



City of Seagoville, Texas

Annual Operating Budget

October 1, 2021 – September 30, 2022

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$887,866 OR 13.76%, AND OF THAT AMOUNT, \$449,722 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Seagoville

Fiscal Year 2021-2022

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$887,866, which is a 13.76 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 \$449,722.

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

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

AGAINST: None

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

ABSENT: None

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.788800/100	\$0.788800/100
No-New-Revenue Tax Rate:	\$0.734674/100	\$0.795793/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.674699/100	\$0.864286/100
Voter-Approval Tax Rate:	\$0.845933/100	\$0.836007/100
Debt Rate:	\$0.088750/100	\$0.068302/100

Total debt obligation for City of Seagoville secured by property taxes: \$11,865,000.



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Seagoville ★

City of Seagoville, Texas Readers Guide FY 2021-2022 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 2022 budget. It discusses the overall provisions of the FY 2022 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's goals to the FY 2022 department goals.

Policies

This section highlights the budget calendar and the policies underlying the development of the FY 2021-2022 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, 2022 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2019-20, Projected FY 2020-21 and Adopted FY 2021-22
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2021
- Changes in Fund Balances – All Funds Actual FY 2020

City of Seagoville, Texas

Readers Guide

FY 2021-2022 Budget

Financial Analysis (continued)

- Explanation of Changes in Fund Balance – Actual FY 2020, Projected FY 2021 and Adopted FY 2022
- 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 2021-2022 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 2021 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 2021-2022 Budget

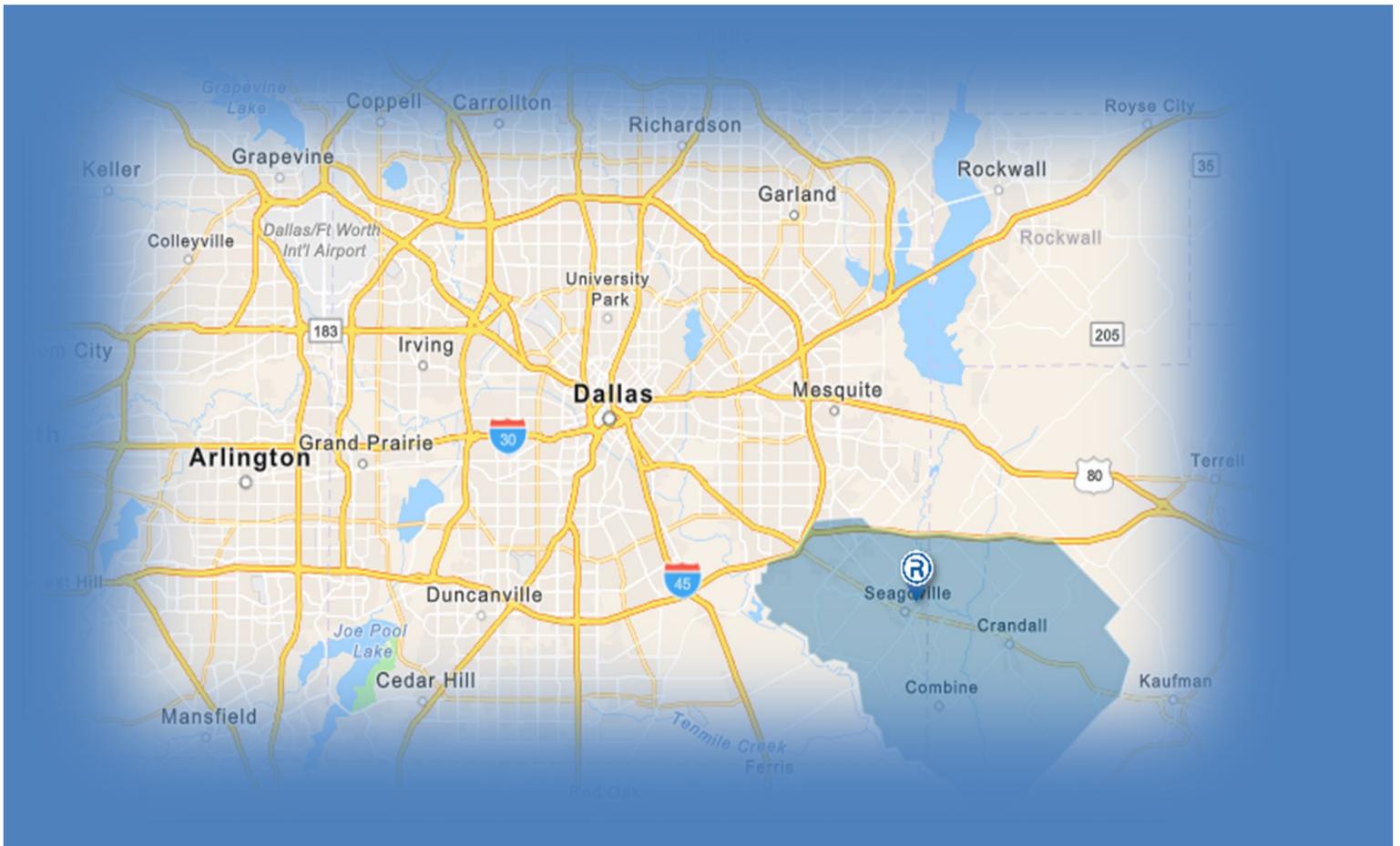
Appendix

Contains the following documents

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

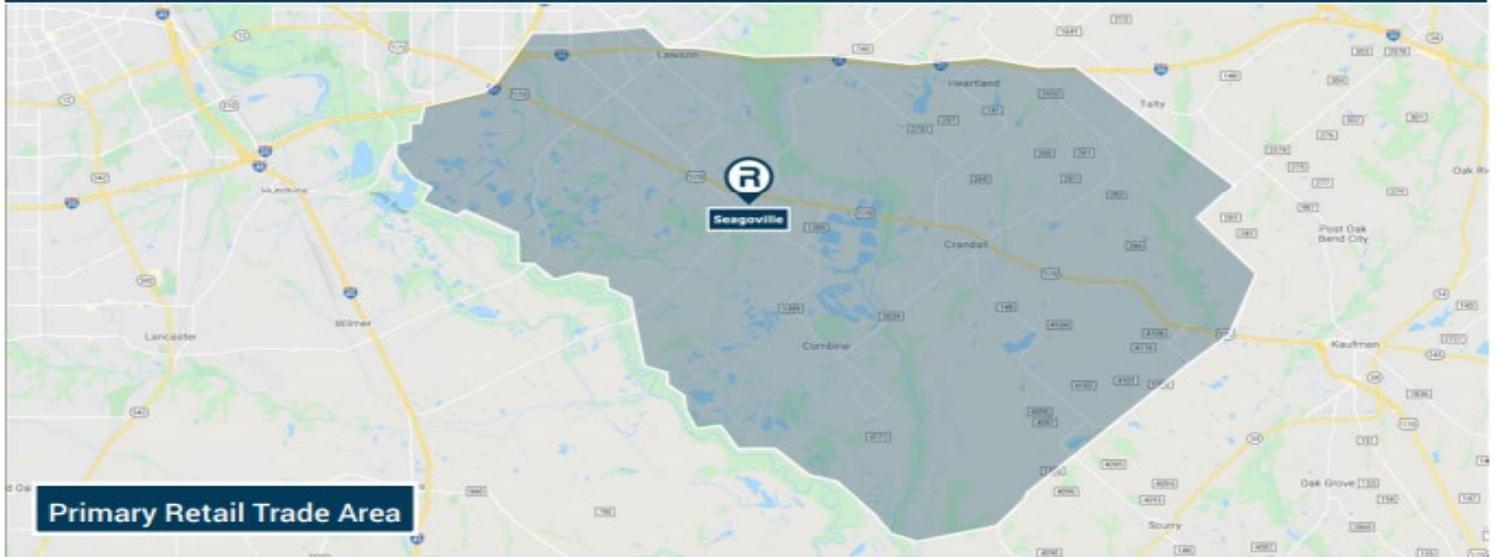
Please contact the City's Finance department for questions related to the FY2022 budget document at 972-287-6800.

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

2010	56,123
2021	71,433
2026	77,455

Educational Attainment (%)

Graduate or Professional Degree	4.1%
Bachelors Degree	8.5%
Associate Degree	5.5%
Some College	22.0%
High School Graduate (GED)	31.9%
Some High School, No Degree	14.1%
Less than 9th Grade	13.9%

Income

Average HH	\$76,978
Median HH	\$60,695
Per Capita	\$23,580

Age

0 - 9 Years	17.07%
10 - 17 Years	12.45%
18 - 24 Years	9.73%
25 - 34 Years	14.22%
35 - 44 Years	14.79%
45 - 54 Years	12.14%
55 - 64 Years	10.05%
65 and Older	9.55%
Median Age	32.60
Average Age	33.99

Race Distribution (%)

White	59.62%
Black/African American	17.14%
American Indian/Alaskan	0.94%
Asian	0.67%
Native Hawaiian/Islander	0.04%
Other Race	18.33%
Two or More Races	3.28%
Hispanic	45.75%



Patrick Stallings
City of Seagoville
City Manager

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Seagoville, Texas 75159

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DESCRIPTION	DATA	%
2021 Est. Pop Age 15+ by Marital Status		
Total, Never Married	4,562	33.79%
Males, Never Married	2,804	20.77%
Females, Never Married	1,757	13.02%
Married, Spouse present	4,919	36.43%
Married, Spouse absent	1,204	8.92%
Widowed	762	5.64%
Males Widowed	91	0.67%
Females Widowed	671	4.97%
Divorced	2,055	15.22%
Males Divorced	1,296	9.60%
Females Divorced	759	5.62%
2021 Est. Pop Age 25+ by Edu. Attainment		
Less than 9th grade	1,686	15.1%
Some High School, no diploma	1,425	12.7%
High School Graduate (or GED)	3,874	34.6%
Some College, no degree	2,370	21.2%
Associate Degree	522	4.7%
Bachelor's Degree	897	8.0%
Master's Degree	313	2.8%
Professional School Degree	41	0.4%
Doctorate Degree	55	0.5%
2021 Est. Pop Age 25+ by Edu. Attain., Hisp./ Lat.		
No High School Diploma	2,248	60.71%
High School Graduate	945	25.52%
Some College or Associate's Degree	412	11.13%
Bachelor's Degree or Higher	98	2.65%
Households		
2026 Projection	5,127	
2021 Estimate	4,766	
2010 Census	4,081	
2000 Census	3,333	
Growth 2021 - 2026		7.57%
Growth 2010 - 2021		16.79%
Growth 2000 - 2010		22.44%
2021 Est. Households by Household Type	4,766	
Family Households	3,603	75.60%
Nonfamily Households	1,163	24.40%
2021 Est. Group Quarters Population	2,176	
2021 Households by Ethnicity, Hispanic/Latino	1,629	

DESCRIPTION	DATA	%
2021 Est. Households by Household Income	4,766	
Income < \$15,000	462	9.69%
Income \$15,000 - \$24,999	428	8.98%
Income \$25,000 - \$34,999	550	11.54%
Income \$35,000 - \$49,999	704	14.77%
Income \$50,000 - \$74,999	991	20.79%
Income \$75,000 - \$99,999	605	12.69%
Income \$100,000 - \$124,999	422	8.85%
Income \$125,000 - \$149,999	233	4.89%
Income \$150,000 - \$199,999	204	4.28%
Income \$200,000 - \$249,999	87	1.83%
Income \$250,000 - \$499,999	62	1.30%
Income \$500,000+	17	0.36%
2021 Est. Average Household Income		\$70,889
2021 Est. Median Household Income		\$55,409
2021 Median HH Inc. by Single-Class. Race or Eth.		
White Alone		\$55,486
Black or African American Alone		\$57,723
American Indian and Alaska Native Alone		\$13,718
Asian Alone		\$57,740
Native Hawaiian and Other Pacific Islander Alone		\$6,375
Some Other Race Alone		\$50,825
Two or More Races		\$74,244
Hispanic or Latino		\$46,938
Not Hispanic or Latino		\$59,045
2021 Est. Family HH Type by Presence of Own Child.	3,603	
Married-Couple Family, own children	1,236	34.31%
Married-Couple Family, no own children	1,172	32.53%
Male Householder, own children	173	4.80%
Male Householder, no own children	189	5.25%
Female Householder, own children	474	13.16%
Female Householder, no own children	359	9.96%
2021 Est. Households by Household Size	4,766	
1-person	929	19.49%
2-person	1,236	25.93%
3-person	816	17.12%
4-person	775	16.26%
5-person	513	10.76%
6-person	284	5.96%
7-or-more-person	214	4.49%
2021 Est. Average Household Size		3.13



DESCRIPTION	DATA	%
2021 Est. Households by Presence of People Under 18	4,766	
Households with 1 or More People under Age 18:	2,211	46.39%
Married-Couple Family	1,373	62.10%
Other Family, Male Householder	226	10.22%
Other Family, Female Householder	594	26.87%
Nonfamily, Male Householder	11	0.50%
Nonfamily, Female Householder	6	0.27%
Households with No People under Age 18:	2,555	53.61%
Married-Couple Family	1,038	40.63%
Other Family, Male Householder	135	5.28%
Other Family, Female Householder	239	9.35%
Nonfamily, Male Householder	485	18.98%
Nonfamily, Female Householder	659	25.79%
2021 Est. Households by Number of Vehicles	4,766	
No Vehicles	169	3.55%
1 Vehicle	1,461	30.66%
2 Vehicles	1,834	38.48%
3 Vehicles	810	17.00%
4 Vehicles	378	7.93%
5 or more Vehicles	113	2.37%
2021 Est. Average Number of Vehicles		2.04
Family Households		
2026 Projection	3,878	
2021 Estimate	3,603	
2010 Census	3,078	
2000 Census	2,504	
Growth 2021 - 2026		7.63%
Growth 2010 - 2021		17.06%
Growth 2000 - 2010		22.92%
2021 Est. Families by Poverty Status	3,603	
2021 Families at or Above Poverty	3,223	89.45%
2021 Families at or Above Poverty with Children	1,872	51.96%
2021 Families Below Poverty	380	10.55%
2021 Families Below Poverty with Children	344	9.55%
2021 Est. Pop 16+ by Employment Status	13,264	
Civilian Labor Force, Employed	6,963	52.49%
Civilian Labor Force, Unemployed	257	1.94%
Armed Forces	11	0.08%
Not in Labor Force	6,034	45.49%

DESCRIPTION	DATA	%
2021 Est. Civ. Employed Pop 16+ by Class of Worker	6,963	
For-Profit Private Workers	5,352	76.86%
Non-Profit Private Workers	293	4.20%
Local Government Workers	142	2.04%
State Government Workers	240	3.44%
Federal Government Workers	494	7.10%
Self-Employed Workers	414	5.95%
Unpaid Family Workers	29	0.42%
2021 Est. Civ. Employed Pop 16+ by Occupation	6,963	
Architect/Engineer	24	0.34%
Arts/Entertainment/Sports	38	0.55%
Building Grounds Maintenance	359	5.16%
Business/Financial Operations	313	4.50%
Community/Social Services	142	2.04%
Computer/Mathematical	35	0.50%
Construction/Extraction	803	11.53%
Education/Training/Library	339	4.87%
Farming/Fishing/Forestry	20	0.29%
Food Prep/Serving	451	6.48%
Health Practitioner/Technician	163	2.34%
Healthcare Support	341	4.90%
Maintenance Repair	308	4.43%
Legal	14	0.19%
Life/Physical/Social Science	1	0.02%
Management	395	5.68%
Office/Admin. Support	858	12.32%
Production	569	8.17%
Protective Services	160	2.30%
Sales/Related	742	10.66%
Personal Care/Service	170	2.44%
Transportation/Moving	719	10.33%
2021 Est. Pop 16+ by Occupation Classification	6,963	
White Collar	3,064	44.01%
Blue Collar	2,398	34.44%
Service and Farm	1,501	21.55%
2021 Est. Workers Age 16+ by Transp. to Work	6,963	
Drove Alone	5,703	81.91%
Car Pooled	930	13.35%
Public Transportation	9	0.13%
Walked	8	0.12%
Bicycle	10	0.15%
Other Means	128	1.85%
Worked at Home	174	2.49%



DESCRIPTION	DATA	%
Population		
2026 Projection	18,290	
2021 Estimate	17,232	
2010 Census	14,426	
2000 Census	10,906	
Growth 2021 - 2026		6.14%
Growth 2010 - 2021		19.45%
Growth 2000 - 2010		32.28%
2021 Est. Population by Single-Classification Race	17,232	
White Alone	10,357	60.11%
Black or African American Alone	3,321	19.27%
Amer. Indian and Alaska Native Alone	179	1.04%
Asian Alone	108	0.63%
Native Hawaiian and Other Pacific Island Alone	5	0.03%
Some Other Race Alone	2,688	15.60%
Two or More Races	574	3.33%
2021 Est. Population by Hispanic or Latino Origin	17,232	
Not Hispanic or Latino	10,097	58.60%
Hispanic or Latino	7,135	41.40%
Mexican	15,218	88.32%
Puerto Rican	161	0.94%
Cuban	49	0.28%
All Other Hispanic or Latino	1,803	10.47%
2021 Est. Hisp. or Latino Pop by Single-Class. Race	7,135	
White Alone	4,048	56.74%
Black or African American Alone	73	1.02%
American Indian and Alaska Native Alone	77	1.08%
Asian Alone	2	0.03%
Native Hawaiian and Other Pacific Islander Alone	1	0.01%
Some Other Race Alone	2,671	37.44%
Two or More Races	263	3.69%
2021 Est. Pop by Race, Asian Alone, by Category	108	
Chinese, except Taiwanese	0	0.00%
Filipino	0	0.00%
Japanese	10	9.35%
Asian Indian	0	0.00%
Korean	0	0.00%
Vietnamese	0	0.00%
Cambodian	0	0.00%
Hmong	0	0.00%
Laotian	0	0.00%
Thai	8	7.48%
All Other Asian Races Including 2+ Category	89	82.24%

DESCRIPTION	DATA	%
2021 Est. Population by Ancestry	17,232	
Arab	63	0.36%
Czech	31	0.18%
Danish	35	0.21%
Dutch	95	0.55%
English	649	3.77%
French (except Basque)	50	0.29%
French Canadian	14	0.08%
German	1,025	5.95%
Greek	34	0.20%
Hungarian	0	0.00%
Irish	907	5.26%
Italian	121	0.71%
Lithuanian	0	0.00%
United States or American	885	5.14%
Norwegian	34	0.20%
Polish	12	0.07%
Portuguese	8	0.05%
Russian	16	0.09%
Scottish	61	0.35%
Scotch-Irish	17	0.10%
Slovak	9	0.05%
Subsaharan African	38	0.22%
Swedish	24	0.14%
Swiss	0	0.00%
Ukrainian	0	0.00%
Welsh	44	0.25%
West Indian (except Hisp. groups)	15	0.09%
Other ancestries	10,931	63.43%
Ancestry Unclassified	2,114	12.27%
2021 Est. Pop Age 5+ by Language Spoken At Home		
Speak Only English at Home	10,832	68.66%
Speak Asian/Pacific Island Language at Home	94	0.60%
Speak IndoEuropean Language at Home	80	0.51%
Speak Spanish at Home	4,719	29.91%
Speak Other Language at Home	50	0.32%



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

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

OTHER

HOTEL & ROOMS: 48

LIBRARIES: 1

RECREATION

SOFTBALL LEAGUES, SOCCER LEAGUES, NEAREST GOLF COURSE - 4 MILES

PARKS: 9



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



OATMAN PARK
708 ELMO
SEAGOVILLE, TX 75159



PETTY WHITE PARK
15601 CLOVER HILL
SEAGOVILLE, TX 75159



VETERANS MEMORIAL PARK
600 N HWY 175
SEAGOVILLE, TX 75159

FREEDOM PARK
106 W ELM ST
SEAGOVILLE, TX 75159

AREA ATTRACTIONS

Cinco De Mayo

Seagofest

Annual Car Show



John Bunker Sands Wetland Center

Seagoville Chamber Banquet

Post Oak Preserve Environmental Center

Seagoville Chamber Golf Tournament

Sunset Lions Club

Kid Fishing Derby



COMMUNITY LINKS –RESOURCES

- [Economic Development:](#)

702 N Hwy 175
Seagoville, TX 75159
Ph: 972-287-6807

- [Seagoville Chamber of Commerce](#)

109 N Kaufman St.
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 with STAR Transit, headquartered in Terrell, Texas for bus transportation service. Star Transit provides public transportation in Kaufman County, Rockwall County, Mesquite, Balch Springs, Seagoville, Hutchins and Desoto. The agency provides medical transportation and door-to-door transportation to the Senior Center. Some bus routes offer a connection to DART. To schedule a ride, please call 877-631-5278. Ride must be booked at least one (1) business day in advance. For more information, visit <http://www.startransit.org/>.





TOP 10 TAXPAYERS

TAXPAYER NAME	INDUSTRY
WAL-MART STORES TEXAS LLC	Retail
AMAZON.COM SERVICES INC (MARKETPLACE)	Retail
ANTONIO ZAPATA	Retail
TRACTOR SUPPLY CO. OF TEXAS LP	Retail
O'REILLY AUTO ENTERPRISES LLC	Retail
TXU ENERGY RETAIL COMPANY LLC	General Services
PARRISH RESTAURANTS LTD	Food
JCK BATCH PLANT LLC	General Services
SIRAN INVESTMENT INC	Retail
AMAZON.COM SERVICES LLC	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

2021-2022

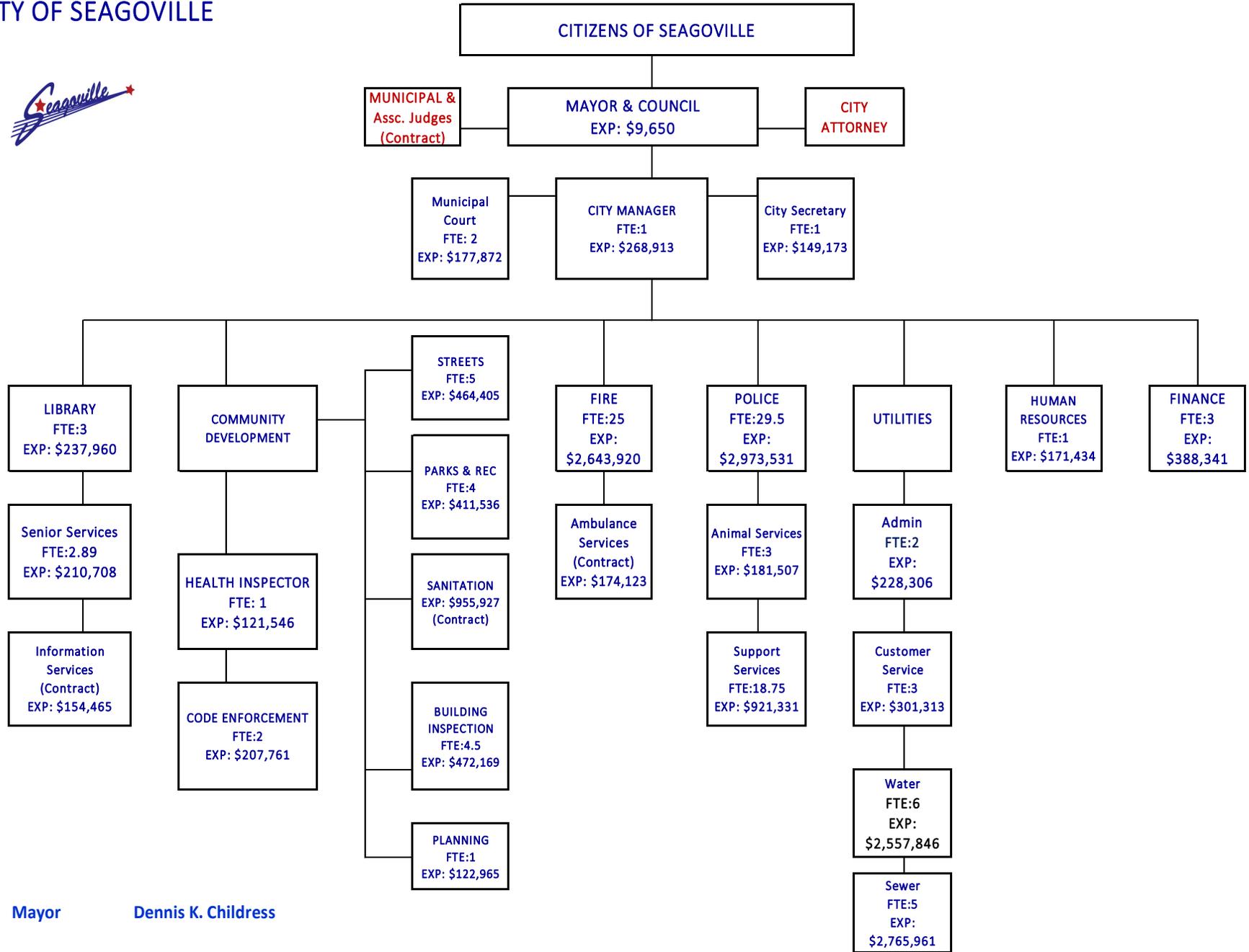
City Council

Dennis K. Childress	Mayor	Term Expires May 2023
Rick Howard	Council Member, Place 1	Term Expires May 2022
Jose Hernandez	Council Member, Place 2	Term Expires May 2023
Harold Magill	Council Member, Place 3	Term Expires May 2022
Mike Fruin	Mayor Pro-Tem, Place 4	Term Expires May 2023
Jon Epps	Council Member, Place 5	Term Expires May 2022

City Executive Staff

Pat Stallings	City Manager
Gail French	Director of Finance
Ray Calverley	Police Chief
Todd Gilcrease	Fire Chief
Cindy Brown	Director of Administrative Services
Kandi Jackson	City Secretary
Liz Gant	Director of Library
Chris Ryan	Public Works 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 01, 2020

Christopher P. Morill

Executive Director







MEMORANDUM

Date: August 30, 2021
TO: Honorable Mayor and Members of the City Council
FROM: Patrick Stallings, City Manager
SUBJECT: 2022 Budget Message

It is my pleasure to present to you the City of Seagoville's 2022 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. In developing this budget, we did not impose a tax rate increase, nor does it include increased rates for water, sewer or storm-water. We came through with a very solid budget that is balanced and fully funded.

The City's major revenue sources have maintained strong growth for the General Fund. The largest revenue sources for the General Fund, Property tax and Sales tax, remains consistent with the City's trending growth even during the economic slowdown triggered by the coronavirus pandemic. Our sales tax collection is the strongest we have ever seen, and growth is continuing with several new businesses coming to Seagoville. While most department budgets have remained constant compared to the previous year, the City continues to fund capital projects and infrastructure needs.

Early in the process, it became clear that the budget must address three common concerns of both staff and the City Council: Employee Compensation, Aging Infrastructure, and Facility Needs. Department heads expressed concern regarding inability to attract employees to fill vacant positions, prevention of loss of current employees, and the need to align city pay with that of other comparable cities. This budget included a step-pay program for public safety employees (Fire/Police) with step increases, a 5% increase for First Responder Communication Technicians and an increase of 3% of the employees' base salary will be paid to all civilian employees.

Our priorities for the upcoming budget year are to continue with street construction and repair projects, additional staffing, as well as begin the construction of the new police headquarters. Priorities for last fiscal year, centered on storm water drainage repairs, staffing, roadway

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

construction/repairs and the bond sale for a new police headquarters. Staffing needs for FY 2021 increased and an Animal Control Officer position was added as well as a Senior Accountant position. We will continue to work on staffing needs as the city grows.

In Fiscal Year 2022, the City has budgeted additional positions for the following:

Two additional Police Officers, a Construction Inspector, a Streets Maintenance Supervisor, a Parks Department Maintenance Supervisor, and Water Maintenance worker, a Sewer Maintenance worker, and a Customer Service Technician.

The following represents a brief summary of the 2022 budget process:

Economic Issue

Sales Tax Revenue

The Sales Tax revenues continued to grow even with the expected slow-down in growth due to Covid 19. Businesses were shut down for a period of time in FY2020 and FY2021 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 sales taxes for the City of Seagoville have been higher each month despite the pandemic. We attribute this to increased growth and spending, 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

In prior years, 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 was believed to 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 13.76% over last years assessed valuation. This will allow us to direct \$569,000 instead of \$401,000.00 to the street maintenance fund as well as purchase equipment for the Police and Fire Department, and upgrade the City's software to the cloud.

Other Issues

The following bullet points represent a brief summary of other issues we faced during the 2022 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. Last year several major projects were finished to replace or repair the streets and sidewalks.

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. In FY 2021, these projects are expected to be completed with a budget of unspent funds of \$944,056. In addition, an additional \$569,000 will go into the Street Maintenance Fund. The City is committed to street maintenance and plans to complete major initiatives for other projects identified through-out the city.

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 issued bonds for the design of a new Police Station in the amount of \$5,015,000. The project is in the engineering phase.

Response: The City expects to begin construction of the new Police headquarters in FY2022 and it will take approximately 18 months to complete.

Equipment Replacement

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

Response: The budget has afforded the city to provide 3 marked Chevrolet Tahoe for the Police Department, a 2021 Ford F450 Type 5 with Rescue Apparatus for the Fire Department, a vehicle for the new Construction inspector, as well as a replacement trucks for the Streets a Parks department. This budget also provides additional funding for the Fire (\$158,293) and Police (\$17,615) Department equipment.

Financial Highlights

General Fund Revenues

In the General Fund, we experienced an increase in property value from \$783,072,485 to approximately \$919,956,723. The City’s property tax rate was set at \$0.788800, which is the same as FY2021 tax rate of \$0.788800.

THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$887,866 OR 13.76%, AND OF THAT AMOUNT, \$449,722 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.
- Licenses, permits and fees – we anticipate \$250,000 building permits on residences in FY 2022.

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

- Court and Library Fines – reflecting temporary shut downs due to the Coronavirus.
- Grants and gifts – reduction in Senior Center grants as there is a decrease in senior activities in response to the Coronavirus.

Total FY 2022 General Fund revenues are estimated to be \$12,404,050 a \$1,208,596 increase over FY 2021 General Fund budgeted revenue of \$11,195,454.

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 2022 budget include the following:

- \$230,475 for replacement patrol vehicles (Police Department).
- \$100,000 for a quality of life project.
- \$162,878 for Fire Department vehicle with rescue apparatus.
- \$89,231 Software Upgrade.
- \$129,578 Vehicles for Streets and Parks Departments, and New Construction Inspector.

Water and Wastewater

We are very pleased to announce there will not be increases to the current water and sewer rates for FY2022. 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.

Ard Road Pump Station Improvements \$400,000

\$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.

Engineering Services – Northern Basin Interceptor System \$169,000

This is to complete this project that was started in FY 2021. This project consists of providing professional engineering services to facilitate the design study for the Northern Basin Interceptor System and to begin property acquisition. This interceptor is 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

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.

Equipment Acquisition – 2 Kubota 60" zero turn mowers

This equipment utilized for mowing for the Water & Sewer Dept. 2 Kubota 60" zero turn mowers with airless tires. These mowers will be used to mow city water towers, service center, lift stations and pump station. The water department currently has 2 2018 Kubota zero turns that the parks department uses almost daily, with the purchase of these 2 new mower we will give our current 2 mower to the parks dept.

Replacement truck for Water Dept. \$34,000

Replacement truck for unit # 400 which is a 2012 with a mileage of 101,002. The additional money is for lights, tool box and stickers.

Replacement truck for unit # 711 which is a 2012 with a mileage of 125,282. The additional money is for lights, tool box and stickers.

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 FY2022 will be \$1,029,340. 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 2022

- Fireworks in the Park \$ 5,000
- Kidfish \$ 3,500
- Freedom Park \$ 75,000

Several Economic Development Assistance Projects are Pending approval.

Gotham Greens

Julio Torres

KRR

Excel Linen

Mi Vestido

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 2021. 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 2022 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 Mike Fruin, Councilmember Jose Hernandez, Councilmember Rick Howard, Councilmember Jon Epps and Councilmember Harold Magill. I would like to extend my appreciation to Gail French, Marty Anderson, and Donna Johnson, 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 2022 WORKPLAN**

Goal	Description	Department Assignment	FY 2022 Target
1	<p>Long Term Goal: Enhance the Quality of Life in Seagoville</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 Senior Center Senior Center</p> <p>Senior Center Municipal Court</p>	<p>3rd Quarter All Year</p> <p>4th Quarter 3rd Quarter</p> <p>All Year All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year 3rd Quarter 3rd Quarter 3rd Quarter</p> <p>All Year 3rd Quarter</p>
2	<p>Long Term Goal: Develop Collaborative Efforts in Community and Economic Development</p> <p>Implementation Strategy:</p> <p>A. Joint City Council/SEDC Board meetings</p> <p>B. Obtain SEDC funding for Quality of Life Projects.</p>	<p>City Manager City Manager</p>	<p>All Year 3rd Quarter</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2022 WORKPLAN**

Goal	Description	Department Assignment	FY 2022 Target
4	<p>Long Term Goal: Maintain a Quality Workplace for Employees</p> <p>Implementation Strategy:</p> <p>A. Conduct two employee appreciation picnics</p> <p>B. Work to increase employee pay annually</p> <p>C. Percentage of turnover as a measure of staff stability and staff satisfaction.</p> <p>D. Number of Workers' Compensation Claims.</p> <p>E. Percentage of employees receiving annual performance evaluations.</p> <p>F. Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations</p> <p>G. Hosting annual employee health fair.</p>	<p>City Manager</p> <p>City Manager</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p>	<p>4th Quarter</p> <p>3rd Quarter</p> <p>All Year</p> <p>All Year</p> <p>2nd Quarter</p> <p>All Year</p> <p>4th Quarter</p>
5	<p>Long Term Goal: Transparent and Responsive Governance and Business Services</p> <p>Implementation Strategy:</p> <p>A. Number of Days of Fund Reserve in General Fund and Water & Sewer Fund.</p> <p>B. Conduct Records management program in accordance with State law.</p> <p>C. Administer all City elections in full compliance with the City Charter and the Texas Election Code.</p> <p>D. Post Council agendas 72 hours before public meetings as required by State law.</p> <p>E. Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances.</p> <p>F. Percent of approved Council Minutes posted on website within 3 days of approval.</p>	<p>City Manager</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p>	<p>4th Quarter</p> <p>All Year</p> <p>3rd Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2022 WORKPLAN**

Goal	Description	Department Assignment	FY 2022 Target
5	<p>Long Term Goal: Transparent and Responsive Governance and Business Services</p> <p>Implementation Strategy:</p> <p>G. Reduce average days to reconcile bank statements.</p> <p>H. Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments.</p> <p>I. Completion of annual audit and annual financial report with three or less audit adjustments.</p> <p>J. Receipt of GFOA Popular Financial Reporting Award.</p> <p>K. Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments.</p>	<p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p>	<p>All Year</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>4th Quarter</p>





FY 2022 BUDGET CALENDAR

March 23, 2021 April 9, 2021	Staff Budget Discussion Deadline for FY 2021 Expenditure Projections	City Staff/SEDC
May 3, 2021	Review of Mid-Year Projections and FYE Fund Balance Estimate	City Manager, Finance Director, City Council
April 10 – May 28, 2021	Department Operating Budget Preparation, Changes to Fee Schedule	City Manager, Department Heads, Finance
June 2021	Budget Review – All Funds, SEDC and Fee Schedule	City Manager, Department Heads, Finance
June 17, 2021	SEDC Budget Workshop	City Manager, Finance, SEDC Board
June 24, 2021	SEDC Budget Approval	City Manager, Finance, SEDC Board
June, July 2021	Insurance Costs – TML and Health	Human Resources, Finance
July 26, 2021	General Fund and W&S Budget Workshop	City Manager, Finance, City Council
July 26, 2021	Certified Tax Roll	Dallas/Kaufman Appraisal Districts
August 6, 2021	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 9, 2021	Budget Submitted to City Secretary and Council	Finance
August 9, 2021	Provide notice on Website of tax rates, M&O and I&S balances and Debt obligation schedule	Finance
August 16, 2021	Present Budget to Council (Overview)	City Manager, Finance, City Council
August 16, 2021	Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote only if tax rate will EXCEED the No-New Revenue or Voter-Approval Tax Rate (whichever is lower) and Announce Public Hearing on budget (Aug 30 th) and Tax Rates (Sept 13)	City Council
August 30, 2021	Budget Hearing and Overview 1. Proposed Budget FY 2022 2. Hotel/Motel Budget	City Manager, Finance Director, City Council
September 3, 2021	Provide notice of Public Hearing on Website for proposed tax rate	City Secretary, Finance
September 7, 2021	Publish Notice of Public Hearing on Tax Rate Publish “Notice of Meeting to Vote/Adopt on Tax Rate”	City Secretary, Finance
September 13, 2021	Adoption of Budget FY 2022, Tax Rate, Hotel/Motel Budget and Grants, SEDC Budget, Tax Rate Public Hearing	City Council
September 16, 2021	Send Signed Copy of Tax Rate Ordinance to Tax Assessor/Collector	Finance Director
October 1	Fiscal Year 2022 Begins	

City of Seagoville, Texas

Budget Policies

Procedures for preparing and adopting the annual budget

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

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

Procedures for amending the annual budget

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



City of Seagoville, Texas

Basis of Budgeting and Accounting

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

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

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

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

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

City of Seagoville Financial Policies

Purpose Statement

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

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

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

Accounting, Auditing and Financial Reporting

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

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

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

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

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

Internal Controls

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

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

Fiscal

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

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

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

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

Financial Condition and Reserve

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

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

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

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

Revenue Management

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

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

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

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

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

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

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

Expenditure Control

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

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

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

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

Capital Financing and Debt Management

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

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

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

NOTE:

Adopted by Council August 30, 2021

CITY OF SEAGOVILLE, TEXAS

INVESTMENT POLICY

Adopted by Council: August 2021

CITY OF SEAGOVILLE, TEXAS INVESTMENT POLICY

PREFACE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11. SAFEKEEPING AND COLLATERALIZATION.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

Affinity. Related through marriage.

Agencies. See U.S. Agency securities.

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

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

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

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

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

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

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

Consanguinity. Related by blood.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

and maintaining an active nationwide market in conventional mortgages.

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

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

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

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

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

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

factors distinguish investment from speculation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Portfolio. The collection of securities held by an investor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

[SAMPLE]

CITY OF SEAGOVILLE, TEXAS

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

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

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

Qualified Representative of Business Organization

Firm: _____

Signature

Printed Name: _____

Title: _____

Date: _____

Current Authorized Dealers:

American National Bank
Home Bank
TexPool
TexStar
MultiBank Securities
LOGIC

City of Seagoville, Texas

Long Term Financial Strategy

Key Financial Principles

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

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

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





Position Analysis

DEPT. DEPARTMENT/TITLE	Actual 2019-2020				Projected 2020-2021				Budget 2021-2022			
	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
2 City Manager												
City Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
3 City Secretary												
City Secretary	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
4 Finance Department												
Director of Finance	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Assistant Director of Finance	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Senior Accountant**	-	-	-	-	1.00	-	-	1.00	1.00	-	-	1.00
Finance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
5 Animal Services												
Animal Services Officer*	1.00	-	-	1.00	1.00	-	-	1.00	2.00	-	-	1.00
Animal Shelter Attendant	-	2.00	-	1.00	-	2.00	-	1.00	-	2.00	-	1.00
6 Building Inspection/Building Services												
Community Development Director	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Building Inspector	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Building Maintenance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Permit Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Construction Inspector***	-	-	-	-	-	-	-	-	-	0.50	-	0.50
8 Police Department												
Chief of Police	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Captain	1.00	-	-	1.00	1.00	-	-	1.00	-	-	-	-
Assistant Chief of Police	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Sergeant	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-	6.00
Police Officer	18.00	-	4.00	19.15	18.00	-	2.00	19.15	20.00	-	2.00	21.15
Crossing Guard	-	-	2.00	0.75	0.00	-	2.00	0.75	0.00	-	2.00	0.75
9 Planning Department												
Junior Planner	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
11 Fire Department												
Fire Chief	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Captain	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Lieutenant	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Fire Fighter	18.00	-	0.00	18.00	18.00	-	-	18.00	18.00	-	-	18.00
12 Municipal Court												
Court Administrator	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Court Clerk	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
13 Library												
Library Director	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Library Assistant	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Library Clerk	-	2.00	-	1.00	0.00	2.00	-	1.00	0.00	2.00	-	1.00
14 Senior Center												
Senior Center Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Outreach Worker	-	1.00	-	0.75	-	1.00	-	0.75	-	1.00	-	0.75
Food Server	-	1.00	-	0.64	-	1.00	-	0.64	-	1.00	-	0.64
Building Maintenance Worker	-	1.00	-	0.50	-	1.00	-	0.50	-	1.00	-	0.50
15 Street Department												
Street Maintenance Supervisor****	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Maintenance Worker	2.00	-	-	2.00	2.00	-	-	2.00	1.00	-	-	2.00
Litter Crew Worker	2.00	-	-	2.00	2.00	-	-	2.00	3.00	-	-	3.00
17 Support Services												
Support Services Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Dispatch Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	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	11.00	-	2.00	11.75
18 Parks Department												
Supervisor*	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Crew Leader	1.00	-	-	1.00	1.00	-	-	1.00	-	-	-	-
Maintenance Worker	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Maintenance Apprentice - Temp (Summer)	-	-	-	-	-	-	-	-	-	-	4	1.00
22 Communications /IT												
Director of Communications & Info. Services	-	-	-	-	-	-	-	-	-	-	-	-
23 Human Resources												
Director of Administrative Services	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
24 Health												
Health Inspector	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
25 Code Enforcement												
Senior Code Enforcement Officer	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Code Enforcement Officer	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
General	89.00	7.00	10.00	95.54	87.00	7.00	8.00	93.54	97.00	7.50	10.00	104.04

Position Analysis

		Actual 2019-2020				Projected 2020-2021				Budget 2021-2022			
DEPT. DEPARTMENT/TITLE		FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
5	W & S Administrative												
	Director of Water Utilities	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Operations Support Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Construction Inspector***	-	-	-	-	-	-	-	-	1.00	-	-	0.50
10	Water Services Department												
	Assistant Director of Water Utilities	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Water Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Maintenance Worker	1.00	-	-	1.00	1.00	-	-	1.00	2.00	-	-	1.00
	Meter Service Technician	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
20	Sewer Services Department												
	Equipment Operator*****	-	-	-	-	-	-	-	-	1.00	-	-	1.00
	Sewer Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Maintenance Worker	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
30	Customer Service Department												
	Customer Service Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Customer Service/UB Technician*****	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
	Water and Sewer	12.00	-	-	12.00	14.00	0.00	0.00	14.00	17.00	0.00	0.00	15.50
	Total	101.00	7.00	10.00	107.54	101.00	7.00	8.00	107.54	114.00	7.50	10.00	119.54

- * Animal Services Officer added mid-year FY 2021
- ** The Senior Accountant was added end of year FY 2021
- *** Construction Inspector is a new position that is split between Bldg Inspection Svcs and Water & Sewer admin
- **** Street Maintenance supervisor position added.
- ***** Equipment Operator position added to Sewer Dept
- ***** Customer Service/UB Technician position added



**CITY OF SEAGOVILLE, TEXAS
FUND STRUCTURE
FY 2021-22**

	<u>Measurement Focus</u>		<u>Budgetary Basis/ Basis of Accounting</u>	
	<u>Flow of Current Financial Resources</u>	<u>Flow of Economic Resources</u>	<u>Modified Accrual</u>	<u>Full Accrual</u>
I. Governmental Funds:				
General	x		x	
Special Revenue Funds:				
Police State Forfeiture	x		x	
Police Federal Forfeiture	x		x	
Small Grants	x		x	
Revenue Recycling	x		x	
Municipal Court	x		x	
Park Development	x		x	
Hotel/Motel	x		x	
Park Maintenance	x		x	
Street Maintenance	x		x	
Animal Shelter Operations	x		x	
Animal Shelter Building	x		x	
Vehicle Replacement	x		x	
Technology Replacement	x		x	
TCLEOSE	x		x	
Police Training	x		x	
Storm Water	x		x	
Debt Service Funds:				
General Bond Debt Service	x		x	
Capital Projects Funds:				
Capital Projects	x		x	
II. Proprietary Funds:				
Enterprise Funds:				
Water and Sewer Utility		x		x
	<u>General</u>	<u>Special Revenue</u>	<u>Water and Sewer</u>	<u>Capital Projects</u>
				<u>Budget Expenditures</u>
General Government				
City Council	x			\$ 9,650
City Manager	x	x		296,413
City Secretary	x			149,173
Information Technology	x			207,545
Human Resources	x			171,434
Finance	x			388,341
Public Safety				
Police	x	x		8,722,621
Fire	x			2,965,091
EMS	x			174,123
Support Services	x			941,331
Animal Services	x			194,507
Community Services				
Municipal Court	x	x		186,017
Library	x	x		239,460
Senior Center	x			210,708
Sanitation	x			955,927
Community Development				
Building Services	x			503,560
Health Inspector	x			121,546
Code Enforcement				207,761
Streets	x	x		498,405
Parks	x	x		497,172
Planning	x			122,965
Stormwater		x		37,660
Nondepartmental	x			719,221
Debt Service				964,497
Utilities				
Administrative		x	x	228,306
Water			x	2,557,846
Sewer			x	2,765,961
Customer Service			x	301,313
Nondepartmental			x	410,149
Capital Outlay			x	675,450
Debt Service			x	1,131,077
TOTAL				\$ 27,555,230



**City of Seagoville
Combined Fund Summary
FY 2021-2022**

Fund Type and Name	October 1 Estimated Fund Balance	Total Receipts	Total Funds Available	Total Expenditures	Transfers In (Out)	September 30 Estimated Fund Balance
Governmental Fund Types						
<u>General Operating Funds</u>						
General Fund	4,417,222	11,997,146	16,414,368	12,991,826	(222,329)	3,200,213
	<u>4,417,222</u>	<u>11,997,146</u>	<u>16,414,368</u>	<u>12,991,826</u>	<u>(222,329)</u>	<u>3,200,213</u>
<u>Debt Service Funds</u>						
General Obligation Debt Service	142,544	775,818	918,362	858,184		60,178
	<u>142,544</u>	<u>775,818</u>	<u>918,362</u>	<u>858,184</u>	-	<u>60,178</u>
<u>Special Revenue Funds</u>						
Police State Forfeiture	4,675	-	4,675	-	-	4,675
Police Federal Forfeiture	1,582	-	1,582	-	-	1,582
Small Grants Fund	11,699	1,500	13,199	1,500	-	11,699
Revenue Recycle Fund	2,824	500	3,324	500	-	2,824
Municipal Court Fund	53,972	14,350	68,322	8,145	-	60,177
Park Development Fund	113,613		113,613	-	-	113,613
Hotel Motel Fund	2,386	27,500	29,886	27,000	-	2,886
Park Maintenance Fund	106,245	2,000	108,245	-	-	108,245
Animal Shelter Operations	18,974	3,000	21,974	3,000	-	18,974
Animal Shelter Building	4,496	2	4,498		-	4,498
Vehicle Replacement	57,173	2,500	59,673	38,813	42,000	62,861
Technology Replacement	10,435	-	10,435	17,500	17,500	10,435
TCLEOSE Fund	406	2,000	2,406	1,000	-	1,406
Police Training Fund	4,270	-	4,270	-	-	4,270
Storm Water Fund	309,515	238,665	548,180	37,660	(27,600)	482,920
	<u>702,265</u>	<u>292,017</u>	<u>994,282</u>	<u>135,118</u>	<u>31,900</u>	<u>891,065</u>
<u>Capital Project Funds</u>						
Street Maintenance Fund	20,340	-	20,340		569,733	590,073
2019 Street Projects CIP Fund	944,057	600	944,657	-	-	944,657
2021 New Police Station Construction Fund	5,597,206	350	5,597,556	5,500,000	-	97,556
Emergency Comm System Fund	24	-	24			24
	<u>6,561,627</u>	<u>950</u>	<u>6,562,577</u>	<u>5,500,000</u>	<u>569,733</u>	<u>1,632,310</u>
Total Governmental Fund Types	<u>11,823,658</u>	<u>13,065,931</u>	<u>24,889,589</u>	<u>19,485,128</u>	<u>379,304</u>	<u>5,783,767</u>
Business-Type Activities						
<u>Water and Sewer Funds</u>						
Water and Sewer Operating Fund	7,166,229	7,365,087	14,531,316	8,070,102	(352,304)	6,108,910
Total Business-Type Activities	<u>7,166,229</u>	<u>7,365,087</u>	<u>14,531,316</u>	<u>8,070,102</u>	<u>(352,304)</u>	<u>6,108,910</u>
Total All Funds	<u>18,989,887</u>	<u>20,431,018</u>	<u>39,420,905</u>	<u>27,555,230</u>	<u>27,000</u>	<u>11,892,676</u>

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2021-22**

	General	Special Revenue Funds	Debt Service Fund
Fund Balance, beginning	4,417,222	702,265	142,544
Revenues:			
Property Taxes	6,119,484	-	775,818
Sales & Other Taxes	3,125,108	-	-
Hotel/Motel Tax	-	27,500	-
Franchise Fees	619,150	-	-
Licenses & Permits	436,655	2,000	-
Intergovernmental	289,749	2,000	-
Charges for Services	1,104,000	239,165	-
Fines & Forfeitures	290,000	14,350	-
Other	13,000	7,002	0
Debt Proceeds	-	-	-
Total Revenues	11,997,146	292,017	775,818
Transfers In	406,904	59,500	-
Total Available Resources	16,821,272	1,053,782	918,362
Expenditures:			
General Government	1,141,976	45,000	-
Public Safety	6,894,412	4,000	-
Community Services	1,582,467	9,645	-
Community Development	1,800,382	37,660	-
Non Departmental	450,913	-	-
Reserve for Capital Expenditures	6,700	-	-
City Manager Recommended	350,719	-	-
Debt Service	67,500	38,813	858,184
Capital Improvements	696,757	-	-
Total Expenditures	12,991,826	135,118	858,184
Transfers Out	629,233	27,600	-
Fund Balance, ending	3,200,213	891,065	60,178

**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2021-22**

Capital Funds	Enterprise Funds	Adopted Budget FY 2022	Projected FY 2020-21	Actual FY 2019-20
6,561,627	7,166,229	18,989,887	16,657,156	17,697,034
-	-	6,895,302	6,512,367	5,723,915
-	-	3,125,108	2,934,720	2,939,337
-	-	27,500	25,000	20,853
-	-	619,150	629,150	685,033
-	-	438,655	838,952	1,049,848
-	-	291,749	992,182	367,526
-	7,365,087	8,708,252	8,588,602	8,796,502
-	-	304,350	339,914	303,711
950	-	20,952	31,347	124,915
-	-	-	5,307,297	2,190,945
950	7,365,087	20,431,018	26,199,531	22,202,585
569,733	-	1,036,137	1,900,380	1,189,404
7,132,310	14,531,316	40,457,042	44,757,067	41,089,023
-	-	1,186,976	1,037,687	968,984
-	-	6,898,412	5,574,940	6,108,295
-	-	1,592,112	1,585,281	1,514,481
-	5,853,426	7,691,468	7,076,171	7,208,339
-	157,191	608,104	998,215	779,009
-	-	6,700	6,700	8,094
-	460,408	811,127	302,041	77,644
-	1,131,077	2,095,574	2,267,475	1,063,259
5,500,000	468,000	6,664,757	5,228,101	5,514,358
5,500,000	8,070,102	27,555,230	24,076,611	23,242,462
-	352,304	1,009,137	1,690,570	1,189,404
1,632,310	6,108,910	11,892,676	18,989,887	16,657,156

**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 \$12,404,050 exceeding ongoing budgeted expenditures and transfers of \$12,368,131. The City plans an estimated draw down in fund balance of \$1,252,928, leaving an estimated ending fund balance of \$3,200,213. This is primarily due to

- An increase in property tax assessed valuations of \$136,331,480, and no increase in the property tax rate. The commitment of annual funding of street maintenance projects remains (\$401,281), with a one-time transfer from fund balance of \$168,452. Several new positions were provided in the FY 2022 budget including two police officer positions, one Construction inspector, a Street Maintenance Supervisor, a Full-time Park Maintenance position, an Animal Services officer, and a Senior Accountant. The City's recent economic development efforts have successfully yielded additional businesses, and the sales tax estimate is projected to increase approximately 6% above the FY 2021 projected revenue estimate.
- Providing resources for a 3% raise to fulltime civilian employees and a 5% raise to first responders support division as well as implementing a step pay program for Police and Fire.
- Providing resources amounting to \$230,475 for the acquisition of three vehicles for the Police Department, \$162,878 for Fire Department Vehicle with rescue apparatus and \$175,908 for the acquisition of police and fire-fighting equipment.
- Providing resources of \$98,187 for vehicles for the Streets and Parks Departments as well as \$21,449 for mowers.
- Providing resources for a software upgrade of the current ERP system. \$89,231
- Providing resources to City Hall for A/C System Removal and Replacement as well as tile replacements in the restrooms. \$42,377

SPECIAL REVENUE FUNDS

The 2022 Budget provides for an overall increase in this category of funds of \$188,800, a 26.8% increase in the estimated beginning fund balance of \$702,265. The overall increase is due to the following:

Storm Water Fund

This fund has no planned projects scheduled. Reserves are accumulating for future projects.

CAPITAL PROJECTS FUND

The 2022 budget provides for decrease in fund balance of \$4,929,317 for an ending fund balance of \$1,632,310. The 2021 New Police Department Fund expects to provide \$5,500,000 in resources for the Design Build of the New Police Department.

ENTERPRISE FUND

The 2022 Budget provides for a decrease in this fund of \$1,057,319, a 15% decrease of the estimated beginning fund balance of \$7,166,229. The FY 2022 provides \$110,000

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

ENTERPRISE FUND (continued)

for the Highway 175 Lift Station service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. 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 2022, 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 complete 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's remaining budget is \$169,000.

Resources provided for the continued funding of a vehicle/equipment replacement reserve (\$68,000), and for the acquisition of a zero turn mower (\$21,450), 2 replacement vehicles \$85,000 and a one-time software upgrade of (\$30,833).



**CITY OF SEAGOVILLE, TEXAS
CHANGES IN FUND BALANCE
PROJECTED 2021**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2021
Fund Balance, beginning	3,658,977	558,186	100,397	3,479,232	8,860,364	16,657,156
Revenues:						
Property Taxes	5,950,300	-	562,067	-	-	6,512,367
Sales & Other Taxes	2,934,720	-	-	-	-	2,934,720
Hotel/Motel Tax	-	25,000	-	-	-	25,000
Franchise Fees	629,150	-	-	-	-	629,150
Licenses & Permits	836,952	2,000	-	-	-	838,952
Intergovernmental	327,125	385,057	-	280,000	-	992,182
Charges for Services	1,104,000	236,150	-	-	7,248,452	8,588,602
Fines & Forfeitures	323,714	16,200	-	-	-	339,914
Other	16,240	13,316	5	1,786	-	31,347
Debt Proceeds	-	0	-	5,307,297	-	5,307,297
Total Revenues	12,122,201	677,723	562,072	5,589,083	7,248,452	26,199,531
Transfers In	398,229	59,500	348,719	1,093,932	-	1,900,380
Total Available Resources	16,179,407	1,295,409	1,011,188	10,162,247	16,108,816	44,757,067
Expenditures:						
General Government	999,037	38,650	-	-	-	1,037,687
Public Safety	5,567,696	7,244	-	-	-	5,574,940
Community Services	1,537,546	47,735	-	-	-	1,585,281
Community Development	1,549,997	2,000	-	-	5,524,174	7,076,171
Non Departmental Reserve for Capital Expenditures	441,111	397,645	-	-	159,459	998,215
City Manager Recommended	6,700	-	-	-	-	6,700
Debt Service	114,116	-	-	-	187,925	302,041
Capital Improvements	67,500	38,813	868,644	155,913	1,136,605	2,267,475
	241,982	33,456	-	3,370,543	1,582,120	5,228,101
Total Expenditures	10,525,685	565,543	868,644	3,526,456	8,590,283	24,076,611
Transfers Out	1,236,500	27,600	-	74,166	352,304	1,690,570
Fund Balance, ending	4,417,222	702,265	142,544	6,561,627	7,166,229	18,989,887



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

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2020
Fund Balance, beginning	3,484,381	494,303	98,204	6,291,691	7,328,456	17,697,034
Revenues:						
Property Taxes	5,228,963	-	494,952	-	-	5,723,915
Sales & Other Taxes	2,939,337	-	-	-	-	2,939,337
Hotel/Motel Tax	-	20,853	-	-	-	20,853
Franchise Fees	685,033	-	-	-	-	685,033
Licenses & Permits	862,428	187,420	-	-	-	1,049,848
Intergovernmental	147,762	219,764	-	-	-	367,526
Charges for Services	1,109,135	228,707	-	-	7,143,920	8,481,762
Fines & Forfeitures	290,300	13,411	-	-	-	303,711
Other	46,743	33,458	106	44,608	314,740	439,655
Debt Proceeds	-	460,020	-	-	1,730,925	2,190,945
Total Revenues	11,309,702	1,163,631	495,059	44,608	9,189,585	22,202,585
Transfers In	379,904	59,500	-	750,000	-	1,189,404
Total Available Resources	15,173,986	1,717,434	593,262	7,086,299	16,518,041	41,089,023
Expenditures:						
General Government	941,878	27,106	-	-	-	968,984
Public Safety	5,383,744	225	-	724,326	-	6,108,295
Community Services	1,496,654	17,827	-	-	-	1,514,481
Community Development	1,504,030	233,682	-	801,905	4,668,722	7,208,339
Non-Departmental	434,552	203,213	-	-	141,244	779,009
Reserve for Capital Expenditures	8,094	-	-	-	-	8,094
City Manager Recommended	59,315	-	-	-	18,329	77,644
Debt Service	71,032	-	492,864	-	499,362	1,063,259
Capital Improvements	806,210	649,597	-	2,080,836	1,977,715	5,514,358
Total Expenditures	10,705,509	1,131,649	492,864	3,607,067	7,305,373	23,242,462
Transfers Out	809,500.00	27,600	-	-	352,304	1,189,404
Fund Balance, ending	3,658,977	558,186	100,397	3,479,232	8,860,364	16,657,156

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

Actual FY 2019-2020

The decrease in fund balance from \$17,697,036 to \$16,657,156 is mainly due to Capital Improvement projects funded by the FY2019 bond sale. Spending from Capital Funds include street renovation projects for Malloy Bridge Road, Crestview Drive and Johnny Row (\$2,080,836) and the replacement of the first responders' emergency communication system (\$159,376), design and construction of a second fire station (\$564,949) and various street projects throughout the community. Special Revenue capital related spending for various park projects was (\$77,378).

The Water and Sewer Fund revenues increased due to Smart Meter Acquisition Funding of \$1,730,000. Capital Improvement projects for Water & Sewer included installation of Smart Water Meters Technology which consisted of 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 customers and the city personnel to see hourly usage.

Projected FY 2020-2021

The projected increase in fund balance from \$16,657,156 to \$18,989,887 is due to an increase in projected revenues for property tax of \$789,800, Sales Tax revenues of \$76,400, and license & permit fees of \$497,907. Revenues also increased from the sale of the FY 2021 bond in the amount of \$5,150,401.

Capital expenditures are expected to remain as budgeted. The street Projects fund is expected to complete Johnnie Row, Ross Land and Crestview at a total of \$1,672,024. Completion of the new Fire Station is also expected at \$802,229.

General Government expenditures are replacement of two police patrol vehicles \$141,982, Police and fire-fighting equipment of \$75,537, and Quality of life project \$100,000.

Water and Sewer capital improvements include \$758,300 engineering services for the construction of the Northern Basin interceptor system, \$476,297 for completion of the installation of Smart Meter technology, 174,749 for a sewer trailer camera setup, \$68,000 for a replacement vehicle, \$65,774 for a Dean Kubota Skid-steer.

Adopted Budget FY 2022

The anticipated decrease in fund balance from \$18,989,887 to \$11,892,676 is due to an increase in capital spending.

General Government

General Fund – Total \$712,162

\$230,475 for replacement patrol vehicles (Police Department).

\$100,000 for a quality of life project.

\$162,878 for Fire Department vehicle with rescue apparatus.

\$89,231 Software Upgrade.

\$129,578 Vehicles for Streets and Parks Departments, and New Construction Inspector.

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

Capital Funds

Fund 44 – 2019 Street Projects: Fund Balance of \$944,056. Projects will be identified throughout the year.

Fund 64 – New Police Station Construction: Funding of \$5,097,082 provided from the Sale of bonds and \$500,000 from the General Fund for completion of the Design build of the new police station.

Additionally Fund 43 - \$569,733 transferred to the street maintenance projects fund.

Water & Sewer Fund – Total \$468,000

Capital acquisitions include the following:

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

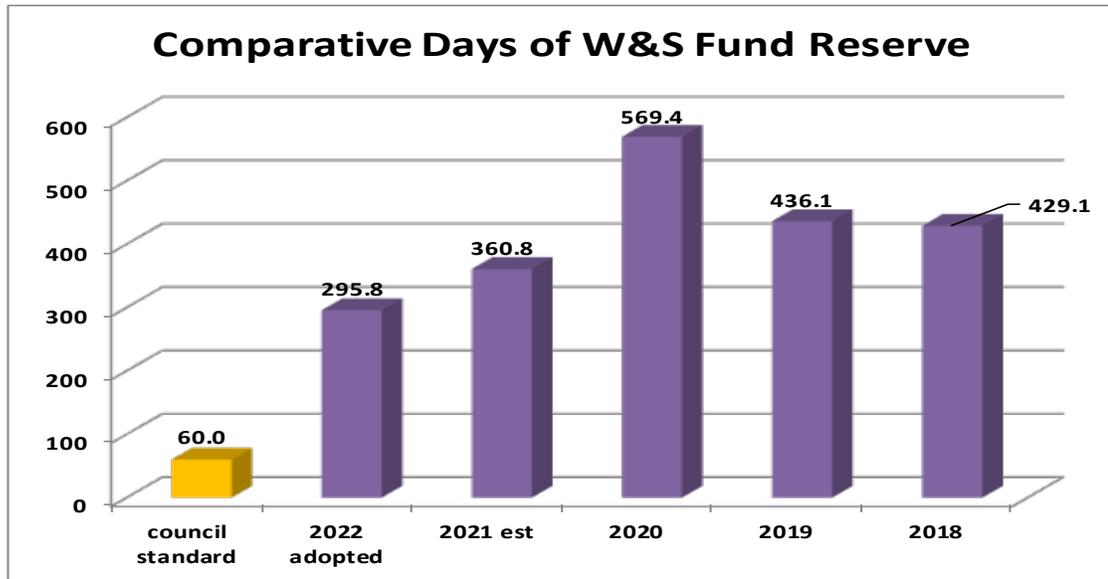
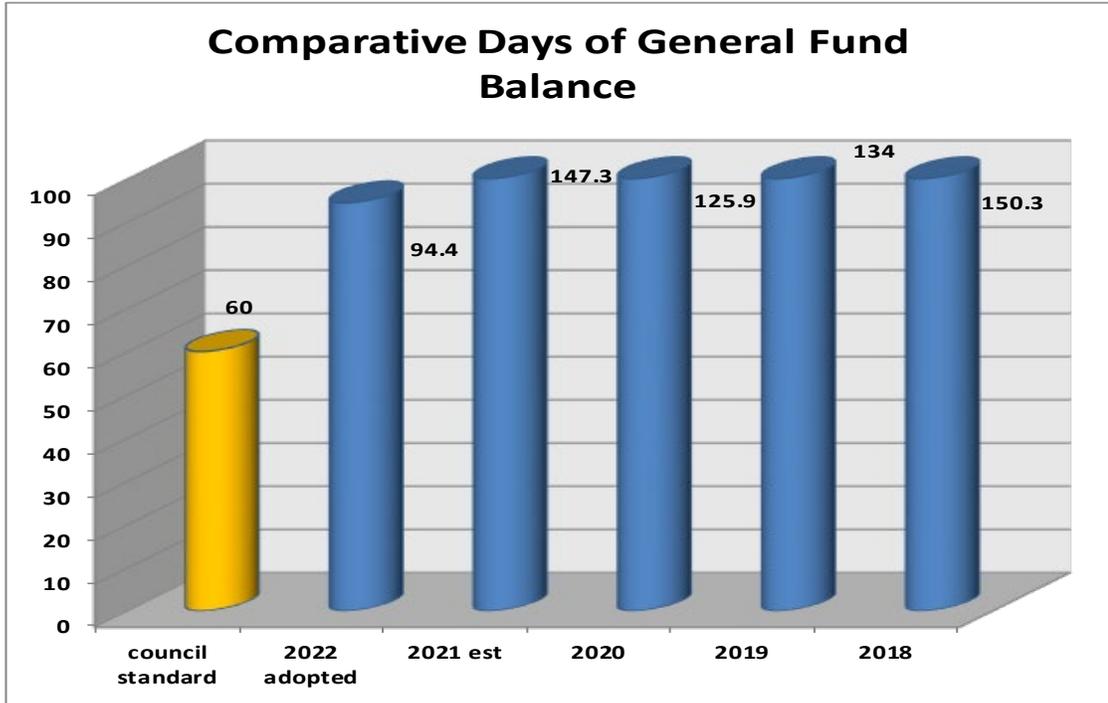
\$400,000 is for continued upgrades to the Ard Road Pump Station. One of the four pumps at the station is currently out of service and needs to be replaced. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate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

\$169,000 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.

\$85,000 for 2 replacement vehicles for the water and sewer department and \$21,450 for 2 zero turn mowers and a one-time fee of \$30,833 for software upgrade.

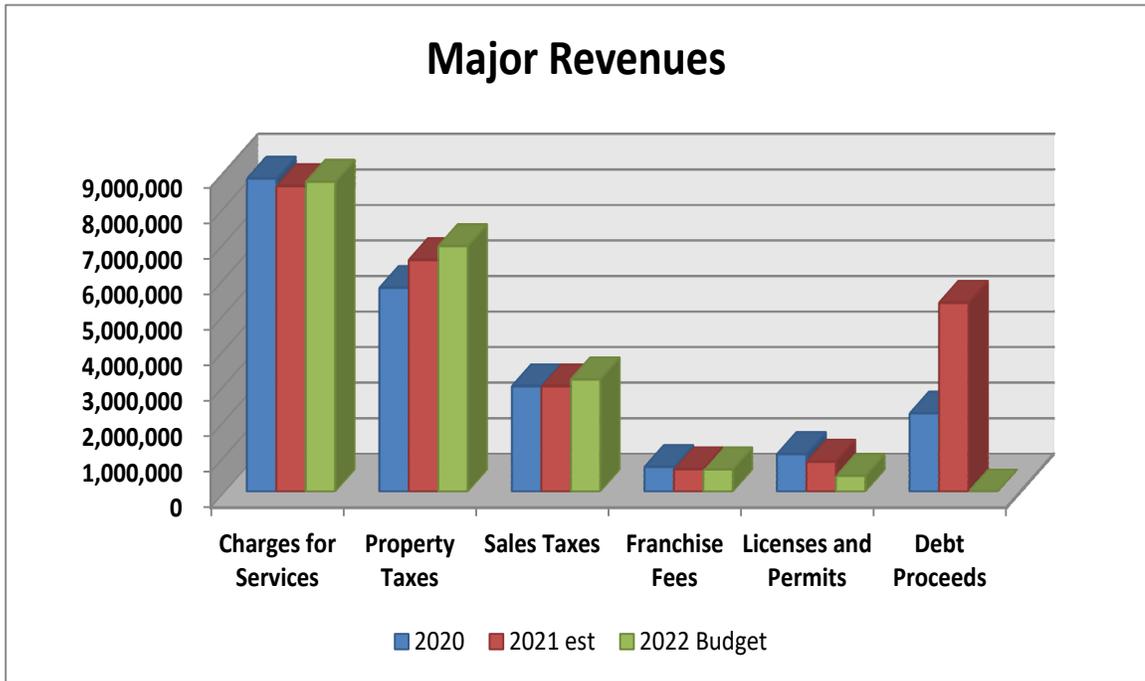
**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
EXPLANATION OF CHANGES IN FUND BALANCE**

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



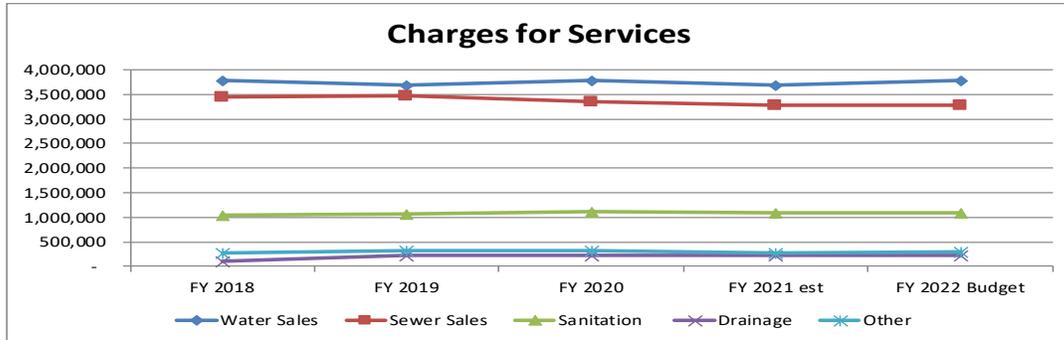
	2020	2021 est	2022 Budget
Charges for Services	8,796,502	8,588,602	8,708,252
Property Taxes	5,723,915	6,512,367	6,895,302
Sales Taxes	2,960,190	2,959,720	3,152,608
Franchise Fees	685,033	629,150	619,150
Licenses and Permits	1,049,848	838,952	438,655
Debt Proceeds	2,190,945	5,307,297	-

The first column for each group represents the actual revenues for the FY 2020, the second column represents the projected revenues for the FY 2021 and the third column represents the adopted revenues for FY 2022.

Charges for services are the City's largest revenue source, representing 43% 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 (2021). 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

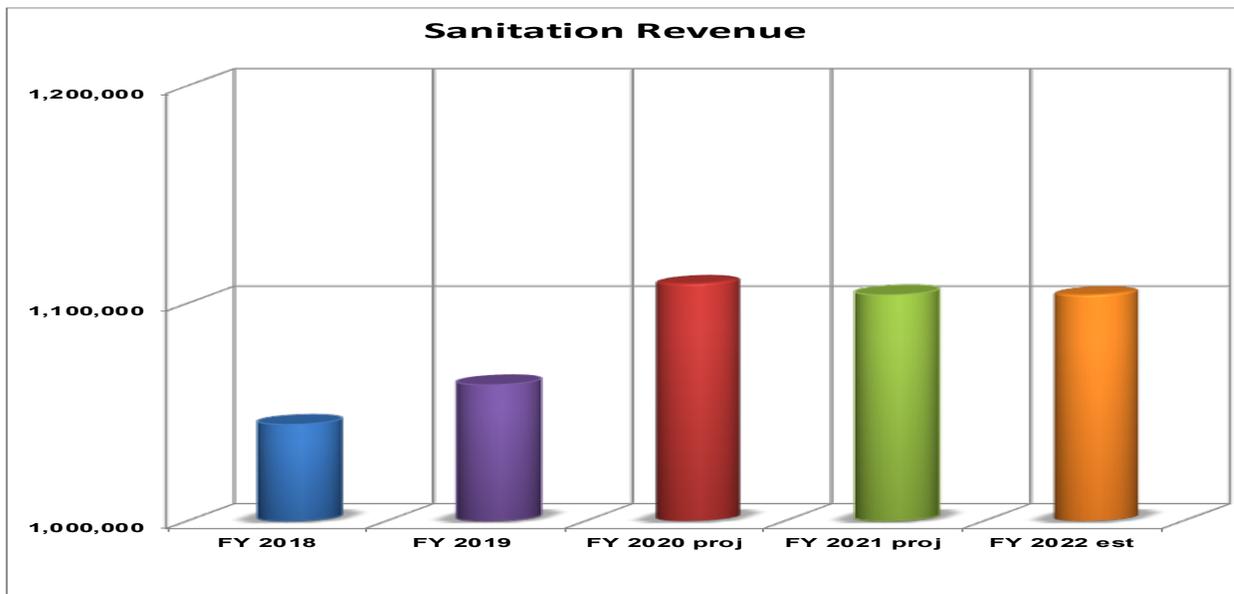
The table and graph below provide a five-year history of charges for services:



	FY 2018	FY 2019	FY 2020	FY 2021 est	FY 2022 Budget
Water Sales	3,782,109	3,681,169	3,794,159	3,693,520	3,794,159
Sewer Sales	3,457,593	3,462,527	3,349,761	3,276,490	3,276,490
Sanitation	1,044,430	1,062,684	1,109,135	1,104,000	1,104,000
Drainage	108,860	220,832	228,707	236,000	238,665
Other	271,556	331,196	314,740	278,592	294,938

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 remain the same over the FY 2021 budget estimate.

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

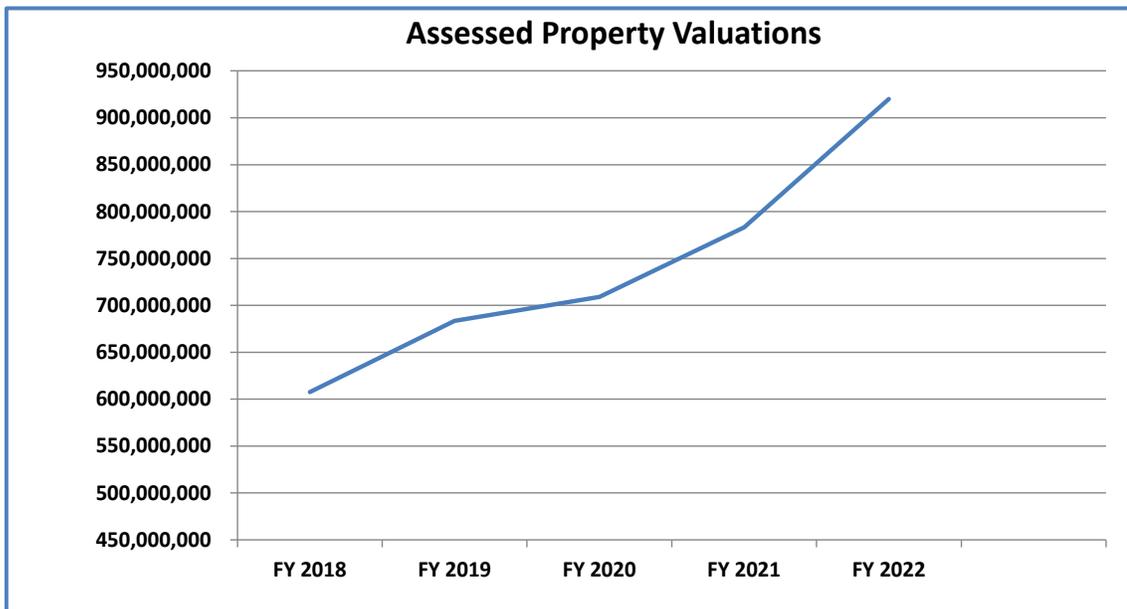


City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

Property Taxes represent 34% 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 2021 certified taxable value of \$919,956,723 is a 17.5% increase from the 2020 certified taxable value of \$783,072,485. 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 \$0.70005 for operations and maintenance, which is **less than the previous fiscal year by (.02)**. The operations and maintenance portion of the property tax is collected through the General Fund. Staff is proposing a tax rate of \$0.08875 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is **.02 more than 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:

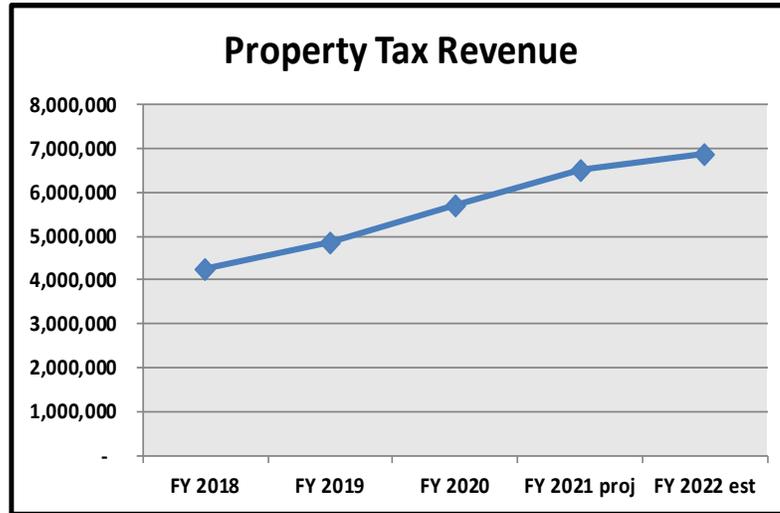
FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
607,531,041	683,530,390	708,887,803	783,072,485	919,956,723



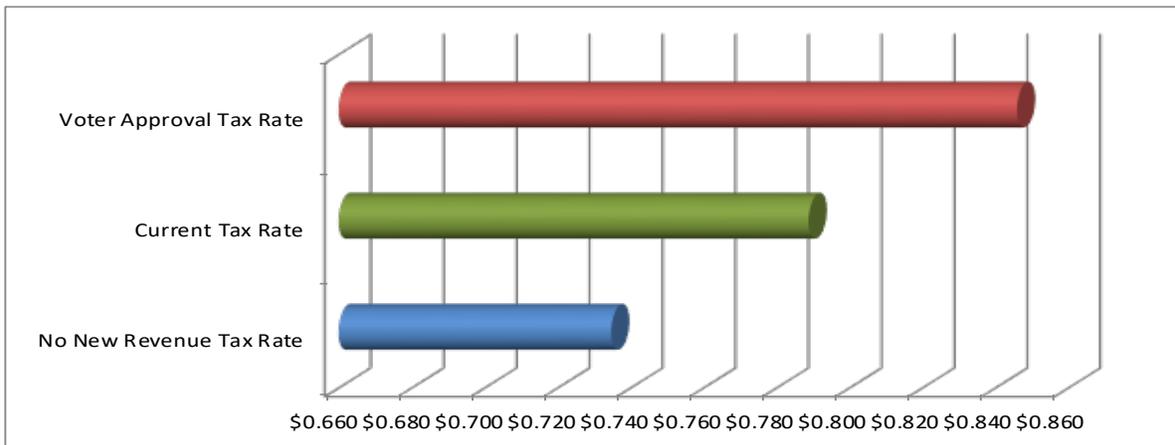
**City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS**

Property Taxes

FY 2018	FY 2019	FY 2020	FY 2021 proj	FY 2022 est
4,254,794	4,868,479	5,723,915	6,512,367	6,895,302



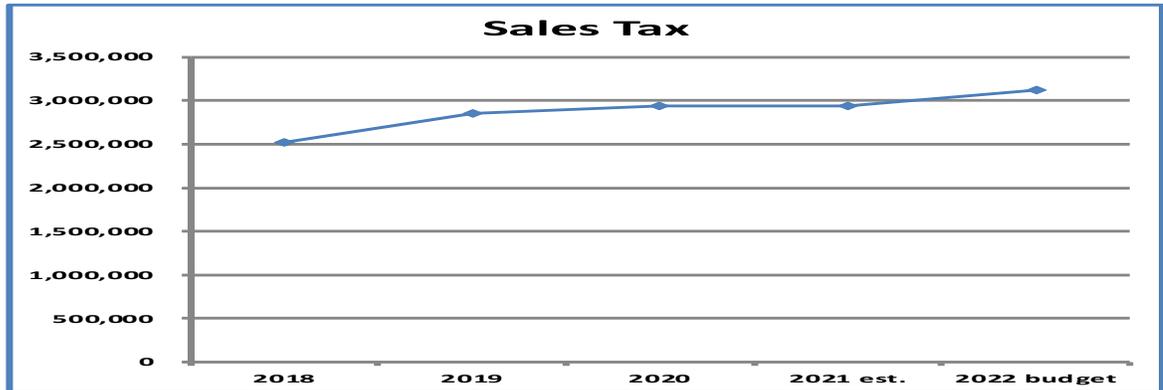
Tax Rate Comparison



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 a slight increase in FY 2021, due to the presence of new retail companies.

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

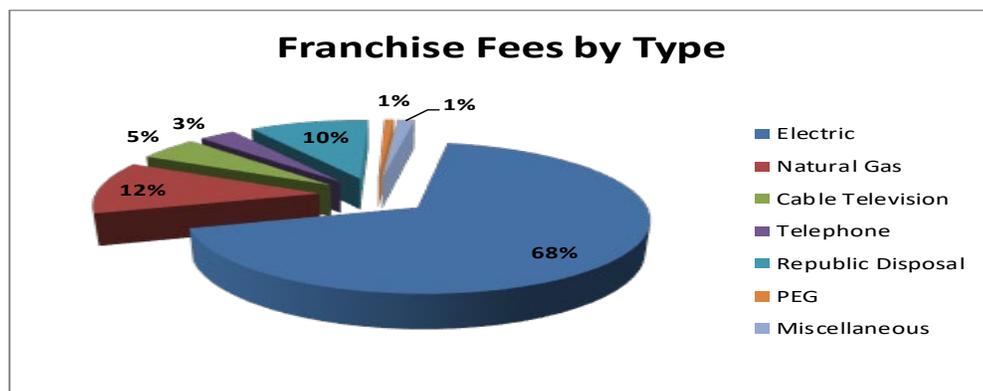
The following chart provides a five year sales tax history for the city of Seagoville:



Fiscal Year	2018	2019	2020	2021 est.	2022 budget
Sales Tax	2,521,508	2,857,274	2,939,337	2,934,720	3,125,108

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 2022 fiscal year estimate to be approximately \$619,150, a decrease of \$31,000 from the FY 2021 budget of \$650,150. 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.

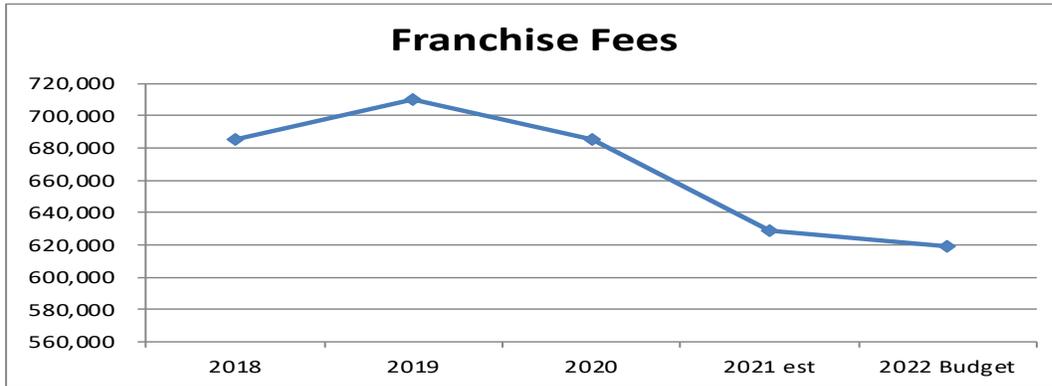
The composition of the FY 2022 franchise fees for the city of Seagoville appears below:



Electric	420,000	68%
Natural Gas	72,250	12%
Cable Television	32,000	5%
Telephone	19,000	3%
Republic Disposal	62,000	10%
PEG	5,000	1%
Miscellaneous	8,900	1%

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

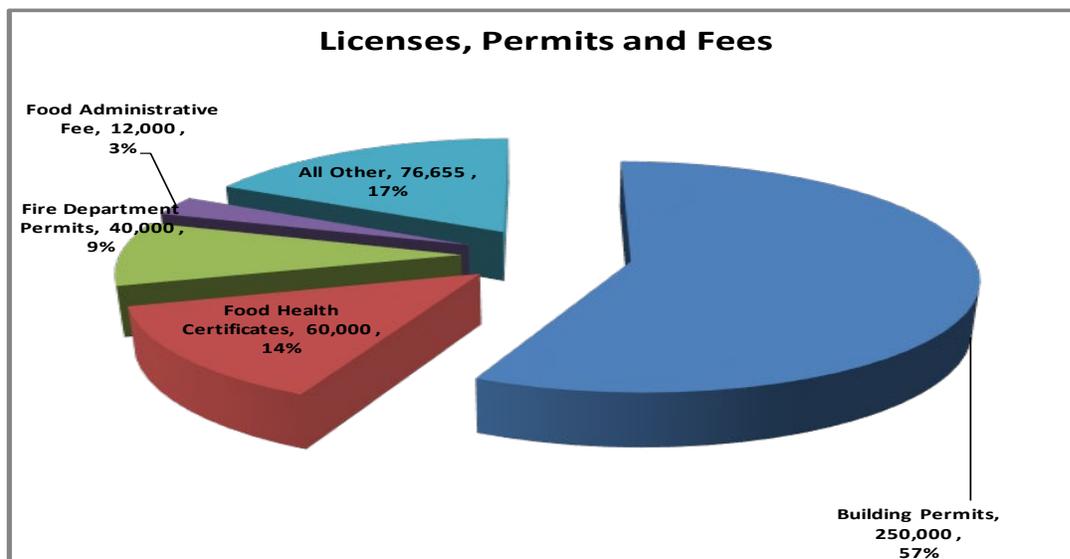
The following chart provides a five-year franchise revenue history for the city of Seagoville:



Fiscal Year	2018	2019	2020	2021 est	2022 Budget
Franchise Fees	684,983	709,783	685,033	629,150	619,150

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 Seagoville Farms subdivision. The estimate for building permits revenue increased to \$438,655 over the FY 2021 budget, due to increased new development despite the pandemic and increasing inflation.

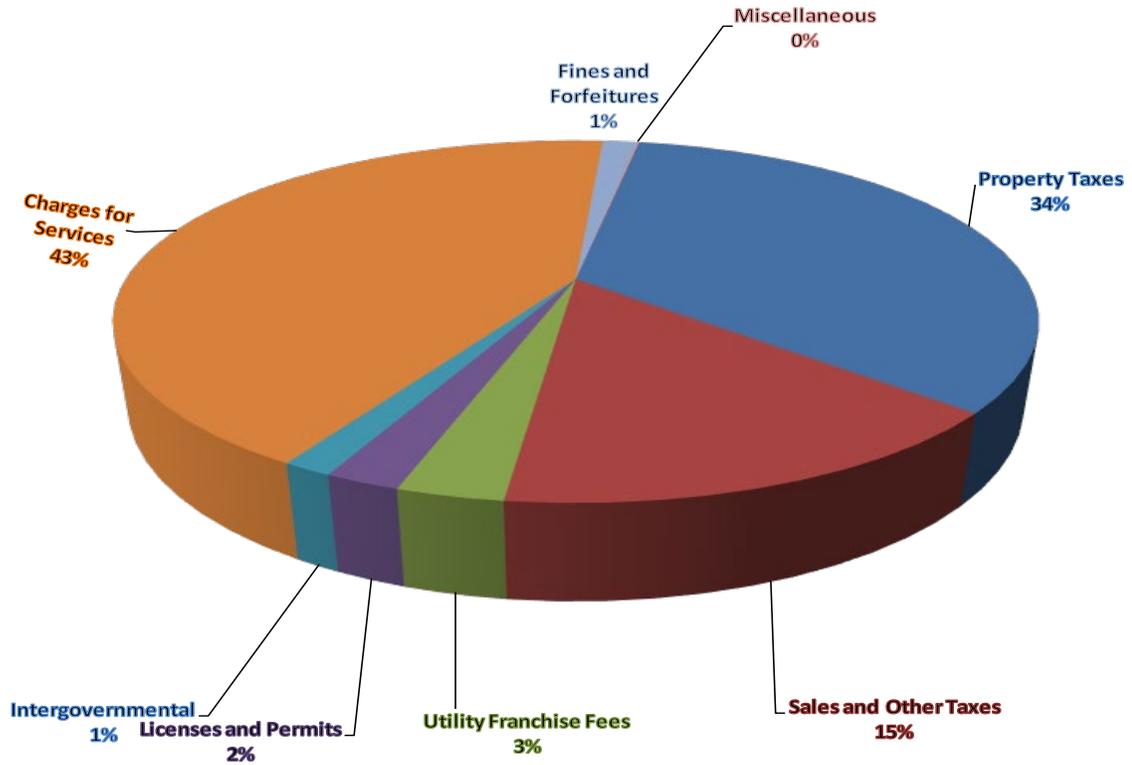
The FY 2022 budget estimate for Licenses, Permits and Fees appears below:



These five revenue sources combined represent 97% of the City's FY 2021 budgeted revenue.



**CITY OF SEAGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS
FY 2021-22**



**TOTAL BUDGETED REVENUE
\$20,431,018**

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

	<u>Actual FY 2019-20</u>	<u>Projected FY 2020-21</u>	<u>Adopted Budget FY 2021-22</u>
Property Taxes			
Current	5,590,023	6,362,067	6,790,302
Delinquent	55,972	97,500	60,000
Penalties & Interest	77,921	52,800	45,000
sub-total	<u>5,723,915</u>	<u>6,512,367</u>	<u>6,895,302</u>
Sales Taxes	2,939,337	2,934,720	3,125,108
Hotel/Motel Taxes	20,853	25,000	27,500
Utility Franchise Fees			
Electric	458,485	430,000	420,000
Natural Gas	72,252	72,250	72,250
Cable Television	35,366	32,000	32,000
Telephone	27,627	19,000	19,000
Sanitation	71,195	62,000	62,000
PEG	8,094	5,000	5,000
Miscellaneous	12,014	8,900	8,900
sub-total	<u>685,033</u>	<u>629,150</u>	<u>619,150</u>
Licenses and Permits			
Food Health Certificates	59,060	60,000	60,000
Certificates of Occupancy	16,070	6,500	6,500
Food Administrative Fee	12,050	12,000	12,000
Beer and Wine Permit Fees	420	360	360
Food Handler Certification	4,935	4,405	4,500
Zoning & Plat Fees	31,498	37,000	25,000
Park Development Fee	0	-	-
Ballpark Fees	187,420	2,000	2,000
Court Admin Fees	762	750	750
Flea Market Permits	410	-	0
Administrative Fees	120	150	150
Building Permits	527,143	634,200	250,000
Subdivision Inspection Fees	124,684	25	-
Fire Dept Fees	45,214	40,000	40,000
Misc Permits	447	500	500
Misc Licenses	17,385	19,000	15,000
Court Online Fees	1,259	1,600	1,400
Bank Charges	0	(33)	0
Burglar Alarm Fees	10,476	10,000	10,000
Tower Rental Fees	10,494	10,495	10,495
sub-total	<u>1,049,848</u>	<u>838,952</u>	<u>438,655</u>
Intergovernmental	149,725	609,125	291,749

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

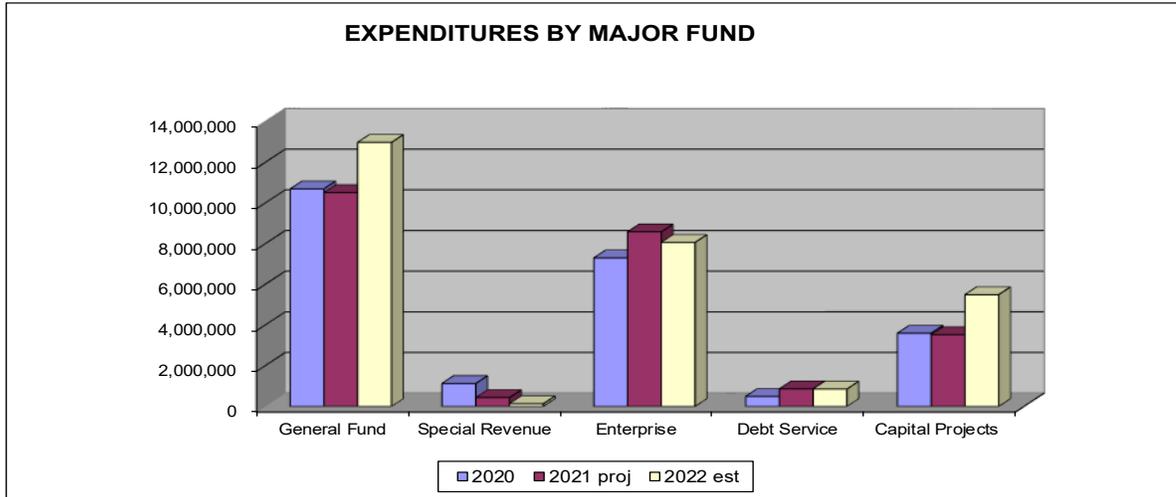
	<u>Actual FY 2019-20</u>	<u>Projected FY 2020-21</u>	<u>Adopted Budget FY 2021-22</u>
Charges for Services			
Water Sales	3,794,159	3,693,520	3,794,159
Sewer Service Charge	3,349,761	3,276,490	3,276,490
Other	314,740	278,592	294,938
Drainage Charges	228,707	236,000	238,665
Sanitation Fees	1,109,135	1,104,000	1,104,000
sub-total	<u>8,796,502</u>	<u>8,588,602</u>	<u>8,708,252</u>
Fines and Forfeitures	303,711	339,914	304,350
Debt Proceeds	2,190,945	5,307,297	-
Miscellaneous			
Interest	67,577	9,333	10,952
Miscellaneous	36,000	14,014	7,000
Liens	-	-	-
Insurance Recovery	17,338	-	-
Contributions	4,001	8,000	3,000
sub-total	<u>124,915</u>	<u>31,347</u>	<u>20,952</u>
TOTAL REVENUES	21,984,784	25,816,474	20,431,018
Interfund Transfers			
From Water and Sewer Fund to General Fund	352,304	352,304	352,304
From Storm Water Fund to General Fund	27,600	27,600	27,600
From General Fund to Veh Replace	42,000	42,000	42,000
From General Fund to Street Maintenance	750,000	401,281	569,733
From General Fund to Debt Svc	-	348,719	-
From General Fund to Tech Replace	17,500	17,500	17,500
From General Fund to New Fire Station	-	118,485	-
From Emergency Comm Fund to New Fire Station	-	74,166	-
From General Fund to New Police Station	-	500,000	-
From SEDC to General Fund-G&A Recovery SEDC	-	18,325	27,000
sub-total	<u>1,189,404</u>	<u>1,900,380</u>	<u>1,036,137</u>
GRAND TOTAL	<u>23,174,189</u>	<u>27,716,853</u>	<u>21,467,155</u>

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

Fund Code	Fund Name	Actual FY 2019-20	Projected FY 2020-21	Adopted Budget FY 2021-22
1	General	11,309,702	12,122,201	11,997,146
2	Debt Service	495,059	562,072	775,818
20	Water and Sewer	9,189,585	7,248,452	7,365,087
29	State Seizure	-	-	-
32	Small Grants	11,018	1,709	1,500
35	Recycling Revenue	1,099	150	500
36	Municipal Court	13,411	16,200	14,350
38	Park Development	0	-	-
39	Hotel/Motel	20,853	25,000	27,500
42	Park Maintenance	187,420	2,000	2,000
43	Street Maintenance	1,907	280,061	-
44	2019 Bonds Street Projects	40,542	1,567	600
45	Animal Shelter Operations	4,001	8,000	3,000
46	Animal Shelter Building	2	2	2
47	Vehicle Replacement	477,357	3,605	2,500
50	TCLEOSE	1,963	2,000	2,000
54	New Fire Station		0	
61	Storm Water	228,707	236,000	238,665
64	New Police Station		5,307,421	350
65	Emergency Communications	2,160	34	-
75	COVID RELIEF			
	TOTAL	21,984,784	25,816,474	20,431,018

* Revenues do not include interfund transfers

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



	2020	2021 proj	2022 est
General Fund	10,705,509	10,525,685	12,991,826
Special Revenue	1,131,649	436,883	135,118
Enterprise	7,305,373	8,590,283	8,070,102
Debt Service	492,864	868,644	858,184
Capital Projects	3,607,067	3,526,456	5,500,000

CITY EXPENDITURES - BY CATEGORY

Description	2020 Actual	2021 Budget	2021 Projected	2022 Budget	\$ Increase (Decrease)	% Change
Personnel	7,959,837	8,338,498	8,047,015	9,811,127	1,472,629	18%
Supplies	936,311	888,331	891,284	912,119	23,788	3%
Contractual Services	6,923,768	7,712,519	8,331,815	8,027,404	314,885	4%
Capital Outlay	6,359,287	6,568,638	4,410,363	6,709,006	140,368	2%
Debt Service	1,063,258	2,131,781	2,267,475	2,095,574	(36,207)	-2%
Total Expenditures	23,242,462	25,639,767	23,947,951	27,555,230	1,915,463	7%

Total fiscal year 2022 expenditures are budgeted to increase \$1,915,463, a 7% increase from the budget of fiscal year 2021. Personnel increased \$1,472,629 18% and Supplies increased \$23,788. Capital Outlay increased \$140,368, Debt Service decreased \$36,207 (2%) and Contractual Services increased \$314,885 4% respectively.

A summary of City-wide expenditure highlights appears below:

The increase in **Personnel** reflects a 3% increase provided to civilian employees, and 5% increase for first responders support department and a step pay program implemented for Fire and Police. Additionally, there was a 25% rate increase in budgeted expenditures for employer contribution to health insurance. There was additional staff added to the 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.

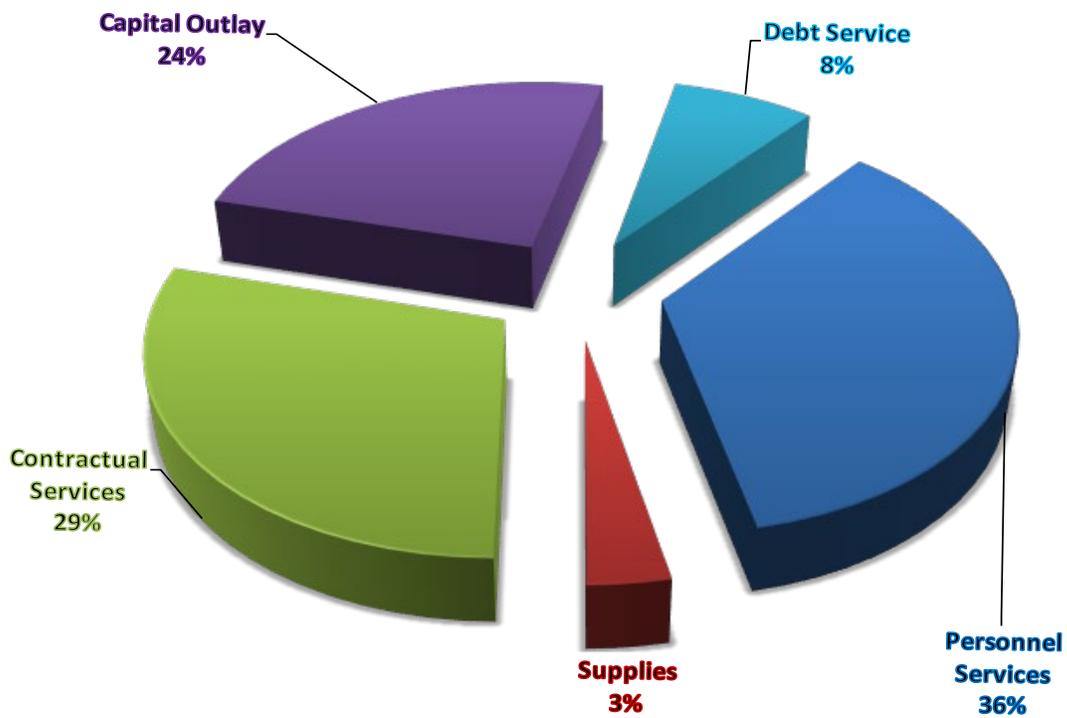
Capital Outlay is increased due to the New Police Station Design Build project. There remains annual funding for the City's ongoing street maintenance program.

Debt Service has decreased slightly (2%).

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

Fund Code	Fund Name	Actual FY 2019-20	Projected FY 2020-21	Adopted Budget FY 2021-22
1	General	10,705,509	10,525,685	12,991,826
2	Debt Service	492,864	868,644	858,184
20	Water and Sewer	7,305,373	8,590,283	8,070,102
29	State Seizure	-	244	-
32	Small Grants	9,312	2,010	1,500
35	Recycling Revenue	585	150	500
36	Municipal Court	8,515	8,065	8,145
38	Park Development	3,800		
39	Hotel/Motel	15,383	21,000	27,000
42	Park Maintenance	114,870	2,000	-
43	Street Maintenance	801,905	841,988	-
44	2019 Street Projects	2,080,836	1,672,024	-
45	Animal Shelter Operations	-	3,000	3,000
47	Vehicle Replacement	649,596	72,270	38,813
48	Technology Replacement	11,137	17,500	17,500
50	TCLEOSE	225	4,000	1,000
54	New Fire Station	564,949	802,229	-
61	Storm Water	115,012	37,660	37,660
64	New Police Station		210,215	5,500,000
65	Emergency Communications System	159,376		-
75	Covid Relief	203,213	268,985	-
TOTAL EXPENDITURES		<u>23,242,462</u>	<u>23,947,951</u>	<u>27,555,230</u>

**CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2021-22**

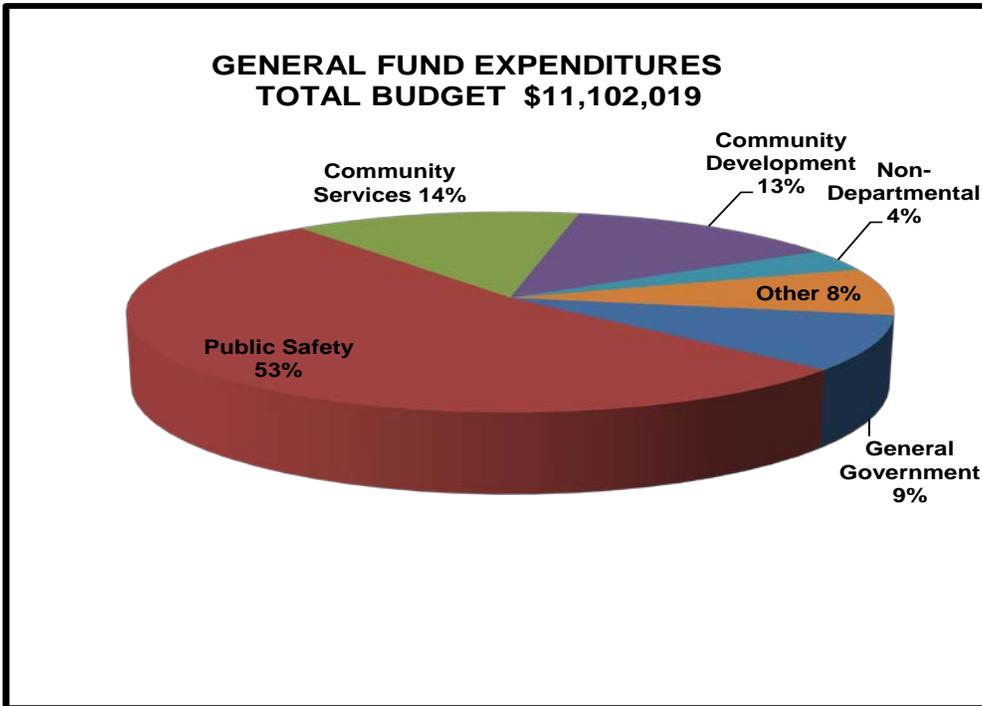
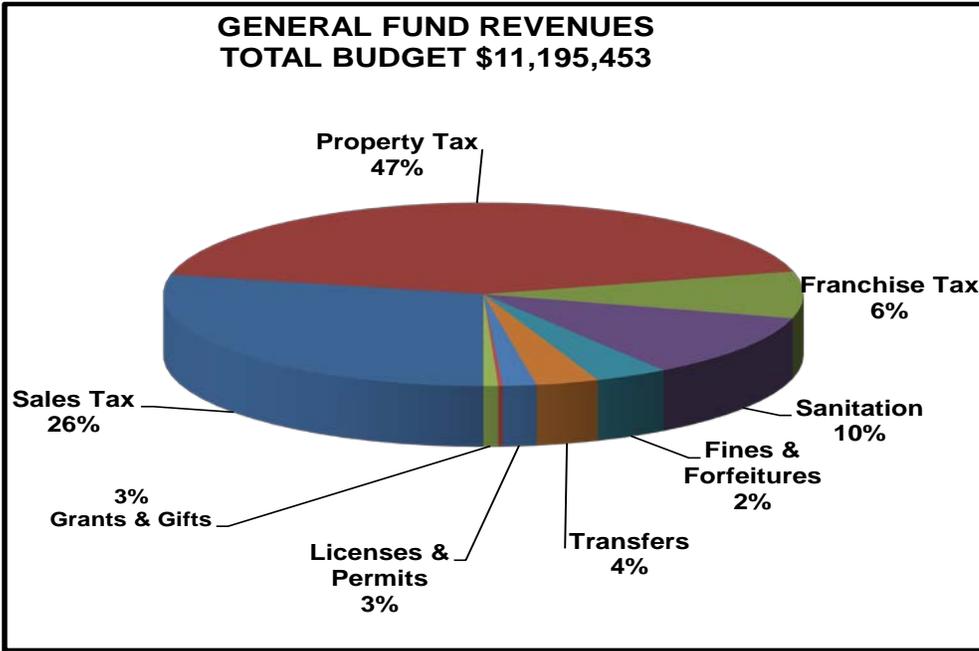


**TOTAL BUDGETED EXPENDITURES
\$27,555,230**

CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2021-22

Fund Code	Fund Name	Personnel	Supplies	Contractual Services	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
1	General	8,612,648	463,169	3,127,503	721,006	67,500	-	12,991,826
2	Debt Service	-	-	-	-	858,184	-	858,184
20	Water and Sewer	1,198,479	446,850	4,805,696	488,000	1,131,077	-	8,070,102
32	Small Grants	-	-	1,500	-	-	-	1,500
35	Revenue Recycling	-	500	-	-	-	-	500
36	Municipal Court	-	-	8,145	-	-	-	8,145
39	Hotel/Motel	-	-	27,000	-	-	-	27,000
43	Street Maintenance	-	-	-	-	-	-	-
44	2019 Street Projects	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
61	Storm Water	-	100	37,560	-	-	-	37,660
64	Police Station	-	-	-	5,500,000	-	-	5,500,000
TOTAL		9,811,127	910,619	8,028,904	6,709,006	2,095,574	-	27,555,230

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



**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2019-2020	Amended 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$3,484,381	\$3,658,978	\$3,658,978	\$4,417,223
Revenues				
Property Tax	\$5,228,963	\$5,282,560	\$5,950,300	\$6,119,484
Sales Tax	2,939,337	2,858,320	2,934,720	3,125,108
Franchise Fees	685,033	650,150	629,150	619,150
Sanitation Services	1,109,135	1,104,000	1,104,000	1,104,000
Licenses, Permits and Fees	862,428	336,045	836,952	436,655
Court and Library Fines	290,300	243,625	323,714	290,000
Grants and Gifts	147,762	285,849	327,125	289,749
Other Revenues	46,743	28,000	16,240	13,000
Transfers In	379,904	406,904	398,229	406,904
Total Revenues	\$11,689,606	\$11,195,454	\$12,520,430	\$12,404,050
Total Available Funds	\$15,173,986	\$14,854,432	\$16,179,408	\$16,821,273
Expenditures				
General Government	941,878	1,001,917	999,037	1,141,976
Public Safety	5,383,745	5,882,337	5,567,696	6,894,412
Community Services	1,496,653	1,536,031	1,537,546	1,582,467
Community Development	1,504,029	1,565,202	1,549,997	1,800,382
Non-Departmental	434,552	396,330	441,111	450,913
Tuition Reimbursement Program	1,000	5,000	5,000	5,000
Quint Debt Service	71,032	67,500	67,500	67,500
Reserve for Capital Expenditures	8,094	6,700	6,700	6,700
Transfer to Street Maintenance Fund	750,000	401,281	401,281	401,281
Transfer to Debt Service	-	348,719	348,719	0
Transfer to IT Replacement Fund	17,500	17,500	17,500	17,500
Total Operations	\$10,608,483	\$11,228,517	\$10,942,087	\$12,368,131
Increase (Decrease) in Fund Balance	\$1,081,123	-\$33,062	\$1,578,343	\$35,919
One Time Use of Fund Balance	\$ 906,525	\$ 423,777	\$ 820,098	\$ 1,252,928
Ending Fund Balance	\$3,658,978	\$3,202,139	\$4,417,223	\$3,200,214
Required Fund Balance (60 Days)	\$1,743,860	\$1,845,784	\$1,798,699	\$2,033,117
Amount over Required Fund Balance	\$1,915,118	\$1,356,355	\$2,618,524	\$1,167,097
<i>Days of Fund Balance</i>	<i>125.9</i>	<i>104.1</i>	<i>147.3</i>	<i>94.4</i>
<i>1 day of operations</i>	<i>\$29,064</i>	<i>\$30,763</i>	<i>\$29,978</i>	<i>\$33,885</i>

**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2019-2020	Amended 2020-2021	Projected 2020-2021	Adopted 2021-2022
--	-----------------------------	------------------------------	--------------------------------	------------------------------

NOTE:

Proposed Use of Fund Balance

Patrol Vehicle	125,709	141,982	141,982	230,475
Police equipment (handguns, shotguns, rifle	9,096		12,742	17,615
Firefighting Equipment	17,719	62,795	62,795	158,293
Fire Dept Vehicle W/Rescue Apparatus				162,878
Information Technology	-		-	35,580
Software Upgrade				89,231
Street Dept Vehicle				34,000
A/C System Removal and Replacement City Hall				23,977
Remove and Replace Tile in Restrooms				18,400
Vehicle for Construction Inspector				31,391
Parks Replacement Vehicle				64,187
Parks 2 Zero Turn Mowers				21,449
Animal Control Misting System Inc Electrical				10,000
Dispatch Incentive Pay				20,000
Transfer to Street Maintenance	-			168,452
Transfer to Fire Station CIP			275,000	-
Quality of Life Project	-		100,000	100,000
Vehicle Replacement Fund	42,000	42,000	42,000	42,000
Emergency Siren Replacement	25,000	25,000	25,000	25,000
Transfer to Police Station		152,000	152,000	
Laserfiche			8,579	
City Hall HVAC Replacement	50,119		-	
Library Carpet Replacement	21,874		-	
Transportation Shelter Concrete Pad	6,500		-	
Building Inspection vehicle	57,865		-	
Street Equipment	118,170			
Community Development Equipment	22,981			
Parks Equipment	14,197			
Park Improvements at Central	395,295			
TOTAL	906,525	423,777	820,098	1,252,928

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

		Actual 2019-2020	Amended 2020-2021	Projected 2020-2021	Adopted 2021-2022
REVENUES					
Property Taxes:					
9010	Current ad valorem taxes	\$ 5,105,955	\$ 5,180,560	\$ 5,800,000	\$ 6,014,484
9020	Delinquent ad valorem taxes	52,242	59,000	97,500	60,000
9030	Penalty and interest	70,765	43,000	52,800	45,000
Total Property Taxes		5,228,963	5,282,560	5,950,300	6,119,484
Sales and Use Tax:					
9040	Sales tax (Prop tax alternative)	979,337	951,940	1,029,340	1,029,340
9120	Sales tax	1,958,675	1,903,880	1,903,880	2,094,268
9121	Mixed beverage tax	1,326	2,500	1,500	1,500
Total Sales and Use Tax		2,939,337	2,858,320	2,934,720	3,125,108
Franchise Fees:					
9100	Electric	458,485	430,000	430,000	420,000
9101	Gas	72,252	72,250	72,250	72,250
9102	Cable	35,366	32,000	32,000	32,000
9103	Telephone	27,627	38,000	19,000	19,000
9104	Sanitation	71,195	62,000	62,000	62,000
9108	PEG	8,094	7,000	5,000	5,000
9110	All Other	12,014	8,900	8,900	8,900
Total Franchise Fees		685,033	650,150	629,150	619,150
Sanitation		1,109,135	1,104,000	1,104,000	1,104,000
Licenses, Permits and Fees					
9230	Animal Shelter	-	-	-	-
9231	Animal Shelter Donations	-	-	-	-
9240	Inspection Fees	-	-	-	-
9241	Food Health Certificates	59,060	60,000	60,000	60,000
9242	Certificate of Occupancy	16,070	6,500	6,500	6,500
9243	Flea Market Permits	410	-	-	-
9244	Food Administrative Fee	12,050	12,000	12,000	12,000
9245	Beer and Wine Permit Fees	420	250	360	360
9246	Food Handler/Manager Certification	4,935	4,000	4,405	4,500
9250	Zoning and Plat Fees	31,498	13,000	37,000	25,000
9270	Court Admin Fees	762	750	750	750
9303	Administrative Fee	120	150	150	150
9311	Building Permit Fees	527,143	162,500	634,200	250,000
9314	Subdivision Inspection Fees	124,684	-	25	-
9315	Fire Dept Permits	45,214	40,000	40,000	40,000
9320	Misc Permits	447	500	500	500
9330	Misc Licenses	17,385	14,950	19,000	15,000
9409	Court Online Fees	1,259	950	1,600	1,400
9630	Bank Charges	-	-	(33)	-
9760	Burglar Alarm Fees	10,476	10,000	10,000	10,000
9770	Tower Rental Fees	10,494	10,495	10,495	10,495

Total Licenses, Permits and Fees: 862,428 336,045 836,952 436,655

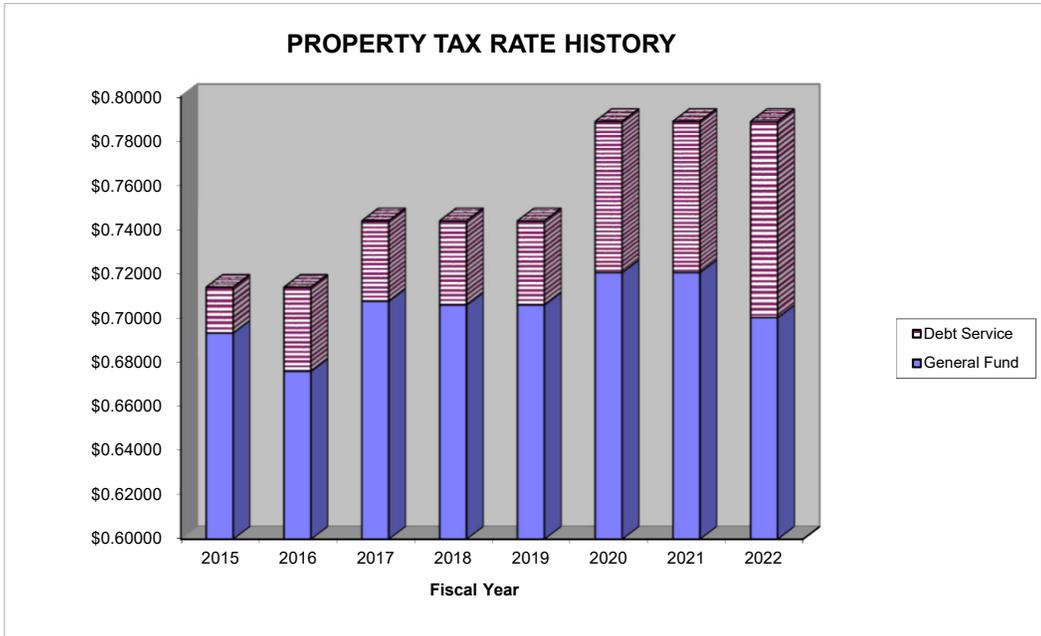
**CITY OF SEAGOVILLE
GENERAL FUND
REVENUES BY CATEGORY**

	Actual	Amended	Projected	Adopted
	2019-2020	2020-2021	2020-2021	2021-2022
Court and Library Fines				
9410 Court	270,843	230,625	309,964	275,000
9415 Child Safety Fee	17,318	10,500	13,000	12,500
9420 Library	2,139	2,500	750	2,500
Total Fines	290,300	243,625	323,714	290,000
Grants and Gifts				
9232 Toy Drive	-	-	376	-
9510 Senior Grants	36,100	30,000	30,000	30,000
9515 Senior Center Adm Reimbursement	45,819	6,100	47,000	10,000
9522 Miscellaneous Contributions				
9625 SEDC Capital Grant	-	100,000	100,000	100,000
9531 Capital Acquisition Grant	-	-	-	
9532 SAFER Grant	63,036	145,749	145,749	145,749
9550 Senior Part. Contrib. Meals	2,807	4,000	4,000	4,000
	147,762	285,849	327,125	289,749
Other				
9610 Interest	22,809	25,000	7,500	10,000
9700 Property Disposition				
9710 Sale of Equipment				
Change in Prepaid Items				
9612 Peg Interest	50		40	
9730 Misc	23,929	3,000	8,700	3,000
9740 Cash Over/Short	(46)	-	-	
9745 Liens				
9910 Debt Proceeds				
Insurance Recovery		-	-	-
	46,743	28,000	16,240	13,000
Transfers				
9111 Franchise - Water	74,826	74,826	74,826	74,826
9112 Franchise - Sewer	79,034	79,034	79,034	79,034
SAFER Fund				
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		27,000	18,325	27,000
	379,904	406,904	398,229	406,904
TOTAL REVENUES	\$11,689,606	\$11,195,454	\$12,520,430	\$12,404,050

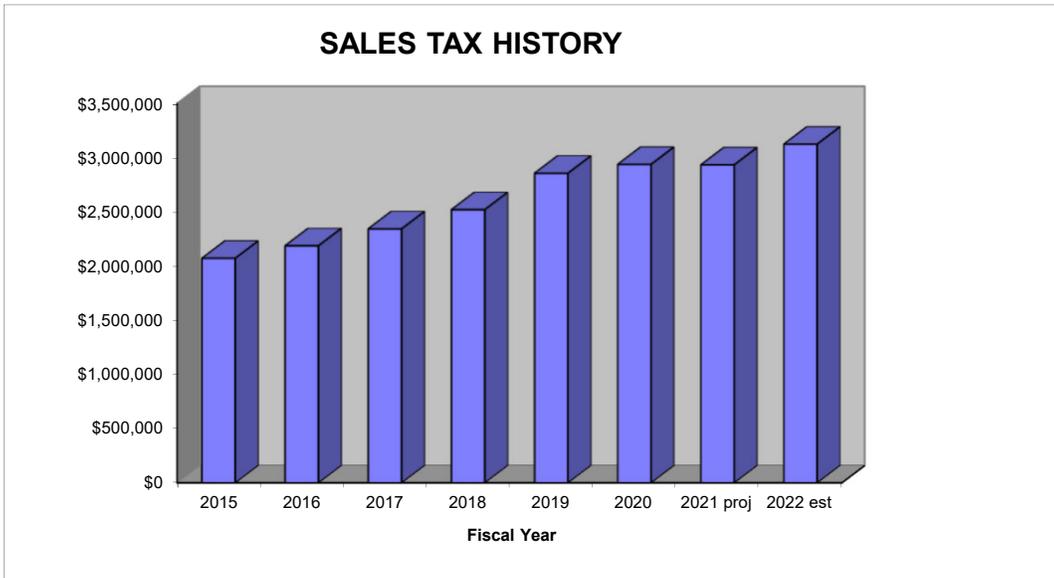
**CITY OF SEAGOVILLE
GENERAL FUND SUMMARY OF EXPENDITURES**

	Actual 2019-2020	Amended 2020-2021	Projected 2020-2021	Adopted 2021-2022
Expenditures				
City Council	\$1,618	\$9,450	\$4,650	\$9,650
City Manager	228,223	251,396	258,584	268,913
City Secretary	100,993	124,934	160,793	149,173
Information Technology	109,293	121,618	122,818	154,465
Human Resources	124,463	164,273	143,691	171,434
Finance	377,288	330,246	308,501	388,341
General Government	\$941,878	\$1,001,917	\$999,037	\$1,141,976
Police	\$2,308,003	\$2,494,897	\$2,443,238	\$2,973,531
Fire	2,055,970	2,217,676	2,206,038	2,643,920
EMS	170,709	170,709	170,709	174,123
Support Services	736,455	868,543	622,096	921,331
Animal Services	112,608	130,512	125,615	181,507
Public Safety	\$5,383,744	\$5,882,337	\$5,567,696	\$6,894,412
Municipal Court	\$ 168,772	\$ 179,520	\$ 192,591	\$ 177,872
Library	226,513	235,940	234,273	237,960
Senior Center	206,483	209,858	199,969	210,708
Sanitation	894,885	910,713	910,713	955,927
Community Services	\$ 1,496,654	\$ 1,536,031	\$ 1,537,546	\$ 1,582,467
Building Inspection and Services	\$ 389,463	\$ 409,671	\$ 409,586	\$ 472,169
Health Inspector	100,686	\$ 117,217	111,525	121,546
Code Enforcement	194,726	200,376	200,376	207,761
Streets	400,730	395,989	397,539	464,405
Parks	314,968	334,193	321,177	411,536
Planning	103,456	107,756	109,794	122,965
Community Development	\$ 1,504,030	\$1,565,202	\$ 1,549,997	\$ 1,800,382
Non-Departmental	\$434,552	\$396,330	\$441,111	\$450,913
Quint Debt Service	\$ 71,032	\$ 67,500	\$ 67,500	\$ 67,500
Tuition Reimbursement Program	1,000	5,000	5,000	5,000
Reserve for Capital Expenditures (PEG)	8,094	6,700	6,700	6,700
Total Operations	9,840,984	10,461,017	10,174,587	11,949,350
Transfers	\$767,500	\$919,500	\$767,500	\$418,781
TOTAL OPERATIONS AND TRANSFERS	\$10,608,484	\$11,380,517	\$10,942,087	\$12,368,131

CITY OF SEAGOVILLE



Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022
General Fund	\$ 0.69310	\$ 0.67581	\$ 0.70750	\$ 0.70580	\$ 0.70580	\$ 0.72050	\$ 0.72050	\$ 0.70005
Debt Service	\$ 0.02071	\$ 0.03800	\$ 0.03630	\$ 0.03800	\$ 0.03800	\$ 0.06830	\$ 0.06830	\$ 0.08875
TOTAL	\$ 0.71381	\$ 0.71381	\$ 0.74380	\$ 0.74380	\$ 0.74380	\$ 0.78880	\$ 0.78880	\$ 0.78880



Fiscal Year	2015	2016	2017	2018	2019	2020	2021 proj	2022 est
Sales Tax	2,073,504	2,189,064	2,344,995	2,521,508	2,857,274	2,939,337	2,934,720	3,125,108





City Council

City Council

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	1,618	9,450	4,650	9,650
CAPITAL OUTLAY				
PROGRAM TOTAL	1,618	9,450	4,650	9,650

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:





City Manager

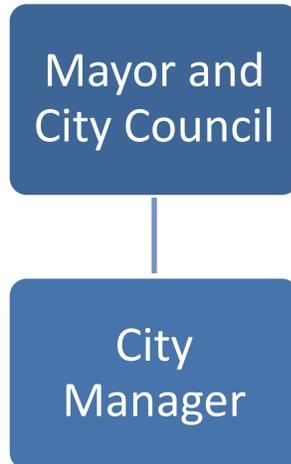
City Manager

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



CITY OF SEAGOVILLE, TEXAS

City Manager



PROGRAM DESCRIPTION

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

FY 2021 ACCOMPLISHMENTS

3% pay increase for all employees

Added to property tax based funding of street maintenance program to \$401,281.

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 bringing new businesses to the City.



FY 2021 ACCOMPLISHMENTS (continued)

Prepare and obtained approval of the FY 2021 operating budget

GOALS FOR FISCAL YEAR 2022

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 support of the Litter Crew program by hiring additional staff.
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.
Increase employee pay in the FY 2021 – 2022 budget.

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

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	226,543	249,156	256,344	266,673
SUPPLIES				
CONTRACTUAL SERVICES	1,680	2,240	2,240	2,240
CAPITAL OUTLAY				
PROGRAM TOTAL	228,223	251,396	258,584	268,913

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Manager	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% pay increase



Program: City Manager's Office

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Discussions with Seagoville Economic Development Indicator:				
Joint City Council/SEDC Board meetings	1	1	3	1
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continued funding of the Litter Crew Program	Yes	Yes	Yes	Yes
Provide funding for an additional police officer, building inspector, firefighter and dispatch supervisor	Yes	Yes	Yes	NA
Provide funding for an additional police officer and health inspector	NA	NA	NA	Yes
Provide funding for major drainage projects	Yes	Yes	Yes	Yes
Maintain A Quality Workplace For Employees				
Objectives				
Conduct two employee appreciation picnics	Yes	Yes	Yes	Yes
Work to increase employee pay annually	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Indicator:				
Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)				
General Fund	125.9	104.1	147.3	94.4
Water and Sewer Fund	569.4	227	360.8	295.8



City Secretary

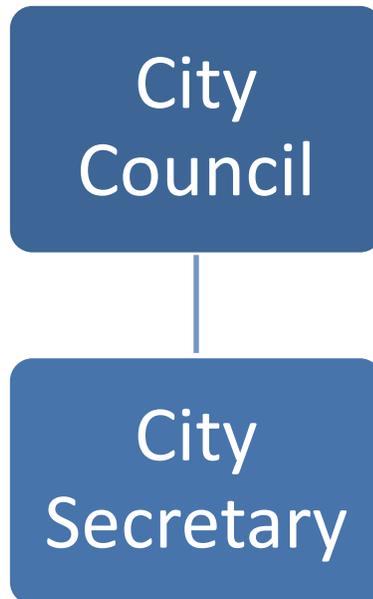
City Secretary

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



CITY OF SEAGOVILLE, TEXAS

City Secretary



PROGRAM DESCRIPTION

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

FY 2021 ACCOMPLISHMENTS

Posted agenda for all meetings occurring in FY 2021

Posted minutes for all meetings occurring in FY 2021

Successfully completed Open Records Requests

May 2021 local election

Conducted Records Management Program in accordance with State law



GOALS FOR FISCAL YEAR 2022

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

Participate in hosting the City's annual civic academy.

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

Conduct Records Management Program in accordance with State law.

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

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

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

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

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	92,160	98,882	100,921	109,978
SUPPLIES	198	1,875	725	1,875
CONTRACTUAL SERVICES	8,635	24,177	59,147	37,320
CAPITAL OUTLAY				
PROGRAM TOTAL	100,993	124,934	160,793	149,173

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Secretary	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% increase.

Department: City Secretary Office

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Transparent and Responsive Governance and Business Services				
Objectives				
Conduct Records management program in accordance with State law Indicator: Obtain Certificate of Completion from Texas State Library	Yes	Yes	Yes	Yes
Administer all City elections in full compliance with the City Charter and the Texas Election Code	Yes	Yes	Cancelled	Yes
Post Council agendas 72 hours before public meetings as required by State law	Yes	Yes	Yes	Yes
Post approved ordinances on the City's website prior to the quarterly codification of the Code of Ordinances	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes		Yes
OUTPUTS				
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
EFFICIENCIES				
Quantity of records deemed eligible for destruction and destroyed	70 boxes	50 boxes		50 boxes
EFFECTIVENESS				
Percent of approved Council Minutes posted on website within 3 days of approval	99%	99%	99%	99%



Information Technology

Information Technology

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	109,293	121,618	122,818	154,465
CAPITAL OUTLAY				
PROGRAM TOTAL	109,293	121,618	122,818	154,465

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
	0	0	0	0
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

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





Human Resources

Human Resources

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



CITY OF SEAGOVILLE, TEXAS

Human Resources



PROGRAM DESCRIPTION

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

FY 2021 ACCOMPLISHMENTS

Advertise and provide support to department directors to successfully fill open positions. Researched, ensured and reported mandated Compliance Training for employees and Governing Body.



GOALS FOR FISCAL YEAR 2022

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

By the third quarter of FY 2022, 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 FY2022, 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 3rd quarter of FY2021, finalize and implement electronic access to, and submission of, all employee benefits and employee forms.

By the end of the 4th quarter, revise and update the performance evaluation procedure and documentation.

Research and implement alternate third party medical provider to include after hour care.

Complete and distribute revised employee policies for approval and adoption.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	121,273	153,573	133,741	155,734
SUPPLIES	626	1,400	1,399	6,400
CONTRACTUAL SERVICES	2,565	9,300	8,551	9,300
CAPITAL OUTLAY				
PROGRAM TOTAL	124,463	164,273	143,691	171,434

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:



Department: Human Resources

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Maintain a Quality Workforce for Employees				
Objectives				
Percentage of turnover as a measure of staff stability and staff satisfaction	3.00%	2.00%	3.50%	2.00%
Number of Workers' Compensation Claims	5	3	5	3
Percentage of employees receiving annual performance evaluations	100%	100%	100%	100%
Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations				
Indicator: Successful claims and lawsuits against the City	None	None	None	None
Hosting annual employees health fair	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes



Finance

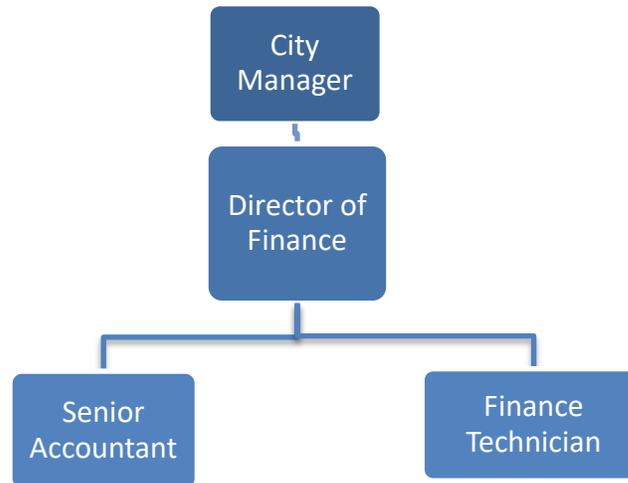
Finance

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



CITY OF SEAGOVILLE, TEXAS

Finance



PROGRAM DESCRIPTION

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

FY 2021 ACCOMPLISHMENTS

Received the Triple Crown medallion recognizing that the City of Seagoville received all three GFOA awards (the Certificate of Achievement for Excellence in Financial Reporting Award, Distinguished Budget Presentation Award, and the Popular Annual Financial Reporting Award) for FYE 2019.

GOALS FOR FISCAL YEAR 2022

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

Participate in hosting the City's annual civic academy.

GOALS FOR FISCAL YEAR 2022 (continued)
CITYWIDE GOAL (2) – OPEN, TRANSPARENT AND RESPONSIVE GOVERNANCE
AND BUSINESS SERVICES

Obtain the GFOA financial reporting achievement award for the FY 2021 Comprehensive Annual Financial Report.

Obtain the GFOA distinguished budget presentation award for the FY 2022 annual budget document.

Obtain the GFOA popular annual financial reporting award.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
PERSONNEL	318,080	192,301	201,066	299,606
SUPPLIES	342	500	500	500
CONTRACTUAL SERVICES	57,822	137,445	106,935	88,235
CAPITAL OUTLAY				
PROGRAM TOTAL	376,243	330,246	308,501	388,341

PERSONNEL SUMMARY:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
FULL TIME POSITIONS:				
Director of Finance	1	1	1	1
Senior Accountant/Assistant Director of Finance	1	1	1	1
Finance Technician	1	1	1	1
TOTAL FULL TIME:	3	3	3	3
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	3	3	3

SIGNIFICANT BUDGET CHANGES:

Personnel

Assistant Finance Director promoted to Finance Director. Senior Accountant position created in FY 2021.



Department: Finance

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Transparent and Responsive Governance and Business Services				
Objectives				
Reduce average days to reconcile bank statements				
Indicator: Average number of days to reconcile bank statements	5	5	5	5
Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments				
Indicators: Receipt of GFOA Financial Reporting Excellence Award Number of GFOA review comments	Yes	Yes	Yes	Yes
Completion of annual audit and annual financial report with three or less audit adjustments				
Indicator: Number of audit adjustments	1	2	2	2
Receipt of GFOA Popular Financial Reporting Award	N/A	Yes	N/A	Yes
Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments				
Indicators: Receipt of GFOA Distinguished Budget Presentation Award Number of GFOA review did not satisfy scores	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in the City's civic academy	N/A	Yes	No	Yes



Police

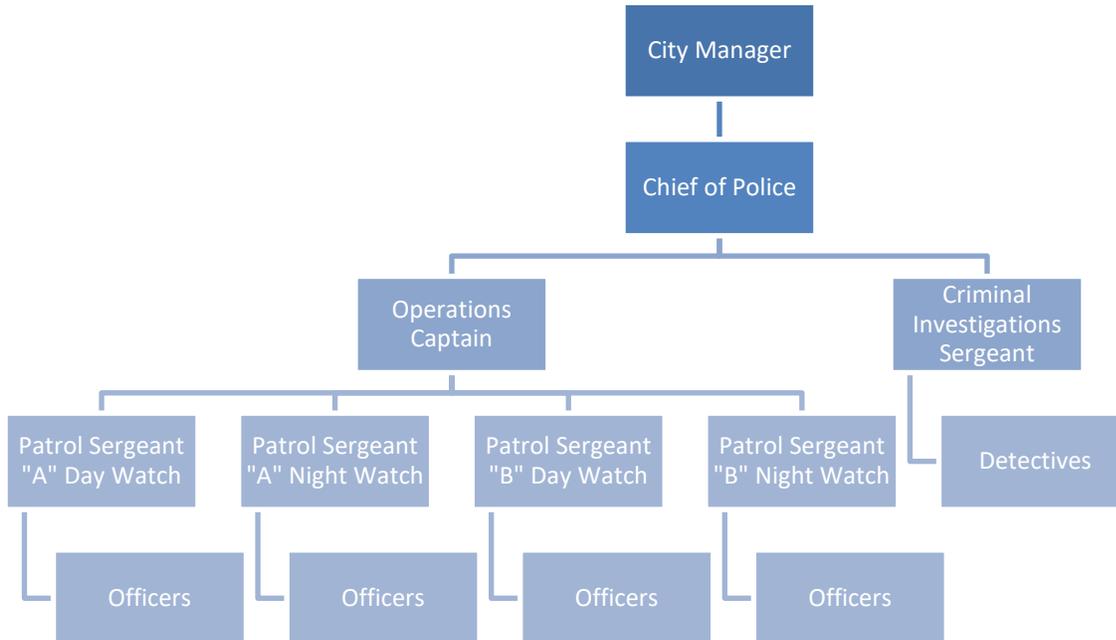
Police

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



CITY OF SEAGOVILLE, TEXAS

Police



PROGRAM DESCRIPTION

Public safety is an essential program in every city, town or county. The main function of public safety is to preserve and protect life, liberty and property in a professional and courteous manner for all. The Seagoville Police department is comprised of 26 full time sworn officers, 2 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.



City of Seagoville Police Department

600 North US Highway 175
Seagoville, Texas 75159
Phone 972.287.2999 Fax 972.287.2917
www.seagoville.us



Statement of Accomplishments

Police Department

During the first six months of this fiscal year your Seagoville Police Department has accomplished the following:

- Reduced the part one crime rate by 3.42% over this same time period last year and this is with a complete year of reporting under the NIBRS platform.
- We are currently fully staffed with full time sworn personnel with our current level of sworn personnel at (26)
- In October of this year we went live providing public safety communications, E 9-1-1 service and holding facility services for the Town of Sunnyvale. Through the negotiations of this venture we received funding for (5) additional Communication Technicians. To date we currently only have (3) opening left to fill and a vast amount of training that is currently taking place.
- 2020 posed some very unique and unprecedented challenges for everyone, we are no different. Through it all, and through the challenges that we were met with we have managed to persevere, maintaining moral while keeping the City and citizens safe.
- Through the 2020 grant year we were able to acquire grant funding in the amount of \$72,364.49 to replace all of our in-car computer systems and connectivity platforms for better reliability. For this next year we have submitted a grant application and proposal for a virtual training simulator, if awarded the total budget for this project will be \$75,710.00



GOALS FOR FISCAL YEAR 2022

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 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 3.42% reduction in part one crime statistics and this is through a complete year of new NIBRS reporting system, which is more of an incident based reporting system. We hope to be able to continue this trend through the remainder of this fiscal year and into fiscal year 2022.

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 and other competitive purchasing programs.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	2,161,808	2,258,190	2,205,868	2,733,031
SUPPLIES	153,665	154,115	150,765	154,115
CONTRACTUAL SERVICES	71,309	82,592	86,605	86,385
CAPITAL OUTLAY				
PROGRAM TOTAL	2,386,782	2,494,897	2,443,238	2,973,531

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief	1	1	1	1
Assistant Police Chief				1
Captain	1	1	1	0
Sergeant	6	6	6	6
Police Officer	16	18	18	20
TOTAL FULL TIME:	24	26	26	28
PART TIME POSITIONS:				
Crossing Guard	0.75	0.75	0.75	0.75
Police Officer	1.15	1.15	1.15	1.15
TOTAL PART TIME:	1.9	1.9	1.9	1.9
TOTAL FULL TIME EQUIVALENT	25.9	27.9	27.9	29.9

SIGNIFICANT BUDGET CHANGES:

Personnel: Step Pay Salary increase for officers.

Department: Police Police

GOAL	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Reduce the occurrences of Part I crimes in the City				
Indicator: Number of Part I crimes	370	450	400	425
Provide Services in an efficient manner				
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
Provide high quality				
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
Texas Police	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate	Yes	Yes	Yes	
OUTPUTS				
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
EFFICIENCIES				
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
EFFECTIVENESS				
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

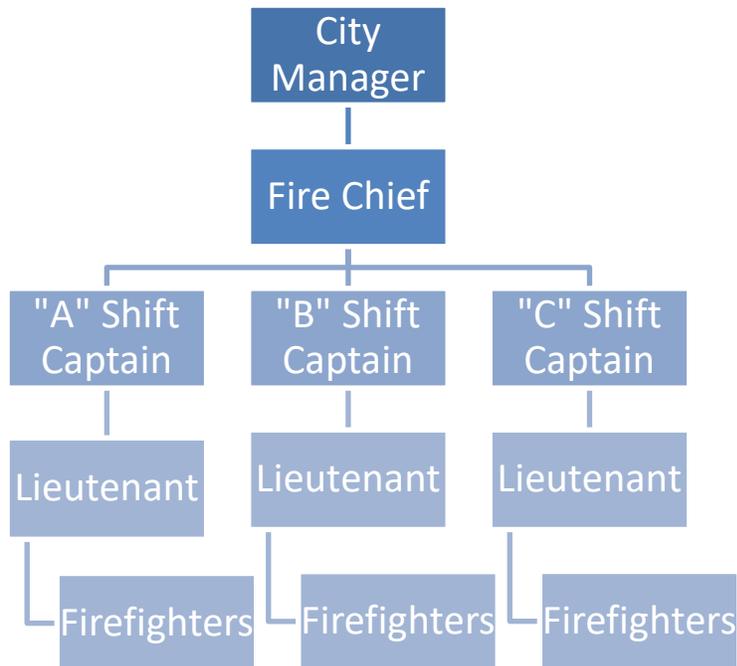
Fire

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 2021 ACCOMPLISHMENTS

The fire department ended 2020 with a total incident count of 2548. Our average response time for 2020 was 5:49. Inspections of businesses is a process that will take some time to get back up to normal counts as we were faced with the Global shut downs. October 2020 through June 2021 (Count is down due to COVID 19) we have inspected approximately 105 businesses.

Acadian Ambulance responded to 2174 incidents and maintained an average response time under six minutes.



FY 2021 ACCOMPLISHMENTS (continued)

Fire Hydrant maintenance is under way with all shifts covering the city flowing and testing hydrants. We have 525 plus total hydrants throughout the city.

Training objectives are still top priority. We have completed multiple mutual aid training sessions with Crandall Fire Department and we will be expanding our multi company training to include neighboring departments. The Swift Water Rescue training included three new members and adding another three this October. We are also getting our Hovercraft Pilots trained at Kaufman City Lake. The total hours of training completed at this time are 12. We will continue our process to get all pilots trained to be able to properly utilize our new equipment.

Fire Station #2 (aka "The Ranch") is completed and fully operational as of April 1, 2021. This is our most exciting project to date and we are looking forward to the opportunity to be able to serve our community better with a second fire station.

GOALS FOR FISCAL YEAR 2022

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 2022

Perform flow tests of 630 fire hydrants in FY 2022

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
PERSONNEL	1,922,202	2,053,660	2,043,699	2,468,236
SUPPLIES	84,132	87,943	87,653	99,611
CONTRACTUAL SERVICES	49,636	76,073	74,686	76,073
CAPITAL OUTLAY				
PROGRAM TOTAL	2,055,970	2,217,676	2,206,038	2,643,920

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
FULL TIME POSITIONS:				
Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter	18	18	18	18
TOTAL FULL TIME:	25	25	25	25
PART TIME POSITIONS:				
Firefighter	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	25	25	25	25

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes New Step Pay salary increase.



Department: Fire

GOAL	FY2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Indicators:				
Percent of Priority I emergency responses within 7:59 minute response time	97%	98%	97%	98%
Average Response time to all incidents	5:49	5:30	5:30	5:30
Fire and EMS Cost per Capita		\$ 140.48	\$ 134.85	
Provide high quality community oriented services with sensitivity				
Indicators:				
Number of Citizens receiving community CPR training	N/A	N/A	NA	NA
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	No	Yes	No	Yes
OUTPUTS				
Calls for Service	2,548	2,950	3,000	3,200
Fire Inspections	105	580	450	500
Fire Hydrant Maintenance	400	630	600	625



Emergency Medical Services (EMS)

EMS

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	170,709	170,709	170,709	174,123
CAPITAL OUTLAY				
PROGRAM TOTAL	170,709	170,709	170,709	174,123

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:





Support Services

Records

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

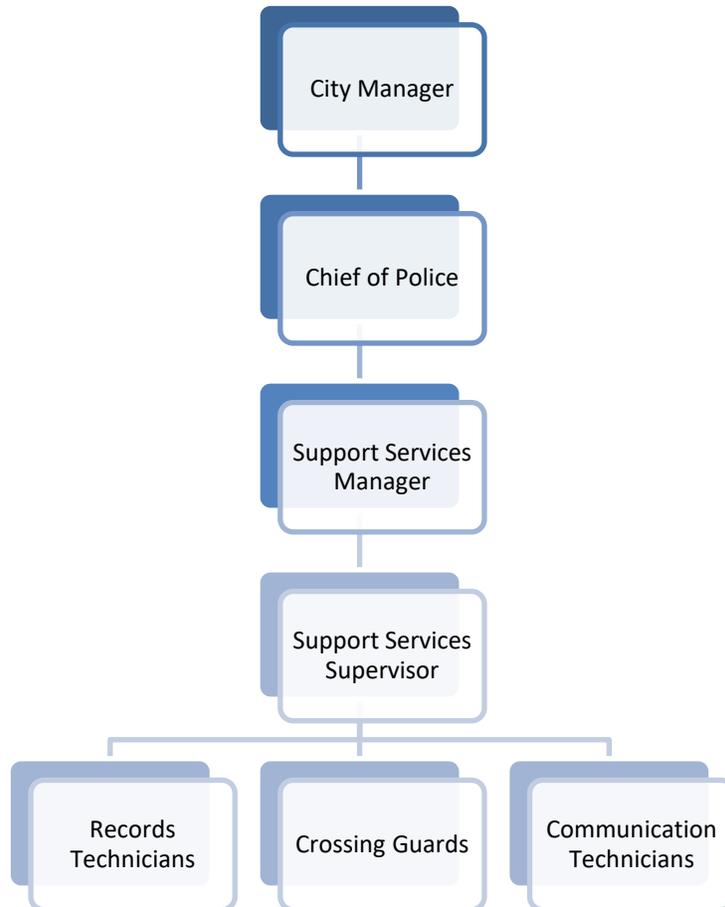
Communications

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



CITY OF SEAGOVILLE, TEXAS

Support Services



PROGRAM DESCRIPTION

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



FY 2021 ACCOMPLISHMENTS

We completed the install of the Crimes Mobile Citation (Ticket writers)

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

We revamped the mobile Wi-Fi from Verizon to First Net AT&T using Pep Link

Our goals have been met for 2021.

GOALS FOR FISCAL YEAR 2022

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 2022 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.

To become fully staffed in Dispatch to have 2 dispatchers and a call taker for each shift.

Start preparing for the future of our Department. To ensure the best of the best is obtained and maintained with technology, equipment and service provided for our employees and to our community.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	654,863	734,475	488,028	781,513
SUPPLIES	8,758	6,946	6,946	6,946
CONTRACTUAL SERVICES	69,001	123,573	123,573	129,323
CAPITAL OUTLAY	3,833	3,549	3,549	3,549
PROGRAM TOTAL	736,455	868,543	622,096	921,331

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Manager	1	1	1	1
Supervisor	1	1	1	1
Records Technician	3	3	3	3
Communication Technician	5	9	9	11
TOTAL FULL TIME:	10	14	14	16
PART TIME POSITIONS:				
Communication Technician	0.75	0.75	0.75	0.75
TOTAL PART TIME:	0.75	0.75	0.75	0.75
TOTAL FULL TIME EQUIVALENT	10.75	14.75	14.75	16.75

SIGNIFICANT BUDGET CHANGES:

Personnel

Includes 5% Salary increase for positions.

Contractual Services

Increases resources allocated for software maintenance for the Electronic Training Program system.



Department: Support Services

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Provide Services in an efficient manner				
Indicators:				
Full staffing of full and part time personnel	Yes	Yes	Yes	Yes
Full-time Support Services staff per 1,000 residents		0.68	0.68	0.68
Creation of 90 day assessment of Property Room records	NA	Yes	Yes	NA
Maintain a Texas Police Chiefs Best Practices Certified Police Department				
	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Creation of an electronic filing system	NA	NA	NA	Yes



Animal Services

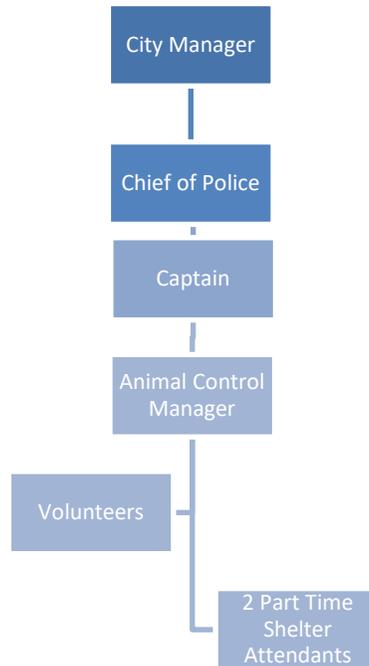
Animal Services

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



CITY OF SEAGOVILLE, TEXAS

Animal Services



PROGRAM DESCRIPTION

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



FY 2021 ACCOMPLISHMENTS

The Seagoville Animal Shelter has, for ten years, and continues to maintain its no kill status through adoption events, rescues, and return to owners. Last year was an extraordinary year due to the COVID pandemic. Our overall numbers were down for the year, but we are seeing those numbers return to normal levels as we emerge from the grips of the pandemic.

Out of 280 canine intakes and 231 feline intakes for 2020, there were only 3 canines euthanized and 3 felines euthanized. These were mostly due to illness or aggression. As you can see, our canine intakes were down considerably, however our feline intakes were on par for normal averages. The animal shelter's volunteer program plays an enormous role in the success of the no kill philosophy by keeping the animal shelter open for adoptions and putting in a total of 3402 volunteer hours throughout the year.

The microchip program continues to benefit Animal Services as another tool they can utilize to get animals back to their rightful owner which helps reduce shelter stays and associated costs. The microchip program has also given Animal Services a computerized means of logging animal and owner information streamlining their efforts of owner returns. In 2020, 52 animals were returned to their rightful owners with a microchip. Every other animal that left the shelter by means of adoption or rescue was also microchipped. Having each animal microchipped upon intake has allowed for Animal Services to better keep track of the records for each animal in the system. Animal Services staff is easily able to distinguish who an animal is simply by scanning the animal and finding the correlating record based on microchip number.

GOALS FOR FISCAL YEAR 2022

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

Animal Services has once again met their goal as a no kill municipal animal shelter with an approximate 98% no kill status.



GOALS FOR FISCAL YEAR 2022
(Continued)

With the hiring of a full time Animal Shelter attendant, Animal Services will be better able to 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 will also allow someone to answer and return calls quicker and keep the shelter cleaner and more organized. Also, a full time shelter attendant that was certified and trained in Animal Control procedures would reduce the need for police officers to handle animal related calls in the event the ACO is off duty for sick or vacation. Currently, one of our part time shelter attendants is ACO and euthanasia certified, therefore the transition from part time to full time would be seamless.

Animal Services continues to make strides toward the return animals to their rightful owner. The microchip program greatly enhances these efforts.

An increase in the microchip budget would better allow Animal Service to increase the amount of registered animals in the city. The current budget allowed for the purchase of microchips for intakes, but didn't leave much room to purchase additional microchips for city registration or microchip clinics.

Texas Department of State Health Services Zoonosis division inspections were handled virtually this past year. Since 2019, with the introduction of new concrete sealants for the floors of the shelter, passing inspection has not been an issue. Ongoing maintenance and upkeep will need to be completed to ensure the shelter passes inspection again this year. Telephone and internet connectivity have been intermittent over the past several years. Through new technology upgrades we hope to eliminate those issues.

The parking lot at the Animal Shelter would also benefit from being resurfaced. Attempts have been made to smooth out the driveway to the shelter, but there is still washout and large potholes when you drive up to the building. Visitors to the shelter have previously complained about the driveway/parking lot.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
PERSONNEL	90,618	102,819	90,733	147,714
SUPPLIES	14,176	17,223	14,137	21,393
CONTRACTUAL SERVICES	7,813	10,470	7,491	12,400
CAPITAL OUTLAY				
PROGRAM TOTAL	112,608	130,512	112,361	181,507

PERSONNEL SUMMARY:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
FULL TIME POSITIONS:				
Animal Control Officer	1	2	2	2
TOTAL FULL TIME:	1	2	2	2
PART TIME POSITIONS:				
Animal Shelter Attendant	1	2	2	2
TOTAL PART TIME:	1	2	2	2
TOTAL FULL TIME EQUIVALENT	2	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel: Full time Animal control officer added.



Department: Animal Services

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	N/A	Yes
Maintain the "no kill" philosophy within the program				
Indicator: Percentage of animals euthanized compared to total outcomes	None	None	1.17%	None
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Strive to return animals to their rightful owners				
Indicator: Animals microchipped	308	900	400	500
Animals returned to owners	52	200	60	50
Respond to calls with courtesy and respect				
Indicator: Number of citizen complaints	None	None	None	None
Deliver efficient animal services throughout the year				
Indicator: Retention of a full time Animal Services manager	Yes	Yes	Yes	Yes
Pass the annual State Review				
Indicator: Satisfactory Rating from State Department of Health Services	Yes	Yes	Yes	Yes



Municipal Court

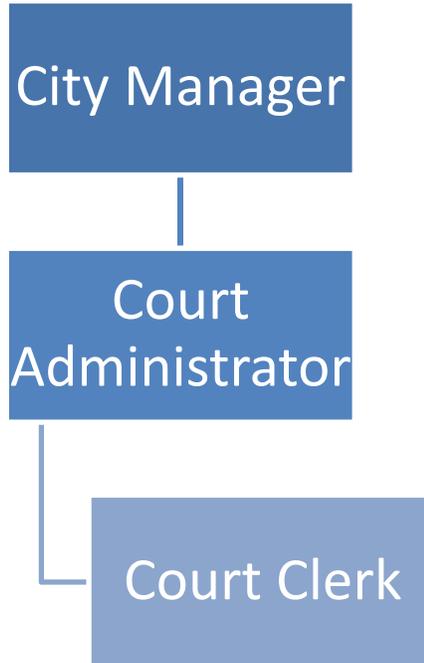
Municipal Court

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



CITY OF SEAGOVILLE, TEXAS

Municipal Court



PROGRAM DESCRIPTION

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

FY 2021 ACCOMPLISHMENTS

The Municipal Court Clerk successfully set up and trained for Virtual Court Hearings. She also achieved her Level 1 Certification. Her accomplishment was a great reflection on the City, because for the first time, there were two Certified Court clerks in the Municipal Court.



GOALS FOR FISCAL YEAR 2022

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

Participate in hosting the City's annual civic academy.

Train the new Court Clerk and continue to cross train 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

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	120,427	125,304	122,875	120,607
SUPPLIES	144	150	150	150
CONTRACTUAL SERVICES	48,201	54,066	69,566	55,566
CAPITAL OUTLAY				
PROGRAM TOTAL	168,772	179,520	192,591	176,323

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	2

SIGNIFICANT BUDGET CHANGES:



Department: Municipal Court

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2020 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	Yes	Yes
Provide Services in an efficient manner				
Indicators:				
Update web payments daily	Yes	Yes	Yes	Yes
Record and prepare deposit payments within one business day	Yes	Yes	Yes	Yes
Participate in annual warrant round-up	Yes	Yes	Yes	Yes
Outputs				
# of Warrants Issued	1,521	2,236	1,597	1,993
# of Warrants Cleared	1,250	2,856	2,141	1,950
# of Violations/Complaints processed	2,471	5,356	5,183	3,805
Efficiencies				
#Online Payments	779	807	835	860
Outstanding Payment Plan Fiscal Year End Balance	53,005	38,281	53,043	60,552
Effectiveness				
%Warrants Cleared	56%	75%	75%	75%
Total Cases Pending at Fiscal Year End				
Active	3,545	6,543	4,907	5,176
Inactive	6,254	7,761	5,821	7,442



Library

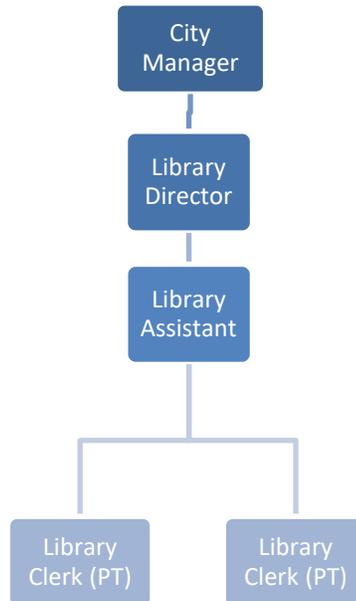
Library

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



CITY OF SEAGOVILLE, TEXAS

Library



PROGRAM DESCRIPTION

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

FY 2021 ACCOMPLISHMENTS

During the COVID-19 shutdown of 2021 the Seagoville Public Library staff conducted a comprehensive evaluation of all library materials. All materials were evaluated for comprehensive labelling, subject entries and annotation notes within the library automation system.

The Children's Services Librarian developed, implemented and managed a virtual Summer Reading Program that resulted in a record-breaking number of minutes read by young library patrons ages 3-18. The Library presented its first ever Story in the Park, by placing book pages along the walkway at Central Park.



In accordance with Government Code 441.127(a), Library Systems under the authority of the Texas State Library and Archives Commission, Seagoville Public Library maintained accreditation standards for FY 2020 and is on track for FY 2021 accreditation.

The Wi-Fi Hotspot lending program was expanded FY 2020. The Library currently has ten mobile Wi-Fi Hotspot devices to circulate to library patrons.

GOALS FOR FISCAL YEAR 2022

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

Develop Programs and Services that are inclusive to the entire community.

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

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
PERSONNEL	206,710	215,440	213,889	217,460
SUPPLIES	1,716	1,750	1,784	1,750
CONTRACTUAL SERVICES	3,611	4,750	4,600	4,750
CAPITAL OUTLAY	14,476	14,000	14,000	14,000
PROGRAM TOTAL	226,513	235,940	234,273	237,960

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
FULL TIME POSITIONS:				
Library Director	1	1	1	1
Library Assistant	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:				
Library Clerk	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	3	3	3	3

SIGNIFICANT BUDGET CHANGES:

Library Director retiring in January 2022. Assistant will move into Director position.



Department: Library

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	N/A	Yes
Continue the development and implementation of the comprehensive 5 year technology plan	Continue	Continue	Continue	Continue
Effectiveness				
Maintain accreditation with the Texas State Library				
Indicators:				
Accreditation letter	Yes	Yes	Yes	Yes
Provide Quality Leisure opportunities				
Outputs				
Indicators:				
Attendance - Story Time for Preschoolers	570	550	0	550
Attendance - Summer Reading Club	462	500	462	500
Attendance - Day Care Outreach Program	160	160	0	160
Open WiFi access	Yes	Yes	Yes	Yes
Library Visits	4,527	16,050	7,000	16,050
Library Materials Circulated	22,599	33,500	12,500	33,500
Efficiencies				
Number of Library Visits per Library Employee	7,533	11,166	4,166	11,166



Senior Center

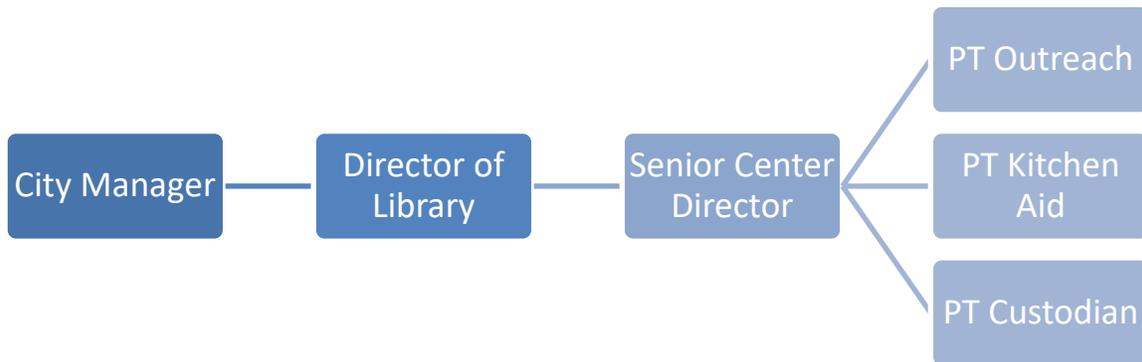
<h2>Senior Center</h2>

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



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 2021 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 other month for distribution. They are doing 2 months at a time due to the Covid 19 pandemic.



FY 2021 ACCOMPLISHMENTS (continued)

We are hoping to reopen the center at some point in 2022. Once we open, we will be doing the congregate meals only. With the funding from DAAA we will be doing meals at the center only, once the new fiscal year starts. That decision could change depending on the State of Texas and decisions made. If we are doing the Congregate meals, food is not allowed outside of the center.

The City of Seagoville allowed the employees of the senior center to accept the extra Covid 19 funding and hand out 3 meals a day during the week for most of the year and 5 meals on Friday. That was done with the exception of a few months. STAR transit has provided meals to the seniors that are home bound and do not feel safe or are physically unable to drive to center to get the meal.

GOALS FOR FISCAL YEAR 2022

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

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.

Reopen the center to get the seniors active and socialized again to improve their health.



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	129,333	135,783	127,394	136,633
SUPPLIES	6,933	5,300	5,300	5,300
CONTRACTUAL SERVICES	70,218	68,775	67,275	68,775
CAPITAL OUTLAY				
PROGRAM TOTAL	206,483	209,858	199,969	210,708

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Manager	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Outreach Worker	0.75	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
TOTAL PART TIME:	1.89	1.89	1.89	1.89
TOTAL FULL TIME EQUIVALENT	2.89	2.89	2.89	2.89

SIGNIFICANT BUDGET CHANGES:

Department: Senior Center

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	No	Yes	Yes	Yes
Serve a congregate meal 5 days a week to qualifying patrons				
Indicator:				
Meals Served	28,341	11,000	11,000	10,300
Provide transportation services to disabled persons and seniors	Yes	Yes	Yes	Yes
Indicator:				
Number of rides provided	2,380	2,650	5,097	5,100
Provide transportation services to Dallas Transit from various locations in Seagoville				
Indicator:				
Number of rides provided	2,984	3,900	1,598	1,645
Pass annual Dallas County health inspection	Yes	Yes	Yes	Yes
Pass DCAAA annual financial review	Yes	Yes	Yes	Yes
Pass DCAAA annual kitchen review	Yes	Yes	Yes	Yes
Provide games and other activities for senior center members	Yes	Yes	Yes	Yes
Indicator:				
Average daily attendance	50	50	50	50



Sanitation

Sanitation

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	894,885	910,713	910,713	955,927
CAPITAL OUTLAY				
PROGRAM TOTAL	894,885	910,713	910,713	955,927

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Contractual Services: Reflects estimated increase in customer activity.







Community Development

FY 2021 ACCOMPLISHMENTS

- Created a Digital Inspection Log
- Submitted a grant for Malloy Bridge/Crestview Reimbursement from Dallas County
- Casey was Certified as an Administrative Assistant
- Providing quotes for an Online Permit Module
- Kailey passed the Residential Inspector Qualifications
- Received grant for Malloy Bridge/Crestview Reimbursement from Dallas County
- Repairs made to Combine Road
- Rehab done on Cubley, Ferrell and Potter
- Repairs on Dice Road
- Replaced Cain Street
- Engineering done for sidewalks for Malloy Bridge Road
- New Parking lot poured for Freedom Park, Installed lights and equipment also
- Backflow Digital Log created and implemented
- Drafted a Residential Checklist for New Homes
- Kailey and Ladis completed CEU's Plumbing
- Obtained engineering plans for Woodhaven Drainage
- Repaved Ross Lane and Johnnie Row with concrete
- Four-way light installed at Crestview and Malloy Bridge Road
- Completed remodel on 108 North Railroad



Program: Community Development

GOAL	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	Yes	Yes	N/A	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
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	6	6
ISO rating - residential		5	5	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	Yes	Yes	Yes	Yes
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Obtain SEDC funding for Quality of Life Projects				
Indicator:				
Funding provided	Yes	Yes	Yes	Yes





Building Inspection and Services

Building Inspection

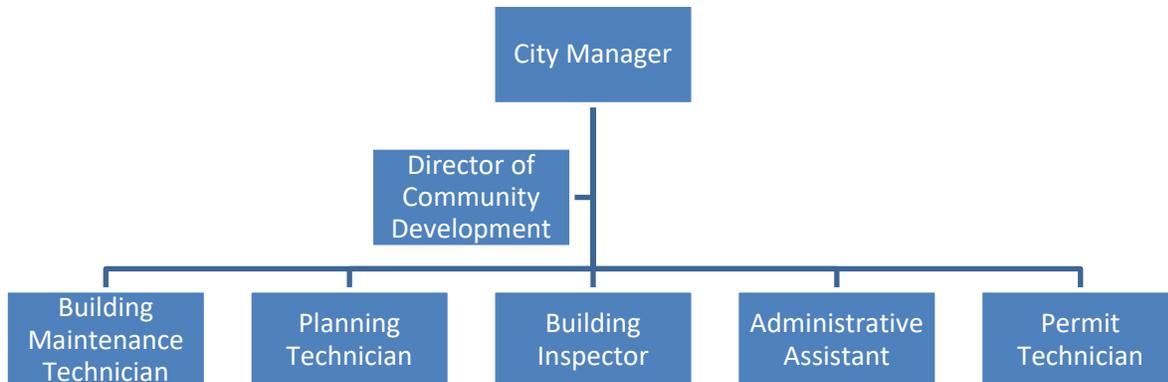
1. Process and review all building applications and development plans.
2. Issue building and development permits and certificates.
3. Adhere to and maintain building code chapters and sections, guides, and other documents.

Building Services

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



CITY OF SEAGOVILLE, TEXAS



Building Inspection and Services

PROGRAM DESCRIPTION

The Building Inspection Program provides public safety by enforcing local and state regulations and codes relative to the construction, enlargement, alteration, repair, demolition, occupancy, 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 2022

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:

- Purchase a Permit module and train all employees on how to use the system
- Adopt 2021 Building Codes with Amendments
- Implement Residential Checklist for New Homes
- Building Inspector to complete all Commercial training
- Building Inspector to complete Plan Review Certification
- Replace Tile in the Restrooms at City Hall
- Update and implement Master Fee Schedule for permits



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
PERSONNEL	338,197	347,371	328,012	359,044
SUPPLIES	10,030	10,600	11,632	11,100
CONTRACTUAL SERVICES	41,236	51,700	69,942	102,025
CAPITAL OUTLAY	-	-	-	-
PROGRAM TOT.	389,463	409,671	409,586	472,169

PERSONNEL SUMMARY:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
FULL TIME POSITIONS:				
Community Development Director	1	1	1	1
Building Inspector	1	1	1	1
Building Maintenance Technician	1	1	1	1
Permit Technician	1	1	1	1
Administrative Assistant	0	0	0	0
Construction Inspector				0.5
TOTAL FULL TIME:	4	4	4	4.5
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME	4	4	4	4.5

SIGNIFICANT BUDGET CHANGES:

Personnel - Includes 3% Salary increase. Adding a Construction Inspector to be split with Public Works.



Department: Building Inspection and Services

PERFORMANCE MEASURES	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
OUTPUTS				
Number of Building Inspections				
Residential	4904	4500	4500	4500
Commercial	229	250	150	200
EFFICIENCIES				
Average Time to Complete an Inspection (minutes):				
Certificate of Occupancy	45	45	45	45
Frame Inspection	45	45	45	45
Plumbing Inspection	25	25	25	25
Roof Inspection	15	15	15	15
Slab Inspection	35	35	35	35
EFFECTIVENESS				
Ensure all Building Projects Meet Recognized Standards for Building Safety and Code Compliance	100%	100%	100%	100%



Streets

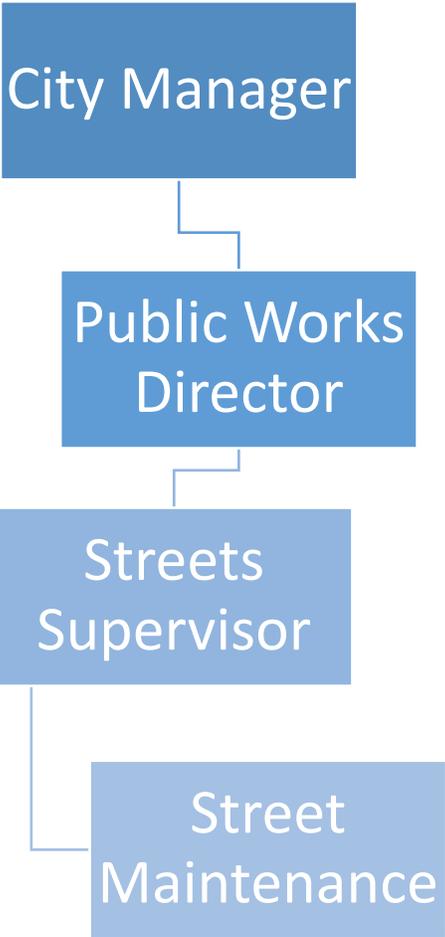
Streets

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



CITY OF SEAGOVILLE, TEXAS

Streets



PROGRAM DESCRIPTION

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



FY 2022 GOALS

- Stripe streets within the City
- Crack Seal streets where needed
- Repair numerous streets of potholes
- Replace several sidewalks within the City
- Replace several streets within the City



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	193,159	206,320	203,075	273,536
SUPPLIES	84,913	54,069	70,414	55,269
CONTRACTUAL SERVICES	122,622	135,600	124,050	135,600
CAPITAL OUTLAY	0	0	0	0
PROGRAM TOTAL	400,694	395,989	397,539	464,405

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Streets Maintenance Worker	2	2	1	1
Street Maintenance Supv				1
Litter Crew Worker	2	3	3	3
TOTAL FULL TIME:	4	5	4	5
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	4	5	4	5

SIGNIFICANT BUDGET CHANGES:

Personnel

Includes a 3% salary adjustment. Street Maintenance Supervisor position added.





Parks

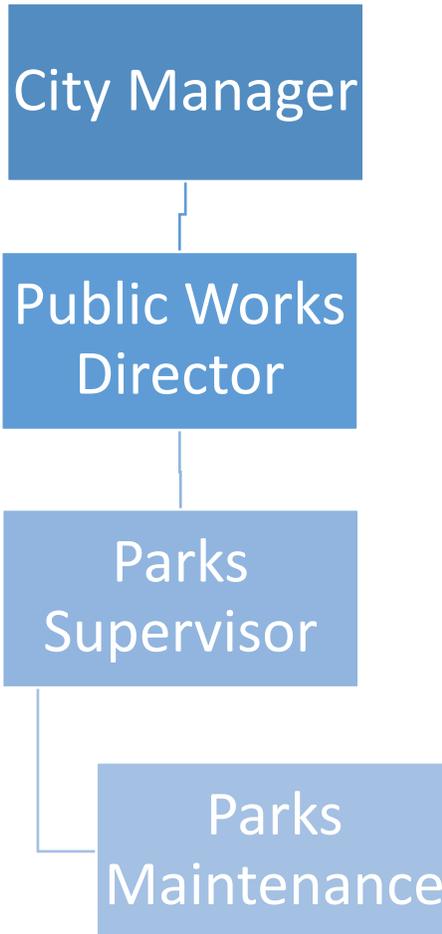
Parks

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



CITY OF SEAGOVILLE, TEXAS

Parks



PROGRAM DESCRIPTION

To provide quality leisure experiences, facilities and programs for the citizens of Seagoville regardless of age or abilities, and serve as stewards of our parks and natural open space. The Park Department maintains eight (8) 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, Kid Fish, Seagofest, Movie in the Park and carnivals.



GOALS FOR FISCAL YEAR 2022

- 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

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
PERSONNEL	60,688	86,693	70,627	139,036
SUPPLIES	45,690	56,850	57,400	56,850
CONTRACTUAL SERVICES	131,440	190,650	193,150	215,650
CAPITAL OUTLAY				
PROGRAM TOTAL	237,818	334,193	321,177	411,536

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED BUDGET	PROJECTED	ADOPTED
FULL TIME POSITIONS:				
Parks Supervisor	0	1	1	1
Maintenance Worker		1	1	1
TOTAL FULL TIME:	0	2	2	2
PART TIME POSITIONS:				
Maintenance Apprentice	0	4	4	4
TOTAL PART TIME:	0	4	4	4
TOTAL FULL TIME EQUIVALENT	0	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 4 Part Time and 1 New Full Time Maintenance workers

Contractual Serices:



Department: Parks

PERFORMANCE MEASURES	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
OUTPUTS				
Number of park acres maintained	106	106	106.15	106.15
EFFICIENCIES				
Park maintenance operating cost per capita	\$13.92	\$19.56	\$18.73	\$23.12
Operating Cost per Park Acre	\$2,244	\$3,153	\$3,026	\$3,877
EFFECTIVENESS				
Achieve 100% maintenance on all acres of parks.	100%	100%	100%	100%



Planning

Planning

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



CITY OF SEAGOVILLE, TEXAS

Planning



PROGRAM DESCRIPTION

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 2022

- 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
- Create Unified Development Code



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	86,178	89,870	89,058	93,579
SUPPLIES	756	4,100	2,500	4,100
CONTRACTUAL SERVICES	16,523	13,786	18,236	25,286
CAPITAL OUTLAY				
PROGRAM TOTAL	103,456	107,756	109,794	122,965

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Planning Technician	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel:

3% salary increase.



Department: Planning

Performance Measures	FY2020 Actual	FY2021 Budget	FY2021 Projected	FY2022 Budget
Outputs				
Planning & Zoning Commission meetings	11	24	9	24
Meeting Packets	11	23	9	23
Meeting(s) cancelled	14	2	15	2
Meeting(s) rescheduled	0	0	1	0
Special meeting(s) called	1	1	0	1
Zoning Case(s)	6	12	5	12
Subdivision Construction Plat(s)	3	3	2	8
Subdivision Final Plat(s)	1	2	2	5
Concept plan(s)	3	6	2	12
Planned Development(s) and/or Amendment(s)	7	8	5	10
Special Use Permit(s)	3	3	1	3
Code change(s)	1	3	0	3
Minor subdivisions (less than 4 lots) recorded	48	60	44	60
Plat and/or plan review(s) completed	63	80	61	80
Floodplain reviews for Dallas County	1	10	0*	10
Zoning review letters	9	12	3	12
Efficiencies				
Percentages of adjacent property owner letters sent at least 10 days prior to hearing	100%	100%	100%	100%
Effectiveness				
Percent of Zoning Cases processed in compliance with state requirements	100%	100%	100%	100%
Percent of meeting minutes approved without corrections	90%	100%	100%	100%

* Separate from any other review



Code Enforcement

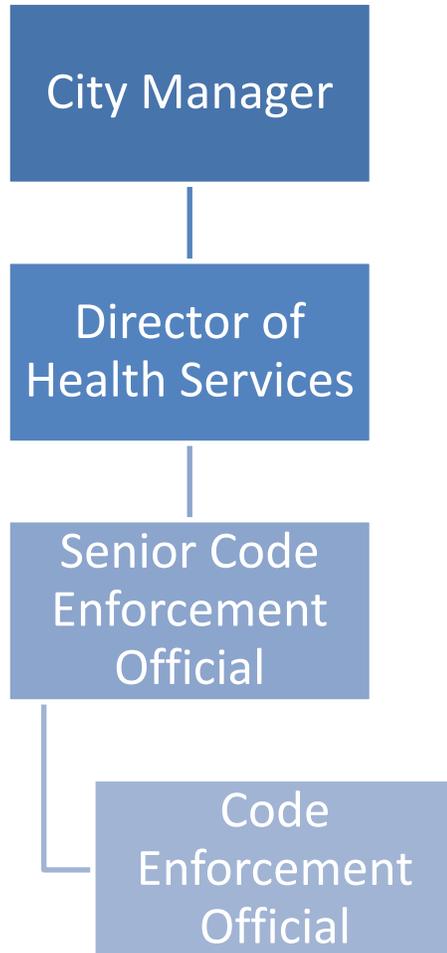
Code Enforcement

1. Enforces tall grass and other nuisance ordinances.



CITY OF SEAGOVILLE, TEXAS

Code Enforcement



PROGRAM DESCRIPTION

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



FY 2021 ACCOMPLISHMENTS

105 Shadywood.- Demolition and removal of dilapidated structure by property owner (residential)

2411 Seagoville Rd. – Court Order for the Removal of a dilapidated residential building by the City of Seagoville.

3015 E. Stark Rd- Took action to meet with the property owner due to numerous code violations and health hazards with the structure as well as having a high number of police calls and criminal activity at the location. The owner had the tenant evicted, the structure demolished, and the property cleaned up.

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

Currently working with property owners to demolish the dilapidated structure(s) at 2421 Kleberg Rd.

102 Bowers St. Currently working with property owner to rehab structure.

612 Bluff Rd. Currently working with property owner to rehab structure and clean property.

804 Elmo. Currently working with property owner to rehab structure.

Code Enforcement was able to implement some changes in the Government Outreach software to be more efficient with the Junk Vehicle abatement process. A total of 5 junk vehicles were seized and removed from private and public property. As Code Enforcement has become more familiar with this process, the department is becoming more effective.

Illegal Dumping Offenses:

101 Total Cases- Though most of the cases were minor in nature i.e. bags of trash to mattresses, in most of the Cases Code Enforcement was unable to locate offender(s), 25 cases tracked and citations issued, 1 felony case.

Code Enforcement continues to monitor areas for illegal dumping and removing the debris as quickly as possible to help curb continuous dumping.



FY 2022 GOALS

Code Enforcement will continue working with property owners to make improvements on their properties of Substandard Structures. In cases where owners are unable to be located, the City of Seagoville Code Enforcement will follow procedure and take necessary action to remedy the violation in accordance with City of Seagoville Ordinances and State Law.

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

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

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	137,407	142,091	142,091	148,476
SUPPLIES	4,771	7,080	5,963	7,080
CONTRACTUAL SERVICES	52,534	51,205	52,322	52,205
CAPITAL OUTLAY				
PROGRAM TOTAL	194,712	200,376	200,376	207,761

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Senior Code Enforcement Officer	1	1	1	1
Code Enforcement Officer	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	2

SIGNIFICANT BUDGET CHANGES:



Department: Code Enforcement

PERFORMANCE MEASURES	FY 2020 Actual	FY 2021 Budget	FY 2021 Projected	FY 2022 Budget
OUTPUTS				
Number of Code Enforcement Cases Reported	720	1,000	1,000	1,000
Number of Code Enforcement Cases Closed	587	975	975	975
Number Citations Issued	94	100	125	125
Total Violations Cited	191	200	250	250
EFFICIENCIES				
Number of Complaints per Code Enforcement Officer	360	700	375	750
Number of Code Enforcement Officers	2	2	2	2
EFFECTIVENESS				
Percentage of Code Complaints resulting in Voluntary Compliance	97.0%	98.0%	98.0%	98.0%



Health Inspector

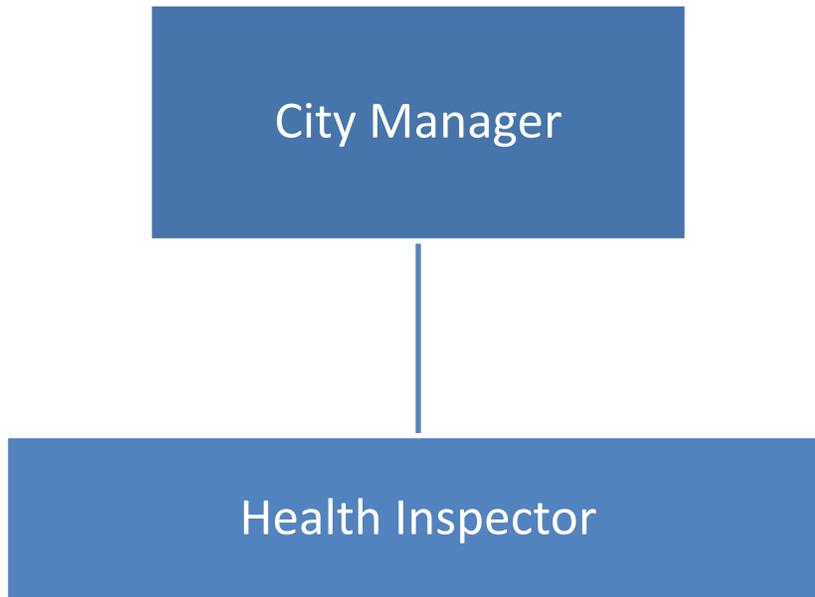
Health Inspector

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 of environmental violations within the City.



FY 2021 ACCOMPLISHMENTS

- Inspected and provided guidance and necessary food handler training for all permitted food establishments within the City, including La Pulga Flea Market and temporary food establishments
- Managed \$925,925.00 COVID Cares Act Funding Program distributing funds to qualifying projects, such as; purchasing laptops, virtual court software, Seagoville Business Grant Program, installing indoor air quality filters among other appropriate purchases
- Assigned responsibility of managing Code Enforcement, Household Hazardous Waste Program and Republic Waste Contract
- Represented City in lead role during COVID Pandemic assisting management in key decisions and protocol implementation

FY 2022 GOALS

- Inspect and provide guidance and necessary food handler training for all permitted food establishments within the City, including La Pulga Flea Market and temporary food establishments
- Manage \$4,000,000 American Rescue Plan (ARP) COVID Relief Funding for the City
- Provide leadership role in COVID Pandemic Response.
- Implement non-residential Swimming Pool Inspection Program
- Research City's Waste Disposal Contract to ensure the best service is provided to Seagoville residents



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	95,751	107,387	106,575	111,716
SUPPLIES	4,302	7,230	3,500	7,230
CONTRACTUAL SERVICES	633	2,600	1,450	2,600
CAPITAL OUTLAY				
PROGRAM TOTAL	100,686	117,217	111,525	121,546

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Health Inspector	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:





Non-Departmental

Non-Departmental

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
PERSONNEL	93,319	91,805	104,246	102,805
SUPPLIES	32,170	23,500	27,000	23,500
CONTRACTUAL SERVICES	298,923	281,025	309,865	324,608
CAPITAL OUTLAY				
PROGRAM TOTAL	424,412	396,330	441,111	450,913

PERSONNEL SUMMARY:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

CONTRACTUAL SERVICES: \$15,000 added to increase Attorney fees







City of Seagoville, Texas Debt Service Fund Overview

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

Effects of Current Debt Levels on Current and Future Operations

During fiscal year 2021, the City issued debt in the amount of \$5,015,000 for a new Police Station. During fiscal year 2019, the City issued debt for 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 2021 certified taxable value of \$914,629,714 is a 17.51% increase from the 2020 certified taxable value of \$778,358,808. This will provide additional property tax revenues for debt service operations. The City has adopted a tax rate of \$0.088750 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).

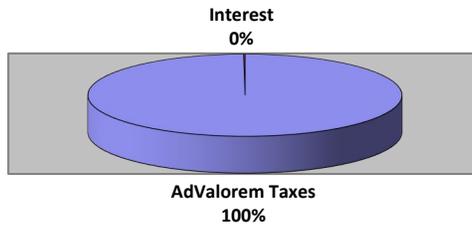
Revenues

Revenues in the Debt Service Fund are budgeted at \$775,818 a \$285,778 increase from the previous year. The I&S property tax rate for FY 2021-22 is calculated at \$0.088750 for this fiscal year. The I & S rate is equivalent to 11.25% of the total property tax rate of \$0.788800 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$775,818 and represent all of total fund revenues. Interest revenue is budgeted at \$10.



City of Seagoville, Texas Debt Service Fund Overview

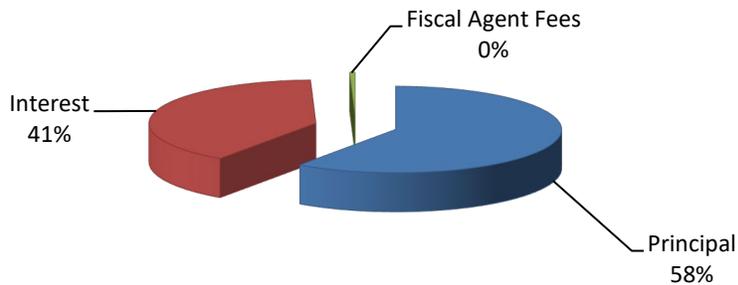
Revenue By Source



Expenditures

Expenditures for the Debt Service Fund are budgeted at \$858,184. This is due to the bond sale in FY 2021. Principal payments on bonds are budgeted at \$501,500. Interest payments on bonds budgeted at \$354,934.

Debt Service Fund Expenditures by Category

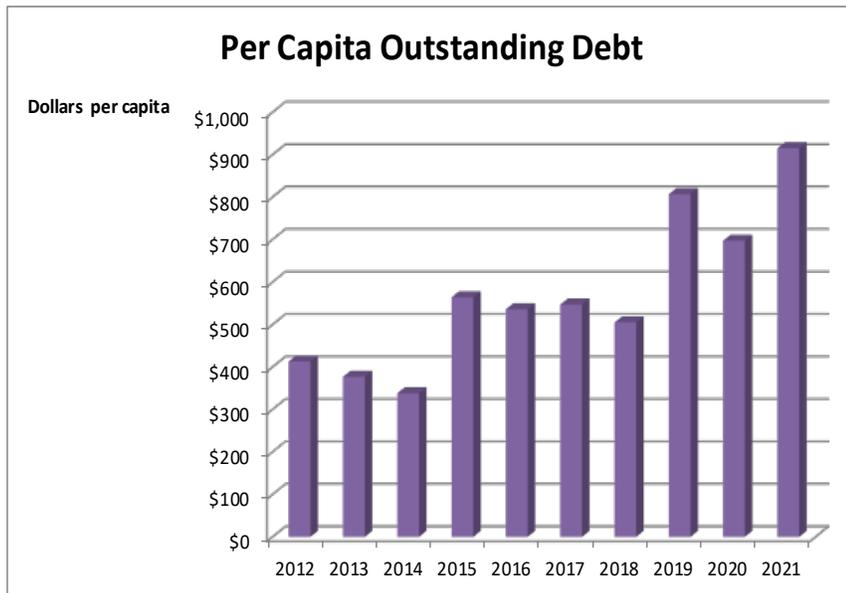




City of Seagoville, Texas Debt Service Fund Overview

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

Year	Outstanding Debt	Population
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
2021	\$16,290,000	17,800

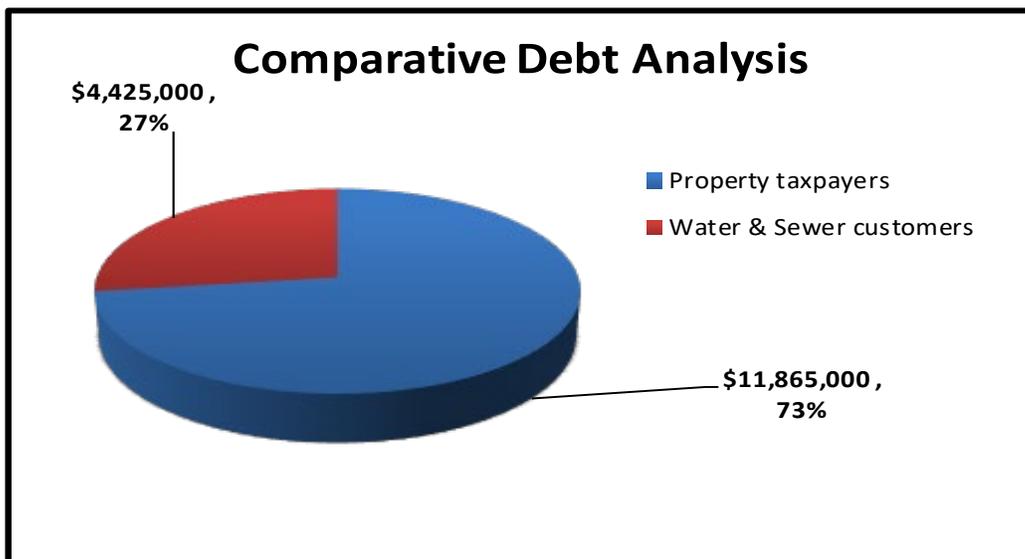




City of Seagoville, Texas Debt Service Fund Overview

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

Property taxpayers – general government	\$11,865,000	(73%)
Water & Sewer customers	4,425,000	(27%)



The FY 2022 annual debt requirement for general government (principal, interest and fees) is \$858,184.

The FY 2022 annual debt requirement for water and sewer is \$496,037. The total debt commitment for water and sewer is \$1,131,077, including year 2 of a three year lease amounting to \$635,040.



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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2021-2022	Adopted 2021-2022
Beginning Fund Balance	\$98,204	\$98,204	\$100,397	\$142,544
Revenues				
Property Tax	\$494,952	\$490,000	\$562,067	775,808
Other Revenues		-	-	-
Interest Income	106	40	5	10
Total Revenues	\$495,059	\$490,040	\$562,072	\$775,818
Total Available Funds	\$593,261	\$588,244	\$662,469	\$918,362
Expenditures				
Bond Principal	\$222,000	\$660,219	\$311,500	501,500
Interest on Bonds	268,614	207,394	207,394	354,934
FY 2020 Police Station		348,000	348,000	
Paying Agent Fees	2,250	1,750	1,750	1,750
Total Expenditures	\$492,864	\$1,217,363	\$868,644	\$858,184
Transfers				
From General Fund		348,719	348,719	
Total Transfers		348,719	348,719	-
Ending Fund Balance	\$100,397	(\$280,400)	\$142,544	\$60,178
Tax Rate	0.068300	0.068300	0.068300	0.088750

**CITY OF SEAGOVILLE
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2021**

Total Assessed Value		\$ 920,157,331
Debt Limit - 10 Percent of Total Assessed Value		\$ 92,015,733
Current General Obligation Debt		<u>11,865,000</u>
Legal Debt Margin		<u>\$ 80,150,733</u>

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

The City Charter (Section 8.01 states:

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

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

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

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2022	501,500.00	354,934.00	856,434.00
2023	571,000.00	302,161.00	873,161.00
2024	600,500.00	282,361.00	882,861.00
2025	625,000.00	263,993.00	888,993.00
2026	645,000.00	248,406.00	893,406.00
2027	661,250.00	233,088.00	894,338.00
2028	680,750.00	214,978.00	895,728.00
2029	545,000.00	193,644.00	738,644.00
2030	565,000.00	174,594.00	739,594.00
2031	585,000.00	154,844.00	739,844.00
2032	600,000.00	137,744.00	737,744.00
2033	615,000.00	123,291.00	738,291.00
2034	635,000.00	108,219.00	743,219.00
2035	650,000.00	92,175.00	742,175.00
2036	665,000.00	75,225.00	740,225.00
2037	680,000.00	57,875.00	737,875.00
2038	705,000.00	40,000.00	745,000.00
2039	720,000.00	21,600.00	741,600.00
2040	305,000.00	9,250.00	314,250.00
2041	310,000.00	3,100.00	313,100.00
	11,865,000.00	3,091,482.00	14,956,482.00

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2022	166,500.00	22,581.00	189,081.00
2023	171,000.00	19,367.55	190,367.55
2024	175,500.00	16,067.25	191,567.25
2025	180,000.00	12,680.10	192,680.10
2026	180,000.00	9,206.10	189,206.10
2027	146,250.00	5,732.10	151,982.10
2028	150,750.00	2,909.48	153,659.48
TOTAL	1,170,000.00	88,543.58	1,258,543.58

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
2022	180,000.00	175,100.00	355,100.00
2023	200,000.00	167,500.00	367,500.00
2024	220,000.00	159,100.00	379,100.00
2025	230,000.00	150,100.00	380,100.00
2026	250,000.00	141,750.00	391,750.00
2027	295,000.00	133,575.00	428,575.00
2028	305,000.00	124,575.00	429,575.00
2029	310,000.00	115,350.00	425,350.00
2030	320,000.00	105,900.00	425,900.00
2031	330,000.00	96,150.00	426,150.00
2032	340,000.00	86,100.00	426,100.00
2033	350,000.00	75,750.00	425,750.00
2034	365,000.00	65,025.00	430,025.00
2035	375,000.00	53,925.00	428,925.00
2036	385,000.00	42,525.00	427,525.00
2037	395,000.00	30,825.00	425,825.00
2038	410,000.00	18,750.00	428,750.00
2039	420,000.00	6,300.00	426,300.00
	5,680,000.00	1,748,300.00	7,428,300.00

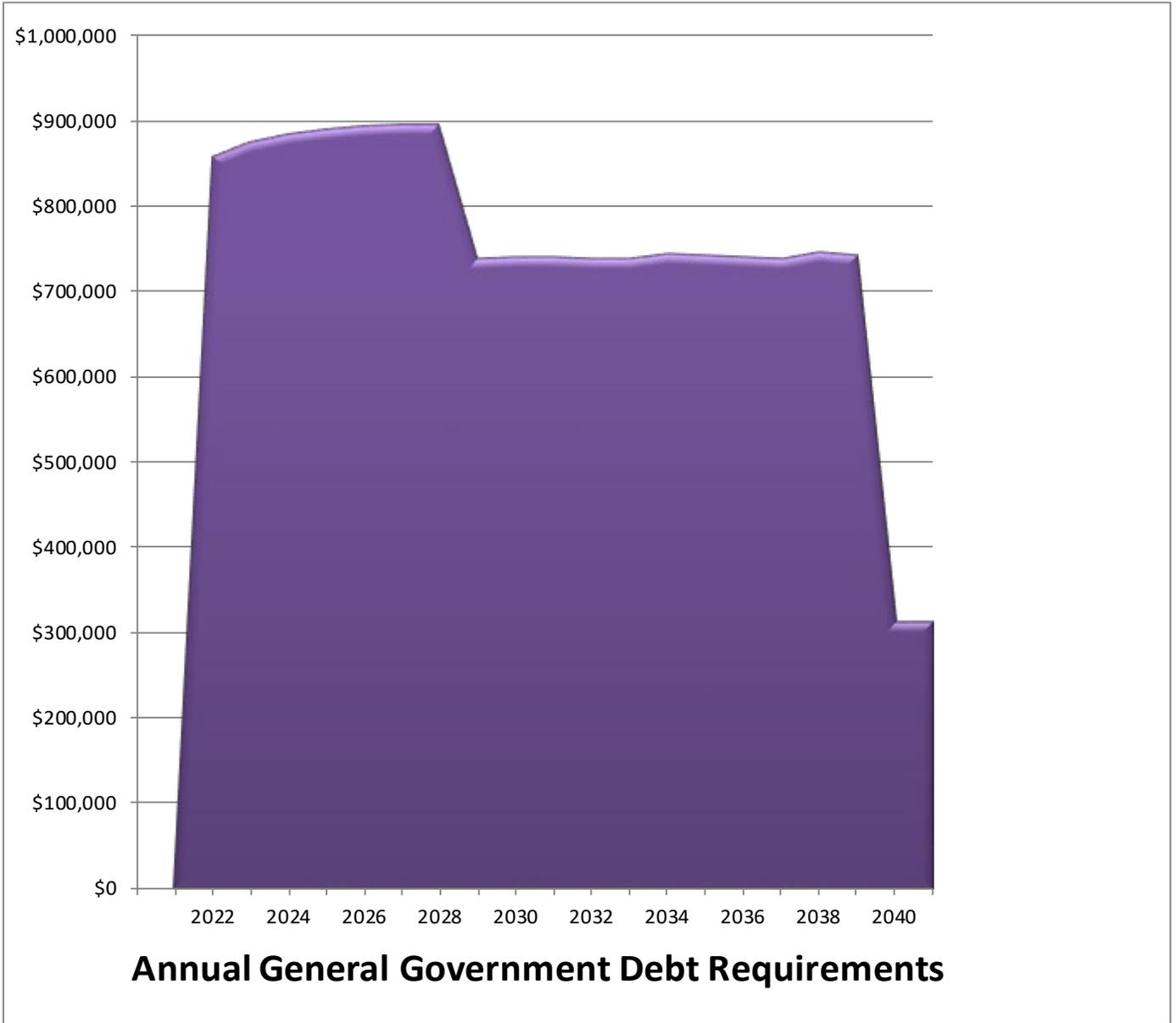
Proceeds from the sale of the certificates were used for the purpose of acquiring a public radio communication system and the design and construction of street and roadway improvements within the City, including the road, street, sidewalks, curb, drainage and related improvements

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
TAX & WATERWORKS & SEWER SYSTEM SURPLUS CERTIFICATES OF OBLIGATION
SERIES 2021**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2022	155,000.00	157,253.13	312,253.13
2023	200,000.00	115,293.76	315,293.76
2024	205,000.00	107,193.76	312,193.76
2025	215,000.00	101,212.51	316,212.51
2026	215,000.00	97,450.01	312,450.01
2027	220,000.00	93,781.26	313,781.26
2028	225,000.00	87,493.76	312,493.76
2029	235,000.00	78,293.76	313,293.76
2030	245,000.00	68,693.76	313,693.76
2031	255,000.00	58,693.76	313,693.76
2032	260,000.00	51,643.76	311,643.76
2033	265,000.00	47,540.63	312,540.63
2034	270,000.00	43,193.75	313,193.75
2035	275,000.00	38,250.00	313,250.00
2036	280,000.00	32,700.00	312,700.00
2037	285,000.00	27,050.00	312,050.00
2038	295,000.00	21,250.00	316,250.00
2039	300,000.00	15,300.00	315,300.00
2040	305,000.00	9,250.00	314,250.00
2041	310,000.00	3,100.00	313,100.00
	5,015,000.00	1,254,637.61	6,269,637.61

Proceeds from the sale of the certificates are used for the purpose of the design build of a new Police Station.

**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



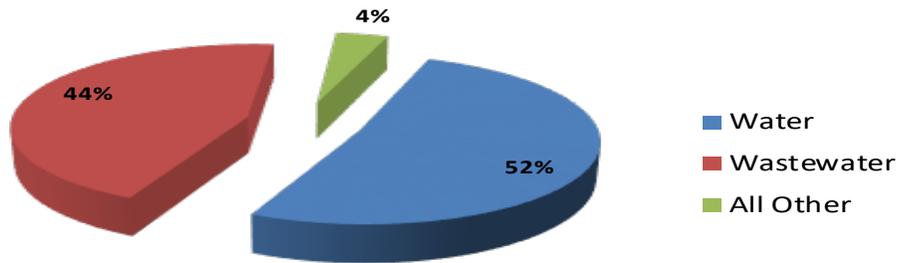
**Seagoville Economic Development Corporation
Fund Summary FY 2022**

Account Description	Actual FY 2020	Budget FY 2021	Projected FY 2021	Adopted FY 2022
Total Net Position October 1	2,289,476	2,509,380	2,647,572	2,139,104
Revenues				
Sales Tax Revenues	979,337	951,940	1,029,340	1,029,340
Rent Revenue	19,100	21,600	31,600	32,400
Starwood Receivable		-	20,000	40,000
Interest Income	1,009	810	810	810
Total Revenue	999,446	974,350	1,081,750	1,102,550
Total Resources Available	3,288,922	3,483,730	3,729,322	3,241,654
Expenditures				
Administrative & Operations				
Administrative Cost	39,694	27,000	27,000	27,000
Operations	138,974	311,350	295,840	145,250
Total Administrative & Operations	178,667	338,350	322,840	172,250
Economic Development Assistance				
Pending Projects				
Gotham Greens	-	-	-	-
Julio Torres	-	-	-	-
KRR	-	-	-	-
Excel Linen	-	-	-	-
Mi Vestido	-	-	-	-
Other Projects				
Kelley Harris Incentive	-	-	600,000	-
Building Renovation	101,263	-	-	-
Land Incentive	9,537	-	64	-
Excel Linen	100,000	-	-	-
Wade Electric Incentive	-	-	150,000	-
Greenforest Landscaping & Main	-	-	625	-
Beacon Industries	-	-	350,000	-
Seagoville Signs and Designs	-	-	4,505	-
Vic Hopkins Body Shop Sewer Proj Easer	-	-	15,000	-
Golden Chick Incentive		200,000	-	-
Total Economic Development Assistance	210,800	200,000	1,120,194	-
City and Community Oriented Projects				
Fireworks	-	5,000	5,000	5,000
Kidfish Event	1,081	3,500	2,000	3,500
Freedom Park/Childs' Play	114,398	-	40,184	75,000
Quality of Life Projects	136,405	100,000	100,000	100,000
Special Events Chamber of Commerce		-	-	-
Total City and Community Projects	251,883	108,500	147,184	183,500
Total Expenditures	641,350	646,850	1,590,218	355,750
Excess of Revenue over Expenditures	358,096	327,500	(508,467.97)	746,800
Total Net Position September 30	2,647,572	2,836,880	2,139,104	2,885,904
Invested in Capital Assets	655,549	825,393	655,549	655,549
Working Capital	1,992,023	2,011,487	1,483,555	2,230,355
Daily Operating Cost	489.50	926.99	884.49	471.92

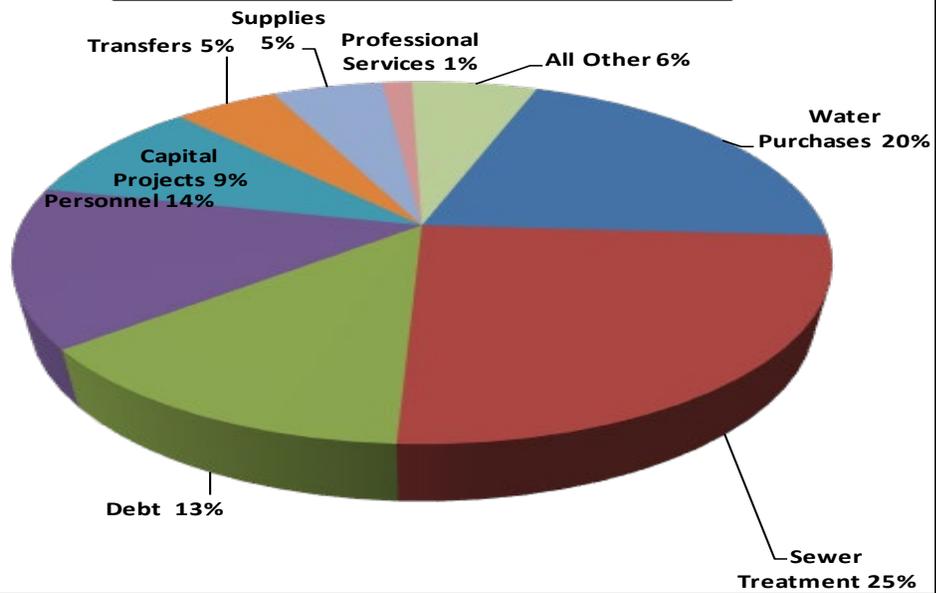




Water & Sewer Revenues
Total Budget \$7,365,087



Water & Sewer Expenditures
Total Budget \$8,422,406





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

	Actual 2019-2020	Adopted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Unrestricted Net Asset Balance	\$7,328,456	\$7,775,755	\$8,860,364	\$7,166,229
Revenues				
Water Services	\$3,794,159	\$3,693,520	\$3,693,520	\$3,794,159
Waste Water Service	3,298,891	3,276,490	3,276,490	3,276,490
Refunded Debt	-	-	-	-
Smart Meter Acquisition Funding	1,730,925	-	-	-
Developer Contribution	-	-	-	-
Other Income	365,609	278,442	278,442	294,438
Total Revenues	\$9,189,585	\$7,248,452	\$7,248,452	\$7,365,087
Total Available Funds	\$16,518,042	\$15,024,207	\$16,108,816	\$14,531,316
Expenditures				
Operating and Debt Expenses:				
Administrative	\$191,856	\$196,760	\$195,138	\$228,306
Water	2,099,262	2,394,387	2,355,834	2,557,846
Sewer	2,133,398	2,677,059	2,720,760	2,765,961
Customer Service	244,206	252,442	252,442	301,313
Non-Departmental	141,246	107,795	159,459	157,191
Tuition Reimbursement Program	-	5,000	5,000	5,000
Transfers Out	352,304	352,304	352,304	352,304
Cityworks renewal fee /Open Gov	18,329	18,925	18,925	18,925
EPA Mandates	-	54,000	54,000	20,200
Debt	499,362	1,136,605	1,136,605	1,131,077
	5,679,963	7,195,277	7,250,467	7,538,123
Capital Outlay:				
Transfer to Equipment Replacement	58,338	68,000	68,000	68,000
Replacement Vehicles	-	-	-	85,000
Zero Turn Mower	-	-	-	21,450
Open Gov Software Upgrade 1 time fee	-	-	-	30,833
Water & Sewer Rate Study	-	-	-	-
Caterpillar Backhoe	-	-	-	-
Sewer Trailer Camera Setup	-	174,749	174,749	-
Dean Kubota Skid-steer	-	65,774	65,774	-
Water & Sewer Rate Study	-	-	-	-
Highway 175 Lift station service area condition assessment	-	-	-	-
Water Street area condition assessment	-	-	-	-
Highway 175 Lift station service area condition assessment	49,209	110,000	110,000	110,000
Ace Hardware Major Sewer Repair	-	-	-	-
Tractor Supply Major Sewer Repair	139,243	-	-	-
Northern Basin Interceptor Engineering	103,767	864,700	758,300	169,000
Professional Engineering Fees	-	-	-	-
Holt Cat Track Hoe	-	-	-	-
Replacement Meter Services Truck	-	-	-	-
Installation of Smart Meters	1,250,688	400,000	476,297	-
Ard Road Pump Station Upgrades	231,701	400,000	39,000	400,000
Debt for Smart Meter Acquisition	-	1,270,808	-	-
Capital Projects	144,770	-	-	-
	1,977,715	3,354,031	1,692,120	884,283
Total Expenditures and Capital	7,657,678	10,549,308	8,942,587	8,422,406
Ending Unrestricted Net Asset Balance	\$8,860,364	\$4,474,899	\$7,166,229	\$6,108,910
Required Reserve Balance (60 Days)	\$933,692	\$1,182,785	\$1,191,858	\$1,239,144
Amount over Required Reserve	\$7,926,671	\$3,292,114	\$5,974,371	\$4,869,767
<i>1 day of operations</i>	<i>\$15,562</i>	<i>\$19,713</i>	<i>\$19,864</i>	<i>\$20,652</i>
<i>Days of Reserve Balance</i>	<i>569.4</i>	<i>227.0</i>	<i>360.8</i>	<i>295.8</i>



ACCOMPLISHMENTS

By fiscal year end 2021, 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. This project was completed in the fall of 2020 and we are currently making repairs based of the report.

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. We project this project to be completed in the fall of 2021.

Initiative:

In the FY 2022 Budget, staff recommends funding amounting to \$110,000 for the service area-condition assessment of Bowers lift station service aera, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. This aera was tested in 2016 and it will be beneficial to reinspect to determine our effectiveness. It will also help with determining how our system is deteriorating and identify all new issues.

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 \$400,000 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 was completed in fall of 2020. Phase 2 includes electrical and pump upgrades, and is currently in engineering by Halff. Phase 2 will be out for construction bids in fall 2021. 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 are installed, and a few meters are operational. Approximately 98 percent of meters are installed and we will open the customer portal in the fall of 2021.

Engineering Services – Northern Basin Interceptor System

This project consists of providing professional engineering services to facilitate the pre-design study for the Northern Basin Interceptor System and to begin property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Staff expects providing sewer infrastructure in this area opens the area for future development. Expected completion of the pre-design study occurs at the end of the calendar year. The current recommended appropriation of \$864,700 funds the engineering plan for the wastewater line. Halff completed the plans in July of 2021. 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, was completed



in November of 2020. This initiative will prevent collapsing of wastewater manholes in this area of the City, reducing the possibility of sanitary sewer overflows. We are going to rehab 6-8 manholes in bowers and water street aeras in FY 2022.

East Malloy Bridge Sewer Line Relocation

In the Summer of 2020 Halff was contracted to providing professional engineering and easement services for this project. Halff has completed the plans and is currently working on the easements, this job will go out to bid in the fall of 2021. The current cost estimate is \$200,000 and is budgeted for in the FY2022 budget.



Program: Water and Sewer Fund

GOAL	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's civic academy	Yes	Yes	Yes	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continue to comply with the CMOM standards as required by the Environmental Protection Agency				
Indicator: Perform an annual assessment of the 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
Effectiveness				
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

Water and Sewer Administration

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	188,828	196,760	195,138	228,306
SUPPLIES				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY				
PROGRAM TOTAL	188,828	196,760	195,138	228,306

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director	1	1	1	1
Operations Support Technician	1	1	1	1
Construction Inspector				0.5
TOTAL FULL TIME:	2	2	2	2.5
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	2.5

SIGNIFICANT BUDGET CHANGES:

Personnel
 Funding for Constuction Inspector position. Includes 3% staff salary increase.





Water Services

Water Services

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	334,573	361,737	361,672	434,036
SUPPLIES	100,830	213,900	185,700	212,400
CONTRACTUAL SERVICES	1,403,378	1,799,250	1,808,462	1,891,410
CAPITAL OUTLAY		19,500		20,000
PROGRAM TOTAL	1,838,781	2,394,387	2,355,834	2,557,846

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Assistant Director	1	1	1	1
Water Supervisor	1	1	1	1
Maintenance Worker	1	1	1	2
Meter Service Technician	2	2	2	2
TOTAL FULL TIME:	5	5	5	6
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	5	5	5	6

SIGNIFICANT BUDGET CHANGES:

Personnel
Maintenance Worker position added. 3% salary increase.





Sewer Services

Sewer Services

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	239,196	259,861	259,861	328,171
SUPPLIES	207,954	211,400	232,560	211,400
CONTRACTUAL SERVICES	1,682,599	2,205,798	2,228,339	2,226,390
CAPITAL OUTLAY				
PROGRAM TOTAL	2,129,748	2,677,059	2,720,760	2,765,961

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Maintenance Worker	3	3	3	3
Sewer Supervisor	1	1	1	1
TOTAL FULL TIME:	4	4	4	4
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	4	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel: Maintenance worker position added. Includes 3% staff salary increase.

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





Customer Service

Customer Service

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	152,507	168,441	168,441	207,966
SUPPLIES	22,667	23,050	23,050	23,050
CONTRACTUAL SERVICES	66,748	60,951	60,951	70,297
CAPITAL OUTLAY				
PROGRAM TOTAL	241,923	252,442	252,442	301,313

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Customer Service Supervisor	1	1	1	1
Customer Service/UB Technician	2	2	2	3
TOTAL FULL TIME:	3	3	3	4
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	3	3	4

SIGNIFICANT BUDGET CHANGES:

3% Salary increase. Customer Service/UB Tech position added.





Non-Departmental

Non-Departmental

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	21,156	21,340	22,387	21,340
SUPPLIES				
CONTRACTUAL SERVICES	316,211	274,380	324,997	320,809
CAPITAL OUTLAY	1,730,925	3,176,031	1,514,120	675,450
TRANSFERS	410,641	420,304	420,304	420,304
PROGRAM TOTAL	2,478,933	3,892,055	2,281,808	1,437,903

PERSONNEL SUMMARY:

	FY 20	FY 21	FY 21	FY 22
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:





Debt Service

Debt Service

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



PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	501,460	1,136,605	1,136,605	1,131,077
CAPITAL OUTLAY				
PROGRAM TOTAL	501,460	1,136,605	1,136,605	1,131,077

PERSONNEL SUMMARY:

	FY 20 ACTUAL	FY 21 AMENDED BUDGET	FY 21 PROJECTED	FY 22 ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

FY 2022 - Includes \$496,037 in bond principal and interest, \$1,925 in paying agent fees and lease payment of \$635,040 for year 2 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
2022	373,500.00	120,611.50	494,111.50
2023	384,000.00	109,883.96	493,883.96
2024	399,500.00	98,850.26	498,350.26
2025	410,000.00	87,310.40	497,310.40
2026	420,000.00	75,464.40	495,464.40
2027	383,750.00	66,218.40	449,968.40
2028	394,250.00	57,643.52	451,893.52
2029	220,000.00	48,837.50	268,837.50
2030	225,000.00	43,337.50	268,337.50
2031	230,000.00	37,150.00	267,150.00
2032	235,000.00	30,825.00	265,825.00
2033	245,000.00	23,775.00	268,775.00
2034	250,000.00	16,425.00	266,425.00
2035	255,000.00	8,925.00	263,925.00
TOTAL	<u>4,425,000.00</u>	<u>825,257.44</u>	<u>5,250,257.44</u>

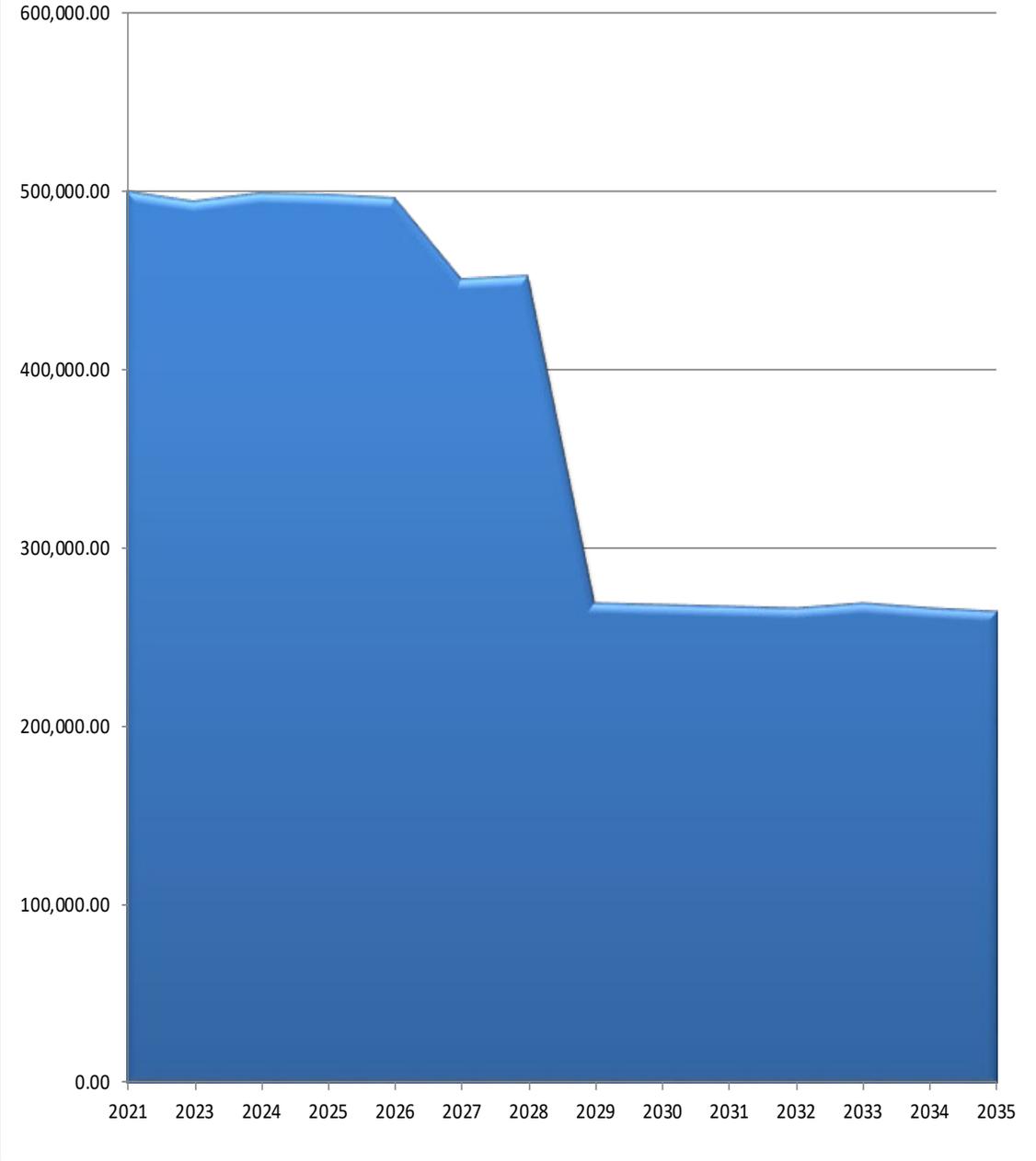
**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2015**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2022	170,000.00	93,012.50	263,012.50
2023	175,000.00	86,212.50	261,212.50
2024	185,000.00	79,212.50	264,212.50
2025	190,000.00	71,812.50	261,812.50
2026	200,000.00	64,212.50	264,212.50
2027	205,000.00	59,212.50	264,212.50
2028	210,000.00	54,087.50	264,087.50
2029	220,000.00	48,837.50	268,837.50
2030	225,000.00	43,337.50	268,337.50
2031	230,000.00	37,150.00	267,150.00
2032	235,000.00	30,825.00	265,825.00
2033	245,000.00	23,775.00	268,775.00
2034	250,000.00	16,425.00	266,425.00
2035	255,000.00	8,925.00	263,925.00
TOTAL	<u>2,995,000.00</u>	<u>717,037.50</u>	<u>3,712,037.50</u>

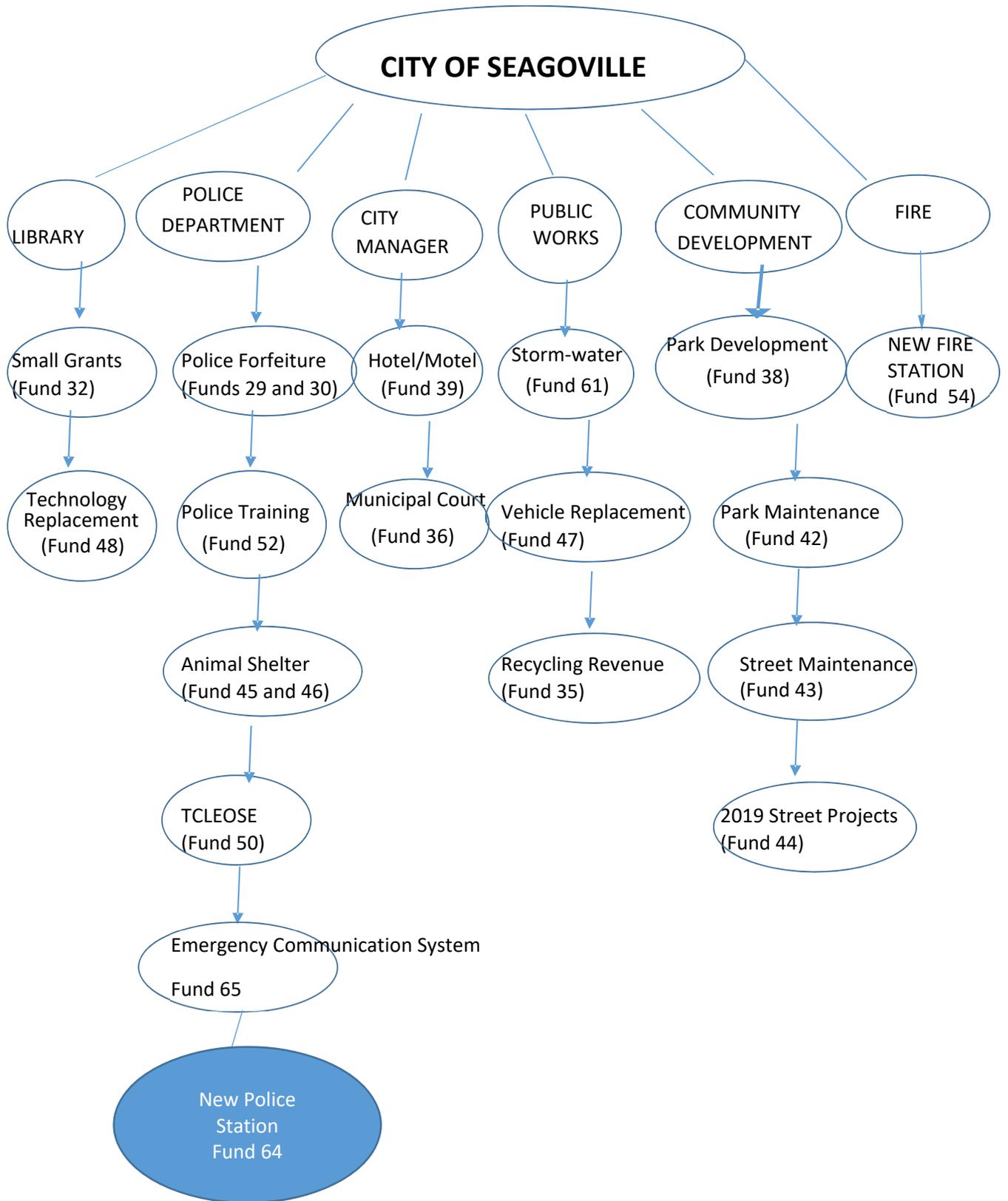
**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
REFUNDING SERIES 2017**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2022	203,500.00	27,599.00	231,099.00
2023	209,000.00	23,671.46	232,671.46
2024	214,500.00	19,637.76	234,137.76
2025	220,000.00	15,497.90	235,497.90
2026	220,000.00	11,251.90	231,251.90
2027	178,750.00	7,005.90	185,755.90
2028	184,250.00	3,556.02	187,806.02
TOTAL	<u>1,430,000.00</u>	<u>108,219.94</u>	<u>1,538,219.94</u>

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



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



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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$4,919	\$4,919	\$4,919	\$4,675
Revenues				
Revenue from seizures		-	-	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Total Available Funds	\$4,919	\$4,919	\$4,919	\$4,675
Expenditures				
Police	-	-	244	-
Total Expenditures	-	\$0	\$244	\$0
Ending Fund Balance	\$4,919	\$4,919	\$4,675	\$4,675

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 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$1,582	\$1,582	\$1,582	\$1,582
Revenues				
Revenue from seizures		-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Total Available Funds	\$1,582	\$1,582	\$1,582	\$1,582
Expenditures				
Police		-	-	-
Total Expenditures	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,582	\$1,582	\$1,582	\$1,582

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

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

	<u>Actual</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Projected</u> <u>2020-2021</u>	<u>Adopted</u> <u>2021-2022</u>
Beginning Fund Balance	\$10,293	\$10,293	\$11,999	\$11,699
Revenues				
Library	9,472	1,000	219	500
Grant	1,546	-	1,490	1,000
Donations		150	-	
	<hr/>			
Total Revenues	11,018	1,150	1,709	1,500
	<hr/>			
Total Available Funds	\$21,311	\$11,443	\$13,708	\$13,199
Expenditures				
Community Support	9,312	1,150	2,010	1,500
	<hr/>			
Total Expenditures	9,312	1,150	2,010	1,500
	<hr/>			
Ending Fund Balance	\$11,999	\$10,293	\$11,699	\$11,699

Note: FY 2021

Includes \$500 OnCor grant for funding Summer Reading Club and Arbor Day Tree Sales

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

	Actual 2019-2020	Budgeted 2020 -2021	Projected 2020 -2021	Adopted 2021 -2022
Beginning Fund Balance	\$2,310	\$2,824	\$2,824	\$2,824
Revenues				
Fees	1,099	750	150	500
Total Revenues	\$1,099	\$750	150	\$500
Total Available Funds	\$3,409	\$3,574	\$2,974	\$3,324
Expenditures				
Supplies	585	550	150	500
Total Expenditures	\$585	\$550	\$150	\$500
Ending Fund Balance	\$2,824	\$3,024	\$2,824	\$2,824

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 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$40,942	\$40,942	\$45,837	\$53,972
Revenues				
Fines	13,411	9,500	16,200	14,350
Total Available Funds	\$54,352	\$50,442	\$62,037	\$68,322
Expenditures	8,515	7,972	8,065	8,145
Ending Fund Balance	\$45,837	\$42,470	\$53,972	\$60,177

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 2019-2020	Budget 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$117,413	\$117,413	\$113,613	\$113,613
Revenues:				
Interest	\$0	600	-	\$0
Miscellaneous		-	-	-
Development Fees		-	-	-
Total Available Funds	\$117,413	\$118,013	\$113,613	\$113,613
Expenditures	3,800	-	-	-
Ending Fund Balance	\$113,613	\$118,013	\$113,613	\$113,613

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.

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	(7,084)	\$0	(\$1,614)	2,386
Revenues:				
Hotel Motel Occupancy Tax	20,853	25,000	25,000	27,500
Total Available Funds	\$13,769	\$25,000	\$23,386	\$29,885.65
Expenditures:				
Chamber of Commerce	\$15,000	\$21,000	\$21,000	\$27,000
Transfer to General Fund		-		
Other Professional Fees	383	4,000		
	<u>15,383</u>	<u>25,000</u>	<u>21,000</u>	<u>27,000</u>
Ending Fund Balance	(\$1,614)	\$0	2,386	\$2,886

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

	<u>Actual</u> <u>2019-2020</u>	<u>Budgeted</u> <u>2020-2021</u>	<u>Projected</u> <u>2020-2021</u>	<u>Adopted</u> <u>2021-2022</u>
Beginning Fund Balance	\$33,695	\$70,695	\$106,245	\$106,245
Revenue:				
SYSA Fees		\$ -	\$ -	\$ -
Other Park Fees	187,420	5,000	2,000	2,000
Total Revenues	187,420	5,000	2,000	2,000
Total Available Funds	\$221,115	\$75,695	\$108,245	\$108,245
Expenditures:				
Community Development	\$ 37,493	\$ -	\$ 2,000	\$ -
Capital Outlay	77,378	-		-
Total Expenditures	114,870	-	2,000	-
Ending Fund Balance	\$106,245	\$75,695	\$106,245	\$108,245

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

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$230,984	\$230,984	\$180,985	\$20,340
Revenue:				
Intergovernmental		300,000	280,000	-
Interest	1,907	2,500	61	-
Total Revenues	1,907	302,500	280,061	0
Total Available Funds	232,890	533,484	461,047	20,340
Expenditures:				
Community Development	139,451		-	-
Capital Outlay	662,455	600,000	841,988	
Total Expenditures	801,905	600,000	841,988	-
Transfer:				
From General Fund	750,000	401,281	401,281	569,733
Total Transfers	750,000	401,281	401,281	569,733
Ending Fund Balance	\$180,985	\$334,765	\$20,340	\$590,073

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

2021 Expenditures

Bryan Sidewalks (2 phases)	13,910
E. Farmers Repair (Kaufman - Hwy 175)	8,857
Combine Road Emergency Repair	110,187
Cubley, Ferrell and Potter Rehabilitation	282,945
Kleberg/Seagoville Road	21,140
Environmental Way	44,594
Haven Hills Drainage Improvements	27,500
Travers	42,069
Asphalt Repair - Malloy Bridge Road at Crestview	47,344
Cain St Repair	171,992
Other Repairs	71,450
	<u>841,988</u>

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$4,654,808	\$4,654,808	\$2,614,513	\$944,056
Revenues				
Refund from Engineer		-	-	-
Proceeds from Bonds		-	-	-
Interest	40,542	25,000	1,567	\$600
Total Revenues	\$40,542	\$25,000	\$1,567	\$600
Total Available Funds	\$4,695,349	\$4,679,808	\$2,616,080	\$944,656
Expenditures				
General Government		\$0	\$0	\$0
Capital Projects	2,080,836	2,234,955	1,672,024	-
Total Expenditures	2,080,836	2,234,955	1,672,024	-
Other Uses				
Transfer to Emergency Communication				
Replacement Fund		\$0	\$0	\$0
Ending Fund Balance	\$2,614,513	\$2,444,853	\$944,056	\$944,656

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

2021 Expenditures

Crestview Engineering	33,060
Johnnie Row/Ross Engineering	41,006
Villas of Seagoville Sidewalk Extension	1,600
Johnnie Row/Ross Construction	337,184
Crestview/Malloy Construction	1,267,074
Other	(47,725)
Unexpended Commitments	39,824
	<u>1,672,024</u>

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2020-2022
Beginning Fund Balance	\$9,972	\$9,972	\$13,974	\$18,974
Revenue:				
Donations	4,001	3,000	8,000	3,000
Total Available Funds	\$13,974	\$12,972	\$21,974	\$21,974
Expenditures:				
Public Safety		3,000	3,000	3,000
Ending Fund Balance	\$13,974	\$9,972	\$18,974	\$18,974

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 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$4,494	\$4,494	\$4,494	\$4,496
Revenues:				
Interest	\$2	\$2	\$2	\$2
Total Available Funds	\$4,496	\$4,496	\$4,496	\$4,498
Expenditures		-	-	-
Ending Fund Balance	\$4,496	\$4,496	\$4,496	\$4,498

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

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$214,077	\$214,077	\$83,838	\$57,173
Revenues:				
Sales of Surplus Property	17,338	2,500	3,605	2,500
Other		-		-
Loan Proceeds	460,020	-		-
Interest			-	-
Total Available Funds	\$691,434	\$216,577	\$87,443	\$59,673
Expenditures				
Maintenance	\$ 780	\$ -	\$ -	\$ -
Capital Outlay	648,816	-	33,456	-
Debt Service		38,813	38,813	38,813
	<u>649,596</u>	<u>38,813</u>	<u>72,269</u>	<u>38,813</u>
Transfers:				
From General Fund	42,000	42,000	42,000	42,000
Ending Fund Balance	\$83,838	\$219,764	\$57,173	\$62,861

Established to account for resources accumulated and utilized for vehicle replacement.
Capital Outlay in 2020 was for the acquisition of a fire engine.
Capital Outlay in 2021 was for the acquisition of a Police Vehicle.

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$4,073	\$4,073	\$10,435	\$10,435
Total Available Funds	\$4,073	\$4,073	\$10,435	\$10,435
Expenditures:				
General Government	11,137	17,500	17,500	17,500
Total Expenditures	11,137	17,500	17,500	17,500
Transfer:				
From General Fund	17,500	17,500	17,500	17,500
Total Transfers	17,500	17,500	17,500	17,500
Ending Fund Balance	\$10,435	\$4,073	\$10,435	\$10,435

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

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$668	\$668	\$2,406	\$406
Revenue:				
Grant Revenue	\$1,963	2,000	2,000	2,000
Total Available Funds	\$2,631	\$2,668	\$4,406	\$2,406
Expenditures:				
Public Safety	225	1,000	4,000	1,000
Total Expenditures	225	1,000	4,000	1,000
Ending Fund Balance	\$2,406	\$1,668	\$406	\$1,406

Established to account for funds received and utilized for Police training

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$4,270	\$4,270	\$4,270	\$4,270
Revenues:				
Training Revenues		-	-	-
Total Available Funds	\$4,270	\$4,270	\$4,270	\$4,270
Expenditures		-	-	-
Ending Fund Balance	\$4,270	\$4,270	\$4,270	\$4,270

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

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$1,174,528	\$1,105,512	\$609,578	\$0
Revenues				
Interest		-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Other Sources				
Transfer from Emergency Comm Fund			74,165	-
Transfer from General Fund		275,000	118,485	-
Total Available Funds	\$1,174,528	\$1,380,512	\$802,229	\$0
Expenditures				
Capital Outlay	564,949	1,088,121	802,229	
Total Expenditures	\$564,949	\$1,088,121	\$802,229	\$0
Ending Fund Balance	\$609,578	\$292,391	(\$0)	(\$0)

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

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$52,679	\$52,679	\$138,775	\$309,515
Revenues				
Storm Water Fees	228,707	238,665	236,000	238,665
Total Revenues	228,707	238,665	236,000	238,665
Expenditures				
Supplies	2,700	1,300	1,300	1,300
Contractual Services	35,979	64,360	36,360	36,360
Drainage Projects	76,333	-		-
Transfer to General Fund	27,600	27,600	27,600	27,600
Total Expenditures	\$142,612	\$93,260	\$65,260	\$65,260
Ending Fund Balance	\$138,775	\$198,084	\$309,515	\$482,920

**City of Seagoville, Texas
Budget Summary
New Police Station Construction Fund (Fund 64)**

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$0	\$0	\$0	\$5,597,206
Revenues				
Interest		-	124	350.00
Total Revenues	\$0	\$0	\$124	\$350
Other Sources				
Proceeds from Bond Sale/Bond Premium			5,305,913	-
Refund from Issuance Cost			1,384	
Transfer from General Fund/Debt			500,000	-
Total Available Funds	\$0	\$0	\$5,807,421	\$5,597,556
Expenditures				
Underwriter Discount/Bond Issuance Cost			\$155,913	
Capital Outlay	-		54,302	5,500,000
Total Expenditures	\$0	\$0	\$210,215	\$5,500,000
Ending Fund Balance	\$0	\$0	\$5,597,206	\$97,556

Established to account for resources provided and restricted to expenditure for the construction of the new police station.

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

	Actual 2019-2020	Budgeted 2020-2021	Projected 2020-2021	Adopted 2021-2022
Beginning Fund Balance	\$231,372	\$74,096	\$74,156	\$24
Revenues				
Intergovernmental		-	-	-
Interest	2,160	-	34	-
Total Revenues	\$233,532	\$0	\$34	\$0
Other Sources				
Transfer from Street Projects		-	\$0	-
Total Available Funds	\$233,532	\$74,096	\$74,190	\$24
Expenditures				
Transfer to Police Station CIP				
Capital Outlay	159,376	-	74,166	-
Total Expenditures	159,376	\$0	\$74,166	\$0
Ending Fund Balance	\$74,156	\$74,096	\$24	\$24

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
Police Station #2	\$5,650,000
Fund 64 – New Police Station Construction	

This project is for the construction of a new Police Station to improve response times and adequately cover the city with strategic placement of police personnel. The location of this facility will be next to Fire Station #2 on Simonds Road.

Funding Source: New Police Station Construction Fund (Fund 64)



Project Description
3 2021 Chevrolet Tahoe
General Fund (Police Patrol Vehicle)

Amount
\$230,475

The police department will acquire three 2021 Chevrolet Tahoe for the Patrol Division. 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)

Project Description

Amount \$162,878

Fire

**2021 Ford F450 Type 5 with Rescue Apparatus
(Light rescue)**



This will be utilized to pull the Rescue Boat Trailer to carry all Swift Water Rescue equipment. This will allow all personnel to travel on one apparatus for deployments and mutual aid calls.

Funding Source: Street Maintenance Fund (Fund 1)

Project Description
Skeeter up fit to current F550 Brush truck

Amount
\$26,512

This will include Skeeter lift, wheels and tires, steps, fender flares, tool tray and under bed storage. This will give the truck a higher clearance level and make it more accessible to off-road fires.



Funding Source: General Fund (Fund 1)

City of Seagoville, Texas

Capital Expenditures

Enterprise Fund: Business-type Activities

Project Description	Amount
East Malloy Bridge Road Sewer relocation project	\$200,000

East Malloy Bridge Road sewer relocation project \$200,000.00. Half projects the construction cost and easements to cost \$200,000.00 for the project. This project is located at 303 E. Malloy Bridge Road and will relocate a sewer main running under a house at the address.

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

Project Description	Amount
Ard Road Pump Station Improvements	\$400,000

\$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

Project Description	Amount
Engineering Services – Northern Basin Interceptor System	\$169,000

This is to complete this project that was started in FY 2021. 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

Project Description
Equipment Acquisition – 2 Kubota 60" zero turn mowers

Amount \$21,449

This equipment utilized for mowing for the Water & Sewer Dept. 2 Kubota 60" zero turn mowers with airless tires. These mowers will be used to mow city water towers, service center, lift stations and pump station. The water department currently has 2 2018 Kubota zero turns that the parks department uses almost daily, with the purchase of these 2 new mower we will give our current 2 mower to the parks dept..



Project Description
Replacement truck for Water Dept.

Amount
\$34,000

Replacement truck for unit # 400 which is a 2012 with a mileage of 101,002. The additional money is for lights, tool box and stickers.
Replacement truck for unit # 711 which is a 2012 with a mileage of 125,282. The additional money is for lights, tool box and stickers.







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 NO. 25-2021**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; 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, 2021, and ending September 30, 2022, 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, 2021 and ending September 30, 2022; 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 2021-2022 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 \$27,555,230, providing a complete financial plan for the fiscal year beginning October 1, 2021 and ending September 30, 2022 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, 2021 and ending September 30, 2022.

SECTION 2. That the sum of \$27,555,230 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 3. That the expenditures during the fiscal year beginning October 1, 2021 and ending September 30, 2022 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 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 and
2. Transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund.

SECTION 5. 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 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. 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 13TH DAY OF SEPTEMBER 2021.

APPROVED:



Dennis K. Childress, Mayor

ATTEST:



Kandi Jackson, City Secretary

APPROVED AS TO FORM:



Victoria W. Thomas, City Attorney
(090221vwtTM124577)



**EXHIBIT A
CITY OF SEAGOVILLE
2022 BUDGET
FUND EXPENDITURES**

Description	Amount
General	12,991,826
Debt Service	858,184
Water and Sewer Operations	8,070,102
Small Grants	1,500
Revenue Recycle	500
Municipal Court	8,145
Hotel/Motel	27,000
Street Maintenance	0
Animal Shelter Operations	3,000
Vehicle Replacement	38,813
Technology Replacement	17,500
TCLEOSE	1,000
New Police Station Construction	5,500,000
Storm Water	<u>37,660</u>
	<u><u>27,555,230</u></u>

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

ORDINANCE NO. 24-2021

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING AND LEVYING AD VALOREM TAXES FOR THE YEAR 2021 (FISCAL YEAR 2021 - 2022) 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, 2021, 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 2021-2022, 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 2021 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) 0.08875 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) 0.70005 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. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.82 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-20.00.

SECTION 3. All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2022. There shall be no discount for payment of taxes prior to February 1, 2022. 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, 2022, 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 2021 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 2021 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 2021 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

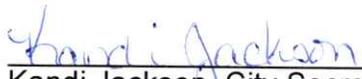
ORDINANCE, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ON THE 13TH DAY OF SEPTEMBER 2021.

APPROVED:



Dennis K. Childress, Mayor

ATTEST:



Kandi Jackson, City Secretary

APPROVED AS TO FORM:



Victoria W. Thomas, City Attorney
(090221wvtM124580)



RESOLUTION NO. 51-R-2021

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE CITY'S ADOPTED FISCAL YEAR 2021-2022 BUDGET, WHICH IS A BUDGET THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE PREVIOUS YEAR; 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 adopted the 2021-2022 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 the adopted 2021-2022 Fiscal Year Budget.

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

SECTION 1. The property tax increase reflected in the adopted 2021-2022 Fiscal Year Budget, which is a budget that will require raising more revenue from property taxes than the previous year, is hereby ratified.

SECTION 2. This Resolution shall take effect immediately from and after its passage, as the law and charter in such cases provides.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS 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. 51-R-2021 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ON THE 13TH DAY OF SEPTEMBER 2021.

ATTEST:


Kandi Jackson, City Secretary

APPROVED:


Dennis K. Childress, Mayor

APPROVED AS TO FORM:


Victoria W. Thomas, City Attorney
(090221vwtTM)







City of Seagoville, Texas

Top Ten Taxpayers

2021 Tax Year

Taxpayer Name	Type of Business	2021 Assessed Value	Percentage of Total Assessed Value	Percentage of Top Ten Taxpayers to Assessed Value
OReilly Auto Parts	Distribution	44,045,517	4.79%	35.36%
ONCOR Electric Delivery	Public Utility	18,163,343	1.97%	14.58%
WalMart	Retailer	16,632,470	1.81%	13.35%
YES Companies EXP2 LLC	Mobile Home Park	9,002,410	0.98%	7.23%
Heartland Express Inc of Iowa	Distribution	8,189,550	0.89%	6.58%
Seagoville CP LLC	Property Management	7,170,120	0.78%	5.76%
Equity Development	Property Management	6,700,000	0.73%	5.38%
TSCA 202 LTD	Property Management	5,100,000	0.55%	4.09%
Villas of Seagoville	Senior Living Community	5,000,000	0.54%	4.01%
Seagoville Self Storage LP	Storage	4,547,720	0.49%	3.65%
TOTAL		<u>\$ 124,551,130</u>	<u>13.54%</u>	<u>100.00%</u>

**As compared with the 2021 certified assessed value provided by DCAD & KCAD of \$778,298,234.



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 2023 through 2027.

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

- The base year for forecasts is the budget for FY 2022
- 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 2023 through FY 2027. 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**

	2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Beginning Fund Balance	\$4,417,222	\$3,200,213	\$3,089,740	\$1,831,107	\$1,530,985	\$1,102,281
Revenues						
Property Tax	\$6,119,484	\$6,295,888	\$6,513,286	\$6,738,295	\$6,971,077	\$7,211,901
Sales Tax	3,125,108	3,187,610	3,251,362	3,316,390	3,382,717	3,450,372
Franchise Fees	619,150	625,342	631,595	637,911	644,290	650,733
Sanitation Services	1,104,000	1,131,600	1,159,890	1,188,887	1,218,609	1,249,075
Licenses, Permits and Fees	436,655	445,388	454,296	463,382	472,649	482,102
Court and Library Fines	290,000	292,900	295,829	298,787	301,775	304,793
Grants and Gifts	289,749	144,000	144,000	144,000	144,000	144,000
Other Revenues	13,000	11,000	6,000	5,000	4,000	4,000
Transfers In	406,904	419,111	431,684	444,635	457,974	471,713
Total Revenues	\$12,404,051	\$12,552,839	\$12,887,942	\$13,237,287	\$13,597,093	\$13,968,689
Total Available Funds	\$16,821,272	\$15,753,052	\$15,977,683	\$15,068,394	\$15,128,078	\$15,070,970
Expenditures						
General Government	1,141,976	1,180,022	1,210,909	1,243,782	1,278,883	1,316,494
Public Safety	6,894,412	7,452,046	7,718,661	8,007,025	8,320,005	8,660,890
Community Services	1,582,467	1,623,288	1,664,630	1,708,211	1,754,282	1,803,128
Community Development	1,800,382	1,854,627	1,912,635	1,974,985	2,042,230	2,115,003
Debt Service	67,500	67,500	67,500	67,500	67,500	67,500
Non-Departmental	450,913	473,459	497,132	521,988	548,088	575,492
City Manager Directed	423,781	5,000	5,000	5,000	5,000	5,000
Reserve for Capital Expenditures	6,700	7,370	8,107	8,918	9,809	10,790
Total Operations	\$12,368,131	\$12,663,311	\$13,084,574	\$13,537,409	\$14,025,797	\$14,554,298
Transfers						
Increase (Decrease) in Fund Balance	\$35,919	(\$110,473)	(\$196,631)	(\$300,122)	(\$428,705)	(\$585,609)
One Time Use of Fund Balance	\$ 1,252,928	\$ -				
Ending Fund Balance	\$3,200,213	\$3,089,740	\$2,893,109	\$1,530,985	\$1,102,281	\$516,672
Required Fund Balance (60 Days)	\$2,033,117	\$1,790,075	\$1,831,107	\$1,877,469	\$1,926,010	\$1,994,433
Amount over Required Fund Balance	\$1,167,096	\$1,299,665	\$1,062,002	(\$346,484)	(\$823,730)	(\$1,477,761)

REVENUES

Property Taxes

- In FY 2022, the property tax valuation base is \$920,157,331. 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 2% for public safety personnel and 2% for civilian personnel
- Medical insurance premiums are projected to increase 15%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 11% of wages

Non-personnel Costs

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

CONCLUSION

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

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

	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Beginning Unrestricted Net Asset Balance	\$7,166,229	\$6,108,910	\$4,783,769	\$4,074,867	\$3,361,954	\$2,640,413
Revenues						
Water Services	\$3,794,159	\$3,907,984	\$4,025,223	\$4,145,980	\$4,270,359	\$4,398,470
Waste Water Service	3,276,490	3,374,785	3,476,028	3,580,309	3,687,718	3,798,350
Other Income	294,438	309,160	324,618	340,849	357,891	375,786
Total Revenues	\$7,365,087	\$7,591,928	\$7,825,869	\$8,067,138	\$8,315,969	\$8,572,606
Total Available Funds	\$14,531,316	\$13,700,839	\$12,609,638	\$12,142,005	\$11,677,923	\$11,213,019
Expenditures						
Operating and Debt Expenses:						
Administrative	\$228,306	\$237,388	\$246,227	\$255,812	\$266,243	\$277,635
Water	2,557,846	2,635,175	2,737,015	2,843,800	2,955,893	3,073,700
Sewer	2,765,961	2,856,007	2,961,861	3,072,748	3,189,012	3,311,030
Customer Service	301,313	313,978	327,641	342,513	358,758	376,559
Non-Departmental	157,191	205,342	209,449	213,638	217,911	222,269
Tuition Reimbursement Program	5,000	5,000	5,000	5,000	5,000	5,000
Transfers Out	352,304	352,304	352,304	352,304	352,304	352,304
Cityworks renewal fee (FY 2019)	18,925	18,925	18,925	18,925	18,925	18,925
EPA Mandates	20,200					
Debt	1,131,077	1,114,950	498,350	497,310	495,464	449,968
Total Operations/Debt	\$7,538,123	\$7,739,070	\$7,356,772	\$7,602,050	\$7,859,510	\$8,087,390
Capital Outlay:						
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	110,000	110,000	110,000	110,000	110,000
Ard Road Pump Station Upgrades	400,000					
Reserved for Smart Meter Acquisition						
Capital Projects	306,283	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	884,283	1,178,000	1,178,000	1,178,000	1,178,000	1,178,000
Total Expenditures and Capital	8,422,406	8,917,070	8,534,772	8,780,050	9,037,510	9,265,390
Ending Unrestricted Net Asset Balance	\$6,108,910	\$4,783,769	\$4,074,867	\$3,361,954	\$2,640,413	\$1,947,629
<i>1 day of operations</i>	\$20,652	\$21,203	\$20,156	\$20,828	\$21,533	\$22,157
<i>Days of Reserve Balance</i>	295.8	225.6	202.2	161.4	122.6	87.9

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 15%, 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

	FY 2022 Adopted	FY 2023 Projected	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
Beginning Fund Balance	\$142,544	\$60,178	\$0	\$0	\$0	\$0
Revenues						
Property Tax	\$775,808	\$815,708	\$885,586	\$891,718	\$896,131	\$897,063
Interest Income	10	25	25	25	25	25
Total Revenues	\$775,818	\$815,733	\$885,611	\$891,743	\$896,156	\$897,088
Total Available Funds	\$918,362	\$875,911	\$885,611	\$891,743	\$896,156	\$897,088
Expenditures						
Bond Principal	501,500	571,000	600,500	625,000	645,000	661,250
Interest on Bonds	354,934	302,161	282,361	263,993	248,406	233,088
Paying Agent Fees	1,750	2,750	2,750	2,750	2,750	2,750
Total Expenditures	\$858,184	\$875,911	\$885,611	\$891,743	\$896,156	\$897,088
Total Transfers	-	-	-	-	-	-
Ending Fund Balance	\$60,178	\$0	\$0	\$0	\$0	\$0
Tax Rate	0.088750	0.088750	0.088750	0.088750	0.088750	0.088750
Assessed Valuation	920,157,331	952,362,838	985,695,537	1,020,194,881	1,055,901,702	1,092,858,261
Estimated Increase in Assessed Valuations		3.5%	3.5%	3.5%	3.5%	3.5%

DEBT SERVICE FUND: FIVE-YEAR FORECAST

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