CITY OF SEAGOVILLE, TEXAS
Annual Operating Budget
October 1, 2012 –September 30, 2013

City of Seagoville, Texas

Annual Operating Budget

October 1, 2012 – September 30, 2013

This Budget Proposes the Same Property Tax Rate for Fiscal Year 2013 as Fiscal Year 2012.

Seagoville

City of Seagoville, Texas
Annual Operating Budget
October 1, 2012 – September 30, 2013

Table of Contents

City of Seagoville, Texas
Annual Operating Budget
October 1, 2012 – September 30, 2013

Table of Contents

City of Seagoville, Texas
Annual Operating Budget
October 1, 2012 – September 30, 2013
Table of Contents

City of Seagoville, Texas
Readers Guide
FY 2012-2013 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 2013 budget. It discusses the overall provisions of the FY 2013 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's long term goals to the FY 2013 department goals.

Policies

This section highlights the budget calendar and the policies underlying the development of the FY 2012-2013 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, 2013 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2010-11, Projected FY 2011-12 and Adopted FY 2012-13
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2012
- Changes in Fund Balances – All Funds Actual FY 2011

Financial Analysis (continued)

- Explanation of Changes in Fund Balance – Actual FY 2011, Projected FY 2012 and Adopted FY 2013
- 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.
- 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 performance measurement data on general government activities by department.

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:

- 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.

The remainder of this section provides an illustration of department functions and a program summary for each Water and Sewer Fund department, as well as performance measures data.

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.

Appendix

Contains the following documents

- Budget glossary
- Budget ordinance
- Tax ordinance
- Top ten taxpayers

Please contact the City's Finance department for questions related to the FY2013 budget document at 972-287-6800.

Dallas County

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

POPULATION

2011 – 14,250

Year	2012	2004	2000
City	14,920	11,100	10,823
County	2,368,139	2,287,288	2,218,899

INCENTIVES

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

TRANSPORTATION

AIR SERVICE

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

FREIGHT CARRIERS

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

RAIL SERVICE

Provider:	None
Dallas Logistics Hub	15 miles

TAXATION

TAX RATE(PER $100 ASSESSED VALUE) – Oct. 2010

Dallas County:	$0.243100
Seagoville, City:	0.690853
Dallas ISD:	1.237811
Special Districts: (Hospital, College, etc.)	0.38023
TOTAL:	$2.551994

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

WAGE DATA

OCCUPATIONAL TITLE	Hourly
Assembler, General	
Construction -	23.19
Electrician	20.60
Electronics Assembler	10.00
Forklift Operator	
Janitor, any industry	13.68
Laborer, General	
Machinist/Related Occup.	17.10
Maintenance, General	16.26
Mechanic (Maintenance)	18.36
Molding Machine Operator	
Semiconductor Processor	7.16
Sewing Machine (Garment)	11.14
Sheet Metal Worker	
Truck Driver, Lt., any ind.	15.35
Warehouse Worker	
Worker - Production	11.88

GOVERNMENT, CITY

Type:	City Council/Manager
Number on Council:	6
Municipal Police:	28
Paid Firemen:	18
Volunteers:	0
City Zoning Body:	Yes
Master Plan:	Yes

UTILITIES

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

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

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

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

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

SEWER SYSTEM:

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

EDUCATION

DALLAS ISD

Public School Budget: (Seagoville-2011-12) $**17,505,402**

	Schools	Enrollment
Elementary:	2	1,315
Intermediate:		
Middle/Jr. High:	1	1,024
High Schools:	1	1,136
Private:	2	180
Special/Head Start:	1	46

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

State Industrial Job Training:	Yes
Vocational Program:	Yes

COMMUNITY INFORMATION

HEALTH CARE

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

MEDIA

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

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

COMMUNITY INFORMATION (cont'd)

RECREATION

Parks:	7
Spray Park	1
Area Lakes:	2
Country Clubs:	0
Health Centers:	0
Public Golf Courses:	0
Theaters:	0
Tennis Courts:	2
Bed & Breakfast Facilities:	1
Hotel & Motel Rooms:	48
Libraries:	1

Other: Softball leagues, soccer leagues, nearest golf course – 4 miles

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

CLIMATE

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

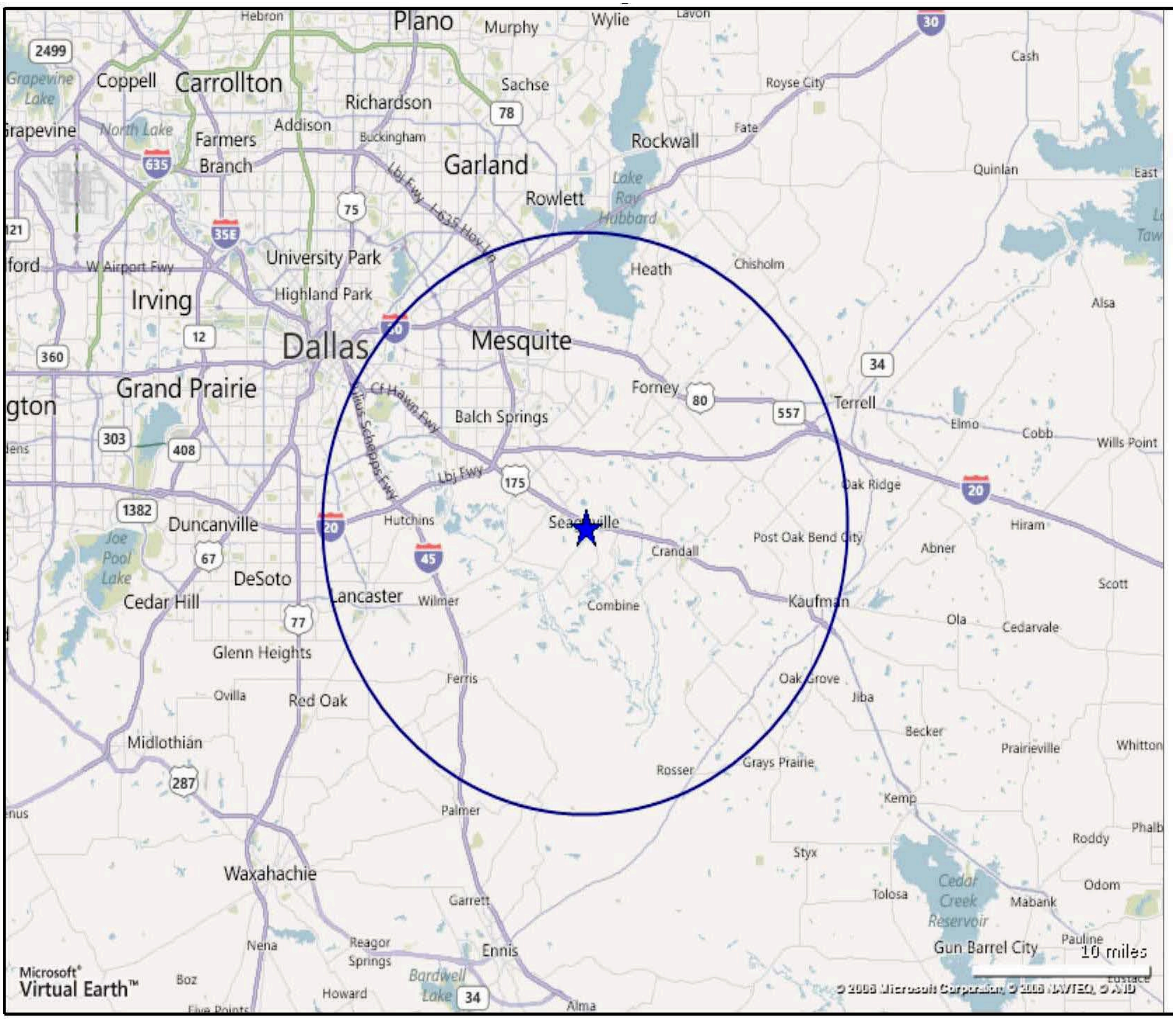
FINANCE

American National Bank
Home Bank
WoodForest Bank

MAJOR AREA EMPLOYERS

EMPLOYER	PRODUCT	EMPLOYEES	UNION AFFILIATION
American National Bank	Banking	7	
Ameri-Metals	Ornamental iron work	12	
Beacon Industries	Machine shop	48	
Brookshire's	Food store	75	
Caylor Specialty Materials	Specialty sand blends	12	
City of Seagoville	Government	70	
Crete Carriers	Freight	25	
North Texas Scales	Electrical contractors	26	
Custom Seats	Automotive seats	6	
Denny's	Restaurant	40	
Gemko Landscape, Inc.	Landscaping	15	
Greenforest	Landscaping	80	
Home Bank	Banking	47	
Lee Solder, Inc.	Mfr. of bar solder	6	
McHone Metal Fabricators	Custom metal mfg.	12	
Mitchell's Welding	Retail welding supplies	12	
Nabors, Inc.	Wrecking & demolition	30	
O'Reilly Auto Parts	Auto parts distribution	450	
Pace Mobile Home Transport		18	
Precision Management & Construction	Construction	40	
Rockwell American Mfg. Company	Steel-leaf	55	
Seago Manor	Nursing home	60	
Seagoville Federal Correctional Institute	Prison	350	
Seagoville Veterinary Hospital	Veterinary	10	
Shar Trucking	Sand & gravel	60	
Shelby Packaging, Inc.	Mfr. of corrugated boxes	15	
Southard Septic Systems	Septic system installation	10	
Stanmar Distributing Company	Wholesale lawn equipment	10	
Steel Form Rental	Construction concrete forms	15	
Sunset Carpet Dyeing	Carpet cleaning/restoration	19	
Trophy Trucks, Inc.	Truck conversion	15	
Tuff-Ware, Inc.	Kindergarten/day care supplies	18	
Wal-Mart	Retail	450	
Inlet Structure Specialty's	Concrete Barriers	40	
Lone Star Metals	Metal Fabrication	25	
Aarons Rents	Rental	15	
Hibbits Sporting Goods	Sporting Goods	10	
Bealls Department Store	Clothing	10	
Cato's	Clothing	10	

SEAGOVILLE, TEXAS



This copyrighted report contains research licensed to Seagoville Economic Development Corporation - 509843.

History Of Seagoville

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

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

In 1925 Seagoville secured electrical service, and in 1926 it incorporated. Two years later a two-story high school was built, and by 1929 the population of the community had increased to 650. During the Great Depression, however, the number of businesses decreased from twenty-eight (in 1929) to twelve (1933). Closures included the Seagoville State Bank, which shut its doors in December 1932. During this period two new institutions provided income for the residents of Seagoville: a federal detention station, and the Seagoville Community Cannery (begun by the Reconstruction Finance Corporation). Seagoville began to develop again when the main office and warehouse of Gibson Discount Stores located there in 1938. By 1941 the number of rated businesses at Seagoville had increased to twenty-five and the population to 760. Seagoville at this time had seven grocery stores and service stations, five cafes, four beauty salons, three wholesale meat distributors, and two each of cotton gins, barbershops, garages, icehouses, and tobacco distributors. It also had numerous other businesses ranging from a laundry to a golf course. Public buildings included a city hall and a city jail, several schools, and a fire department. During World War II 290 of the 720 residents served in the armed forces, and the Seagoville Federal Correctional Institute was used by the United States Immigration and Naturalization Service to hold foreign-born people from the east and west coasts.

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

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

Citation

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

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

City of Seagoville, Texas

Principal City Officials

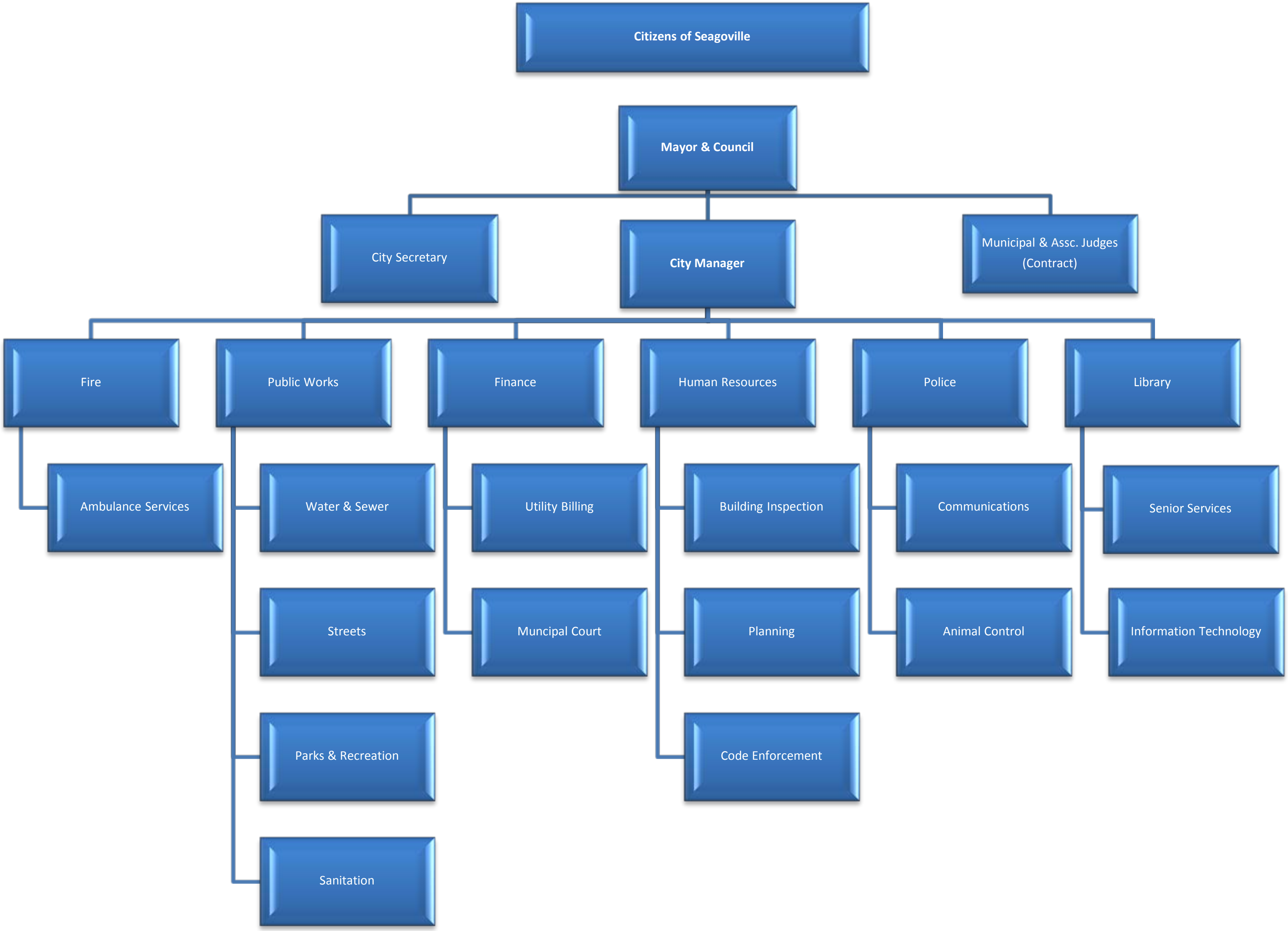
2012 - 2013

City Council

Sidney M. Sexton, Jr.	Mayor	Term Expires May, 2013
Harold Magill	Mayor Pro-Tem, Place 1	Term Expires May, 2014
Terri Ashmore	Council Member, Place 2	Term Expires May, 2013
Lee Landess	Council Member, Place 3	Term Expires May, 2014
Dennis Childress	Council Member, Place 4	Term Expires May, 2013
Peggy Day	Council Member, Place 5	Term Expires May, 2014

City Executive Staff

Larry Graves	City Manager
Patrick Harvey	Director of Finance
Pat Stallings	Police Chief
Tommy Lemond	Fire Chief
Joy Hart	City Secretary
Cindy Brown	Director of Human Resources
Liz Gant	Library Director
Jim Berman	Public Works Director


Citizens of Seagoville
Mayor & Council
City Secretary
City Manager
Municipal & Assc. Judges (Contract)
Fire
Public Works
Finance
Human Resources
Police
Library
Ambulance Services
Water & Sewer
Utility Billing
Building Inspection
Communications
Senior Services
Streets
Muncipal Court
Planning
Animal Control
Information Technology
Parks & Recreation
Code Enforcement
Sanitation

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Seagoville

Texas

For the Fiscal Year Beginning

October 1, 2011

Linda C. Davison

Jeffrey R. Esser

President

Executive Director

Seagoville

Memorandum

To: Mayor and City Council
From: Larry Graves, City Manager
Subject: FY 2012-2013 Proposed Budget
Date: August 6, 2012

As provided for in the City Charter, transmitted herewith is the City Manager's proposed FY 2012-2013 Operating Budget. This budget document represents the sources of revenue and the plan for expenditures by program area for the fiscal year beginning October 1, 2012 and ending on September 30, 2013.

Mission Statement and Focus Areas

The long-term goals of the City of Seagoville are to provide quality municipal services to all our citizens and to respond in the most appropriate and fiscally responsible manner to citizen needs and concerns with the active participation of those citizens. These services include general government, public safety, community services and community development. Our focus areas in support of the long term goals are:

1. Provide quality safety services
2. Open, transparent and responsive governance and business services
3. Provide quality leisure opportunities to the community
4. Support economic and community development initiatives
5. Infrastructure operations and maintenance
6. Retain and attract quality employees

Major Policy Issues

Many issues were considered in developing this budget such as, conservative revenue estimates based on a static local economic outlook, controlling operational costs wherever possible, and continuation of the same level of services to the community. These issues represent the challenges that the City of Seagoville will face both in the coming year and the foreseeable future. These issues are similar to those existing in building the fiscal year 2012 budget.

Current Year Challenges

In building the fiscal year 2013 budget, City staff encountered challenges along the way. Some of the challenges are listed below:

- Stagnant property and sales tax revenues

- Slow local job creation
- Unfunded federal mandates
- Rising costs of health insurance, retirement contributions and other operating costs
- Infrastructure and facility capital needs

Budget Assumptions

Assumptions taken into consideration when building the fiscal year 2013 budget include:

- No increases in the property tax rate, fees or service charges
- No increases in salaries or additions to staff
- An increase of 16% in major medical insurance premiums
- An increase in the municipal retirement contribution rate from 9.59% to 9.96%

Budget Provisions

The fiscal year 2013 budget accomplishes the following:

- Maintains the current year tax rate
- Uses unallocated capital project resources for debt service on general government debt.
- Absorbs operating cost increases in fringe benefits
- Provides resources to enable City's public safety operations to comply with an unfunded federal mandate to "narrow band" radio frequencies
- Provides resources to enable the City to comply with the requirements of the Storm Water license – another unfunded federal mandate
- Maintains essential City services at current levels

Long Term Issues

Due to resource constraints, the city does not have a formal long term planning process. However, in the process of building the fiscal year 2013 budget, a number of long term issues were identified.

- The City has identified over $35 million in needed street reconstruction and repair
- The current police facility is in need of expansion
- The current fire station is nearing the end of its useful life

These items will be addressed in the future development of a capital improvement program.

Budget in Brief

October 1, Estimated Fund Balance		$ 5,846,031
Revenues		
Property Taxes	3,157,385	
Sales and Other Taxes	1,986,035	
Franchises	570,600	
Licenses and Permits	115,930	
Intergovernmental	90,510	
Service Charges	4,850,790	
Fines	266,000	
All Other	21,700	
Total Revenues		11,058,950
Total Funds Available		16,904,981
Expenditures		
Provide Quality Safety Services	4,063,738	
Open, Transparent and Accountable Governance and Business Services	1,539,531	
Provide Quality Leisure Services	552,808	
Support Economic and Community Development Initiatives	1,049,269	
Infrastructure Operations and Maintenance	4,623,939	
Retain, Attract and Develop Quality Employees	195,110	
Total Expenditures		12,024,395
September 30, Estimated Fund Balance		$ 4,880,586

Budget Document Organization

This budget document is formulated to highlight the goals, operational objectives and performance measures for every department by fund. The City received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for the first time ever for the fiscal year beginning September 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for one year only. We believe our current budget document continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award. We will be submitting it for fiscal year 2013.

CONCLUSION

We appreciate the efforts of the Department Directors, Cindy Brown, Janice Body and Shirley Booth for their assistance in the development of this budget. We want to express our appreciation to the Mayor and Council for your continued support in serving the public interest.

Respectfully,

Larry Graves
City Manager

Patrick Harvey
Director of Finance

CITY OF SEAGOVILLE, TEXAS
FY 2013 DEPARTMENT GOALS AND STRATEGIES RELATIVE TO LONG TERM CITYWIDE GOALS

Goal	Description	Department Assignment
1	**Long Term Goal: Provide Quality Public Safety Services** Implementation Strategy: 1. Continue to reduce the occurrences of Part I crimes in the City 2. Continue to offer Crime Prevention Programs 3. Provide a minimum of two (2) Citizen Police Academies. 4. Maintain an average response time on all incidents below five (5) minutes	 Police Police Police Fire/EMS
1	**Long Term Goal: Provide Quality Public Safety Services** Implementation Strategy: 5. Maintain the "no kill" philosophy within the Animal Control program. 6. Complete the Texas Department of Public Safety NCIC and TCIC audits with no deficiencies. 7. Upgrade the municipal court security system by Installing a new camera system.	 Animal Control Support Services Municipal Court
2	**Long Term Goal: Open, Transparent and Responsive Governance and Business Services** Implementation Strategy: 1. Manage City Services within the parameters of the FY 2013 budget. 2. Conduct joint senior management-citizen monthly meetings. 3. Conduct an annual review of all City operations. 4. Post Council minutes on the City's website within three (3) days upon approval. 5. Post agendas seventy two (72) hours before public meetings as required by state law. 6. Post Quarterly Updates to the Code of Ordinances on the City's website and by supplement.	 City Manager City Manager City Manager City Secretary City Secretary City Secretary

CITY OF SEAGOVILLE,
TEXAS
FY 2013 DEPARTMENT GOALS AND
STRATEGIES RELATIVE TO LONG TERM
CITYWIDE GOALS

Goal	Description	Department Assignment
2	**Long Term Goal: Open, Transparent and Responsive Governance and Business Services** Implementation Strategy: 7. Obtain the GFOA Financial Reporting Achievement Award 8. Obtain the GFOA Distinguished Budget Presentation Award 9. Obtain the Texas State Comptrollers' Financial Transparency recognition. 10. Provide customer service training to enhance customer relations.	 Finance Finance Finance Water Customer Service
2	**Long Term Goal: Open, Transparent and Responsive Governance and Business Services** Implementation Strategy: 11. Maintain a satisfactory rating from the Texas Department of Health Services 12. Increase online payments by 5%	 Animal Control Municipal Court
3	**Long Term Goal: Provide Quality Leisure Opportunities** Implementation Strategy: 1. Provide a summer reading program, story time for preschoolers, a book club for adult readers and wi fi access via computer workstations to library patrons 2. Provide medical transportation to any disabled person or senior 60 years or older living within the city limits. 3. Serve a congregate meal 5 days a week to any qualifying person 60 years of age or older or their spouse 4. Host the annual Patriotic festival, Seagofest and Mayfest	 Library Senior Center Senior Center Parks

CITY OF SEAGOVILLE,
TEXAS
FY 2013 DEPARTMENT GOALS AND
STRATEGIES RELATIVE TO LONG TERM
CITYWIDE GOALS

Goal	Description	Department Assignment
4	**Long Term Goal: Support Economic and Community Development Initiatives** Implementation Strategy: 1. Facilitate the continued partnership with the Dallas School System Agricultural Education Program. 2. Create and provide public education classes concerning responsible pet ownership 3. Provide a quality inspection of local development assuring compliance with City codes 4. Inspect Code Enforcement complaints received within 24 hours of receipt	Animal Control Animal Control Building Inspection Code Enforcement
5	**Long Term Goal: Infrastructure Operations and Maintenance** Implementation Strategy: 1. Install, upgrade and maintain adequate signage in compliance with the Texas Manual of Uniform Traffic Control Devices 2. Ensure water system meets or exceeds EPA/TCEQ requirements for a public water system 3. Reduce inflow and infiltration into the sewer system by repairing and replacing damaged sewer mains and manholes	Streets Water Services Sewer Services
6	**Long Term Goal: Retain, Attract and Develop Quality Employees** Implementation Strategy: 1. Provide a continually improving and competitive benefits package 2. Analyze online training options 3. Provide a minimum of ten (10) onsite TCLEOSE approved law enforcement training courses at the Seagoville Law Enforcement Center 4. Provide customer service training to enhance customer relations	Human Resources Police Water Customer Service

FY 2013 BUDGET CALENDAR

April, 2012	FY 2012 Operating Budget Review, Mid-Year Expenditure Projection	Department Heads
	Review of Mid Year Projections and FYE Fund Balance Estimate	City Manager, Finance Director
May 2012	Department Operating Budget Preparation	Department Heads
June 2012	Operating Budget Review	Department Heads, Finance Director, City Manager
July 2012	Budget Message from CM	City Manager, Finance Director
July 25, 2012	Receive Certified Appraisal Roll	Dallas/Kaufman County Appraisal Districts
July 31, 2012	Calculate Effective Tax Rate	Tax Assessor/Collector
August 6, 2012	Budget Presented to Council Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote, Schedule Public Hearing (if necessary)	City Manager City Council
August 9, 2012	Publish "Effective and Rollback Tax Rates and Schedules"	Tax Assessor/Collector, Finance Director, City Secretary
August 18, 2012	Council Budget Workshop	Council, City Manager, Finance Director
September 17, 2012	Adoption of Budget and Tax Rate	City Council
September 18, 2012	Notify Tax Assessor/Collector of Adopted Tax Rate	Finance Director
October 1	Fiscal Year 2013 Begins	

City of Seagoville, Texas
Budget Policies

- 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.

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

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 invested in capital assets, net of related debt and unrestricted net asset components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in net assets.

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 assets, 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 measurers 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.

<u>Expenditure Control</u>

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

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

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

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

Capital Financing and Debt Management

Debt Capacity, Issuance and Management – Long term debt will not be used for operating purposes. Capital projects financed through bond proceeds shall be financed for a period not to exceed the useful life of the project. When appropriate, self-supporting revenues will pay debt service in lieu of property taxes. The Debt Service current fiscal year debt requirement shall not exceed debt service property tax, self-supporting revenue and balances carried forward from the prior year. Unspent capital project proceeds are transferred to debt service at the completion of the capital project.

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

City of Seagoville, Texas
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

Impact of the Long Term Financial Strategy on the FY 2013 Budget

The continuing economic malaise yields a cloudy outlook on the City's revenues both now and in the foreseeable future. The overall assessed property valuations of the City are negatively affected by another year of declines in residential property values. Residential property values constitute 58% of the City's property tax base. There has been no substantial growth in sales tax projections for the third consecutive year. Water and sewer revenues are limited in growth due to the ongoing lack of commercial and residential development. Therefore, in building the FY 2013 budget, the focus is on maintaining existing services and financial reserves and foregoing increases in taxes and fees. If the cost pressures to maintain the service levels increase in the future without mitigating increases in the City's revenue base, future budgets will seriously consider the need for service reductions to insure long term viability.

Authorized Positions

		Actual 2010-2011				Projected 2011-2012				Budget 2012-2013			
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
2	***City Manager***												
	City Manager	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Administrative Assistant to the City Manager*	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
3	***City Secretary***												
	City Secretary	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
4	***Finance Department***												
	Director of Finance	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Senior Accountant	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Finance Technician	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
5	***Animal Control***												
	Animal Control Mgr/PoliceOfficer	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Animal Shelter Attendant	0.00	1.00	0.00	0.50	0.00	1.00	0.00	0.50	0.00	1.00	0.00	0.50
6	***Building Inspection/Building Services/Code Enforcement***												
	Chief Building Official	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Building Maintenance Technician	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Code Enforcement Officer	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
8	***Police Department***												
	Chief of Police	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Captain	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Sergeant	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00	5.00	0.00	0.00	5.00
	Police Officer	14.00	0.00	0.00	14.00	16.00	0.00	0.00	16.00	16.00	0.00	0.00	16.00
	Crossing Guard	0.00	2.00	0.00	0.30	0.00	2.00	0.00	0.30	0.00	2.00	0.00	0.30
9	***Planning Department***												
	Planning Technician	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
11	***Fire Department***												
	Fire Chief	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Captain	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	Lieutenant	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	Fire Fighter *(footnote 1)*	11.00	10.00	0.00	12.00	11.00	10.00	0.00	12.00	11.00	10.00	0.00	12.00
12	***Municipal Court***												
	Court Administrator	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Court Clerk	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
13	***Library***												
	Library Director	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Library Assistant	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Library Clerk	0.00	2.00	0.00	1.00	0.00	2.00	0.00	1.00	0.00	2.00	0.00	1.00
14	***Senior Center***												
	Senior Center Manager	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Outreach Worker	0.00	1.00	0.00	0.50	0.00	1.00	0.00	0.50	0.00	1.00	0.00	0.50
	Food Server	0.00	1.00	0.00	0.33	0.00	1.00	0.00	0.33	0.00	1.00	0.00	0.33
	Building Maintenance Worker	0.00	1.00	0.00	0.50	0.00	1.00	0.00	0.50	0.00	1.00	0.00	0.50
	Driver	1.00	2.00	0.00	2.00	1.00	2.00	0.00	2.00	1.00	2.00	0.00	2.00
15	***Street Department***												
	Supervisor	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Crew Leader	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Maintenance Worker	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Maintenance Apprentice - Temp (Summer)	0.00	0.00	1.00	0.25	0.00	0.00	1.00	0.25	0.00	0.00	1.00	0.25
17	***Public Safety Communications***												
	Communications Supervisor	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Communications Operator	5.00	2.00	0.00	5.84	0.00	1.00	0.00	0.75	0.00	1.00	0.00	0.75
	Public Safety Technicians					7.00	0.00	0.00	7.00	7.00	0.00	0.00	7.00
18	***Parks Department***												
	Director of Parks and Recreation*	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Supervisor	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Maintenance Worker*	2.00	0.00	0.00	2.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Maintenance Apprentice - Temp (Summer)	0.00	0.00	1.00	0.25	0.00	0.00	1.00	0.25	0.00	0.00	1.00	0.25
22	***Communications /IT***												
	Director of Communications & Info. Services*	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
23	***Human Resources***												
	Director of HR/Risk Management	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	General	**74.00**	**22.00**	**2.00**	**80.47**	**76.00**	**21.00**	**2.00**	**82.38**	**76.00**	**21.00**	**2.00**	**82.38**

Authorized Positions

DEPT.	DEPARTMENT/TITLE	Actual 2010-2011 FT PERM.	PT PERM.	PT TEMP.	FTE's	Projected 2011-2012 FT PERM.	PT PERM.	PT TEMP.	FTE's	Budget 2012-2013 FT PERM.	PT PERM.	PT TEMP.	FTE's
5	***W & S Administrative***												
	Director of Public Works	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Field Operations Superintendent	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Public Works Clerk	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
10	***Water Services Department***												
	Crew Leader*	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Water Supervisor**	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Maintenance Worker	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
	Meter Service Technician	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00	2.00	0.00	0.00	2.00
20	***Sewer Services Department***												
	Public Works Superintendent*	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Water Supervisor**	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sewer Supervisor	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Maintenance Worker	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
30	***Customer Service Department***												
	Customer Service Manager	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00
	Cashier/Receptionist	2.00	0.00	0.00	2.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
	Water and Sewer	**15.00**	**0.00**	**0.00**	**15.00**	**16.00**	**0.00**	**0.00**	**16.00**	**16.00**	**0.00**	**0.00**	**16.00**
	Total	**89.00**	**22.00**	**2.00**	**95.47**	**92.00**	**21.00**	**2.00**	**98.38**	**92.00**	**21.00**	**2.00**	**98.38**

Footnote 1: Three Firefighters partially funded from SAFER Grant

* Authorized, but not funded in FY 2013

** Moved to Water Services department in FY 2012

CITY OF SEAGOVILLE, TEXAS
FUND STRUCTURE

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

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

1. General Fund:
   The chief operating fund of the City. Accounts for all financial resources not required to be accounted for in another fund type.
2. Special Revenue Funds:
   Revenue sources are designated for a specific purpose.
3. Debt Service Funds:
   Designated to meet current and future debt service requirements on general government debt.
4. Capital Project Funds:
   Funding for capital acquisition and construction projects.

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

5. Enterprise Funds:
   Accounts for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.
6. Internal Service Fund:
   Allocation and recovery of costs of services provided to other governments. The City of Seagoville currently has no funds of this type.

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

	Measurement Focus		Budgetary Basis/ Basis of Accounting	
	Flow of Current Financial Resources	**Flow of Economic Resources**	**Modified Accrual**	**Full Accrual**
I. Governmental Funds:				
General	x		x	
Special Revenue Funds:				
Police State Forfeiture	x		x	
Police Federal Forfeiture	x		x	
Small Grants	x		x	
Municipal Court	x		x	
Hotel/Motel	x		x	
Municipal Court Security	x		x	
SAFER Grant	x		x	
Energy Grant	x		x	
Police Grants	x		x	
Police Training	x		x	
Storm Water				
Debt Service Funds:				
General Bond Debt Service	x		x	
Capital Projects Funds:				
Capital Projects	x		x	
II. Proprietary Funds				
Enterprise Funds:				
Water and Sewer Utility		x		x

	General	Special Revenue	Water and Sewer
General Government			
City Council	x		
City Manager	x	x	
City Secretary	x		
Information Technology	x		
Human Resources	x		
Finance	x	x	
Public Safety			
Police	x	x	
Fire	x	x	
EMS	x		
Support Services	x		
Animal Control	x		
Community Services			
Municipal Court	x		
Library	x	x	
Senior Center	x		
Sanitation	x		
Community Development			
Building Services/Code Enforcement	x	x	
Streets	x		
Parks	x		
Planning	x		
Utilities			
Administrative			x
Water			x
Sewer			x
Customer Service			x

City of Seagoville
Combined Fund Summary
FY 2012-2013

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						
General Operating Funds						
General Fund	1,989,271	6,840,565	8,829,836	6,999,880	98,492	1,928,448
	1,989,271	*6,840,565*	*8,829,836*	*6,999,880*	*98,492*	*1,928,448*
Debt Service Funds						
General Obligation Debt Service	17,377	87,285	104,662	276,113	188,978	17,527
	17,377	*87,285*	*104,662*	*276,113*	*188,978*	*17,527*
Special Revenue Funds						
Police State Forfeiture	4,171	-	4,171	-	-	4,171
Police Federal Forfeiture	7,178	-	7,178	-	-	7,178
Small Grants Fund	9,556	1,750	11,306	1,750	-	9,556
Municipal Court Fund	45,079	12,000	57,079	28,700	-	28,379
Hotel Motel Fund	457	14,000	14,457	14,000	-	457
SAFER Grant Fund	-	39,010	39,010	160,572	121,626	64
Animal Shelter Operations	538	3,000	3,538	3,000	-	538
Animal Shelter Building	4,419	-	4,419	-	-	4,419
Police Training Fund	1,748	-	1,748	-	-	1,748
	73,147	*69,760*	*142,907*	*208,022*	*121,626*	*56,511*
Capital Projects Fund	*424,145*	*550*	*424,695*		*(188,978)*	*235,717*
Total Governmental Fund Types	2,503,940	6,998,160	9,502,100	7,484,015	220,118	2,238,203
Business-Type Activities						
Water and Sewer Funds						
Water and Sewer Operating Fund	3,320,092	4,060,790	7,380,882	4,518,380	(220,118)	2,642,384
Total Business-Type Activities	3,320,092	4,060,790	7,380,882	4,518,380	(220,118)	2,642,384
Total All Operating Funds	5,824,031	11,058,950	16,882,981	12,002,395	0	4,880,586

NOTE:
Revenues and Expenditures do not include interfund transfers.

CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2012-13

	General	Special Revenue Funds	Debt Service Fund
Fund Balance, beginning	**1,989,271**	**73,146**	**17,377**
Revenues:			
Property Taxes	3,070,250	-	87,135
Sales & Other Taxes	1,972,035	-	-
Hotel/Motel Tax	-	14,000	-
Franchise Fees	570,600	-	-
Licenses & Permits	115,930	-	-
Intergovernmental	51,500	39,010	-
Charges for Services	790,000	0	-
Fines & Forfeitures	254,000	12,000	-
Other	16,250	4,750	150
Total Revenues	6,840,565	69,760	87,285
Transfers In	220,118	121,626	188,978
Total Available Resources	**9,049,954**	**264,532**	**293,640**
Expenditures:			
General Government	698,154	-	-
Public Safety	3,659,334	163,572	-
Community Services	1,107,376	30,450	-
Community Development	1,074,009	14,000	-
Non Departmental	310,617	-	-
City Manager Recommended	150,390	-	-
Debt Service	-	-	276,113
Capital Improvements	-	-	-
Total Expenditures	6,999,880	208,022	276,113
Transfers Out	121,626	-	-
Fund Balance, ending	**1,928,448**	**56,511**	**17,527**

CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
FY 2012-13

	Capital Funds	Enterprise Funds	Adopted Budget FY 2013	Projected FY 2011-12	Actual FY 2010-11
Fund Balance, beginning	**424,145**	**3,320,092**	**5,824,031**	**6,246,521**	**6,405,056**
Revenues:					
Property Taxes	-	-	3,157,385	3,168,193	3,113,709
Sales & Other Taxes	-	-	1,972,035	1,972,035	1,982,766
Hotel/Motel Tax	-	-	14,000	15,000	15,528
Franchise Fees	-	-	570,600	610,650	655,294
Licenses & Permits	-	-	115,930	116,870	228,268
Intergovernmental	-	-	90,510	256,762	224,899
Charges for Services	-	4,058,790	4,848,790	4,917,981	5,018,086
Fines & Forfeitures	-	-	266,000	272,000	286,943
Other	550	2,000	23,700	35,398	125,465
Total Revenues	550	4,060,790	11,058,950	11,364,889	11,650,958
Transfers In	-	-	530,722	545,503	323,939
Total Available Resources	**424,695**	**7,380,882**	**17,413,703**	**18,156,913**	**18,379,953**
Expenditures:					
General Government	-	-	698,154	707,897	765,582
Public Safety	-	-	3,822,906	3,799,881	3,714,987
Community Services	-	-	1,137,826	1,144,816	1,094,518
Community Development	-	3,826,689	4,914,698	4,433,799	3,806,341
Non Departmental	-	177,147	487,764	451,730	998,735
City Manager Recommended	-	-	150,390	289,265	180,703
Debt Service	-	514,544	790,657	959,990	944,195
Capital Improvements	-	-	-	-	304,433
Total Expenditures	-	4,518,380	12,002,395	11,787,379	11,809,494
Transfers Out	188,978	220,118	530,722	545,503	323,939
Fund Balance, ending	**235,717**	**2,642,384**	**4,880,586**	**5,824,031**	**6,246,521**

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

GENERAL FUND

The City has a planned reduction in the General Fund balance of $60,823, a 3.1% reduction of the estimated beginning fund balance of $1,989,271. This is primarily due to

- The updating of the Storm Water Management Plan, the issuance costs for the Texas Pollutant Discharge Elimination System (TPDES) Phase II General Permit 5th annual report, community program education, and the City's participation in the North Central Texas Council of Governments (NCTCOG) FY 2013 regional storm water management program ($45,500)
- Employee Retention Pay ($38,890)
- Providing resources to enable the City's public safety operations to "narrow band" radio frequencies

SPECIAL REVENUE FUNDS

The 2013 Budget provides for an overall decrease in this category of funds of $16,636, a 22.7% decrease in the estimated beginning fund balance of $73,146. The overall decrease is due to the following:

Municipal Court Fund
The FY 2013 budget provides resources for a full year warrant program ($15,000), replacement of the court's security camera system ($8,700), and annual maintenance of the automated court case system and ticket writers ($5,000).

CAPITAL PROJECTS FUND

The 2013 Budget provides for an overall reduction in this fund of $188,428, a 44.4% decrease of the estimated beginning fund balance of $424,145. This is due to a planned transfer of $188,978 to the Debt Service Fund to provide resources for debt reduction of the FY 2006 and 2008 bonds.

ENTERPRISE FUND

The 2013 Budget provides for a reduction in this fund of $677,708, a 20.4% decrease of the estimated beginning fund balance of $3,320,092. This overall decrease is a result of projected increase in raw water purchases ($284,000), the addition of a bilingual customer service representative and the provision of resources to perform a water and sewer rate study ($20,000). The water and sewer rate study will position the City to implement measures to ensure the long term sustainability of the fund.

CITY OF SEAGOVILLE
CHANGES IN FUND BALANCE
PROJECTED 2012

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2012
Fund Balance, beginning	**2,101,721**	**83,418**	**17,596**	**614,530**	**3,429,257**	**6,246,522**
Revenues:						
Property Taxes	2,975,907	-	192,286	-	-	3,168,193
Sales & Other Taxes	1,972,035	-	-	-	-	1,972,035
Hotel/Motel Tax	-	15,000	-	-	-	15,000
Franchise Fees	610,650	-	-	-	-	610,650
Licenses & Permits	116,870	-	-	-	-	116,870
Intergovernmental	191,752	65,010	-	-	-	256,762
Charges for Services	790,000	1,641	-	-	4,126,340	4,917,981
Fines & Forfeitures	259,000	13,000	-	-	-	272,000
Other	15,516	10,732	150	550	8,450	35,398
Total Revenues	6,931,730	105,383	192,436	550	4,134,790	11,364,889
Transfers In	220,118	99,450	225,935	-	-	545,503
Total Available Resources	**9,253,569**	**288,251**	**435,967**	**615,080**	**7,564,047**	**18,156,914**
Expenditures:						
General Government	707,897	-	-	-	-	707,897
Public Safety	3,616,241	183,640	-	-	-	3,799,881
Community Services	1,117,831	26,985	-	-	-	1,144,816
Community Development	1,094,286	-	-	-	3,339,513	4,433,799
Non Departmental	286,806	-	-	-	164,924	451,730
City Manager Recommended	311,265	-	-	-	-	311,265
Debt Service	-	-	418,590	-	519,400	937,990
Capital Improvements	-	-	-	-	-	-
Total Expenditures	7,134,327	210,625	418,590	-	4,023,837	11,787,379
Transfers Out	129,972	4,478	-	190,935	220,118	545,503
Fund Balance, ending	**1,989,271**	**73,148**	**17,377**	**424,145**	**3,320,092**	**5,824,031**

CITY OF SEAGOVILLE
CHANGES IN FUND BALANCE
ACTUAL 2011

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2011
Fund Balance, beginning	**1,851,626**	**136,569**	**42,154**	**910,874**	**3,463,833**	**6,405,056**
Revenues:						
Property Taxes	2,718,999	-	394,711	-	-	3,113,710
Sales & Other Taxes	1,982,766	-	-	-	-	1,982,766
Hotel/Motel Tax	-	15,528	-	-	-	15,528
Franchise Fees	655,294	-	-	-	-	655,294
Licenses & Permits	228,268	-	-	-	-	228,268
Intergovernmental	76,794	108,418	-	39,687	-	224,899
Charges for Services	778,197	1,125	-	-	4,238,764	5,018,086
Fines & Forfeitures	277,653	9,290	-	-	-	286,943
Other	67,379	50,645	3,449	1,308	2,684	125,465
Total Revenues	6,785,350	185,006	398,160	40,995	4,241,447	11,650,958
Transfers In	226,783	97,156	-	-	-	323,939
Total Available Resources	**8,863,759**	**418,731**	**440,314**	**951,869**	**7,705,280**	**18,379,953**
Expenditures:						
General Government	765,582	-	-	-	-	765,582
Public Safety	3,452,825	262,162	-	-	-	3,714,987
Community Services	1,087,615	6,903	-	-	-	1,094,518
Community Development	857,277	54,515	-	32,906	2,861,643	3,806,341
Non-Departmental	320,881	11,733	-	-	666,121	998,735
City Manager Recommended	180,703	-	-	-	-	180,703
Debt Service	-	-	422,718	-	521,477	944,195
Capital Improvements	-	-	-	304,433	-	304,433
Total Expenditures	6,664,883	335,313	422,718	337,339	4,049,241	11,809,494
Transfers Out	97,156	-	-	-	226,783	323,939
Fund Balance, ending	**2,101,721**	**83,418**	**17,596**	**614,530**	**3,429,257**	**6,246,521**

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

Actual FY 2010-2011

The decrease in fund balance from $6,405,056 to $6,246,521 was due to the acquisition of first responder transportation equipment from the Capital Projects Fund.

Projected FY 2011-2012

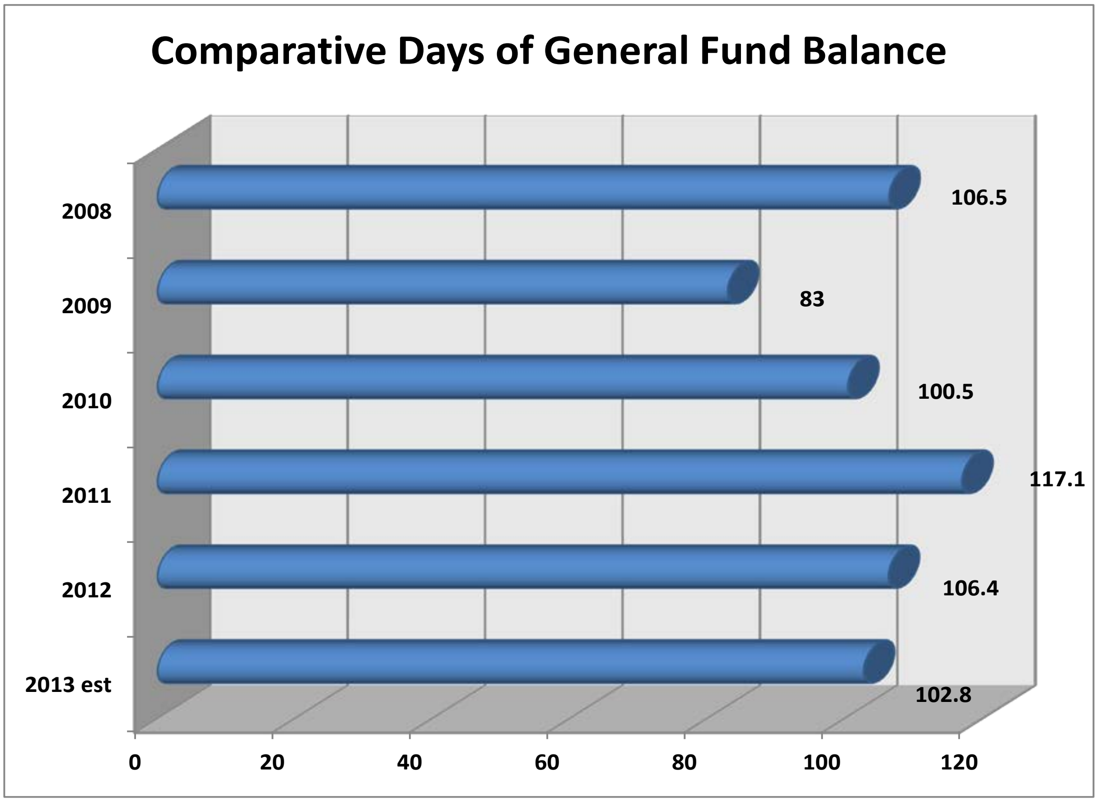
The projected decline in fund balance from $6,246,521 to $5,824,031 is due to a planned increase in General Fund spending of $138,280 to provide resources for a 1% employee raise and the hiring of two new police officers. Additionally, $130,000 of General Fund spending is for the acquisition of replacement police vehicles and a upgraded computer aided dispatch system for the Fire department. Another use of General Fund balance is for the installation of sidewalks for a new elementary school in the City. The Capital Projects Fund balance will decline to a planned transfer of resources to the Debt Service Fund for principal and interest payments. The capital reserve of the Water and Sewer Fund is anticipated to decrease due to the inability of billed revenues to keep pace with ever increasing operating expenses.

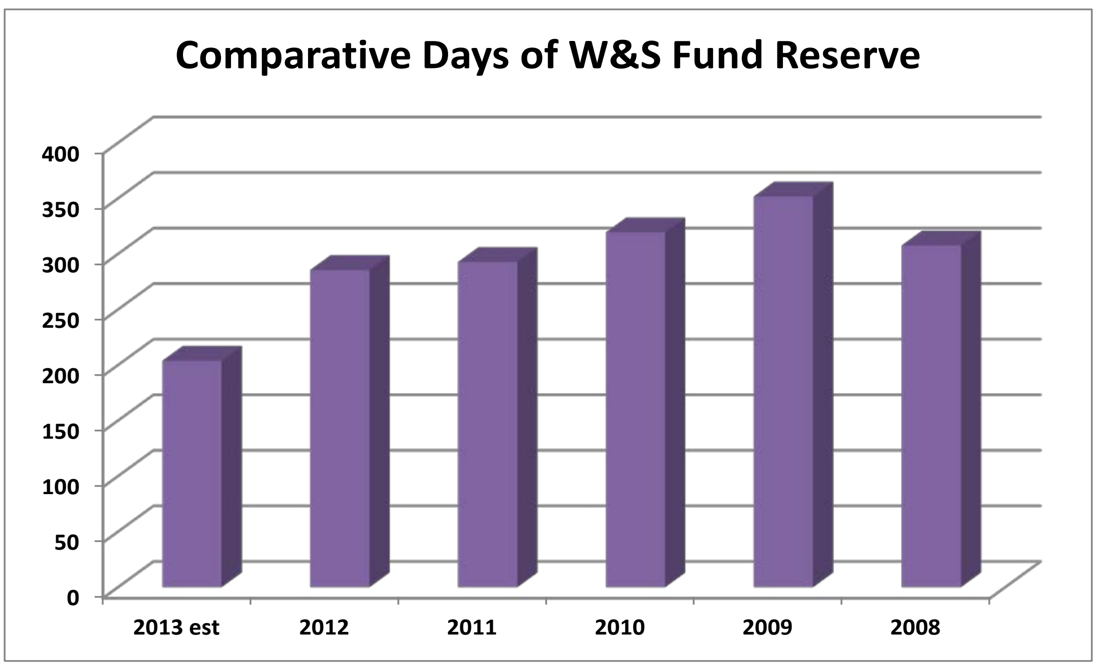
Adopted Budget FY 2013

The anticipated decrease in fund balance from $5,824,031 to $4,880,586 is due to a planned increase in General Fund spending of $172,390 to provide resources for upgrading the Storm Water Management Program, employee retention pay, and the acquisition of police radio equipment. Capital Project Fund balance will decline due to a planned transfer of unallocated resources to the Debt Service Fund for principal and interest payments. The capital reserve of the Water and Sewer Fund is scheduled to decline due to increased operating expenses, including an anticipated increase in purchased water expenses. There are resources provided in the Water and Sewer Fund to perform a revenue rate study to achieve a better balance of revenues and expenses in future operating cycles.

Despite the estimated FY 2013 reduction in the General Fund and Water and Sewer Fund reserves, at the end of the budget year the reserves of both funds are expected to be comfortably above Council financial policy requirements. The General Fund is projected to be 42.8 days above the Council's 60 day requirement, and the Water and Sewer fund is projected to be 143.8 days above the Council's 60 day requirement.

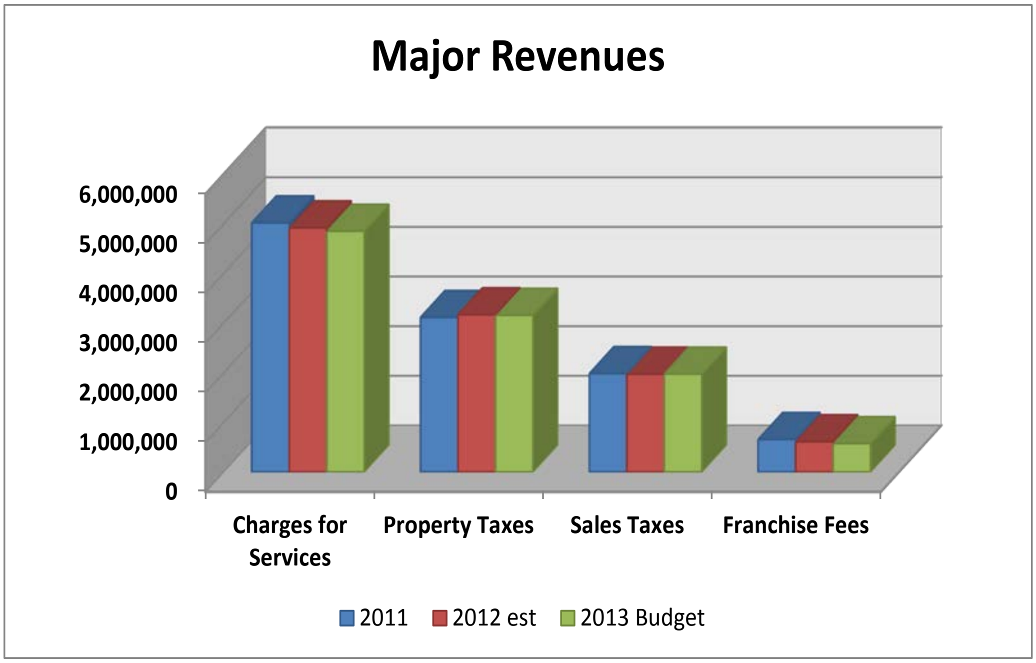
The following charts provide a comparative analysis of reserves for the General Fund and the Water and Sewer Fund:


Comparative Days of General Fund Balance
2008
2009
2010
2011
2012
2013 est
106.5
83
100.5
117.1
106.4
102.8
0
20
40
60
80
100
120


Comparative Days of W&S Fund Reserve
400
350
300
250
200
150
100
50
0
2013 est
2012
2011
2010
2009
2008

Seagoville

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



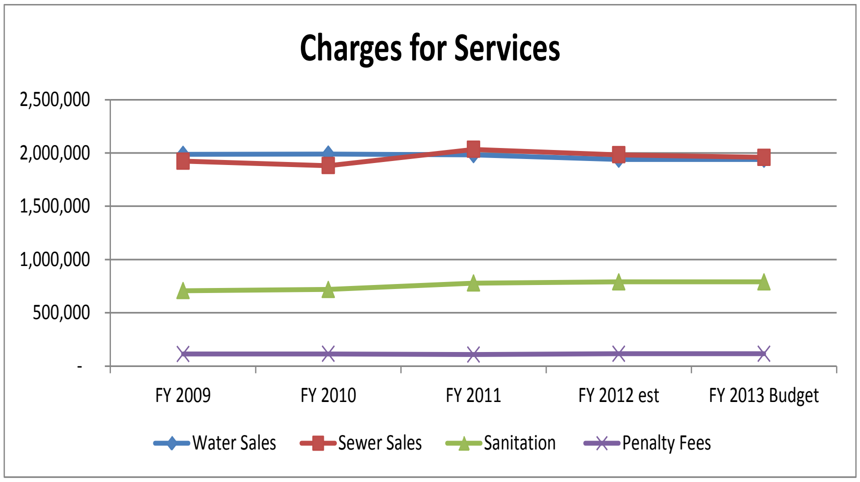
	2011	2012 est	2013 Budget
Charges for Services	5,018,086	4,917,981	4,848,790
Property Taxes	3,113,709	3,168,193	3,157,385
Sales Taxes	1,982,767	1,972,035	1,972,035
Franchise Fees	655,294	610,650	570,600

The first column for each group represents the actual revenues for the FY 2011, the second column represents the projected revenues for the FY 2012 and the third column represents the adopted revenues for FY 2013.

Charges for services are the City's largest revenue source, representing 44% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, sanitation fees, and delinquent payment penalty fees. Water sales are budgeted conservatively, due to the continued uncertainty in the local economy. The increase in sewer revenue and sanitation revenue reflects an expected minimal increase in consumption.

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 2009	FY 2010	FY 2011	FY 2012 est	FY 2013 Budget
Water Sales	1,987,232	1,988,638	1,983,510	1,939,000	1,939,000
Sewer Sales	1,923,250	1,880,986	2,034,337	1,983,240	1,958,240
Sanitation	707,250	718,481	778,197	790,000	790,000
Penalty Fees	112,513	114,471	107,067	115,000	115,000

Sanitation revenues were increased during FY 2011 to provide resources for recently instituted automated waste hauling services provided by the local solid waste disposal company.

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

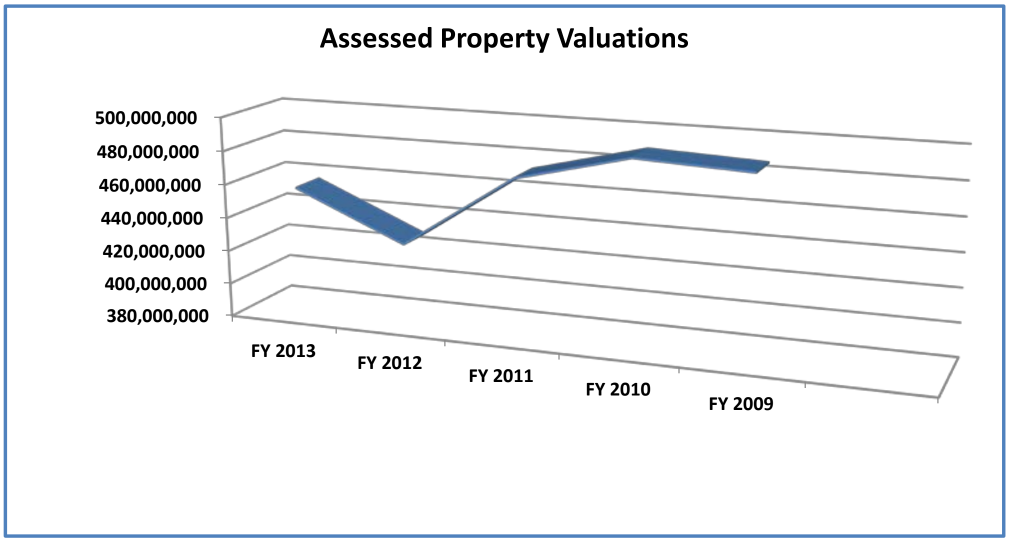
Property Taxes represent 29% of total budgeted revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised values are established by the Dallas Central Appraisal District and the Kaufman County Appraisal District at 100% of market value and certified by the Chief Appraisers of each district. The 2012 certified taxable value of $456,595,534 is a 6.61% increase from the 2011 certified taxable value of $428,302,305. This is primarily due to the end of multi-year tax abatement for a local automobile parts distributor. The City has adopted a property tax rate of $0.690853 per $100 of valuation. This is the same rate as the prior fiscal year. 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. The City has adopted a tax rate of $0.671784 for operations and maintenance, which is a 2.3 cent increase over the previous fiscal year. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of $0.019066 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This represents a decrease of 2.31 cents from last year to service recent debt issues generated by the City's recently completed capital improvements program. 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.

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

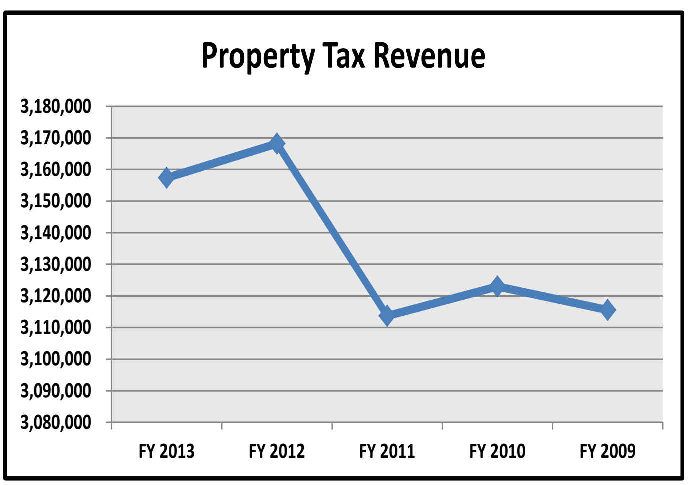
Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

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

FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
456,595,534	428,302,305	472,719,423	489,357,930	486,428,710



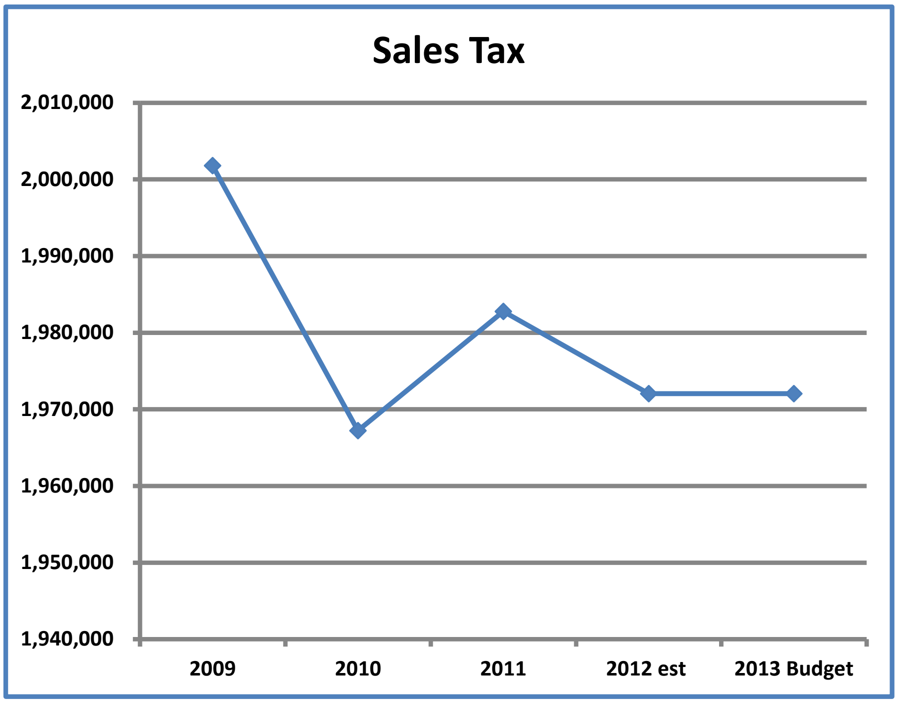
FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
3,157,385	3,168,193	3,113,709	3,123,006	3,115,546



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

Sales Taxes represent 18% 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. With the continuing lag in the local economy, sales taxes are conservatively estimated to remain flat in FY 2012.

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

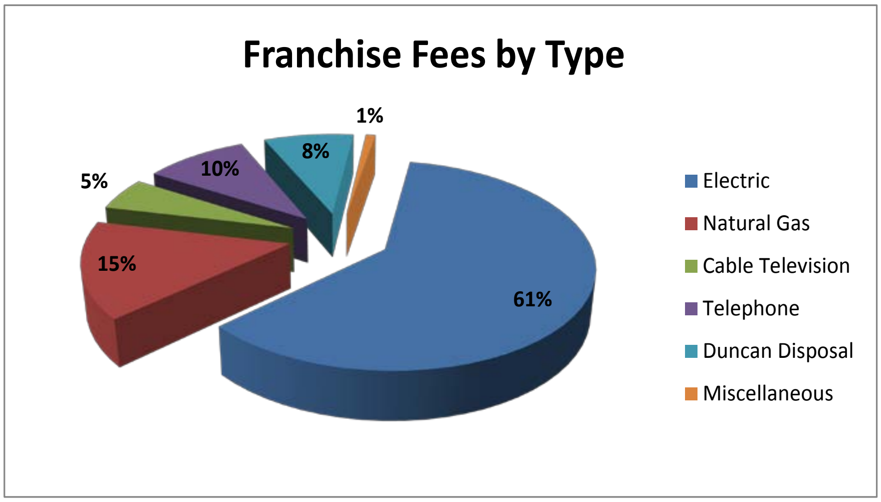


Fiscal Year	2009	2010	2011	2012 est	2013 Budget
Sales Tax	2,001,793	1,967,218	1,982,767	1,972,035	1,972,035

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 2013 fiscal year are estimated to be virtually unchanged from the FY 2012 budget of $570,600.

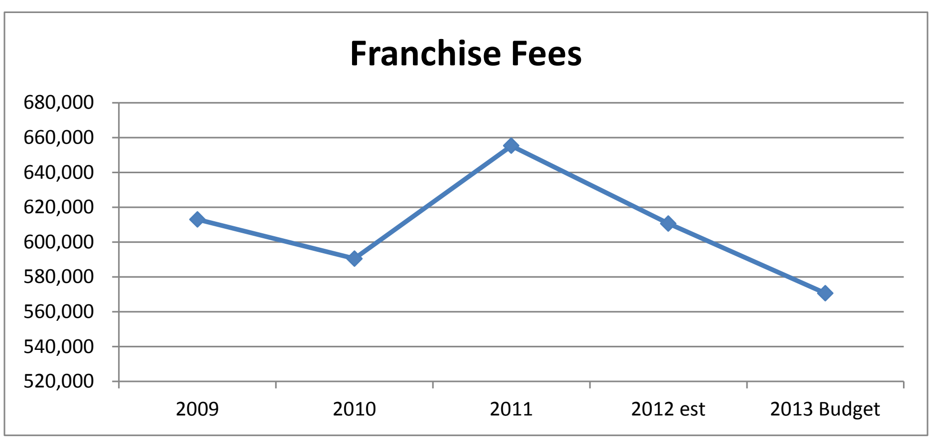
City of Seagoville, Texas
Trend Analysis of Major Revenues
ALL FUNDS

The composition of the FY 2013 franchise fees for the city of Seagoville appears below:



Electric	**345,000**	**61%**
Natural Gas	**87,500**	**15%**
Cable Television	**30,000**	**5%**
Telephone	**55,000**	**10%**
Duncan Disposal	**48,000**	**8%**
Miscellaneous	**5,100**	**1%**

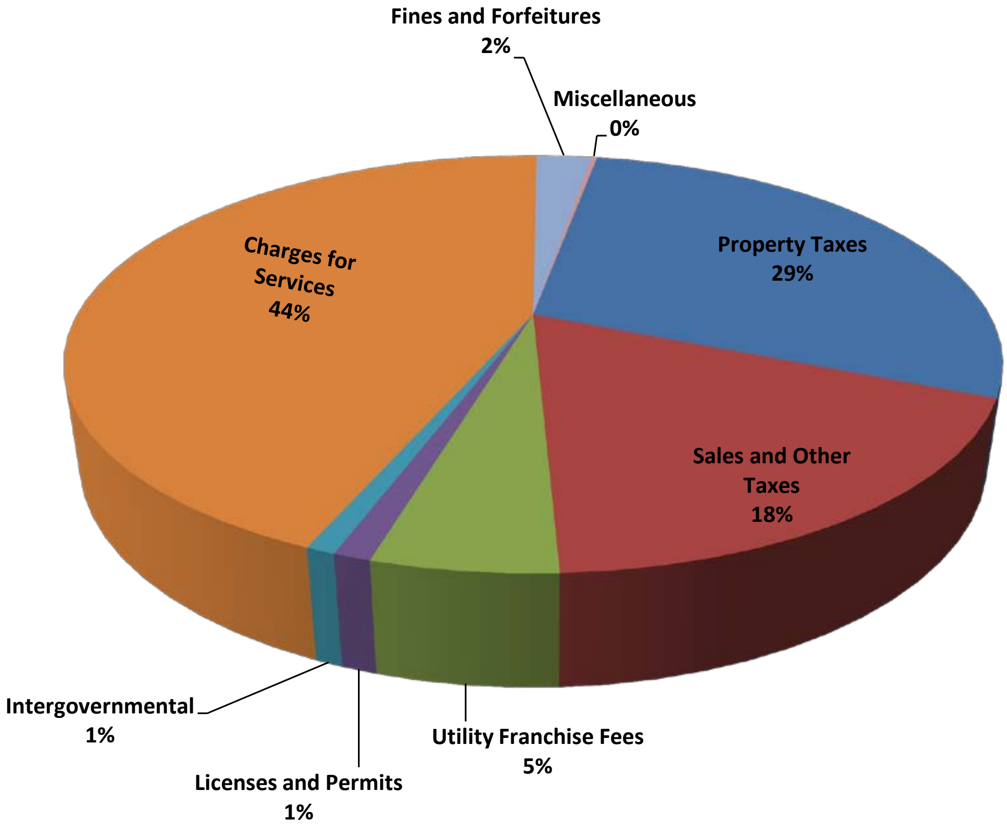
The following chart provides a five year franchise revenue history for the city of Seagoville:



Fiscal Year	2009	2010	2011	2012 est	2013 Budget
Franchise Fees	613,001	590,509	655,294	610,650	570,600

These four revenue sources combined represent 96% of the city's FY 2013 budgeted revenue.

CITY OF SEAGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS
FY 2012-13



TOTAL BUDGETED REVENUE
$11,058,950

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

	Actual FY 2010-11	Projected FY 2011-12	Adopted Budget FY 2012-13
Property Taxes			
Current	3,020,034	3,106,816	3,085,135
Delinquent	59,379	30,347	42,250
Penalties & Interest	34,296	31,030	30,000
sub-total	3,113,709	3,168,193	3,157,385
Sales Taxes	1,982,767	1,972,035	1,972,035
Hotel/Motel Taxes	15,528	15,000	14,000
Utility Franchise Fees			
Electric	381,116	393,900	345,000
Natural Gas	95,249	78,650	87,500
Cable Television	78,297	30,000	30,000
Telephone	48,084	55,000	55,000
Duncan Disposal	45,698	48,000	48,000
Miscellaneous	6,850	5,100	5,100
sub-total	655,294	610,650	570,600
Licenses and Permits			
Animal Shelter	10,325	3,500	4,350
Food Health Certificates	18,625	18,300	18,300
Certificates of Occupancy	8,701	7,425	7,425
Food Administrative Fee	2,400	3,250	3,250
Food Handler Certification	560	950	950
Zoning & Plat Fees	3,792	3,500	3,500
Ballpark Fees	3,205	3,100	2,600
Court Admin Fees	1,582	1,630	1,630
Administrative Fees	254	100	-
Building Permits	154,549	52,500	52,500
Fire Dept Fees	955	400	400
Misc Permits	1,187	1,000	1,000
Misc Licenses	7,776	6,000	6,000
Burglar Alarm Fees	6,422	6,090	6,090
Tower Rental Fees	7,935	9,125	7,935
sub-total	228,268	116,870	115,930
Intergovernmental	234,177	256,762	90,510

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

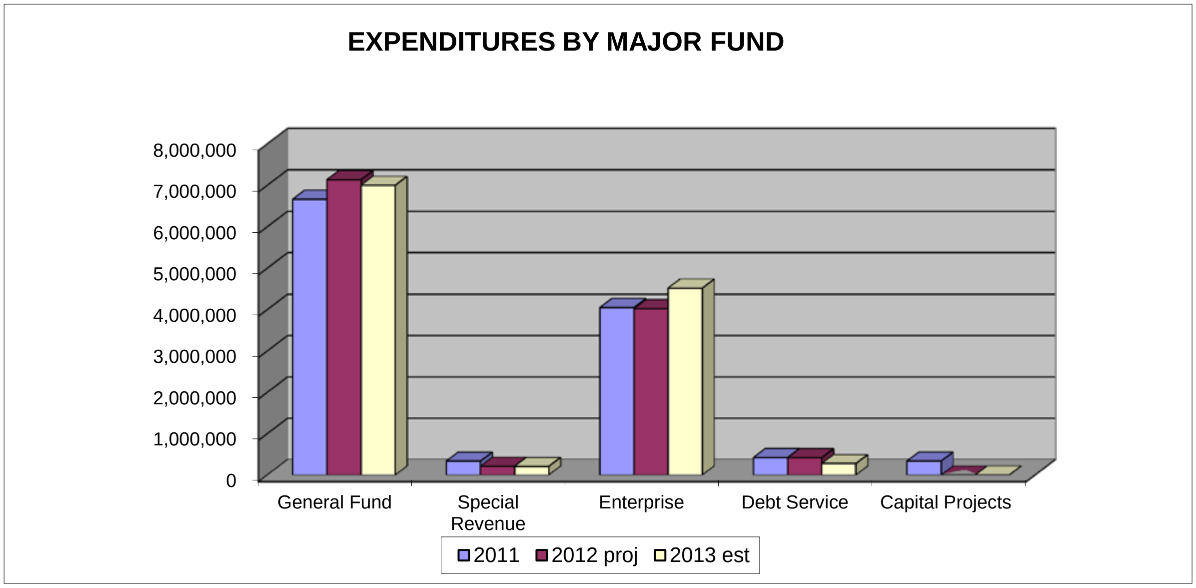
	Actual FY 2010-11	Projected FY 2011-12	Adopted Budget FY 2012-13
Charges for Services			
Water Meters	1,575	1,600	1,600
Reconnection Fees	62,560	84,000	35,000
Water Sales	1,983,510	1,939,000	1,939,000
Sewer Service Charge	2,034,337	1,983,240	1,958,240
Service Fees	46,066	-	6,450
Tap Fees	3,649	3,500	3,500
Training Fees	1,125	1,641	-
Penalty Fees	107,067	115,000	115,000
Sanitation Fees	778,197	790,000	790,000
sub-total	5,018,086	4,917,981	4,848,790
Fines and Forfeitures	286,943	272,000	266,000
Miscellaneous			
Interest	10,705	4,450	4,450
Phone Commission	172	1,000	1,500
Miscellaneous	99,837	11,241	8,000
Liens	890	2,500	5,000
Insurance Recovery	4,584	8,266	-
Contributions	-	7,941	4,750
sub-total	116,188	35,398	23,700
TOTAL REVENUES	11,650,958	11,364,889	11,058,950
Interfund Transfers			
From Water and Sewer Fund to General Fund	226,783	220,118	220,118
From General Fund to Debt Service	-	35,000	-
From General Fund to SAFER	97,156	94,972	121,626
From Capital Projects Fund to Debt Service Fund	-	190,935	188,978
From General Fund to Drainage Fund	-	4,478	-
sub-total	323,939	545,503	530,722
GRAND TOTAL	11,974,897	11,910,392	11,589,672

CITY OF SEAGOVILLE, TEXAS
REVENUE*
SUMMARY BY FUND

Fund Code	Fund Name	Actual FY 2010-11	Projected FY 2011-12	Adopted Budget FY 2012-13
1	General	6,785,350	6,931,730	6,840,565
2	Debt Service	398,160	192,436	87,285
20	Water and Sewer	4,241,447	4,134,790	4,060,790
29	State Seizure	9,828	975	-
30	Federal Seizure	3,542	-	-
32	Small Grants	7,312	1,816	1,750
33	SAFER Grant	138,381	65,010	39,010
36	Municipal Court	9,290	13,000	12,000
39	Hotel/Motel	15,528	15,000	14,000
40	Capital Improvements	40,995	550	550
45	Animal Shelter Operations	-	3,522	3,000
46	Animal Shelter Building	-	4,419	-
52	Police Training	1,125	1,641	-
	TOTAL	11,650,958	11,364,889	11,058,950

*** Revenues do not include interfund transfers**

City of Seagoville, Texas
Three Year Comparison of Major Expenditures
ALL FUNDS



	2011	2012 proj	2013 est
General Fund	6,664,883	7,134,327	6,999,880
Special Revenue	335,313	210,625	208,022
Enterprise	4,049,241	4,023,837	4,518,380
Debt Service	422,718	418,590	276,113
Capital Projects	337,339	-	-

CITY EXPENDITURES - BY CATEGORY

Description	2011 Actual	2012 Budget	2012 Projected	2013 Budget	$ Increase (Decrease)	% Change
Personnel	5,350,829	5,538,009	5,539,880	5,700,861	162,852	3%
Supplies	603,746	835,010	722,550	780,127	(54,883)	-7%
Contractual Services	4,525,355	4,522,980	4,526,087	4,666,850	143,870	3%
Capital Outlay	385,369	152,200	60,872	63,900	(88,300)	-58%
Debt Service	944,195	937,990	937,990	790,657	(147,333)	-16%
Total Expenditures	11,809,494	11,986,189	11,787,379	12,002,395	16,206	0%

Total fiscal year 2013 expenditures increase $38,206, virtually unchanged from the previous fiscal year. Personnel and Contractual Services increased $162,852 and $143,870 respectively, reflecting a 3% increase in each category. Supplies, Capital Outlay and Debt Service decreased $54,883 (7%), $66,300 (44%) and $147,444 (16%) respectively.

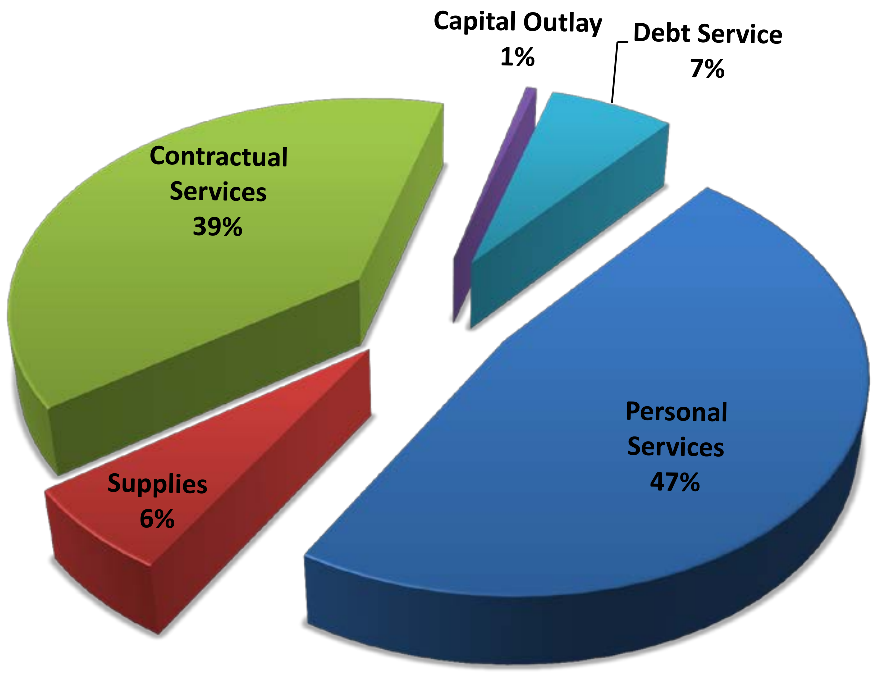
A summary of City-wide expenditure highlights appears below:
The increase in **Personnel** reflects a 16% increase in group health insurance premiums, and an increase in the employer contribution to the municipal retirement system from 9.59% to 9.96%.
To assist in mitigating the incease in operating costs caused by the increase in health insurance premiums, City staff postponed **Capital Outlay** acquisitions and reduced **Supplies.**
The increase in **Contractual Services** reflects an increase imposed in water purchases and sewer treatment services imposed on the City by Dallas Water Utilities.
Debt Service expenditures have decreased due to the City's final payment of debt on the Series 1997 Certificates of Obligation in fiscal year 2012.

CITY OF SEAGOVILLE, TEXAS
EXPENDITURE *
SUMMARY BY FUND

Fund Code	Fund Name	Actual FY 2010-11	Projected FY 2011-12	Adopted Budget FY 2012-13
1	General	6,664,883	7,134,327	6,999,880
2	Debt Service	422,718	418,590	276,113
20	Water and Sewer	4,049,241	4,023,837	4,518,380
29	State Seizure	2,957	3,674	-
30	Federal Seizure	42,730	17,000	-
32	Small Grants	8,333	1,010	1,750
33	SAFER Grant	210,077	159,982	160,572
36	Municipal Court	6,903	10,975	28,700
39	Hotel/Motel	15,528	15,000	14,000
40	Capital Improvements	337,339	-	-
45	Animal Shelter Operations	-	2,984	3,000
46	Animal Shelter Building	-	-	-
52	Police Training	6,398	-	-
53	Energy	11,734	-	-
61	Storm Water	30,654	-	-
	TOTAL EXPENDITURES	11,809,494	11,787,379	12,002,395

*** Expenditures do not include interfund transfers**

CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2012-13

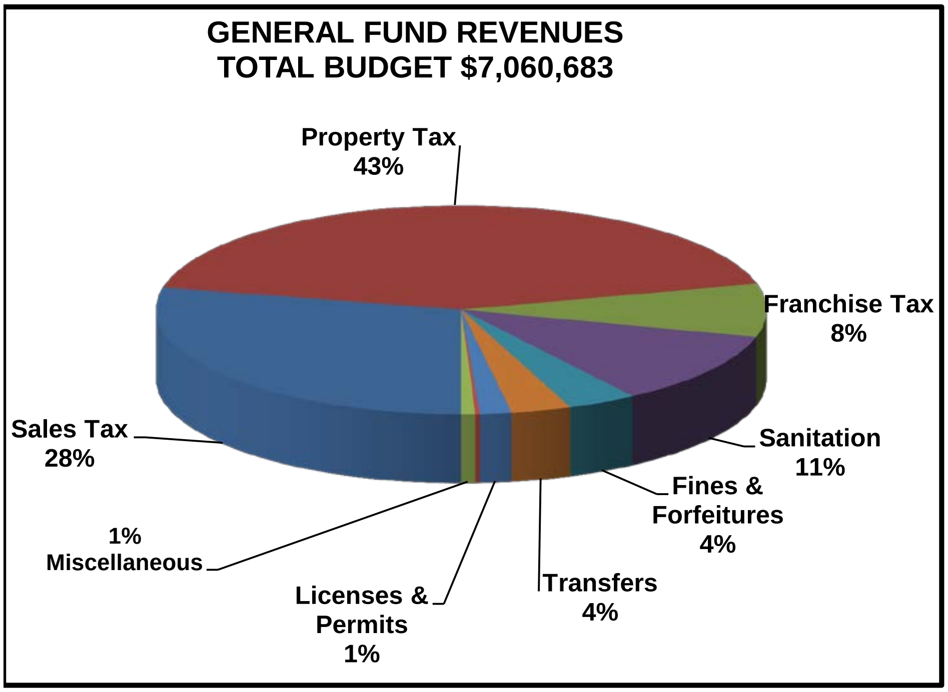


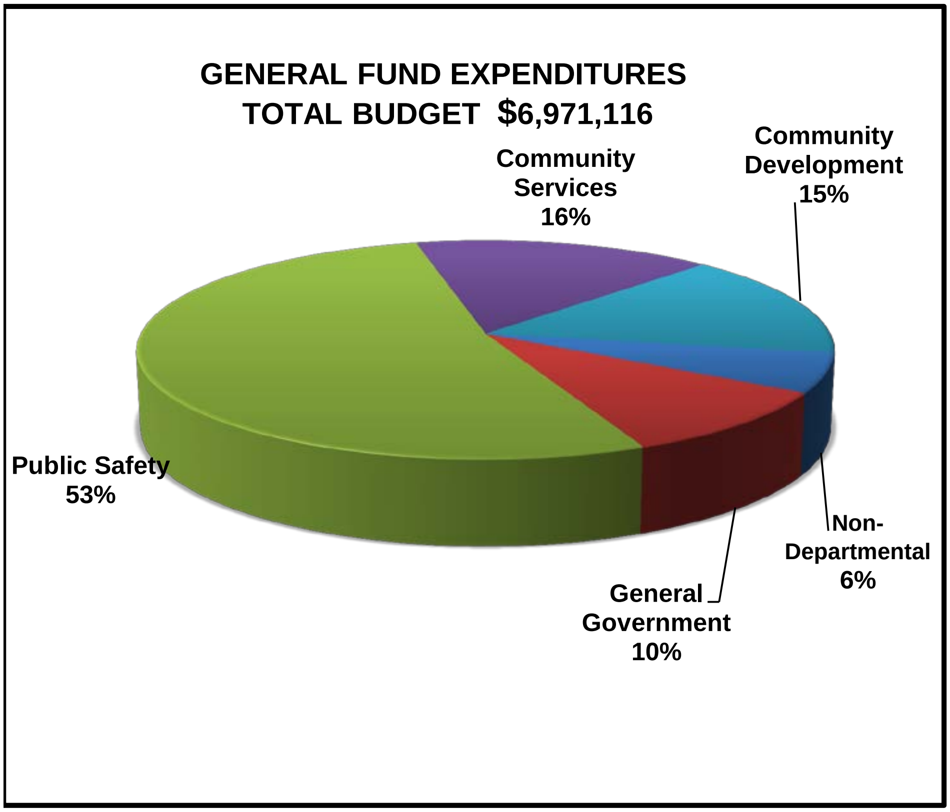
TOTAL BUDGETED EXPENDITURES
$12,002,395

CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2012-13

Fund Code	Fund Name	Personal Services	Supplies	Contractual Services	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
1	General	4,686,315	422,422	1,950,269	62,500	-	(121,626)	6,999,880
2	Debt Service	-	-	-	-	276,113	-	276,113
20	Water and Sewer	853,974	357,705	3,010,875	1,400	514,544	(220,118)	4,518,380
32	Small Grants	-	-	1,750	-	-	-	1,750
33	SAFER Grant	160,572	-	-	-		-	160,572
36	Municipal Court	-	-	28,700	-	-	-	28,700
39	Hotel/Motel	-	-	14,000	-	-	-	14,000
40	Capital Improvements	-	-	226,155	-	-	(226,155)	-
45	Animal Shelter Operations	-	-	3,000	-	-	-	3,000
	TOTAL	5,700,861	780,127	5,234,749	63,900	790,657	(567,899)	12,002,395

CITY OF SEAGOVILLE, TEXAS
2012-13 BUDGET
GENERAL FUND





Seagoville

City of Seagoville
General Fund Financial Summary

	Actual 2010-2011	Adopted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$1,851,626**	**$2,101,721**	**$2,101,721**	**$1,989,271**
Revenues				
Property Tax	$2,718,999	$2,953,780	$2,975,907	$3,070,250
Sales Tax	1,982,766	1,972,035	1,972,035	1,972,035
Franchise Fees	655,294	570,600	610,650	570,600
Sanitation Services	778,197	784,000	790,000	790,000
Licenses, Permits and Fees	228,268	115,930	116,870	115,930
Court and Library Fines	277,652	254,000	259,000	254,000
Grants and Gifts	76,794	51,500	191,752	51,500
Other Revenues	67,379	16,250	15,516	16,250
Transfers In	226,783	220,118	220,118	220,118
Total Revenues	**$7,012,133**	**$6,938,213**	**$7,151,848**	**$7,060,683**
Total Available Funds	**$8,863,759**	**$9,039,934**	**$9,253,569**	**$9,049,954**
Expenditures				
General Government	765,582	689,165	707,897	698,154
Public Safety	3,452,825	3,616,107	3,616,241	3,659,334
Community Services	1,087,615	1,115,210	1,117,831	1,107,376
Community Development	857,277	1,082,286	1,094,286	1,074,009
Non-Departmental	320,881	341,204	286,806	310,617
City Manager Directed	65,615	-	-	-
Total Operations	**$6,549,794**	**$6,843,972**	**$6,823,061**	**$6,849,490**
Transfers	**$97,156**	**$66,376**	**$129,972**	**$121,626**
Increase (Decrease) in Fund Balance	**$365,183**	**$27,865**	**$198,815**	**$89,567**
One Time Use of Fund Balance	$ 115,088	$ 130,000	$ 311,265	$ 150,390
Ending Fund Balance	**$2,101,721**	**$1,999,586**	**$1,989,271**	**$1,928,448**
Required Fund Balance (60 Days)	**$1,076,678**	**$1,125,036**	**$1,121,599**	**$1,125,944**
Amount over Required Fund Balance	**$1,025,042**	**$874,549**	**$867,672**	**$802,504**
Days of Fund Balance	*117.1*	*106.6*	*106.4*	*102.8*
1 day of operations	*$17,945*	*$18,751*	*$18,693*	*$18,766*

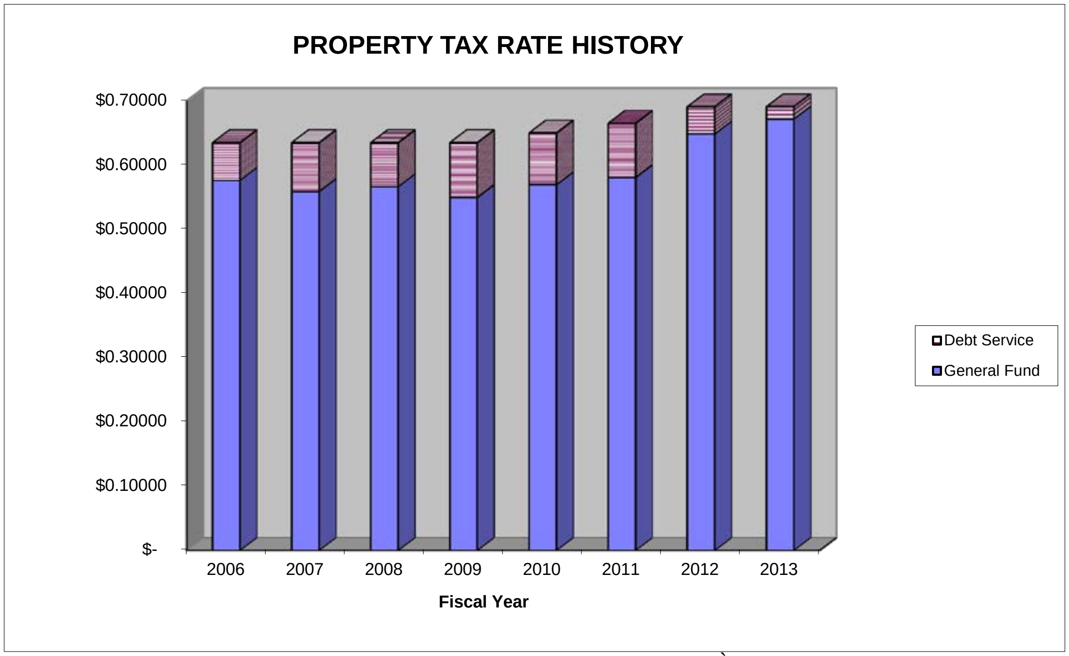
NOTE:

FY 2013 Proposed Use of Fund Balance

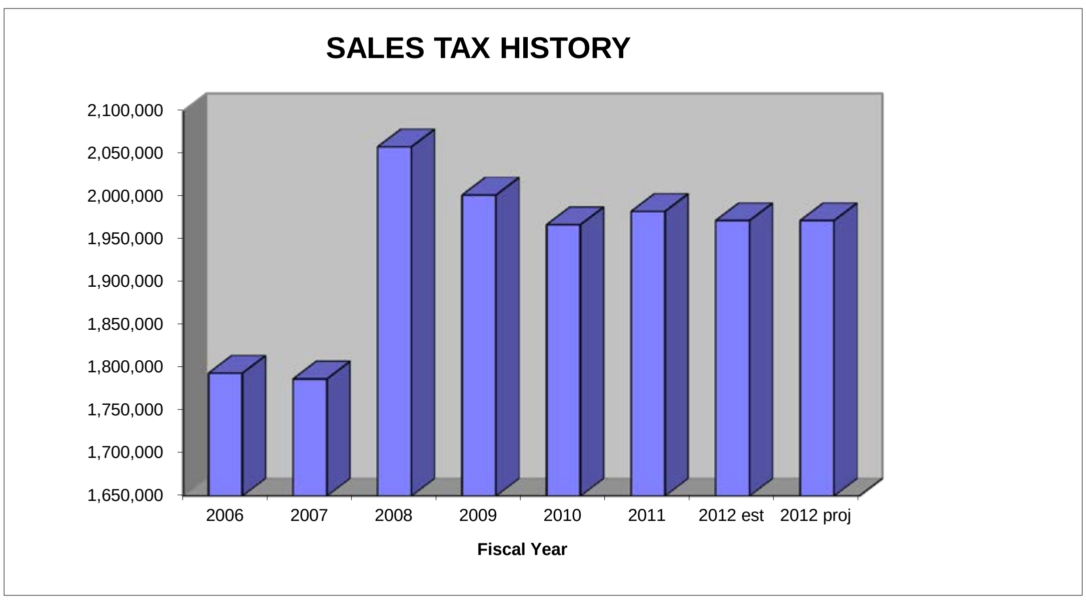
Storm Water Management Program	45,500
Retention Pay	38,890
Police Capital Radio Equipment	66,000
TOTAL	150,390

CITY OF SEAGOVILLE
GENERAL FUND
REVENUES BY CATEGORY

		Actual 2010-2011	Adopted 2011-2012	Projected 2011-2012	Adopted 2012-2013
REVENUES					
Property Taxes:					
9010	Current ad valorem taxes	2,625,323	2,844,530	2,914,530	2,998,000
9020	Delinquent ad valorem taxes	59,379	62,250	30,347	42,250
9030	Penalty and interest	34,296	47,000	31,030	30,000
Total Property Taxes		2,718,999	2,953,780	2,975,907	3,070,250
Sales and Use Tax:					
9040	Sales tax (Prop tax alternative)	659,973	656,735	656,735	656,735
9120	Sales tax	1,319,946	1,313,500	1,313,500	1,313,500
9121	Mixed beverage tax	2,848	1,800	1,800	1,800
Total Sales and Use Tax		1,982,766	1,972,035	1,972,035	1,972,035
Franchise Fees:					
9100	Electric	381,116	345,000	393,900	345,000
9101	Gas	95,249	87,500	78,650	87,500
9102	Cable	78,297	30,000	30,000	30,000
9103	Telephone	48,084	55,000	55,000	55,000
9104	Duncan Disposal	45,698	48,000	48,000	48,000
9110	All Other	6,850	5,100	5,100	5,100
Total Franchise Fees		655,294	570,600	610,650	570,600
Sanitation		778,197	784,000	790,000	790,000
Licenses, Permits and Fees					
9230	Animal Shelter	5,679	4,350	3,500	4,350
9231	Animal Shelter Donations	4,646	-		-
9241	Food Health Certificates	18,625	18,300	18,300	18,300
9242	Certificate of Occupancy	8,701	7,425	7,425	7,425
9244	Food Administrative Fee	2,400	3,250	3,250	3,250
9246	Food Handler Certification	560	950	950	950
9250	Zoning and Plat Fees	3,792	3,500	3,500	3,500
9251	Parks Development Fee	1,000	-	500	-
9260	Ball Park Fees	2,205	2,600	2,600	2,600
9270	Court Admin Fees	1,582	1,630	1,630	1,630
9280	Culvert Fees	-	-		-
9303	Administrative Fee	254	-	100	-
9311	Building Permit Fees	154,549	52,500	52,500	52,500
9315	Fire Dept Permits	955	400	400	400
9320	Misc Permits	1,187	1,000	1,000	1,000
9330	Misc Licenses	7,776	6,000	6,000	6,000
9760	Burglar Alarm Fees	6,422	6,090	6,090	6,090
9770	Tower Rental Fees	7,935	7,935	9,125	7,935
Total Licenses, Permits and Fees:		228,268	115,930	116,870	115,930
Court and Library Fines					
9410	Court	274,490	250,000	255,000	250,000
9420	Library	3,163	4,000	4,000	4,000
Total Fines		277,652	254,000	259,000	254,000
Grants and Gifts					
9510	Senior Grants	57,427	48,500	25,000	48,500
9511	Senior Part. Contrib. Transportation	4,572	3,000	2,000	3,000
9515	Senior Center Adm Reimbursement	13,353	-	24,665	-
9521	SEDC	6,015	-	-	-
9531	Capital Acquisition Grant	-	-	37,765	-
9600	FY 2012 Firefighter Grant	-	-	98,322	-
9550	Senior Part. Contrib. Meals	4,705	-	4,000	-
		86,072	51,500	191,752	51,500
Other					
9610	Interest	3,264	1,750	1,750	1,750
9700	Property Disposition	18,288	-		-
9721	Phone Commission	172	1,500	1,000	1,500
9730	Misc	37,570	8,000	2,000	8,000
9745	Liens	890	5,000	2,500	5,000
	Insurance Recovery	4,584	-	8,266	-
		64,768	16,250	15,516	16,250
Transfers					
9111	Franchise - Water	74,826	74,826	74,826	74,826
9112	Franchise - Sewer	79,034	79,034	79,034	79,034
9620	G&A Recovery W&S	66,258	66,258	66,258	66,258
		220,118	220,118	220,118	220,118
TOTAL REVENUES		7,012,135	6,938,213	7,151,848	7,060,683



Fiscal Year	**2006**	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**
General Fund	$ 0.57649	$ 0.55890	$ 0.56670	$ 0.54970	$ 0.56980	$ 0.58065	$ 0.64872	$ 0.67179
Debt Service	$ 0.05851	$ 0.07610	$ 0.06830	$ 0.08530	$ 0.08020	$ 0.08435	$ 0.04213	$ 0.01907
TOTAL	$ 0.63500	$ 0.63500	$ 0.63500	$ 0.63500	$ 0.65000	$ 0.66500	$ 0.69085	$ 0.69085



Fiscal Year	2006	2007	2008	2009	2010	2011	2012 est	2012 proj
Sales Tax	1,793,598	1,786,791	2,058,226	2,001,793	1,967,218	1,982,766	1,972,035	1,972,035

City of Seagoville
General Fund Summary of Expenditures

	Actual 2010-2011	Adopted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Expenditures				
City Council	$12,085	$8,020	$8,020	$6,020
City Manager	171,000	126,571	133,556	141,060
City Secretary	90,756	96,908	108,713	101,763
Information Technology	68,999	44,640	44,640	42,440
Human Resources	104,004	105,932	105,932	98,428
Finance	318,737	307,094	307,036	308,443
General Government	$765,582	$689,165	$707,897	$698,154
Police	$1,612,327	$1,714,374	$1,714,374	$1,720,758
Fire	1,158,795	1,183,966	1,183,966	1,197,738
EMS	164,080	164,080	164,080	164,080
Communications	310,370	-	-	-
Support Services	-	452,555	452,555	476,107
Animal Control	-	101,132	101,266	100,651
Code Enf. & Animal Control	207,252	-	-	-
Public Safety	$3,452,825	$3,616,107	$3,616,241	$3,659,334
Municipal Court	$151,559	$169,384	169,384	167,424
Library	153,644	153,423	155,852	155,765
Senior Center	187,501	187,403	187,595	179,187
Sanitation	594,911	605,000	605,000	605,000
Community Services	$1,087,615	$1,115,210	$1,117,831	$1,107,376
Building Inspection	$185,171	-	-	-
Building Services/Code Enforcement	-	353,741	353,741	339,655
Streets	413,301	408,976	440,976	422,169
Parks	175,655	224,834	224,834	218,896
Planning	83,150	94,735	74,735	93,289
Community Development	$857,277	$1,082,286	$1,094,286	$1,074,009
Non-Departmental	$320,881	$341,204	$286,806	$310,617
Total Operations	**$6,484,179**	**$6,843,972**	**$6,823,061**	**$6,849,490**
Transfers	**$97,156**	**$66,376**	**$129,972**	**$121,626**
TOTAL OPERATIONS AND TRANSFERS	**$6,581,335**	**$6,910,348**	**$6,953,033**	**$6,971,116**

Seagoville

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 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	12,085	8,020	8,020	6,020
CAPITAL OUTLAY				
PROGRAM TOTAL	**12,085**	**8,020**	**8,020**	**6,020**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**0**	**0**	**0**	**0**

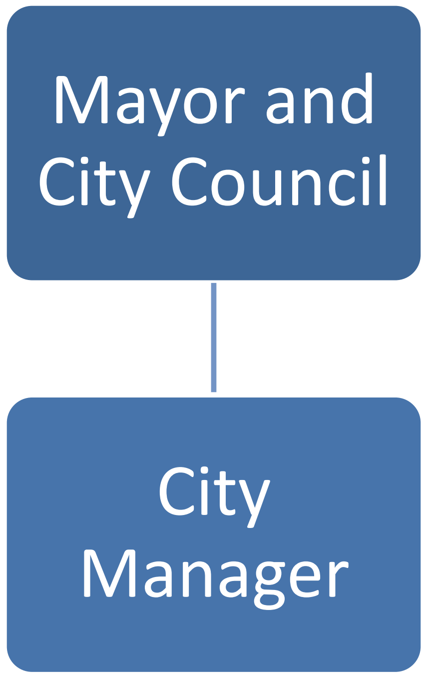
SIGNIFICANT BUDGET CHANGES:

City 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.

GOALS FOR FISCAL YEAR 2013

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

Manage City services within the parameters of the FY 2013 budget.
Conduct joint senior management – citizen monthly meetings.
Provide leadership to economic development efforts to grow the City's tax base.
Implement City Council ordinances and resolutions.
Conduct an annual review of all City operations.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	170,205	124,671	131,656	139,960
SUPPLIES	440	100	100	
CONTRACTUAL SERVICES	205	1,800	1,800	1,100
CAPITAL OUTLAY	149			
PROGRAM TOTAL	**171,000**	**126,571**	**133,556**	**141,060**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Manager	1	1	1	1
Administrative Assistant	0	0	0	0
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:
NOTE:
Administrative Assistant position is unfunded.

Department: City Manager Office

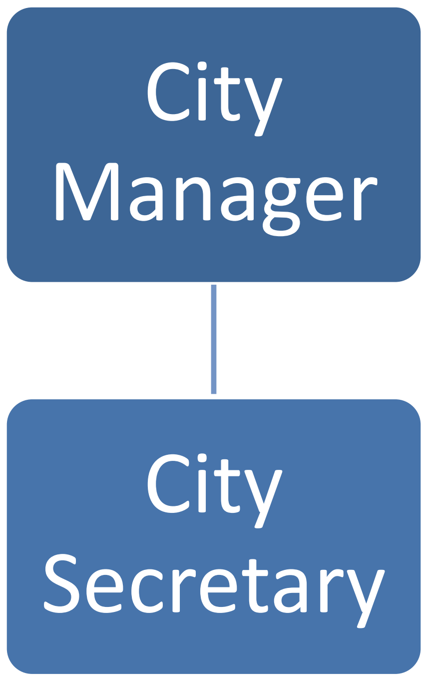
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Joint City Staff/Citizen Meetings	12	12	12	12
City Council Meetings	24	24	21	24
EFFICIENCIES				
Operating Budget $ per Capita	$ 441.06	$ 458.71	$ 457.31	$ 457.18
EFFECTIVENESS				
Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)				
General Fund	117.1	106.6	106.4	102.8
Water and Sewer Fund	292.7	238.6	285.5	203.8

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, retaining the corporate seal of the City, conducting City elections, and ensuring codification of the City's ordinances.

GOALS FOR FISCAL YEAR 2013

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

Conduct a records destruction day, including organizing and cleaning out documents and binders in the vault.

Research and report on cost effective and beneficial document management software for all departments.

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.

GOALS FOR FISCAL YEAR 2013 (continued)

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

Post quarterly updates to the Code of Ordinances on the City's website and by supplement.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	79,582	77,658	86,863	80,013
SUPPLIES	72	200	400	500
CONTRACTUAL SERVICES	11,102	19,050	21,450	21,250
CAPITAL OUTLAY				
PROGRAM TOTAL	**90,756**	**96,908**	**108,713**	**101,763**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
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

Increase due to staff turnover and projected increase in health insurance rates

Contractual Services

Projected increase in expenditure to Dallas County for election services

Department: City Secretary Office

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Attend 24 regular scheduled City Council meetings	N/A	24	16	24
EFFICIENCIES				
Annual savings for City on document destruction costs by utilizing the Tarrant County shredding facility at no cost.	NA	NA	NA	$4,000
EFFECTIVENESS				
% of time Council Minutes are completed for approval at the next regular council meeting	N/A	100%	100%	100%

Information Technology

Information Technology
1. Administer contract with Exceptional Technology Services (ETS) 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 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	14,417			
SUPPLIES				
CONTRACTUAL SERVICES	35,871	36,640	36,640	36,440
CAPITAL OUTLAY	18,711	8,000	8,000	6,000
PROGRAM TOTAL	**68,999**	**44,640**	**44,640**	**42,440**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Director	1	0	0	0
TOTAL FULL TIME:	1	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**1**	**0**	**0**	**0**

SIGNIFICANT BUDGET CHANGES:

Personnel:

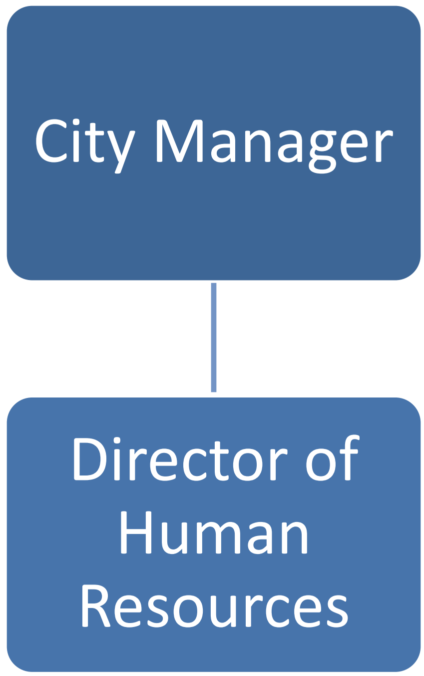
Director position defunded. IT operations managed by a third party service firm.

Human Resources

Human Resources
1. Provide centralized personnel services (hiring, benefits) for all city departments.

CITY OF SEAGOVILLE, TEXAS

Human Resources



PROGRAM DESCRIPTION

The Director of Human Resources administers all employee related activity, employee records, city insurance activity and other human resource activities.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES

Provide a continually improving and competitive benefits package, including educating employees regarding their existing benefits.

Analyze online training options

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	96,988	98,097	98,097	90,864
SUPPLIES	364	800	800	984
CONTRACTUAL SERVICES	6,652	7,035	7,035	6,580
CAPITAL OUTLAY				
PROGRAM TOTAL	**104,004**	**105,932**	**105,932**	**98,428**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	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:
Personnel
Decrease reflects staff turnover
Contractual Services
Decreases in expenditures for memberships and training

Department: Human Resources

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Number of Grievances	N/A	N/A	6	1
EFFICIENCIES				
Provide on-site training at reduced or no cost (Including On-line Training)	NA	NA	2	5
EFFECTIVENESS				
Percentage of turnover as a measure of staff stability and staff satisfaction	NA	NA	6%	3%

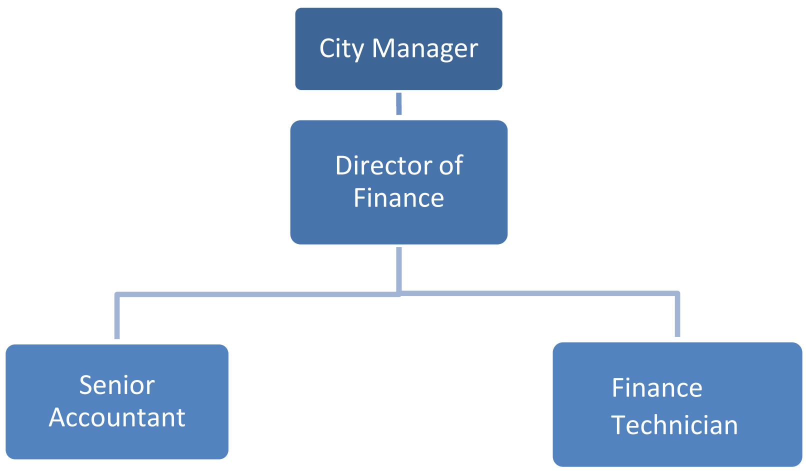
Finance

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.

GOALS FOR FISCAL YEAR 2013

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

Obtain the GFOA financial reporting achievement award for the FY 2012 comprehensive annual financial report.
Obtain the GFOA distinguished budget presentation award for the FY 2013 annual budget document.
Obtain the Texas State Comptrollers' Financial Transparency recognition.
Prepare and distribute an Operating Budget in Brief document.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	185,051	232,624	235,731	239,693
SUPPLIES	781	1,000	1,000	1,500
CONTRACTUAL SERVICES	91,540	73,470	70,305	67,250
CAPITAL OUTLAY	41,365			
PROGRAM TOTAL	**318,737**	**307,094**	**307,036**	**308,443**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Director of Finance	1	1	1	1
Senior Accountant	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:

Department: Finance

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Operating Bank Reconciliation	12	12	12	12
Retirement Reports Processed	12	12	12	12
Department Budgetary Reports Distributed	12	12	12	12
Payroll Bank Reconciliation	12	12	12	12
EFFICIENCIES				
%tage of Accounts Payable Customers Setup with Automatic Draft Payments	NA	NA	1%	5%
EFFECTIVENESS				
Inhouse Completion of the Comprehensive Annual Financial Report	Yes	Yes	Yes	Yes
Receive GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
Receive GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

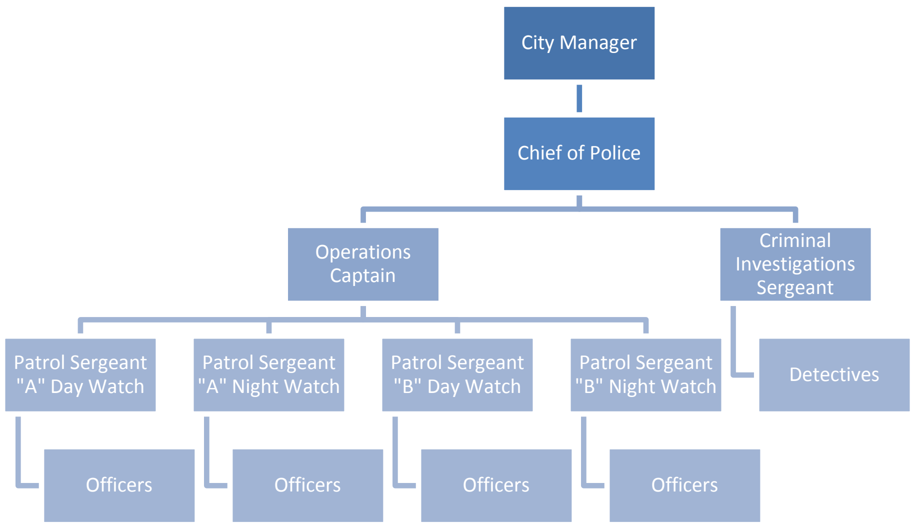
Police

Police

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

CITY OF SEAGOVILLE, TEXAS

Police



PROGRAM DESCRIPTION

The Seagoville Police Department is committed to being responsive to our community in the delivery of quality services by providing high quality community oriented police service with sensitivity. With community service as our foundation, we are driven by goals to enhance the quality of life for all citizens through innovative approaches to problem solving, crime prevention, and teamwork.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

Continue to reduce the occurrences of Part I Crimes in the City.

Continue to advance the Department toward certification through the Texas Police Chief's Best Practices Program.

Continue to offer Crime Prevention Programs.

Provide a minimum of two (2) Citizens Police Academies.

GOALS FOR FISCAL YEAR 2013 (continued)

CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES

Provide a minimum of ten (10) on-site TCLEOSE approved law enforcement training courses at the Seagoville Law Enforcement Center.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	1,444,763	1,514,044	1,514,044	1,530,444
SUPPLIES	117,065	131,073	131,073	126,057
CONTRACTUAL SERVICES	50,499	69,257	69,257	64,257
CAPITAL OUTLAY				
PROGRAM TOTAL	**1,612,327**	**1,714,374**	**1,714,374**	**1,720,758**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Chief	1	1	1	1
Captain	1	1	1	1
Sergeant	5	5	5	5
Police Officer	14	16	16	16
Public Safety Technicians	0	0	0	0
TOTAL FULL TIME:	21	23	23	23
PART TIME POSITIONS:				
Crossing Guard	0.3	0.3	0.3	0.3
TOTAL PART TIME:	0.3	0.3	0.3	0.3
TOTAL FULL TIME EQUIVALENT	**21.3**	**23.3**	**23.3**	**23.3**

SIGNIFICANT BUDGET CHANGES:

Department: Police

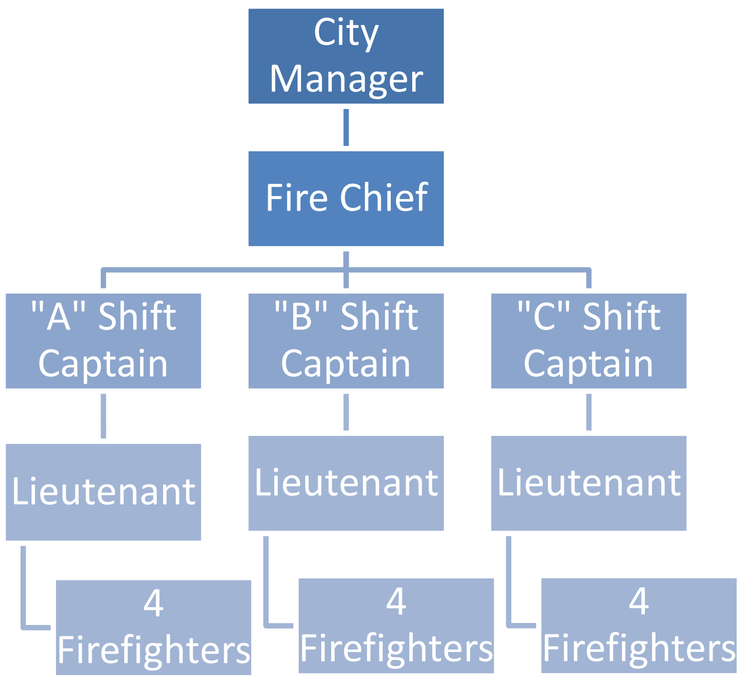
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Calls for Service	14,130	15,000	14,500	15,000
Arrests	710	720	720	750
Citations	1,469	1,800	2,000	2,000
Part I Crimes	529	530	530	550
EFFICIENCIES				
Sworn Officers per 1,000 Population	1.6	1.6	1.6	1.6
Part Time Police Officers per 1,000 Population	0.13	0.13	0.13	0.13
Reserve Police Officers per 1,000 Population	0.67	0.67	0.67	0.67
EFFECTIVENESS				
Value of Property Recovered/Value of Property Stolen	36.34%	36.42%	36.42%	36.42%

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.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

92% of the time, the ambulance service shall answer all Priority 1 (life threatening emergency request) within 7minutes 59 seconds or less from time of dispatch to arrival at the scene.

The fire department expects to perform 500 fire inspections in FY 2013

Perform flow tests, maintenance and painting of 477 fire hydrants in FY 2013

Maintain an average response time on all incidents below 5 minutes

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	1,051,884	1,064,436	1,064,436	1,084,185
SUPPLIES	58,616	65,346	65,346	51,774
CONTRACTUAL SERVICES	41,509	53,384	53,384	61,779
CAPITAL OUTLAY	6,787	800	800	
PROGRAM TOTAL	**1,158,795**	**1,183,966**	**1,183,966**	**1,197,738**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter (including 3 partially funded by SAFER Grant	12	12	12	12
TOTAL FULL TIME:	19	19	19	19
PART TIME POSITIONS:				
Firefighter	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	**20**	**20**	**20**	**20**

SIGNIFICANT BUDGET CHANGES:

Department: Fire

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Number of Fire and EMS Responses	2,510	2,580	2,320	2,450
EFFICIENCIES				
Fire and EMS Cost Per Capita	$ 89.08	$ 90.78	$ 90.78	$ 91.51
EFFECTIVENESS				
Average response times.	4:50	4:50	4:32	4:45
Percent of Priority I emergency responses in the city within 7:59 minute response time.	NA	NA	NA	92%

Emergency Medical Services (EMS)

EMS
1. Administer contract with Texas Lifeline Corporation (TLC) 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 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	164,080	164,080	164,080	164,080
CAPITAL OUTLAY				
PROGRAM TOTAL	**164,080**	**164,080**	**164,080**	**164,080**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 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:

Seagoville

Support Services

Records

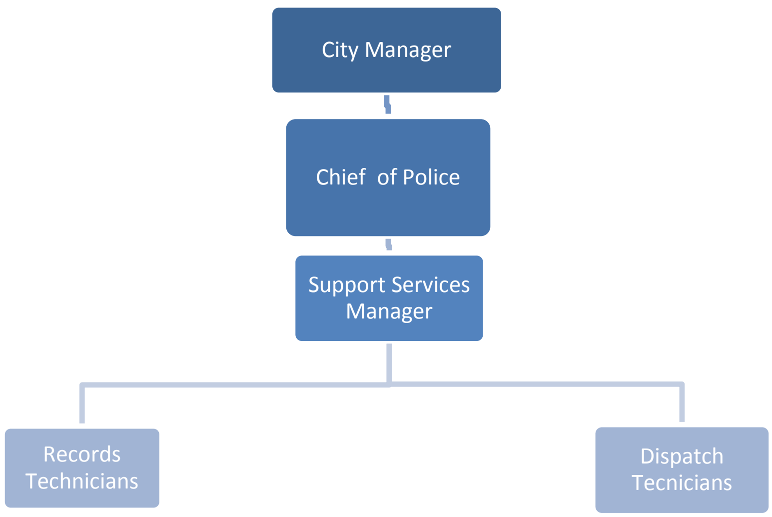
1. Manages all police reports including paperless reports entered through the computerized management system.

Communications

1. Dispatches fire, police and emergency medical services for the City of Seagoville.

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.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

Complete the Texas Department of Public Safety NCIC and TCIC audits with no deficiencies.

Work toward completing the Texas Police Chief's Association Best Practices Standards for Communications.

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

Continue to coordinate records retention and destruction with the City Secretary's Office.

GOALS FOR FISCAL YEAR 2013 (continued)

CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES
Continue to provide TCLEOSE approved training to staff assigned to Support Services.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	274,846	409,960	409,960	435,282
SUPPLIES	12,165	12,500	12,500	11,230
CONTRACTUAL SERVICES	23,359	30,095	30,095	29,595
CAPITAL OUTLAY				
PROGRAM TOTAL	**310,370**	**452,555**	**452,555**	**476,107**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Supervisor	1	1	1	1
Operator	5	0	0	0
Technician		7	7	7
TOTAL FULL TIME:	6	8	8	8
PART TIME POSITIONS:				
Operator	0.84	0	0	0
Technician		0.75	0.75	0.75
TOTAL PART TIME:	0.84	0.75	0.75	0.75
TOTAL FULL TIME EQUIVALENT	**6.84**	**8.75**	**8.75**	**8.75**

SIGNIFICANT BUDGET CHANGES:

Personnel:

Transfer of three positions (Public Safety Technicians) from Police department 8

Department: Support Services

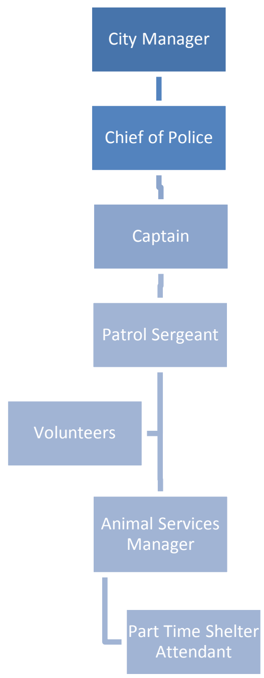
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
E911 Phone Calls	14,370	14,500	14,500	14,600
Alarm Permits Issued	64	65	65	70
Open Records Requests	305	305	305	300
All Dispatched Calls for Service (Police and Fire)	26,464	27,000	27,000	27,150
Customers Assisted at the Front Window	1,171	1,200	1,200	1,250
EFFICIENCIES				
Full-Time Support Services Staff per 1,000 Residents	0.53	0.53	0.53	0.53
EFFECTIVENESS				
Complete the Department of Public Safety NCIC and TCIC audits with no deficiencies.	None	NA	NA	None

Animal Control

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

CITY OF SEAGOVILLE, TEXAS

Animal Control



PROGRAM DESCRIPTION

The Animal Control program is committed to providing sanitary shelter for lost and stray animals, implementing and enforcing the animal licensing program, obtaining veterinary medical care as required, promoting rabies vaccinations and investigating animal complaints.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

Maintain the “no kill” philosophy within the program.

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

Continue to maintain a satisfactory rating from the State Department of Health Services and the annual veterinary inspection.

GOALS FOR FISCAL YEAR 2013 (continued)

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

Continue to work with our Records Management System provider to build a CAD module to track response times.

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

Facilitate continued expansion of the volunteer program.
Facilitate the continued partnership with the Dallas ISD Agricultural Education Program.
Create and provide public education classes concerning responsible pet ownership.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	144,773	74,052	74,186	75,017
SUPPLIES	9,546	7,895	7,895	7,295
CONTRACTUAL SERVICES	52,933	19,185	19,185	18,339
CAPITAL OUTLAY				
PROGRAM TOTAL	**207,252**	**101,132**	**101,266**	**100,651**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Animal Control Manager/Police Officer	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Animal Control Attendant	0.5	0.5	0.5	0.5
TOTAL PART TIME:	0.5	0.5	0.5	0.5
TOTAL FULL TIME EQUIVALENT	**1.5**	**1.5**	**1.5**	**1.5**

SIGNIFICANT BUDGET CHANGES:
Code Enforcement moved to department 6 for FY 2012.

Department: Animal Control

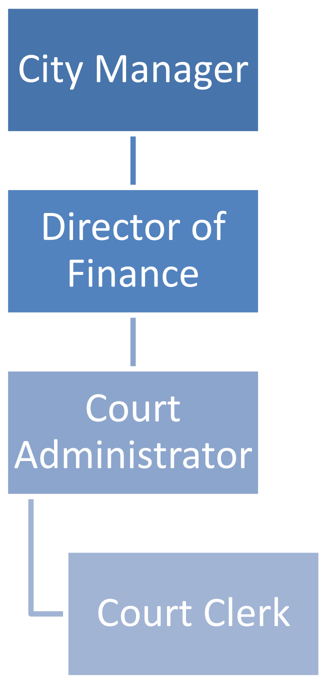
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Calls for Service	2003	2000	2500	2550
Canine Intakes	484	800	1000	1100
Feline Intakes	182	180	200	190
Animal Quarantines	19	19	19	20
EFFICIENCIES				
Animal Control Officer per 1,000 population	0.067	0.067	0.067	0.067
Average Cost per Call Serviced	NA	$ 226.28	$ 181.02	$ 190.17
EFFECTIVENESS				
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

To adjudicate municipal cases in an efficient and impartial manner and promote the highest standards in customer service.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

Upgrade the court security system by installing a new camera system.

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

To be recognized by City proclamation in connection with Municipal Court week.
Increase online payments by 5%.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	88,104	96,984	97,284	98,739
SUPPLIES	399	300	300	150
CONTRACTUAL SERVICES	63,056	72,100	71,800	68,535
CAPITAL OUTLAY				
PROGRAM TOTAL	**151,559**	**169,384**	**169,384**	**167,424**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
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:

Personnel:

Provides additional compensation for court administrator for Level II certification

Contractual Services:

Expands judicial roster to one presiding judge and two associate judges

Department: Municipal Court

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
# CASES PROCESSED	1,974	2,583	3,096	3,720
# WARRANTS ISSUED	1,908	1,020	1,224	1,464
# CASES FILED	2,819	2,757	3,312	3,972
EFFICIENCIES				
# ONLINE PAYMENTS	N/A	N/A	86	172
EFFECTIVENESS				
% WARRANTS CLEARED	91%	74%	73%	73%

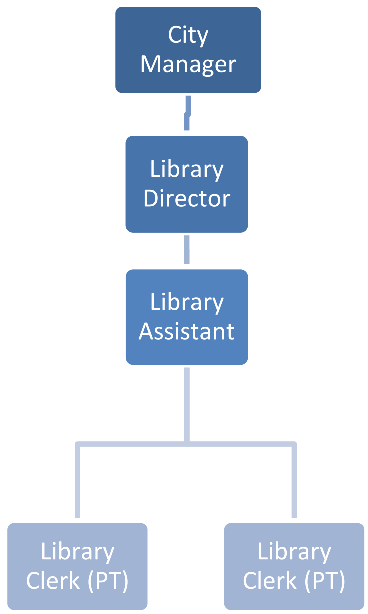
Library

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.

GOALS FOR FISCAL YEAR 2013

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

Research options to provide patrons access to electronic sources of information through downloadable e books and audio materials.

Conduct a comprehensive assessment of the library's print reference material to determine if library space can be reallocated for other uses.

CITYWIDE GOAL (3) – PROVIDE QUALITY LEISURE OPPORTUNITIES

Continue to provide the summer reading program, story time for preschoolers, a book club for adult readers and wi fi access via 10 computer workstations to library patrons.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	136,359	133,526	134,455	137,040
SUPPLIES	726	450	450	350
CONTRACTUAL SERVICES	3,981	6,275	6,275	5,875
CAPITAL OUTLAY	12,577	13,172	14,672	12,500
PROGRAM TOTAL	**153,644**	**153,423**	**155,852**	**155,765**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 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:

Department: Library

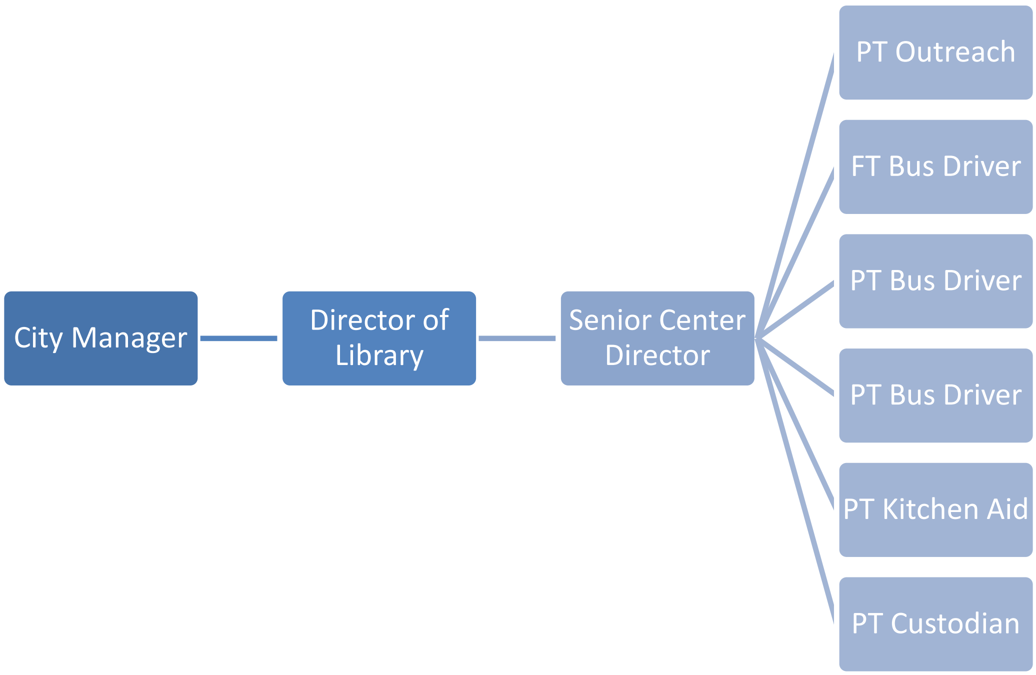
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Library Visits	16,616	19,000	19,000	19,095
Items Circulated	36,768	36,000	36,000	36,180
New Patron Cards Issued	NA	NA	850	855
EFFICIENCIES				
Number of Library Visits per Library Employee	5,539	6,333	6,333	6,365
EFFECTIVENESS				
Percentage of City Population Served	26%	26%	26%	27%

Senior Center

Senior Center
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. We plan, develop and coordinate services that ensure positive impact to our participants' health, honor and dignity.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (3) – PROVIDE QUALITY LEISURE OPPORTUNITIES

Conduct outreach to seniors through presentations at senior living apartments, center brochures, monthly calendars, weekly newspaper, welcome coffee, phone calls and word of mouth.

Provide medical transportation to any disabled person or senior 60 years or older living within the city limits of Seagoville.

Provide transportation to and from the senior center 5 days a week.

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	155,464	162,228	163,645	155,272
SUPPLIES	26,393	19,300	19,300	19,300
CONTRACTUAL SERVICES	5,644	5,875	4,650	4,615
CAPITAL OUTLAY				
PROGRAM TOTAL	**187,501**	**187,403**	**187,595**	**179,187**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Manager	1	1	1	1
Van Driver	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:				
Outreach Worker	0.5	0.5	0.5	0.5
Van Driver	1	1	1	1
Maintenance Worker	0.5	0.5	0.5	0.5
Food Server	0.33	0.33	0.33	0.33
TOTAL PART TIME:	2.33	2.33	2.33	2.33
TOTAL FULL TIME EQUIVALENT	**4.33**	**4.33**	**4.33**	**4.33**

SIGNIFICANT BUDGET CHANGES:

Department: Senior Center

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Medical Trips	3,647	3,700	2,493	2,600
Daily Pick Up Transport	3,074	3,100	2,810	2,900
Meals Served	12,967	13,065	12,642	12,735
EFFICIENCIES				
Cost Per Meal Served	$ 3.64	$ 3.64	$ 3.64	$ 3.70
EFFECTIVENESS				
Senior Center Customer Satisfaction Survey	98%	98%	98%	98%

Sanitation

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

Seagoville

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

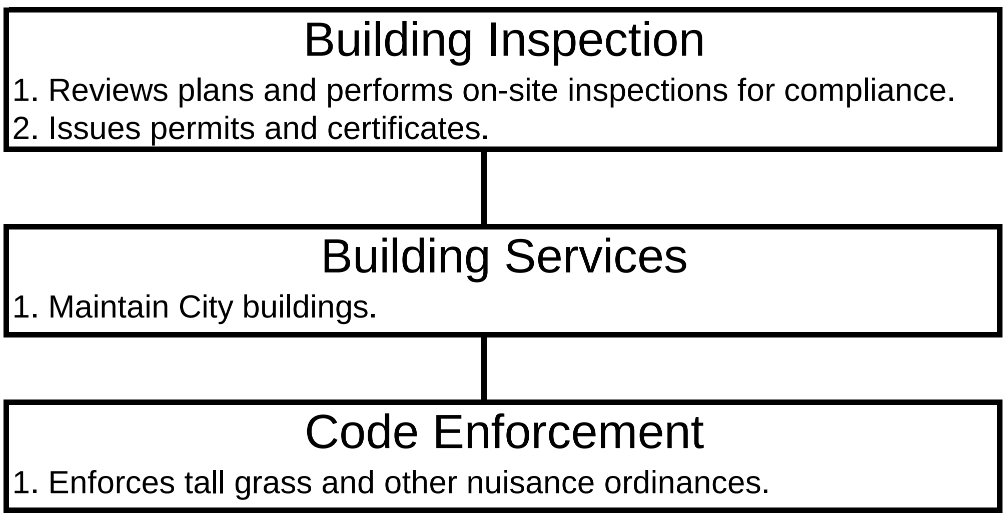
	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	594,911	605,000	605,000	605,000
CAPITAL OUTLAY				
PROGRAM TOTAL	**594,911**	**605,000**	**605,000**	**605,000**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	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**

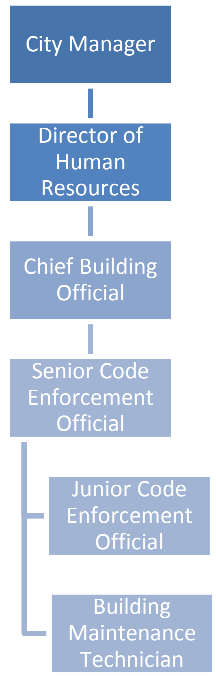
SIGNIFICANT BUDGET CHANGES:
Increase in fees to third party service

Building Inspection and Services Code Enforcement



CITY OF SEAGOVILLE, TEXAS

Building Inspection & Services, Code Enforcement



PROGRAM DESCRIPTION

The Building Inspection program provides public safety by enforcing local and state regulations and codes relative to the construction, enlargement, alteration, repair, demolition, occupancy, etc., of all buildings or structures in the city. Building Services strives to maintain a clean, safe and effective environment for city employees at city facilities. Code Enforcement protects the health and safety of city inhabitants by assuring compliance with the city's land use, environmental and construction codes.

GOALS FOR FISCAL YEAR 2013

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

The Building Inspection Program will provide a quality inspection of local development and assure compliance with all codes adopted by the City of Seagoville throughout FY 2013.

Building Maintenance will provide a clean and healthy environment at City Hall and at the Police Department on a weekly basis for city employees and citizens of our community to conduct their business.

Code Enforcement will assure compliance by providing education and encouraging the citizens in cases where compliance has not been met. Complaints received will be inspected within a 24 hour period upon receipt of said complaint.

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
COMMUNITY DEVELOPMENT BUILDING/CODE ENFORCEMENT	01/06

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	127,057	217,646	218,771	220,365
SUPPLIES	1,263	6,565	6,565	6,565
CONTRACTUAL SERVICES	56,851	129,530	128,405	112,725
CAPITAL OUTLAY				
PROGRAM TOTAL	**185,171**	**353,741**	**353,741**	**339,655**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief Building Official	1	1	1	1
Building Maintenance Technician	1	1	1	1
Senior Code Enforcement Official				1
Code Enforcement Official				1
TOTAL FULL TIME:	2	2	2	4
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**2**	**2**	**2**	**4**

SIGNIFICANT BUDGET CHANGES:
Code Enforcement combined with Building Inspection/Building Services in FY 2012.

Department: Building Services, Inspections and Code Enforcement

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Number of Building Inspections	961	1,478	2,000	2,100
Number of Facilities Cleaned	2 daily	2 daily	2 daily	2 daily
Number of Code Enforcement Violations	1,437	826	1,600	1,800
Number of Code Enforcement Cases Closed	1,363	726	1,500	1,700
Number Citations Issued	171	28	100	125
EFFICIENCIES				
Number of Complaints per Code Enforcement Officer	719	413	800	900
Number of Code Enforcement Officers	2	2	2	2
EFFECTIVENESS				
Percentage of Code Complaints resulting in Voluntary Compliance	93%	98%	98%	98%

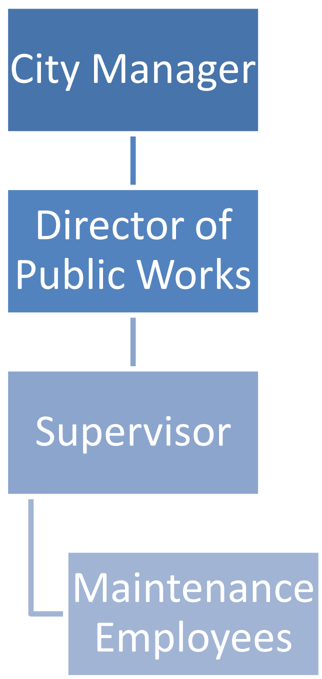
Streets

Streets

1. Maintain approximately 55 street miles, filling potholes, cleaning ditches and maintaining signage in the City.
2. Takes care of illegal dumping, sidewalks, sanding streets during icy weather, culvert installation & maintenance.

CITY OF SEAGOVILLE, TEXAS

Streets



PROGRAM DESCRIPTION
To maintain Seagoville's transportation infrastructure in a timely manner.

GOALS FOR FISCAL YEAR 2013
CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE

Provide superior pavement maintenance services by performing preventive maintenance repairs to various streets annually.

Install, upgrade and maintain adequate signage in compliance with the Texas Manual of Uniform Traffic Control Devices.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	145,769	156,342	156,342	163,907
SUPPLIES	123,630	135,166	135,166	121,994
CONTRACTUAL SERVICES	143,901	117,468	149,468	136,268
CAPITAL OUTLAY				
PROGRAM TOTAL	**413,301**	**408,976**	**440,976**	**422,169**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Supervisor	1	1	1	1
Crew Leader	1	1	1	1
Maintenance Worker	2	2	2	2
TOTAL FULL TIME:	4	4	4	4
PART TIME POSITIONS:				
Maintenance Apprentice	0.25	0.25	0.25	0.25
TOTAL PART TIME:	0.25	0.25	0.25	0.25
TOTAL FULL TIME EQUIVALENT	**4.25**	**4.25**	**4.25**	**4.25**

SIGNIFICANT BUDGET CHANGES:

Anticipated increase in electricity costs for street lighting

Department: Streets

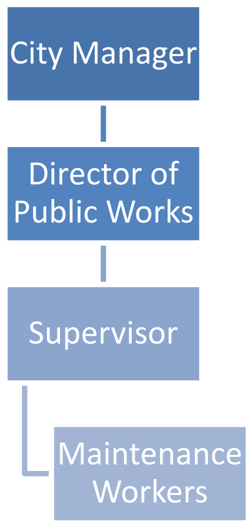
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Number of street lane miles.	55	55	55	55
Repaint all school crosswalks prior to beginning of school.	Yes	Yes	Yes	Yes
EFFICIENCIES				
Operating cost per Lane Mile	$3,662.38	$3,624.07	$3,624.07	$3,747.49
EFFECTIVENESS				
% of potholes and utility cut repaire requests completed within 48 Hrs.	85%	100%	90%	100%
Number of street signs replaced within 30 day time frame.	85%	100%	90%	100%

Parks

Parks
1. Groundkeeping services for 7 parks and other City facilities.
2. Routine repair and maintenance of park facilties and equipment.

CITY OF SEAGOVILLE, TEXAS

Parks



PROGRAM DESCRIPTION

To provide quality leisure experiences, facilities and programs for the citizens of Seagoville regardless of age or abilities, and to serve as stewards of our parks and natural open space. The Park Department maintains seven (7) parks, approximately 2.5 miles of medians, the Law Enforcement Center lawn, the City Hall lawn, the Service Center grounds, and other miscellaneous properties throughout Seagoville. Other than grounds keeping, daily maintenance is done on playground equipment, restroom facilities, ball fields, park signage, Central Park pond and fountain, park benches and canopies, lighting, and other items. Additionally, the Parks and Recreation Department offers special events such as the Patriotic Festival in June, circuses and carnivals.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (3) – PROVIDE QUALITY LEISURE OPPORTUNITIES

Operate the newly installed spray park at C.O. Bruce Park
Host the annual Patriotic festival, Seagofest and Mayfest.

CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE

Engage in beautification and enhancement of City parks and facilities.
Provide upgrades to facilities to improve user satisfaction.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	75,591	52,206	52,206	54,820
SUPPLIES	38,060	55,625	55,625	55,073
CONTRACTUAL SERVICES	62,004	117,003	117,003	109,003
CAPITAL OUTLAY				
PROGRAM TOTAL	**175,655**	**224,834**	**224,834**	**218,896**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Supervisor	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Maintenance Apprentice	0.25	0.25	0.25	0.25
TOTAL PART TIME:	0.25	0.25	0.25	0.25
TOTAL FULL TIME EQUIVALENT	**1.25**	**1.25**	**1.25**	**1.25**

SIGNIFICANT BUDGET CHANGES:
Personnel/Contractual Services:
Defunded an existing position to provide additional resources for contract mowing.
Supplies:
Provided additional resources for vehicle fuel.
NOTE: Personnel Summary shows funded positions only.

Department: Parks

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Number of park acres maintained	115	115	115	115
EFFICIENCIES				
Park maintenance operating cost per capita	$14.17	$15.07	$15.07	$14.68
EFFECTIVENESS				
Achieve 100% maintenance on 115 acres of parks.	100%	100%	100%	100%

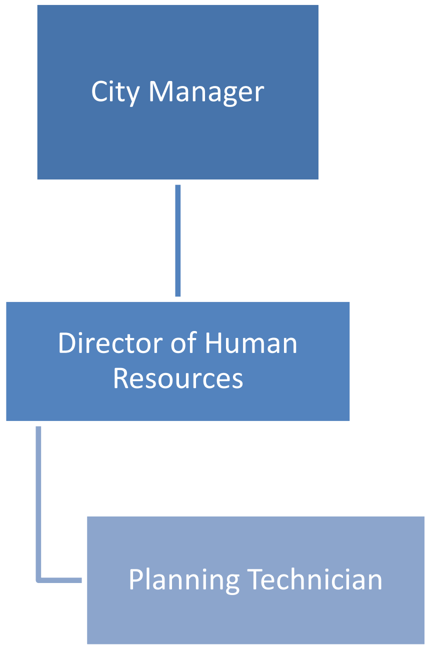
Planning

Planning

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

CITY OF SEAGOVILLE, TEXAS

Planning



PROGRAM DESCRIPTION

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

GOALS FOR FISCAL YEAR 2013

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

Beginning in July 2012, the Planning and Zoning Commission will devote one meeting a month reviewing the Zoning Ordinance to make amendment recommendations to the City Council.

To participate in the City's revised planning process designed to expedite local property development. The S.W.A.T. Team and the Development Review Committee (DRC) convene as-needed to provide interdepartmental support for local development efforts.

By October 2012, create information sheets and/or packets for submittal requirements on each type of plan and each type of permit.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	49,628	49,185	49,185	50,039
SUPPLIES		50	50	50
CONTRACTUAL SERVICES	33,522	45,500	25,500	43,200
CAPITAL OUTLAY				
PROGRAM TOTAL	**83,150**	**94,735**	**74,735**	**93,289**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Planning Technician	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**1**	**1**	**1**	**1**

SIGNIFICANT BUDGET CHANGES:
Contractual Services:
Reduction in resources for consulting services.

Department: Planning

PERFORMANCE MEASURES	FY 2011 Actual	FY2012 Budget	FY2012 Projected	FY2013 Budget
OUTPUTS				
Planning & Zoning Commission Agenda Packets	9	10	10	10
Board of Adjustments/Housing Standards Commission Agenda Packets	2	1	1	2
Variance Cases	1	5	5	2
EFFICIENCIES				
% of Adjoining Property Owners Letters sent st least 10 Days Prior to Hearing	100%	100%	100%	100%
EFFECTIVENESS				
% of Zoning and Variance Cases processed in compliance with State Requirements	100%	100%	100%	100%
Transcribed Minutes Accepted at the Next Planning & Zoning Meeting without Correrctions	85%	85%	85%	85%

Non-Departmental

Non-Departmental

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

Seagoville

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	91,367	94,733	75,335	91,785
SUPPLIES	24,309	29,600	29,600	19,600
CONTRACTUAL SERVICES	270,819	283,247	311,843	320,858
CAPITAL OUTLAY				
PROGRAM TOTAL	**386,496**	**407,580**	**416,778**	**432,243**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 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:
Increased transfer to SAFER grant to cover declining federal participation

NOTE: Includes transfer to SAFER Grant ($122,178)

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

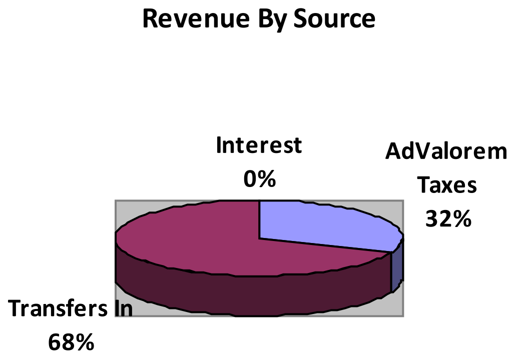
In Fiscal Year 2012, the City did not issue any new debt. In Fiscal Year 2012, the City made the final payment of the Series 1997 Certificate of Obligation Bonds. This lowered the debt portion of the property tax rate from $0.042131 in FY 2012 to $0.019066 in FY 2013. This provided additional property tax revenues for general government operations. Barring a precipitous drop in assessed valuations, the property tax rate for debt service should not increase in the near future. If assessed valuations rebound and stabilize, the City would consider a Capital Improvement Program for voter consideration. Such a program would probably require an increase in the debt service property tax rate.

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

Revenues

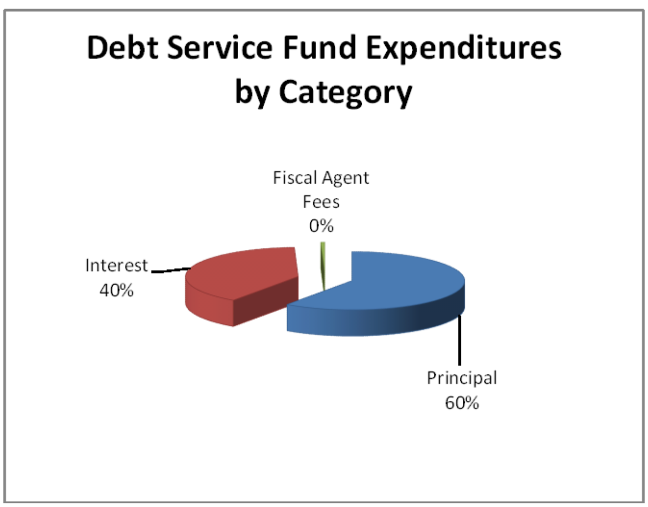
Revenues in the Debt Service Fund are budgeted at $87,285 - a decrease of 45% from the previous year. This is due to the payoff of the Series 1997 Certificates of Obligation bonds. The I&S property tax rate for FY 2012-13 is calculated at $0.019066 - a decrease of 2.31 cents from the previous year. The I&S rate is equivalent to 2.76% of the total property tax rate of $0.690853 per $100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at $87,285 and represent 32% of total fund revenues and transfers. Transfers from the Capital Projects fund are budgeted at $188,978. Interest revenue is budgeted at $150.

City of Seagoville, Texas
Debt Service Fund
Overview



Expenditures

Expenditures for the Debt Service Fund are budgeted at $276,113 - a decrease of 33% from the previous year. Principal payments on bonds are budgeted at $165,000, a 43.6% decrease from the prior year. Interest payments are budgeted at $109,613, a decrease of 12.3% from the previous year. Fiscal agent and bond fees are budgeted at $1,500 and are unchanged from the previous year.

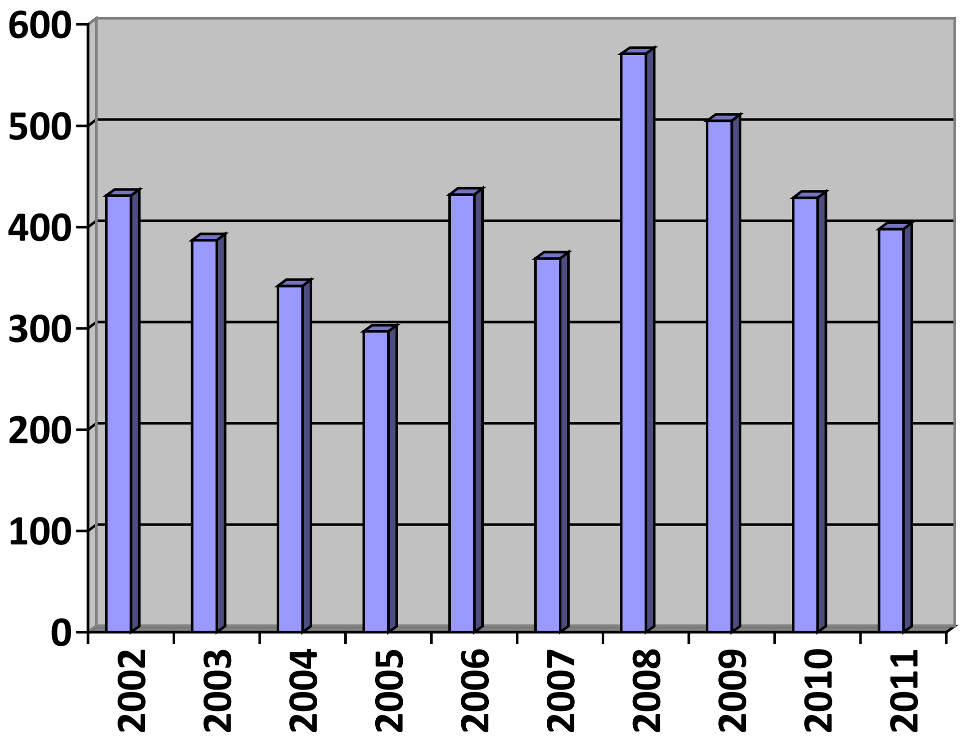


City of Seagoville, Texas
Debt Service Fund
Overview

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

Year	Outstanding Debt	Population
2002	$4,810,396	11,150
2003	$4,435,396	11,450
2004	$4,085,396	11,950
2005	$3,655,396	12,300
2006	$5,420,396	12,550
2007	$4,890,396	13,250
2008	$7,595,395	13,300
2009	$6,995,395	13,850
2010	$6,366,395	14,835
2011	$5,917,458	14,850

Per Capital Outstanding Debt



City of Seagoville, Texas
Budget Summary
General Debt Service Fund

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$42,154**	**$17,596**	**$17,596**	**$17,377**
Revenues				
Property Tax	$394,711	$192,286	$192,286	$87,135
Other Revenues	$3,337			
Interest Income	112	150	150	150
Total Revenues	**$398,160**	**$192,436**	**$192,436**	**$87,285**
Total Available Funds	**$440,314**	**$210,032**	**$210,032**	**$104,662**
Expenditures				
Bond Principal	$282,222	$292,222	$292,222	$165,000
Interest on Bonds	138,995	124,868	124,868	109,613
Paying Agent Fees	1,501	1,500	1,500	1,500
Total Expenditures	**$422,718**	**$418,590**	**$418,590**	**$276,113**
Transfers				
From Capital Projects Fund	-	226,155	190,935	188,978
From General Fund	-	-	35,000	-
Total Transfers	**-**	**226,155**	**225,935**	**188,978**
Ending Fund Balance	**$17,596**	**$17,596**	**$17,377**	**$17,527**
Tax Rate	0.084350	0.042131	0.042131	0.019066

CITY OF SEAGOVILLE
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2011

Net Assessed Value	$	575,010,740
Plus Exempt Property		102,291,317
Total Assessed Value	$	**677,302,057**
Debt Limit - 10 Percent of Total Assessed Value	$	67,730,206
Amount of Debt Applicable to Debt Limit - Total Bonded Debt	$	**2,633,888**
Less - Assets in Debt Service Funds Available for Payment of Principal		17,596
Total Amount of Debt Applicable to Debt Limit	$	2,616,292
Legal Debt Margin	$	**65,113,914**

CERTIFCATE OF OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
ALL SERIES

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013	165,000.00	109,613.48	274,613.48
2014	177,777.78	100,595.98	278,373.76
2015	185,555.56	91,486.96	277,042.52
2016	153,333.33	82,169.74	235,503.07
2017	116,111.11	74,726.40	190,837.51
2018	123,888.89	69,531.96	193,420.85
2019	129,444.44	63,901.40	193,345.84
2020	137,222.22	58,048.62	195,270.84
2021	145,000.00	51,828.48	196,828.48
2022	147,777.78	45,234.72	193,012.50
2023	158,333.33	38,526.38	196,859.71
2024	166,111.11	31,276.39	197,387.50
2025	171,666.67	23,659.74	195,326.41
2026	179,444.45	16,163.90	195,608.35
2027	90,000.00	8,325.00	98,325.00
2028	95,000.00	4,275.00	99,275.00
	2,341,666.67	**869,364.15**	**3,211,030.82**

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 1996

FISCAL YEAR	BONDS DUE	INTEREST	TOTAL
2013	70,000.00	15,635.00	85,635.00
2014	75,000.00	11,505.00	86,505.00
2015	80,000.00	7,080.00	87,080.00
2016	40,000.00	2,360.00	42,360.00
TOTAL	**265,000.00**	**36,580.00**	**391,580.00**

Proceeds from these certificates will be used to construct a police facility.

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013	50,000.00	41,609.72	91,609.72
2014	52,777.78	38,859.72	91,637.50
2015	55,555.56	36,550.70	92,106.26
2016	58,333.33	34,328.48	92,661.81
2017	61,111.11	31,995.14	93,106.25
2018	63,888.89	29,550.70	93,439.59
2019	69,444.44	26,995.14	96,439.58
2020	72,222.22	24,217.36	96,439.58
2021	75,000.00	21,328.48	96,328.48
2022	77,777.78	18,234.72	96,012.50
2023	83,333.33	15,026.38	98,359.71
2024	86,111.11	11,526.39	97,637.50
2025	91,666.67	7,909.74	99,576.41
2026	94,444.45	**4,013.90**	98,458.35
TOTAL	**991,666.67**	**342,146.57**	**1,333,813.24**

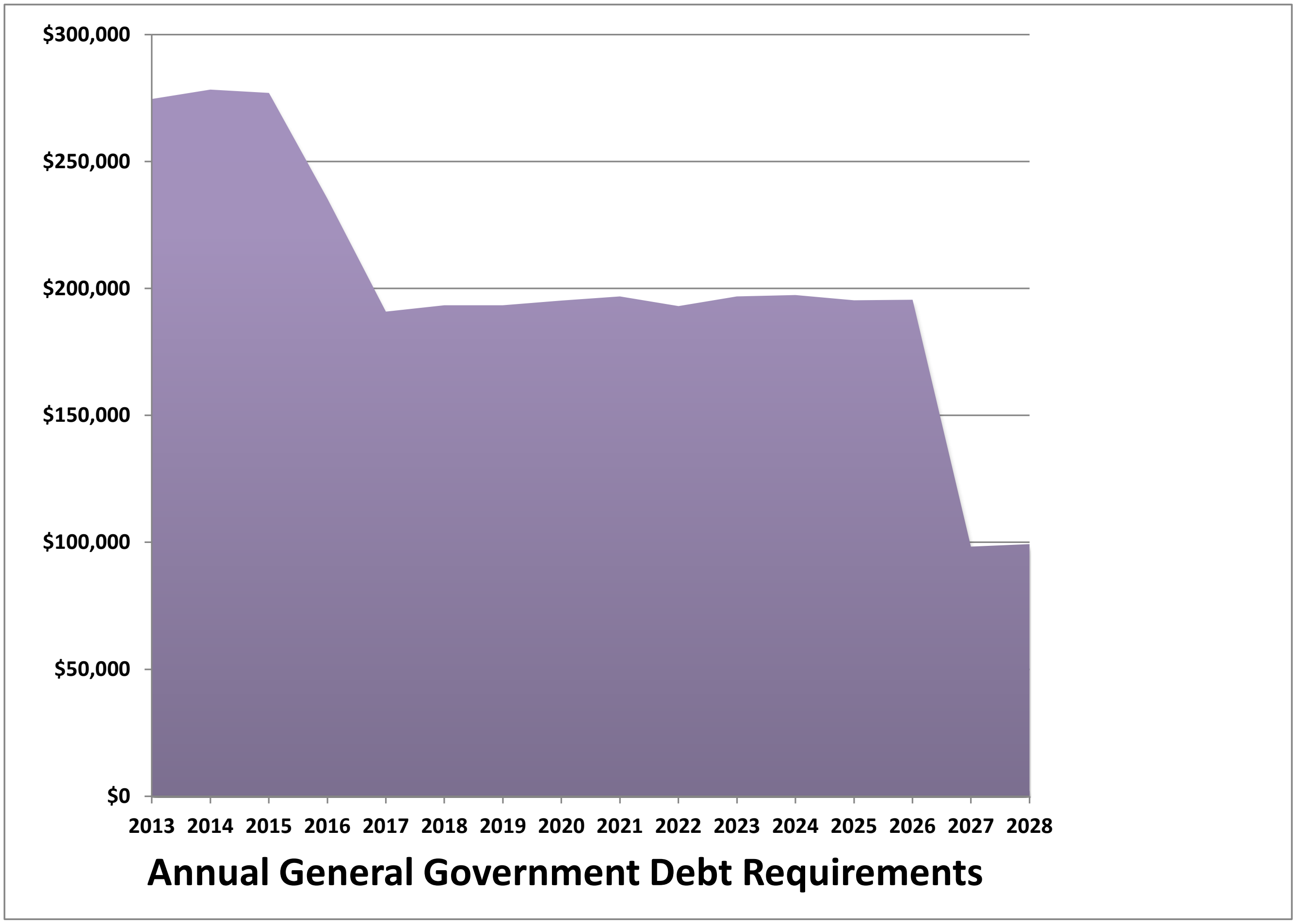
Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for (i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system and (iii) for paying legal, fiscal, engineering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

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013	45,000.00	52,368.76	97,368.76
2014	50,000.00	50,231.26	100,231.26
2015	50,000.00	47,856.26	97,856.26
2016	55,000.00	45,481.26	100,481.26
2017	55,000.00	42,731.26	97,731.26
2018	60,000.00	39,981.26	99,981.26
2019	60,000.00	36,906.26	96,906.26
2020	65,000.00	33,831.26	98,831.26
2021	70,000.00	30,500.00	100,500.00
2022	70,000.00	27,000.00	97,000.00
2023	75,000.00	23,500.00	98,500.00
2024	80,000.00	19,750.00	99,750.00
2025	80,000.00	15,750.00	95,750.00
2026	85,000.00	12,150.00	97,150.00
2027	90,000.00	8,325.00	98,325.00
2028	95,000.00	4,275.00	99,275.00
TOTAL	**1,085,000.00**	**490,637.58**	**1,575,637.58**

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

City of Seagoville, Texas
Debt Service Fund



Seagoville Economic Development Corporation Goals:

Goals and Objectives

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

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

As projects are completed, new goals and challenges will come forth and the SEDC is committed to working with the City, Chamber and Community leaders to promote and expand the business community of Seagoville and work to improve the overall quality of life therein. The year 2013 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 overseas 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:

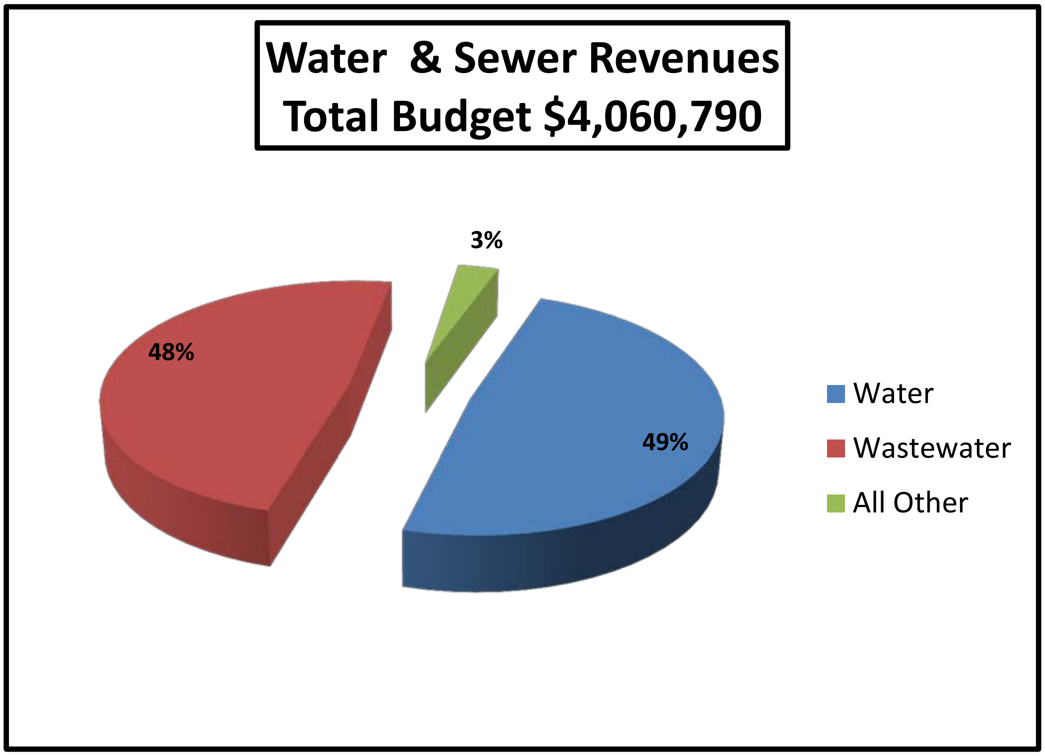
- Balanced Business Development
- Planned Land Development and Utilization
- Enhanced Parks and Recreation
- Entertainment, Medical Facilities and Retail
- Downtown Revitalization
- Improved Image of Seagoville
- Environmental Way Industrial Park Development

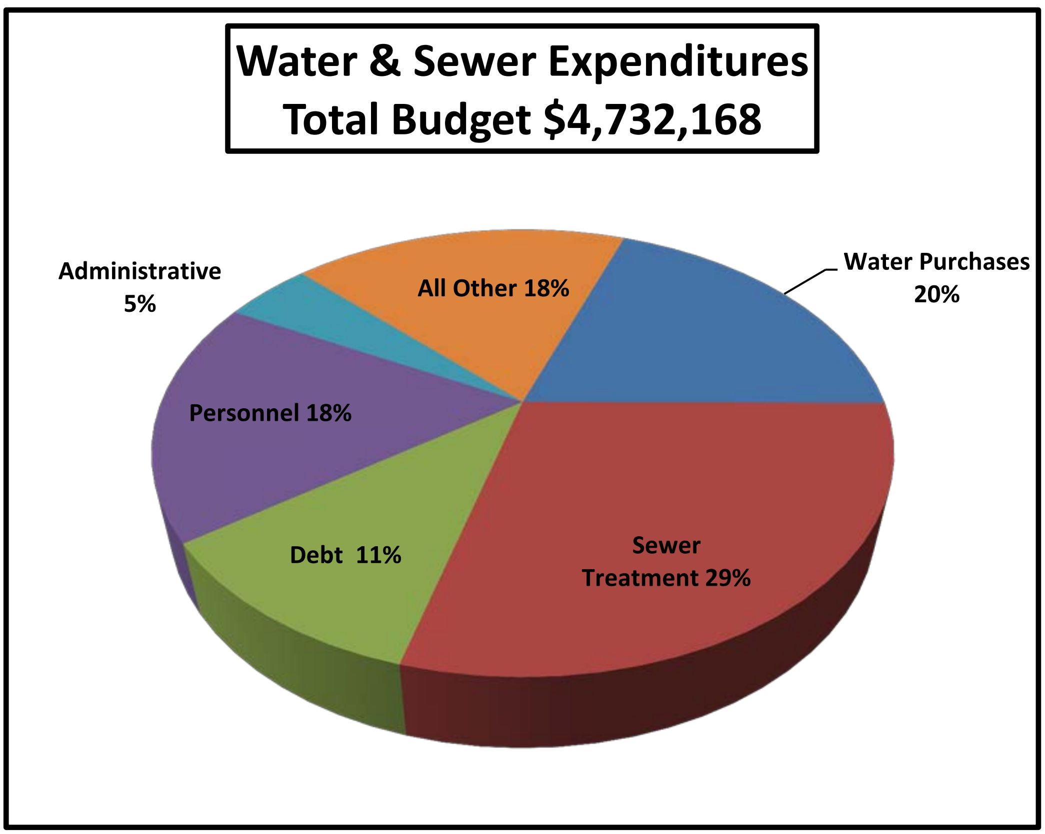
Open Skies - Open Doors - Open For Business

Seagoville Economic Development Corporation
Fund Summary FY 2013

Account Description	Actual FY 2011	Budget FY 2012	Projected FY 2012	Adopted FY 2013	Planning FY 2014
Available Balance October 1	571,671	459,104	459,104	(99,428)	118,628
Revenues					
Sales Tax Revenues	664,010	656,734	653,942	660,000	670,000
Other Revenues					
Interest Income	8,595	7,500	5,000	7,500	7,500
Total Revenue	672,605	664,234	658,942	667,500	677,500
Total Resources Available	1,244,276	1,123,338	1,118,046	568,072	796,128
Expenditures					
Administrative Cost	306,510	259,444	117,546	95,865	95,865
Operations			157,615	118,020	118,020
Projects	382,662		250,238		
Ace Hardware - earmarked		400,000	404,089		
City Projects*		100,000		100,000	100,000
Fireworks		5,000	5,000	5,000	5,000
Spray Park			200,457		
Debt Service	96,000	96,000	60,329	80,559	80,559
Facade Improvement Program		50,000		50,000	50,000
Best Western Motel			9,000		
MiPanaderia La Regia			2,150		
Alliance Adjusters			3,800		
Frank Duggan			5,000		
Eddie's Carpets Sign Project			2,250		
Total Façade Improvement Program	-	50,000	22,200	50,000	50,000
Total Expenditures	785,172	910,444	1,217,474	449,444	449,444
Fund Balance September 30	459,104	212,894	(99,428)	118,628	346,684

CITY OF SEAGOVILLE, TEXAS
2012-13 BUDGET
WATER AND SEWER FUND





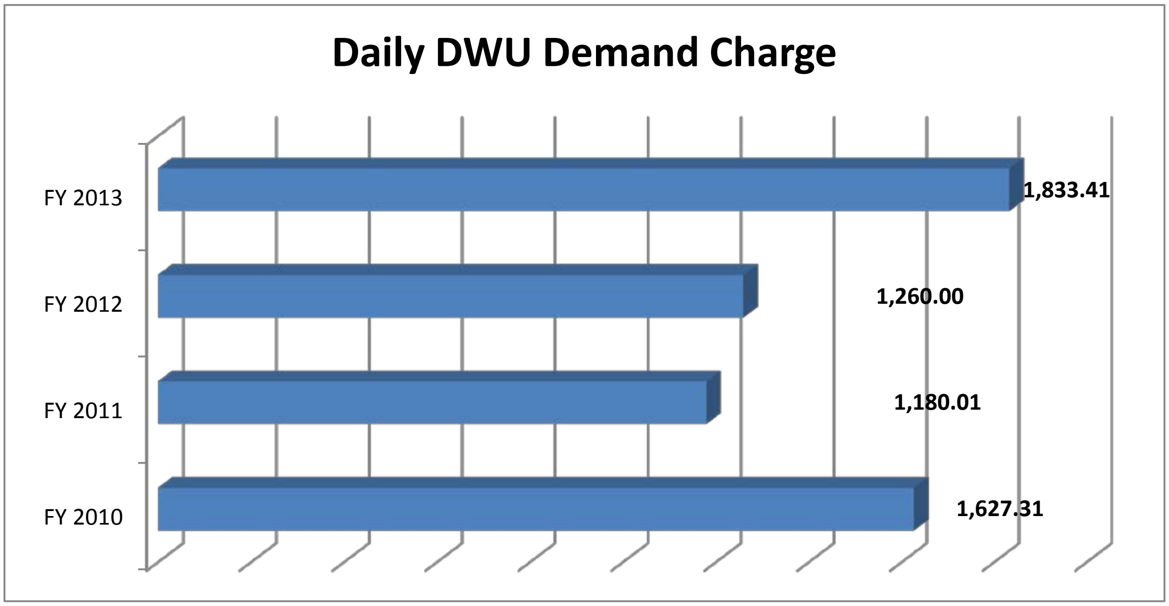
City of Seagoville
Budget Summary
Water and Sewer Fund

	Actual 2010-2011	Adopted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Unrestricted Net Asset Balance	**$3,463,833**	**$3,429,257**	**$3,429,257**	**$3,320,092**
Revenues				
Water Services	$1,983,510	$2,026,600	$2,026,600	$1,977,600
Waste Water Service	2,034,337	1,959,740	1,984,740	1,959,740
Other Income	223,600	123,450	123,450	123,450
Total Revenues	**$4,241,447**	**$4,109,790**	**$4,134,790**	**$4,060,790**
Total Available Funds	**$7,705,280**	**$7,539,047**	**$7,564,047**	**$7,380,882**
Expenditures				
Administrative	$217,746	$226,119	$215,319	$229,552
Water	1,104,804	1,159,452	1,063,666	1,464,202
Sewer	1,350,156	1,984,932	1,856,532	1,887,161
Customer Service	188,937	193,896	203,996	239,444
Non-Departmental	666,121	254,924	164,924	177,147
Transfers Out	226,783	220,118	220,118	220,118
Debt	521,477	519,400	519,400	514,544
Total Operations	**$4,276,024**	**$4,558,841**	**$4,243,955**	**$4,732,168**
One Time Use of Reserves				**$6,330**
Ending Unrestricted Net Asset Balance	**$3,429,257**	**$2,980,206**	**$3,320,092**	**$2,642,384**
1 day of operations	*$11,715*	*$12,490*	*$11,627*	*$12,965*
Days of Fund Balance	*292.7*	*238.6*	*285.5*	*203.8*

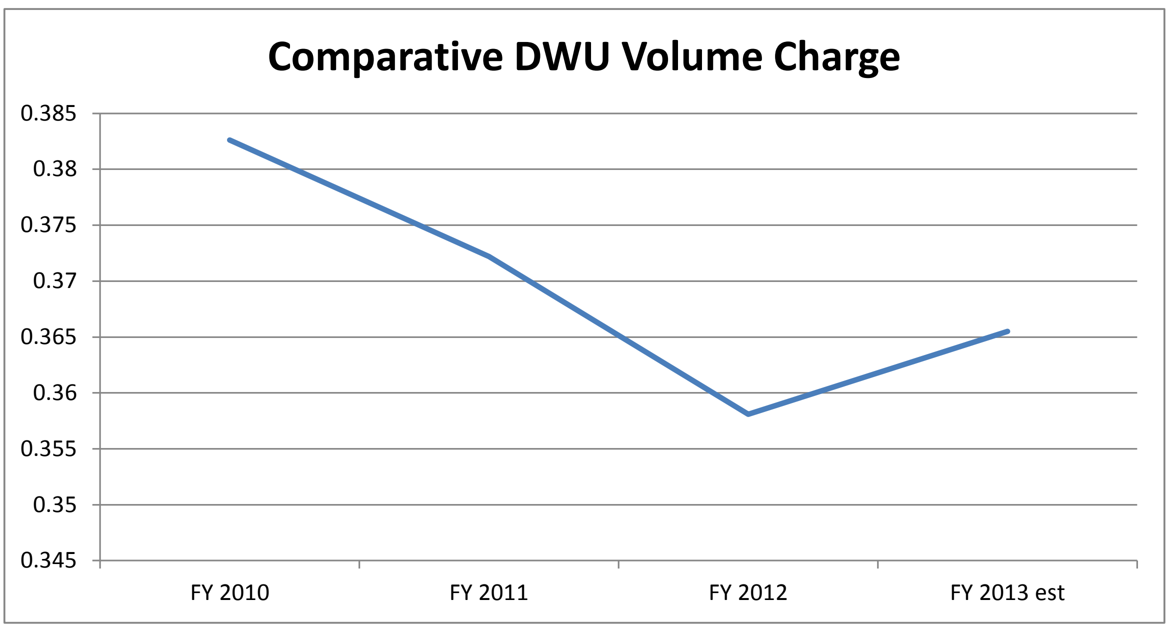
NOTE

One time use of reserves is to provide funding for retention pay.

Comparative Analysis of DWU Water Purchases

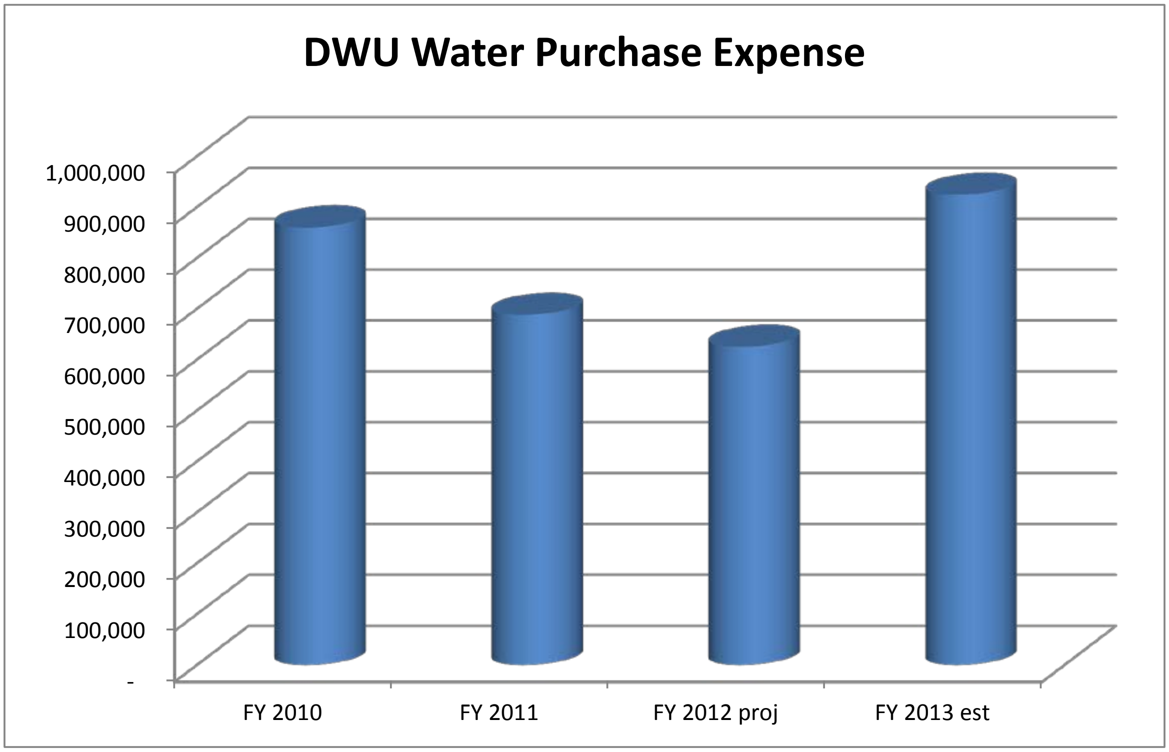


FY 2010	FY 2011	FY 2012	FY 2013 est
0.3826	0.3722	0.3581	0.3655



Comparative Analysis of DWU Water Purchases

FY 2010	FY 2011	FY 2012 proj	FY 2013 est
859,838	687,878	625,000	924,000



ANALYSIS

The Water Purchases budget is composed of

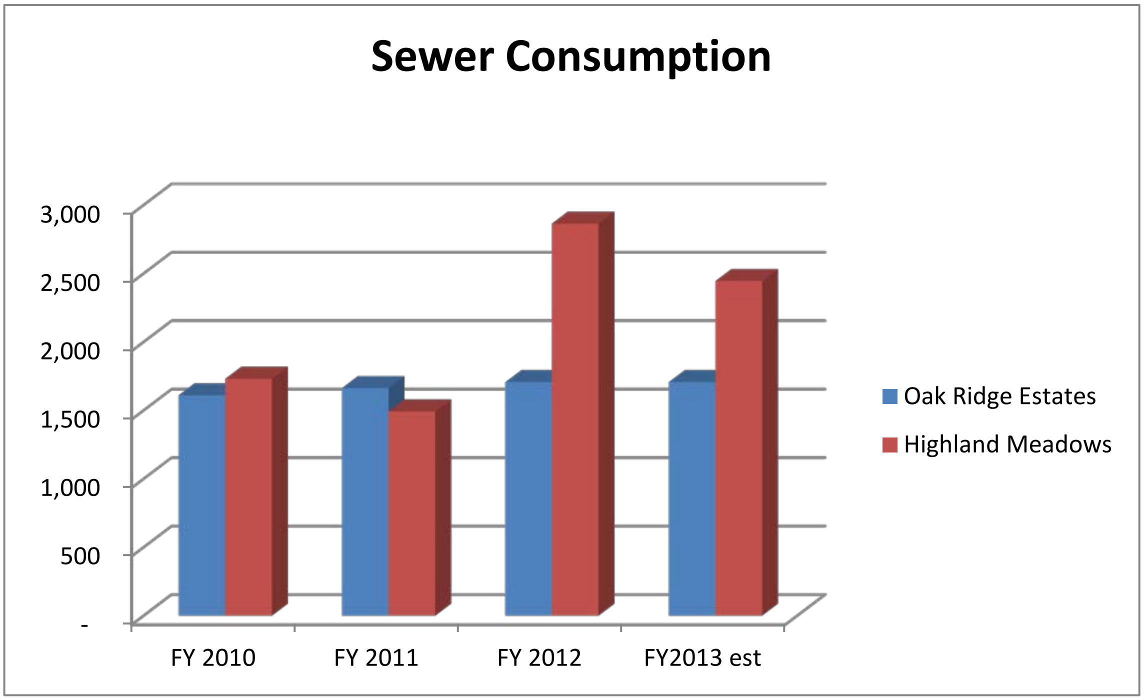
(1) a base meter charge for a meter on the SW side of Seagoville (current charge $320 monthly **FY 2013 annual estimate $4,000**)

(2) Meter for water services provided to Highland Meadows subdivision (Lasater Road). The volume charge for the meter was at $1.5076 for FY 2010, $1.6078 for FY 2012 and is projected to be $1.6329 for FY 2013 - an approximate 13 cent increase (9%) over a four year period. Based on volume trends since FY 2010, I have estimated usage ranging from 1,827 per 1000 gallons to 3,800 per 1000 gallons, **approximately $40,000 estimate for FY 2013)**

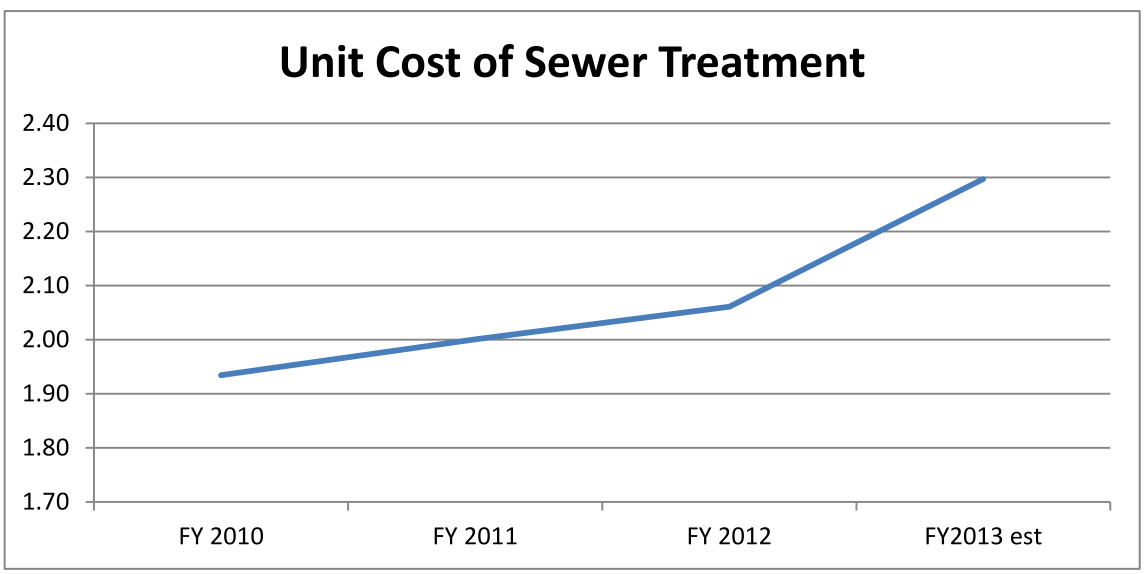
(3) The meter for the main feed to the reservoir (Seagoville Road). This meter is charged a volume rate and a daily demand charge. The volume rate in FY 2013 will move to 36.55 cents per 1000 gallons (FY 2013) from 35.81 cents per thousand currently. The daily demand charge is moving from $1,260 per day to $1,833 per day per mgd. Combining the volume and daily demand charge with an estimated usage based on historical trend, **the estimated amount for the main feed is $880,000. Total for all three $924,000 estimated Fy 2013 expense.**

Comparative Analysis of (DWU) Purchased Sewer Services

	FY 2010	FY 2011	FY 2012	FY2013 est
Oak Ridge Estates	1,610	1,662	1,705	1,705
Highland Meadows	1,730	1,491	2,864	2,444

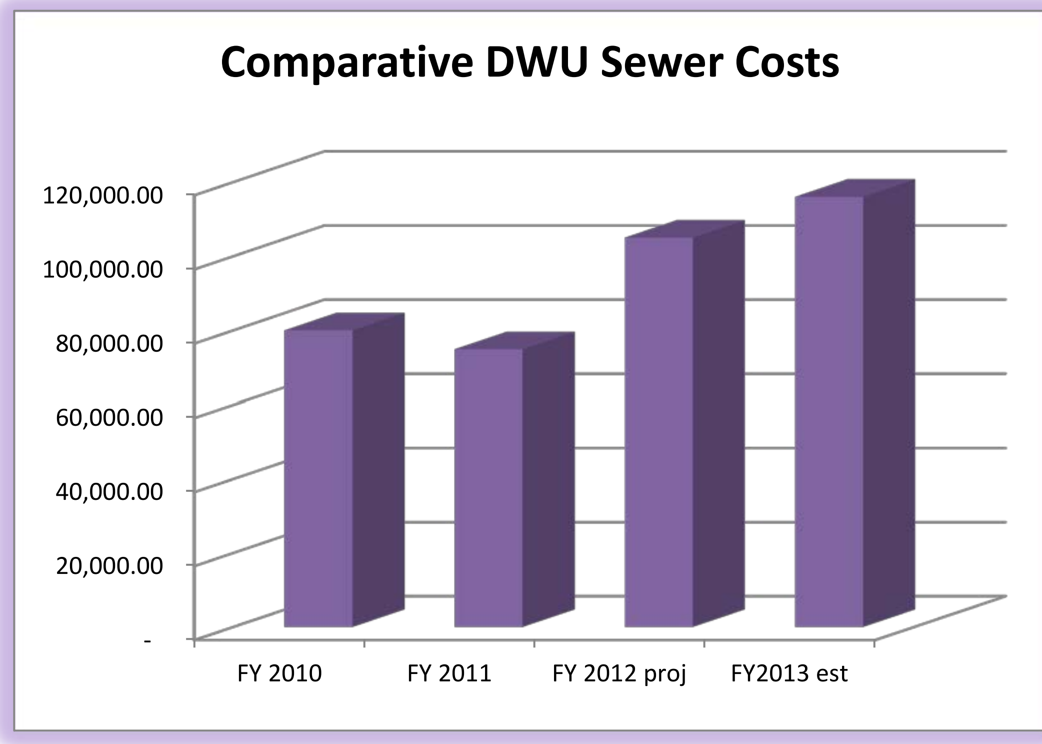


FY 2010	FY 2011	FY 2012	FY2013 est
1.93	2.00	2.06	2.30



Comparative Analysis of (DWU) Purchased Sewer Services

FY 2010	FY 2011	FY 2012 proj	FY2013 est
79,990.48	74,886.77	105,000.00	116,000.00



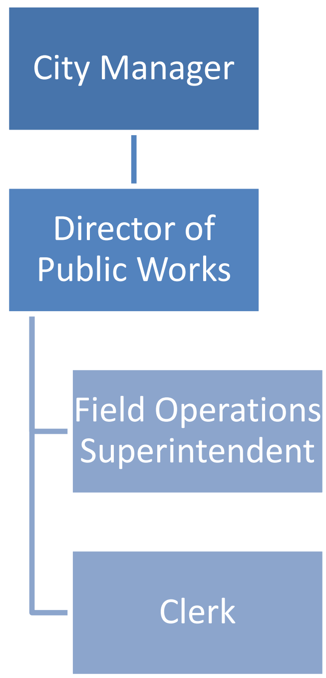
The Oak Ridge Estates and Highland Meadows subdivisions of the City are serviced by Dallas Water Utilities. Sewer treatment services for the rest of the City is provided by North Texas Municipal Water District. An increase in DWU treatment costs is provided for in the FY 2013 budget by reallocated resources from sewer treatment costs provided to North Texas Municipal Water District.

Water and Sewer Administration

W&S Administration
1. Provides department management, field supervision and clerical support

CITY OF SEAGOVILLE, TEXAS

Water and Sewer Administration



PROGRAM DESCRIPTION

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

GOALS FOR FISCAL YEAR 2013

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

Ensure prompt notification to customers regarding failure issues.

CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE

Reduce operating costs through effective and efficient operational techniques.

CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES

Continue operator training to maintain State requirements and employee professionalism.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	217,746	216,119	207,819	219,552
SUPPLIES		10,000	7,500	10,000
CONTRACTUAL SERVICES				
CAPITAL OUTLAY				
PROGRAM TOTAL	**217,746**	**226,119**	**215,319**	**229,552**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Director	1	1	1	1
Field Operations Superintendent	1	1	1	1
Clerk	1	1	1	1
TOTAL FULL TIME:	3	3	3	3
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**3**	**3**	**3**	**3**

SIGNIFICANT BUDGET CHANGES:

Department: Water and Sewer Administration

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
# of State and Federal Correspondance (TCEQ, EPA etc.)	12	12	14	14
EFFICIENCIES				
% of Departmental Purchase Orders / Check Requests Processed with in 2 working days	100%	100%	100%	100%
EFFECTIVENESS				
% of Citizen Request Responeded to Favorably within 24 Hours	100%	100%	100%	100%

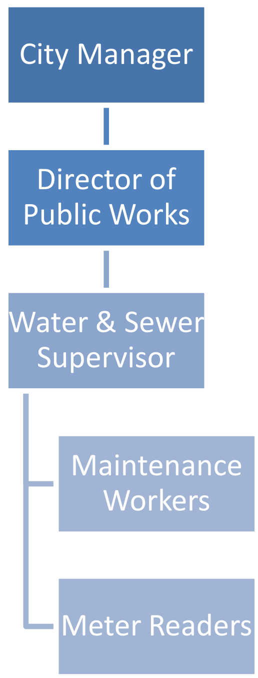
Water Services

Water Services

1. Responsible for all water and sewer construction, such as new water and sewer taps, main line installation and water and sewer main and repair services.

CITY OF SEAGOVILLE, TEXAS

Water Services



PROGRAM DESCRIPTION

The Water Operations Department is responsible for all water and sewer construction, such as new water and sewer taps, main line installation, and water and sewer main and service repairs. The system consists of approximately 105 miles of water mains ranging from ¾ inch to 18 inch in diameter. The department runs daily reservoir and tower inspections, daily and monthly water samples, monthly main line flushing, and a variety of other duties to maintain a safe, watertight system. Approximately 2 million gallons of water per day is pumped in the winter and up to 4 million gallons per day during the summer.

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE

Ensure water system meets or exceeds EPA/TCEQ requirements for a public water system.

Maintain the “Superior Water System” rating with TCEQ.

Provide courteous and quality customer service with limited interruptions of water service.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	195,528	207,802	209,241	228,552
SUPPLIES	114,974	134,450	102,525	134,450
CONTRACTUAL SERVICES	792,956	815,800	736,500	1,099,800
CAPITAL OUTLAY	1,346	1,400	15,400	1,400
PROGRAM TOTAL	**1,104,804**	**1,159,452**	**1,063,666**	**1,464,202**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Supervisor	0	0	1	1
Crew Leader	1	0	0	0
Maintenance Worker	2	3	2	2
Meter Service Technician	2	2	2	2
TOTAL FULL TIME:	5	5	5	5
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**5**	**5**	**5**	**5**

SIGNIFICANT BUDGET CHANGES:
CONTRACTUAL SERVICES:
Reflects a proposed increase from Dallas Water Utilities for the purchase of water.

Department: Water Services

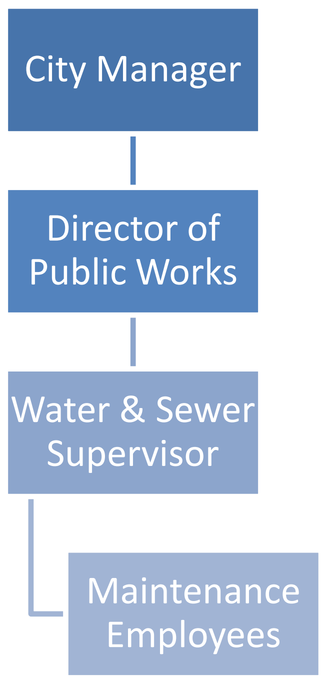
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Water Lines Maintained (in miles)	73.17	73.17	73.17	73.17
Bacterialogical Water Samplings	180	186	180	180
EFFICIENCIES				
Maintenace Cost per Mile of Water Lines	$15,099.13	$15,846.00	$14,536.91	$15,846.00
EFFECTIVENESS				
% of Unaccounted Water Loss	2.07%	2.00%	2.00%	2.00%
# of Bacteriological Water Sample Positives	0	2	0	0

Sewer Services

Sewer Services
1. Responsible for all sewer system maintenance, including 11 wastewater lift stations.

CITY OF SEAGOVILLE, TEXAS

Sewer Services



PROGRAM DESCRIPTION

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

GOALS FOR FISCAL YEAR 2013

CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE

Provide a clean and healthy environment to the citizens and the public establishments of the City.

Reduce inflow and infiltration into the sewer system by repairing and replacing damaged sewer mains and manholes.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL	233,963	232,082	232,082	204,246
SUPPLIES	52,787	189,450	122,550	189,450
CONTRACTUAL SERVICES	1,063,406	1,563,400	1,501,900	1,493,465
CAPITAL OUTLAY				
PROGRAM TOTAL	**1,350,156**	**1,984,932**	**1,856,532**	**1,887,161**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
FULL TIME POSITIONS:				
Public Wrks Superintendent	1	1	0	0
Water Supervisor	1	1	0	0
Sewer Supervisor	0	0	1	1
Maintenance Worker	2	2	3	3
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:

Contractual Services:

Reflects fewer resources provided for charges for sewer treatment services to the North Texas Municipal Water District and Dallas Water Utilities

Department: Sewer Services

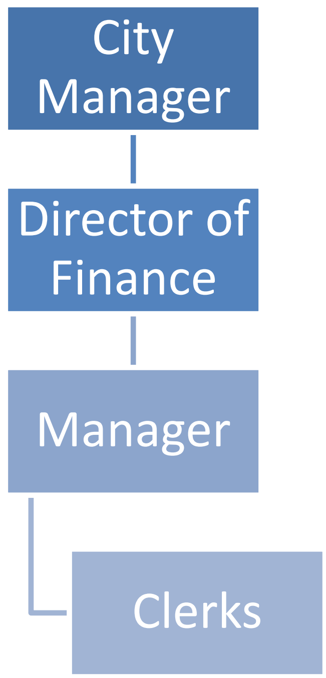
PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Sewer Lines Maintained (in miles)	59.82	59.82	59.82	59.82
# of Lift Stations	11	11	11	11
EFFICIENCIES				
Maintenance Cost per Mile of Sewer Line	$22,750.00	$33,181.74	$31,035.30	$33,181.74
EFFECTIVENESS				
% of Stormwater Infiltration into the Sewer Collection System	7.04%	8.00%	6.56%	8%
% of Service Calls Responded to within 30 Minutes	98%	100%	100%	100%

Customer Service

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

CITY OF SEAGOVILLE, TEXAS

Customer Service



PROGRAM DESCRIPTION

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

GOALS FOR FISCAL YEAR 2013

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

Continue providing customers the opportunity to pay utility bills through the City's automated bank draft service

Continue offering paperless billing to all customers

Continue to provide customer service training to enhance customer relations

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	131,988	140,495	150,595	181,293
SUPPLIES	22,156	23,805	23,805	23,805
CONTRACTUAL SERVICES	34,793	29,596	29,596	34,346
CAPITAL OUTLAY				
PROGRAM TOTAL	**188,937**	**193,896**	**203,996**	**239,444**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Manager	1	1	1	1
Cashier/Receptionist	2	2	3	3
TOTAL FULL TIME:	3	3	4	4
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	**3**	**3**	**4**	**4**

SIGNIFICANT BUDGET CHANGES:
PERSONNEL: Added a billingual customer service representative
CONTRACTUAL SERVICES: Increase in credit card processing fees to the third party credit card servicing company.

Department: Customer Service

PERFORMANCE MEASURES	FY 2011 Actual	FY 2012 Budget	FY 2012 Projected	FY 2013 Budget
OUTPUTS				
Number of Water Customers	3,886	3,886	4,369	4,313
Number of Sewer Customers	1,348	1,348	1,342	1,356
Number of Cut-Off's	1,785	1,785	1,135	1,123
EFFICIENCIES				
Number of Customers per Utility Customer Service Representative				
Water	1,295	1,295	1,092	1,078
Sewer	449	449	336	339
EFFECTIVENESS				
%tage of Payments Processed and Deposited Within One Day of Receipt	100%	100%	100%	100%

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 11	FY 12	FY 12	FY 13
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	29,679	17,965	17,965	20,331
SUPPLIES				
CONTRACTUAL SERVICES	636,442	236,959	146,959	156,816
CAPITAL OUTLAY				
PROGRAM TOTAL	**666,121**	**254,924**	**164,924**	**177,147**

PERSONNEL SUMMARY:

	FY 11	FY 12	FY 12	FY 13
	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:
Includes budget for anticipated bad debt expense
Note:

Program Total, above	177,147
Transfer to General Fund	220,118
Total NonDepartmental FY 2013	397,265

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	521,477	519,400	519,400	514,544
CAPITAL OUTLAY				
PROGRAM TOTAL	**521,477**	**519,400**	**519,400**	**514,544**

PERSONNEL SUMMARY:

	FY 11 ACTUAL	FY 12 AMENDED BUDGET	FY 12 PROJECTED	FY 13 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:

Seagoville

CERTIFICATE OF OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
ALL SERIES

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013	155,316.25	359,227.79	514,544.04
2014	151,342.27	363,223.99	514,566.26
2015	147,699.49	367,241.77	514,941.26
2016	156,666.67	123,719.04	280,385.71
2017	163,888.89	116,352.38	280,241.27
2018	171,111.11	108,646.82	279,757.93
2019	175,555.56	100,452.38	276,007.94
2020	182,777.78	92,080.16	274,857.94
2021	195,000.00	83,362.78	278,362.78
2022	202,222.22	74,137.78	276,360.00
2023	211,666.67	64,571.12	276,237.79
2024	218,888.89	54,521.11	273,410.00
2025	233,333.33	44,127.76	277,461.09
2026	240,555.55	33,811.10	274,366.65
2027	250,000.00	23,175.00	273,175.00
2028	265,000.00	11,925.00	276,925.00
	3,121,024.68	**2,020,575.98**	**5,141,600.66**

DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION -
REFUNDING BONDS
SERIES 1993

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013	115,316.25	229,683.75	345,000.00
2014	109,120.05	235,879.95	345,000.00
2015	103,255.05	241,744.95	345,000.00
TOTAL	**327,691.35**	**707,308.65**	**1,035,000.00**

The proceeds of the Series 1993 bonds, together with available funds of the City, will be used to provide funds sufficient to refund a portion of the City's outstanding debt and to pay issuance costs of the bonds.

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

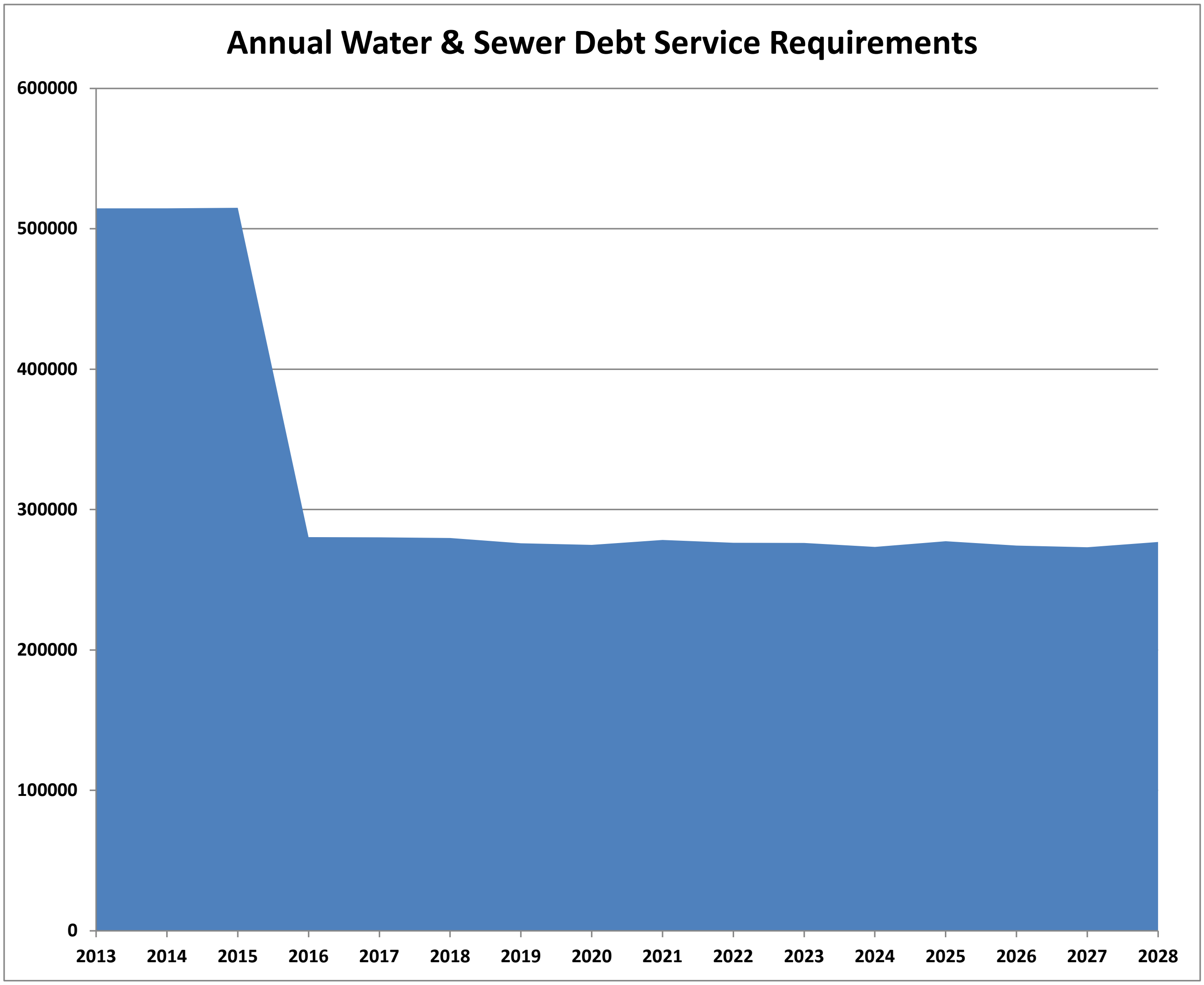
FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013	40,000.00	33,287.78	73,287.78
2014	42,222.22	31,087.78	73,310.00
2015	44,444.44	29,240.56	73,685.00
2016	46,666.67	27,462.78	74,129.45
2017	48,888.89	25,596.12	74,485.01
2018	51,111.11	23,640.56	74,751.67
2019	55,555.56	21,596.12	77,151.68
2020	57,777.78	19,373.90	77,151.68
2021	60,000.00	17,062.78	77,062.78
2022	62,222.22	14,587.78	76,810.00
2023	66,666.67	12,021.12	78,687.79
2024	68,888.89	9,221.11	78,110.00
2025	73,333.33	6,327.76	79,661.09
2026	75,555.55	3,211.10	78,766.65
TOTAL	**793,333.33**	**273,717.25**	**1,067,050.58**

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
(i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system and (iii) for paying legal, fiscal, engineering and professional fees in connection therewith.

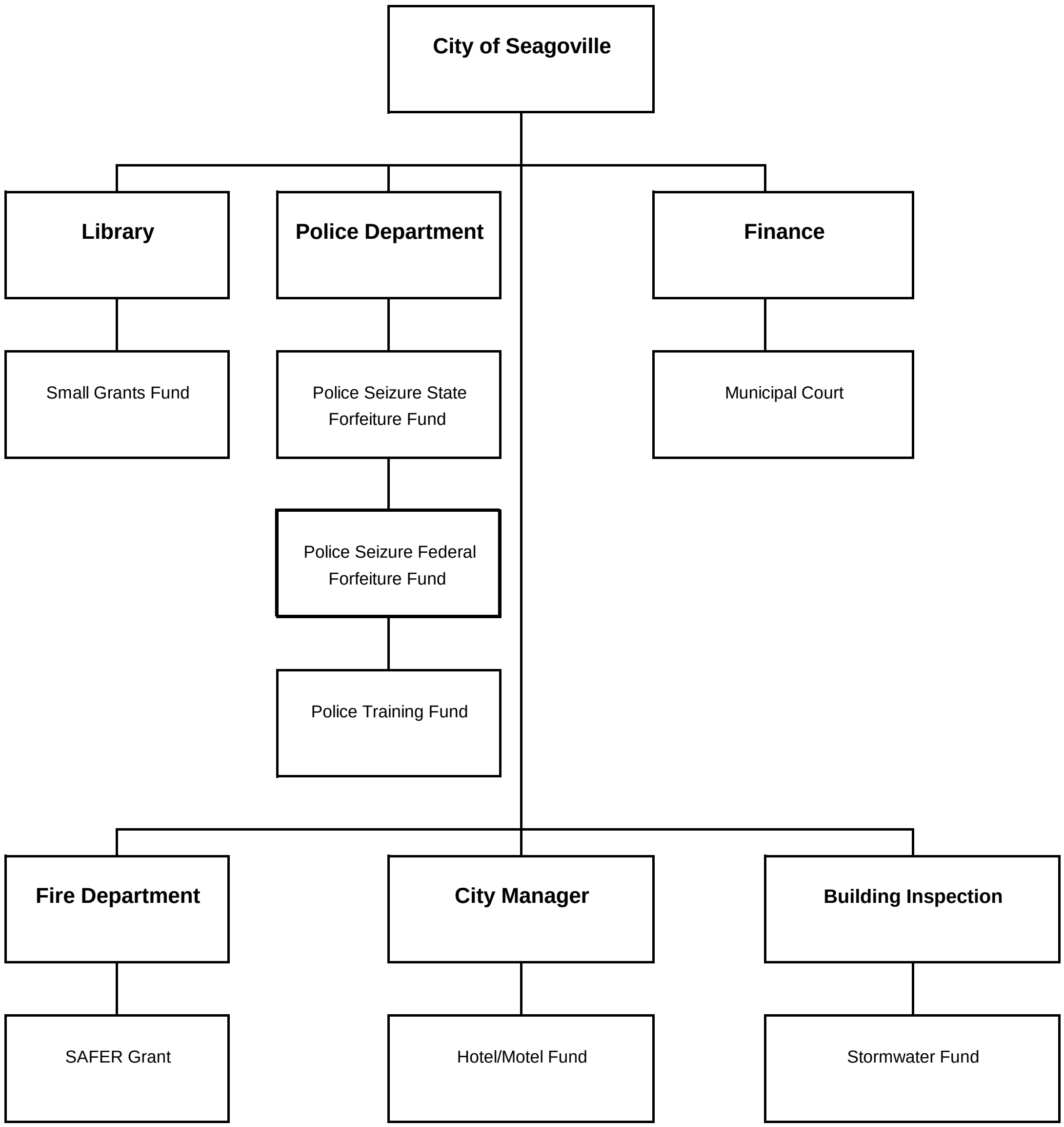
DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2008

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2013		96,256.26	96,256.26
2014		96,256.26	96,256.26
2015		96,256.26	96,256.26
2016	110,000.00	96,256.26	206,256.26
2017	115,000.00	90,756.26	205,756.26
2018	120,000.00	85,006.26	205,006.26
2019	120,000.00	78,856.26	198,856.26
2020	125,000.00	72,706.26	197,706.26
2021	135,000.00	66,300.00	201,300.00
2022	140,000.00	59,550.00	199,550.00
2023	145,000.00	52,550.00	197,550.00
2024	150,000.00	45,300.00	195,300.00
2025	160,000.00	37,800.00	197,800.00
2026	165,000.00	30,600.00	195,600.00
2027	250,000.00	23,175.00	273,175.00
2028	265,000.00	11,925.00	276,925.00
TOTAL	**2,000,000.00**	**1,039,550.08**	**3,039,550.08**

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


Annual Water & Sewer Debt Service Requirements
600000
500000
400000
300000
200000
100000
0
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028

City of Seagoville, Texas
Special
Revenue Funds
Overview



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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$0**	**$6,871**	**$6,871**	**$4,171**
Revenues				
Revenue from seizures	$9,828	$0	$975	$0
Total Revenues	**$9,828**	**$0**	**$975**	**$0**
Total Available Funds	**$9,828**	**$6,871**	**$7,846**	**$4,171**
Expenditures				
Police	$2,957	$0	$3,674	$0
Total Operations	**$2,957**	**$0**	**$3,674**	**$0**
Ending Fund Balance	**$6,871**	**$6,871**	**$4,171**	**$4,171**

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$63,365**	**$24,178**	**$24,178**	**$7,178**
Revenues				
Revenue from seizures	$3,542	$0	$0	$0
Total Revenues	**$3,542**	**$0**	**$0**	**$0**
Total Available Funds	**$66,907**	**$24,178**	**$24,178**	**$7,178**
Expenditures				
Police	$42,730	$0	$17,000	$0
Total Operations	**$42,730**	**$0**	**$17,000**	**$0**
Ending Fund Balance	**$24,178**	**$24,178**	**$7,178**	**$7,178**

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$9,772**	**$8,751**	**$8,751**	**$9,556**
Revenues	$7,312	$1,750	$1,816	$1,750
Total Available Funds	**$17,084**	**$10,501**	**$10,566**	**$11,306**
Expenditures	$8,333	$1,750	$1,010	$1,750
Ending Fund Balance	**$8,751**	**$8,751**	**$9,556**	**$9,556**

Note: FY 2012
Includes $1,000 WalMart grant for funding Summer Reading Club. Additionally, includes $750 ONCOR grant for Keep Seagoville Beautiful for Christmas tree lighting and Arbor Day.

City of Seagoville, Texas
Budget Summary
SAFER Grant (Fund 33)

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$26,744**	**$0**	**$0**	**$0**
Revenues				
Federal Funding	$108,418	$65,010	$65,010	$39,010
City Match	74,915	66,376	94,972	121,626
Total Revenues	**$183,333**	**$131,386**	**$159,982**	**$160,636**
Total Available Funds	**$210,077**	**$131,386**	**$159,982**	**$160,636**
Expenditures				
Wages and Benefits	$210,077	$159,982	$159,982	$160,572
Total Expenditures	**$210,077**	**$159,982**	**$159,982**	**$160,572**
Ending Fund Balance	**$0**	**($28,596)**	**$0**	**$64**

Note:
Funds salaries and fringe benefits for three Seagoville firefighters.

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$40,668**	**$43,054**	**$43,054**	**$45,079**
Revenues	$9,290	$12,000	$13,000	$12,000
Total Available Funds	**$49,958**	**$55,054**	**$56,054**	**$57,079**
Expenditures	$6,903	$10,975	$10,975	$28,700
Ending Fund Balance	**$43,054**	**$44,079**	**$45,079**	**$28,379**

Note:
FY 2012 expenditures represent $5,000 to implement an online payment system, $4,600 for baliff services, and $1,375 annual maintenance for the automated ticketwriter system.

FY 2012 proposed expenditures include $15,000 for a warrant program, $8,700 for the replacement of the camera security system for the court,and $5,000 for the annual maintenance of the automated court case system and ticketwriters

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$457**	**$457**	**$457**	**$457**
Hotel Motel Ocupancy Tax	15,528	14,000	15,000	14,000
Total Available Funds	**$15,985**	**$14,457**	**$15,457**	**$14,457**
Chamber of Commerce	$15,528	$14,000	$15,000	$14,000
Ending Fund Balance	**$457**	**$457**	**$457**	**$457**

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$0**	**$0**	**$0**	**$538**
Donations	$0	$0	$3,522	$3,000
Total Available Funds	**$0**	**$0**	**$3,522**	**$3,538**
Expenditures	$0	$0	$2,984	$3,000
Ending Fund Balance	**$0**	**$0**	**$538**	**$538**

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$0**	**$0**	**$0**	**$4,419**
Donations	$0	$0	$4,419	$0
Total Available Funds	**$0**	**$0**	**$4,419**	**$4,419**
Expenditures	$0	$0	$0	$0
Ending Fund Balance	**$0**	**$0**	**$4,419**	**$4,419**

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$5,380**	**$107**	**$107**	**$1,748**
Training Revenues	$1,125	$0	$1,641	$0
Total Available Funds	**$6,505**	**$107**	**$1,748**	**$1,748**
Expenditures	$6,398	$0	$0	$0
Ending Fund Balance	**$107**	**$107**	**$1,748**	**$1,748**

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

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$20,146**	**$0**	**$0**	**$0**
Revenues				
Storm Water Fees	$0	$83,103	$0	$0
Transfer from General Fund	10,508	0	4,478	0
Total Revenues	**$10,508**	**$83,103**	**$4,478**	**$0**
Total Available Funds	**$30,654**	**$83,103**	**$4,478**	**$0**
Expenditures				
Supplies	$0	$0	$0	$0
Contractual Services	$30,654	$29,550	$4,478	$0
Transfer to General Fund	$0	$0	$0	$0
Transfer to Water and Sewer Fund	$0	$41,000	$0	$0
Total Expenditures	**$30,654**	**$70,550**	**$4,478**	**$0**
Ending Fund Balance	**($0)**	**$12,553**	**$0**	**$0**

Transfer to General Fund is payment 1 of 5 of FY 2011 subsidy of $25,726
Transfer to Water & Sewer Fund is payment 1 of 5 of refunding consultant fee for storm water plan development ($41,000)

City of Seagoville, Texas
Budget Summary
Capital Projects Fund (Fund 40)

	Actual 2010-2011	Budgeted 2011-2012	Projected 2011-2012	Adopted 2012-2013
Beginning Fund Balance	**$910,874**	**$614,530**	**$614,530**	**$424,145**
Revenues				
Intergovernmental	$39,687			
Interest	1,308	1,500	550	550
Total Revenues	**$40,995**	**$1,500**	**$550**	**$550**
Total Available Funds	**$951,869**	**$616,030**	**$615,080**	**$424,695**
Expenditures				
Capital Outlay	$304,433			
Community Development	$32,906			
Transfer to Debt Service		$226,155	$190,935	$188,978
Total Expenditures	**$337,339**	**$226,155**	**$190,935**	**$188,978**
Ending Fund Balance	**$614,530**	**$389,875**	**$424,145**	**$235,717**

Note:
Transfer to debt service reflects Council policy direction.

Seagoville

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

CIP Capital improvement program

CPA Certified Public Accountant

Code Enf. Code Enforcement

DWI Driving while intoxicated

DWU Dallas Water Utilities

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

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

ONCOR Utility company

OT Overtime

P/Z Planning and Zoning Department

Part. Contrib. Participant contribution

Part I Crimes Murder, rape, robbery, aggravated assault, burglary, theft, motor vehicle theft, and arson.

Prop Property

PT Part time

PWD Public Works Director

R&R Repair and replacement

SAFER Staffing for Adequate Fire and Emergency Response

SEDC Seagoville Economic Development Corporation

Sr. Senior

SWAT Seagoville Work Action Team

TCEQ Texas Commission on Environmental Quality

TCIC Texas Crime Information Center

TCLEOSE Texas Commission on Law Enforcement Officers Standards and Education

W&S Water and sewer

BUDGET GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, this glossary has been included in the budget document.

Activity - A service performed by a department or division.

Accrual Basis of Accounting – A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred. For example, water revenues which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

Adopted Budget – The budget as modified and finally approved by the City Council. The adopted budget is authorized by ordinance, which sets the legal spending limits for the fiscal year.

Ad Valorem Tax – A tax levied on the assessed valuation of land and improvements.

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.

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.

Description of Funds

1. General Fund - Accounts for revenues and expenditures relating to the provisions of services to the City such as Police, Fire, Finance, Parks, and Streets. The basis of accounting employed is "modified accrual".

2. Debt Service Fund - Accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The basis of accounting employed is "modified accrual".

3. Water and Sewer Fund - Accounts for all revenues and expenses relating to the operation of the water and wastewater system. The basis of accounting employed is "full accrual".

4. 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. The basis of accounting employed is "modified accrual".

5. Economic Development Fund - Accounts for revenues received from 1/2-cent sales tax, which is dedicated to economic development within the city. This is a pass through fund. These monies are paid, immediately upon receipt, to the Seagoville Economic Development Corporation that administers these funds. The basis of accounting employed is "modified accrual".

6. 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. The basis of accounting employed is "modified accrual".

7. Municipal Court Fund – Money from court fees dedicated to financing technology and security initiatives for the Municipal Court function. The basis of accounting employed is "modified accrual".

8. Grant Fund - Revenues and expenditures directly attributable to various grants and contributions. The basis of accounting employed is "modified accrual".

9. Animal Shelter Operations Fund - Accounts to fund all donations and related expenditures for the operation of the animal shelter. The basis of accounting employed is "modified accrual".

10. Capital Projects Fund – Accounts for the sale of debt proceeds and the related expenditures of improving and equipping city infrastructure and acquiring major capital assets. The basis of accounting employed is “modified accrual”.

11. Storm Water Fund – Accounts for resources received for the funding of activities to comply with the storm sewer permit. The basis of accounting employed is "modified accrual".

12. SAFER Grant – To account for resources utilized for the personnel expenditures of three City firefighters. The basis of accounting employed is "modified accrual".

13. Police Training Fund - To account for resources used for police department activities. The basis of accounting employed is "modified accrual".

14. Animal Shelter Building Fund – Accounts for donated resources to be used for the construction of a new animal shelter facility.

Encumbrance - The commitment of appropriated funds to purchase an item or service.

Enterprise Fund - A fund established to account for operations that are financed and operated in a manner similar to private business. It is the City's intent to recover the costs of providing a service primarily through user charges.

Expenditures - Outflow of non-enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Expenses - Outflow of enterprise funds paid or to be paid for an asset obtained or goods and services obtained.

Fiscal Year – The time period designated by the City signifying the beginning and ending period for the recording of financial transactions. The City’s fiscal year is October 1 through September 30.

Franchise Fee - A fee levied by City Council on businesses that use City property or right-of-way. This fee is usually charged as a percentage of gross receipts.

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

Fund - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific operations.

Fund Balance - The difference between fund assets and fund liabilities of governmental and similar trust funds, sometimes called working capital in enterprise funds.

General Fund – The fund used to account for financial resources except those funds required to be accounted for in another fund. The general fund is tax supported and includes the operations of most City services, i.e., police, fire, streets, parks and recreation, and administration.

General Obligation Debt – Money owed on interest and principal to holders of the City's general obligation bonds. The debt is supported by revenues provided from real property, which is assessed through the taxation power of the City.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

Goal – A broad, general statement of each department's or division's desired social or organizational outcomes.

Governmental Funds – Funds generally used to account for tax-supported activities. Examples of different types of governmental funds are: the general fund, special revenue funds, debt service funds, and capital project funds.

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.

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.

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.

Special Assessments - A compulsory levy made against certain properties to defray part of all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes, or have been segregated by financial policy to maintained separately.

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.

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.

ORDINANCE NO. 13-12

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING THE OPERATING BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING BUDGETARY APPROPRIATIONS FOR THE VARIOUS OPERATING FUNDS OF THE CITY; AUTHORIZING THE CITY MANAGER TO MAKE ADJUSTMENTS; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Seagoville has submitted to the City Council a proposed budget, Exhibit A, *The Budget*, as filed with the City Secretary proposing anticipated revenues and expenditures and as recorded in Section 1 the appropriations for conducting the affairs of the City and providing a complete financial plan for FY 2012-2013; and

WHEREAS, the City Council has received the City Manager's proposed budget, a copy of which has been filed with the City Secretary of the City of Seagoville; and

WHEREAS, the proposed budget was made available for public inspection; and

WHEREAS, following due notice, a public hearing was held on the proposed budget September 11, 2012 at which time all interested persons were given an opportunity to be heard for or against the estimates of any items therein; and

WHEREAS, upon full consideration of the matter, the City Council made such changes to the proposed budget which in their judgment are warranted and in the best interest of the taxpayer of the City of Seagoville;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS SUBJECT TO THE APPLICABLE STATE LAWS AND THE CITY CHARTER:

SECTION 1. That the appropriations for the Fiscal Year beginning October 1, 2012 and ending September 30, 2013 for the operation of different funds and purposes of the City of Seagoville be adopted in accordance with the summary to follow and incorporated herein by reference and which is summarized by fund appropriations and amendment to appropriations as follows:

	Proposed
General Fund	$ 6,999,880
General Debt Service Fund	$ 276,113
Special Revenue Funds:	
Small Grants Fund	$ 1,750
Municipal Court	$ 28,700
Hotel Motel Fund	$ 14,000
SAFER Grant Fund	$ 160,572
Animal Shelter Operations	$ 3,000
Capital Projects Fund	$ 188,978
Water & Sewer Fund	$ 4,738,498

SECTION 2. Expenditures during the Fiscal Years were and shall be made in accordance with the budgeted appropriations approved by this ordinance and made part hereof for all purposes.

SECTION 3 that specific authority is given to the City Manager to make adjustments within fund appropriations, including: (1) reduction of allowed expenditures of a department under the City Manager if and when, in the judgment of the City Manager, actual or probable receipts are less than the amount estimated for expenditure, and (2) transfer of appropriations within the same fund.

SECTION 4. In administering the Budget as adopted herein, the City shall adhere to the adopted Financial Policies and Investment Policy of the City of Seagoville, as submitted with the proposed budget.

SECTION 5. That all provisions of the ordinance of the City of Seagoville in conflict with provisions of this ordinance, be and the same are hereby repealed, and all other provisions of the ordinances of the City of Seagoville not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 6. That should any sentence, paragraph, subdivision, clause, phrase, or section of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same should not affect the validity of this ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal, or unconstitutional.

DULY PASSED by the City Council of the City of Seagoville, Texas, on 17th day of September, 2012.

APPROVED:

SIDNEY M. SEXTON, JR., MAYOR

ATTEST:

JOY HART, CITY SECRETARY

APPROVED AS TO FORM:

ROBERT HAGER, CITY ATTORNEY

ORDINANCE # 14-12

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS LEVYING AD VALOREM TAXES FOR 2012 AT $0.690853 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES; PENALTIES AND INTEREST; PROVIDING A HOMESTEAD EXEMPTION; PROVIDING AN OVER 65 EXEMPTION; PROVIDING A DISABLED PERSON EXEMPTION; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1. There be and is hereby levied for the year 2012 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 69.0853 cents ($0.690853) on each one hundred dollars ($100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: $0.019066 for interest and sinking fund requirements of the municipal government of the City; and $0.671787 for maintenance and operations of the municipal government of the City

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2012, and all ad valorem taxes for the year 2012 shall become delinquent after January 31, 2013. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2013, the penalties and interest authorized by law shall incur, to wit:

(a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent 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, 2013 incurs a total penalty of twelve percent 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 for each month or portion of a month the tax remains unpaid. Taxes for the year 2012 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 2009 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 2011 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 6.30and Section 33.08, as amended.

SECTION 6. Taxes are payable to the Dallas County Tax Assessor-Collector, Records Building, Dallas, Texas, by contract dated May 1, 2003. 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 7. The tax rolls as presented to the City Council, together with any supplement thereto are hereby approved.

SECTION 8. In accordance with the Texas State Property Tax Code, and effective with the passage of the ordinance, there is hereby provided an exemption of $30,000 on residence homestead property for those who have attained the age of 65 years as stipulated in Ordinance No. 11-04 adopted on July 15, 2004; an additional 10% optional exemption as stipulated in Ordinance No. 15-05 adopted on June 21, 2005; and an exemption of $30,000 on disabled residence homestead property for those who have certified disabled as adopted on April 5, 2007 by Resolution 17-07.

SECTION 9. That Section 20-2 of the Code of Ordinances and all other ordinances of the City of Seagoville in conflict herewith are hereby repealed.

SECTION 10. This Ordinance shall become effective upon its adoption on second and final reading as the law and Charter in such cases provide.

DULY PASSED by the City Council of the City of Seagoville, Texas, on the 17th day of September 2012.

APPROVED:

SIDNEY M. SEXTON, JR., MAYOR

CITY OF SEAGOVILLE TEXAS

ATTEST:

JOY HART, CITY SECRETARY

APPROVED AS TO FORM:

ROBERT HAGER, CITY ATTORNEY

City of Seagoville, Texas
Top Ten Taxpayers
2012 Tax Year

Taxpayer Name	Type of Business	2012 Assessed Value	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
OReilly Auto Parts	Distribution	$34,485,235	7.55%	36.99%
WalMart	Retailer	16,793,350	3.68	18.02
Oncor Electric Delivery	Public Utility	10,029,340	2.20	10.76
Hi Lo Auto Supply	Distribution	7,275,220	1.59	7.80
Equity Development Corp	Property Management	5,513,700	1.21	5.91
TSCA 50 LP	Property Management	5,000,000	1.10	5.36
ARC SPEI I LLC	Mobile Home Park	4,912,400	1.08	5.27
ARC Dealership, LLC	Mobile Home Park	3,505,780	0.77	3.76
WalTrust Properties Inc	Property Management	2,864,140	0.63	3.07
AT%T	Property Management	2,839,200	0.62	3.06
TOTAL		**$ 93,218,365**	**20.43 %**	**100.00%**

**As compared with the 2011 certified market value provided by DCAD & KCAD of 456,595,534.


Seagoville