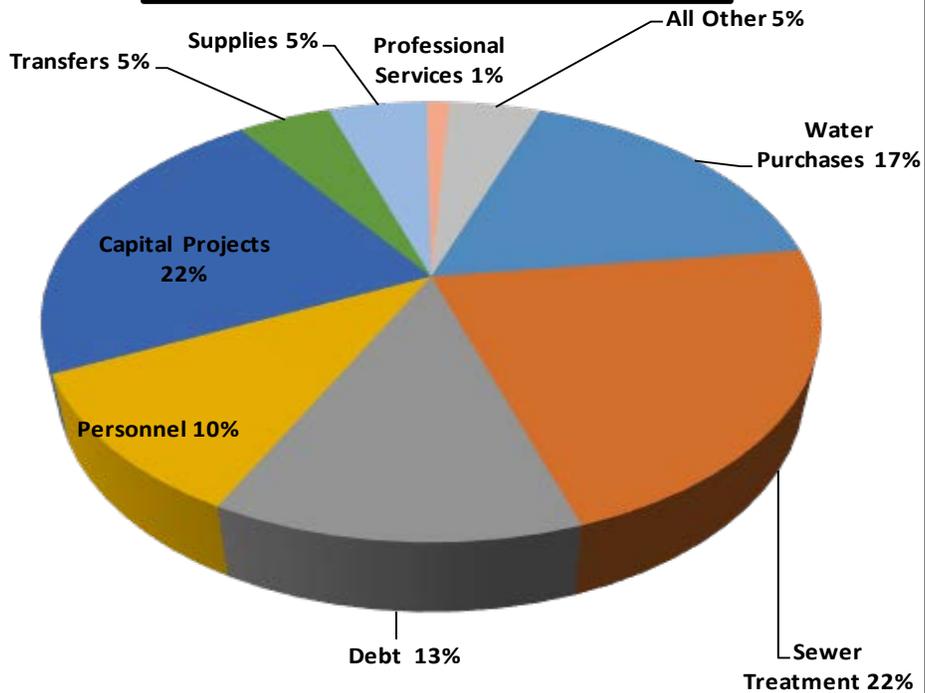
Account Description	Actual FY 2017	Actual FY 2018	Budget FY 2019	Projected FY 2019	Adopted FY 2020
Total Net Position October 1	1,401,915	1,833,353	2,409,176	2,409,176	2,465,394
Revenues					
Sales Tax Revenues	776,286	836,242	810,921	871,740	915,325
Rent Revenue	17,363	22,200	21,600	19,300	21,600
Reimbursement/Other	13	501	-	-	-
Interest Income	719	788	725	790	810
Total Revenue	794,381	859,731	833,246	891,830	937,735
Total Resources Available	2,196,296	2,693,084	3,242,422	3,301,006	3,403,129
Expenditures					
<u>Administrative & Operations</u>					
Administrative Cost	205,974	34,242	52,739	62,402	72,228
Operations	88,384	92,551	302,210	314,710	139,450
Total Administrative & Operations	294,358	126,793	354,949	377,112	211,678
<u>Economic Development Assistance</u>					
Kelley Harris Incentive	-	109,000	-	-	-
Project Cake	-	8,683	-	-	-
Land Incentive	-	-	-	450,000	-
Shorty's BBQ	-	34,432	-	-	-
Economic Development Grant - Actuant (Precision/Hays)	50,000	-	-	-	-
Total Economic Development Assistance	50,000	152,115	-	450,000	-
<u>City and Community Oriented Projects</u>					
Fireworks	5,000	5,000	5,000	5,000	5,000
Kidfish Event	105	-	3,500	3,500	3,500
Quality of Life Projects	-	-	100,000	-	200,000
Special Events Chamber of Commerce	-	-	-	-	-
Total City and Community Projects	5,105	5,000	108,500	8,500	208,500
<u>Debt Service</u>	13,479	-	-	-	-
<u>Facade Improvement Program</u>	-	-	-	-	-
Total Expenditures	362,942	283,908	463,449	835,612	420,178
Excess of Revenue over Expenditures	431,440	575,823	369,797	56,218	517,557
Total Net Position September 30	1,833,353	2,409,176	2,778,973	2,465,394	2,982,951
Invested in Capital Assets	836,654	825,393	825,393	825,393	825,393
Working Capital	996,699	1,583,783	1,953,580	1,640,001	2,157,558
Daily Operating Cost	806.46	347.38	972.46	1,033.18	579.94



Water & Sewer Revenues
Total Budget \$7,240,898



Water & Sewer Expenditures
Total Budget \$8,959,658





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

	Actual 2017-2018	Adopted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Unrestricted Net Asset Balance	\$3,925,046	\$6,233,537	\$6,233,537	\$6,271,537
Revenues				
Water Services	\$3,782,109	\$3,517,634	\$3,552,810	\$3,693,520
Waste Water Service	3,457,593	3,120,468	3,245,287	3,276,490
Refunded Debt	200,000	-	-	-
Pension Reduction	102,821	-	-	-
Other Income	271,556	209,125	347,357	270,888
Total Revenues	\$7,814,079	\$6,847,227	\$7,145,454	\$7,240,898
Total Available Funds	\$11,739,125	\$13,080,764	\$13,378,991	\$13,512,435
Expenditures				
Operating and Debt Expenses:				
Administrative	\$174,293	\$172,809	\$182,744	\$185,199
Water	2,161,429	2,319,402	2,269,857	2,316,951
Sewer	2,157,888	2,422,788	2,363,903	2,545,735
Customer Service	220,182	222,500	226,383	225,850
Non-Departmental	53,158	93,363	97,709	103,591
Tuition Reimbursement Program	-	5,000	-	5,000
Transfers Out	352,304	352,304	352,304	352,304
Cityworks renewal fee (FY 2019)	29,883	15,250	17,100	18,925
Debt	152,988	516,559	543,288	1,135,900
	5,302,125	6,119,975	6,053,288	6,889,455
Capital Outlay:				
Transfer to Equipment Replacement	-	68,000	68,000	68,000
Replacement Vehicle	-	48,000	48,000	-
Zero Turn Mower	-	16,435	16,435	-
Water & Sewer Rate Study	-	-	-	27,500
Highway 175 Lift station service area condition assessment	27,232	103,895	150,000	128,895
Ace Hardware Major Sewer Repair	-	-	120,320	-
Professional Engineering Fees	106,541	-	32,310	-
Ard Road Pump Station Upgrades	-	300,000	150,000	300,000
Reserved for Smart Meter Acquisition	-	-	-	1,270,808
Capital Projects	69,690	532,000	469,100	275,000
	203,463	1,068,330	1,054,165	2,070,203
Total Expenditures and Capital	5,505,588	7,188,305	7,107,453	8,959,658
Ending Unrestricted Net Asset Balance	\$6,233,537	\$5,892,459	\$6,271,537	\$4,552,777
Required Reserve Balance (60 Days)	\$871,582	\$1,006,023	\$995,061	\$1,132,513
Amount over Required Reserve	\$5,361,955	\$4,886,435	\$5,276,476	\$3,420,264
<i>1 day of operations</i>	<i>\$14,526</i>	<i>\$16,767</i>	<i>\$16,584</i>	<i>\$18,875</i>
<i>Days of Reserve Balance</i>	<i>429.1</i>	<i>351.4</i>	<i>378.2</i>	<i>241.2</i>



FY 2019 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 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 implement a Capacity Management Operation and Maintenance Program (CMOM).

The EPA further identified recommendations and suggestions:

1. City should create a formal Capital Improvement Plan.
2. 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 2019 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 Glenn Road Lift Station, which is the lift station serving the US 175 corridor. This work has eliminated the US 175 manhole sanitary sewer overflows. However, additional work is required on the station



which will be addressed in future years, pending the development of the Capital Improvements Program.

Initiative:

In the FY 2019 Budget, staff recommended allocating \$103,895 for the Highway 175 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 Highway 175 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. The analysis has been completed by Pipeline Analysis. Staff is awaiting the final report from Pipeline, which will contain a detail report of all problems requiring City attention. The City expects to have sufficient resources to begin mitigation of I/I problems. These issues are scheduled to be addressed in FY 2020.

Initiative:

In the FY 2020 Proposed Budget, staff recommends allocating \$128,895 for the Water Street Interceptor service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports.

Initiative:

A FY 2019 identified project replaced the Highway 175 gravity main crossing at Environmental Way. The project installed a new 15-inch composite plastic gravity main eliminating I/I problems under the Highway. Construction of the project was performed by Wilco Contractors in the amount of \$455,952.75. Engineering services totaling \$82,800 was provided by Halff Associates. The total project cost of \$538,752.75 was within the project estimate of \$750,000.00.

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. The City awaits approval from EPA.



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. This plan was presented to Council in May 2018.

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 began on this initiative in October 2017 and is scheduled for completion in the fall of 2019.

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 for sanitary sewer, which would allow the City to implement automated emergency response processes.

Initiative:

A SCADA system acquisition for sanitary sewer will be considered for inclusion in the Capital Improvement Plan.

Issue:

The Texas Commission on Environmental Quality (TCEQ) requires minimum system capacities be maintained for pumps, ground storage and elevated storage in the water system.

Initiative:

Staff recommends allocating \$300,000 for Ard Road water pump station improvements. Seagoville is in good shape for storage, but is nearing a required pump upgrade based on the number of connections the City serves. One of the 4 pumps at the station is currently out of service and needs to be repaired or replaced. This pump's motor has had to be serviced multiple times in recent years. Because of its maintenance history and the need to upgrade a pump before too long to meet TCEQ minimum capacity requirements,



staff is recommending that the pump be replaced. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows. The plan is to accomplish both power and pipe upgrades in two phases to meet the ultimate needs of the station. Phase One includes all pipe upgrades. Phase Two includes electrical and pump upgrades.

Other Initiatives

Acquisition of Smart Water Meter Technology

The City proposes the acquisition of Advanced Metering Infrastructure (AMI) technology. The system will include a complete meter change out of the whole city customer base, 2 antennas to collect water meter readings throughout the City, and a customer portal that will allow the customer to see hourly usage. It is estimated that the installation of this technology will take 8 to 10 months. It is possible that the improved accuracy of the new meters may increase customer revenue depending upon the age of the replaced meter.

Engineering Services – Northern Basin Interceptor System

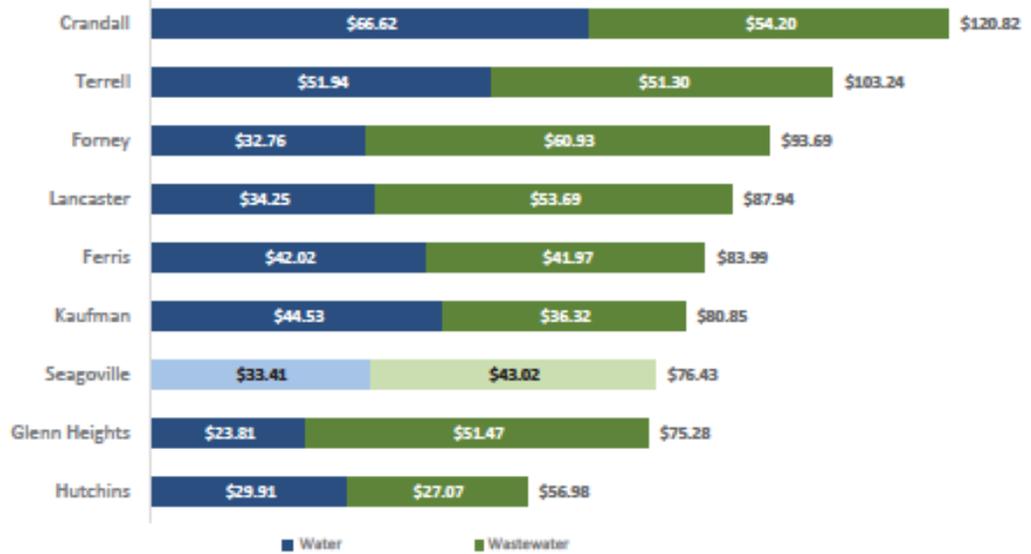
This project consists of providing professional engineering services to facilitate the pre-design study for the Northern Basin Interceptor System and to begin property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Providing sewer infrastructure in this area is expected to open the area for future development. This project is budgeted for \$275,000.



Program: Water and Sewer Fund

GOAL	FY 2018 Actual	FY 2019 Budget	FY 2019 Projected	FY 2020 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's civic academy	Yes	Yes	Yes	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 Water Street interceptor (year 4 of 10 assessment of all lift stations)	Yes	Yes	Yes	Yes
Note: FY 2019 the City conducted the third assessment of its lift stations (Hwy 175). The City has 11 list stations.	Glenn Road	Hwy 175	Hwy 175	Water Street
Indicator: Number of Citiworks work order system users	5	NA	7	9
Annual staff training on Cityworks work order system	Yes	Yes	Yes	Yes
Indicator: Reporting all Sanitary Sewer Outflows to TCEQ				
Number of Sanitary Sewer Outflows	13	2	2	2
Indicator: Council acceptance of Wastewater Capital Improvement Program	Yes	Yes	Yes	Yes
Council acceptance of Water Capital Improvement Program	NA	Yes	No	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	-	-	-	-
Submission and distribution of Annual Report of Water Quality - Consumer confidence report	Yes	Yes	Yes	Yes

Regional Bill Comparison - Seagoville
 Monthly Bill for 5,000 Gallons



Regional Bill Comparison - Seagoville
 Monthly Bill for 10,000 Gallons





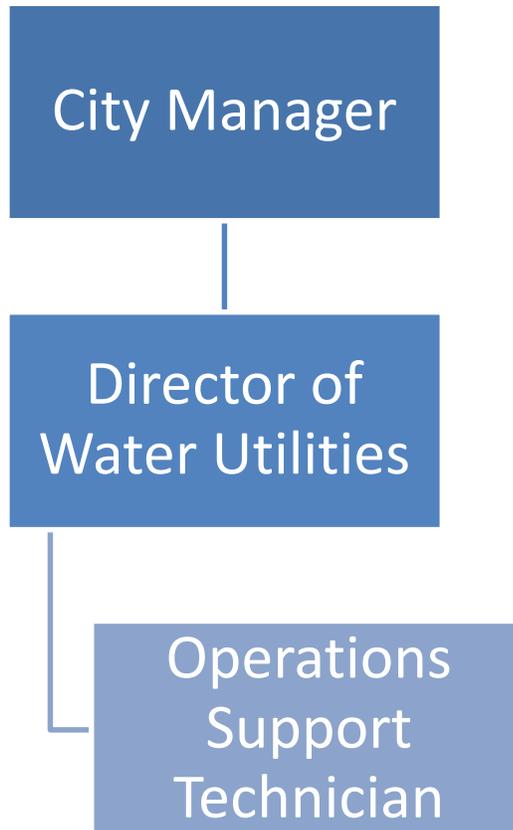
Water and Sewer Administration

Water and Sewer Administration

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



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	174,293	172,809	182,744	185,199
SUPPLIES				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY				
PROGRAM TOTAL	174,293	172,809	182,744	185,199

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
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:

Personnel
Fully funds mid salary adjustment and includes 3% staff salary increase.





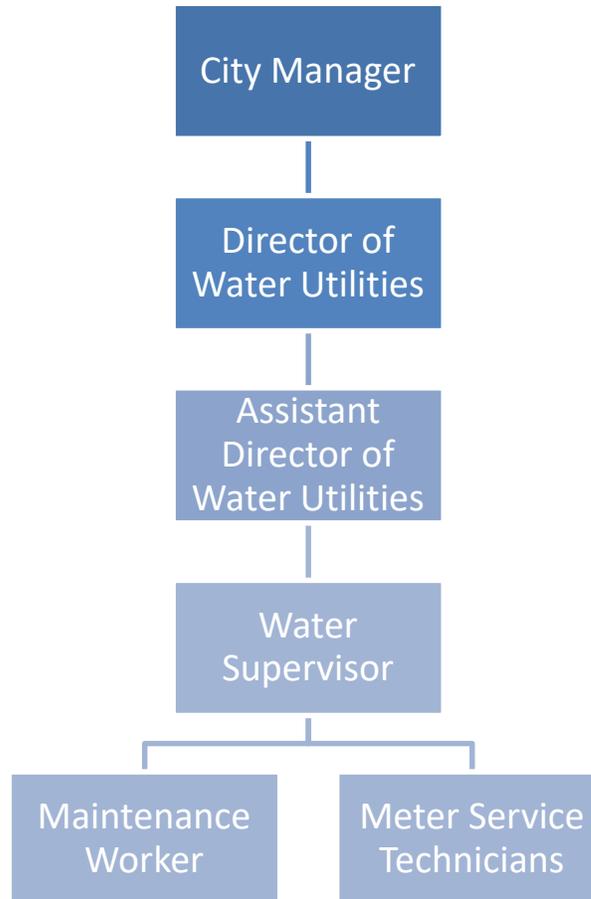
Water Services

Water Services

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



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	335,002	349,152	351,357	346,701
SUPPLIES	293,956	212,400	215,400	213,900
CONTRACTUAL SERVICES	1,512,827	1,745,850	1,691,100	1,736,850
CAPITAL OUTLAY	19,643	12,000	12,000	19,500
PROGRAM TOTAL	2,161,429	2,319,402	2,269,857	2,316,951

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Assistant Director	0	0	1	1
Public Works Superintendent	1	1	0	0
Water Supervisor	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:





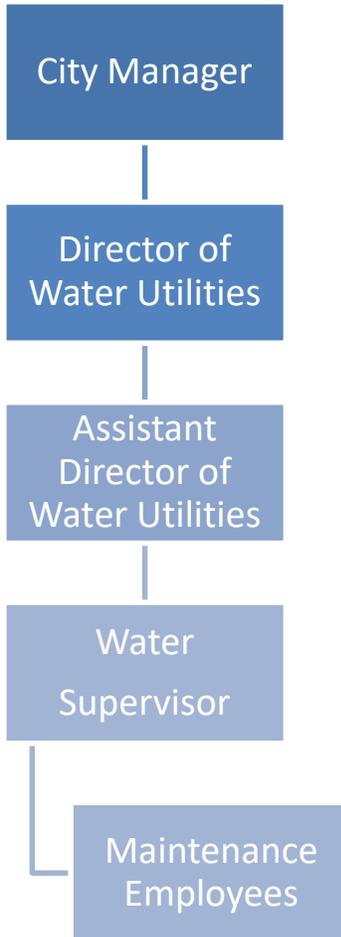
Sewer Services

Sewer Services

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



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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	219,605	238,398	238,289	249,412
SUPPLIES	57,636	211,560	194,160	209,900
CONTRACTUAL SERVICES	1,880,647	1,972,830	1,931,454	2,086,423
CAPITAL OUTLAY				
PROGRAM TOTAL	2,157,888	2,422,788	2,363,903	2,545,735

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Maintenance Worker	4	4	3	3
Sewer Supervisor	0	0	1	1
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 3% staff salary increase.

Contractual Services: Provides resources for anticipated increase in sewer treatment fees.





Customer Service

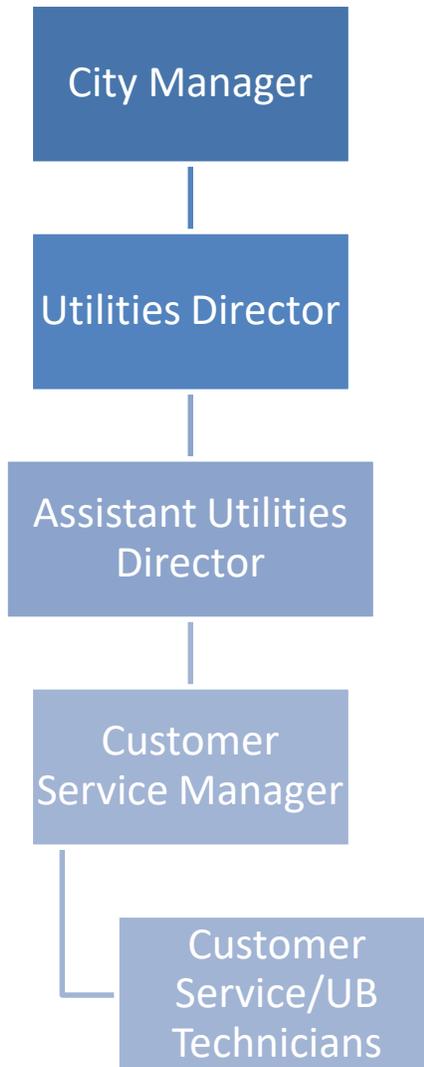
Customer Service

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



CITY OF SEAGOVILLE, TEXAS

Customer Service



PROGRAM DESCRIPTION

The Customer Service program processes utility billings and payments, issues various permits and serves as initial contact to customers/citizens entering City Hall.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	153,896	156,549	155,687	159,899
SUPPLIES	20,450	23,050	23,050	23,050
CONTRACTUAL SERVICES	45,837	42,901	47,646	42,901
CAPITAL OUTLAY				
PROGRAM TOTAL	220,182	222,500	226,383	225,850

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Customer Service Manager	1	1	1	1
Customer Service/UB Technician	2	2	2	2
TOTAL FULL TIME:	3	3	3	3
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	3	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 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	16,425	19,631	19,882	21,340
SUPPLIES				
CONTRACTUAL SERVICES	200,389	197,877	277,237	262,571
CAPITAL OUTLAY	69,690	896,435	803,855	1,845,808
TRANSFERS	352,304	420,304	420,304	420,304
PROGRAM TOTAL	638,808	1,534,247	1,521,278	2,550,023

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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:

Capital Outlay:

Includes acquisition cost of smart water meter technology.





Debt Service

Debt Service

1. Accounts for semiannual principal and interest payments on enterprise fund debt obligations.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	152,988	516,559	543,288	1,135,900
CAPITAL OUTLAY				
PROGRAM TOTAL	152,988	516,559	543,288	1,135,900

PERSONNEL SUMMARY:

	FY 18	FY 19	FY 19	FY 20
	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:

FY 2020 - Includes \$499,360 in bond principal and interest, \$1,500 in paying agent fees and lease payment of \$635,040 for year 1 of 3 for smart water meters

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2020	358,000.00	141,360.46	499,360.46
2021	368,500.00	131,139.06	499,639.06
2022	373,500.00	120,611.50	494,111.50
2023	384,000.00	109,883.96	493,883.96
2024	399,500.00	98,850.26	498,350.26
2025	410,000.00	87,310.40	497,310.40
2026	420,000.00	75,464.40	495,464.40
2027	383,750.00	66,218.40	449,968.40
2028	394,250.00	57,643.52	451,893.52
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	5,151,500.00	1,097,756.96	6,249,256.96

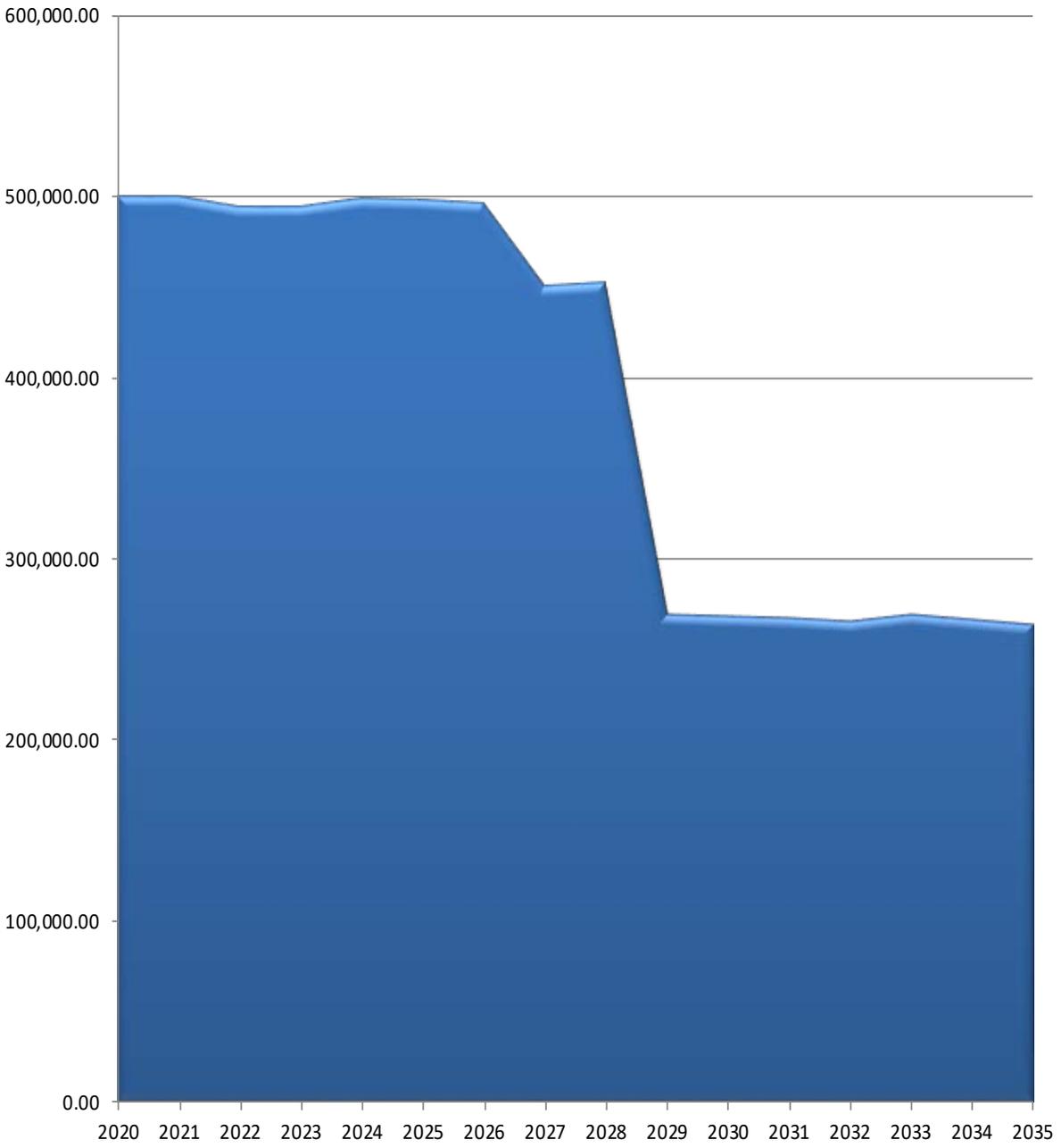
**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2015**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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	<u>3,320,000.00</u>	<u>922,662.50</u>	<u>4,242,662.50</u>

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
REFUNDING SERIES 2017**

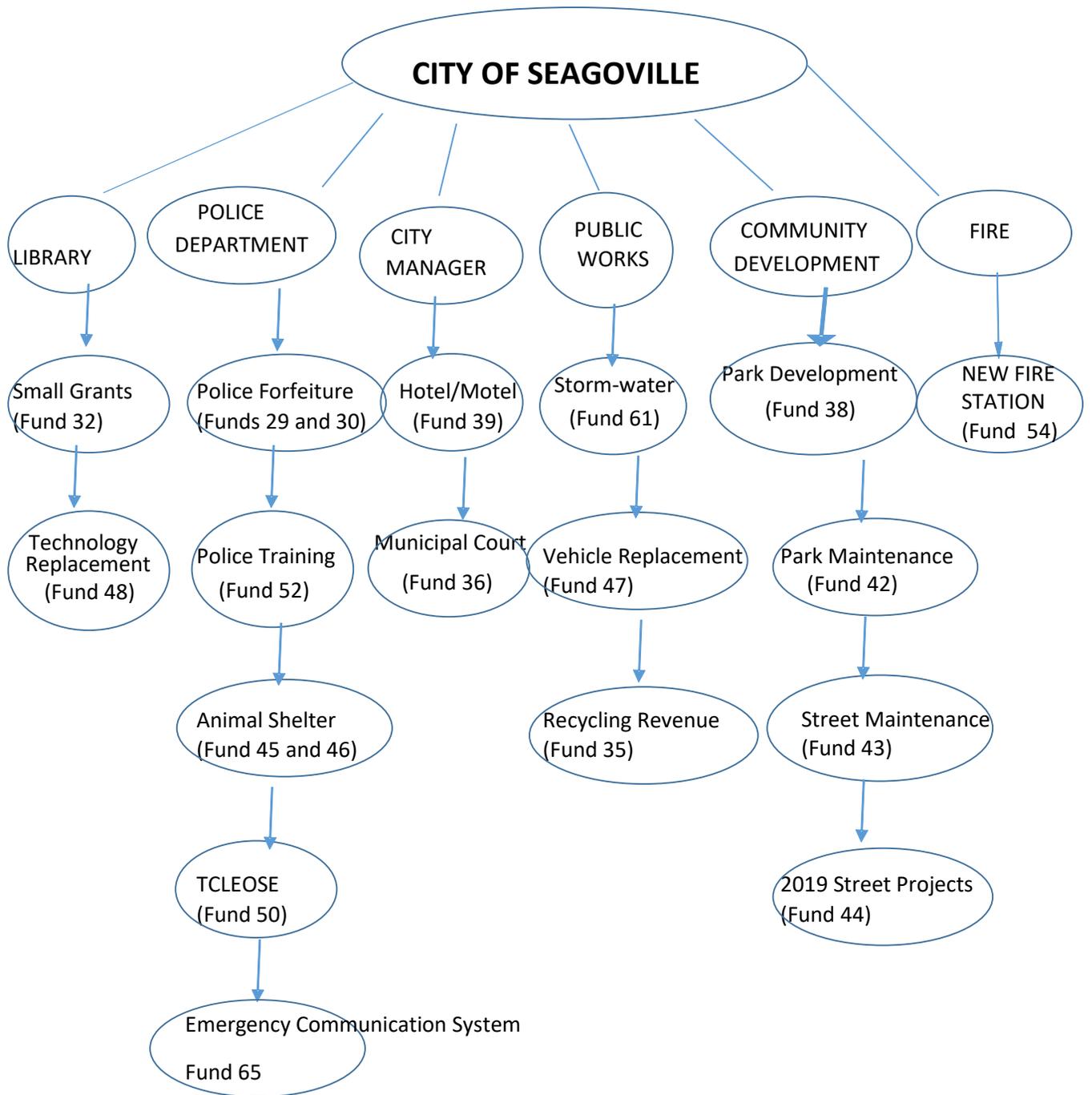
FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2020	198,000.00	35,347.96	233,347.96
2021	203,500.00	31,526.56	235,026.56
2022	203,500.00	27,599.00	231,099.00
2023	209,000.00	23,671.46	232,671.46
2024	214,500.00	19,637.76	234,137.76
2025	220,000.00	15,497.90	235,497.90
2026	220,000.00	11,251.90	231,251.90
2027	178,750.00	7,005.90	185,755.90
2028	184,250.00	3,556.02	187,806.02
TOTAL	<u>1,831,500.00</u>	<u>175,094.46</u>	<u>2,006,594.46</u>

City of Seagoville, Texas Annual Water and Sewer Debt Service Requirements





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



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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$1,584	(195)	(195)	\$4,919
Revenues				
Revenue from seizures	-	-	5,114	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$5,114	\$0
Total Available Funds	\$1,584	(195)	\$4,919	\$4,919
Expenditures				
Police	1,779	-	-	-
Total Expenditures	1,779	\$0	\$0	\$0
Ending Fund Balance	(\$195)	(\$195)	\$4,919	\$4,919

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 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
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 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$10,143	\$10,143	\$10,143	\$10,252
Revenues				
Library	1,139	2,000	820	1,000
Donations	(190)	-	150	150
Total Revenues	949	2,000	970	1,150
Total Available Funds	\$11,093	\$12,143	\$11,113	\$11,402
Expenditures				
Community Services	904	2,500	862	1,150
Total Expenditures	904	2,500	862	1,150
Ending Fund Balance	\$10,189	\$9,643 	\$10,252	\$10,252

Note:

This fund exists to account for expenditure of miscellaneous contributions.

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$1,714	\$1,940	\$1,940	\$2,150
Revenues				
Fees	546	500	710	500
Total Revenues	\$546	\$500	710	\$500
Total Available Funds	\$2,261	\$2,440	\$2,650	\$2,650
Expenditures				
Supplies	321	500	500	500
Total Expenditures	\$321	\$500	\$500	\$500
Ending Fund Balance	\$1,940	\$1,940	\$2,150	\$2,150

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 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$32,979	\$36,301	\$36,301	\$38,779
Revenues				
Fines	10,229	9,500	10,450	9,500
Total Available Funds	\$43,209	\$45,801	\$46,751	\$48,279
Expenditures	6,907	9,996	7,972	7,972
Ending Fund Balance	\$36,301	\$35,805	\$38,779	\$40,307

Note:

This fund is established to account for a portion of municipal court fees earmarked to help fund technology and security purchases.

Proposed expenditures include baliff pay, the maintenance of the camera security system , annual maintenance of the court software system (1) Epson TM-H6000III Thermal Receipt Printer, (2) Court Case Management , (3) Crimes Interface through Sam Houston State University, (4) Media Plus Automated Cash Drawer and miscellaneous supplies.

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

	Actual 2017-2018	Budget 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$114,500	\$114,789	\$114,789	\$117,413
Revenues:				
Interest	\$289	-	\$874	\$600
Miscellaneous	-	-	\$1,750	-
Development Fees	-	-	-	-
Total Available Funds	\$114,789	\$114,789	\$117,413	\$118,013
Expenditures		-	-	-
Ending Fund Balance	\$114,789	\$114,789	\$117,413	\$118,013

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 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$0	\$916	\$916	\$0
Revenues:				
Hotel Motel Ocupancy Tax	22,647	27,500	40,000	30,000
Total Available Funds	\$22,647	\$28,416	\$40,916	\$30,000
Expenditures:				
Chamber of Commerce	21,731	27,500	40,916	30,000
Ending Fund Balance	\$916	\$916	\$0	\$0

Note: Funds local Chamber of Commerce activities.

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$2,453	\$26,508	\$26,508	\$29,265
Revenue:				
SYSA Fees	\$2,555	\$2,000	\$2,391	\$2,000
Other Park Fees	21,500	2,000	135,500	-
Total Revenues	24,055	4,000	137,891	2,000
Total Available Funds	\$26,508	\$30,508	\$164,399	\$31,265
Expenditures:				
Community Development	\$ -	\$ -	\$18,012	\$ -
Capital Outlay	-	-	117,122	-
Total Expenditures	-	-	135,134	-
Ending Fund Balance	\$26,508	\$30,508	\$29,265	\$31,265

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

Expenditures for 2019

Petty White Park fence	19,618
Bearden Park fence	25,348
Lights at Casa Grande	29,525
Bruce Park improvements	42,631
	<hr/>
Total	117,122

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$1,362,786	\$960,846	\$960,846	\$430,892
Revenue:				
Proceeds from Bond Sale	-	3,600,000	6,000,000	-
Intergovernmental	-	-	14,732	-
Interest	20,690	30,000	18,500	2,500
Total Revenues	20,690	3,630,000	6,033,232	2,500
Total Available Funds	1,383,476	4,590,846	6,994,079	433,392
Expenditures:				
Community Development	252,312	-	169,561	92,173
Capital Outlay	902,168	2,680,000	825,475	-
Total Expenditures	1,154,480	2,680,000	995,037	92,173
Transfer:				
From General Fund	731,850	431,850	431,850	750,000
To 2019 Street Projects	-	-	(6,000,000)	-
Total Transfers	731,850	431,850	(5,568,150)	750,000
Ending Fund Balance	\$960,846	\$2,342,696	\$430,892	\$1,091,219

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

2019 Expenditures

Malloy Bridge Road	649,368
Crestview Drive	32,352
Seagoville Road Reconstruction	143,755
Total	<u>825,475</u>

2020 Expenditures

Concord Street	46,154
Asphalt Repairs Engineering	19,000
Whitehaven @ Kaufman	2,767
Fawn Meadows @ E. Farmers	9,753
Parking Overlay - Kaufman Street	14,500
Total	<u>92,173</u>

**City of Seagoville, Texas
Budget Summary
2019 Street Projects Fund (Fund 44)**

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$0	\$0	\$0	\$4,422,682
Revenues				
Intergovernmental	-	-	-	300,000
Interest	-	-	\$48,367	\$25,000
Total Revenues	\$0	\$0	\$48,367	\$325,000
Other Sources				
Transfer from Street Maintenance Fund	\$0	\$0	\$6,000,000	\$0
Total Available Funds	\$0	\$0	\$6,048,367	\$4,747,682
Expenditures				
Capital Projects	-	-	225,685	4,394,611
Total Expenditures	-	-	225,685	4,394,611
Other Uses				
Transfer to Emergency Communication Replacement Fund	\$0	\$0	\$1,400,000	\$0
Ending Fund Balance	\$0	\$0	\$4,422,682	\$353,071

This fund is established to account for the street reconstruction projects funded by the FY 2019 bond sale.

2019 Expenditures

Crestview Drive 225,685

2020 Expenditures

Crestview Drive 1,334,611
 Johnnie Row 850,000
 Ross Lane 810,000
 Malloy Bridge Road 1,400,000

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$6,840	\$6,840	\$6,840	\$6,840
Revenue:				
Donations	3,161	3,000	3,000	3,000
Total Available Funds	\$9,999	\$9,840	\$9,840	\$9,840
Expenditures:				
Public Safety	2,709	3,000	3,000	3,000
Ending Fund Balance	\$7,290	\$6,840	\$6,840	\$6,840

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 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$4,490	\$4,490	\$4,490	\$4,492
Revenues:				
Interest	\$2	\$2	\$2	\$2
Total Available Funds	\$4,492	\$4,492	\$4,492	\$4,494
Expenditures	-	-	-	-
Ending Fund Balance	\$4,492	\$4,492	\$4,492	\$4,494

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

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$124,755	\$124,755	\$124,755	\$174,760
Revenues:				
Sales of Surplus Property	547	2,500	6,745	2,500
Interest	416	100	1,260	100
Total Available Funds	\$125,717	\$127,355	\$132,760	\$177,360
Expenditures	3,646	-	-	-
Transfers:				
From General Fund	42,000	42,000	42,000	42,000
Ending Fund Balance	\$164,072	\$169,355	\$174,760	\$219,360

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

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$0	\$551	\$551	\$551
Total Available Funds	\$0	\$551	\$551	\$551
Expenditures:				
General Government	16,949	17,500	17,500	17,500
Total Expenditures	16,949	17,500	17,500	17,500
Transfer:				
From General Fund	17,500	17,500	17,500	17,500
Total Transfers	17,500	17,500	17,500	17,500
Ending Fund Balance	\$551	\$551	\$551	\$551

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 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$417	(\$24)	(\$24)	\$1,029
Revenue:				
Grant Revenue	2,076	2,000	2,053	2,000
Total Available Funds	\$2,493	\$1,976	\$2,029	\$3,029
Expenditures:				
Public Safety	2,518	1,000	1,000	1,000
Total Expenditures	2,518	1,000	1,000	1,000
Ending Fund Balance	(\$24)	\$976	\$1,029	\$2,029

Established to account for funds received and utilized for Police training

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$4,270	\$4,270	\$4,270	\$4,270
Revenues:				
Training Revenues	-	2,500	-	-
Total Available Funds	\$4,270	\$6,770	\$4,270	\$4,270
Expenditures	-	2,000	-	-
Ending Fund Balance	\$4,270	\$4,770	\$4,270	\$4,270

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

**City of Seagoville, Texas
Budget Summary
New Fire Station Construction Fund (Fund 54)**

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$0	\$0	\$0	\$985,000
Revenues				
Interest	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Other Sources				
Transfer from General Fund	-	-	\$1,235,000	-
Total Available Funds	\$0	\$0	\$1,235,000	\$985,000
Expenditures				
Capital Outlay	-	-	250,000	985,000
Total Expenditures	\$0	\$0	\$250,000	\$985,000
Ending Fund Balance	\$0	\$0	\$985,000	\$0

Established to account for resources provided and restricted to expenditure for the construction of a second fire station.

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

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$91,505	\$113,749	\$113,749	\$268,394
Revenues				
Storm Water Fees	108,860	213,585	219,905	238,665
Debt Proceeds		1,000,000	-	-
Total Revenues	108,860	1,213,585	219,905	238,665
Expenditures				
Supplies	4,276	1,300	1,300	1,300
Contractual Services	17,740	36,360	36,360	36,360
Drainage Projects	37,000	1,000,000	-	335,000
Debt Service	-	77,606	-	-
Transfer to General Fund	27,600	27,600	27,600	27,600
Total Expenditures	\$86,616	\$1,142,866	\$65,260	\$400,260
Ending Fund Balance	\$113,749	\$184,468	\$268,394	\$106,799

For FY 2020, 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 20 will be to complete the Woodhaven drainage project. Repairs include extending the drain to the receiving stream with new permanent erosion control measures and backfilling impacted properties.

City of Seagoville, Texas
Budget Summary
Emergency Communication System Fund (Fund 65)

	Actual 2017-2018	Budgeted 2018-2019	Projected 2018-2019	Adopted 2019-2020
Beginning Fund Balance	\$0	\$0	\$0	\$642
Revenues				
Bond Proceeds	-	-	-	-
Interest	-	-	\$642	-
Total Revenues	\$0	\$0	\$642	\$0
Other Sources				
Transfer from Street Projects	-	-	\$1,400,000	-
Total Available Funds	\$0	\$0	\$1,400,642	\$642
Expenditures				
Capital Outlay	-	-	1,400,000	-
Total Expenditures	\$0	\$0	\$1,400,000	\$0
Ending Fund Balance	\$0	\$0	\$642	\$642

Established to account for revenues accumulated and restricted to expenditure for the emergency communications system.



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
Fire Station #2	\$985,000
Fund 54 – New Fire Station Construction	

This project is for the construction of a second Fire Station in relation to the Site Survey completed for proper location of said station to improve response times and adequately cover the city with strategic placement of fire apparatus and personnel. This station will have the capability to house eight personnel, and various fire and EMS apparatus. The location and site of this property will also give the city a future opportunity to construct a training facility when funds are available to do.

Funding Source: New Fire Station Construction Fund (Fund 54)

Estimated Annual Maintenance: \$3,000 annually beginning in the 1st year, increasing to a range from \$3,600 to \$6,220 annually from years 2 through 5.



Project Description
2019 Chevrolet Tahoe
General Fund (Police Patrol Vehicle)

Amount
\$126,246

The police department will acquire two 2020 Chevrolet Tahoe for the Patrol Division. The Chevrolet Tahoes will replace 2013 Dodge Chargers with high mileage. 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 vehicle will be added to our fleet of marked vehicles and utilized as patrol vehicles.



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 2020 Chevrolet Tahoe. The overall impact to the budget is negligible, due to the elimination of the older vehicles.

Project Description
Pro-Patch Asphalt Pothole Patcher Trailer
General Fund (Street Equipment)

Amount
\$50,630

This new equipment is requested by the Street Department to enhance efficiency of pothole repair by City staff. This equipment will be acquired via Buy Board cooperative purchasing and is expected to last 10 years. There is adequate funding in the existing budget for maintenance.



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$300 annually beginning the 1st year, increasing to \$2,200 annually in Year 5.

Project Description	Amount
Crack Sealing Machine	\$54,000
General Fund (Street Equipment)	

This equipment will be used to fill any cracks that may occur on the streets of Seagoville. This street maintenance used to be performed by Dallas County, the acquisition of this equipment will enhance the ability of City staff to provide this service. The equipment should pay for itself within three years from savings from outsourcing cost. The useful life of this equipment is projected to be ten years, and will be purchased from Buy Board purchasing cooperative. Part of the outsourcing savings will be reallocated to equipment maintenance.



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$300 annually beginning the 1st year, increasing to \$2,200 annually in Year 5.

Project Description
Stalker Speed Awareness Monitor
General Fund (Street Equipment)

Amount
\$7,885

Stalker SAM | Speed Awareness Monitor

Stalker's SAM trailers are powered by Precision Solar Controls and feature Stalker speed measurement accuracy in a rugged, dependable trailer platform.

- Optional Solar Panels
- 18" Amber LED characters - legible at up to 1000 ft.
- 4D Deep-cycle battery - provides over 18 days of operation and longer time between charges
- Stalker K-Band Doppler Radar
- New Optional Programmable LED Violator Alert
- Optional Integrated Statistics Package
- Hand-held controller

Programmable LED Violator Alert (Optional)

STALKER Power to Enforce.

stalkerRadar.com

This device collects and analyzes valuable traffic data in support of grant applications and community policing, with industry-leading effectiveness. The monitor is engineered to allow the motorist to see the sign at a greater distance and act on the speed warning quicker.

Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$300 annually beginning the 1st year, increasing to \$2,200 annually in Year 5.

Project Description
Portable Crime Deterrent Camera System
General Fund (Code Enforcement)

Amount
\$15,660

This system is intended to address illegal dumping within the City. Specifically, illegal dumping activity is a concern creating disturbances in the City. This system is a crime fighting tool designed to protect the City from nuisance crimes such as graffiti, vandalism, illegal dumping and other unwarranted activities.

The FlashCAM-880SX is a proactive deterrence / investigation tool with high resolution, low light imaging capabilities, used for apprehension and prosecution of crime suspects. The FlashCAMs are designed as a proactive solution to safeguard property, infrastructure and equipment while preventing undesirable consequences from occurring.

FEATURES:

- Portable / Completely Self Contained
- SD Card Overwrite
- Solar Charged Battery
- Vandal Resistant Rugged Design
- 18+ Mega Pixel High Resolution Images
- Bright Strobe Flash
- Customizable Audio Warning
- Wireless Image Download



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: Minimal

Project Description
Dump Trailer
General Fund (Code Enforcement)

Amount
\$7,321



This dump trailer will assist in picking up trash or debris from sites that is too large to fit in the bed of the existing Code Services vehicle. This trailer replaces an old dump trailer that is too small and unable to handle or hold much debris. This equipment is expected to last 15 years, with minimal maintenance.

Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: Minimal

Project Description	Amount
Vehicles for the Building Inspector and Health Inspector General Fund (Building Inspection)	\$57,684

This vehicle is a 2020 Chevrolet 1500 Silverado with 4x2 double cab V8 automatic, power mirrors, my link with Bluetooth, rear vision camera and other options.



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$500 annually for each vehicle

Project Description	Amount
John Deere Bunker and Field Rake General Fund (Parks)	\$14,198

This equipment will be used for upkeep of park grounds and baseball fields. It's expected that this equipment has a useful life of 10 years, with sufficient resources available in the equipment maintenance budget. The purchase will be from a Buy Board vendor.



Funding Source: General Fund (Fund 1)

Project Description	Amount
Woodhaven Drainage Project	\$335,000

This represents a failure of an existing storm drain outfall resulting in channel erosion and down cutting. Repairs include extending the storm drain to the receiving stream with new permanent erosion control measures and backfilling impacted properties.

Funding Source: Storm Water Fund (Fund 61)

Estimated Annual Maintenance: None

Project Description	Amount
Johnnie Row Street Improvements	\$1,334,611

This roadway has near total surface and base failure, with no good sections to consider saving, including curb and gutter. This project requires total reconstruction/rehabilitation.

Funding Source: Street Maintenance Fund (Fund 44)

Estimated maintenance is \$200 annually for crack sealing.

Project Description	Amount
Crestview Street Improvements	\$1,334,611

The original streets are 15 to 20 years old and are in extreme deterioration. Inadequate pavement section that is experiencing rutting and shoving at turns. Edge cracking is present likely caused by moisture fluctuations along pavement edges and shallow roadside ditches. This project requires total reconstruction of the pavement section and minor alignment corrections to facilitate better surface drainage and safer turn radii. New pavement section to be six inches of reinforced concrete with monolithic curb over 6 inches of lime-treated subgrade.

Funding Source: Street Maintenance Fund (Fund 44)

Estimated maintenance is \$200 annually for crack sealing.

Project Description	Amount
Malloy Bridge Road Improvements	\$1,400,000

Has experienced surface cracking and is a jointly funded project between Dallas County and the City to replace the aging asphalt surface and base with a concrete section. Ditch lines will be established along with and limited inlet replacement will correct existing drainage that has resulted in siltation and loss of roadside drainage capacity.

Funding Source: Street Maintenance Fund (Fund 44)

Estimated maintenance is \$200 annually for crack sealing.

Project Description	Amount
Ross Lane Improvements	\$810,000

Inadequate surface drainage is contributing to pavement degradation. This project requires total reconstruction of the pavement section. Proposed work to include approximately 650 linear feet of storm drain and associated inlets.

Funding Source: Street Maintenance Fund (Fund 44)

Estimated maintenance is \$200 annually for crack sealing.

City of Seagoville, Texas

Capital Expenditures

Enterprise Fund: Business-type Activities

Project Description	Amount
Acquisition of Smart Water Meter Technology	\$1,270,808

The City proposes the acquisition of Advanced Metering Infrastructure (AMI) technology. The system will include a complete meter change out of the whole city customer base, 2 antennas to collect water meter readings throughout the City, and a customer portal that will allow the customer to see hourly usage. It is estimated that the installation of this technology will take 8 to 10 months.

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

Project Description	Amount
Ard Road Pump Station Improvements	\$300,000

\$300,000 is for upgrades to the Ard Road Pump Station. One of the four pumps at the station is currently out of service and needs to be replaced. This pump is our smallest pump and our consulting engineer recommends replacement with a larger pump. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows.

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

Project Description	Amount
Engineering Services – Northern Basin Interceptor System	\$275,000

This project consists of providing professional engineering services to facilitate the pre-design study for the Northern Basin Interceptor System and to begin property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Providing sewer infrastructure in this area is expected to open the area for future development.

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

CIP Capital improvement program

CPA Certified Public Accountant

CPR Cardio pulmonary resuscitation

Code Enf. Code Enforcement

DCAAA Dallas County Area Agency on Aging

DWI Driving while intoxicated

DWU Dallas Water Utilities

E911 Emergency Communications

EMS Emergency Medical Services

EPA Environmental Protection Agency

F. H. Fire hydrants

FMLA Family Medical Leave Act

FT Full time

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

ONCOR Utility company

OT Overtime

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

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

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 is 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. 29-2019

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 01, 2019, THROUGH SEPTEMBER 30, 2020; AND PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Seagoville, Texas has heretofore on the 19th day of August, 2019, 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 the necessary public hearing on said budget with prior notice thereof as required by law in accordance with Chapter 102.006 of the Local Government Code; and

WHEREAS, THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$241,150 OR 4.73%, AND OF THAT AMOUNT, \$63,870 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR; and

WHEREAS, after full consideration, the Council is of the opinion that the 2019-2020 Budget filed by the City Manager, as amended by any and all amendments stated in this Ordinance, should be adopted.

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 2019-2020 Budget; and hereby authorizes the same as if previously approved and adopted.

SECTION 7. 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, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 8. That should any word, sentence, paragraph, subdivision, clause, phrase, or section of this ordinance be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 9. 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.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Dennis K. Childress, Mayor (only in event of tie)		
Rick Howard, Councilmember-Place 1	✓	
Jose Hernandez, Councilmember – Place 2	✓	
Harold Magill, Councilmember – Place 3	✓	
Mike Fruin, Councilmember –Place 4	✓	
Jon Epps, Councilmember – Place 5	✓	

WITH 5 VOTING "AYE" AND 0 VOTING "NAY", THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ON THE 12TH DAY OF SEPTEMBER 2019.

APPROVED:



Dennis K. Childress, Mayor

ATTEST:



Kandi Jackson, City Secretary

APPROVED AS TO FORM:



Victoria W. Thomas, City Attorney
(TM 110687 090619)



**EXHIBIT A
CITY OF SEAGOVILLE
2020 BUDGET
FUND EXPENDITURES**

Description	Amount
General	11,066,463
Debt Service	493,364
Water and Sewer Operations	8,607,354
Small Grants	1,150
Revenue Recycle	500
Municipal Court	7,972
Hotel/Motel	30,000
Street Maintenance	92,173
Animal Shelter Operations	3,000
Technology Replacement	17,500
TCLEOSE	1,000
2019 Street Projects	4,394,611
New Fire Station Construction	985,000
Storm Water	372,660
	<u>26,072,747</u>

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. 27-2019

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2020 AT A RATE OF \$0.788800 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2019, TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS FOR ALL OUTSTANDING DEBT OF THE CITY; APPROVING THE TAX ROLLS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, following public notices duly posted and published in all things as required by law, public hearings were held by and before the City Council of the City of Seagoville, the subject of which was the proposed tax rate of the City of Seagoville for the fiscal year 2020, submitted by the City Manager in accordance with the provisions of law; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

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

SECTION 1. That there be and is hereby approved, adopted and levied for the fiscal year 2020 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 \$0.788800 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 \$0.720498 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 \$0.068302 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.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.18 PERCENT AND WILL RAISE TAXES FOR

MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.75.

SECTION 3. That all ad valorem taxes for the year shall become due and payable on October 1, 2019 and all ad valorem taxes for said year shall become delinquent if not paid before February 1, 2020. There shall be no discount for payment of taxes prior to said January 31, 2020. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2020. Provided, however, a tax delinquent on July 1, 2020, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2019 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2019 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2019 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended

SECTION 4. 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 5. That the tax rolls, as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the provisions of this ordinance not in conflict which shall remain in full force and effect.

SECTION 7. All ordinances of the City of Seagoville, Texas in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances shall remain in full force and effect.

SECTION 8. 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 12th day of September, 2019.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Dennis K. Childress, Mayor (only in event of tie)		
Rick Howard, Councilmember-Place 1	✓	
Jose Hernandez, Councilmember – Place 2	✓	
Harold Magill, Councilmember – Place 3	✓	
Mike Fruin, Councilmember –Place 4	✓	
Jon Epps, Councilmember – Place 5		

WITH 4 VOTING “AYE” AND 0 VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAOGVILLE, TEXAS, ON THE 12TH DAY OF SEPTEMBER 2019.

APPROVED:


 Dennis K. Childress, Mayor

ATTEST:


 Kandi Jackson, City Secretary

APPROVED AS TO FORM:


 Victoria W. Thomas, City Attorney
 TM110691 090619





A RESOLUTION OF THE CITY OF SEAGOVILLE, TEXAS

RESOLUTION NO. 50-R-2019

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2019-2020 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 2019 - 2020; 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 property tax increase reflected in the 2019-2020 Fiscal Year Budget, will raise more revenue from property taxes than the previous year.

SECTION 2. The property tax increase reflected in the 2019-2020 Fiscal Year budget approved by the City Council of the City of Seagoville is hereby ratified.

SECTION 3. This Resolution shall take effect immediately from and after its passage, as the law and charter in such cases provides.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Dennis K. Childress, Mayor (only in event of tie)		
Rick Howard, Councilmember-Place 1	✓	
Jose Hernandez, Councilmember – Place 2	✓	
Harold Magill, Councilmember – Place 3	✓	
Mike Fruin, Councilmember –Place 4	✓	
Jon Epps, Councilmember – Place 5	✓	

WITH 5 VOTING "AYE" AND 0 VOTING "NAY", THIS RESOLUTION IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ON THE 12TH DAY OF SEPTEMBER 2019.

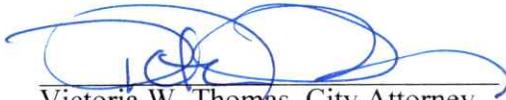
APPROVED:


Dennis K. Childress, Mayor

ATTEST:


Kandi Jackson, City Secretary

APPROVED AS TO FORM:


Victoria W. Thomas, City Attorney
TM1110693 090619





City of Seagoville, Texas

Top Ten Taxpayers

2019 Tax Year

Taxpayer Name	Type of Business	2019 Assessed Value	Percentage of Total Assessed Value	Percentage of Top Ten Taxpayers to Assessed Value
OReilly Auto Parts	Distribution	43,439,981	6.13%	37.21%
ONCOR Electric Delivery	Public Utility	14,729,210	2.08%	12.62%
WalMart	Retailer	14,618,300	2.06%	12.52%
YES Companies EXP2 LLC	Mobile Home Park	10,128,870	1.43%	8.68%
Heartland Express Inc of Iowa	Distribution	7,350,810	1.04%	6.30%
Equity Development	Property Management	6,841,820	0.97%	5.86%
Seagoville CP LLC	Property Management	5,700,000	0.80%	4.88%
TSCA 202 LTD	Property Management	5,350,000	0.75%	4.58%
Beacon Industries	Manufacturing	4,418,490	0.62%	3.78%
Seagoville Self Storage LP	Storage	4,162,310	0.59%	3.57%
TOTAL		<u>\$ 116,739,791</u>	<u>16.47%</u>	<u>100.00%</u>

**As compared with the 2019 certified assessed value provided by DCAD & KCAD of \$708,887,803.





City of Seagoville, Texas Long-Term Planning

This section outlines the City of Seagoville's long-term planning process that seeks to ensure achievement of the City's mission and goals. Included in this section is an outline of the City's five-year financial forecasting model.

The five-year forecast is a tool that can be used for long-range financial planning and budgeting purposes. It is a series of estimates – educated estimates, but estimates nonetheless. There are a large number of variables involved in the development of a multiple year financial forecast, and a number of assumptions for each of those variables, on both the revenue and expenditure side.

The forecast projects revenues and expenditures for the General Fund, the Water and Sewer Fund and the Debt Service Fund for FY 2021 through 2025.

The following assumptions were used in developing the five-year financial plan:

- The base year for forecasts is the budget for FY 2020
- Inflationary factors were included in projections
- Personnel costs increase over time due to merit increases and rising costs for health insurance and retirement contributions
- No changes in fees or fee structure unless noted
- No changes in policies and procedures
- No changes in legislation that would impact City finances

GENERAL FUND: FIVE-YEAR FORECAST

The following chart outlines the City's five year forecast of General Fund revenues and expenditures for FY 2021 through FY 2025. The forecast shows the potential for challenging future budget preparation, as growth in expenditures in years three through five is projected to outpace growth in revenues. These projections are based upon a series of conservative assumptions and do not reflect actions the City will take during this period to close the projected gaps.

The conclusion to be drawn from the five-year forecast is that the City will be facing a structural issue arising from the growth in expenditures outpacing the growth in revenues. This imbalance represents a major issue for the City and challenges it to take additional steps to address this impending issue.

**City of Seagoville
General Fund Five Year Forecast**

	2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Beginning Fund Balance	\$2,758,248	\$2,102,462	\$2,104,083	\$1,831,107	\$1,834,424	\$1,836,375
Revenues						
Property Tax	\$5,107,374	\$5,282,560	\$5,434,838	\$5,622,504	\$5,816,740	\$6,017,773
Sales Tax	2,750,480	2,887,780	2,945,536	3,004,446	3,064,535	3,125,826
Franchise Fees	657,950	632,777	639,104	645,495	651,950	658,470
Sanitation Services	1,117,550	1,145,489	1,174,126	1,203,479	1,233,566	1,264,405
Licenses, Permits and Fees	552,395	325,195	326,402	326,616	327,837	327,666
Court and Library Fines	233,125	228,000	230,250	232,523	234,818	238,136
Grants and Gifts	20,650	44,040	44,080	44,121	44,162	44,204
Other Revenues	7,500	7,500	7,500	7,500	7,500	7,500
Intergovernmental Transfers In	393,249 379,904					
		379,904	379,904	379,904	379,904	379,904
Total Revenues	\$11,220,178	\$10,933,244	\$11,181,740	\$11,466,588	\$11,761,013	\$12,063,883
Total Available Funds	\$13,978,425	\$13,035,706	\$13,285,823	\$13,297,695	\$13,595,437	\$13,900,258
Expenditures						
General Government	971,040	1,001,049	1,026,141	1,052,250	1,079,440	1,107,787
Public Safety	5,593,695	5,714,661	5,948,669	6,194,828	6,453,944	6,726,893
Community Services	1,480,843	1,515,577	1,551,522	1,588,672	1,627,097	1,666,873
Community Development	1,473,018	1,518,700	1,561,151	1,605,488	1,652,029	1,700,876
Debt Service	71,250	67,500	67,500	67,500	67,500	67,500
Non-Departmental	397,130	416,987	437,836	459,728	482,714	506,850
Reserve for Capital Expenditures	11,500	12,650	13,915	15,307	16,837	18,521
Total Operations	\$9,998,476	\$10,247,123	\$10,606,734	\$10,983,772	\$11,379,562	\$11,795,299
Transfers	\$ 809,500	\$ 684,500	\$ 574,500	\$ 479,500	\$ 379,500	\$ 379,500
Increase (Decrease) in Fund Balance	\$412,202	\$1,621	\$506	\$3,317	\$1,951	(\$110,916)
One Time Use of Fund Balance	\$ 1,067,987	\$ -				
Ending Fund Balance	\$2,102,462	\$2,104,083	\$2,104,589	\$1,834,424	\$1,836,375	\$1,725,459
Required Fund Balance (60 Days)	\$1,769,133	\$1,790,075	\$1,831,107	\$1,877,469	\$1,926,010	\$1,994,433
Amount over Required Fund Balance	\$333,329	\$314,008	\$273,482	(\$43,046)	(\$89,636)	(\$268,974)

REVENUES

Property Taxes

- In FY 2020, the property tax valuation base is \$708,887,803. In the projected years, the valuation is conservatively estimated to increase 3.5% annually.

Other Revenue Growth Rates

The following revenues are projected to grow with inflation:

- Sales Taxes
- Franchise Fees
- Sanitation Revenue
- Food Health Certifications
- Court Fines

EXPENDITURES

Personnel Costs

- No increase in staff projected
- Wages are projected to increase 4% for public safety personnel and 2% for civilian personnel
- Medical insurance premiums are projected to increase 10%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 10% of wages

Non-personnel Costs

- Purchased services and supplies are projected to grow annually by rates ranging from 1% to 4%, respectively

CONCLUSION

The State of Texas, via Senate Bill 2 passed in the recent legislative session has placed an assessment valuation cap (3.5% annually) on cities in the state of Texas. This initiative will become problematic for the City within the next five years. The City will look to diversifying its revenue sources and adhering to the principles contained in its Long Term Financial Strategy, discussed earlier in this document.

**City of Seagoville
Five Year Forecast
Water and Sewer Fund**

	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Beginning Unrestricted Net Asset Balance	\$6,271,537	\$4,552,777	\$4,477,008	\$4,405,394	\$4,331,652	\$4,255,681
Revenues						
Water Services	\$3,693,520	\$3,359,582	\$3,175,297	\$3,269,716	\$3,368,501	\$3,473,515
Waste Water Service	3,276,490	3,712,695	3,509,040	3,613,384	3,722,552	3,838,604
Other Income	270,888	195,556	195,556	195,556	195,556	195,556
Total Revenues	\$7,240,898	\$7,267,833	\$6,879,893	\$7,078,655	\$7,286,610	\$7,507,675
Total Available Funds	\$13,512,435	\$11,820,610	\$11,356,900	\$11,484,050	\$11,618,262	\$11,763,357
Expenditures						
Operating and Debt Expenses:						
Administrative	\$185,199	\$190,157	\$195,517	\$201,123	\$206,994	\$213,153
Water	2,316,951	2,378,360	2,465,983	2,557,126	2,651,951	2,750,629
Sewer	2,545,735	2,624,189	2,717,539	2,814,706	2,915,859	3,021,180
Customer Service	225,850	233,105	240,792	248,862	257,345	266,275
Non-Departmental	103,591	105,663	107,776	109,932	112,130	114,373
Tuition Reimbursement Program	5,000	5,000	5,000	5,000	5,000	5,000
Transfers Out	352,304	652,304	652,304	652,304	652,304	652,304
Cityworks renewal fee (FY 2019)	18,925	18,925	18,925	18,925	18,925	18,925
Debt	1,135,900	1,135,900	547,670	544,420	542,070	544,175
Total Operations/Debt	\$6,889,455	\$7,343,602	\$6,951,506	\$7,152,398	\$7,362,580	\$7,586,014
Capital Outlay:						
Transfer to Equipment Replacement	68,000	68,000	68,000	68,000	68,000	68,000
Water & Sewer Rate Study	27,500	-	-	-	-	-
Service Area Annual Condition Assessment	128,895	103,895	103,895	103,895	103,895	103,895
Ard Road Pump Station Upgrades	300,000	300,000	300,000	300,000	300,000	300,000
Reserved for Smart Meter Acquisition	1,270,808	635,404				
Capital Projects	275,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	2,070,203	2,107,299	1,471,895	1,471,895	1,471,895	1,471,895
Total Expenditures and Capital	8,959,658	9,450,902	8,423,401	8,624,293	8,834,475	9,057,909
Ending Unrestricted Net Asset Balance	\$4,552,777	\$4,477,008	\$4,405,394	\$4,331,652	\$4,255,681	\$4,177,343
<i>1 day of operations</i>	<i>\$18,875</i>	<i>\$20,119</i>	<i>\$19,045</i>	<i>\$19,596</i>	<i>\$20,171</i>	<i>\$20,784</i>
<i>Days of Reserve Balance</i>	<i>241.2</i>	<i>222.5</i>	<i>231.3</i>	<i>221.1</i>	<i>211.0</i>	<i>201.0</i>

WATER AND SEWER FUND: FIVE-YEAR FORECAST

The revenue scenario projected assumes a continuing commitment by the City to annually review its rates compared to cost of service to ensure that rates are sufficient to cover ongoing operating expenditures. Future capital projects will have an effect on the rate base as well as projected financial reserves.

REVENUES

- User fee increases are programmed to match increased cost of services

EXPENDITURES

Personnel Costs

- No increase in staff projected
- Wages are projected to increase 2%
- Medical insurance premiums are projected to increase 10%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 10% of wages

Non-personnel Costs

- Raw water purchases are projected to increase 4% annually
- Sewer treatment services are projected to increase 4% annually
- Other contractual services are projected to increase 3% annually
- Future capital expansion is estimated at \$1,000,000 annually

CONCLUSION

The City will continue to adjust its revenues to mitigate cost increases from third party providers of water and sewer services. The City has engaged in an initiative to develop a long term capital plan to provide water and sewer infrastructure to areas currently not served. This was discussed earlier in the Water and Sewer overview. Revenues will be adjusted as necessary to provide infrastructure to unserved areas as warranted by development trends.

City of Seagoville, Texas
Five Year Forecast
General Debt Service Fund

	FY 2020 Adopted	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected
Beginning Fund Balance	\$100,328	\$77,013	\$0	\$0	\$0	\$0
Revenues						
Property Tax	\$470,009	\$444,606	\$546,906	\$560,593	\$573,392	\$575,505
Interest Income	40	25	25	25	25	25
Total Revenues	\$470,049	\$444,631	\$546,931	\$560,618	\$573,417	\$575,530
Total Available Funds	\$570,377	\$521,644	\$546,931	\$560,618	\$573,417	\$575,530
Expenditures						
Bond Principal	222,000	311,500	346,500	371,000	395,500	410,000
Interest on Bonds	268,614	207,394	197,681	186,868	175,167	162,780
Paying Agent Fees	2,750	2,750	2,750	2,750	2,750	2,750
Total Expenditures	\$493,364	\$521,644	\$546,931	\$560,618	\$573,417	\$575,530
Ending Fund Balance	\$77,013	\$0	\$0	\$0	\$0	\$0
Tax Rate	0.068302	0.068302	0.068302	0.068302	0.068302	0.068302
Assessed Valuation	708,887,803	733,698,876	759,378,337	785,956,579	813,465,059	841,936,336
Estimated Increase in Assessed Valuations		3.5%	3.5%	3.5%	3.5%	3.5%

DEBT SERVICE FUND: FIVE-YEAR FORECAST

Continued residential and commercial development and contributions of self-supporting revenue is essential to managing the amount of property tax resources to service future debt requirements. The City will continue to prioritize managing its tax revenue policy to emphasize meeting its ongoing debt payment requirements.