

City of Seagoville, Texas

# ANNUAL OPERATING BUDGET

October 1, 2020 - September 30, 2021





**City of Seagoville, Texas**

**Annual Operating Budget**

October 1, 2020 – September 30, 2021

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$272,350 OR 4.82%, AND OF THAT AMOUNT, \$341,385 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

# City of Seagoville

## Fiscal Year 2020-2021

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$272,350, which is a 4.82 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 \$341,385.

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

	<b>2020-2021</b>	<b>2019-2020</b>
Property Tax Rate:	\$0.788800/100	\$0.788800/100
No New Revenue Tax Rate:	\$0.795973/100	\$0.716359/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.864286/100	\$0.682973/100
Voter Approval Tax Rate:	\$0.836007/100	\$0.816698/100
Debt Rate:	\$0.068300/100	\$0.036300/100

Total debt obligation for City of Seagoville secured by property taxes:  
\$7,161,500.00.

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



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 Annual Operating Budget  
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*Seagoville* ★

# City of Seagoville, Texas

## Readers Guide

### FY 2020-2021 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 2021 budget. It discusses the overall provisions of the FY 2021 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's goals to the FY 2021 department goals.

#### **Policies**

This section highlights the budget calendar and the policies underlying the development of the FY 2020-2021 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, 2021 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2018-19, Projected FY 2019-20 and Adopted FY 2020-21
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2020
- Changes in Fund Balances – All Funds Actual FY 2019

**City of Seagoville, Texas**  
**Readers Guide**  
**FY 2020-2021 Budget**

**Financial Analysis (continued)**

- Explanation of Changes in Fund Balance – Actual FY 2019, Projected FY 2020 and Adopted FY 2021
- 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 2020-2021 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 2020 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 2020-2021 Budget**

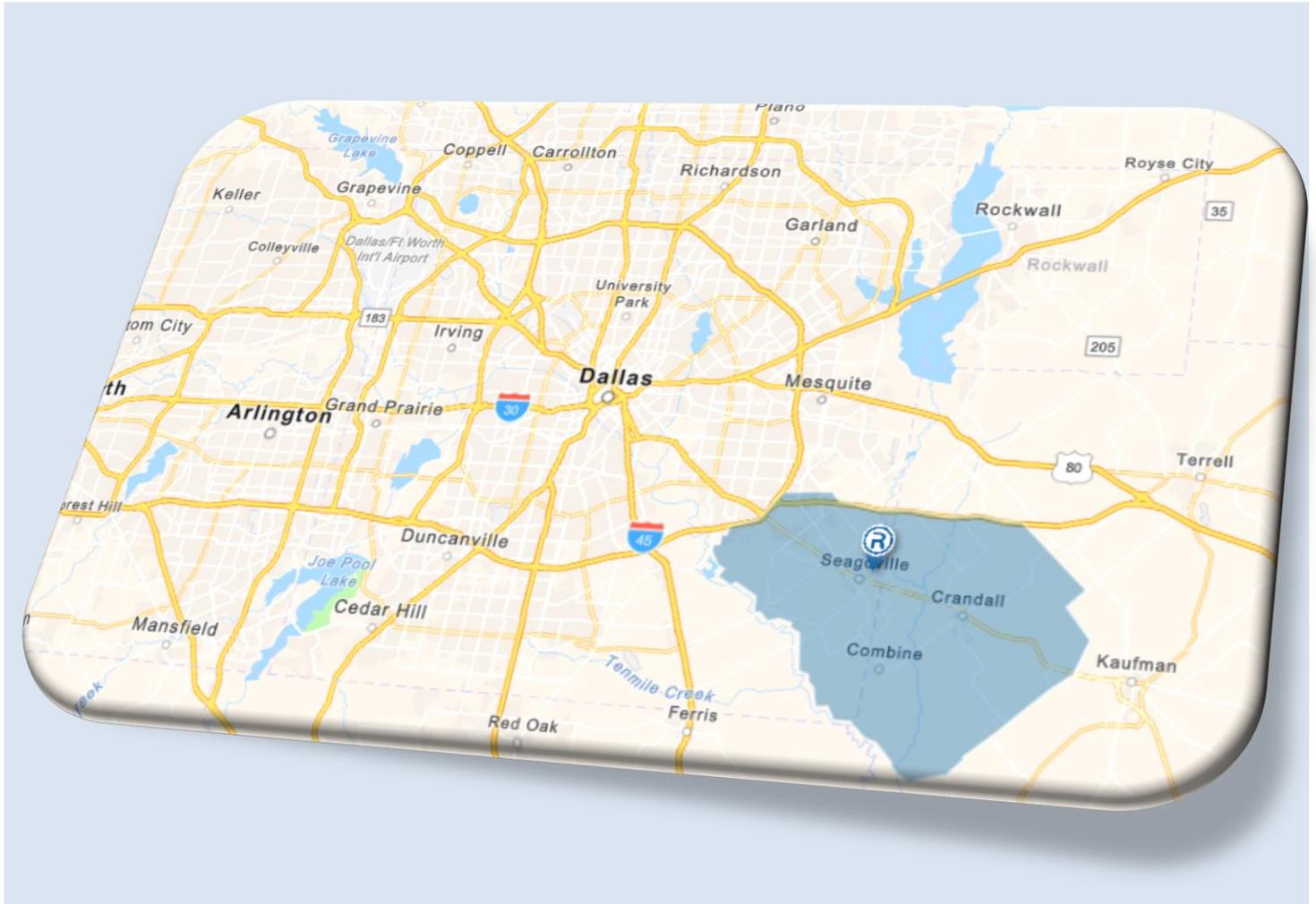
**Appendix**

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 FY2021 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.



## Retail Market Profile

### Seagoville, Texas



Population		Age	
2010	56,089	0 - 9 Years	17.13%
2020	70,344	10 - 17 Years	12.53%
2025	76,268	18 - 24 Years	9.80%
<b>Educational Attainment (%)</b>		25 - 34 Years	13.98%
Graduate or Professional Degree	4.4%	35 - 44 Years	14.92%
Bachelors Degree	8.2%	45 - 54 Years	12.16%
Associate Degree	5.9%	55 - 64 Years	10.14%
Some College	21.9%	65 and Older	9.35%
High School Graduate (GED)	31.7%	Median Age	32.59
Some High School, No Degree	14.7%	Average Age	33.91
Less than 9th Grade	13.2%	<b>Race Distribution (%)</b>	
<b>Income</b>		White	60.16%
Average HH	\$74,785	Black/African American	17.02%
Median HH	\$58,136	American Indian/Alaskan	0.95%
Per Capita	\$22,958	Asian	0.66%
		Native Hawaiian/Islander	0.03%
		Other Race	17.97%
		Two or More Races	3.21%
		Hispanic	44.93%



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 City Manager  
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2020 Est Population 17,150 source: NCTCOG- North Central Texas Council of governments



DESCRIPTION	DATA	%
<b>2020 Est. Pop Age 15+ by Marital Status</b>		
Total, Never Married	4,311	32.28%
Males, Never Married	2,643	19.79%
Females, Never Married	1,668	12.49%
Married, Spouse present	4,960	37.14%
<b>Married, Spouse absent</b>	1,366	10.23%
Widowed	719	5.38%
Males Widowed	144	1.08%
Females Widowed	575	4.31%
Divorced	1,999	14.97%
Males Divorced	1,276	9.56%
Females Divorced	723	5.41%
<b>2020 Est. Pop Age 25+ by Edu. Attainment</b>		
Less than 9th grade	1,543	14.0%
Some High School, no diploma	1,377	12.5%
High School Graduate (or GED)	3,930	35.5%
Some College, no degree	2,440	22.1%
Associate Degree	602	5.4%
<b>Bachelor's Degree</b>	796	7.2%
<b>Master's Degree</b>	268	2.4%
<b>Professional School Degree</b>	71	0.6%
Doctorate Degree	29	0.3%
<b>2020 Est. Pop Age 25+ by Edu. Attain., Hisp./ Lat.</b>		
No High School Diploma	2,124	58.45%
High School Graduate	918	25.26%
<b>Some College or Associate's Degree</b>	507	13.95%
<b>Bachelor's Degree or Higher</b>	85	2.34%
Households		
<b>2025 Projection</b>	5,137	
2020 Estimate	4,770	
2010 Census	4,209	
2000 Census	3,406	
Growth 2020 - 2025		7.69%
Growth 2010 - 2020		13.33%
Growth 2000 - 2010		23.58%
<b>2020 Est. Households by Household Type</b>	4,770	
Family Households	3,597	75.41%
<b>Nonfamily Households</b>	1,173	24.59%
2020 Est. Group Quarters Population	2,233	
<b>2020 Households by Ethnicity, Hispanic/Latino</b>	1,598	

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DESCRIPTION	DATA	%
<b>2020 Est. Households by Household Income</b>	4,770	
Income < \$15,000	436	9.14%
Income \$15,000 - \$24,999	425	8.91%
Income \$25,000 - \$34,999	614	12.87%
Income \$35,000 - \$49,999	808	16.94%
Income \$50,000 - \$74,999	919	19.27%
Income \$75,000 - \$99,999	624	13.08%
Income \$100,000 - \$124,999	360	7.55%
Income \$125,000 - \$149,999	199	4.17%
Income \$150,000 - \$199,999	184	3.86%
Income \$200,000 - \$249,999	87	1.82%
Income \$250,000 - \$499,999	86	1.80%
Income \$500,000+	28	0.59%
2020 Est. Average Household Income		\$71,554
2020 Est. Median Household Income		\$52,266
<b>2020 Median HH Inc. by Single-Class. Race or Eth.</b>		
White Alone		\$52,038
<b>Black or African American Alone</b>		\$51,032
American Indian and Alaska Native Alone		\$59,482
Asian Alone		\$45,036
<b>Native Hawaiian and Other Pacific Islander Alone</b>		\$0
Some Other Race Alone		\$54,496
Two or More Races		\$62,724
Hispanic or Latino		\$40,953
Not Hispanic or Latino		\$59,167
<b>2020 Est. Family HH Type by Presence of Own Child.</b>	3,597	
Married-Couple Family, own children	1,231	34.22%
Married-Couple Family, no own children	1,172	32.58%
Male Householder, own children	171	4.75%
Male Householder, no own children	190	5.28%
Female Householder, own children	475	13.21%
Female Householder, no own children	358	9.95%
<b>2020 Est. Households by Household Size</b>	4,770	
1-person	939	19.69%
2-person	1,242	26.04%
3-person	813	17.04%
4-person	776	16.27%
5-person	511	10.71%
6-person	279	5.85%
7-or-more-person	210	4.40%
<b>2020 Est. Average Household Size</b>	12	3.11



DESCRIPTION	DATA	%
<b>2020 Est. Households by Presence of People Under 18</b>	4,770	
Households with 1 or More People under Age 18:	2,208	46.29%
Married-Couple Family	1,369	62.00%
Other Family, Male Householder	225	10.19%
Other Family, Female Householder	596	26.99%
<b>Nonfamily, Male Householder</b>	12	0.54%
<b>Nonfamily, Female Householder</b>	6	0.27%
<b>Households with No People under Age 18:</b>	<b>2,562</b>	<b>53.71%</b>
Married-Couple Family	1,035	40.40%
Other Family, Male Householder	134	5.23%
Other Family, Female Householder	239	9.33%
<b>Nonfamily, Male Householder</b>	487	19.01%
<b>Nonfamily, Female Householder</b>	667	26.03%
<b>2020 Est. Households by Number of Vehicles</b>	<b>4,770</b>	
No Vehicles	185	3.88%
1 Vehicle	1,474	30.90%
2 Vehicles	1,792	37.57%
3 Vehicles	853	17.88%
4 Vehicles	388	8.13%
5 or more Vehicles	78	1.64%
<b>2020 Est. Average Number of Vehicles</b>		2
Family Households		
<b>2025 Projection</b>	3,876	
2020 Estimate	3,597	
2010 Census	3,169	
2000 Census	2,552	
Growth 2020 - 2025		7.76%
Growth 2010 - 2020		13.51%
Growth 2000 - 2010		24.18%

<b>2020 Est. Families by Poverty Status</b>	<b>3,597</b>	
<b>2020 Families at or Above Poverty</b>	3,270	90.91%
<b>2020 Families at or Above Poverty with Children</b>	1,904	52.93%
2020 Families Below Poverty	327	9.09%
2020 Families Below Poverty with Children	296	8.23%
<b>2020 Est. Pop 16+ by Employment Status</b>	<b>13,118</b>	
<b>Civilian Labor Force, Employed</b>	7,075	53.93%
<b>Civilian Labor Force, Unemployed</b>	233	1.78%
Armed Forces	10	0.08%
<b>Not in Labor Force</b>	5,800	44.21%

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DESCRIPTION	DATA	%
<b>2020 Est. Civ. Employed Pop 16+ by Class of Worker</b>	<b>6,495</b>	
<b>For-Profit Private Workers</b>	4,963	76.41%
<b>Non-Profit Private Workers</b>	274	4.22%
Local Government Workers	106	1.63%
State Government Workers	240	3.70%
Federal Government Workers	450	6.93%
<b>Self-Employed Workers</b>	458	7.05%
Unpaid Family Workers	4	0.06%
<b>2020 Est. Civ. Employed Pop 16+ by Occupation</b>	<b>6,495</b>	
Architect/Engineer	38	0.59%
Arts/Entertainment/Sports	29	0.45%
Building Grounds Maintenance	392	6.04%
Business/Financial Operations	230	3.54%
Community/Social Services	111	1.71%
Computer/Mathematical	18	0.28%
Construction/Extraction	865	13.32%
<b>Education/Training/Library</b>	286	4.40%
Farming/Fishing/Forestry	43	0.66%
Food Prep/Serving	369	5.68%
Health Practitioner/Technician	135	2.08%
Healthcare Support	202	3.11%
Maintenance Repair	286	4.40%
Legal	16	0.25%
<b>Life/Physical/Social Science</b>	1	0.02%
Management	426	6.56%
<b>Office/Admin. Support</b>	749	11.53%
Production	461	7.10%
Protective Services	110	1.69%
Sales/Related	706	10.87%
Personal Care/Service	349	5.37%
Transportation/Moving	673	10.36%

<b>2020 Est. Pop 16+ by Occupation Classification</b>	<b>6,495</b>	
White Collar	2,745	42.26%
Blue Collar	2,285	35.18%
Service and Farm	1,465	22.56%
<b>2020 Est. Workers Age 16+ by Transp. to Work</b>	<b>6,347</b>	
Drove Alone	5,359	84.43%
Car Pooled	656	10.34%
<b>Public Transportation</b>	9	0.14%
Walked	9	0.14%
Bicycle	9	0.14%
Other Means	134	2.11%
Worked at Home	171	2.69%



DESCRIPTION	DATA	%
<b>Population</b>		
2025 Projection	18,362	
2020 Estimate	17,084	
2010 Census	14,835	
2000 Census	11,137	
Growth 2020 - 2025		7.48%
Growth 2010 - 2020		15.16%
Growth 2000 - 2010		33.21%
<b>2020 Est. Population by Single-Classification Race</b>	<b>17,084</b>	
White Alone	10,344	60.55%
Black or African American Alone	3,273	19.16%
Amer. Indian and Alaska Native Alone	183	1.07%
Asian Alone	104	0.61%
Native Hawaiian and Other Pacific Island Alone	2	0.01%
Some Other Race Alone	2,621	15.34%
Two or More Races	557	3.26%
<b>2020 Est. Population by Hispanic or Latino Origin</b>	<b>17,084</b>	
Not Hispanic or Latino	10,111	59.18%
Hispanic or Latino	6,973	40.82%
Mexican	6,159	88.33%
Puerto Rican	67	0.96%
Cuban	20	0.29%
All Other Hispanic or Latino	727	10.43%
<b>2020 Est. Hisp. or Latino Pop by Single-Class. Race</b>	<b>6,973</b>	
White Alone	3,959	56.78%
Black or African American Alone	71	1.02%
American Indian and Alaska Native Alone	79	1.13%
Asian Alone	2	0.03%
Native Hawaiian and Other Pacific Islander Alone	0	0.00%
Some Other Race Alone	2,605	37.36%
Two or More Races	257	3.69%
<b>2020 Est. Pop by Race, Asian Alone, by Category</b>	<b>104</b>	
Chinese, except Taiwanese	0	0.00%
Filipino	23	22.12%
Japanese	13	12.50%
Asian Indian	1	0.96%
Korean	0	0.00%
Vietnamese	43	41.35%
Cambodian	0	0.00%
Hmong	0	0.00%
Laotian	0	0.00%
Thai	9	8.65%
All Other Asian Races Including 2+ Category	15	14.42%

**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/>





## TOP 10 TAXPAYERS

TAXPAYER NAME	INDUSTRY
WAL-MART STORES TEXAS LLC	Retail
TRACTOR SUPPLY CO. OF TEXAS LP	Retail
O'REILLY AUTO ENTERPRISES LLC	Retail
ANTONIO ZAPATA	Retail
PARRISH RESTAURANTS LTD.	Food
TXU ENERGY RETAIL COMPANY LLC	General Services
AMAZON.COM SERVICES INC (MARKETPLACE)	Retail
CECO CONCRETE CONSTRUCTION LLC	General Services
NEW CINGULAR WIRELESS PCS LLC	Professional Services
SIRAN INVESTMENT INC.	Retail







## History Of Seagoville

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

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

In 1925 Seagoville secured electrical service, and in 1926 it incorporated. Two years later a two-story high school was built, and by 1929 the population of the community had increased to 650. During the [Great Depression](#), however, the number of businesses decreased from twenty-eight (in 1929) to twelve (1933). Closures included the Seagoville State Bank, which shut its doors in December 1932. During this period two new institutions provided income for the residents of Seagoville: a federal detention station, and the Seagoville Community Cannery (begun by the Reconstruction Finance Corporation). Seagoville began to develop again when the main office and warehouse of Gibson Discount Stores located there in 1938. By 1941 the number of rated businesses at Seagoville had increased to twenty-five and the population to 760. Seagoville at this

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

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

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

## Citation

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

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

# City of Seagoville, Texas

## Principal City Officials

### 2020-2021

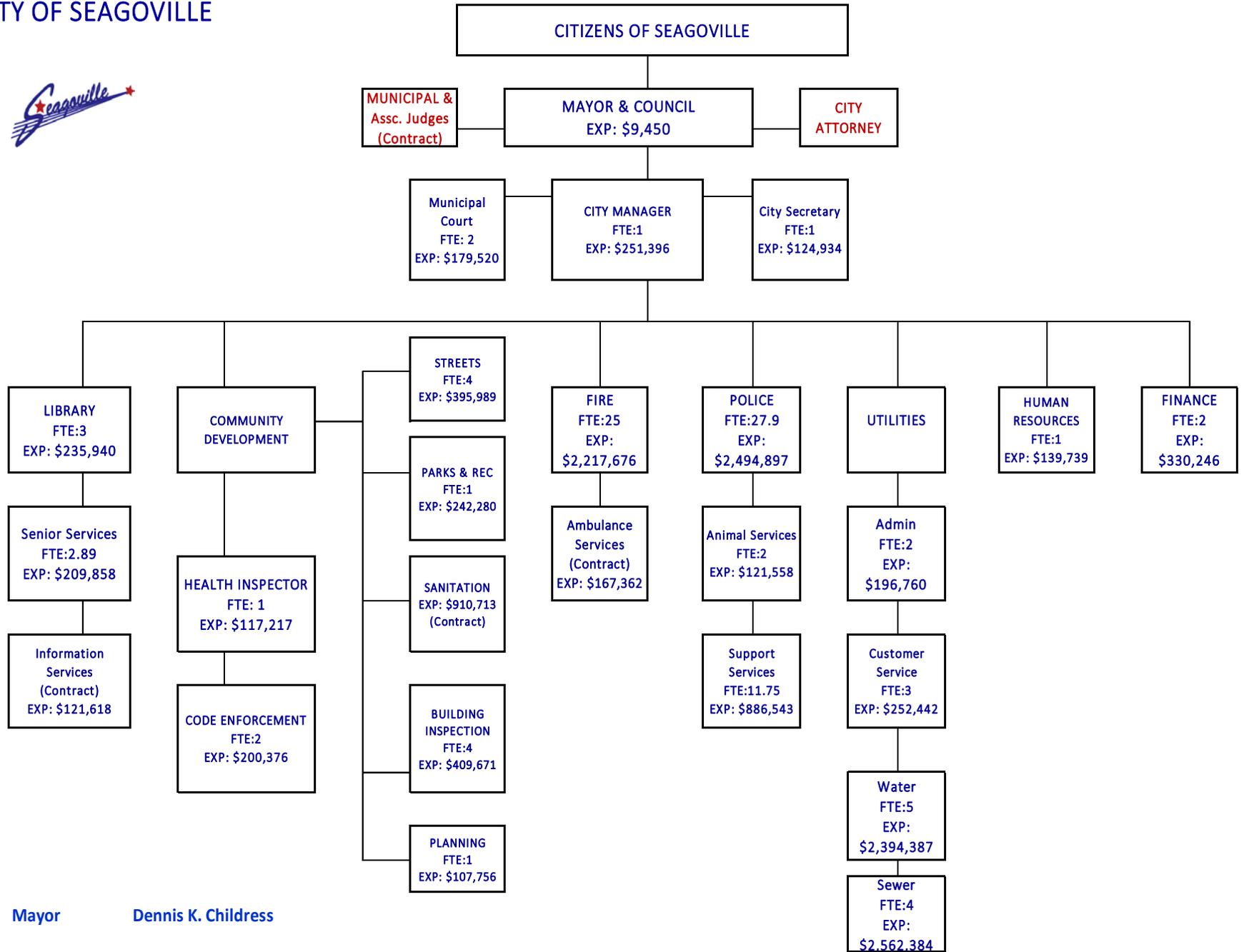
#### City Council

Dennis Childress	Mayor	Term Expires May, 2021
Rick Howard	Council Member, Place 1	Term Expires May 2022
Jose Hernandez	Council Member, Place 2	Term Expires May 2021
Harold Magill	Council Member, Place 3	Term Expires May 2022
Mike Fruin	Council Member, Place 4	Term Expires May 2021
Jon Epps	Mayor Pro-Tem, Place 5	Term Expires May 2022

#### City Executive Staff

Pat Stallings	City Manager
Gail French	Interim Director of Finance
Ray Calverley	Police Chief
Todd Gilcrease	Fire Chief
Cindy Brown	Director of Administrative Services
Kandi Jackson	City Secretary
Liz Gant	Director of Library
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, 2019**

*Christopher P. Morill*

Executive Director







## MEMORANDUM

**Date:** August 31, 2020  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Patrick Stallings, City Manager  
**SUBJECT:** 2021 Budget Message

It is my pleasure to present to you the City of Seagoville's 2021 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 in this year's budget preparation process. This was truly a team effort with outstanding results despite the fact that we are in the middle of a pandemic. In developing this budget, we faced economic and legislative challenges that made the process more difficult than in years past. However, in the end, we came through with a very solid budget that is balanced and fully funded.

Our priorities for the upcoming budget year are to continue with street construction and repair projects, as well as complete the construction of the second fire station. Another major priority is the possible bond sale for a new police headquarters. Priorities for last fiscal year, centered on storm water drainage repairs, staffing, roadway construction/repairs and building a second fire station. Staffing needs for last year were met, but due to other infrastructural needs we have moved toward continued infrastructural projects rather than staffing. We plan to work on staffing needs in future budget years. In Fiscal Year 2020, the City hired two additional Police Officers, three additional Firefighters, and the City's first Health Inspector.

The following represents a brief summary of the 2021 budget process:

### **Economic Issue**

#### **Sales Tax Revenue**

We expected a slow-down in growth due to the Coronavirus. Businesses were shut down for a period to prevent the spread of the virus and were allowed to reopen slowly with protective

measures in place. There were concerns that sales taxes would be down and that would negatively affect our budget planning process.

**Response:**

“The President signed into law the Coronavirus Aid, Relief, and Economic Security Act (the “CARES Act”), a bill providing over \$2 trillion in emergency relief funds to help mitigate the financial harm caused by the coronavirus pandemic across the country.”

“As part of the legislation, Congress directly allocated roughly \$11.24 billion through the Coronavirus Relief Fund to Texas for use by the state and local governments.”

However, the sales taxes for this fiscal year for the City of Seagoville have been higher each month despite the pandemic. We attribute this to the sales taxes from some businesses increased sales during this time, which offset the decrease of others as well as new businesses entering the City. This was evident in the increased numbers.

Note:

*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 (1/2 cent of this goes to Property Tax Relief) and 1/2 cent is used for the Seagoville Economic Development Corporation.*

**Legislative Issue**

**Property Tax Revenue Cap**

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state. Senate Bill 2 placed a 3.5% cap on maintenance and operations funding from property tax.

This will affect the City’s efforts to increase dollars directed to the street maintenance fund and other general fund supported projects such as staffing, equipment and maintenance.

**Response:**

The City was able to maintain the current tax rate of .07888 with an increase of 3.5% over last years assessed valuation. This will allow us to direct \$400,000.00 instead of \$750,000.00 to the street maintenance fund and redirect \$350,000.00 in C.O. Bond funds to pay the annual payment for a new Police Headquarters. Staff are in the process of working with GSBS Architects to determine if moving the current Law Enforcement Center to the Downtown area is feasible.

## Other Issues

The following bullet points represent a brief summary of other issues we faced during the 2021 budget process.

- Street reconstruction and repair
- Unfunded federal mandates
- Facility Needs - Police Headquarters
- Equipment Needs
- City desires to reduce water loss and enhance customer service through ongoing installation of smart water meters
- Expectations of the Texas Commission on Environmental Quality and Environmental Protection Agency

### 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 \$3,600,000 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 began construction of the Crestview Drive project, the Malloy Bridge Road Project as well as the Johnnie Row and Ross Lane projects spending approximately a total of \$774,244. For FY 2021, these projects will continue with a budget of unspent funds of \$2,234,955. In addition, an additional \$400,000 will go into the Street Maintenance Fund. The City is committed to street maintenance and plans to complete major initiatives for Malloy Bridge Road and others in FY 2021.

### 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 was completed in FY 2020. 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 is currently operating its Police Department from a facility that is more than 23 years old. The existing police station was originally built in 1997. With the growth of the city expanding almost daily, so will our need to add personnel to accommodate that growth and the current building simply will not allow for much more expansion in personnel.

**Response:** The City contemplates a possible bond sale to fund construction of a new police headquarters.

### **Equipment Replacement**

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

**Response:** The City is adding two fully outfitted Chevrolet Tahoe's to the police department as well as 6 ESCI tasers and 8 AR15 Patrol rifles. This budget provides additional funding for the Fire department maintenance and Active shooter protective gear.

### **Financial Highlights**

#### **General Fund Revenues**

In the General Fund, we experienced an increase in property value from \$708,887,803 to approximately \$778,296,234. The City's property tax rate was set at \$0.788800, which is the same as FY2020 tax rate of \$0.788800.

**THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$272,350 OR 4.82%, AND OF THAT AMOUNT, \$341,385 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

Other General Fund revenues estimated to increase slightly over the FY 2021 budget are

- Sales tax – due to expanding commercial opportunities in the City

General Fund revenues estimated to decrease over the FY 2021 budget are

- Sanitation services – reflecting slower growth in residential and commercial accounts than anticipated in FY2020
- Licenses, permits and fees – we anticipate \$162,500 building permits on residences in FY 2021

- Grants and gifts – reduction in SEDC Capital Grant and Senior Center grants as there is a decrease in senior activities in response to the Coronavirus.

Total FY 2021 General Fund revenues are estimated to be \$11,195,453 a \$24,724 decrease under FY 2020 General Fund budgeted revenue of \$11,220,177.

### General Fund Expenditures

This recommended budget provides Police and Fire-fighting equipment, Police patrol vehicles, and Firetruck debt payment. This budget also includes a 3% employee pay increase along with funding for a new police headquarters.

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

• Police Patrol vehicles	\$ 141,982
• Police equipment	\$ 12,742
• Fire-fighting equipment	\$ 62,795
• Debt Service payment on 2020 Firetruck	\$ 38,813
• Quality of Life Project	\$ 100,000

### Water and Wastewater

We are very pleased to announce there will not be increases to the current water and sewer rates for FY2021. Staff has worked diligently to ensure the City’s water and sewer systems are safe, reliable and affordable without increasing costs to the public. We are pleased to say we have met that goal.

#### Acquisition of Smart Water Meter Technology

The acquired Advanced Metering Infrastructure (AMI) technology. The system includes 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 was estimated that the installation of this technology will take 8 to 10 months. The remaining installation commences prior to the end of the current fiscal year. Completion expected in spring, 2021.

#### Engineering Services – Northern Basin Interceptor System

This project consists of providing professional engineering services to facilitate the predesign 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. Staff expects providing sewer infrastructure in this area opens the area for future development. Expected completion of the predesign study occurs at the end of the calendar year. The current recommended appropriation of \$864,700 funds the

engineering plan for the wastewater line. This project takes approximately 9-12 to complete. The next step is the actual construction of the wastewater line.

### **Highway 175 Interceptor manhole rehabilitation**

In the current fiscal year, staff identified 14 manholes requiring rehabilitation along the Highway 175 interceptor system. Council approved Phase 1, funding the repair of nine of the 14 manholes amounting to \$140,000. Phase 2 occurs in FY 2021. This initiative will prevent collapsing of wastewater manholes in this area of the City, reducing the possibility of sanitary sewer overflows.

#### **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 needed upgrade to the pump, to meet TCEQ minimum capacity requirements, staff is recommending replacement of the pump. The power supply will need upgrading 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 1 includes all pipe upgrades and completed by fiscal year end. Phase 2 includes electrical and pump upgrades, and is currently in engineering by Halff. Phase 2 will be out for construction bids in fall 2020. The bid will include an alternate to upgrade a second pump. The current cost estimate is \$400,000.

### **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 FY2021 will be \$951,940. The overall position of the SEDC is excellent, with the SEDC funding \$100,000 in quality of life projects.

#### **Major SEDC Projects that will be funded in 2021**

- Fireworks in the Park \$ 5,000
- Kidfish \$ 3,500
- Quality of Life Projects \$100,000
- Purchase of Kelly Harris Property \$600,000

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 2020. 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 2021 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 SEAGOVILLE,  
TEXAS  
FY 2021 WORKPLAN**

Goal	Description	Department Assignment	FY 2021 Target
<b>1</b>	<p><b>Long Term Goal: Enhance the Quality of Life in Seagoville</b></p> <p>Implementation Strategy:</p> <p>A. Hosting the City’s annual civic academy</p> <p>B. Maintain the "no kill" philosophy within the Animal Services program.</p> <p>C. Continue to implement elements of the comprehensive technology plan, replacing two public workstations.</p> <p>D. Maintain accreditation with the Texas State Library.</p> <p>E. Provide Quality Leisure opportunities.</p> <p>F. Serve a congregate meal 5 days a week to qualifying patrons.</p> <p>G. Provide medical transportation services to disabled persons and seniors.</p> <p>H. Provide transportation services to Dallas Transit from various locations in Seagoville.</p> <p>I. Pass annual Dallas County health inspection.</p> <p>J. Pass DCAAA annual financial review.</p> <p>K. Pass DCAAA annual kitchen review.</p> <p>L. Provide games and other activities for senior center members.</p> <p>M. Participate in the annual warrant round up</p>	<p>All departments Animal Services</p> <p>Library Library</p> <p>Library Senior Center</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center</p> <p>Senior Center Senior Center</p> <p>Senior Center Senior Center</p> <p>Senior Center Municipal Court</p>	<p>3<sup>rd</sup> Quarter All Year</p> <p>4<sup>th</sup> Quarter 3<sup>rd</sup> Quarter</p> <p>All Year All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year 3<sup>rd</sup> Quarter</p> <p>3<sup>rd</sup> Quarter 3<sup>rd</sup> Quarter</p> <p>All Year 3<sup>rd</sup> Quarter</p>
<b>2</b>	<p><b>Long Term Goal: Develop Collaborative Efforts in Community and Economic Development</b></p> <p>Implementation Strategy:</p> <p>A. Joint City Council/SEDC Board meetings</p> <p>B. Obtain SEDC funding for Quality of Life Projects.</p>	<p>City Manager City Manager</p>	<p>All Year 3<sup>rd</sup> Quarter</p>

**CITY OF SEGOVILLE,  
TEXAS**  
FY 2021 WORKPLAN

Goal	Description	Department Assignment	FY 2021 Target
<p><b>3</b></p>	<p><b>Long Term Goal: Maintain Seagoville as a Safe, Clean and Attractive Community</b> Implementation Strategy:</p> <p>A. Continue funding of the Litter Crew Program.</p> <p>B. Provide funding for major drainage projects.</p> <p>C. Reduce the occurrences of Part I crimes in the City.</p> <p>D. Provide high quality community oriented services with sensitivity.</p> <p>E. Maintain a Texas Police Chiefs Best Practices Certified Police Department</p> <p>F. Provide public safety services in an efficient manner.</p> <p>G. Strive to return animals to their rightful owners.</p> <p>H. Respond to calls with courtesy and respect.</p> <p>I. Pass the Annual State Review.</p> <p>J. Ensure all building projects meet recognized standards for safety and code compliance</p> <p>K. Implement a tire disposal service to properly dispose of illegally dumped tires</p> <p>L. Manage street funding, engineering and contractors to complete street renovation projects (Crestview Drive, Johnnie Row, Ross Lane).</p> <p>M. Continue to comply with the CMOM standards as required by the Environmental Protection Agency.</p> <p>N. Continue to maintain a superior rating by the state of Texas for water quality.</p> <p>O. Create an electronic filing system and a paperless system.</p>	<p>City Manager</p> <p>City Manager</p> <p>Police</p> <p>Police, Fire</p> <p>Police, Support Services</p> <p>Police, Fire, Support Services, Animal Services</p> <p>Animal Services</p> <p>Animal Services</p> <p>Animal Services</p> <p>Building Inspection</p> <p>Streets</p> <p>Streets</p> <p>Water &amp; Sewer – All Programs</p> <p>Water &amp; Sewer – All Programs</p> <p>Support Services</p>	<p>All Year</p> <p>2<sup>nd</sup> Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p>

**CITY OF SEAGOVILLE,  
TEXAS  
FY 2021 WORKPLAN**

Goal	Description	Department Assignment	FY 2021 Target
4	<p><b>Long Term Goal: Maintain a Quality Workplace for Employees</b></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>4<sup>th</sup> Quarter</p> <p>3<sup>rd</sup> Quarter</p> <p>All Year</p> <p>All Year</p> <p>2<sup>nd</sup> Quarter</p> <p>All Year</p> <p>4<sup>th</sup> Quarter</p>
5	<p><b>Long Term Goal: Transparent and Responsive Governance and Business Services</b></p> <p>Implementation Strategy:</p> <p>A. Number of Days of Fund Reserve in General Fund and Water &amp; 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>4<sup>th</sup> Quarter</p> <p>All Year</p> <p>3<sup>rd</sup> Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p>

**CITY OF SEAGOVILLE,  
TEXAS  
FY 2021 WORKPLAN**

Goal	Description	Department Assignment	FY 2021 Target
5	<p><b>Long Term Goal: Transparent and Responsive Governance and Business Services</b></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>1<sup>st</sup> Quarter</p> <p>1<sup>st</sup> Quarter</p> <p>1<sup>st</sup> Quarter</p> <p>4<sup>th</sup> Quarter</p>





## FY 2021 BUDGET CALENDAR

April, 2020 May, 2020	Staff Budget Discussion Deadline for FY 2020 Expenditure Projections	City Staff/SEDC
June 2020	Department Operating Budget Preparation, Changes to Fee Schedule  Budget Review – All Funds, SEDC and Fee Schedule	City Manager, Department Heads, Finance
June 11, 2020	SEDC Budget Workshop	City Manager, Finance, SEDC Board
June 15, 2020	General Fund Budget Workshop	City Manager, Finance Director, City Council
June, July 2020	Insurance Costs – TML and Health	Human Resources, Finance
July 9, 2020	SEDC Budget Approval	City Manager, Finance, SEDC Board
July 20, 2020	W&S Budget Workshop	City Manager, Finance Director, Department Heads
July 25, 2020	Certified Tax Roll	Dallas/Kaufman Appraisal Districts
July 27, 2020	General Fund Budget Workshop	City Manager, Finance Director, Department Heads
August 3, 2020	Budget Submitted to City Secretary and Council	City Staff/SEDC
August 5, 2020	Dallas County Tax Office submits completed “No New Revenue” and “Voter Approved” tax rate worksheets for entities for review and sign off	Dallas County Tax Office
August 31, 2020	Present Budget to Council (Overview), Discuss Tax Rate	City Manager, Finance Director, City Council
August 31, 2020	Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote	City Council
August 17, 2020	Provide notice on Website of tax rates, M&O and I&S balances and Debt obligation schedule	Finance
August 18, 2020	Publish Notice of Public Hearing 1. Proposed Budget FY 2020 and Proposed Tax Rate 2. Hotel/Motel Budget	City Secretary, Finance
August 31, 2020	Tax Rate Hearing, Budget Hearing	City Manager, Finance Director, City Council
September 1, 2020	Publish “Notice of Meeting to Vote on Tax Rate”	City Secretary
September 14, 2020	Adoption of Budget FY 2021, Tax Rate, Hotel/Motel Budget and Grants, SEDC Budget	City Council
September 16, 2020	Send Signed Copy of Tax Rate Ordinance to Tax Assessor/Collector	Finance Director
October 1	Fiscal Year 2021 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 1<sup>st</sup> 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 14, 2020

**CITY OF SEAGOVILLE, TEXAS**

**INVESTMENT POLICY**

**Adopted by Council: September 2020**

# **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 67<sup>th</sup> 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.

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**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 2018-2019				Projected 2019-2020				Budget 2020-2021			
	FT	PT	PT	FTE's	FT	PT	PT	FTE's	FT	PT	PT	FTE's
	PERM.	PERM.	TEMP.		PERM.	PERM.	TEMP.		PERM.	PERM.	TEMP.	
<b>2 City Manager</b>												
City Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Administrative Assistant to the City Manager*	-	-	-	-	-	-	-	-	-	-	-	-
<b>3 City Secretary</b>												
City Secretary	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
<b>4 Finance Department</b>												
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
Senior Accountant**	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Finance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
<b>5 Animal Services</b>												
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
<b>6 Building Inspection/Building Services</b>												
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	-	-	-	-	-	-	-	-
<b>8 Police Department</b>												
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	16.00	-	4.00	17.15	18.00	-	4.00	19.15	18.00	-	4.00	19.15
Crossing Guard	-	-	2.00	0.75	0.00	-	2.00	0.75	0.00	-	2.00	0.75
<b>9 Planning Department</b>												
Junior Planner	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
<b>11 Fire Department</b>												
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	-	3.00	16.00	18.00	-	-	18.00	18.00	-	-	18.00
<b>12 Municipal Court</b>												
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
<b>13 Library</b>												
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
<b>14 Senior Center</b>												
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	-	0.64	-	1.00	-	0.64	-	1.00	-	0.64
Building Maintenance Worker	-	1.00	-	0.50	-	1.00	-	0.50	-	1.00	-	0.50
<b>15 Street Department</b>												
Maintenance Worker	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
Litter Crew Worker	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
<b>17 Support Services</b>												
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	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
<b>18 Parks Department</b>												
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)*	-	-	-	-	-	-	-	-	-	-	-	-
<b>22 Communications /IT</b>												
Director of Communications & Info. Services*	-	-	-	-	-	-	-	-	-	-	-	-
<b>23 Human Resources</b>												
Director of HR/Risk Manager	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Director of Administrative Services	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
<b>24 Health</b>												
Health Inspector	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
<b>25 Code Enforcement</b>												
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
<b>General</b>	<b>83.00</b>	<b>7.00</b>	<b>13.00</b>	<b>92.54</b>	<b>87.00</b>	<b>7.00</b>	<b>10.00</b>	<b>93.54</b>	<b>87.00</b>	<b>7.00</b>	<b>10.00</b>	<b>93.54</b>

# Position Analysis

DEPT. DEPARTMENT/TITLE	Actual 2018-2019				Projected 2019-2020				Budget 2020-2021			
	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 <b>W &amp; S Administrative</b>												
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 <b>Water Services Department</b>												
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 <b>Sewer Services Department</b>												
SewerSupervisor*****	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Maintenance Worker	4.00	-	-	4.00	3.00	-	-	3.00	3.00	-	-	3.00
30 <b>Customer Service Department</b>												
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
<b>Water and Sewer</b>	<b>13.00</b>	<b>-</b>	<b>-</b>	<b>13.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>
<b>Total</b>	<b>96.00</b>	<b>7.00</b>	<b>13.00</b>	<b>105.54</b>	<b>101.00</b>	<b>7.00</b>	<b>10.00</b>	<b>107.54</b>	<b>101.00</b>	<b>7.00</b>	<b>10.00</b>	<b>107.54</b>

- \* 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  
FY 2020-21**

	Measurement Focus		Budgetary Basis/ Basis of Accounting		
	Flow of Current Financial Resources	Flow of Economic Resources	Modified Accrual	Full Accrual	
<b>I. Governmental Funds:</b>					
General	x		x		
<b>Special Revenue Funds:</b>					
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		
<b>Debt Service Funds:</b>					
General Bond Debt Service	x		x		
<b>Capital Projects Funds:</b>					
Capital Projects	x		x		
<b>II. Proprietary Funds</b>					
<b>Enterprise Funds:</b>					
Water and Sewer Utility		x		x	
	General	Special Revenue	Water and Sewer	Capital Projects	Budget Expenditures
<b>General Government</b>					
City Council	x				\$ 9,450
City Manager	x	x			276,946
City Secretary	x				124,934
Information Technology	x				139,118
Human Resources	x				139,379
Finance	x				330,246
<b>Public Safety</b>					
Police	x	x			2,498,897
Fire	x				3,305,797
EMS	x				170,709
Support Services	x				868,543
Animal Services	x				121,558
<b>Community Services</b>					
Municipal Court	x	x			187,492
Library	x	x			237,090
Senior Center	x				209,858
Sanitation	x				910,713
<b>Community Development</b>					
Building Services	x				409,671
Health Inspector	x				117,217
Code Enforcement					200,376
Streets	x	x		x	3,230,944
Parks	x	x			242,280
Planning	x				107,756
Stormwater		x			37,660
<b>Nondepartmental</b>	x				759,128
<b>Debt Service</b>					975,676
<b>Utilities</b>					
Administrative		x	x		196,760
Water			x		2,394,387
Sewer			x		2,562,384
Customer Service			x		252,442
Nondepartmental			x		1,106,420
Capital Outlay			x		1,108,523
Debt Service			x		2,407,413
<b>TOTAL</b>					<b>\$ 25,639,767</b>



**City of Seagoville  
Combined Fund Summary  
FY 2020-2021**

Fund Type and Name	October 1 Estimated Fund Balance	Total Receipts	Total Funds Available	Total Expenditures	Transfers In (Out)	September 30 Estimated Fund Balance
<b>Governmental Fund Types</b>						
<u>General Operating Funds</u>						
General Fund	3,070,321	10,815,549	13,885,870	10,686,354	(429,596)	2,769,920
	<u>3,070,321</u>	<u>10,815,549</u>	<u>13,885,870</u>	<u>10,686,354</u>	<u>(429,596)</u>	<u>2,769,920</u>
<u>Debt Service Funds</u>						
General Obligation Debt Service	95,964	490,040	586,004	869,363	348,719	65,360
	<u>95,964</u>	<u>490,040</u>	<u>586,004</u>	<u>869,363</u>	<u>348,719</u>	<u>65,360</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	12,686	1,150	13,836	1,150	-	12,686
Revenue Recycle Fund	2,824	750	3,574	550	-	3,024
Municipal Court Fund	42,433	9,500	51,933	7,972	-	43,961
Park Development Fund	117,413	600	118,013	-	-	118,013
Hotel Motel Fund	-	25,000	25,000	25,000	-	-
Park Maintenance Fund	70,695	5,000	75,695	-	-	75,695
Animal Shelter Operations	13,290	3,000	16,290	3,000	-	13,290
Animal Shelter Building	4,496	2	4,498	-	-	4,498
Vehicle Replacement	123,415	2,500	125,915	38,813	42,000	129,102
Technology Replacement	9,073	-	9,073	17,500	17,500	9,073
TCLEOSE Fund	2,631	2,000	4,631	1,000	-	3,631
Police Training Fund	4,270	-	4,270	-	-	4,270
Storm Water Fund	144,552	238,665	383,217	37,660	(27,600)	317,957
	<u>554,279</u>	<u>288,167</u>	<u>842,446</u>	<u>132,645</u>	<u>31,900</u>	<u>741,701</u>
<u>Capital Project Funds</u>						
Street Maintenance Fund	434,651	302,500	737,151	600,000	401,281	538,432
2019 Street Projects CIP Fund	4,312,370	25,000	4,337,370	2,234,955	-	2,102,415
2019 New Fire Station Construction Fund	1,105,512	-	1,105,512	1,088,121	-	17,391
Emergency Communication System Fund	74,096	-	74,096	-	-	74,096
	<u>5,926,629</u>	<u>327,500</u>	<u>6,254,129</u>	<u>3,923,076</u>	<u>401,281</u>	<u>2,732,334</u>
<b>Total Governmental Fund Types</b>	<u><b>9,647,193</b></u>	<u><b>11,921,256</b></u>	<u><b>21,568,449</b></u>	<u><b>15,611,438</b></u>	<u><b>352,304</b></u>	<u><b>6,309,316</b></u>
<b>Business-Type Activities</b>						
<u>Water and Sewer Funds</u>						
Water and Sewer Operating Fund	7,775,755	7,248,452	15,024,207	10,028,329	(352,304)	4,643,574
<b>Total Business-Type Activities</b>	<u><b>7,775,755</b></u>	<u><b>7,248,452</b></u>	<u><b>15,024,207</b></u>	<u><b>10,028,329</b></u>	<u><b>(352,304)</b></u>	<u><b>4,643,574</b></u>
<b>Total All Funds</b>	<u><b>17,422,948</b></u>	<u><b>19,169,708</b></u>	<u><b>36,592,656</b></u>	<u><b>25,639,767</b></u>	<u><b>-</b></u>	<u><b>10,952,889</b></u>

**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
FY 2020-21**

	General	Special Revenue Funds	Debt Service Fund
<b>Fund Balance, beginning</b>	<b>3,070,321</b>	<b>554,279</b>	<b>95,964</b>
<b>Revenues:</b>			
Property Taxes	5,282,560	-	490,000
Sales & Other Taxes	2,858,320	-	-
Hotel/Motel Tax	-	25,000	-
Franchise Fees	650,150	-	-
Licenses & Permits	336,045	5,000	-
Intergovernmental	285,849	2,000	-
Charges for Services	1,104,000	239,415	-
Fines & Forfeitures	243,625	9,500	-
Other	55,000	7,252	40
Debt Proceeds	-	-	-
<b>Total Revenues</b>	<b>10,815,549</b>	<b>288,167</b>	<b>490,040</b>
Transfers In	379,904	59,500	348,719
<b>Total Available Resources</b>	<b>14,265,774</b>	<b>901,946</b>	<b>934,723</b>
<b>Expenditures:</b>			
General Government	977,023	43,050	-
Public Safety	5,873,383	4,000	-
Community Services	1,536,031	9,122	-
Community Development	1,473,289	37,660	-
Non Departmental	396,330	-	-
Reserve for Capital Expenditures	6,700	-	-
City Manager Recommended	114,116	-	-
Debt Service	67,500	38,813	869,363
Capital Improvements	241,982	-	-
<b>Total Expenditures</b>	<b>10,686,354</b>	<b>132,645</b>	<b>869,363</b>
Transfers Out	809,500	27,600	-
<b>Fund Balance, ending</b>	<b>2,769,920</b>	<b>741,701</b>	<b>65,360</b>

**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
FY 2020-21**

<b>Capital Funds</b>	<b>Enterprise Funds</b>	<b>Adopted Budget FY 2021</b>	<b>Projected FY 2019-20</b>	<b>Actual FY 2018-19</b>
<b>5,926,629</b>	<b>7,775,755</b>	<b>17,422,948</b>	<b>17,697,036</b>	<b>11,409,024</b>
-	-	5,772,560	5,633,055	4,868,479
-	-	2,858,320	2,746,980	2,857,274
-	-	25,000	15,000	49,891
-	-	650,150	644,850	709,783
-	-	341,045	807,924	1,121,802
300,000	-	587,849	208,349	296,334
-	6,970,010	8,313,425	8,532,795	8,758,408
-	-	253,125	252,893	305,658
27,500	278,442	368,234	125,081	874,261
-	-	-	2,260,020	6,159,865
327,500	7,248,452	19,169,708	21,226,947	26,001,755
401,281	-	1,189,404	1,189,404	2,106,254
<b>6,655,410</b>	<b>15,024,207</b>	<b>37,782,060</b>	<b>40,113,387</b>	<b>39,517,033</b>
-	-	1,020,073	1,011,899	1,156,745
-	-	5,877,383	5,377,457	4,913,492
-	-	1,545,153	1,526,010	1,430,842
-	5,405,973	6,916,922	6,582,260	6,806,002
-	107,795	504,125	529,461	472,800
-	-	6,700	6,700	12,308
-	133,925	248,041	195,711	277,417
-	2,407,413	3,383,089	1,062,764	849,023
3,923,076	1,973,223	6,138,281	5,208,773	3,795,114
3,923,076	10,028,329	25,639,767	21,501,035	19,713,743
-	352,304	1,189,404	1,189,404	2,106,254
<b>2,732,334</b>	<b>4,643,574</b>	<b>10,952,889</b>	<b>17,422,948</b>	<b>17,697,036</b>

**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 and transfers of \$11,195,453 exceeding ongoing budgeted expenditures and transfers of \$11,102,756. The City plans an estimated draw down in fund balance of \$393,098, leaving an estimated ending fund balance of \$2,769,793. This is primarily due to

- An increase in property tax assessed valuations of \$74,184,682, and no increase in the property tax rate. The commitment of annual funding of street maintenance projects remains (\$401,281), with no new positions provided in the FY 2021 budget. The City's recent economic development efforts have successfully yielded additional businesses, and the sales tax estimate is projected to increase approximately 4% above the FY 2020 projected revenue estimate.
- Providing resources of \$95,298 for a 3% raise to fulltime civilian employees and \$126,042 for a 3% raise to first responders.
- Providing resources amounting to \$401,281 for street maintenance), \$141,982 for the acquisition of two vehicles for the Police Department and \$75,537 for the acquisition of police and fire-fighting equipment.

**SPECIAL REVENUE FUNDS**

The 2021 Budget provides for an overall increase in this category of funds of \$187,422, a 33.8% increase in the estimated beginning fund balance of \$554,279. The overall increase is due to the following:

**Storm Water Fund**

This fund has no planned projects scheduled after completion of the Woodhaven Drainage repair. Reserves are accumulating for future projects.

**CAPITAL PROJECTS FUND**

The 2021 budget provides for decrease in fund balance of \$3,194,295 for an ending fund balance of \$2,732,334. The 2019 Street Projects fund expects to provide \$2,234,955 in resources to complete Johnnie Row, Ross Lane and Crestview. The Street Maintenance fund expects to provide \$600,000 for community wide street repair, and completion of the City's second fire station (\$1,088,121) envisioned for the Fire Station Construction fund.

**ENTERPRISE FUND**

The 2021 Budget provides for a decrease in this fund of \$3,132,181, a 40.3% decrease of the estimated beginning fund balance of \$7,775,755. Resources are provided (\$400,000) for the installation 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. The FY 2021 provides \$110,000 for the Shady Lane

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

**ENTERPRISE FUND (continued)**

interceptor service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. Staff desires to control costs levied by North Texas Municipal Water District for treating the City's Inflow/Infiltration issues from this service area. This assessment will meet EPA and CMOM requirement of inspecting 10% of the citywide system every year.

In FY 2021, the City's budget allocates \$400,000 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 \$864,700.

Resources provided for the continued funding of a vehicle/equipment replacement reserve (\$68,000), and for the acquisition of a sewer trailer camera (\$174,749) and a Dean Kubota Skid-steer (\$65,774).



**CITY OF SEAGOVILLE, TEXAS  
CHANGES IN FUND BALANCE  
PROJECTED 2020**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2019
<b>Fund Balance, beginning</b>	<b>3,484,381</b>	<b>494,303</b>	<b>98,204</b>	<b>6,291,692</b>	<b>7,328,456</b>	<b>17,697,036</b>
<b>Revenues:</b>						
Property Taxes	5,143,055	-	490,000	-	-	5,633,055
Sales & Other Taxes	2,746,980	-	-	-	-	2,746,980
Hotel/Motel Tax	-	15,000	-	-	-	15,000
Franchise Fees	644,850	-	-	-	-	644,850
Licenses & Permits	620,504	187,420	-	-	-	807,924
Intergovernmental	206,386	1,963	-	-	-	208,349
Charges for Services	1,100,000	230,217	-	-	7,202,578	8,532,795
Fines & Forfeitures	243,250	9,643	-	-	-	252,893
Other	52,361	30,813	125	41,782	-	125,081
Debt Proceeds	-	460,020	-	-	1,800,000	2,260,020
<b>Total Revenues</b>	<b>10,757,386</b>	<b>935,076</b>	<b>490,125</b>	<b>41,782</b>	<b>9,002,578</b>	<b>21,226,947</b>
Transfers In	379,904	59,500	-	750,000	-	1,189,404
<b>Total Available Resources</b>	<b>14,621,671</b>	<b>1,488,879</b>	<b>588,329</b>	<b>7,083,474</b>	<b>16,331,034</b>	<b>40,113,387</b>
<b>Expenditures:</b>						
General Government	990,898	21,001	-	-	-	1,011,899
Public Safety	5,377,457	-	-	-	-	5,377,457
Community Services	1,484,935	41,075	-	-	-	1,526,010
Community Development	1,425,084	8,152	-	-	5,149,024	6,582,260
Non Departmental	427,766	-	-	-	101,695	529,461
Reserve for Capital Expenditures	6,700	-	-	-	-	6,700
City Manager Recommended	51,815	-	-	-	143,896	195,711
Debt Service	71,039	-	492,365	-	499,360	1,062,764
Capital Improvements	906,156	836,772	-	1,156,845	2,309,000	5,208,773
<b>Total Expenditures</b>	<b>10,741,850</b>	<b>907,000</b>	<b>492,365</b>	<b>1,156,845</b>	<b>8,202,975</b>	<b>21,501,035</b>
Transfers Out	809,500	27,600	-	-	352,304	1,189,404
<b>Fund Balance, ending</b>	<b>3,070,321</b>	<b>554,279</b>	<b>95,964</b>	<b>5,926,629</b>	<b>7,775,755</b>	<b>17,422,948</b>



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

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2019
<b>Fund Balance, beginning</b>	<b>3,679,057</b>	<b>486,430</b>	<b>49,154</b>	<b>960,846</b>	<b>6,233,537</b>	<b>11,409,024</b>
<b>Revenues:</b>						
Property Taxes	4,628,484	-	239,995	-	-	4,868,479
Sales & Other Taxes	2,857,274	-	-	-	-	2,857,274
Hotel/Motel Tax	-	49,891	-	-	-	49,891
Franchise Fees	709,783	-	-	-	-	709,783
Licenses & Permits	983,261	138,541	-	-	-	1,121,802
Intergovernmental	199,559	2,053	-	94,722	-	296,334
Charges for Services	1,062,684	221,768	-	-	7,473,956	8,758,408
Fines & Forfeitures	288,148	17,510	-	-	-	305,658
Other	52,567	14,284	266	73,762	733,382	874,261
Debt Proceeds	-	-	-	6,159,865	-	6,159,865
<b>Total Revenues</b>	<b>10,781,760</b>	<b>444,047</b>	<b>240,261</b>	<b>6,328,349</b>	<b>8,207,338</b>	<b>26,001,755</b>
Transfers In	379,904	59,500	-	1,666,850	-	2,106,254
<b>Total Available Resources</b>	<b>14,840,721</b>	<b>989,977</b>	<b>289,415</b>	<b>8,956,045</b>	<b>14,440,875</b>	<b>39,517,033</b>
<b>Expenditures:</b>						
General Government	930,109	72,435	-	154,201	-	1,156,745
Public Safety	4,912,130	1,362	-	-	-	4,913,492
Community Services Community	1,423,087	7,755	-	-	-	1,430,842
Development	1,280,794	264,280	-	67,124	5,193,804	6,806,002
Non-Departmental Reserve for Capital Expenditures	410,663	-	-	-	62,137	472,800
City Manager Recommended	12,308	-	-	-	-	12,308
Debt Service	180,463	-	-	-	96,954	277,417
Capital Improvements	114,524	-	191,211	-	543,288	849,023
	365,912	122,242	-	2,443,028	863,932	3,795,114
<b>Total Expenditures</b>	<b>9,629,990</b>	<b>468,074</b>	<b>191,211</b>	<b>2,664,353</b>	<b>6,760,115</b>	<b>19,713,743</b>
Transfers Out	1,726,350	27,600	-	-	352,304	2,106,254
<b>Fund Balance, ending</b>	<b>3,484,381</b>	<b>494,303</b>	<b>98,204</b>	<b>6,291,692</b>	<b>7,328,456</b>	<b>17,697,036</b>

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

**Actual FY 2018-2019**

The increase in fund balance from \$11,409,024 to \$17,697,036 generated by receipt of proceeds of the FY 2019 debt sale. Increased sales taxes generated by the opening of new retail enterprises (Starbucks) and increased consumer spending (Wal-Mart), commercial development activity (Super One Foods, Starbucks) and residential development activity in the Highland Meadows, Seagoville Farms and other 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 2019-2020**

The projected decrease in fund balance from \$17,697,036 to \$17,422,948 is due to project expenditures financed by the FY 2019 bond sale. Spending from Capital Funds include street renovation projects for Malloy Bridge Road, Crestview Drive and Johnny Row (\$380,314) and the replacement of the first responders' emergency communication system (\$159,376), design of a second fire station (\$69,016) and various street projects throughout the community (\$548,139). Special Revenue capital related spending for various park projects (\$150,420), acquisition of a new fire vehicle (\$610,019), and for drainage projects (\$76,333). Resource inflows were from an increase in the assessed property tax valuation from \$683,530,390 to \$708,887,803 coupled with an increase in the property tax rate of 4.5 cents per \$100 of valuation (to fund street maintenance initiatives and an additional police officer) and an increase in the drainage fee from \$3.00 to \$3.60 monthly (providing resources for future drainage projects). General government expenditures are construction of C.O Bruce Park improvements (\$400,000), replacement vehicles for the Police department (\$126,000), acquisition of a vehicle for Building Inspection (\$57,865), acquisition of Community Development equipment (\$22,981), acquisition of street maintenance equipment (\$118,170), acquisition of an LED sign (\$94,950), replacement of HVAC and City Hall carpet (\$50,119 and \$21,874) park equipment (\$14,197). Water and Sewer capital improvements include \$1,400,000 for installation of Smart Meter technology, \$275,000 engineering services for the construction of the Northern Basin interceptor system, \$68,000 for a replacement vehicle, \$145,000 for major sewer repairs at Tractor Supply outlet, \$150,000 for capital projects and \$271,000 for Ard Road pump station upgrades.

**Adopted Budget FY 2021**

The anticipated decrease in fund balance from \$17,422,948 to \$10,952,889 is due to an increase in capital spending.

**General Government**

**General Fund – Total \$241,982**

\$141,982 for replacement Chevrolet Tahoe patrol vehicles (Police Department).  
\$100,000 for a quality of life project.

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

**Capital Funds – Total \$3,923,076**

**Fund 44 – 2019 Street Projects:** Funding of \$2,234,955 provided for the completion of the following projects:

**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.

**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.

**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.

**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.

**Fund 54 – New Fire Station Construction:** Funding of \$1,088,121 provided to complete the project.

Additionally, \$600,000 in street maintenance projects provided for in Fund 43.

**Water & Sewer Fund – Total \$1,973,223**

Capital acquisitions include the following:

\$400,000 to complete installation of 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.

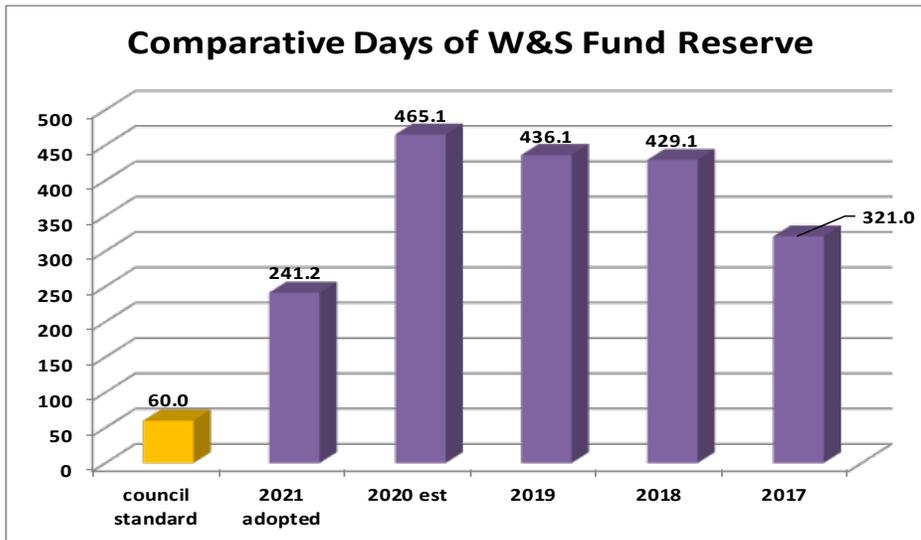
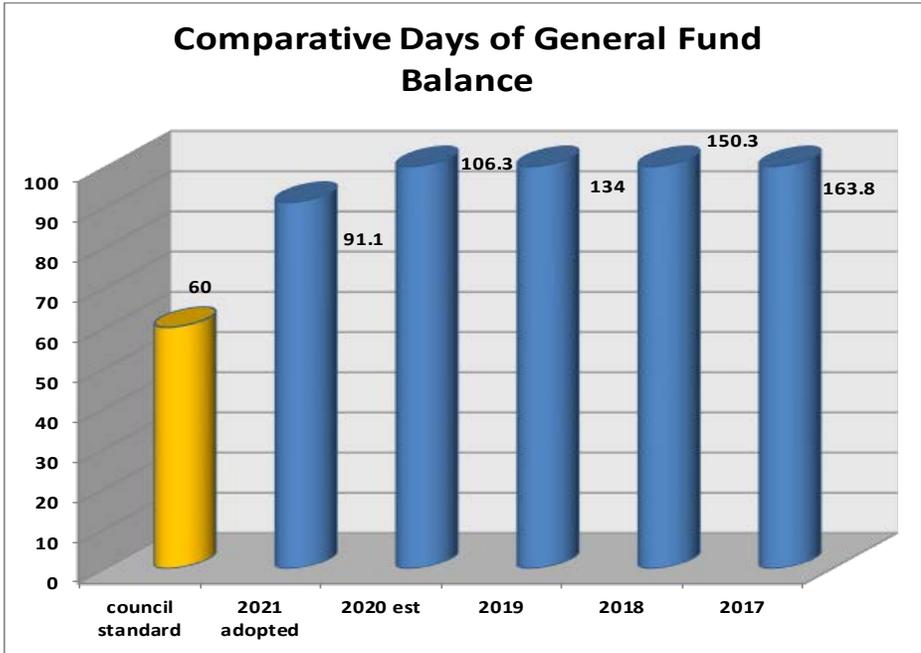
\$400,000 is for continued upgrades to the Ard Road Pump Station. One of the four pumps at the station is currently out of service and needs to be replaced. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows.

\$864,700 for engineering services for the Northern Basin Interceptor System to facilitate the pre-design study and to begin property acquisition. This effort is to determine the right alignment for placement of the sewer line to open up an unserved portion of the community for future development.

\$174,749 and \$65,774 for the acquisition of a sewer trailer camera setup and a Dean Kubota skid-steer.

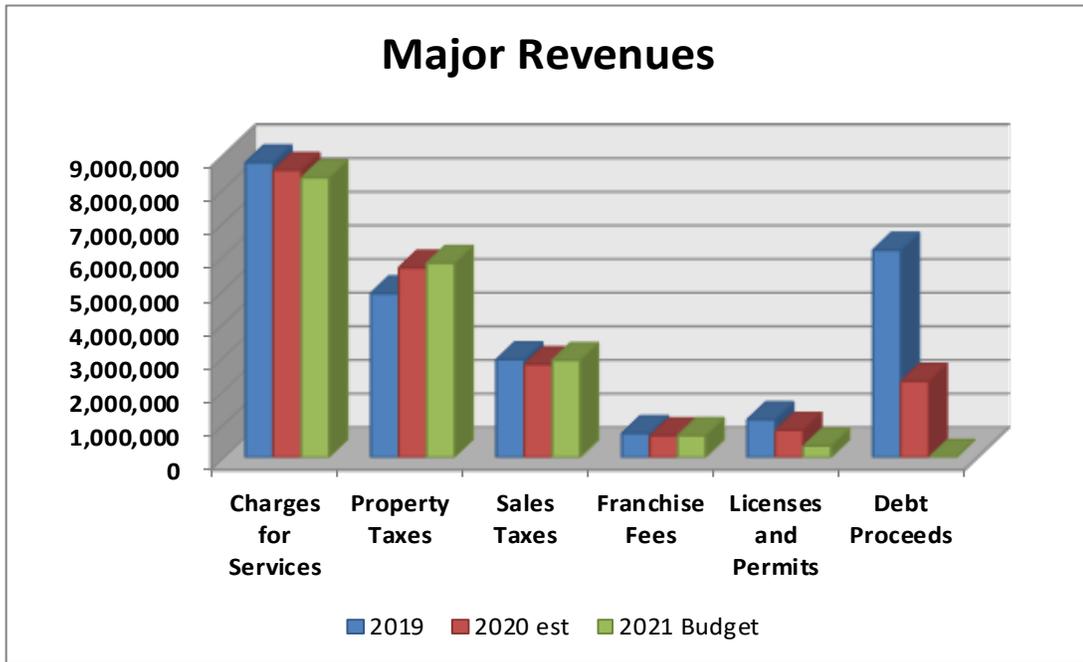
**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
EXPLANATION OF CHANGES IN FUND BALANCE**

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**



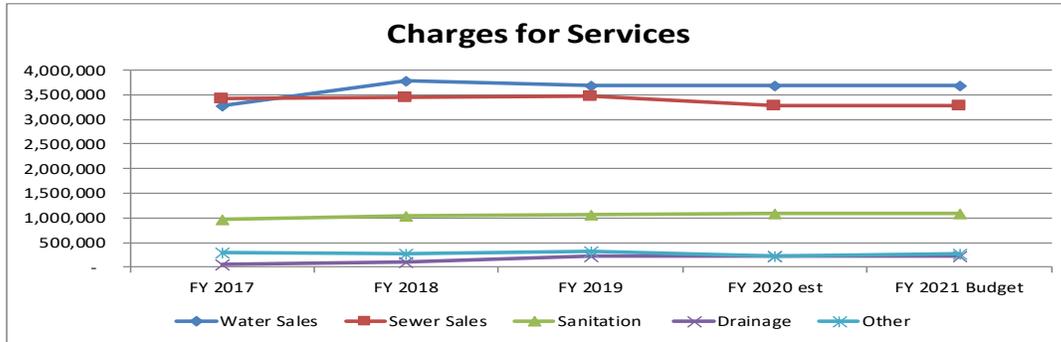
	2019	2020 est	2021 Budget
Charges for Services	8,758,408	8,532,795	8,313,425
Property Taxes	4,868,479	5,633,055	5,772,560
Sales Taxes	2,907,165	2,761,980	2,883,320
Franchise Fees	709,783	644,850	650,150
Licenses and Permits	1,121,802	807,924	341,045
Debt Proceeds	6,159,865	2,260,020	-

The first column for each group represents the actual revenues for the FY 2019, the second column represents the projected revenues for the FY 2020 and the third column represents the adopted revenues for FY 2021.

**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 unchanged from the previous fiscal year (2020). Water and sewer rates remain the same, as they are 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

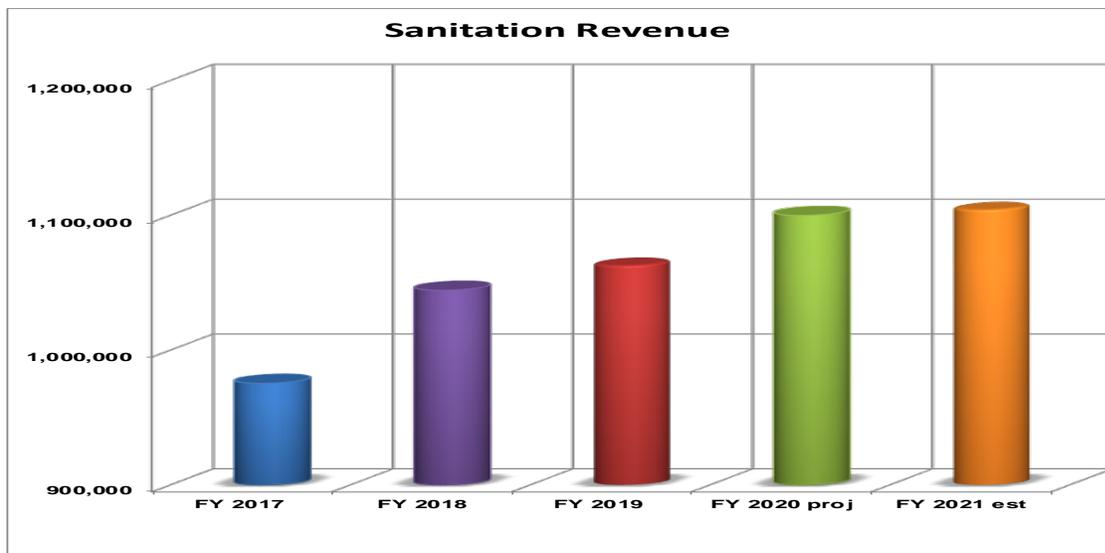
The table and graph below provide a five-year history of charges for services:



	FY 2017	FY 2018	FY 2019	FY 2020 est	FY 2021 Budget
Water Sales	3,273,533	3,782,109	3,681,169	3,690,500	3,693,520
Sewer Sales	3,426,901	3,457,593	3,462,527	3,276,490	3,276,490
Sanitation	975,394	1,044,430	1,062,684	1,100,000	1,104,000
Drainage	70,463	108,860	220,832	229,118	238,665
Other	291,140	271,556	331,196	236,687	279,192

**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 estimates to experience a minimal increase over the FY 2020 budget estimate, based on an anticipated slowdown in new developments and account growth.

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

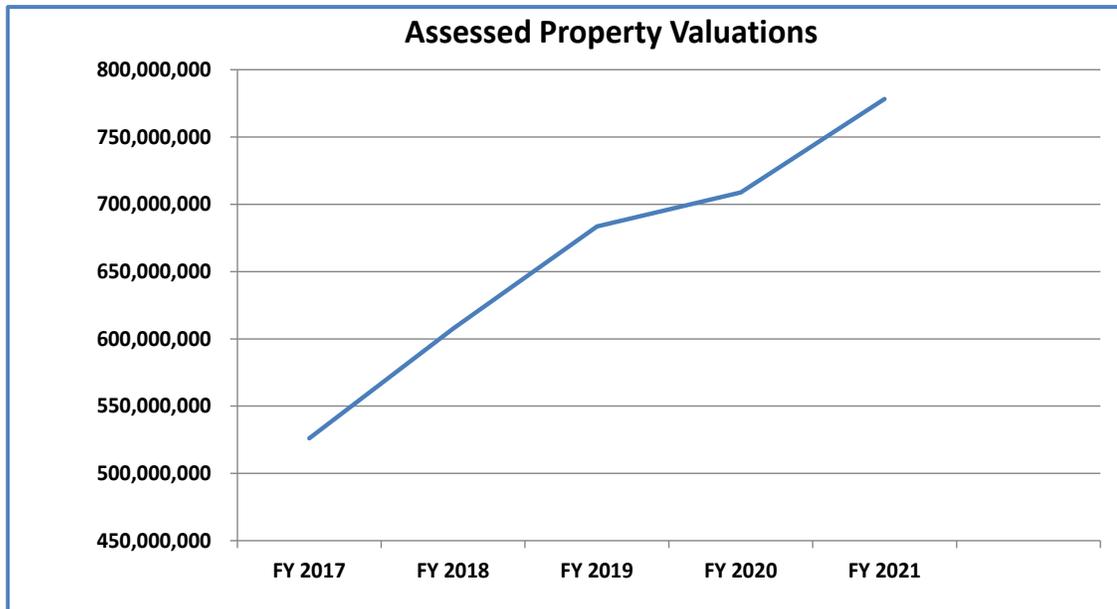


**City of Seagoville, Texas**  
**Trend Analysis of Major Revenues**  
**ALL FUNDS**

**Property Taxes** represent 30% 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 2020 certified taxable value of \$778,298,234 is a 9.8% increase from the 2019 certified taxable value of \$708,887,803. Staff is proposing a property tax rate of \$0.788800 per \$100 of valuation. **This tax rate is unchanged from the prior fiscal year tax rate** of \$0.788800 per \$100 of valuation. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. Staff is proposing a tax rate of \$0.720498 for operations and maintenance, which is **unchanged from the previous fiscal year**. The operations and maintenance portion of the property tax is collected through the General Fund. Staff is proposing a tax rate of \$0.068302 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is **unchanged from last year**. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

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

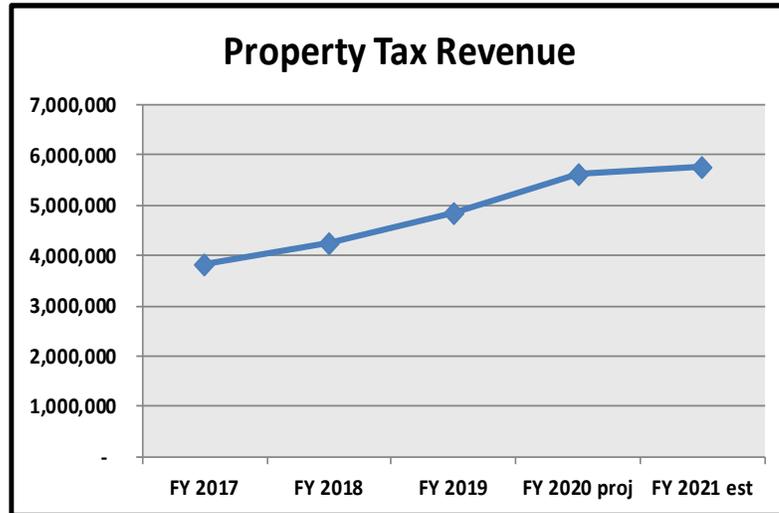
FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
526,144,667	607,531,041	683,530,390	708,887,803	778,298,234



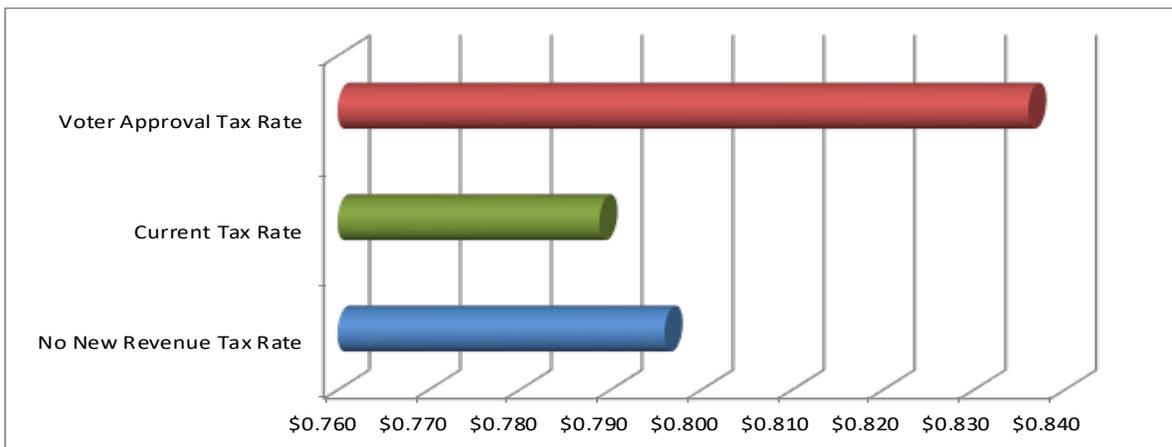
**City of Seagoville, Texas  
Trend Analysis of Major Revenues  
ALL FUNDS**

**Property Taxes**

FY 2017	FY 2018	FY 2019	FY 2020 proj	FY 2021 est
3,839,960	4,254,794	4,868,479	5,633,055	5,772,560



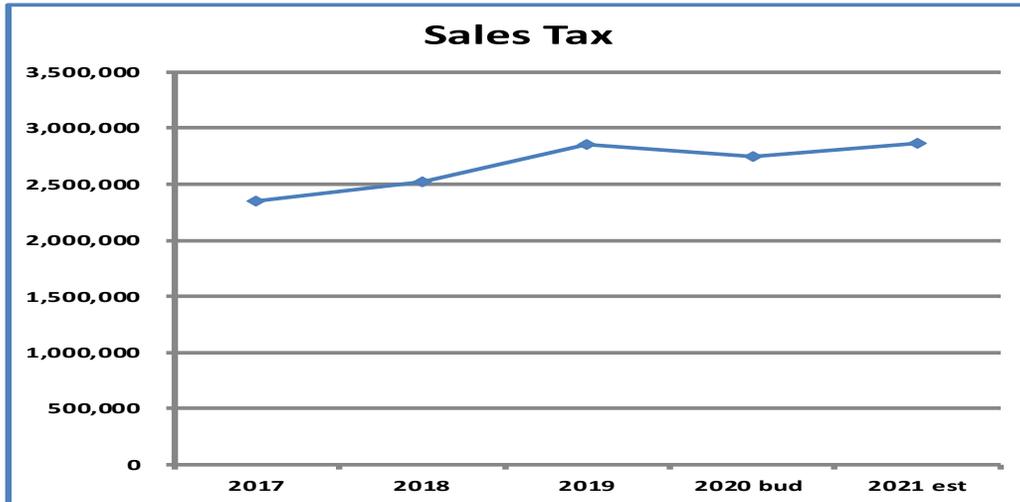
**Tax Rate Comparison**



**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 estimates to experience an estimated 4% increase in FY 2020, due to the presence of new retail companies.

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

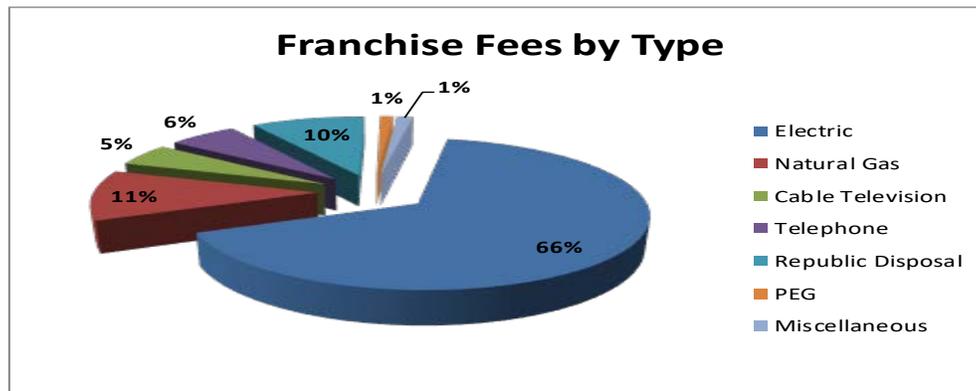
**City of Seagoville, Texas  
Trend Analysis of Major Revenues  
ALL FUNDS**



Fiscal Year	2017	2018	2019	2020 bud	2021 est
Sales Tax	2,344,995	2,521,508	2,857,274	2,746,980	2,858,320

**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 2021 fiscal year estimate to be approximately \$650,150, a decrease of \$7,800 from the FY 2020 budget of \$657,950. This is due to the diversity of communication options available in the City, and a change in state law contributing to the decline in revenues.

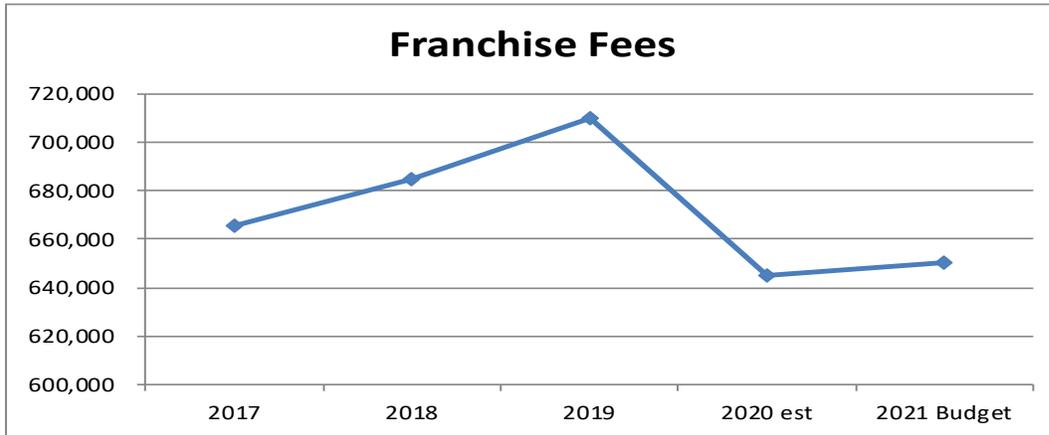
The composition of the FY 2021 franchise fees for the city of Seagoville appears below:



Electric	430,000	66%
Natural Gas	72,250	11%
Cable Television	32,000	5%
Telephone	38,000	6%
Republic Disposal	62,000	10%
PEG	7,000	1%
Miscellaneous	8,900	1%

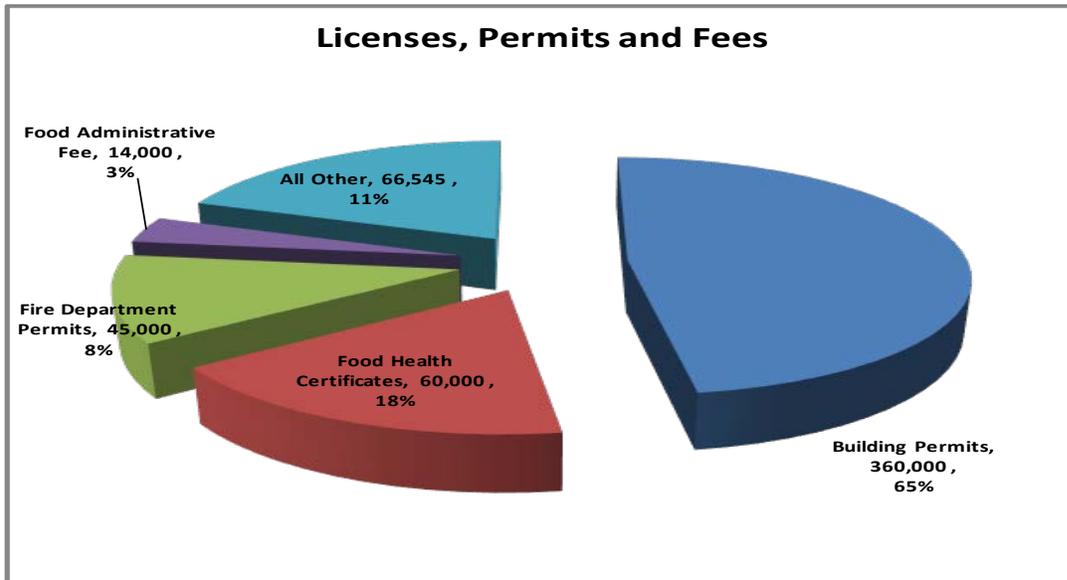
The following chart provides a five-year franchise revenue history for the city of Seagoville:

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



Fiscal Year	2017	2018	2019	2020 est	2021 Budget
Franchise Fees	665,720	684,983	709,783	644,850	650,150

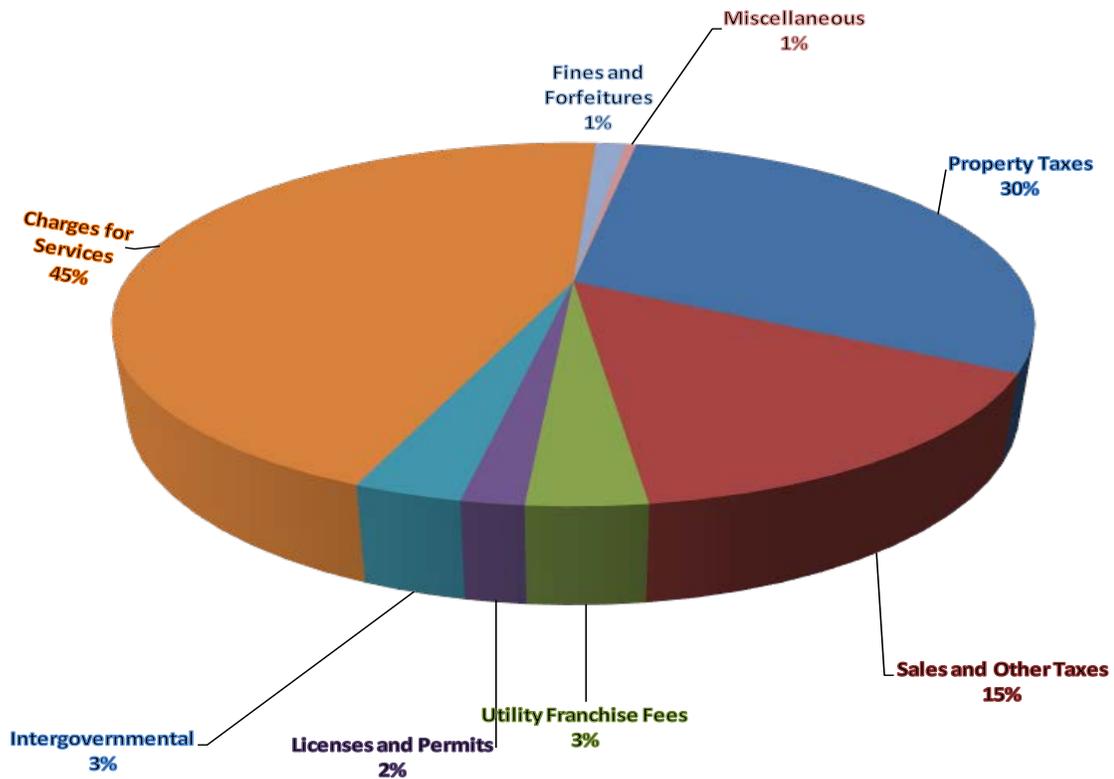
**Licenses, Permits and Fees** are fees generated from city oversight of a multitude of community development activities. These fees are classified into five categories for the sake of analysis: Building permits, Food health certificates, Fire department permits, Food administrative fees and other fees. 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 reduced to \$341,045 over the FY 2020 budget, due to concerns about the pandemic and economic downturn creating a downturn in development. The FY 2021 budget estimate for Licenses, Permits and Fees appears below:



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



**CITY OF SEAGOVILLE, TEXAS  
REVENUE SUMMARY BY MAJOR TYPE  
ALL FUNDS  
FY 2020-21**



**TOTAL BUDGETED REVENUE  
\$19,169,708**

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

	<u>Actual FY 2018-19</u>	<u>Projected FY 2019-20</u>	<u>Adopted Budget FY 2020-21</u>
<b>Property Taxes</b>			
Current	4,731,971	5,554,000	5,670,560
Delinquent	69,229	27,000	59,000
Penalties & Interest	67,279	52,055	43,000
sub-total	<u>4,868,479</u>	<u>5,633,055</u>	<u>5,772,560</u>
<b>Sales Taxes</b>	2,857,274	2,746,980	2,858,320
<b>Hotel/Motel Taxes</b>	49,891	15,000	25,000
<b>Utility Franchise Fees</b>			
Electric	464,450	425,000	430,000
Natural Gas	83,794	72,250	72,250
Cable Television	38,287	32,000	32,000
Telephone	37,420	38,000	38,000
Sanitation	61,908	62,000	62,000
PEG	11,666	6,700	7,000
Miscellaneous	12,258	8,900	8,900
sub-total	<u>709,783</u>	<u>644,850</u>	<u>650,150</u>
<b>Licenses and Permits</b>			
Food Health Certificates	73,865	50,000	60,000
Certificates of Occupancy	7,975	15,000	6,500
Food Administrative Fee	14,300	10,000	12,000
Beer and Wine Permit Fees	600	240	250
Food Handler Certification	6,250	4,000	4,000
Zoning & Plat Fees	38,931	11,000	13,000
Park Development Fee	40	-	-
Ballpark Fees	138,541	187,420	5,000
Court Admin Fees	1,100	750	750
Flea Market Permits	-	410	-
Administrative Fees	173	150	150
Building Permits	456,532	360,000	162,500
Subdivision Inspection Fees	282,280	95,600	-
Fire Dept Fees	58,027	38,250	40,000
Misc Permits	773	150	500
Misc Licenses	20,419	14,950	14,950
Court Online Fees	1,581	950	950
Burglar Alarm Fees	9,922	8,559	10,000
Tower Rental Fees	10,494	10,495	10,495
sub-total	<u>1,121,802</u>	<u>807,924</u>	<u>341,045</u>
<b>Intergovernmental</b>	296,334	208,349	587,849

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

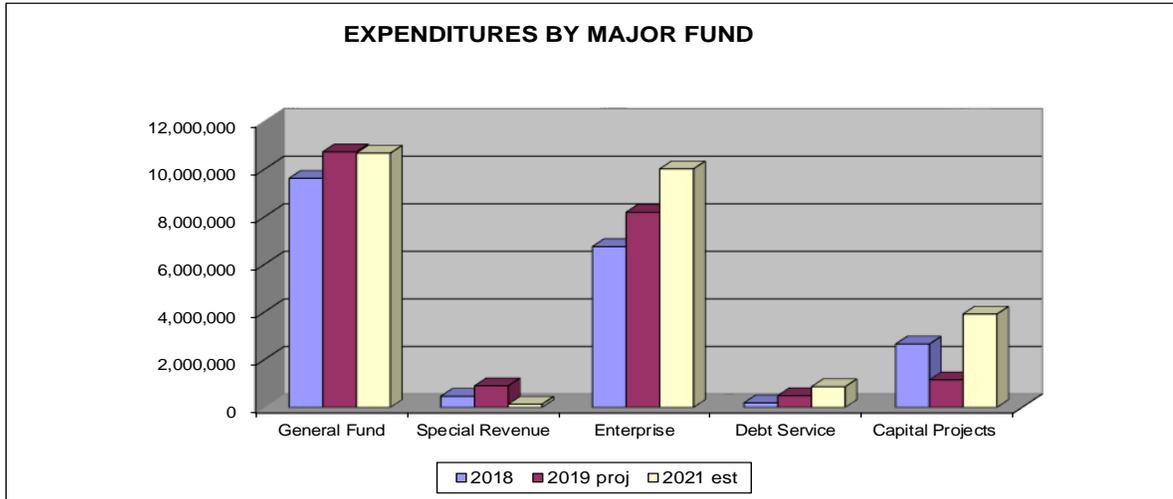
	<u>Actual FY 2018-19</u>	<u>Projected FY 2019-20</u>	<u>Adopted Budget FY 2020-21</u>
<b>Charges for Services</b>			
Water Sales	3,681,169	3,690,500	3,693,520
Sewer Service Charge	3,462,527	3,276,490	3,276,490
Other	331,196	236,687	279,192
Drainage Charges	220,832	229,118	238,665
Sanitation Fees	1,062,684	1,100,000	1,104,000
sub-total	<u>8,758,408</u>	<u>8,532,795</u>	<u>8,591,867</u>
<b>Fines and Forfeitures</b>	305,658	252,893	253,125
<b>Debt Proceeds</b>	6,159,865	460,020	-
<b>Miscellaneous</b>			
Interest	116,937	64,409	53,142
Miscellaneous	13,435	57,353	33,650
Insurance Recovery	7,671	-	-
Contributions	736,214	3,318	3,000
sub-total	<u>874,257</u>	<u>125,080</u>	<u>89,792</u>
<b>TOTAL REVENUES</b>	26,001,755	19,426,947	19,169,708
<b>Interfund Transfers</b>			
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	431,850	750,000	750,000
From General Fund to Tech Replace	17,500	17,500	17,500
From Small Grants to TCLEOSE	-	-	-
sub-total	<u>2,106,254</u>	<u>1,189,404</u>	<u>1,189,404</u>
<b>GRAND TOTAL</b>	<u><u>28,108,009</u></u>	<u><u>20,616,351</u></u>	<u><u>20,359,112</u></u>

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

<b>Fund Code</b>	<b>Fund Name</b>	<b>Actual FY 2018-19</b>	<b>Projected FY 2019-20</b>	<b>Adopted Budget FY 2020-21</b>
1	General	10,781,760	10,757,386	10,815,549
2	Debt Service	240,261	490,125	490,040
20	Water and Sewer	8,207,338	9,002,578	7,248,452
29	State Seizure	5,114	-	-
32	Small Grants	970	10,154	1,150
35	Recycling Revenue	936	1,099	750
36	Municipal Court	12,396	9,643	9,500
38	Park Development	2,624	-	600
39	Hotel/Motel	49,891	15,000	25,000
42	Park Maintenance	138,541	187,420	5,000
43	Street Maintenance	36,051	1,806	302,500
44	2019 Bonds Street Projects	6,209,009	37,876	25,000
45	Animal Shelter Operations	2,682	3,318	3,000
46	Animal Shelter Building	2	2	2
47	Vehicle Replacement	8,005	477,358	2,500
50	TCLEOSE	2,053	1,963	2,000
61	Storm Water	220,832	229,118	238,665
65	Emergency Communications	83,289	2,100	-
<b>TOTAL</b>		<b>26,001,755</b>	<b>21,226,947</b>	<b>19,169,708</b>

\* Revenues do not include interfund transfers

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



	2018	2019 proj	2021 est
<b>General Fund</b>	9,629,990	10,741,850	10,686,354
<b>Special Revenue</b>	468,074	907,000	132,645
<b>Enterprise</b>	6,760,115	8,202,975	10,028,329
<b>Debt Service</b>	191,211	492,365	869,363
<b>Capital Projects</b>	2,664,353	1,156,845	3,923,076

**CITY EXPENDITURES - BY CATEGORY**

Description	2019 Actual	2020 Budget	2020 Projected	2021 Budget	\$ Increase (Decrease)	% Change
Personnel	7,321,426	8,160,951	7,964,523	8,338,498	177,547	2%
Supplies	728,437	852,681	867,619	888,331	35,650	4%
Contractual Services	6,763,242	6,731,242	6,630,341	7,712,519	981,277	15%
Capital Outlay	4,051,615	8,607,859	4,975,787	6,568,638	(2,039,221)	-24%
Debt Service	849,023	1,720,014	1,062,764	2,131,781	411,767	24%
<b>Total Expenditures</b>	<b>19,713,743</b>	<b>26,072,747</b>	<b>21,501,034</b>	<b>25,639,767</b>	<b>(432,980)</b>	<b>-2%</b>

Total fiscal year 2021 expenditures are budgeted to decrease \$432,980, a 2% decrease from the budget of fiscal year 2020. Personnel increased \$177,547 and Supplies increased \$35,650. Capital Outlay decreased \$2,039,221 (24%), Debt Service increased \$411,767 (24%) and Contractual Services increased \$981,277 (15%) respectively.

A summary of City-wide expenditure highlights appears below:

The increase in **Personnel** reflects a 3% increase provided to civilian employees, and 3% increase for first responders. Additionally, there is no rate increase in budgeted expenditures for employer contribution to health insurance. There are no additional staff budgeted.

**Supplies** include increases in vehicle operations and maintenance.

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

**Capital Outlay** is decreased due to the completion of streets projects undertaken by the FY 2019 capital projects initiative and the acquisition of the emergency communications system. Only two streets remain for completion from the original program. The other major project scheduled for FY 2021 is the completion of the second fire station. There remains annual funding for the City's ongoing street maintenance program.

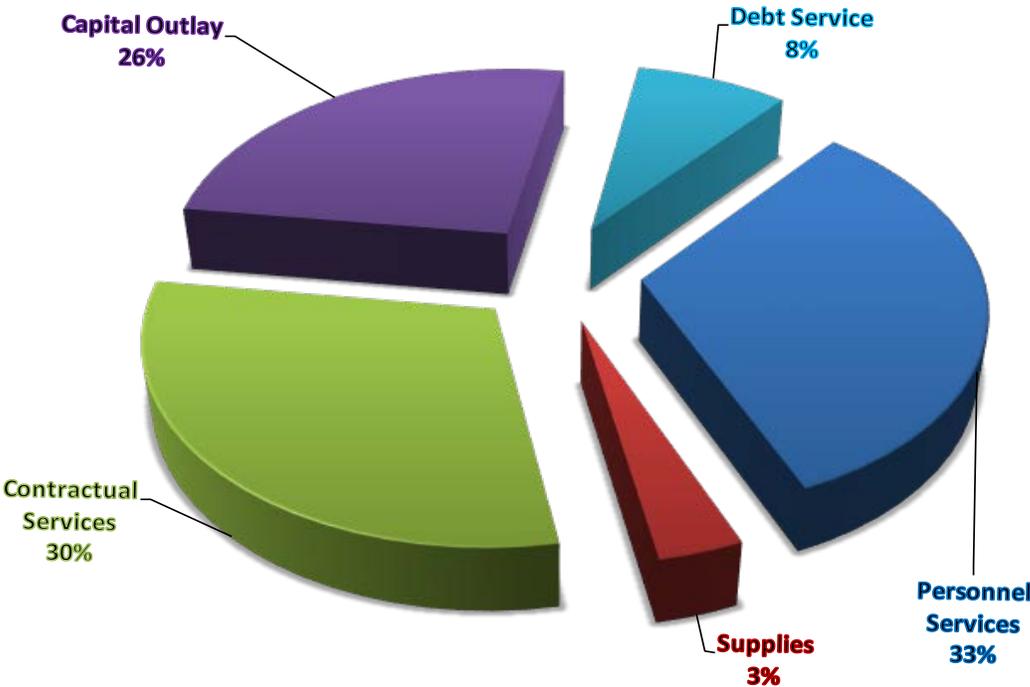
**Debt Service** has increased due to the sale of FY 2019 long term debt to fund street reconstruction projects.

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

<b>Fund Code</b>	<b>Fund Name</b>	<b>Actual FY 2017-18</b>	<b>Projected FY 2018-19</b>	<b>Adopted Budget FY 2019-20</b>
1	General	9,629,990	10,741,850	10,686,354
2	Debt Service	191,211	492,365	869,363
20	Water and Sewer	6,760,115	8,202,975	10,028,329
32	Small Grants	867	7,762	1,150
35	Recycling Revenue	566	585	550
36	Municipal Court	7,755	8,152	7,972
39	Hotel/Motel	57,891	7,916	25,000
42	Park Maintenance	131,354	150,420	-
43	Street Maintenance	1,197,763	548,139	600,000
44	2019 Street Projects	154,201	380,314	2,234,955
45	Animal Shelter Operations	-	-	3,000
47	Vehicle Replacement	-	610,019	38,813
48	Technology Replacement	13,978	12,500	17,500
50	TCLEOSE	1,362	-	1,000
54	New Fire Station	60,472	69,016	1,088,121
61	Storm Water	254,301	109,646	37,660
65	Emergency Communications System	1,251,917	159,376	-
<b>TOTAL EXPENDITURES</b>		<b>19,713,743</b>	<b>21,501,035</b>	<b>25,639,767</b>

\* Expenditures do not include interfund transfers

**CITY OF SEAGOVILLE, TEXAS  
EXPENDITURE SUMMARY BY FUNCTION  
ALL FUNDS  
FY 2020-21**



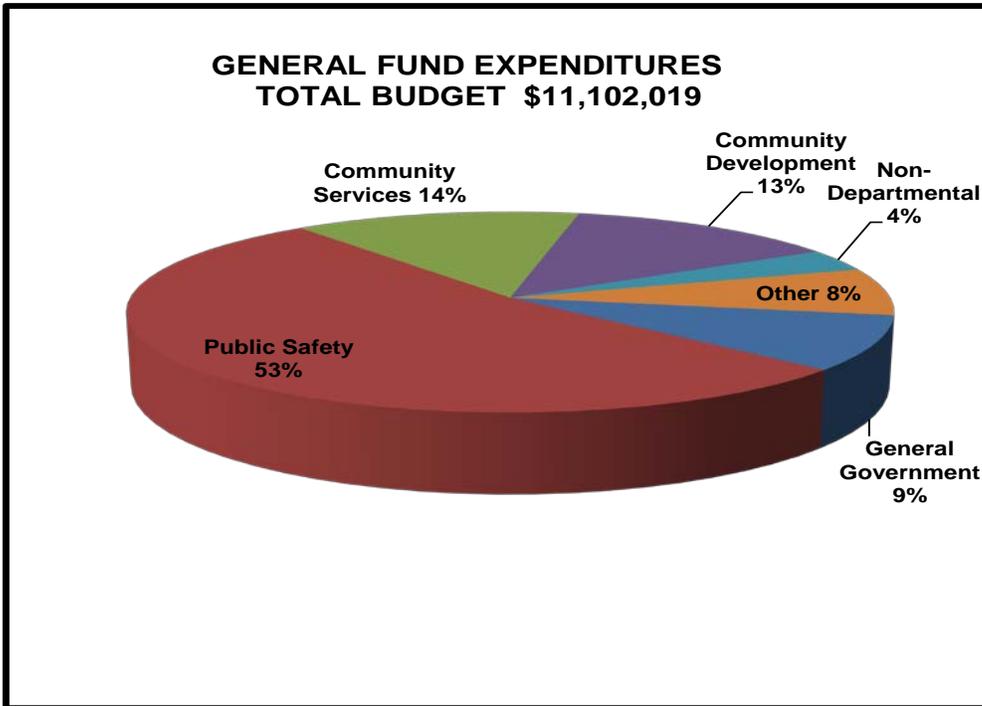
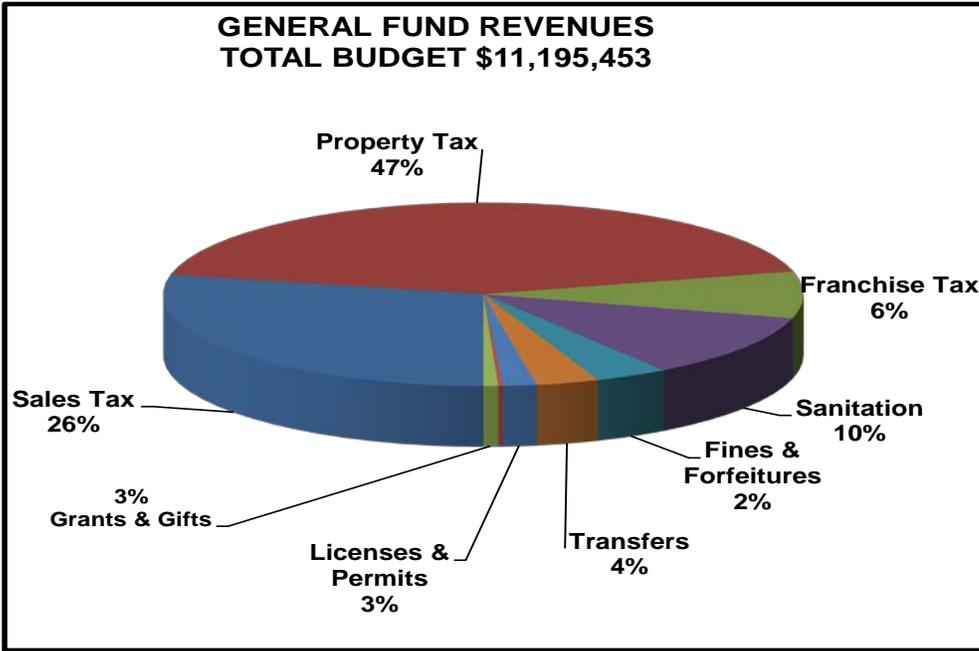
**TOTAL BUDGETED EXPENDITURES  
\$25,639,767**

**CITY OF SEAGOVILLE, TEXAS**  
**EXPENDITURE SUMMARY BY FUNCTION**  
**ALL FUNDS**  
**FY 2020-21**

Fund Code	Fund Name	Personnel	Supplies	Contractual Services	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
1	General	7,330,359	439,631	2,582,633	266,231	67,500	-	10,686,354
2	Debt Service	-	-	-	-	869,363	-	869,363
20	Water and Sewer	1,008,139	446,850	5,037,904	2,379,331	1,156,105	-	10,028,329
32	Small Grants	-	-	1,150	-	-	-	1,150
35	Revenue Recycling	-	550	-	-	-	-	550
36	Municipal Court	-	-	7,972	-	-	-	7,972
39	Hotel/Motel	-	-	25,000	-	-	-	25,000
43	Street Maintenance	-	-	-	600,000	-	-	600,000
44	2019 Street Projects	-	-	-	2,234,955	-	-	2,234,955
45	Animal Shelter Operations	-	-	3,000	-	-	-	3,000
47	Vehicle Replacement	-	-	-	-	38,813	-	38,813
48	Technology Replacement	-	-	17,500	-	-	-	17,500
50	TCLEOSE	-	-	1,000	-	-	-	1,000
54	Fire Station	-	-	-	1,088,121	-	-	1,088,121
61	Storm Water	-	1,300	36,360	-	-	-	37,660
<b>TOTAL</b>		<b>8,338,498</b>	<b>888,331</b>	<b>7,712,519</b>	<b>6,568,638</b>	<b>2,131,781</b>	<b>-</b>	<b>25,639,767</b>

**NOTE:** Expenditures do not include transfers

**CITY OF SEAGOVILLE, TEXAS  
2020 - 2021 BUDGET  
GENERAL FUND**



**CITY OF SEAGOVILLE  
GENERAL FUND FINANCIAL SUMMARY**

	<b>Actual 2018-2019</b>	<b>Amended 2019-2020</b>	<b>Projected 2019-2020</b>	<b>Adopted 2020-2021</b>
<b>Beginning Fund Balance</b>	<b>\$3,679,057</b>	<b>\$3,484,381</b>	<b>\$3,484,381</b>	<b>\$3,070,321</b>
<b>Revenues</b>				
Property Tax	\$4,628,484	\$5,107,374	\$5,143,055	\$5,282,560
Sales Tax	2,857,274	2,750,480	2,746,980	2,858,320
Franchise Fees	709,783	657,950	644,850	650,150
Sanitation Services	1,062,684	1,117,550	1,100,000	1,104,000
Licenses, Permits and Fees	983,261	552,395	620,504	336,045
Court and Library Fines	288,148	233,125	243,250	243,625
Grants and Gifts	199,745	288,349	206,386	285,849
Other Revenues	52,381	28,000	25,400	28,000
Transfers In	379,904	379,904	406,865	406,904
<b>Total Revenues</b>	<b>\$11,161,664</b>	<b>\$11,115,127</b>	<b>\$11,137,290</b>	<b>\$11,195,453</b>
<b>Total Available Funds</b>	<b>\$14,840,721</b>	<b>\$14,599,508</b>	<b>\$14,621,671</b>	<b>\$14,265,774</b>
<b>Expenditures</b>				
General Government	930,109	971,040	990,898	977,023
Public Safety	4,912,130	5,593,695	5,377,457	5,873,383
Community Services	1,423,087	1,480,843	1,484,935	1,536,031
Community Development	1,280,794	1,593,018	1,425,084	1,473,289
Non-Departmental	410,663	382,130	427,766	396,330
Tuition Reimbursement Program	1,000	15,000	-	5,000
Quint Debt Service	68,210	67,500	67,054	67,500
Reserve for Capital Expenditures	12,308	11,500	6,700	6,700
Transfer to Street Maintenance Fund	431,850	750,000	750,000	401,281
Transfer to Debt Service	-	-	-	348,719
Transfer to IT Replacement Fund	17,500	17,500	17,500	17,500
<b>Total Operations</b>	<b>\$9,487,651</b>	<b>\$10,882,226</b>	<b>\$10,547,394</b>	<b>\$11,102,756</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>\$1,674,013</b>	<b>\$232,901</b>	<b>\$589,896</b>	<b>\$92,697</b>
<b>One Time Use of Fund Balance</b>	<b>\$ 1,868,689</b>	<b>\$ 1,013,737</b>	<b>\$ 1,003,956</b>	<b>\$ 393,098</b>
<b>Ending Fund Balance</b>	<b>\$3,484,381</b>	<b>\$2,703,545</b>	<b>\$3,070,321</b>	<b>\$2,769,920</b>
<b>Required Fund Balance (60 Days)</b>	<b>\$1,559,614</b>	<b>\$1,788,859</b>	<b>\$1,733,818</b>	<b>\$1,825,111</b>
<b>Amount over Required Fund Balance</b>	<b>\$1,924,767</b>	<b>\$914,686</b>	<b>\$1,336,503</b>	<b>\$944,810</b>
<i>Days of Fund Balance 1 day of operations</i>	<i>134.0 \$25,994</i>	<i>90.7 \$29,814</i>	<i>106.3 \$28,897</i>	<i>91.1 \$30,419</i>

**CITY OF SEAGOVILLE  
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2018-2019	Amended 2019-2020	Projected 2019-2020	Adopted 2020-2021
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**NOTE:**

**Proposed Use of Fund Balance**

Patrol Vehicle	-	126,246	126,000	141,982
<b>Other FY Use of Fund Balance</b>	187,413	245,273	233,904	121,321
New Fire Station	1,235,000	-	-	-
Toy Drive	-	-	-	-
Information Technology	-	-	-	-
Animal Services Vehicle	35,594	-	-	-
Street Equipment	-	112,515	118,170	-
CO Bruce Park Restroom Facility	89,586	-	-	-
Fire Station Study	-	-	-	-
Firefighting Equipment	-	17,774	17,719	62,795
Community Development Equipment	-	22,981	22,981	-
Security Equipment	-	-	-	-
Transfer to Street Maintenance	-	-	-	-
2019 Republic Storm Debris Pickup	53,809	-	-	-
Vehicle Replacement Fund	42,000	42,000	42,000	3,187
Debt Service Payment 2020 Fire Truck	-	-	-	38,813
Park Improvements from Park Maintenance	113,058	-	-	-
Grant Funded Equipment - Police	-	-	-	-
Parks Equipment	-	14,198	14,197	-
Animal Services Roof Repair	-	4,000	-	-
Park Improvements at Central	-	400,000	400,000	-
Emergency Siren Replacement	65,915	25,000	25,000	25,000
Repayment of Loan for City Hall Roof Repair	46,314	3,750	3,985	-
<b>TOTAL</b>	<b>1,868,689</b>	<b>1,013,737</b>	<b>1,003,956</b>	<b>393,098</b>

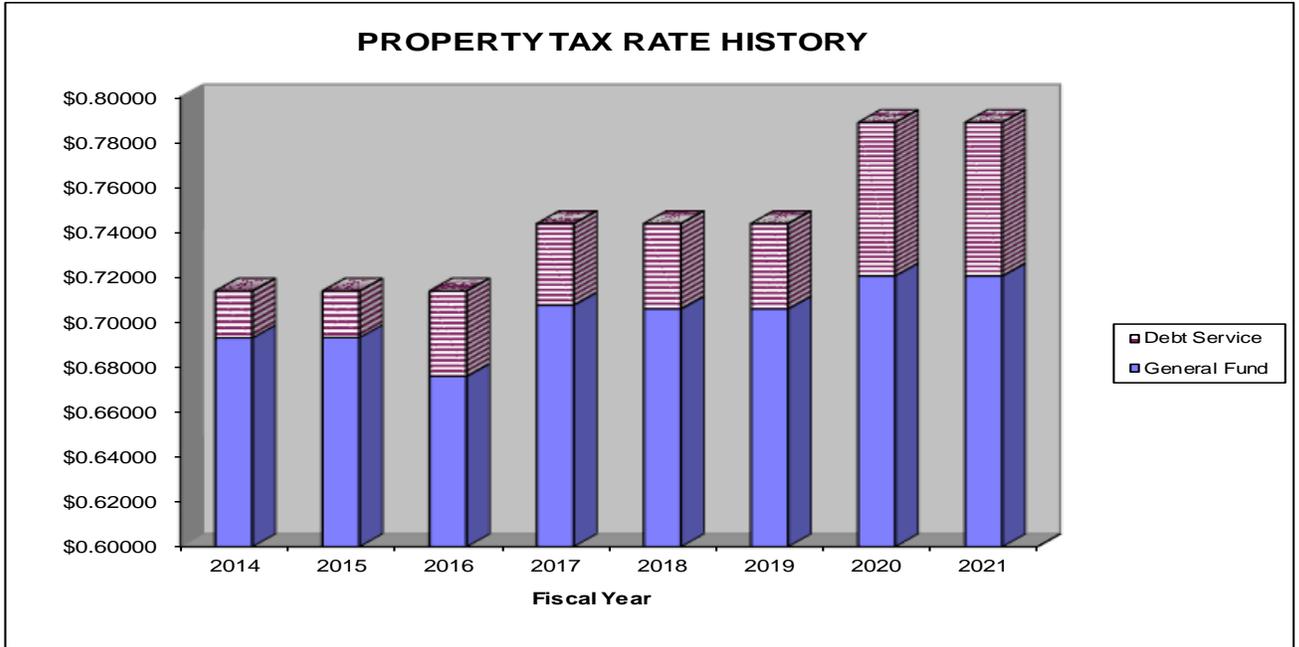
	Actual 2018-2019	Amended 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Other FY Use of Fund Balance</b>				
Engine 1 refurbishment	33,036	-	-	-
Bunker gear safety equipment	3,000	-	-	-
Technical rope rescue gear	1,000	-	-	-
Animal Control facility interior lighting	4,838	-	-	-
Police vehicles	98,704	-	-	-
Police equipment (handguns, shotguns, rifles)	17,865	9,096	9,096	12,742
Laserfiche System upgrade	-	-	-	8,579
Plotter and ARCGIS software	-	-	-	-
City Hall LED Sign	-	100,000	94,950	-
Quality of Life Project	-	-	-	100,000
City Hall HVAC Replacement	-	50,119	50,119	-
Library Carpet Replacement	-	21,874	21,874	-
Transportation Shelter Concrete Pad	-	6,500	0	-
Building Inspection vehicle	28,969	57,684	57,865	-
Additional election	-	-	-	-
	<b>187,413</b>	<b>245,273</b>	<b>233,904</b>	<b>121,321</b>

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

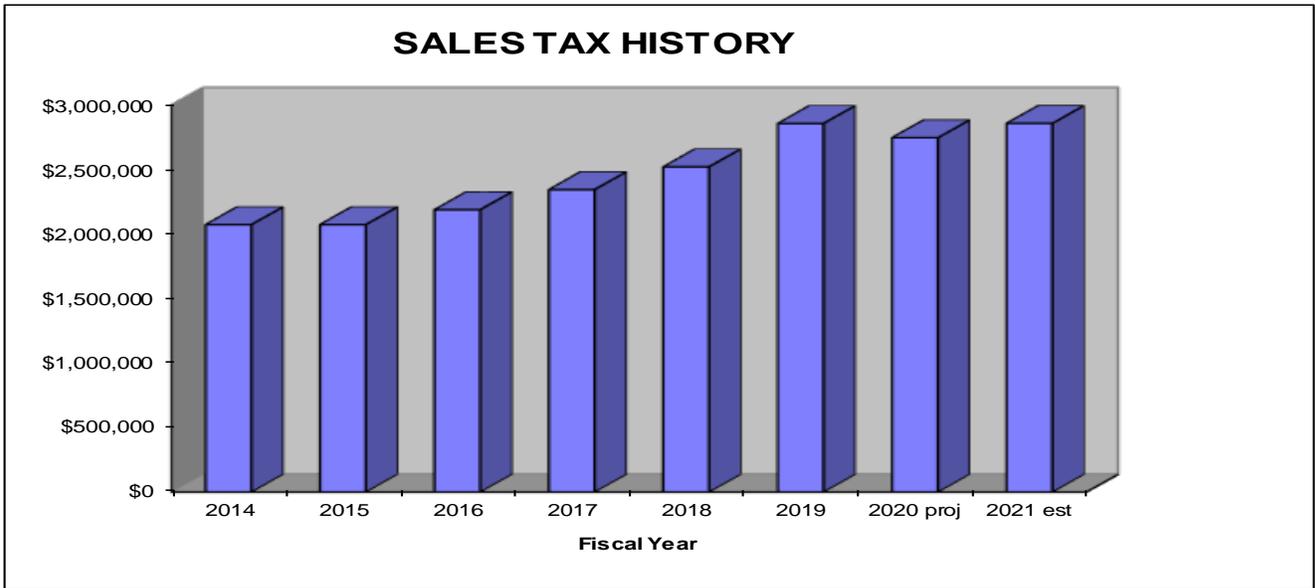
		<b>Actual</b>	<b>Amended</b>	<b>Projected</b>	<b>Adopted</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>2020-2021</b>
<b>REVENUES</b>					
<b>Property Taxes:</b>					
9010	Current ad valorem taxes	\$ 4,491,976	\$ 5,005,374	\$ 5,064,000	\$ 5,180,560
9020	Delinquent ad valorem taxes	69,229	59,000	27,000	59,000
9030	Penalty and interest	67,279	43,000	52,055	43,000
<b>Total Property Taxes</b>		4,628,484	5,107,374	5,143,055	5,282,560
<b>Sales and Use Tax:</b>					
9040	Sales tax (Prop tax alternative)	951,248	915,325	915,325	951,940
9120	Sales tax	1,902,496	1,830,655	1,830,655	1,903,880
9121	Mixed beverage tax	3,530	4,500	1,000	2,500
<b>Total Sales and Use Tax</b>		2,857,274	2,750,480	2,746,980	2,858,320
<b>Franchise Fees:</b>					
9100	Electric	464,450	425,000	425,000	430,000
9101	Gas	83,794	75,000	72,250	72,250
9102	Cable	38,287	36,000	32,000	32,000
9103	Telephone	37,420	40,000	38,000	38,000
9104	Sanitation	61,908	59,950	62,000	62,000
9108	PEG	11,666	11,500	6,700	7,000
9110	All Other	12,258	10,500	8,900	8,900
<b>Total Franchise Fees</b>		709,783	657,950	644,850	650,150
<b>Sanitation</b>		1,062,684	1,117,550	1,100,000	1,104,000
<b>Licenses, Permits and Fees</b>					
9230	Animal Shelter	-	-	-	-
9240	Inspection Fees	-	-	-	-
9241	Food Health Certificates	73,865	70,000	50,000	60,000
9242	Certificate of Occupancy	7,975	6,500	15,000	6,500
9243	Flea Market Permits	-	-	410	-
9244	Food Administrative Fee	14,300	14,000	10,000	12,000
9245	Beer and Wine Permit Fees	600	400	240	250
9246	Food Handler/Manager Certification	6,250	5,700	4,000	4,000
9250	Zoning and Plat Fees	38,931	13,000	11,000	13,000
9251	Parks Development Fee	40	-	-	-
9270	Court Admin Fees	1,100	750	750	750
9280	Culvert Fees	-	-	-	-
9303	Administrative Fee	173	150	150	150
9311	Building Permit Fees	456,532	360,000	360,000	162,500
9314	Subdivision Inspection Fees	282,280	-	95,600	-
9315	Fire Dept Permits	58,027	45,000	38,250	40,000
9320	Misc Permits	773	500	150	500
9330	Misc Licenses	20,419	14,950	14,950	14,950
9409	Court Online Fees	1,581	950	950	950
9760	Burglar Alarm Fees	9,922	10,000	8,559	10,000
9770	Tower Rental Fees	10,494	10,495	10,495	10,495
<b>Total Licenses, Permits and Fees:</b>		983,261	552,395	620,504	336,045

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

		<b>Actual</b>	<b>Amended</b>	<b>Projected</b>	<b>Proposed</b>
		<b>2018-2019</b>	<b>2019-2020</b>	<b>2019-2020</b>	<b>2020-2021</b>
<b>Court and Library Fines</b>					
9410	Court	270,045	230,625	230,625	230,625
9415	Child Safety Fee	14,199	-	10,500	10,500
9420	Library	3,904	2,500	2,125	2,500
<b>Total Fines</b>		<b>288,148</b>	<b>233,125</b>	<b>243,250</b>	<b>243,625</b>
<b>Grants and Gifts</b>					
9232	Toy Drive	184	150	-	-
9510	Senior Grants	33,600	33,500	33,500	30,000
9515	Senior Center Adm Reimbursement	19,788	10,000	12,500	6,100
9625	SEDC Capital Grant	142,425	94,950	94,950	100,000
9531	Capital Acquisition Grant		-	-	-
9532	SAFER Grant	-	145,749	63,036	145,749
9550	Senior Part. Contrib. Meals	3,748	4,000	2,400	4,000
		<b>199,745</b>	<b>288,349</b>	<b>206,386</b>	<b>285,849</b>
<b>Other</b>					
9610	Interest	40,775	25,000	22,500	25,000
9730	Misc	3,934	3,000	2,900	3,000
9740	Cash Over/Short	2	-	-	-
	Insurance Recovery	7,671	-	-	-
		<b>52,381</b>	<b>28,000</b>	<b>25,400</b>	<b>28,000</b>
<b>Transfers</b>					
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
9621	G&A Recovery SEDC	-	-	26,961	27,000
		<b>379,904</b>	<b>379,904</b>	<b>406,865</b>	<b>406,904</b>
<b>TOTAL REVENUES</b>		<b>\$11,161,664</b>	<b>\$11,115,127</b>	<b>\$11,137,290</b>	<b>\$11,195,453</b>



Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund</b>	\$ 0.69296	\$ 0.69310	\$ 0.67581	\$ 0.70750	\$ 0.70580	\$ 0.70580	\$ 0.72050	\$ 0.72050
<b>Debt Service</b>	\$ 0.02084	\$ 0.02071	\$ 0.03800	\$ 0.03630	\$ 0.03800	\$ 0.03800	\$ 0.06830	\$ 0.06830
<b>TOTAL</b>	\$ 0.71379	\$ 0.71381	\$ 0.71381	\$ 0.74380	\$ 0.74380	\$ 0.74380	\$ 0.78880	\$ 0.78880



Fiscal Year	2014	2015	2016	2017	2018	2019	2020 proj	2021 est
<b>Sales Tax</b>	2,073,358	2,073,504	2,189,064	2,344,995	2,521,508	2,857,274	2,746,980	2,858,320

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

	<b>Actual 2018-2019</b>	<b>Amended 2019-2020</b>	<b>Projected 2019-2020</b>	<b>Adopted 2020-2021</b>
<b>Expenditures</b>				
City Council	\$1,234	\$9,450	\$3,450	\$9,450
City Manager	217,823	225,364	240,188	251,396
City Secretary	115,869	115,846	115,437	124,934
Information Technology	100,284	104,646	118,000	121,618
Human Resources	125,185	131,812	130,727	139,379
Finance	369,714	383,922	383,096	330,246
<b>General Government</b>	<b>\$930,109</b>	<b>\$971,040</b>	<b>\$990,898</b>	<b>\$977,023</b>
Police	\$2,112,528	\$2,386,782	\$2,283,128	\$2,494,897
Fire	1,845,843	2,133,885	2,070,449	2,217,676
EMS	167,362	167,362	170,709	170,709
Support Services	673,593	787,590	740,810	868,543
Animal Services	112,806	118,076	112,361	121,558
<b>Public Safety</b>	<b>\$4,912,130</b>	<b>\$5,593,695</b>	<b>\$5,377,457</b>	<b>\$5,873,383</b>
Municipal Court	\$ 169,700	\$ 174,344	\$ 174,482	\$ 179,520
Library	220,460	227,567	228,682	235,940
Senior Center	202,748	210,219	205,071	209,858
Sanitation	830,180	868,713	876,700	910,713
<b>Community Services</b>	<b>\$ 1,423,087</b>	<b>\$ 1,480,843</b>	<b>\$ 1,484,935</b>	<b>\$ 1,536,031</b>
Building Inspection and Services	\$ 396,453	\$ 449,533	\$ 410,326	\$ 409,671
Health Inspector	-	113,322	103,057	117,217
Code Enforcement	171,942	194,790	190,812	200,376
Streets	362,432	373,413	388,044	395,989
Parks	254,177	359,919	232,334	242,280
Planning	95,790	102,041	100,511	107,756
<b>Community Development</b>	<b>\$ 1,280,794</b>	<b>\$ 1,593,018</b>	<b>\$ 1,425,084</b>	<b>\$ 1,473,289</b>
<b>Non-Departmental</b>	<b>\$410,663</b>	<b>\$382,130</b>	<b>\$427,766</b>	<b>\$396,330</b>
Quint Debt Service	\$ 68,210	\$ 67,500	\$ 67,054	\$ 67,500
Reserve for Capital Expenditures (PEG)	\$ 12,308	\$ 11,500	\$ 6,700	\$ 6,700
<b>Total Operations</b>	<b>\$9,037,301</b>	<b>\$10,099,726</b>	<b>\$9,779,894</b>	<b>\$10,330,256</b>
<b>Transfers</b>	<b>\$449,350</b>	<b>\$767,500</b>	<b>\$767,500</b>	<b>\$767,500</b>
<b>TOTAL OPERATIONS AND     TRANSFERS</b>	<b>\$9,486,651</b>	<b>\$10,867,226</b>	<b>\$10,547,394</b>	<b>\$11,097,756</b>





# City Council

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## 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**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	1,234	9,450	3,450	9,450
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>1,234</b>	<b>9,450</b>	<b>3,450</b>	<b>9,450</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**





# City Manager

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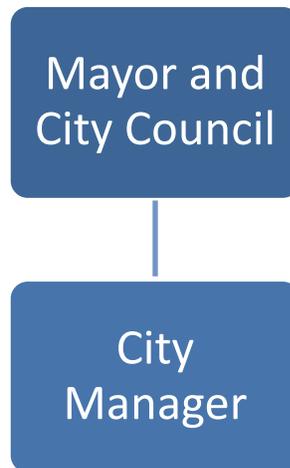
## City Manager

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 2020 ACCOMPLISHMENTS**

3% pay increase for all employees

Increased property tax based funding of street maintenance program to \$750,000.

Conducted the City Annual Boards and Commissions Banquet.

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

Provided ongoing direction to the City's economic and community development initiatives resulting in Panda Express restaurant

Assisted the Seagoville Economic Development Corporation in the provision of financial stimulus packages to local businesses.



## **FY 2020 ACCOMPLISHMENTS (continued)**

Prepare and obtained approval of the FY 2020 operating budget

### **GOALS FOR FISCAL YEAR 2021**

#### **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.

#### **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 2020 – 2021 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**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	216,211	223,124	238,558	249,156
SUPPLIES				
CONTRACTUAL SERVICES	1,613	2,240	1,630	2,240
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>217,823</b>	<b>225,364</b>	<b>240,188</b>	<b>251,396</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 3% pay increase



**Program: City Manager's Office**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
<b>Develop Collaborative Efforts in Community and Economic Development</b>				
<b>Objectives</b>				
Discussions with Seagoville Economic Development Indicator:				
Joint City Council/SEDC Board meetings	1	1	3	1
<b>Maintain Seagoville As A Safe, Clean and Attractive Community</b>				
<b>Objectives</b>				
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
<b>Maintain A Quality Workplace For Employees</b>				
<b>Objectives</b>				
Conduct two employee appreciation picnics	Yes	Yes	Yes	Yes
Work to increase employee pay annually	Yes	Yes	Yes	Yes
<b>Transparent and Responsive Governance and Business Services</b>				
<b>Objectives</b>				
Indicator:				
<b>Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)</b>				
General Fund	134.0	90.7	106.2	91.1
Water and Sewer Fund	436.1	297.2	465.1	241.2



# City Secretary

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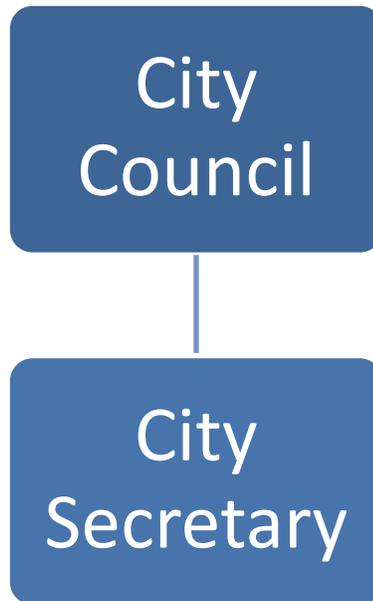
## City Secretary

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 supplies secretarial and administrative support to the Mayor and City Council as needed.

### **FY 2020 ACCOMPLISHMENTS**

Posted agenda for all meetings occurring in FY 2020

Posted minutes for all meetings occurring in FY 2020

Successfully completed Open Records Requests

May 2020 local election

Conducted Records Management Program in accordance with State law

Organized the third annual Boards & Commissions Banquet



## **GOALS FOR FISCAL YEAR 2021**

### **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**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	88,311	90,531	92,512	98,882
SUPPLIES	92	1,875	1,875	1,875
CONTRACTUAL SERVICES	27,467	23,440	21,050	24,177
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>115,869</b>	<b>115,846</b>	<b>115,437</b>	<b>124,934</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
City Secretary	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 3% increase.



**Department: City Secretary Office**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Transparent and Responsive Governance and Business Services</b>				
<b>Objectives</b>				
<b>Conduct Records management program in accordance with State law</b> Indicator: Obtain Certificate of Completion from Texas State Library	Yes	Yes	Yes	Yes
<b>Administer all City elections in full compliance with the City Charter and the Texas Election Code</b>	Yes	Yes	Cancelled	Yes
<b>Post Council agendas 72 hours before public meetings as required by State law</b>	Yes	Yes	Yes	Yes
<b>Post approved ordinances on the City's website prior to the quarterly codification of the Code of Ordinances</b>	Yes	Yes	Yes	Yes
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in hosting the City's annual civic academy</b>	Yes	Yes		Yes
<b>OUTPUTS</b>				
City Council meetings	32	35	35	30
Ordinances adopted	19	20	40	20
Resolutions adopted	80	65	90	60
Open records requests processed	347	350	350	350
Preparation of Council agenda packets	32	35	35	30
Elections held	1	1	Cancelled	1
<b>EFFICIENCIES</b>				
Quantity of records deemed eligible for destruction and destroyed	70 boxes	50 boxes	COVID cancelled	50 boxes
<b>EFFECTIVENESS</b>				
Percent of approved Council Minutes posted on website within 3 days of approval	99%	99%	99%	99%



# Information Technology

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## Information Technology

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



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	100,284	104,646	118,000	121,618
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>100,284</b>	<b>104,646</b>	<b>118,000</b>	<b>121,618</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:** Includes increase for network security services and data storage.





# Human Resources

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## 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 2020 ACCOMPLISHMENTS**

Advertise and provide support to department directors successfully filling open positions.

Established new employee orientation process.

Researched, ensured and reported mandated Compliance Training for employees and Governing Body.



## **GOALS FOR FISCAL YEAR 2021**

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

By the third quarter of FY 2021, participate with other departments in hosting Leadership Seagoville.

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

First quarter of FY2021, host Health, Safety and Fitness Fair for employees and community.

### **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 the 2nd quarter of FY2021, finalize and implement new employee on-boarding program.

Research and implement new recruiting techniques for improved advertising and hiring procedures to increase applicant numbers and quality in all departments.

Complete and distribute updated Employee Handbook.

Complete a comprehensive review of employee pay and job evaluation.



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	118,528	121,112	121,678	128,679
SUPPLIES	768	1,400	1,399	1,400
CONTRACTUAL SERVICES	5,888	9,300	7,650	9,300
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>125,185</b>	<b>131,812</b>	<b>130,727</b>	<b>139,379</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Director	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**



## Department: Human Resources

GOAL	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
<b>Maintain a Quality Workforce for Employees</b>				
<b>Objectives</b>				
Percentage of turnover as a measure of staff stability and staff satisfaction	3.50%	4.00%	2.00%	2.00%
Number of Workers' Compensation Claims	2	2	5	3
Percentage of employees receiving annual performance evaluations	100%	100%	100%	100%
<b>Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations</b> Indicator: Successful claims and lawsuits against the City	None	None	None	None
Hosting annual employees health fair	Yes	Yes	Yes	Yes
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes



# Finance

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## 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 2020 ACCOMPLISHMENTS**

Obtained 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.

Received the FY 2019 GFOA popular annual reporting award.

### **GOALS FOR FISCAL YEAR 2021**

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

Participate in hosting the City's annual civic academy.



## **GOALS FOR FISCAL YEAR 2021 (continued)**

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

Obtain the GFOA financial reporting achievement award for the FY 2020 Comprehensive Annual Financial Report.

Obtain the GFOA distinguished budget presentation award for the FY 2021 annual budget document.

Obtain the GFOA popular annual financial reporting award.



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL	307,581	317,977	319,091	192,301
SUPPLIES	426	500	350	500
CONTRACTUAL SERVICES	61,707	65,445	63,655	137,445
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>369,714</b>	<b>383,922</b>	<b>383,096</b>	<b>330,246</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Director of Finance	1	1	1	0
Senior Accountant/Assistant Director of Finance	1	1	1	1
Finance Technician	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**

Elimination of a position, and privatization of some accounting duties

**Contractual Services**

Includes engagement of a consultant to provide ongoing assistance to staff



**Department: Finance**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Transparent and Responsive Governance and Business Services</b>				
<b>Objectives</b>				
<b>Reduce average days to reconcile bank statements</b>				
Indicator: Average number of days to reconcile bank statements	5	5	5	5
<b>Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments</b>				
Indicators: Receipt of GFOA Financial Reporting Excellence Award Number of GFOA review comments	Yes	Yes	Yes	Yes
<b>Completion of annual audit and annual financial report with three or less audit adjustments</b>				
Indicator: Number of audit adjustments	1	2	2	2
<b>Receipt of GFOA Popular Financial Reporting Award</b>	Yes	Yes	Yes	Yes
<b>Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments</b>				
Indicators: Receipt of GFOA Distinguished Budget Presentation Award Number of GFOA review did not satisfy scores	Yes	Yes	Yes	Yes
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in the City's civic academy</b>	Yes	Yes	NA	



# Police

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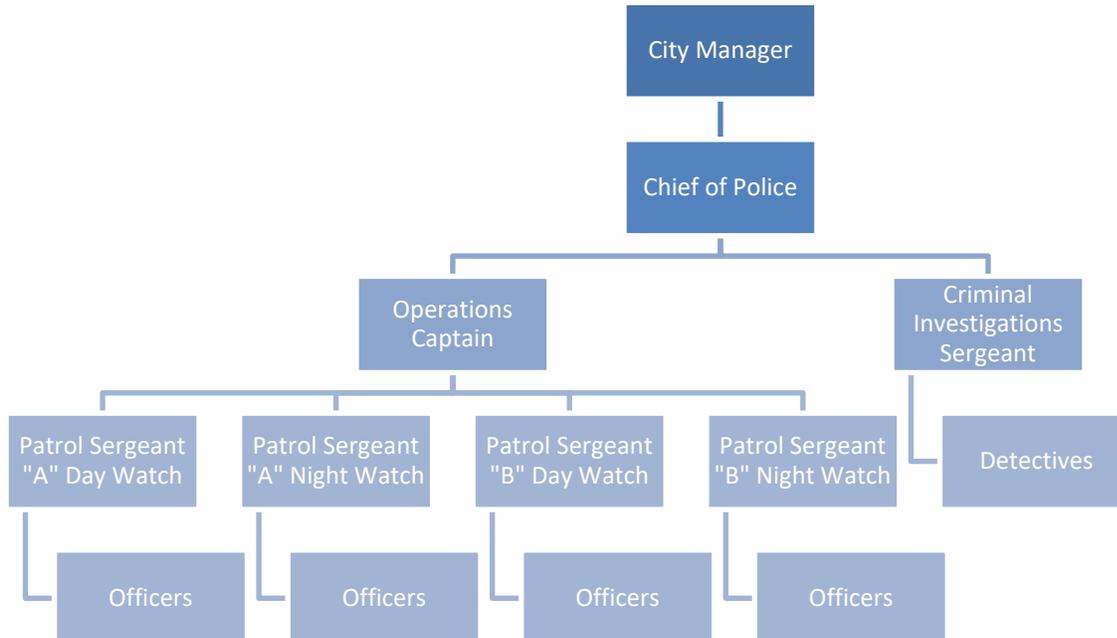
## Police

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 including 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 2020 ACCOMPLISHMENTS**

During the first half of the 2019 / 2020 fiscal year, the Seagoville Police Department has accomplished the following:

- Reduced the part one crime rate by 23.58% over this same time period last year.
- We are currently fully staffed with full time sworn personnel, and fully staffed in communications, with one technician in the early stages of training.
- With the retirement of Officer Kenny Dickerson after 25 years of dedicated service to the City, we managed to fill the Crime Prevention position with an experienced Crime Prevention Officer who will carry on this very important role.
- Captain Davis and Sgt. Talley took on the project and revamped our Citizens Police Academy program to make it more focused on our City, involving our Officers and our department. With recent developments beyond our control the Citizens Police Academy and Citizens on Patrol (COP) programs have been suspended with hopes of bring them back either later this summer, or fall of 2020.
- We have successfully completed and passed our TCOLE training audit through the State with an exemplary level of proficiency in all areas. In fact, Field Agent Malcom Jackson advised and asked our permission to use us as a model agency for others. In addition to the TCOLE training audit, we also had our TCOLE personnel audit this year, which we also successfully passed with no deficiencies.
- Last but certainly not least, our new 700 MHz radios through the GMRS system is fully functional and working great. A huge thank you to City Management and Finance for making this a reality for our public safety personnel.



## **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 number one goal of the Seagoville Police Department is the safety and security of those who live, work and visit this fine City. We achieve this goal by providing fair, prompt and professional service to the citizens of Seagoville. We measure the success of this goal by looking at the number of sustained citizen complaints filed, which have been (0) zero. By maintaining a highly trained staff and the equipment to perform these tasks, we can accomplish these tasks with confidence.

Our number two goal is crime reduction and prevention through pro-active measures such as traffic enforcement, along with detection, apprehension and prosecution of those you commit criminal acts in our community. Thus far in this fiscal year we have managed to accomplish a 23.58% reduction in part one crime statistics and we hope to be able to continue this trend through the remainder of this fiscal year and into fiscal year 2021.

Our number three goal is to provide good fiscal management. The citizens and business owners of this community expect and deserve to have their tax dollars spent wisely. We strive to ensure that every purchase we make, we are spending their money legally and wisely. We accomplish this goal through maintaining cooperative purchasing agreements, researching established prequalified vendors through the HUB Historically Underutilized Business bidders list, Buyboard, Texas Smart Buy program, etc.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL	1,917,139	2,161,808	2,081,612	2,258,190
SUPPLIES	130,380	153,665	124,005	153,615
CONTRACTUAL SERVICES	65,009	71,309	77,511	83,092
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>2,112,528</b>	<b>2,386,782</b>	<b>2,283,128</b>	<b>2,494,897</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Chief	1	1	1	1
Captain	1	1	1	1
Sergeant	6	6	6	6
Police Officer	16	18	18	18
<b>TOTAL FULL TIME:</b>	<b>24</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>PART TIME POSITIONS:</b>				
Crossing Guard	0.75	0.75	0.75	0.75
Police Officer	1.15	1.15	1.15	1.15
<b>TOTAL PART TIME:</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>	<b>1.9</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>25.9</b>	<b>27.9</b>	<b>27.9</b>	<b>27.9</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 3% Salary increase for officers.



Department: Police

GOAL	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
<b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b>				
<b>Objectives</b>				
<b>Reduce the occurrences of Part I crimes in the City</b>				
Indicator: Number of Part I crimes	370	450	400	425
<b>Provide Services in an efficient manner</b>				
Indicators: Response time to Priority one calls	6:18	6:25	6:23	6:30
Full staffing of full and part time personnel	Yes	Yes	Yes	Yes
Sworn Officers per 1,000 Population	1.62	1.62	1.62	1.62
<b>Provide high quality community oriented services with sensitivity</b>				
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	1	2	0	1
<b>Maintain a Texas Police Chiefs Best Practices Certified Police Department</b>	Yes	Yes	Yes	Yes
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in hosting the City's civic academy</b>	Yes	Yes	Yes	
<b>OUTPUTS</b>				
Calls for Service	18,357	16,950	19,850	20,000
Arrests	450	575	400	450
Citation Violations	2,022	2,250	1,840	2,000
Part I Crimes	370	430	400	425
<b>EFFICIENCIES</b>				
Sworn Officers per 1,000 Population	1.50	1.50	1.50	1.50
Part Time Police Officers per 1,000 Population	0.11	0.11	0.11	0.11
<b>EFFECTIVENESS</b>				
Value of Property Stolen	\$1,430,050	\$1,050,000	\$1,406,322	\$ 1,500,000
Value of Property Recovered	\$798,336	\$605,000	\$600,000	\$750,000



# Fire

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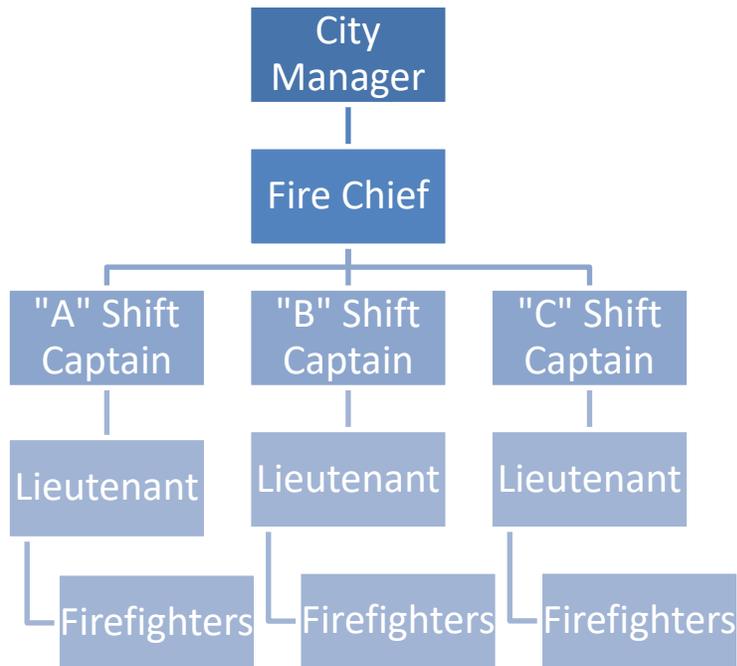
## Fire

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 2020 ACCOMPLISHMENTS**

The fire department is on track to respond to 2800 incidents this fiscal year.

The average response time for FY 2019 year to date is 5:30.

Due to the CoVid-19 the fire inspections of businesses this fiscal year are lower than normal as businesses are and have been closed for greater periods of time.

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



## **FY 2020 ACCOMPLISHMENTS (continued)**

The success of Ground breaking ceremony for Fire Station #2. Completion expected December 2020 or January 2021.

The new Engine 2 in process and delivery scheduled for November 2020.

The department has completed multiple mutual aid training sessions with Crandall, Texas Fire Department, and recently all Captains attended a Command and Control hands on classroom to cover Incidents Management strategies at Tarrant County College. We plan Fire safety education classes held at schools and day care facilities.

## **GOALS FOR FISCAL YEAR 2021**

### **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 all fire inspections in FY 2021

Perform flow tests of 630 fire hydrants in FY 2021

Maintain an average response time on all incidents below 6:00 minutes



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL	1,705,664	1,994,519	1,922,925	2,053,660
SUPPLIES	99,922	84,943	93,289	87,943
CONTRACTUAL SERVICES	40,257	54,423	54,235	76,073
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>1,845,843</b>	<b>2,133,885</b>	<b>2,070,449</b>	<b>2,217,676</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter	13	16	18	18
<b>TOTAL FULL TIME:</b>	<b>20</b>	<b>23</b>	<b>25</b>	<b>25</b>
<b>PART TIME POSITIONS:</b>				
Firefighter	3	3	0	0
<b>TOTAL PART TIME:</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>23</b>	<b>26</b>	<b>25</b>	<b>25</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 3% salary increase.



**Department: Fire**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b>				
<b>Objectives</b>				
Indicators:				
Percent of Priority I emergency responses within 7:59 minute response time	98%	98%	97%	98%
Average Response time to all incidents	4:30	4:45	5:30	5:30
Fire and EMS Cost per Capita	\$ 124.43	\$138.46	\$134.85	\$140.48
<b>Provide high quality community oriented services with sensitivity</b>				
Indicators:				
Number of Citizens receiving community CPR training	40-60	60-80	NA	NA
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in hosting the City's annual civic academy</b>	Yes	Yes		Yes
<b>OUTPUTS</b>				
Calls for Service	2,600	2800	2,900	2,950
Fire Inspections	550	580	450	580
Fire Hydrant Maintenance	545	565	580	630



# Emergency Medical Services (EMS)

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## EMS

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



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	167,362	167,362	170,709	170,709
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>167,362</b>	<b>167,362</b>	<b>170,709</b>	<b>170,709</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:	0	0	0	0
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**





# Support Services

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## Records

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

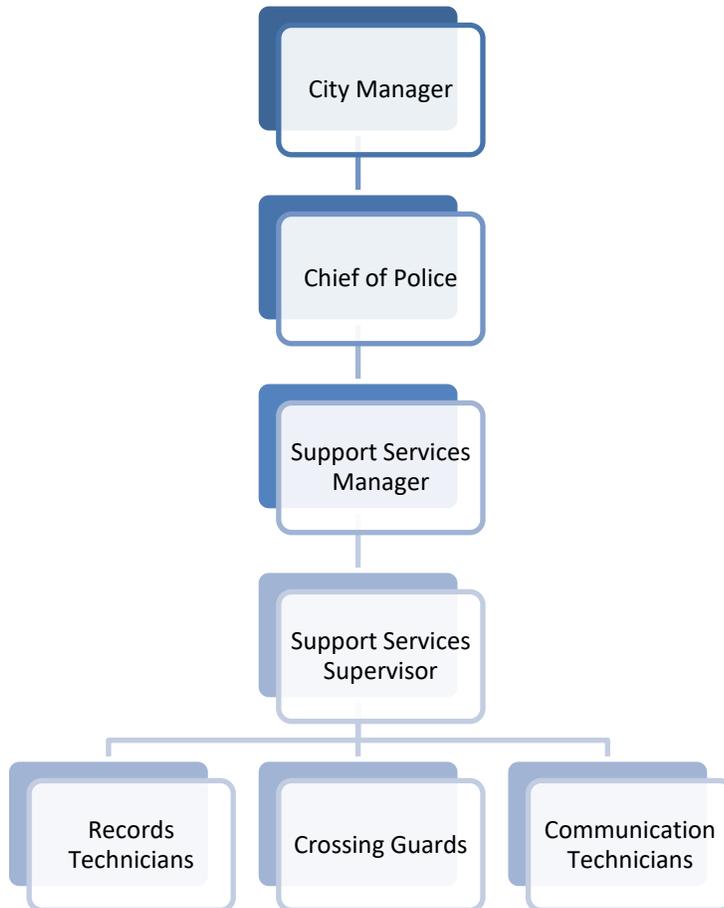
## Communications

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 2020 ACCOMPLISHMENTS**

We completed the install of our 700MHz radio system and became partners with the GMRS radio system. This was a long process but proved to be one of the best transitions and improvements we have ever completed.

We continue to scan in documents in furthering our goals to become a paperless section.

The dispatch supervisor continues to improve her capabilities as a supervisor and is managing to ensure dispatch operates according to policy. The dispatch operation is fully staffed.

## **GOALS FOR FISCAL YEAR 2021**

### **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**

Our goals for 2020 is to continue to meet the Best Practice rules. We will continue to strive to do our best by performing at our highest level of excellence as employees of the City of Seagoville.

We are collaborating with the City of Sunnyvale, dispatching for police/fire/ems. They also contracted to use our Jail. My goal is to ensure we are properly staffed in dispatch and the transition with Sunnyvale works smoothly and according to policy established between the Cities.



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL	628,662	712,977	668,887	734,475
SUPPLIES	4,477	6,946	7,171	6,946
CONTRACTUAL SERVICES	40,454	64,118	62,268	123,573
CAPITAL OUTLAY		3,549	2,484	3,549
<b>PROGRAM TOTAL</b>	<b>673,593</b>	<b>787,590</b>	<b>740,810</b>	<b>868,543</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Manager	1	1	1	1
Supervisor	1	1	1	1
Records Technician	3	3	3	3
Communication Technician	6	6	6	6
<b>TOTAL FULL TIME:</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>PART TIME POSITIONS:</b>				
Communication Technician	0.75	0.75	0.75	0.75
<b>TOTAL PART TIME:</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>11.75</b>	<b>11.75</b>	<b>11.75</b>	<b>11.75</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**

Includes 3% Salary increase for positions.

**Contractual Services**

Increases resources allocated for software maintenance for the new public communications system.



**Department: Support Services**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in hosting the City's annual civic academy</b>	Yes	Yes	Yes	Yes
<b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b>				
<b>Provide Services in an efficient manner</b>				
Indicators:				
Full staffing of full and part time personnel	Yes	Yes	Yes	Yes
Full-time Support Services staff per 1,000 residents	0.69	0.68	0.68	0.68
Creation of 90 day assessment of Property Room records	NA	Yes	Yes	NA
<b>Maintain a Texas Police Chiefs Best Practices Certified Police Department</b>	Yes	Yes	Yes	Yes
<b>Transparent and Responsive Governance and Business Services</b>				
<b>Objectives</b>				
Creation of an electronic filing system	NA	NA	NA	Yes



# Animal Services

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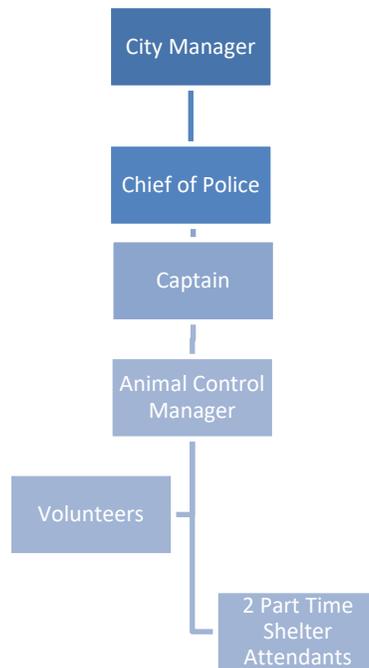
## Animal Services

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 2020 ACCOMPLISHMENTS**

For the current fiscal year, the Seagoville Animal Services has accomplished the following:

- 202 Dog intakes, 87 Cat intakes
- 18 Wildlife intake/release/euthanized (skunks, fox, snakes)
- 134 Dog adoptions, 51 Dogs returned to owners, 33 Dogs sent to rescue
- 93 Cat adoptions, 1 Cat returned to owner
- Implanted 308 microchips implanted in both dogs and cats
- No adoptable pets euthanized since January 1, 2020
- 1,272 Calls for service, 9 Animal bite cases, 4 Citations, 4 Written Warnings, 13 Verbal Warnings
- Over 2200 volunteer hours
- Additionally, the roof repairs at the Animal Shelter were completed and the parking lot was scraped and smoothed by the Public Works department.

## **GOALS FOR FISCAL YEAR 2021**

### **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**

The main goal of Seagoville Animal Services is to provide humane care and protection of stray animals in the City of Seagoville.

To achieve the above stated goal Animal Services will need to do the following:

- Hiring a full time Animal Shelter attendant. This will allow Animal Services to better assist the community as a whole. The shelter currently has one full time Animal Control Officer and two part time Shelter Attendants. With the hiring of an additional full time Shelter Attendant, Animal Services will have someone physically at the shelter weekdays from 8-5. This will enhance the customer service of Animal Services. The shelter often misses out on potential adoptions, surrenders, rescues, and reclamations since it is not fully staffed during operating hours. The Animal Control officer may be on duty weekdays from 8-5, but if it is in the afternoon, the part time shelter attendants are no longer there. This means citizens and potential adopters have to wait for the Animal Control Officer to finish the call he is on before coming to the shelter to assist them with their needs. This



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

will also allow someone to answer and return calls quicker and keep the shelter cleaner and more organized.

- Continue to strive toward a 90% or better live release rate, an ongoing accomplishment since 2011.
- Animal Services continues to make strides toward the return animals to their rightful owner. The microchip program has greatly enhanced these efforts.
- Due to the age and condition of the Animal Shelter, a program to better insulate the building from the weather extremes we experience which often causes the temperatures inside the shelter to go above or below the standards set forth by the Texas Department of State Health Services.
- Add additional cameras with higher resolution on the exterior of the Animal Shelter to help identify suspects who dump animals at the shelter.
- Add mulch and/or gravel in the animal play yard to help eliminate the muddy conditions when the animals are outside.
- Purchase new cat cages for the Cat room that provide a better environment for the cats in our care.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	91,106	90,383	90,733	93,865
SUPPLIES	12,394	17,223	14,137	17,223
CONTRACTUAL SERVICES	9,305	10,470	7,491	10,470
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>112,806</b>	<b>118,076</b>	<b>112,361</b>	<b>121,558</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Animal Control Officer	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
Animal Shelter Attendant	1	1	1	1
<b>TOTAL PART TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**

Includes 3% Salary increase for positions.



**Department: Animal Services**

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



# Municipal Court

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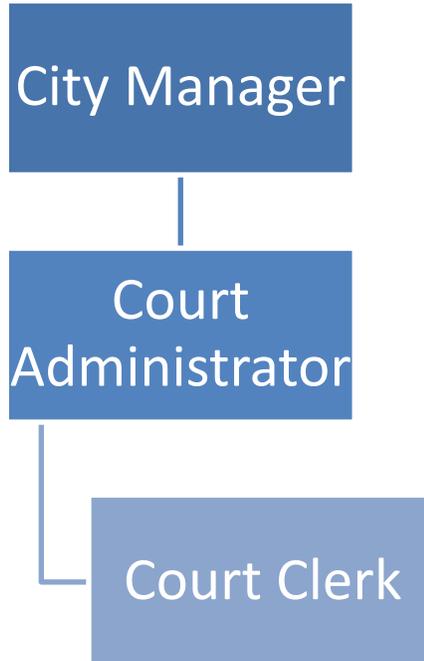
## Municipal Court

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 2020 ACCOMPLISHMENTS**

During the first six months of FY 2020, the Municipal Court Clerk successfully set up and trained for Virtual Court Hearings.



## **GOALS FOR FISCAL YEAR 2021**

### **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.



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	117,758	120,308	120,377	125,304
SUPPLIES		150	144	150
CONTRACTUAL SERVICES	51,941	53,886	53,961	54,066
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>169,700</b>	<b>174,344</b>	<b>174,482</b>	<b>179,520</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Municipal Court**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
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
<b>Outputs</b>				
# of Warrants Issued	1,331	1,597	1,597	2,236
# of Warrants Cleared	1,784	2,141	2,141	2,856
# of Violations/Complaints processed	4,319	5,183	5,183	5,356
<b>Efficiencies</b>				
#Online Payments	696	835	835	807
Outstanding Payment Plan Fiscal Year End Balance	48,933	53,043	53,043	38,281
<b>Effectiveness</b>				
%Warrants Cleared	75%	75%	75%	75%
Total Cases Pending at Fiscal Year End				
Active	4,089	4,907	4,907	6,543
Inactive	4,851	5,821	5,821	7,761



# Library

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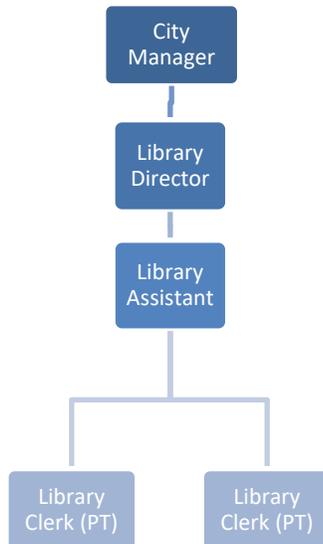
## Library

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 2020 ACCOMPLISHMENTS**

In accordance with the Seagoville Public Library Technology Plan – updated workstations to the Windows 10 operating system.

The library staff completed a list of comprehensive inventory of all library materials in January 2020 and made sure all materials accounted for and material records rectified within the library automation system.

A new shelving unit and materials was purchased to expand the Adult Spanish language collection using funds given to the library in a memorial gift

In accordance with Government Code 441.127(a), Library Systems under the authority of the Texas State Library and Archives Commission, Seagoville Public Library



## **FY 2020 ACCOMPLISHMENTS (continued)**

maintained accreditation standards for FY 2019 and is on track for FY 2020 accreditation.

A Wi-Fi Hotspot lending program initiated and completed during FY 2020. The Library currently has four mobile Wi-Fi Hotspot devices to loan to library patrons.

## **GOALS FOR FISCAL YEAR 2021**

### **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 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, Wi-Fi lending program 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**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	201,239	207,067	208,253	215,440
SUPPLIES	1,652	1,750	1,750	1,750
CONTRACTUAL SERVICES	3,467	4,750	4,679	4,750
CAPITAL OUTLAY	14,103	14,000	14,000	14,000
<b>PROGRAM TOTAL</b>	<b>220,460</b>	<b>227,567</b>	<b>228,682</b>	<b>235,940</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Library Director	1	1	1	1
Library Assistant	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>				
Library Clerk	1	1	1	1
<b>TOTAL PART TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Library**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in hosting the City's annual civic academy</b>	Yes	Yes	No	Yes
<b>Complete the development of the comprehensive 5 year technology plan</b>				
Update Software for 18 workstations	22%	44%	73%	27%
Workstations Completed	2	4	11	4
<b>Effectiveness</b>				
<b>Maintain accreditation with the Texas State Library</b>				
Indicators:				
Accreditation letter	Yes	Yes	Yes	Yes
<b>Provide Quality Leisure opportunities</b>				
<b>Outputs</b>				
Indicators:				
Attendance - Story Time for Preschoolers	570	550	229	550
Attendance - Summer Reading Club	462	500	90	500
Attendance - Day Care Outreach Program	160	160	0	160
Open WiFi access	Yes	Yes	Yes	Yes
Library Visits	16,000	16,050	9,000	16,050
Library Materials Circulated	33,365	33,500	23,127	33,500
<b>Efficiencies</b>				
Number of Library Visits per Library Employee	5,333	5,350	3,000	5,350



# Senior Center

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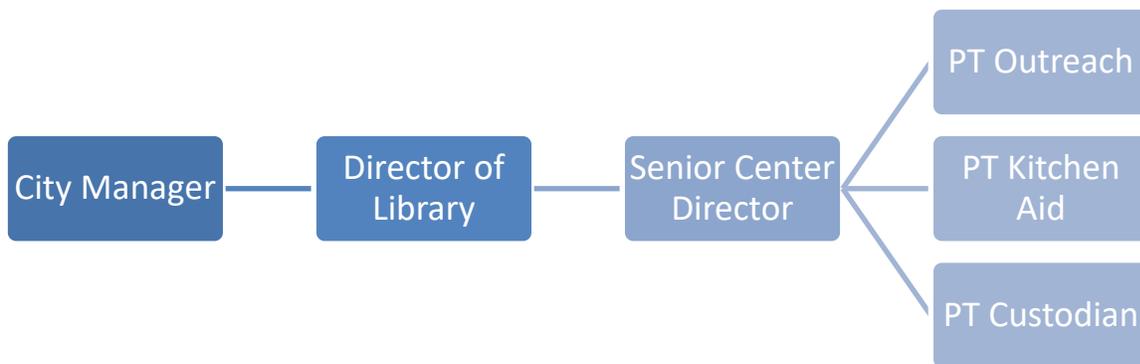
<h2>Senior Center</h2>
------------------------

- |   |
|---|
| <ol style="list-style-type: none"><li>1. Provides activities for senior citizens.</li></ol> |
|---|



## 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 2020 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. Received additional COVID 19 Funding to be able to serve the meals on a drive up basis during the closure. We are able to serve three meals a day Monday-Friday and serve five meals on Friday to provide meals for the weekend.



## **FY 2020 ACCOMPLISHMENTS (continued)**

Organized craft fairs at local churches and the senior housing to advertise the center. Sponsored two overnight trips to Shreveport with the senior citizens. Worked with the Visitors' Bureau of Shreveport to create schedule of activities. Planned events with local senior apartments to help spread the word of the Seagoville Senior Center.

## **GOALS FOR FISCAL YEAR 2021**

### **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**

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

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL	126,156	135,581	130,433	135,783
SUPPLIES	6,721	5,300	5,300	5,300
CONTRACTUAL SERVICES	69,871	69,338	69,338	68,775
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>202,748</b>	<b>210,219</b>	<b>205,071</b>	<b>209,858</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Manager	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
Outreach Worker	0.75	0.75	0.75	0.75
Maintenance Worker	0.50	0.50	0.50	0.50
Food Server	0.64	0.64	0.64	0.64
<b>TOTAL PART TIME:</b>	<b>1.89</b>	<b>1.89</b>	<b>1.89</b>	<b>1.89</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2.89</b>	<b>2.89</b>	<b>2.89</b>	<b>2.89</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Senior Center**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
<b>Participate in hosting the City's annual civic academy</b>	Yes	Yes	Yes	Yes
<b>Serve a congregate meal 5 days a week to qualifying patrons</b>				
Indicator: Meals Served	11,050	10,100	10,500	11,000
<b>Provide transportation services to disabled persons and seniors</b>				
Indicator: Number of rides provided	2,206	2,560	2,600	2,650
<b>Provide transportation services to Dallas Transit from various locations in Seagoville</b>				
Indicator: Number of rides provided	4,348	3,693	3,800	3,900
<b>Pass annual Dallas County health inspection</b>	Yes	Yes	Yes	Yes
<b>Pass DCAAA annual financial review</b>	Yes	Yes	Yes	Yes
<b>Pass DCAAA annual kitchen review</b>	Yes	Yes	Yes	Yes
<b>Provide games and other activities for senior center members</b>	Yes	Yes	Yes	Yes
Indicator: Average daily attendance	50	50	50	50



# Sanitation

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## Sanitation

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



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	830,180	868,713	876,700	910,713
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>830,180</b>	<b>868,713</b>	<b>876,700</b>	<b>910,713</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:** Reflects estimated increase in customer activity.







# Community Development

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## FY 2020 ACCOMPLISHMENTS

- Building Inspector (Kailey Lampkin) achieved her Mechanical License and her Noncommercial Political Pesticide Applicator License
- Building Inspector (Kailey Lampkin) achieved her Electrical License
- Hired Health Inspector (Jimmy Stephens)
- Purchased new 2020 Chevy Crew Cab for the Building Official
- Purchased new 2020 Chevy Double Cab for Health Department
- Installed new carpet in back hallway, ladies restroom and conference room located at City Hall
- Installed new HVAC System at City Hall
- Purchased a Pro Patch Machine
- Street Repairs done Hall Road, Ross Lane and Shadybrook Lane
- Reconstruction on Myers Street and install 5' ADA Compliant sidewalks
- Repair potholes on West Simonds Road 175 to Cloverhill
- Grade Barry Drive
- Replaced damaged sidewalks on Hall Road
- Alley Repair on Dollar Store Alleyway
- Asphalt repair on Georgia Lane
- Purchased Krack Sealer
- Purchased and installed red solar powered LED stop signs with flashing lights at Malloy Bridge at Kaufman and at Hall at Kaufman
- Repaired Woodside Storm Drainage outfall



## **FY 2020 ACCOMPLISHMENTS (continued)**

- All way stop installed at Greenhaven and Woodhaven
- Purchased LED sign and installed at Bruce Park
- Install Riprap at Bruce Park around Pond
- Install 20 Bald Cypress at Bruce Park
- Install 4 ADA Compliant grills
- Install 5 trash cans at park
- Install 4 light poles at Casa Grande Park
- Replace entrance off Bruceway into Bruce Park
- Replace roadway and parking area at Bruce Park
- Paint and restripe Bruce Park
- Installed handicapped parking at Kaufman at Elm
- Bid out Malloy and Crestview, awarded and construction has begun
- Bid out Johnnie Row and Ross Lane, award bid and begin construction
- Planner (Jennifer Bonner) passed The National Planner Exam
- Processed all Zoning Applications
- Installed and using plotter for producing large scans/copies
- Planning Department is now using ESRI software and working to create updated Zoning Maps
- Cleaned Public Works Facility
- Purchased 2 live oak trees for Bruce Park
- Repaired drainage at Woodhaven at Greenhaven
- Received final plat of Seagoville Farms opening for construction of homes
- Beginning work on the CBDG project for streets
- Remove old wood poles behind football field at Bruce Park



**Program: Community Development**

<b>GOAL</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
Participate in hosting the City's first civic academy	Yes	Yes	COVID	Yes
<b>Maintain Seagoville As A Safe, Clean and Attractive Community</b>				
<b>Objectives</b>				
Continue to fund litter crew program	Yes	Yes	Yes	Yes
Explore opportunities to reduce the City's ISO rating through building standards				
Indicator:				
ISO rating - commercial		6		
ISO rating - residential		5		
Explore federal, state and county grant opportunities to enhance the mobility of pedestrians and handicapped individuals				
Indicator:				
Number of grants	-	1	-	1
Manage street funding, engineering and contractors to complete street renovation projects				
Indicator:				
Street renovation projects	3	5	6	NA
<b>Develop Collaborative Efforts in Community and Economic Development</b>				
<b>Objectives</b>				
Obtain SEDC funding for Quality of Life Projects				
Indicator:				
Funding provided	Yes	Yes	Yes	Yes



# Building Inspection and Services

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## **Building Inspection**

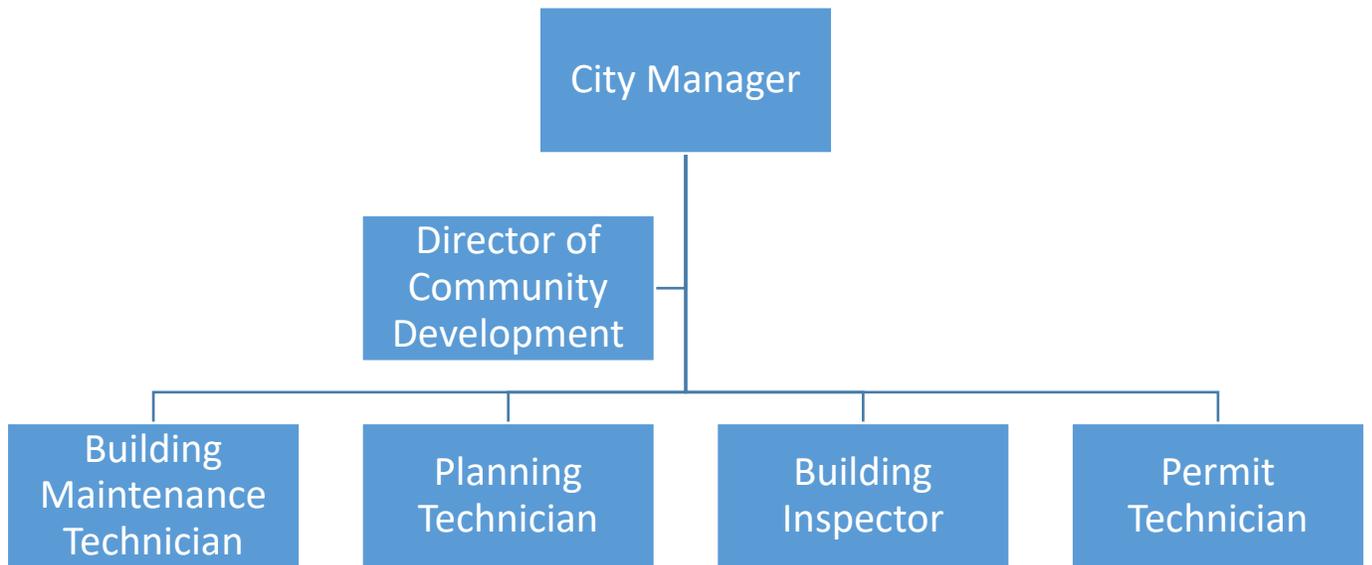
1. Process and review all building applications and development plans.
2. Issue building and development permits and certificates.
3. Adhere to and maintain building code chapters and sections, guides, and other documents.

## **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, etc., of all buildings or structures in the City. Community Development is responsible for inspections of all Residential, Commercial, and miscellaneous permitted within the City. Community Development also inspects storm systems, drainage systems, streets, sidewalks, retaining walls etc. Building Services strives to maintain a clean, safe and effective environment for city employees at the City facilities.



## **GOALS FOR FISCAL YEAR 2021**

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

More specific goals include:

- Hire new Permit Technician
- Install and implement online permit process
- Building Inspector (Kailey Lampkin) to obtain her International Residential Code License
- Adopt new Building Codes with Amendments



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	BUDGET	PROJECTED	PROPOSED
PERSONNEL	326,328	387,233	349,816	347,371
SUPPLIES	8,163	10,600	9,940	10,600
CONTRACTUAL SERVICES	61,962	51,700	50,570	51,700
CAPITAL OUTLAY	-	-	-	-
<b>PROGRAM TOTAL</b>	<b>396,453</b>	<b>449,533</b>	<b>410,326</b>	<b>409,671</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED BUDGET	PROJECTED	PROPOSED
<b>FULL TIME POSITIONS:</b>				
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	0
<b>TOTAL FULL TIME:</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>4</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>4</b>

**SIGNIFICANT BUDGET CHANGES:**

**PERSONNEL** - Includes 3% Salary increase.  
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**Department: Building Inspection and Services**

<b>PERFORMANCE MEASURES</b>	<b>FY 2018 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Budget</b>
<b>OUTPUTS</b>				
Number of Building Inspections				
Residential		2000	3300	3000
Commercial		500	540	500
<b>EFFICIENCIES</b>				
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
<b>EFFECTIVENESS</b>				
Ensure all Building Projects Meet Recognized Standards for Building Safety and Code Compliance	100%	100%	100%	100%



# Streets

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## 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 2021 GOALS**

- Complete construction on Malloy Bridge and Crestview
- Complete construction on Johnnie Row and Ross Lane
- Stripe 29 streets within the City
- Crack Seal all streets where needed
- Repair numerous streets of potholes
- Replace several sidewalks within the City



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	170,957	183,744	196,716	206,320
SUPPLIES	64,575	54,069	69,528	54,069
CONTRACTUAL SERVICES	126,900	135,600	121,800	135,600
CAPITAL OUTLAY	0	0	0	0
<b>PROGRAM TOTAL</b>	<b>362,432</b>	<b>373,413</b>	<b>388,044</b>	<b>395,989</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Streets Maintenance Worker	2	2	2	2
Litter Crew Worker	2	2	2	2
<b>TOTAL FULL TIME:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME POSITIONS:</b>				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**

Includes a 3% salary adjustment.





# Parks

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## 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 serve as stewards of our parks and natural open space. The Park Department maintains seven(7) parks, approximately 2.5 miles, of right of way, Service Center grounds, and other miscellaneous City owned properties throughout Seagoville. Provide grounds keeping, daily maintenance on playground equipment, restroom facilities, ball fields, park signage, Central Park pond fountain, park benches and canopies, lighting, and other amenities. Additionally, the Parks Department provides support for various special events such as the Fourth of July celebration, Mayfest, Seagofest, Movie in the Park and carnivals.



## **GOALS FOR FISCAL YEAR 2021**

- Add lights at Heard Park
- Level field with approved materials to allow for a soccer field at Bruce Park
- Pave Parking lot at Bearden Park
- Add street lights to Bruce Park



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	61,300	57,419	57,369	59,780
SUPPLIES	84,674	56,850	58,115	56,850
CONTRACTUAL SERVICES	108,203	245,650	116,850	125,650
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>254,177</b>	<b>359,919</b>	<b>232,334</b>	<b>242,280</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Crew Leader	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
Maintenance Apprentice	0	0	0	0
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Serices:**

Reduction in additional mowing services.



**Department: Parks**

<b>PERFORMANCE MEASURES</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>OUTPUTS</b>				
Number of park acres maintained	106	106	106	106
<b>EFFICIENCIES</b>				
Park maintenance operating cost per capita	\$15.99	\$14.44	\$13.98	\$14.17
Operating Cost per Park Acre	\$2,398	\$2,263	\$2,192	\$2,286
<b>EFFECTIVENESS</b>				
Achieve 100% maintenance on 106 acres of parks.	100%	100%	100%	100%



# Planning

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## 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**

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



## **PLANNING**

### **GOALS FOR FISCAL YEAR 2021**

- Process all old plats and record them with the County
- Draft City-wide hike and bike trail plan
- Update Thoroughfare Plan
- Update Land Use Plan
- Process all plats
- Update Subdivision Regulations



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	82,771	84,155	86,225	89,870
SUPPLIES	366	3,600	1,200	3,600
CONTRACTUAL SERVICES	12,654	14,286	13,086	14,286
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>95,790</b>	<b>102,041</b>	<b>100,511</b>	<b>107,756</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Planning Technician	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes full year funding of midyear salary adjustment and 3% FY 2021 salary increase.



## Department: Planning

Performance Measures	FY2019 Actual	FY2020 Budget	FY2020 Projected	FY2021 Budget
<b>Outputs</b>				
<b>Planning &amp; Zoning Commission meetings</b>	17	24	11	24
<b>Meeting Packets</b>	17	22	11	23
Meeting(s) cancelled	8	2	14	2
Meeting(s) rescheduled	1	0	0	0
Special meeting(s) called	0	0	1	1
Zoning Case(s)	12	12	6	12
Subdivision Construction Plat(s)	2	2	3	3
Subdivision Final Plat(s)	2	1	1	2
Concept plan(s)	4	5	3	6
Planned Development(s) and/or Amendment(s)	4	5	7	8
Special Use Permit(s)	3	2	3	3
Code change(s)	2	3	1	3
Minor subdivisions (less than 4 lots) recorded	35	30	48	60
Plat and/or plan review(s) completed	46	38	63	80
Floodplain reviews for Dallas County	11	10	1	10
Zoning review letters	4	5	9	12
<b>Efficiencies</b>				
Percentages of adjacent property owner letters sent at least 10 days prior to hearing	100%	100%	100%	100%
<b>Effectiveness</b>				
Percent of Zoning Cases processed in compliance with state requirements	100%	100%	100%	100%
Percent of meeting minutes approved without corrections	95%	100%	90%	100%



# Code Enforcement

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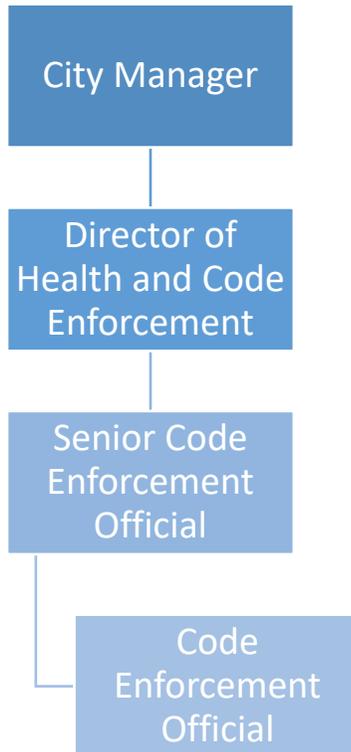
## Code Enforcement

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 and safety of the city's residents and visitors, and the quality of life 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 department 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, Code Enforcement will utilize all legal resources available to the City of Seagoville.



## **FY 2020 ACCOMPLISHMENTS**

- 217 Vickie - Removal of a dilapidated residential structure by the property owner.
- 403 Elm - Removal of a dilapidated residential structure by the property owner.
- 1109 Van - Removal of a dilapidated residential structure by the property owner.
- 435 Ard - Rehab of a substandard residential structure by the property owner.
- 409 Hitt - Rehab of a substandard residential structure by the property owner.
- 504 Fly - Rehab of a substandard residential structure by the property owner.
- 612 N. Watson - Substandard structure is currently in progress for abatement.
- 105 Shadywood - Substandard structure is currently in progress for abatement.
- 505 Fran - Substandard structure is currently in progress for abatement.
- 302 Lakey - Final cleanup of a substandard structure by the property owner.

The Covid 19 Pandemic slowed progress by the City of Seagoville Code Enforcement and the ability for property owners to comply. The Code Department remained patient and exercised good judgment in handling the caseload and have continued to work with the property owners to achieve compliance.

The City of Seagoville Code Department coordinated and worked with the Community Development Department and took on additional duties during this year to cover staff shortages within the Community Development Department while performing the one year in training to the new code enforcement officer.

The City of Seagoville Code Enforcement installed and activated Q-Star camera system and signage in the area of Stark Rd. at Lasater. This camera system has reduced the illegal dumping activity drastically. Additional Hyperfire game cameras were purchased and installed in various areas and have shown to be effective in the reduction of illegal dumping as well.

The City of Seagoville made the purchase of a dump trailer and Code Enforcement has used the trailer to pick up illegal dumping. This has been an effective tool in reducing person-hours and physical labor.

## **FY 2021 GOALS**

Code Enforcement will continue to strive to be more accessible to the public by returning phone calls in a timely manner, making contact in person while practicing safe social



distancing, and continuing to work with owners to abate nuisances and rehab dilapidated structures.

**FY 2021 GOALS (continued)**

Code Enforcement will continue the mission in reducing the number of illegal dumping activities, and reducing the number of junk vehicles stored on private property and abandoned vehicles on public property within the City of Seagoville.

Code Enforcement will continually strive to improve the quality of life and aesthetics of the City of Seagoville.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	124,284	136,505	137,311	142,091
SUPPLIES	7,334	7,080	6,581	7,080
CONTRACTUAL SERVICES	40,323	51,205	46,920	51,205
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>171,942</b>	<b>194,790</b>	<b>190,812</b>	<b>200,376</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Senior Code Enforcement Officer	1	1	1	1
Code Enforcement Officer	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Code Enforcement**

<b>PERFORMANCE MEASURES</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>OUTPUTS</b>				
Number of Code Enforcement Cases Reported	760	1,500	1,000	1,000
Number of Code Enforcement Cases Closed	730	1,475	975	975
Number Citations Issued	87	100	100	100
Total Violations Cited	194	175	200	200
<b>EFFICIENCIES</b>				
Number of Complaints per Code Enforcement Officer	350	750	500	700
Number of Code Enforcement Officers	2	2	2	2
<b>EFFECTIVENESS</b>				
Percentage of Code Complaints resulting in Voluntary Compliance	98.0%	98.0%	98.0%	98.0%



# Health Inspector

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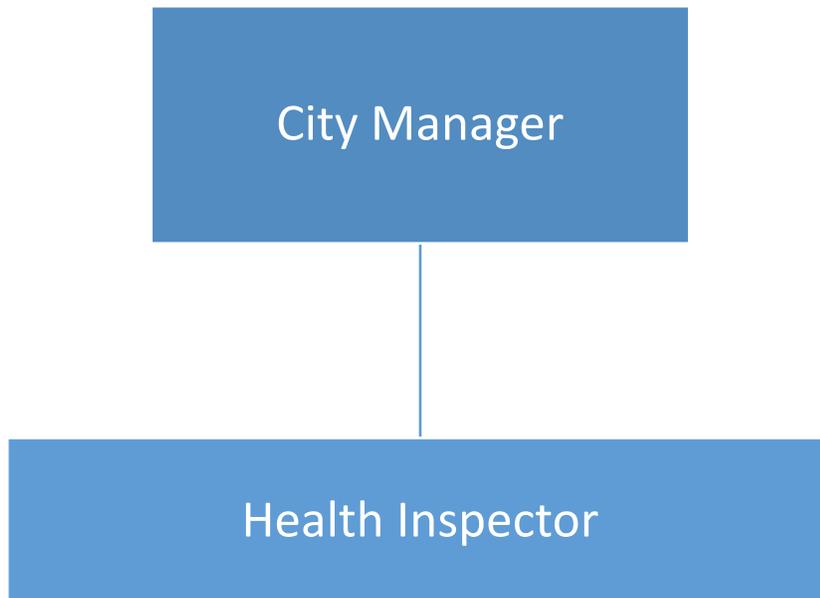
## Health Inspector

Reduce health hazards within the City by providing health-related public education, inspections and investigations



## CITY OF SEAGOVILLE, TEXAS

### Health Inspector



### **PROGRAM DESCRIPTION**

The mission of the Health Inspector in the City of Seagoville is to protect the health of the community, by assuring compliance with the City, State and Federal environmental codes. The Health Director performs routine inspections and investigations regarding health-related complaints. The position provides necessary guidance by means of inspections and training in an effort to reduce the number environmental violations within the City.



## **FY 2020 ACCOMPLISHMENTS**

- Implement health inspection program for food establishments within the City
- Implement health inspection program for La Pulga Flea Market
- Lead role in regard to City's efforts to manage Covid 19 Pandemic

## **FY 2021 GOALS**

- Ensure necessary training obtained for Health and Code Enforcement to maintain necessary certifications to perform job functions
- Implement an organized and thorough health inspection program for La Pulga Flea Market, and ensure necessary training is made available for food workers on line and on via on-site classes
- Improve customer service by ensuring customer contacts are responded to in a timely manner (one business day)
- Continue lead role with the Covid 19 Pandemic regarding the City's policies, procedures and CARES Act funding



**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
COMMUNITY DEVELOPMENT HEALTH INSPECTOR	01/24

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL		103,492	96,057	107,387
SUPPLIES		7,230	4,800	7,230
CONTRACTUAL SERVICES		2,600	2,200	2,600
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>0</b>	<b>113,322</b>	<b>103,057</b>	<b>117,217</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Health Inspector	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Health Inspector**

<b>PERFORMANCE MEASURES</b>	<b>FY 2019 Actual</b>	<b>FY 2020 Budget</b>	<b>FY 2020 Projected</b>	<b>FY 2021 Budget</b>
<b>OUTPUTS</b>				
Number of Health-related Complaints		120	80	80
Number of Health Inspections Performed		220	160	160
Number Citations Issued		2	2	2
<b>EFFICIENCIES</b>				
Number of Complaints per Health Officer		60	60	60
Number of Health Inspectors		1	1	1
<b>EFFECTIVENESS</b>				
Percentage of Complaints resulting in Voluntary Compliance		98.0%	98.0%	98.0%



# Non-Departmental

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## Non-Departmental

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



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	90,564	91,805	93,025	91,805
SUPPLIES	25,121	23,500	26,250	23,500
CONTRACTUAL SERVICES	294,977	266,825	308,491	281,025
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>410,663</b>	<b>382,130</b>	<b>427,766</b>	<b>396,330</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2020 certified taxable value of \$778,298,234 is a 9.8% increase from the 2019 certified taxable value of \$708,887,803. 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 unchanged from last year.** Barring a precipitous drop in assessed valuations, the property tax rate for debt service should not increase in the near future.

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

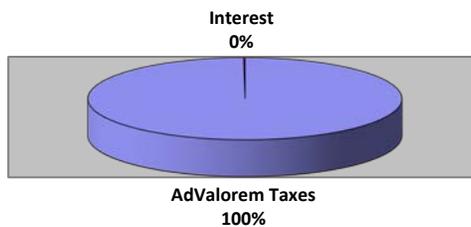
### Revenues

Revenues in the Debt Service Fund are budgeted at \$490,040 – a \$19,991 increase from the previous year. The I&S property tax rate for FY 2020-21 is calculated at \$0.068302 – unchanged 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 \$490,000 and represent all of total fund revenues. Interest revenue is budgeted at \$40.



## City of Seagoville, Texas Debt Service Fund Overview

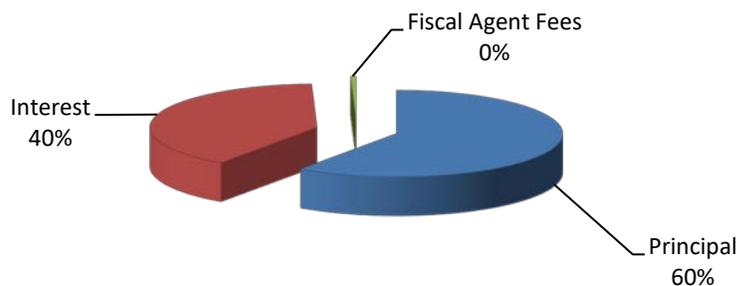
Revenue By Source



## Expenditures

Expenditures for the Debt Service Fund are budgeted at \$869,363 - increasing significantly from the previous year. This is due to a possible bond sale contemplated for FY 2021, if project costs can be determined. If the bond sale does occur, the General Fund provides additional resources for new debt service. Principal payments on existing bonds budgeted at \$311,500, an \$89,500 increase from the prior year. Interest payments on existing bonds budgeted at \$207,394, a \$61,220 decrease from the prior year.

### Debt Service Fund Expenditures by Category

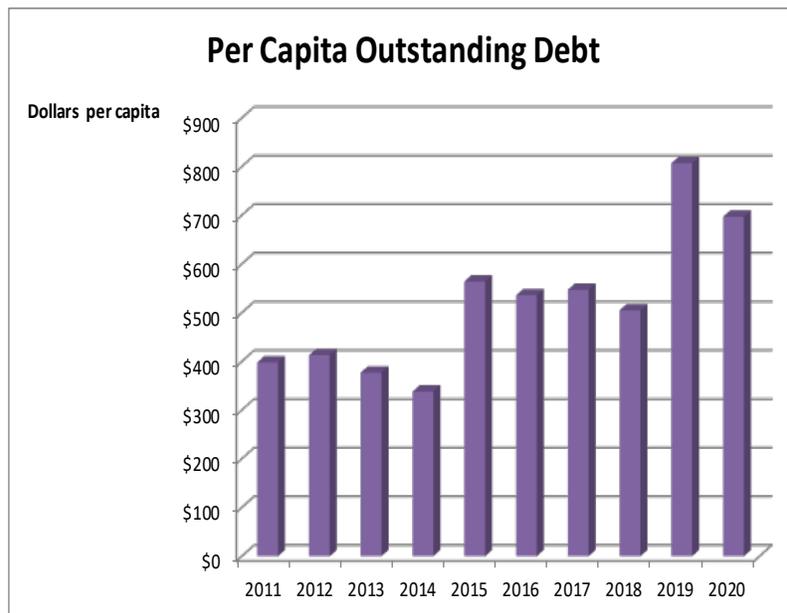




## City of Seagoville, Texas Debt Service Fund Overview

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

Year	Outstanding Debt	Population
2011	\$5,917,458	14,850
2012	\$6,159,861	14,920
2013	\$5,656,467	15,020
2014	\$5,121,474	15,130
2015	\$8,679,736	15,390
2016	\$8,345,126	15,580
2017	\$8,700,612	15,900
2018	\$8,172,215	16,100
2019	\$13,716,627	16,620
2020	\$11,955,000	17,150

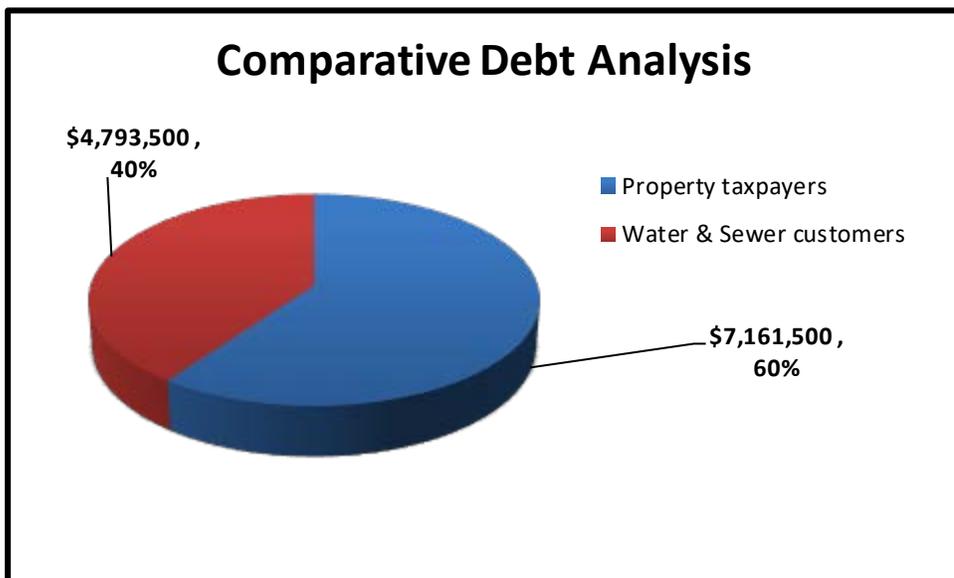




## City of Seagoville, Texas Debt Service Fund Overview

The outstanding debt amount of \$11,955,000 consists of the following:

Property taxpayers – general government	\$7,161,500	(60%)
Water & Sewer customers	4,793,500	(40%)



The FY 2021 annual debt requirement for general government (principal, interest and fees) is \$520,644. This is for existing debt issued. A FY 2021 contemplated bond sale adds \$348,719 to the debt annual requirement. A transfer of General Fund resources offsets this increase.

The FY 2021 annual debt requirement for water and sewer is \$501,990. The total debt commitment for water and sewer is \$1,136,605, including year 1 of a three year lease amounting to \$634,615.



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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$49,154</b>	<b>\$98,204</b>	<b>\$98,204</b>	<b>\$95,964</b>
<b>Revenues</b>				
Property Tax	\$239,995	\$470,009	\$490,000	490,000
Other Revenues	-	-	-	-
Interest Income	266	40	125	40
<b>Total Revenues</b>	<b>\$240,261</b>	<b>\$470,049</b>	<b>\$490,125</b>	<b>\$490,040</b>
<b>Total Available Funds</b>	<b>\$289,415</b>	<b>\$568,253</b>	<b>\$588,329</b>	<b>\$586,004</b>
<b>Expenditures</b>				
Bond Principal	\$157,500	\$222,000	\$222,000	311,500
Interest on Bonds	31,961	268,614	268,614	207,394
FY 2020 Police Station	-	-	-	348,719
Paying Agent Fees	1,750	2,750	1,750	1,750
<b>Total Expenditures</b>	<b>\$191,211</b>	<b>\$493,364</b>	<b>\$492,364</b>	<b>\$869,363</b>
<b>Transfers</b>				
From General Fund	-	-	-	348,719
<b>Total Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>348,719</b>
<b>Ending Fund Balance</b>	<b>\$98,204</b>	<b>\$74,889</b>	<b>\$95,964</b>	<b>\$65,360</b>
<b>Tax Rate</b>	<b>0.036300</b>	<b>0.068300</b>	<b>0.068300</b>	<b>0.068300</b>

**CITY OF SEAGOVILLE  
COMPUTATION OF LEGAL DEBT MARGIN  
September 30, 2020**

Total Assessed Value		\$ <b>778,298,234</b>
Debt Limit - 10 Percent of Total Assessed Value		\$ 77,829,823
Current General Obligation Debt		<u>7,161,500</u>
Legal Debt Margin		<u>\$ <b>70,668,323</b></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**

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
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
	<b>7,161,500.00</b>	<b>2,044,238.03</b>	<b>9,205,738.03</b>

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

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
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
<b>TOTAL</b>	<b><u>1,336,500.00</u></b>	<b><u>114,338.03</u></b>	<b><u>1,450,838.03</u></b>

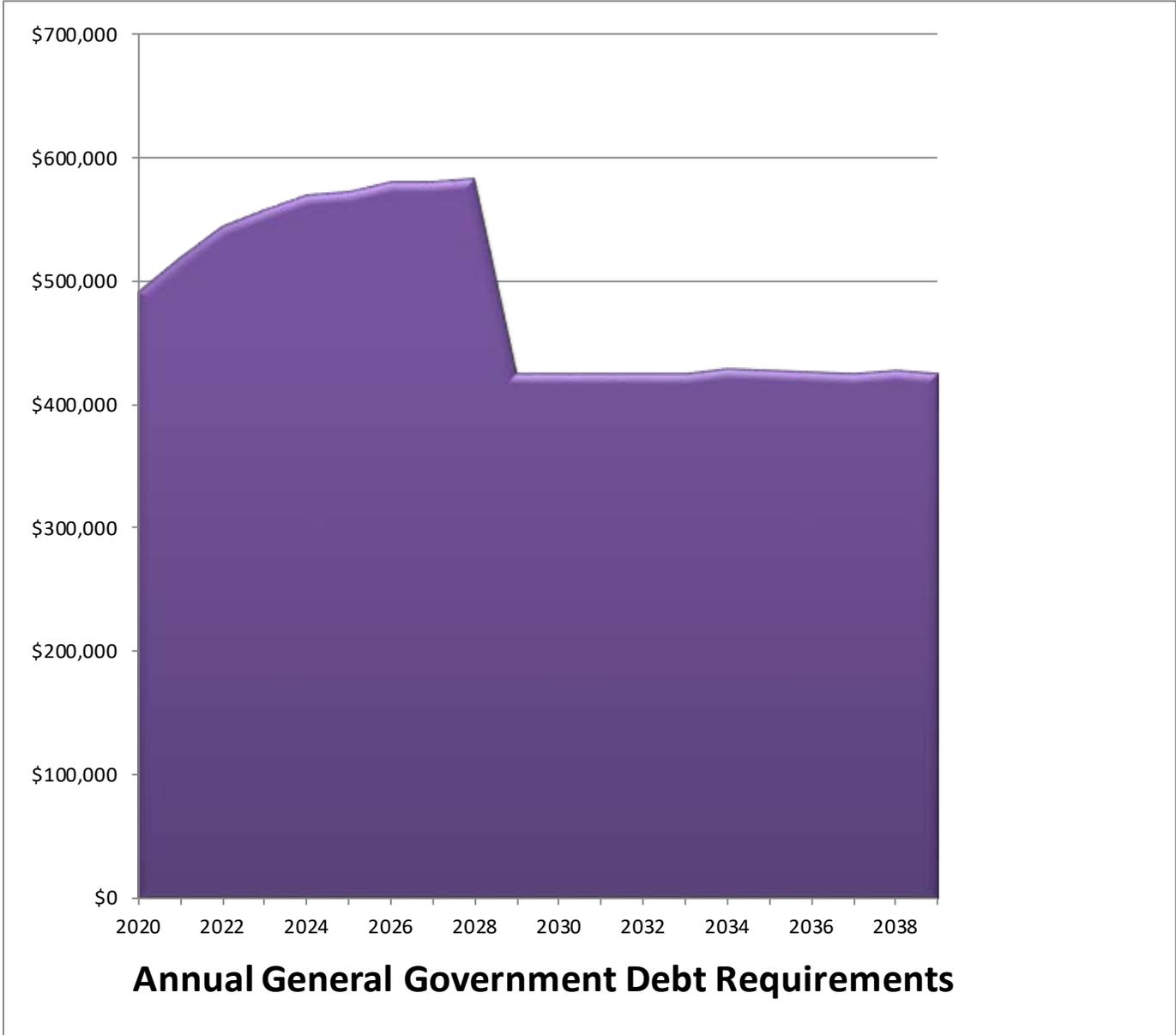
Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for refunding the City's 2006 and 2008 contractual obligations.

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
	<b>5,825,000.00</b>	<b>1,929,900.00</b>	<b>7,754,900.00</b>

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 2021 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*



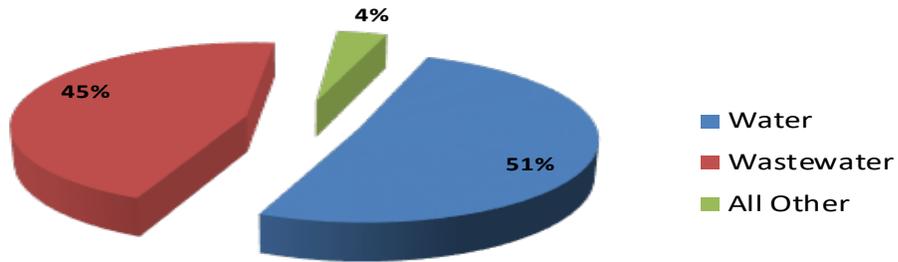
**Seagoville Economic Development Corporation  
Fund Summary FY 2021**

Account Description	Actual FY 2019	Budget FY 2020	Projected FY 2020	Adopted FY 2021
<b>Total Net Position October 1</b>	2,409,176	2,289,476	2,289,476	2,509,380
<b>Revenues</b>				
Sales Tax Revenues	951,248	915,325	887,865	951,940
Rent Revenue	21,600	21,600	11,400	21,600
Reimbursement/Other	-	-	-	-
Interest Income	754	810	810	810
<b>Total Revenue</b>	<b>973,602</b>	<b>937,735</b>	<b>900,075</b>	<b>974,350</b>
<b>Total Resources Available</b>	3,382,778	3,227,211	3,189,551	3,483,730
<b>Expenditures</b>				
<b><u>Administrative &amp; Operations</u></b>				
Administrative Cost	62,846	72,228	39,159	27,000
Operations	389,766	139,450	128,025	311,350
<b>Total Administrative &amp; Operations</b>	<b>452,613</b>	<b>211,678</b>	<b>167,184</b>	<b>338,350</b>
<b><u>Economic Development Assistance</u></b>				
Kelley Harris Incentive	-	-	-	-
Project Cake	-	-	-	-
Building Renovation	-	-	100,000	-
Land Incentive	430,999	-	9,537	-
Excel Linen	-	-	100,000	-
COVID 19 Stimulus	-	-	100,000	-
Shorty's BBQ	-	-	-	-
Golden Chick Incentive	-	-	-	200,000
Chicken Express Incentive	60,000	-	-	-
<b>Total Economic Development Assistance</b>	<b>490,999</b>	<b>-</b>	<b>309,537</b>	<b>200,000</b>
<b><u>City and Community Oriented Projects</u></b>				
Fireworks	5,000	5,000	5,000	5,000
Kidfish Event	2,266	3,500	3,500	3,500
Quality of Life Projects	142,425	200,000	194,950	100,000
Special Events Chamber of Commerce	-	-	-	-
<b>Total City and Community Projects</b>	<b>149,691</b>	<b>208,500</b>	<b>203,450</b>	<b>108,500</b>
<b><u>Facade Improvement Program</u></b>				
	-	-	-	-
<b>Total Expenditures</b>	<b>1,093,302</b>	<b>420,178</b>	<b>680,171</b>	<b>646,850</b>
<b>Excess of Revenue over Expenditures</b>	(119,700)	517,557	219,904	327,500
<b>Total Net Position September 30</b>	2,289,476	2,807,033	2,509,380	2,836,880
<b>Invested in Capital Assets</b>	666,809	666,809	825,393	825,393
<b>Working Capital</b>	<b>1,622,667</b>	<b>2,140,224</b>	<b>1,683,987</b>	<b>2,011,487</b>
<b>Daily Operating Cost</b>	<b>1,240.03</b>	<b>579.94</b>	<b>458.04</b>	<b>926.99</b>

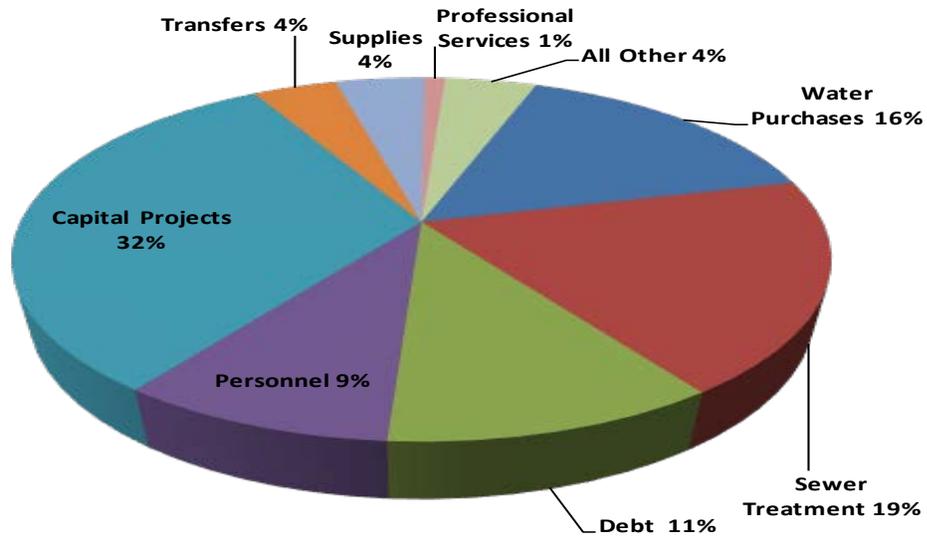




**Water & Sewer Revenues**  
**Total Budget \$7,248,452**



**Water & Sewer Expenditures**  
**Total Budget \$10,380,633**





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

	Actual 2018-2019	Adopted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Unrestricted Net Asset Balance</b>	<b>\$6,233,537</b>	<b>\$7,328,456</b>	<b>\$7,328,456</b>	<b>\$7,775,755</b>
<b>Revenues</b>				
Water Services	\$3,681,169	\$3,693,520	\$3,690,500	\$3,693,520
Waste Water Service	3,462,527	3,276,490	3,276,490	3,276,490
Refunded Debt	-	-	-	-
Smart Meter Acquisition Funding	-	-	1,800,000	-
Developer Contribution	733,382	-	-	-
Pension Reduction	-	-	-	-
Other Income	330,260	270,888	235,588	278,442
<b>Total Revenues</b>	<b>\$8,207,338</b>	<b>\$7,240,898</b>	<b>\$9,002,578</b>	<b>\$7,248,452</b>
<b>Total Available Funds</b>	<b>\$14,440,875</b>	<b>\$14,569,354</b>	<b>\$16,331,034</b>	<b>\$15,024,207</b>
<b>Expenditures</b>				
<b>Operating and Debt Expenses:</b>				
Administrative	\$199,498	\$185,199	\$187,821	\$196,760
Water	2,260,748	2,316,951	2,170,279	2,394,387
Sewer	2,466,759	2,545,735	2,537,051	2,562,384
Customer Service	231,530	225,850	234,948	252,442
Non-Departmental	62,137	103,591	101,695	107,795
Tuition Reimbursement Program	-	5,000	-	5,000
Transfers Out	352,304	352,304	352,304	352,304
Cityworks renewal fee (FY 2019)	17,844	18,925	18,925	18,925
Debt	543,288	1,135,900	499,360	1,136,605
	6,134,109	6,889,455	6,102,383	7,026,602
<b>Capital Outlay:</b>				
Transfer to Equipment Replacement	-	68,000	9,662	68,000
Replacement Vehicle	82,713	-	58,338	-
Zero Turn Mower	16,435	-	-	-
Caterpillar Backhoe	84,255	-	-	-
Sewer Trailer Camera Setup	-	-	-	174,749
Dean Kubota Skid-steer	-	-	-	65,774
Water & Sewer Rate Study	-	27,500	-	-
Highway 175 Lift station service area condition assessment	96,954	-	-	-
Water Street area condition assessment	-	128,895	128,895	-
Shady Lane service area condition assessment	-	-	-	110,000
Ace Hardware Major Sewer Repair	120,313	-	-	-
Tractor Supply Major Sewer Repair	-	-	145,000	-
Northern Basin Interceptor Engineering	-	-	275,000	864,700
Professional Engineering Fees	17,425	-	15,000	-
Installation of Smart Meters	-	-	1,400,000	400,000
Ard Road Pump Station Upgrades	91,116	300,000	271,000	400,000
Debt for Smart Meter Acquisition	-	1,270,808	-	1,270,808
Capital Projects	469,100	275,000	150,000	-
	978,310	2,070,203	2,452,895	3,354,031
<b>Total Expenditures and Capital</b>	<b>7,112,419</b>	<b>8,959,658</b>	<b>8,555,278</b>	<b>10,380,633</b>
<b>Ending Unrestricted Net Asset Balance</b>	<b>\$7,328,456</b>	<b>\$5,609,695</b>	<b>\$7,775,755</b>	<b>\$4,643,574</b>
<b>Required Reserve Balance (60 Days)</b>	<b>\$1,008,347</b>	<b>\$1,132,513</b>	<b>\$1,003,132</b>	<b>\$1,155,058</b>
<b>Amount over Required Reserve</b>	<b>\$6,320,109</b>	<b>\$4,477,182</b>	<b>\$6,772,624</b>	<b>\$3,488,516</b>
<i>1 day of operations</i>	<i>\$16,806</i>	<i>\$18,875</i>	<i>\$16,719</i>	<i>\$19,251</i>
<i>Days of Reserve Balance</i>	<i>436.1</i>	<i>297.2</i>	<i>465.1</i>	<i>241.2</i>



## ACCOMPLISHMENTS

**By fiscal year end 2020, the City will have performed the following initiatives:**

**Issue:**

City should address wastewater-engineering issues that leave the City vulnerable to sanitary sewer overflows (SSO's).

**Initiative:**

In the FY 2020 Budget, funding amounting to \$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. We expect this project completed by the current fiscal year end.

**Initiative:**

In the FY 2021 Budget, staff recommends funding amounting to \$110,000 for the service area-condition assessment of Shady Lane Interceptor, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports.

**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 recommended contracting with Halff Associates, Inc. to develop a Water System Master Plan and Water Conservation Plan. The proposed **Initiative:**

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 scheduled for completion in the fall of 2020, and presented to Council. 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 1 includes all pipe upgrades and completed by fiscal year end. Phase 2 includes electrical



and pump upgrades, and is currently in engineering by Halff. Phase 2 will be out for construction bids in fall 2020. The bid will include an alternate to upgrade a second pump. The current cost estimate is \$400,000.

## **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

### **Acquisition of Smart Water Meter Technology**

meters may increase customer revenue depending upon the age of the replaced meter. Currently the base stations installed, and a few meters are operational. The remaining installation commences prior to the end of the current fiscal year. Completion expected in spring, 2021.

### **Engineering Services – Northern Basin Interceptor System**

This project consists of providing professional engineering services to facilitate the design for the Northern Basin Interceptor System and to continue property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort plans for construction 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. Staff expects providing sewer infrastructure in this area opens the area for future development. Expected completion of engineering occurs at the end of the fiscal year 2021. The current recommended appropriation of \$864,700 funds the engineering plan for the wastewater line. This project takes approximately 9-12 to complete. The next step is the actual construction of the wastewater line.

### **Highway 175 Interceptor manhole rehabilitation**

In the current fiscal year, staff identified 14 manholes requiring rehabilitation along the Highway 175 interceptor system. Council approved Phase 1, funding the repair of nine of the 14 manholes amounting to \$140,000. Phase 2 occurs in FY 2021. This initiative will prevent collapsing of wastewater manholes in this area of the City, reducing the possibility of sanitary sewer overflows.



**Program: Water and Sewer Fund**

GOAL	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
<b>Enhance the Quality of Life in Seagoville</b>				
<b>Objectives</b>				
Participate in hosting the City's civic academy	Yes	Yes	Yes	Yes
<b>Maintain Seagoville As A Safe, Clean and Attractive Community</b>				
<b>Objectives</b>				
Continue to comply with the CMOM standards as required by the Environmental Protection Agency				
Indicator: Perform an annual assessment of the Shady Lane interceptor (year 5 of 10 assessment of all lift stations)	Yes	Yes	Yes	Yes
Note: FY 2020 the City conducted the fourth assessment of its lift stations (Water Street). The City has 11 list stations.	Hwy 175	Water Street	Water Street	Shady Lane
Indicator: Number of Citiworks work order system users	7	NA	9	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	2	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
<b>Effectiveness</b>				
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





# Water and Sewer Administration

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## Water and Sewer Administration

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



**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
PERSONNEL	199,498	186,891	187,821	196,760
SUPPLIES				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>199,498</b>	<b>186,891</b>	<b>187,821</b>	<b>196,760</b>

**PERSONNEL SUMMARY:**

	FY 19 ACTUAL	FY 20 AMENDED BUDGET	FY 20 PROJECTED	FY 21 ADOPTED
<b>FULL TIME POSITIONS:</b>				
Director	1	1	1	1
Operations Support Technician	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**

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





# Water Services

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## Water Services

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



**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
WATER SERVICES	20/10

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
PERSONNEL	358,466	346,701	344,199	361,737
SUPPLIES	186,483	213,900	211,350	213,900
CONTRACTUAL SERVICES	1,707,299	1,741,082	1,595,900	1,799,250
CAPITAL OUTLAY	8,500	19,500	18,830	19,500
<b>PROGRAM TOTAL</b>	<b>2,260,748</b>	<b>2,321,183</b>	<b>2,170,279</b>	<b>2,394,387</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Assistant Director	1	1	1	1
Water Supervisor	1	1	1	1
Maintenance Worker	1	1	1	1
Meter Service Technician	2	2	2	2
<b>TOTAL FULL TIME:</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

**SIGNIFICANT BUDGET CHANGES:**





# Sewer Services

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## Sewer Services

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



**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
SEWER SERVICES	20/20

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
PERSONNEL	208,321	249,412	248,678	259,861
SUPPLIES	75,605	209,900	207,000	209,900
CONTRACTUAL SERVICES	2,175,327	2,086,423	2,081,373	2,092,623
CAPITAL OUTLAY	7,506			
<b>PROGRAM TOTAL</b>	<b>2,466,759</b>	<b>2,545,735</b>	<b>2,537,051</b>	<b>2,562,384</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Maintenance Worker	3	3	3	3
Sewer Supervisor	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 3% staff salary increase.

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





# Customer Service

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## Customer Service

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



**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
CUSTOMER SERVICE	20/30

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
PERSONNEL	166,043	159,899	151,102	168,441
SUPPLIES	18,718	23,050	22,850	23,050
CONTRACTUAL SERVICES	46,769	42,901	60,996	60,951
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>231,530</b>	<b>225,850</b>	<b>234,948</b>	<b>252,442</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Customer Service Manager	1	1	1	1
Customer Service/UB Technician	2	2	2	2
<b>TOTAL FULL TIME:</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME POSITIONS:</b>				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**





# Non-Departmental

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## Non-Departmental

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



**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
NONDEPARTMENTAL	20/50

**PROGRAM EXPENDITURES:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
PERSONNEL	14,540	21,340	21,145	21,340
SUPPLIES				
CONTRACTUAL SERVICES	82,865	262,571	114,475	110,380
CAPITAL OUTLAY	960,885	1,845,808	2,428,233	3,286,031
TRANSFERS	352,304	420,304	361,966	420,304
<b>PROGRAM TOTAL</b>	<b>1,410,595</b>	<b>2,550,023</b>	<b>2,925,819</b>	<b>3,838,055</b>

**PERSONNEL SUMMARY:**

	FY 19	FY 20	FY 20	FY 21
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

**Capital Outlay:**

Includes reserve for smart meter acquisition and engineering fees for Northern Basin Interceptor project.





# Debt Service

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## Debt Service

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



**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
DEBT SERVICE	21/1

**PROGRAM EXPENDITURES:**

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	543,288	1,135,900	499,360	1,136,605
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>543,288</b>	<b>1,135,900</b>	<b>499,360</b>	<b>1,136,605</b>

**PERSONNEL SUMMARY:**

	FY 18	FY 19	FY 19	FY 20
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		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
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

FY 2021 - Includes \$500,065 in bond principal and interest, \$1,925 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
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
<b>TOTAL</b>	<b>4,793,500.00</b>	<b>956,396.50</b>	<b>5,749,896.50</b>

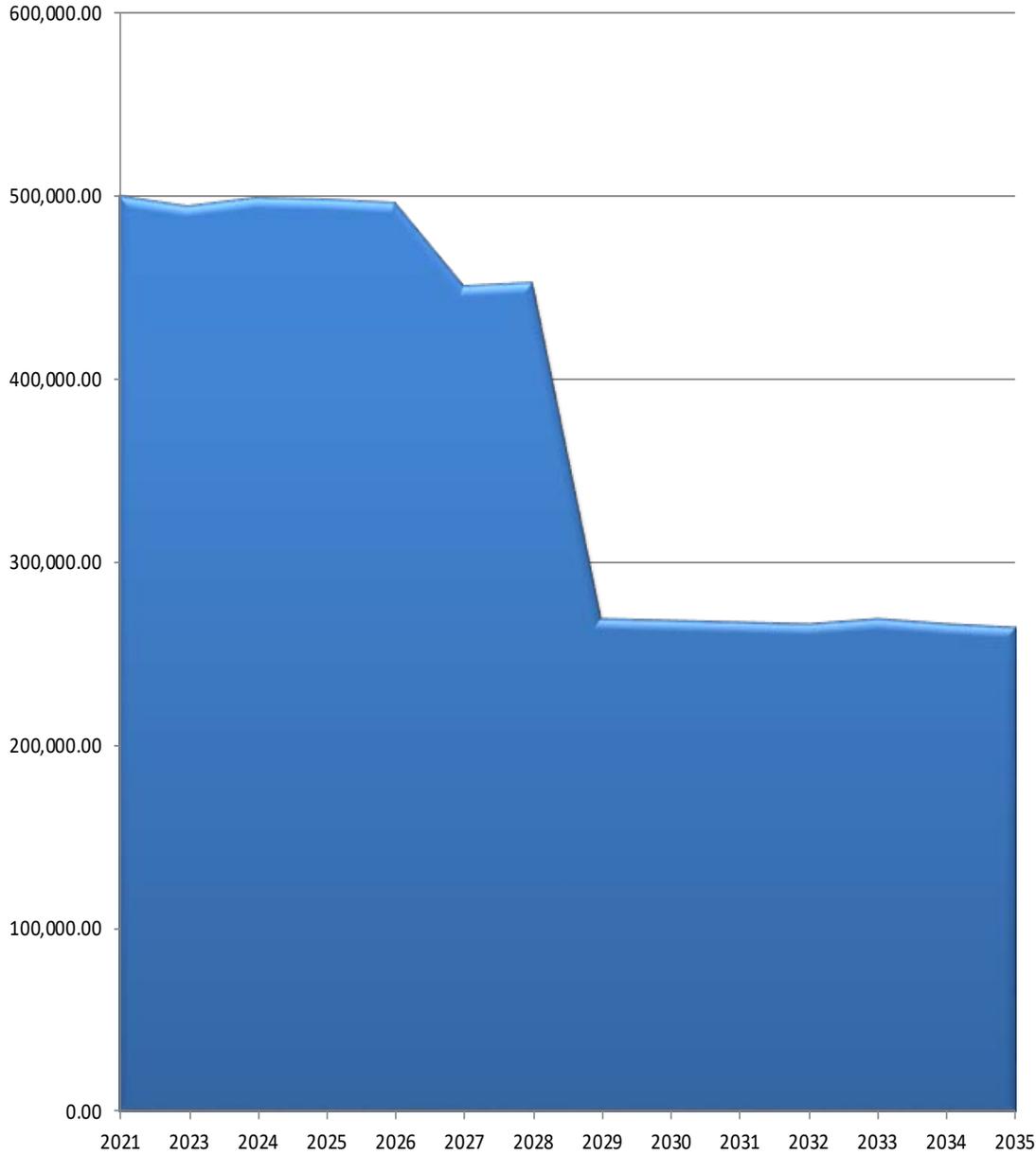
**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2015**

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
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
<b>TOTAL</b>	<b><u>3,160,000.00</u></b>	<b><u>816,650.00</u></b>	<b><u>3,976,650.00</u></b>

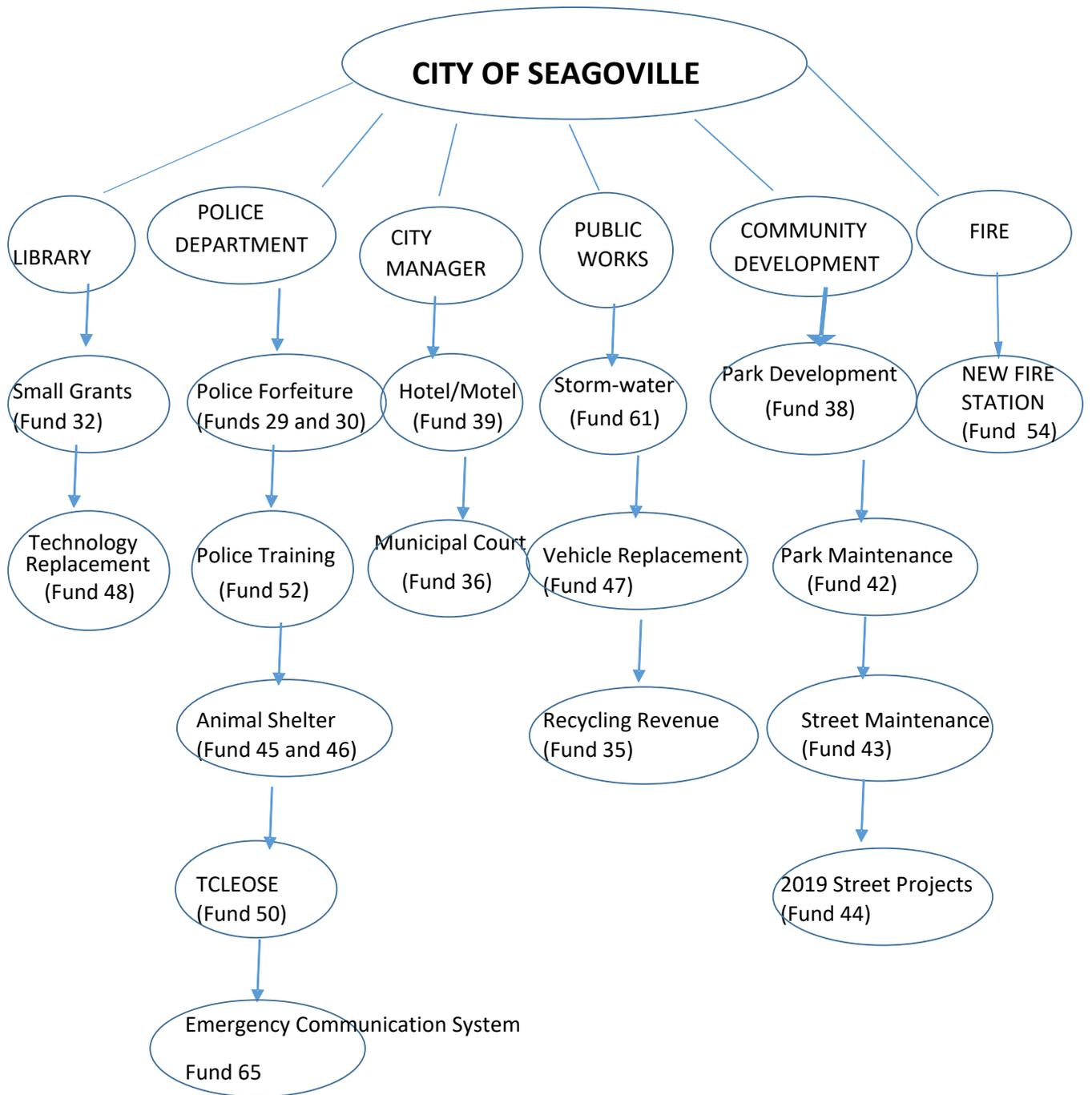
**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
REFUNDING SERIES 2017**

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
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
<b>TOTAL</b>	<b><u>1,633,500.00</u></b>	<b><u>139,746.50</u></b>	<b><u>1,773,246.50</u></b>

**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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>(\$195)</b>	<b>\$4,919</b>	<b>\$4,919</b>	<b>\$4,919</b>
<b>Revenues</b>				
Revenue from seizures	5,114	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenues</b>	<b>\$5,114</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Funds</b>	<b>\$4,919</b>	<b>\$4,919</b>	<b>\$4,919</b>	<b>\$4,919</b>
<b>Expenditures</b>				
Police	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$4,919</b>	<b>\$4,919</b>	<b>\$4,919</b>	<b>\$4,919</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020 -2021
<b>Beginning Fund Balance</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>
<b>Revenues</b>				
Revenue from seizures	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Funds</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>
<b>Expenditures</b>				
Police	-	-	-	-
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$10,189</b>	<b>\$10,293</b>	<b>\$10,293</b>	<b>\$12,686</b>
<b>Revenues</b>				
Library	820	1,000	10,154	1,000
Donations	150	150	-	150
<b>Total Revenues</b>	<b>970</b>	<b>1,150</b>	<b>10,154</b>	<b>1,150</b>
<b>Total Available Funds</b>	<b>\$11,160</b>	<b>\$11,443</b>	<b>\$20,447</b>	<b>\$13,836</b>
<b>Expenditures</b>				
Community Services	867	1,150	7,762	1,150
<b>Total Expenditures</b>	<b>867</b>	<b>1,150</b>	<b>7,762</b>	<b>1,150</b>
<b>Ending Fund Balance</b>	<b>\$10,293</b>	<b>\$10,293</b>	<b>\$12,686</b>	<b>\$12,686</b>

**Note:**

This fund exists to account for expenditure of miscellaneous contributions.

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020 -2021
<b>Beginning Fund Balance</b>	<b>\$1,940</b>	<b>\$2,310</b>	<b>\$2,310</b>	<b>\$2,824</b>
<b>Revenues</b>				
Fees	936	500	1,099	750
<b>Total Revenues</b>	<b>\$936</b>	<b>\$500</b>	<b>1,099</b>	<b>\$750</b>
<b>Total Available Funds</b>	<b>\$2,876</b>	<b>\$2,810</b>	<b>\$3,409</b>	<b>\$3,574</b>
<b>Expenditures</b>				
Supplies	566	500	585	550
<b>Total Expenditures</b>	<b>\$566</b>	<b>\$500</b>	<b>\$585</b>	<b>\$550</b>
<b>Ending Fund Balance</b>	<b>\$2,310</b>	<b>\$2,310</b>	<b>\$2,824</b>	<b>\$3,024</b>

**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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$36,301</b>	<b>\$40,942</b>	<b>\$40,942</b>	<b>\$42,433</b>
<b>Revenues</b>				
Fines	12,396	9,500	9,643	9,500
<b>Total Available Funds</b>	<b>\$48,697</b>	<b>\$50,442</b>	<b>\$50,585</b>	<b>\$51,933</b>
<b>Expenditures</b>	7,755	7,972	8,152	7,972
<b>Ending Fund Balance</b>	<b>\$40,942</b>	<b>\$42,470</b>	<b>\$42,433</b>	<b>\$43,961</b>

**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 2018-2019	Budget 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$114,789</b>	<b>\$117,413</b>	<b>\$117,413</b>	<b>\$117,413</b>
<b>Revenues:</b>				
Interest	\$874	600	-	\$600
Miscellaneous	1,750	-	-	-
Development Fees	-	-	-	-
<b>Total Available Funds</b>	<b>\$117,413</b>	<b>\$118,013</b>	<b>\$117,413</b>	<b>\$118,013</b>
<b>Expenditures</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$117,413</b>	<b>\$118,013</b>	<b>\$117,413</b>	<b>\$118,013</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$916</b>	<b>(\$7,084)</b>	<b>(\$7,084)</b>	<b>\$0</b>
<b>Revenues:</b>				
Hotel Motel Ocupancy Tax	49,891	30,000	15,000	25,000
<b>Total Available Funds</b>	<b>\$50,807</b>	<b>\$22,916</b>	<b>\$7,916</b>	<b>\$25,000</b>
<b>Expenditures:</b>				
Chamber of Commerce	\$49,891	\$30,000	\$3,533	\$21,000
Transfer to General Fund	-	-	4,000	4,000
Other Professional Fees	8,000	-	383	
	57,891	30,000	7,916	25,000
<b>Ending Fund Balance</b>	<b>(\$7,084)</b>	<b>(\$7,084)</b>	<b>\$0</b>	<b>\$0</b>

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$26,508</b>	<b>\$33,695</b>	<b>\$33,695</b>	<b>\$70,695</b>
<b>Revenue:</b>				
SYSA Fees	\$ -	\$ -	\$ -	\$ -
Other Park Fees	138,541	2,000	187,420	5,000
<b>Total Revenues</b>	<b>138,541</b>	<b>2,000</b>	<b>187,420</b>	<b>5,000</b>
<b>Total Available Funds</b>	<b>\$165,049</b>	<b>\$35,695</b>	<b>\$221,115</b>	<b>\$75,695</b>
<b>Expenditures:</b>				
Community Development	\$ 9,112	\$ -	\$ -	\$ -
Capital Outlay	122,242	-	150,420	-
<b>Total Expenditures</b>	<b>131,354</b>	<b>-</b>	<b>150,420</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$33,695</b>	<b>\$35,695</b>	<b>\$70,695</b>	<b>\$75,695</b>

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

**Expenditures for 2020**

Freedom Park Improvements	117,378
Casa Grande Park Improvements	12,403
Other Improvements	11,650
Bruce Park Improvements	8,990
	<hr/>
Total	150,420

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$960,846</b>	<b>\$230,984</b>	<b>\$230,984</b>	<b>\$434,651</b>
<b>Revenue:</b>				
Intergovernmental	14,732	-	-	300,000
Interest	21,318	2,500	1,806	2,500
<b>Total Revenues</b>	<b>36,051</b>	<b>2,500</b>	<b>1,806</b>	<b>302,500</b>
<b>Total Available Funds</b>	<b>996,897</b>	<b>233,484</b>	<b>232,790</b>	<b>737,151</b>
<b>Expenditures:</b>				
Community Development	67,124	92,173	-	-
Capital Outlay	1,130,639	657,827	548,139	600,000
<b>Total Expenditures</b>	<b>1,197,763</b>	<b>750,000</b>	<b>548,139</b>	<b>600,000</b>
<b>Transfer:</b>				
From General Fund	431,850	431,850	750,000	401,281
<b>Total Transfers</b>	<b>431,850</b>	<b>431,850</b>	<b>750,000</b>	<b>401,281</b>
<b>Ending Fund Balance</b>	<b>\$230,984</b>	<b>(\$84,666)</b>	<b>\$434,651</b>	<b>\$538,432</b>

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

**2020 Expenditures**

Central Park - South Approach	42,631
Hall Sidewalks	16,055
Shadybrook Project	66,418
Georgia Lane Asphalt Repair	83,485
Haven Hills	78,703
Purchase of Solar Stop Sign	19,160
Ross Repairs	29,154
Simonds Road	131,400
Malloy Bridge Repairs	18,308
Other Repairs	62,825
	<b>548,139</b>

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$4,654,808</b>	<b>\$4,654,808</b>	<b>\$4,312,370</b>
<b>Revenues</b>				
Intergovernmental		300,000	-	-
Proceeds from Bonds	6,159,865	-	-	-
Interest	49,144	25,000	37,876	\$25,000
<b>Total Revenues</b>	<b>\$6,209,009</b>	<b>\$325,000</b>	<b>\$37,876</b>	<b>\$25,000</b>
<b>Total Available Funds</b>	<b>\$6,209,009</b>	<b>\$4,979,808</b>	<b>\$4,692,684</b>	<b>\$4,337,370</b>
<b>Expenditures</b>				
General Government	\$154,201	\$0	\$0	\$0
Capital Projects	-	4,394,611	380,314	2,234,955
<b>Total Expenditures</b>	<b>154,201</b>	<b>4,394,611</b>	<b>380,314</b>	<b>2,234,955</b>
<b>Other Uses</b>				
Transfer to Emergency Communication Replacement Fund	\$1,400,000	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$4,654,808</b>	<b>\$585,197</b>	<b>\$4,312,370</b>	<b>\$2,102,415</b>

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

**2020 Expenditures**

Crestview Drive	223,924
Johnnie Ross/Malloy	156,390
	<hr/>

380,314

**2021 Expenditures**

Johnnie Row/Ross Lane	336,419
Crestview and Malloy	1,214,270
Sidewalk Extension	6,600
Projects to be identified	677,666

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$7,290</b>	<b>\$9,972</b>	<b>\$9,972</b>	<b>\$13,290</b>
<b>Revenue:</b>				
Donations	2,682	3,000	3,318	3,000
<b>Total Available Funds</b>	<b>\$9,972</b>	<b>\$12,972</b>	<b>\$13,290</b>	<b>\$16,290</b>
<b>Expenditures:</b>				
Public Safety	-	3,000	-	3,000
<b>Ending Fund Balance</b>	<b>\$9,972</b>	<b>\$9,972</b>	<b>\$13,290</b>	<b>\$13,290</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$4,492</b>	<b>\$4,494</b>	<b>\$4,494</b>	<b>\$4,496</b>
<b>Revenues:</b>				
Interest	\$2	\$2	\$2	\$2
<b>Total Available Funds</b>	<b>\$4,494</b>	<b>\$4,496</b>	<b>\$4,496</b>	<b>\$4,498</b>
<b>Expenditures</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$4,494</b>	<b>\$4,496</b>	<b>\$4,496</b>	<b>\$4,498</b>

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

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$164,072</b>	<b>\$214,077</b>	<b>\$214,077</b>	<b>\$123,415</b>
<b>Revenues:</b>				
Sales of Surplus Property	6,745	2,500	-	2,500
Other	-	-	17,338	-
Loan Proceeds	-	-	460,020	-
Interest	1,260	100	-	-
<b>Total Available Funds</b>	<b>\$172,077</b>	<b>\$216,677</b>	<b>\$691,434</b>	<b>\$125,915</b>
<b>Expenditures</b>				
Maintenance	\$ -	\$ -	\$ -	\$ -
Capital Outlay	-	-	610,019	-
Debt Service	-	-	-	38,813
	-	-	610,019	38,813
<b>Transfers:</b>				
From General Fund	42,000	42,000	42,000	42,000
<b>Ending Fund Balance</b>	<b>\$214,077</b>	<b>\$258,677</b>	<b>\$123,415</b>	<b>\$129,102</b>

Established to account for resources accumulated and utilized for vehicle replacement. Capital Outlay in 2020 was for the acquisition of a fire engine.

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$551</b>	<b>\$4,073</b>	<b>\$4,073</b>	<b>\$9,073</b>
<b>Total Available Funds</b>	<b>\$551</b>	<b>\$4,073</b>	<b>\$4,073</b>	<b>\$9,073</b>
<b>Expenditures:</b>				
General Government	13,978	17,500	12,500	17,500
<b>Total Expenditures</b>	13,978	17,500	12,500	17,500
<b>Transfer:</b>				
From General Fund	17,500	17,500	17,500	17,500
<b>Total Transfers</b>	17,500	17,500	17,500	17,500
<b>Ending Fund Balance</b>	<b>\$4,073</b>	<b>\$4,073</b>	<b>\$9,073</b>	<b>\$9,073</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>(\$24)</b>	<b>\$668</b>	<b>\$668</b>	<b>\$2,631</b>
<b>Revenue:</b>				
Grant Revenue	\$2,053	2,000	1,963	2,000
<b>Total Available Funds</b>	<b>\$2,029</b>	<b>\$2,668</b>	<b>\$2,631</b>	<b>\$4,631</b>
<b>Expenditures:</b>				
Public Safety	1,362	1,000	-	1,000
<b>Total Expenditures</b>	1,362	1,000	-	1,000
<b>Ending Fund Balance</b>	<b>\$668</b>	<b>\$1,668</b>	<b>\$2,631</b>	<b>\$3,631</b>

Established to account for funds received and utilized for Police training

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

	Actual 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$4,270</b>	<b>\$4,270</b>	<b>\$4,270</b>	<b>\$4,270</b>
<b>Revenues:</b>				
Training Revenues	-	2,500	-	-
<b>Total Available Funds</b>	<b>\$4,270</b>	<b>\$6,770</b>	<b>\$4,270</b>	<b>\$4,270</b>
<b>Expenditures</b>	-	2,000	-	-
<b>Ending Fund Balance</b>	<b>\$4,270</b>	<b>\$4,770</b>	<b>\$4,270</b>	<b>\$4,270</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$1,174,528</b>	<b>\$1,174,528</b>	<b>\$1,105,512</b>
<b>Revenues</b>				
Interest	-	-	-	-
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Sources</b>				
Transfer from General Fund	\$1,235,000	-	-	-
<b>Total Available Funds</b>	<b>\$1,235,000</b>	<b>\$1,174,528</b>	<b>\$1,174,528</b>	<b>\$1,105,512</b>
<b>Expenditures</b>				
Capital Outlay	60,472	985,000	69,016	1,088,121
<b>Total Expenditures</b>	<b>\$60,472</b>	<b>\$985,000</b>	<b>\$69,016</b>	<b>\$1,088,121</b>
<b>Ending Fund Balance</b>	<b>\$1,174,528</b>	<b>\$189,528</b>	<b>\$1,105,512</b>	<b>\$17,391</b>

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 2018-2019	Budgeted 2019-2020	Projected 2019-2020	Adopted 2020-2021
<b>Beginning Fund Balance</b>	<b>\$113,749</b>	<b>\$52,679</b>	<b>\$52,679</b>	<b>\$144,552</b>
<b>Revenues</b>				
Storm Water Fees	220,832	238,665	229,118	238,665
<b>Total Revenues</b>	<b>220,832</b>	<b>238,665</b>	<b>229,118</b>	<b>238,665</b>
<b>Expenditures</b>				
Supplies	-	1,300	-	1,300
Contractual Services	40,216	36,360	33,313	36,360
Drainage Projects	214,085	335,000	76,333	-
Transfer to General Fund	27,600	27,600	27,600	27,600
<b>Total Expenditures</b>	<b>\$281,901</b>	<b>\$400,260</b>	<b>\$137,246</b>	<b>\$65,260</b>
<b>Ending Fund Balance</b>	<b>\$52,679</b>	<b>(\$108,916)</b>	<b>\$144,552</b>	<b>\$317,957</b>

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)**

	<b>Actual 2018-2019</b>	<b>Budgeted 2019-2020</b>	<b>Projected 2019-2020</b>	<b>Adopted 2020-2021</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$231,372</b>	<b>\$231,372</b>	<b>\$74,096</b>
<b>Revenues</b>				
Intergovernmental	79,990	-	-	-
Interest	3,298	-	2,100	-
<b>Total Revenues</b>	<b>\$83,289</b>	<b>\$0</b>	<b>\$2,100</b>	<b>\$0</b>
<b>Other Sources</b>				
Transfer from Street Projects	1,400,000	-	\$0	-
<b>Total Available Funds</b>	<b>\$1,483,289</b>	<b>\$231,372</b>	<b>\$233,472</b>	<b>\$74,096</b>
<b>Expenditures</b>				
Capital Outlay	1,251,917	-	159,376	-
<b>Total Expenditures</b>	<b>1,251,917</b>	<b>\$0</b>	<b>\$159,376</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$231,372</b>	<b>\$231,372</b>	<b>\$74,096</b>	<b>\$74,096</b>

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	\$1,088,121
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 1<sup>st</sup> year, increasing to a range from \$3,600 to \$6,220 annually from years 2 through 5.



**Project Description**  
**2020 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 a 2012 Chevrolet Tahoe 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 vehicles added to our fleet of marked vehicles and utilized as patrol vehicles.



Funding Source: General Fund (Fund 1)

Estimated Annual Maintenance: \$500 annually beginning the 1<sup>st</sup> year, increasing to \$732 annually in Year 5 for the 2020 Chevrolet Tahoes. The overall impact to the budget is negligible, due to the elimination of the older vehicle.

**Project Description**  
**Johnnie Row and Ross Lane Street Improvements**

**Amount**  
**\$336,419**

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**  
**Crestview and Malloy Street Improvements**

**Amount**  
**\$1,214,270**

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.



# City of Seagoville, Texas

## Capital Expenditures

Enterprise Fund: Business-type Activities

<b>Project Description</b>	<b>Amount</b>
<b>Acquisition of Smart Water Meter Technology</b>	<b>\$400,000</b>

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. Complete installation of this technology will occur in spring 2021.

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

<b>Project Description</b>	<b>Amount</b>
<b>Ard Road Pump Station Improvements</b>	<b>\$400,000</b>

\$400,000 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

<b>Project Description</b>	<b>Amount</b>
<b>Engineering Services – Northern Basin Interceptor System</b>	<b>\$864,700</b>

This project consists of providing professional engineering services to facilitate the 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

**Project Description**  
**Equipment Acquisition – Dean Kubota Skid-steer**

**Amount**  
**\$65,774**

This equipment utilized for installing water lines, repair cleanup, moving material and easement maintenance. Comes with a four year extended warranty. There is a 7 – 10 useful life expectancy.



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Estimated Annual Maintenance: \$1,500 annually.

**Project Description**  
**Equipment Acquisition – Sewer Trailer Camera Setup**

**Amount**  
**\$174,749**

This equipment acquisition allows us to camera the City’s sewer and storm sewer lines, eliminating the need to hire a third party service provider. It enables staff to perform a better inspection of the system, helping identify future problems. This equipment has the components to make point repairs on sewer mains without excavation, enhancing staff efficiency. The camera would save thousands annually in our CMOM compliance efforts, enabling staff to exceed CMOM expectations.



Estimated Annual Maintenance: To be determined.



## **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 that 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. Persons other than City employees perform these services. 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 workweek 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 divisions 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 be 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 COUNCIL  
OF THE CITY OF SEAGOVILLE, TEXAS  
ORDINANCE 14-2020**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, an annual budget for the fiscal year beginning October 1, 2020, and ending September 30, 2021, has been duly created by the financial office of the City of Seagoville, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

**WHEREAS**, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues of the City for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

**WHEREAS**, the financial office for the City of Seagoville has filed the proposed budget in the office of the City Secretary and the proposed budget was made available for public inspection in accordance with Chapter 102.005 of the Local Government Code; and

**WHEREAS**, public hearing as required by Chapter 102.006 of the Local Government Code was held following due publication of notice thereof, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed budget; and

**WHEREAS**, after full and final consideration, it is the opinion of the Seagoville City Council that the 2020-2021 fiscal year budget as hereinafter set forth should be adopted.

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

**SECTION 1.** That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Seagoville, Texas, said budget

being in the amount of \$25,639,767.00, providing a complete financial plan for the fiscal year beginning October 1, 2020 and ending September 30, 2021 as submitted to the City Council by the City Manager, a copy of which is on file in the City Secretary's Office and incorporated herein by reference, be and the same is hereby adopted and approved as the budget of the City of Seagoville, Texas for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

**SECTION 2.** That the sum of \$25,639,767.00 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2020 and ending September 30, 2020.

**SECTION 3.** That the expenditures during the fiscal year beginning October 1, 2020 and ending September 30, 2021 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Seagoville, Texas.

**SECTION 4.** That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2019-2020 are hereby ratified, and the budget Ordinance for fiscal year 2019-2020, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

**SECTION 5.** That specific authority is given to the City Manager to take and/or make the following actions:

1. Transfer of appropriations budgeted from one account classification to another account classification within the same department.
2. Transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund.
3. Negotiate and execute the necessary contracts and related instruments, including any amendments thereto for the projects set forth in the Capital Projects program included within the proposed budget.

**SECTION 6.** 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 not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 7.** 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 8.** This Ordinance shall take effect from and after its passage.

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 SEAOGVILLE, TEXAS, ON THE 14<sup>TH</sup> DAY OF SEPTEMBER 2020.

APPROVED:



Dennis K. Childress, Mayor

ATTEST:



Kandi Jackson, City Secretary

APPROVED AS TO FORM:



Victoria W. Thomas, City Attorney  
(090420vwtTM117791)

**EXHIBIT A  
CITY OF SEAGOVILLE  
2021 BUDGET  
FUND EXPENDITURES**

<b>Description</b>	<b>Amount</b>
General	10,686,354
Debt Service	869,363
Water and Sewer Operations	10,028,329
Small Grants	1,150
Revenue Recycle	550
Municipal Court	7,972
Hotel/Motel	25,000
Street Maintenance	600,000
Animal Shelter Operations	3,000
Vehicle Replacement	38,813
Technology Replacement	17,500
TCLEOSE	1,000
2019 Street Projects	2,234,955
New Fire Station Construction	1,088,121
Storm Water	<u>37,660</u>
	<u><u>25,639,767</u></u>

**AN ORDINANCE OF THE CITY COUNCIL  
OF THE CITY OF SEAGOVILLE, TEXAS**

**ORDINANCE NO. 15-2020**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING AND LEVYING AD VALOREM TAXES FOR THE YEAR 2020 (FISCAL YEAR 2020 - 2021) AT A RATE OF \$0.788800 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF SEAGOVILLE AS OF JANUARY 1, 2020, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF SEAGOVILLE; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING 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 for the City of Seagoville for Fiscal Year 2020-2021, submitted by the City Manager in accordance with provisions of the City Charter and state statutes; 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, THAT:**

**SECTION 1.** There is hereby approved, adopted and levied for the tax year 2020 on all taxable property, real, personal and mixed, situated within the corporate 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) assessed valuation of taxable property, which consists of two components each one of which is separately approved by the Council as follows:

- (a) 0.720498 per One Hundred Dollars (\$100) of taxable value, the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C) of the Texas Property Tax Code (Tax Code), less any amount of additional sales and use tax revenue that will be used to pay debt service; and

- (b) 0.068302 per One Hundred Dollars (\$100) taxable value, the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the coming year.

**SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 3.** All ad valorem taxes shall become due and payable on October 1, 2020, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2021. There shall be no discount for payment of taxes prior to February 1, 2021. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2021, 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 2020 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 2020 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 2020 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 3.** The Dallas and Kaufman County Tax Assessors/Collectors are hereby authorized to assess and collect the taxes of the City of Seagoville, Texas.

**SECTION 4.** The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 5.** The tax rolls as presented to the City Council, together with any supplements 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 remaining portions of said ordinance 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 not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 8.** This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

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	✓	

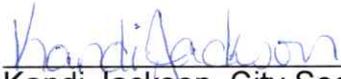
**WITH 5 VOTING “AYE” AND 0 VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE**

ORDINANCE, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ON THE 15<sup>TH</sup> DAY OF SEPTEMBER 2020.

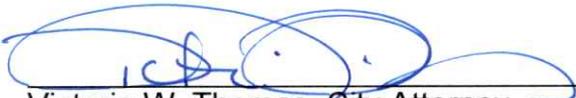
APPROVED:

  
\_\_\_\_\_  
Dennis K. Childress, Mayor

ATTEST:

  
\_\_\_\_\_  
Kandi Jackson, City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Victoria W. Thomas, City Attorney  
(090420vwt117793)

**RESOLUTION NO 60-R-2020**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE 2020-2021 FISCAL YEAR BUDGET; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, Texas Local Government Code §102.007(c) requires that adoption of a budget that raises more property tax revenue than was generated the previous year requires a record vote of the City Council to ratify the property tax increase reflected in the budget in addition to and separate from the record votes to approve the ordinance adopting the annual budget and the ordinance adopting the tax rate for the current tax year; and

**WHEREAS**, the City Council has approved Ordinance No. 14-2020 adopting the 2020-2021 fiscal year budget, which will require raising more revenue from property taxes than last year's budget; and

**WHEREAS**, the City Council of the City of Seagoville, Texas, desires to ratify the property tax increase reflected in Ordinance No. 14-2020 approving the 2020-2021 Fiscal Year Budget.

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

**SECTION 1.** The property tax increase reflected in the 2020-2021 Fiscal Year Budget and approved pursuant to Ordinance No. 15-2020 is hereby ratified.

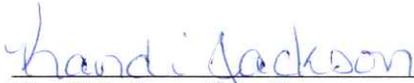
**SECTION 2.** This Resolution shall take effect immediately from and after its passage, as provided by law.

**UPON CALLING FOR A VOTE FOR APPROVAL OF THIS RESOLUTION, 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  
NO. 60-3-2020 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF  
SEAGOVILLE, TEXAS, ON THE 14<sup>TH</sup> DAY OF SEPTEMBER 2020.

**ATTEST:**

  
Kandi Jackson, City Secretary

**APPROVED:**

  
Dennis K. Childress, Mayor

**APPROVED AS TO FORM:**

  
Victoria W. Thomas, City Attorney  
(090420vwtTM117792)





# City of Seagoville, Texas

## Top Ten Taxpayers

### 2020 Tax Year

Taxpayer Name	Type of Business	2020 Assessed Value	Percentage of Total Assessed Value	Percentage of Top Ten Taxpayers to Assessed Value
OReilly Auto Parts	Distribution	42,105,344	6.44%	34.48%
ONCOR Electric Delivery	Public Utility	17,437,340	2.67%	14.28%
WalMart	Retailer	16,762,460	2.56%	13.73%
YES Companies EXP2 LLC	Mobile Home Park	9,976,030	1.53%	8.17%
Heartland Express Inc of Iowa	Distribution	7,472,670	1.14%	6.12%
Seagoville CP LLC	Property Management	6,665,000	1.02%	5.46%
Equity Development	Property Management	6,644,140	1.02%	5.44%
TSCA 202 LTD	Property Management	5,600,000	0.86%	4.59%
Villas of Seagoville	Senior Living Community	4,900,000	0.75%	4.01%
Seagoville Self Storage LP	Storage	4,547,720	0.70%	3.72%
<b>TOTAL</b>		<u>\$122,110,704</u>	<u>18.68%</u>	<u>100.00%</u>

\*\*As compared with the 2020 certified assessed value provided by DCAD & KCAD of \$653,822,298.



## 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 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 2022 through 2026.

The following assumptions underlie the development of the five-year financial plan:

- The base year for forecasts is the budget for FY 2021
- 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 2022 through FY 2026. The forecast shows the potential for challenging future budget preparation, as growth in expenditures in every year 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 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**

	<b>2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
	<b>Adopted</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
<b>Beginning Fund Balance</b>	<b>\$3,070,321</b>	<b>\$2,769,920</b>	<b>\$2,699,525</b>	<b>\$1,831,107</b>	<b>\$1,653,516</b>	<b>\$1,455,795</b>
<b>Revenues</b>						
Property Tax	\$5,282,560	\$5,282,560	\$5,434,838	\$5,622,504	\$5,816,740	\$6,017,773
Sales Tax	2,858,320	3,001,162	3,061,185	3,122,409	3,184,857	3,248,554
Franchise Fees	650,150	630,959	637,268	643,641	650,077	656,578
Sanitation Services	1,104,000	1,131,600	1,159,890	1,188,887	1,218,609	1,249,075
Licenses, Permits and Fees	336,045	329,745	332,501	334,713	337,706	339,056
Court and Library Fines	243,625	246,035	248,470	250,930	253,416	255,925
Grants and Gifts	285,849	219,040	144,080	144,121	144,162	144,204
Other Revenues	28,000	26,000	26,000	26,000	26,000	26,000
Transfers In	406,904	379,904	379,904	379,904	379,904	379,904
<b>Total Revenues</b>	<b>\$11,195,454</b>	<b>\$11,247,005</b>	<b>\$11,424,136</b>	<b>\$11,713,109</b>	<b>\$12,011,472</b>	<b>\$12,317,068</b>
<b>Total Available Funds</b>	<b>\$14,265,774</b>	<b>\$14,016,925</b>	<b>\$14,123,661</b>	<b>\$13,544,216</b>	<b>\$13,664,988</b>	<b>\$13,772,863</b>
<b>Expenditures</b>						
General Government	977,023	943,396	967,099	991,768	1,017,467	1,044,263
Public Safety	5,873,383	6,112,185	6,366,421	6,633,996	6,915,803	7,209,463
Community Services	1,536,031	1,570,245	1,607,687	1,646,406	1,686,479	1,727,986
Community Development	1,473,289	1,510,806	1,553,459	1,598,023	1,644,816	1,693,944
Debt Service	67,500	67,500	67,500	67,500	67,500	67,500
Non-Departmental	401,330	421,397	442,466	464,590	487,819	512,210
City Manager Directed	767,500					
Reserve for Capital Expenditures	6,700	7,370	8,107	8,918	9,809	10,790
<b>Total Operations</b>	<b>\$11,102,756</b>	<b>\$10,632,900</b>	<b>\$11,012,740</b>	<b>\$11,411,201</b>	<b>\$11,829,693</b>	<b>\$12,266,156</b>
<b>Transfers</b>	<b>\$ 38,813</b>	<b>\$ 684,500</b>	<b>\$ 574,500</b>	<b>\$ 479,500</b>	<b>\$ 379,500</b>	<b>\$ 379,500</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>\$53,885</b>	<b>(\$70,395)</b>	<b>(\$163,104)</b>	<b>(\$177,591)</b>	<b>(\$197,721)</b>	<b>(\$328,588)</b>
<b>One Time Use of Fund Balance</b>	<b>\$ 354,285</b>	<b>\$ -</b>				
<b>Ending Fund Balance</b>	<b>\$2,769,920</b>	<b>\$2,699,525</b>	<b>\$2,536,421</b>	<b>\$1,653,516</b>	<b>\$1,455,795</b>	<b>\$1,127,207</b>
<b>Required Fund Balance (60 Days)</b>	<b>\$1,825,111</b>	<b>\$1,790,075</b>	<b>\$1,831,107</b>	<b>\$1,877,469</b>	<b>\$1,926,010</b>	<b>\$1,994,433</b>
<b>Amount over Required Fund Balance</b>	<b>\$944,809</b>	<b>\$909,450</b>	<b>\$705,314</b>	<b>(\$223,954)</b>	<b>(\$470,215)</b>	<b>(\$867,226)</b>

## **REVENUES**

### Property Taxes

- In FY 2021, the property tax valuation base is \$778,298,234. In the projected years, the valuations conservatively estimated to increase 3.5% annually.

### Other Revenue Growth Rates

The following revenues project 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**

	<b>FY 2021 Adopted</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>
<b>Beginning Unrestricted Net Asset Balance</b>	<b>\$7,775,755</b>	<b>\$4,643,574</b>	<b>\$4,567,759</b>	<b>\$4,496,099</b>	<b>\$4,422,310</b>	<b>\$4,346,291</b>
<b>Revenues</b>						
Water Services	\$3,693,520	\$3,361,597	\$3,177,352	\$3,271,812	\$3,370,640	\$3,475,697
Waste Water Service	3,276,490	3,714,923	3,511,312	3,615,701	3,724,916	3,841,015
Other Income	278,442	195,556	195,556	195,556	195,556	195,556
<b>Total Revenues</b>	<b>\$7,248,452</b>	<b>\$7,272,076</b>	<b>\$6,884,220</b>	<b>\$7,083,069</b>	<b>\$7,291,112</b>	<b>\$7,512,268</b>
<b>Total Available Funds</b>	<b>\$15,024,207</b>	<b>\$11,915,649</b>	<b>\$11,451,979</b>	<b>\$11,579,169</b>	<b>\$11,713,422</b>	<b>\$11,858,559</b>
<b>Expenditures</b>						
<b>Operating and Debt Expenses:</b>						
Administrative	\$196,760	\$190,157	\$195,517	\$201,123	\$206,994	\$213,153
Water	2,394,387	2,378,360	2,465,983	2,557,126	2,651,951	2,750,629
Sewer	2,562,384	2,624,189	2,717,539	2,814,706	2,915,859	3,021,180
Customer Service	252,442	233,105	240,792	248,862	257,345	266,275
Non-Departmental	107,795	109,951	112,150	114,393	116,681	119,014
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	1,136,605	1,135,900	547,670	544,420	542,070	544,175
<b>Total Operations/Debt</b>	<b>\$7,026,602</b>	<b>\$7,347,890</b>	<b>\$6,955,880</b>	<b>\$7,156,859</b>	<b>\$7,367,131</b>	<b>\$7,590,656</b>
<b>Capital Outlay:</b>						
Transfer to Equipment Replacement	68,000	68,000	68,000	68,000	68,000	68,000
Water & Sewer Rate Study	-	-	-	-	-	-
Service Area Annual Condition Assessment	110,000	103,895	103,895	103,895	103,895	103,895
Ard Road Pump Station Upgrades	400,000	300,000	300,000	300,000	300,000	300,000
Reserved for Smart Meter Acquisition	1,270,808	635,404				
Capital Projects	1,505,223	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	<b>3,354,031</b>	<b>2,107,299</b>	<b>1,471,895</b>	<b>1,471,895</b>	<b>1,471,895</b>	<b>1,471,895</b>
<b>Total Expenditures and Capital</b>	<b>10,380,633</b>	<b>9,455,190</b>	<b>8,427,775</b>	<b>8,628,754</b>	<b>8,839,026</b>	<b>9,062,551</b>
<b>Ending Unrestricted Net Asset Balance</b>	<b>\$4,643,574</b>	<b>\$4,567,759</b>	<b>\$4,496,099</b>	<b>\$4,422,310</b>	<b>\$4,346,291</b>	<b>\$4,267,903</b>
<i>1 day of operations</i>	<i>\$19,251</i>	<i>\$20,131</i>	<i>\$19,057</i>	<i>\$19,608</i>	<i>\$20,184</i>	<i>\$20,796</i>
<i>Days of Reserve Balance</i>	<i>241.2</i>	<i>226.9</i>	<i>235.9</i>	<i>225.5</i>	<i>215.3</i>	<i>205.2</i>

## **WATER AND SEWER FUND: FIVE-YEAR FORECAST**

The revenue scenario projected assumes a continuing commitment by the City for an annual review of 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, as discussed earlier in the Water and Sewer overview. Adjustments to revenues occur as necessary to provide infrastructure to unserved areas as warranted by development trends.

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

	<b>FY 2021 Adopted</b>	<b>FY 2022 Projected</b>	<b>FY 2023 Projected</b>	<b>FY 2024 Projected</b>	<b>FY 2025 Projected</b>	<b>FY 2026 Projected</b>
<b>Beginning Fund Balance</b>	<b>\$95,964</b>	<b>\$64,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>						
Property Tax	\$490,000	\$457,259	\$546,906	\$560,593	\$573,392	\$575,505
Interest Income	40	25	25	25	25	25
<b>Total Revenues</b>	<b>\$490,040</b>	<b>\$457,284</b>	<b>\$546,931</b>	<b>\$560,618</b>	<b>\$573,417</b>	<b>\$575,530</b>
<b>Total Available Funds</b>	<b>\$586,004</b>	<b>\$521,644</b>	<b>\$546,931</b>	<b>\$560,618</b>	<b>\$573,417</b>	<b>\$575,530</b>
<b>Expenditures</b>						
Bond Principal	311,500	311,500	346,500	371,000	395,500	410,000
Interest on Bonds	207,394	207,394	197,681	186,868	175,167	162,780
Police Facility Bonds	348,719	348,719	348,719	348,719	348,719	348,719
Paying Agent Fees	2,750	2,750	2,750	2,750	2,750	2,750
<b>Total Expenditures</b>	<b>\$870,363</b>	<b>\$870,363</b>	<b>\$895,650</b>	<b>\$909,337</b>	<b>\$922,136</b>	<b>\$924,249</b>
<b>Transfers</b>						
From General Fund	348,719	348,719	348,719	348,719	348,719	348,719
<b>Total Transfers</b>	<b>348,719</b>	<b>348,719</b>	<b>348,719</b>	<b>348,719</b>	<b>348,719</b>	<b>348,719</b>
<b>Ending Fund Balance</b>	<b>\$64,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Tax Rate</b>	<b>0.068302</b>	<b>0.068302</b>	<b>0.068302</b>	<b>0.068302</b>	<b>0.068302</b>	<b>0.068302</b>
<b>Assessed Valuation</b>	<b>708,887,803</b>	<b>733,698,876</b>	<b>759,378,337</b>	<b>785,956,579</b>	<b>813,465,059</b>	<b>841,936,336</b>
<b>Estimated Increase in Assessed Valuations</b>		<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>	<b>3.5%</b>

## **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.