



**City of Seagoville, Texas**

**Proposed Operating Budget**

October 1, 2022 – September 30, 2023

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,455,800 OR 20.01%, AND OF THAT AMOUNT, \$492,65 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

# City of Seagoville

## Fiscal Year 2022-2023

### Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,455,800, which is a 20.01 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$492,652.

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

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

**AGAINST:** None

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

**ABSENT:** None

### Property Tax Rate Comparison

|   | <b>2022-2023</b> | <b>2021-2022</b> |
|---|------------------|------------------|
| Property Tax Rate:                                | \$0.752687/100   | \$0.788800/100   |
| No-New-Revenue Tax Rate:                          | \$0.662127/100   | \$0.734674/100   |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.589939/100   | \$0.674699/100   |
| Voter-Approval Tax Rate:                          | \$0.752688/100   | \$0.798726/100   |
| Debt Rate:  | \$0.074415/100   | \$0.088750/100   |

Total debt obligation for City of Seagoville secured by property taxes: \$11,363,500.



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*Seagoville* ★

# **City of Seagoville, Texas**

## **Readers Guide**

### **FY 2022-2023 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 2023 budget. It discusses the overall provisions of the FY 2023 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's goals to the FY 2023 department goals.

#### **Policies**

This section highlights the budget calendar and the policies underlying the development of the FY 2022-2023 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, 2023 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2020-21, Projected FY 2021-22 and Adopted FY 2022-23
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2022
- Changes in Fund Balances – All Funds Actual FY 2021

# City of Seagoville, Texas

## Readers Guide

### FY 2022-2023 Budget

#### **Financial Analysis (continued)**

- Explanation of Changes in Fund Balance – Actual FY 2021, Projected FY 2022 and Adopted FY 2023
- Trend Analysis of Major Revenues – graphically illustrates changes in the City’s major revenues of service charges, property, sales and franchise taxes. This document also explains the underlying reasons for the changes.
- Revenue Summary by Major Type – All Funds
- Revenue Summary by Fund
- Three Year Comparison of Major Expenditures – graphically illustrates changes in expenditures by major fund type. This document also explains the underlying reasons for the changes.
- Expenditure Summary by Fund
- Expenditure Summary by Function – All Funds

#### **General Fund**

This section of the budget contains the following:

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

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

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

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

# **City of Seagoville, Texas**

## **Readers Guide**

### **FY 2022-2023 Budget**

#### **Debt Service Fund**

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

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

#### **Sales Tax Corporation**

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

#### **Water & Sewer Fund**

This section of the budget contains the following:

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

The remainder of this section provides FY 2022 accomplishments, effectiveness measurement data, an illustration of department functions and a program summary for each Water and Sewer Fund department. Annual debt service schedules are provided, along with a graphic comparative illustration of the City’s water & sewer debt.

#### **All Other Funds**

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

#### **Capital Expenditures**

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

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

**City of Seagoville, Texas  
Readers Guide  
FY 2022-2023 Budget**

**Appendix**

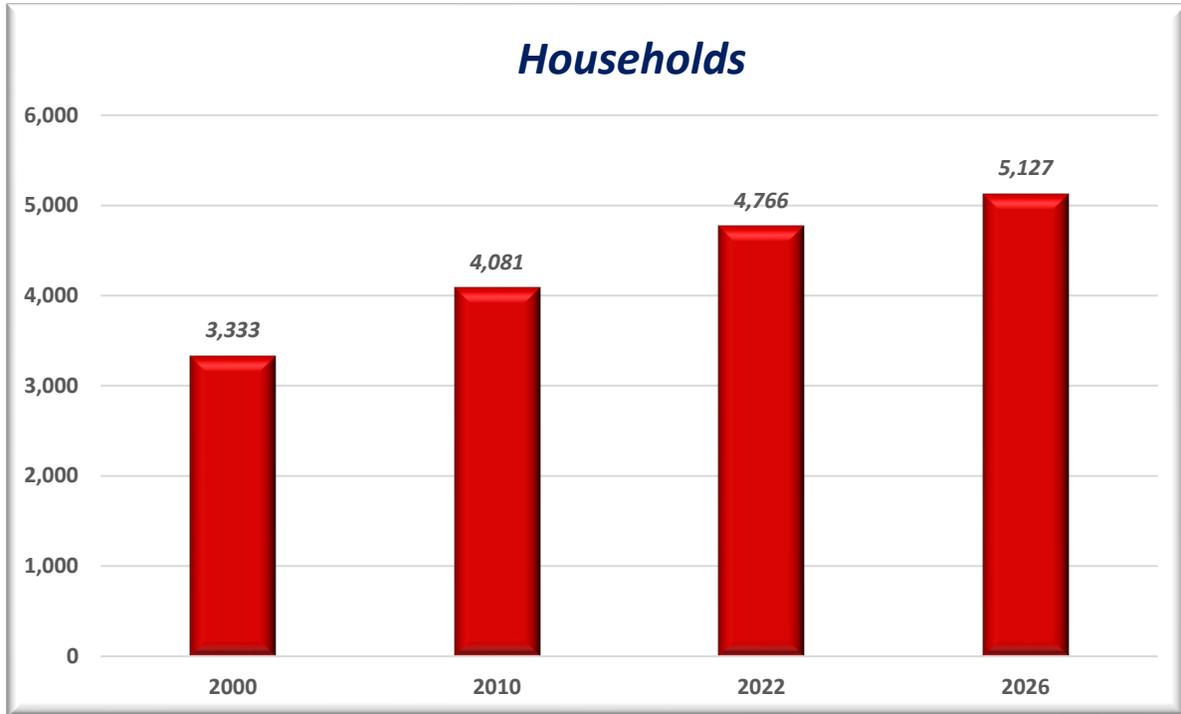
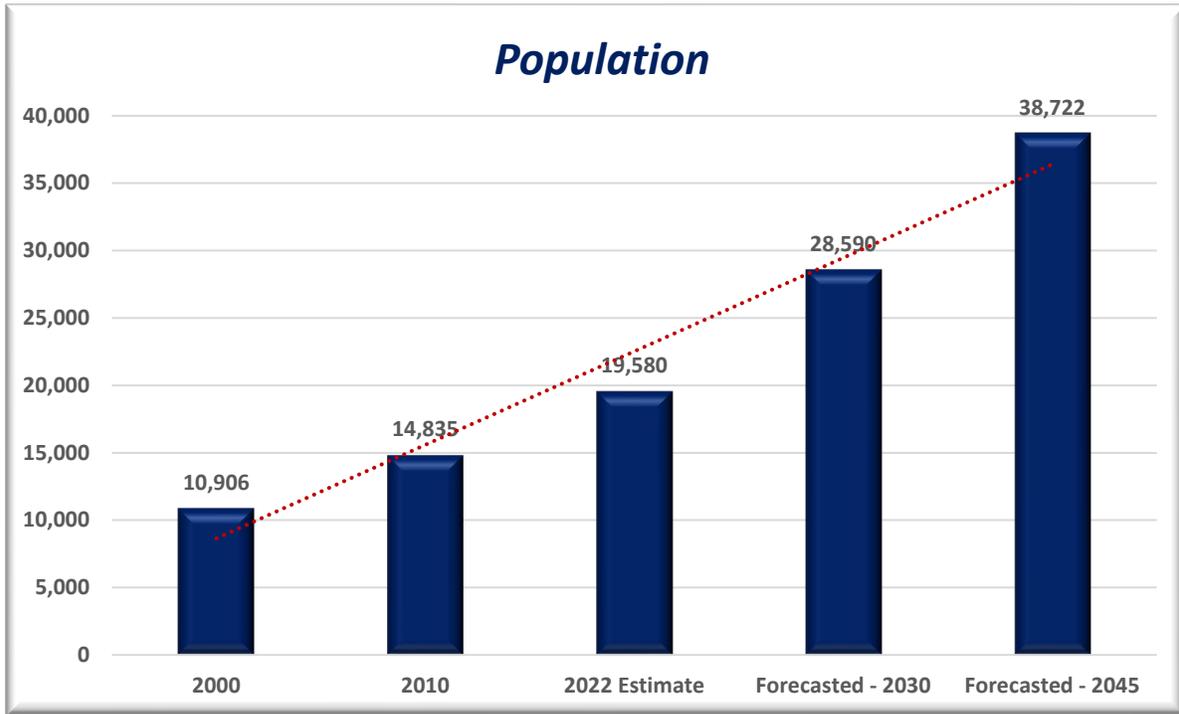
Contains the following documents

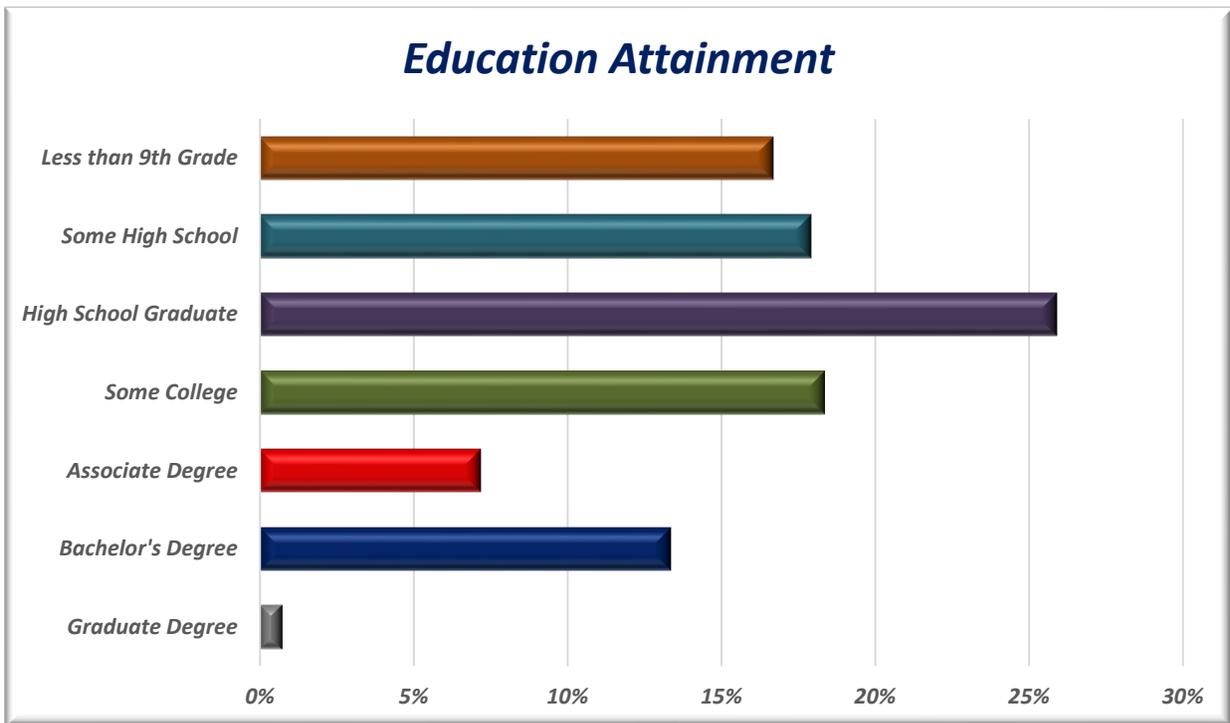
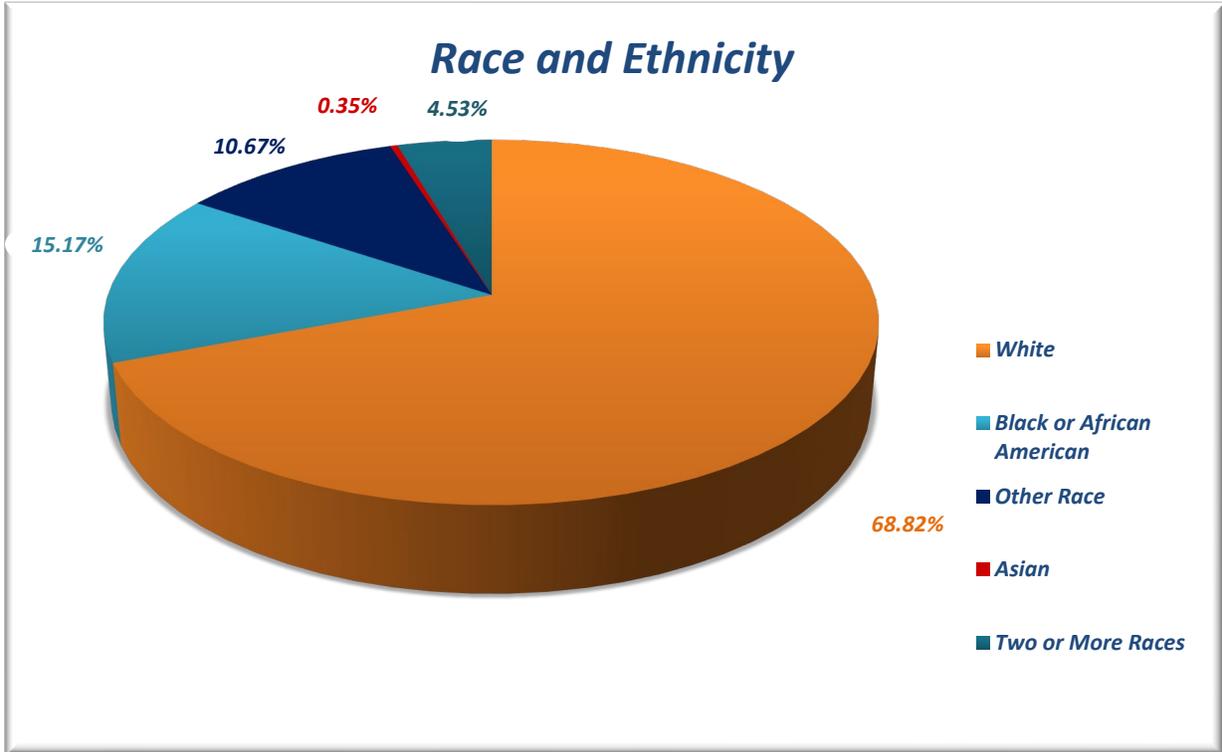
- Budget glossary
- Budget ordinance
- Tax ordinance
- Budget ratifying resolution
- Water & sewer rate ordinance
- Seagoville Economic Development Corporation budget approval resolution
- Top ten taxpayers

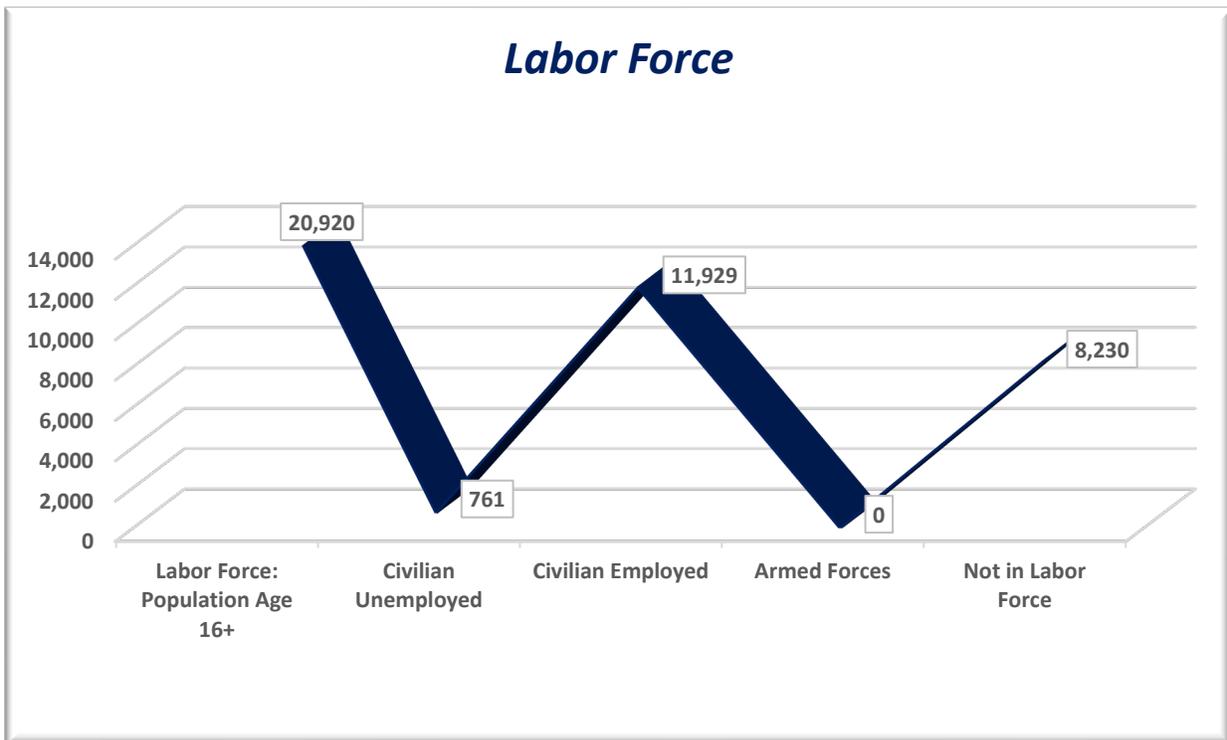
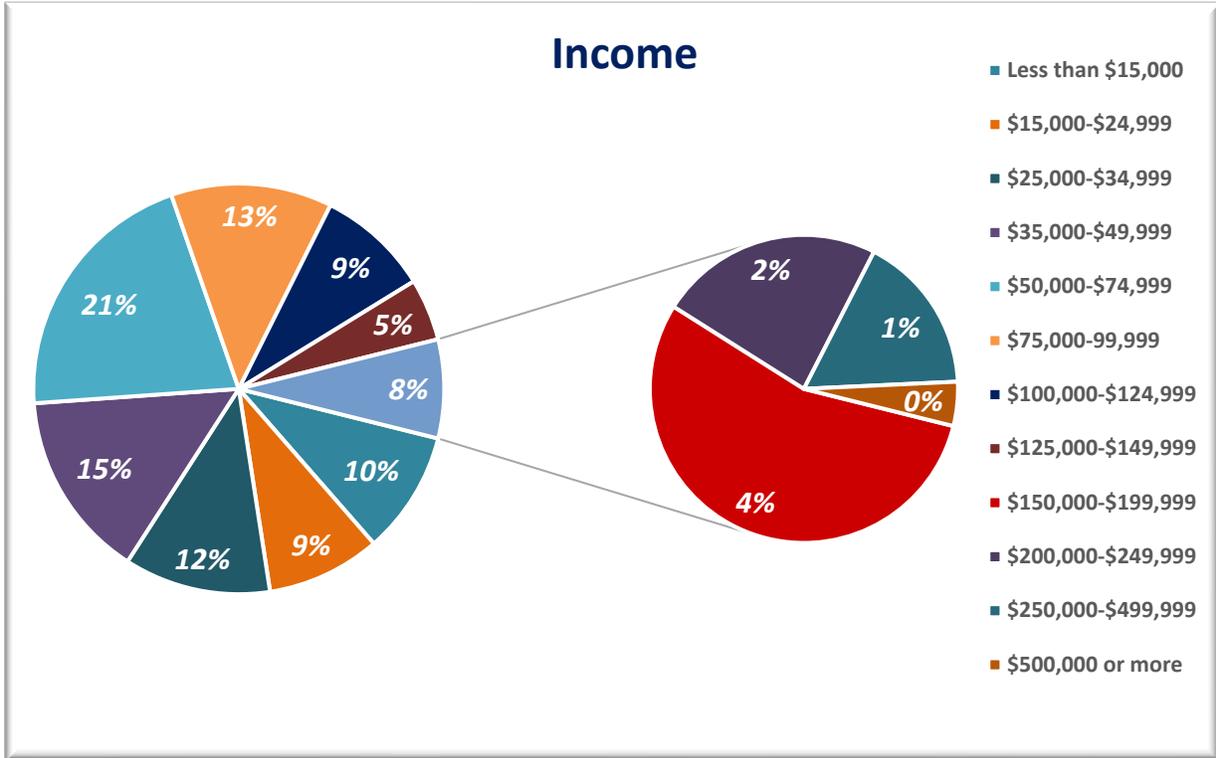
Please contact the City's Finance department for questions related to the FY2023 budget document at 972-287-6800.

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









# EDUCATION

The City of Seagoville is served by three school districts: [Dallas ISD](#), [Crandall ISD](#), and [Mesquite ISD](#).



## Schools

- |                     |   |
|---------------------|---|
| Pre-K<br>PK-12      | Little Britches Preparatory School<br>Dallas STEM Environmental Education Center                |
| Elementary (K-5)    | Central Elementary School<br>Seagoville Elementary School<br>Seagoville North Elementary School |
| Middle School (6-8) | Seagoville Middle School  |
| High School (9-12)  | Seagoville High School  |

For those seeking higher education, Seagoville is within 20 minutes of two campuses of DCCCD, Eastfield College in Mesquite, TX and Cedar Valley College in Lancaster, TX.

## COMMUNITY LINKS-RESOURCES

The City of Seagoville encourages new investment and business attraction by providing incentives, financial assistance, and resource collaboration on case-by-case basis. Seagoville is a pro-business city.

- [Economic Development:](#)

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



- [Seagoville Chamber of Commerce](#)

109 N Kaufman St  
Seagoville, TX 75159  
Ph: 972-287-5184



## INCENTIVES

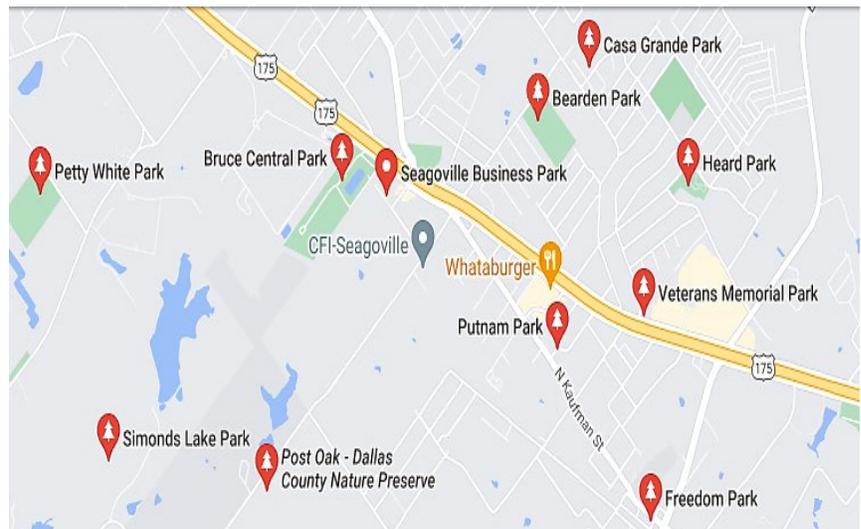


|  |     |
|--|-----|
| <b>Tax Abatement:</b>                  | Yes |
| <b>Enterprise Zone:</b>                | No  |
| <b>Industrial Foundation:</b>          | Yes |
| <b>Foreign Trade Zone:</b>             | No  |
| <b>Reinvestment Zone:</b>              | No  |
| <b>Tax Increment Finance District:</b> | Yes |

RECREATION



There is always something to do in Seagoville. Every year the city sponsors events such as Mayfest, Movies in the Park, Seagofest, Kid Fish Tournament and July 4<sup>th</sup> Celebration. The City boasts nine well-appointed parks that include playgrounds, tennis and basketball courts, a splash pad, fishing areas and walking trails. Then there is the Post Oak Preserve. One of Dallas County's largest preserves sitting on 334 acres. It contains one of the last large stands of Post Oak Savannah which once stretched through this part of the county. The preserve is used as an outdoor classroom as part of its Environmental Education Center managed by DISD.



## TRANSPORTATION

- ✚ Door-to-door transportation is available to and from the Senior Center at no charge.
- ✚ Medical transportation is provided through a contract with STAR transit located in Terrell, TX. Star transit provides public transportation in Rockwall County, Kaufman County, Seagoville, and Balch Springs.
- ✚ The Seagoville Express bus route operated by STAR Transit runs Monday-Friday starting at the Villas of Seagoville and ending at the Senior Center. This services also connects to the DART Rail Green Line at the Buckner Station.



# TOP 10 TAXPAYERS

| TAXPAYER                              | INDUSTRY         |
|---------------------------------------|------------------|
| WAL-MART STORES TEXAS LLC             | RETAIL           |
| ANTONIO ZAPATA                        | RETAIL           |
| JCK BATCH PLANT LLC                   | GENERAL SERVICES |
| AMAZON.COM SERVICES INC (MARKETPLACE) | RETAIL           |
| CECO CONCRETE CONSTRUCTION LLC        | GENERAL SERVICES |
| TRACTOR SUPPLY CO. OF TEXAS LP        | RETAIL           |
| O'REILLY AUTO ENTERPRISES LLC         | RETAIL           |
| PARRISH RESTAURANTS LTD.              | FOOD             |
| AMAZON.COM SERVICES LLC               | RETAIL           |
| TXU ENERGY RETAIL COMPANY LLC         | GENERAL SERVICES |







## History Of Seagoville

Seagoville, a suburban residential community, is on State Highway 175 and the Southern Pacific line ten miles southeast of Mesquite in southeastern Dallas County. Interstate Highway 635, State



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

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

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

businesses at Seagoville had increased to twenty-five and the population to 760. Seagoville at this time had seven grocery stores and service stations, five cafes, four beauty salons, three wholesale meat distributors, and two each of cotton gins, barbershops, garages, icehouses, and tobacco distributors. It also had numerous other businesses ranging from a laundry



to a golf course. Public buildings included a city hall and a city jail, several schools, and a fire department. During [World War II](#) 290 of the 720 residents served in the armed forces, and the Seagoville Federal Correctional Institute was used by the United States Immigration and Naturalization Service to hold foreign-born people from the east and west coasts.

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

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

## Citation

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

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



# City Council

**2022-2023**



**Dennis Childress**  
Mayor  
Term Expires: May 2023



**Rick Howard**  
Council Member  
Place 1  
Term Expires: May 2024



**Jose Hernandez**  
Council Member  
Place 2  
Term Expires: May 2023



**Harold Magill**  
Mayor Pro-Tem  
Place 3  
Term Expires: May 2024



**Mike Fruin**  
Council Member  
Place 4  
Term Expires: May 2023



**Jon Epps**  
Council Member  
Place 5  
Term Expires: May 2024



## City Executive Staff

Pat Stallings

Gail French

Ray Calverly

Todd Gilcrease

Cindy Brown

Kandi Jackson

Vivian Rawlings

Chris Ryan

Ladis Barr

City Manager

Director of Finance

Chief of Police

Fire Chief

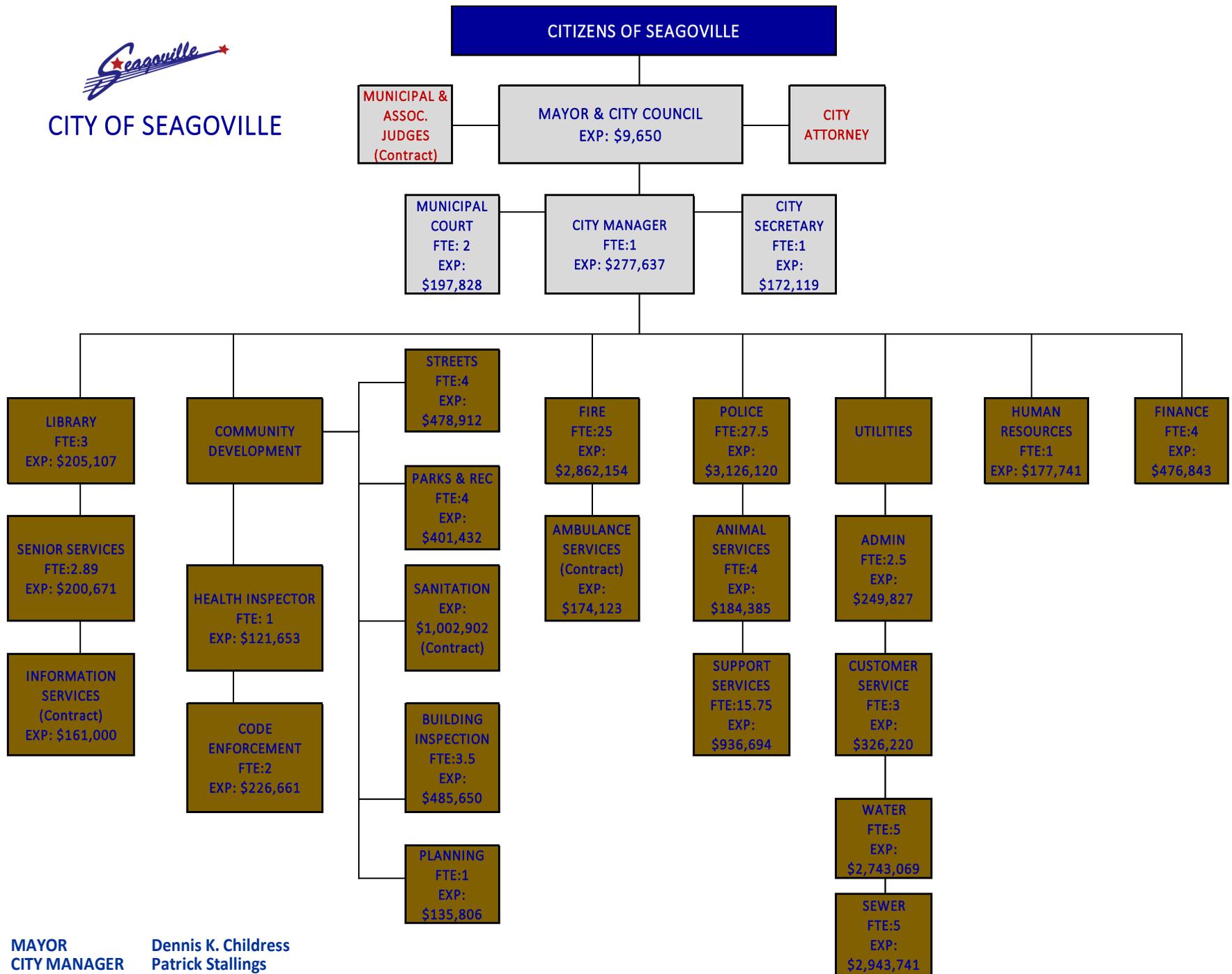
Director of Administrative Services

City Secretary

Library Director

Public Works Director

Community Development Director



**MAYOR** Dennis K. Childress  
**CITY MANAGER** Patrick Stallings





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Seagoville  
Texas**

For the Fiscal Year Beginning

**October 01, 2021**

*Christopher P. Morill*

Executive Director





## MEMORANDUM

**Date:** August 30, 2022  
**TO:** Honorable Mayor and Members of the City Council  
**FROM:** Patrick Stallings, City Manager  
**SUBJECT:** 2023 Budget Message

It is my pleasure to present to you the City of Seagoville's 2023 General Fund, Water Fund and SEDC Budgets. I would like to thank everyone including the City Council, Boards and Commissions and Staff for their participation in this year's budget preparation process. This was truly a team effort with outstanding results. In developing this budget, we decreased the tax rate from .78880 to .75267, we imposed an increased rate for water and sewer, but none for stormwater. We came through with a very solid budget that is balanced and fully funded.

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

In this budget we addressed common concerns of both staff and the City Council: Aging Infrastructure, and Facility Needs. This budget is increasing the Capital Projects funding and funding for streets projects remain high. This budget continues the step-pay program for public safety employees (Fire/Police) with step increases, a 2% increase for First Responder Communication Technicians and an increase of 2% of the employees' base salary will be paid to all civilian employees.

Our priorities for the upcoming budget year are to continue with street construction and repair projects, additional staffing, as well as begin the construction of the new police headquarters. Priorities for last fiscal year, centered on employee compensation and retention, staffing, aging infrastructure and facility needs. Staffing needs for FY 2022 increased and a Police Officer

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

position was added as well as a Firefighter position and a litter crew worker. We will continue to work on staffing needs as the city grows.

In Fiscal Year 2023, the City has budgeted additional positions for the following: Police Officers, a Construction Inspector, a Streets Maintenance Supervisor, a Parks Department Maintenance Supervisor, and Water Maintenance worker, a Sewer Maintenance worker, and a Customer Service Technician.

The following represents a brief summary of the 2023 budget process:

## **Economic Issue**

### **Sales Tax Revenue**

The Sales Tax revenues continued to grow as new businesses move to the area.

#### **Response:**

The sales taxes for the City of Seagoville have been higher each month. We attribute this to increased growth and spending, as well as new businesses entering the City. This was evident in the increased numbers.

#### Note:

*Sales Taxes represent 24% 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 are used in the General Fund (1/2 cent of this goes to Property Tax Relief) and 1/2 cent is used for the Seagoville Economic Development Corporation.*

## **Legislative Issue**

### **Property Tax Revenue Cap**

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

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

#### **Response:**

The City was able to reduce the current tax rate of .07888 to .752687 with an increase of 20.01% over last years assessed valuation. This will allow us to direct \$469,000 to the street maintenance fund as well as purchase equipment for the Police and Fire Department.

## Other Issues

The following bullet points represent a brief summary of other issues we faced during the 2023 budget process.

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

### Street Reconstruction and Repair

**Issue:** The City has identified over \$35 million in needed street reconstruction and repair. The community's concern about poor street conditions in the City has been expressed in City Council meetings. Last year several major projects were finished to replace or repair the streets and sidewalks.

**Response:** In FY 2019, the City sold \$3,600,000 in bonds to provide funding for street improvements. The bond proceeds were placed in 2019 Street Projects Fund 43. In FY 2019, the City began engineering the Crestview Drive project. In FY 2020, the City began construction of the Crestview Drive project, the Malloy Bridge Road Project as well as the Johnnie Row and Ross Lane projects spending approximately a total of \$774,244. In FY 2021 and 2022, these projects were completed with a budget of \$944,056. In addition, an additional \$469,000 will go into the Street Maintenance Fund. The City is committed to street maintenance and plans to complete major initiatives for other projects identified through-out the city.

### Facility Needs

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

**Response:** The City expects to begin construction of the new Police headquarters in FY2023, and it will take approximately 18 months to complete.

## **Financial Highlights**

### **General Fund Revenues**

In the General Fund, we experienced an increase in property value from \$919,956,723 to approximately \$1,119,454,995. The City's property tax rate was set at \$0.752687, which is the lower than the FY2022 tax rate of \$0.788800.

**THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,455,800 OR 20.01%, AND OF THAT AMOUNT, \$492,652 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

Other General Fund revenues estimated to increase slightly over the FY 2023 budget are:

- Sales tax – due to expanding commercial opportunities in the City.
- Licenses, permits and fees – we anticipate \$200,000 building permits on residences in FY 2023.

Total FY 2023 General Fund revenues are estimated to be \$13,682,810 a \$1,278,759 increase over FY 2022 General Fund budgeted revenue of \$12,404,051.

## **CITY OF SEAGOVILLE HERE'S WHAT THE CITY PLANS TO DO**

### **General Fund Expenditures**

This recommended budget provides Police and Fire-fighting equipment, Police patrol vehicles, and Firetruck debt payment. This budget also includes a 2% employee pay increase along with continued funding for a new police headquarters.

**Initiatives that will be funded in the 2023 budget include the following:**

\$42,000 for replacement vehicle replacement fund  
\$25,000 for a emergency siren replacement.  
\$30,329 for Fire Department vehicle  
\$92,810 for Firefighting equipment  
\$41,297 for Police Department drones  
\$625,00 for Capital Projects

## Water and Wastewater

There was a slight increase to the current water and sewer rates for FY2023. Staff has worked diligently to ensure the City's water and sewer systems are safe, reliable and affordable. Due to Capital Projects needed the rates were increased and will be evaluated each year with a water rate study before imposing any further increases.

### **Ard Road Pump Station Improvements Phase 2** **\$800,000**

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

### **Engineering Services – Northern Basin Interceptor System** **\$100,000**

This is to complete this project that was started in FY 2021. This project consists of providing professional engineering services to facilitate the design study for the Northern Basin Interceptor System and to begin property acquisition. This interceptor is outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Providing sewer infrastructure in this area is expected to open the area for future development.

### **Equipment Acquisition – Blue Diamond boom mower w/82" grapple attachment** **\$29,786**

This equipment will be utilized to clean edges of roadways from trees, brush and grass. The 82" grapple will be used for illegal dumping and other clean up jobs.

### **Dump Trailer** **\$17,560**

### **Jetter Trailer** **\$82,526**

To replace a 2015, model that has over 1200 hours on it.

## **Economic Development Corporation**

The SEDC is funded through sales tax at a rate of 1/2 a cent. We estimate the revenue generated through sales tax for FY2023 will be \$1,153,863. The overall position of the SEDC is excellent, with the SEDC funding \$100,000 in quality-of-life projects.

### **Major SEDC Projects that will be funded in 2023.**

- Fireworks in the Park \$ 7,500

- Kidfish \$ 3,500

Several Economic Development Assistance Projects are Pending approval.

Julio Torres  
KRR

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City for its Annual Budget for FY 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, financial plan, operations guide and a communications device. Our current budget continues to conform to program requirements. Staff will be submitting the budget document to the GFOA for evaluation, and we expect to receive the Distinguished Budget Presentation Award again this year.

**Budget in Brief**

**October 1, Estimated Fund Balance \$ 19,489,684**

**Revenues**

|                              |                          |
|------------------------------|--------------------------|
| Property Taxes               | 8,258,613                |
| Sales and Other Taxes        | 3,312,861                |
| Hotel/Motel Tax              | 40,000                   |
| Franchises                   | 648,567                  |
| Licenses and Permits         | 388,655                  |
| Intergovernmental            | 52,000                   |
| Service Charges              | 9,365,846                |
| Fines                        | 319,150                  |
| All Other                    | <u>25,041</u>            |
| <b>Total Revenues</b>        | <b><u>22,410,733</u></b> |
| <b>Total Funds Available</b> | <b>41,900,417</b>        |

**Expenditures**

|  |                            |
|--|----------------------------|
| Provide Quality Safety Services  | 7,287,476                  |
| Open, Transparent and Accountable Governance and Business Services       | 1,325,490                  |
| Provide Quality Leisure Services   | 1,617,505                  |
| Support Economic and Community Development Initiatives                   | 1,887,774                  |
| Infrastructure Development and Maintenance                               | 16,065,719                 |
| Retain, Attract and Develop Quality Employees                            | <u>686,102</u>             |
| <b>Total Expenditures</b>  | <b><u>\$28,870,066</u></b> |
| <b>September 30, Estimated Fund Balance (does not include transfers)</b> | <b>\$13,030,351</b>        |

## **Closing**

In closing, the financial status of the City is overwhelmingly positive. There are numerous development projects in the planning and or construction phase. The 2023 budget will provide the community, staff and visitors numerous benefits as we move through the fiscal year. I am very pleased to say the City is in great shape financially due to the leadership of our current City Council. A huge thank you to Mayor Dennis K. Childress, Mayor Pro Tem Mike Fruin, Councilmember Jose Hernandez, Councilmember Rick Howard, Councilmember Jon Epps and Councilmember Harold Magill. I would like to extend my appreciation to Gail French, and Donna Johnson, the department directors and all City staff for their contributions to the development of this budget.

Respectfully,

*Patrick Stallings*

**Patrick Stallings**  
**City Manager**

The City of Seagoville’s strategic planning process routinely starts with determining where we stand and where we want to be. The City has long term goals that were put in place by the prior administration. The goals are routinely evaluated each year by the City Manager and staff to make sure they are still relevant. Each department determines what specific, operational steps will be needed to achieve their goals and objectives. A list of accomplishments and performance measures are presented within the budget document that tie back to the City’s workplan.

**CITY OF SEAGOVILLE,  
TEXAS  
FY 2023 WORKPLAN**

| Goal     | Description   | Department Assignment   | FY 2023 Target   |
|----------|---|---|--|
| <b>1</b> | <p><b>Long Term Goal: Enhance the Quality of Life in Seagoville</b></p> <p>Implementation Strategy:</p> <ul style="list-style-type: none"> <li>A. Hosting the City’s annual civic academy</li> <li>B. Maintain the "no kill" philosophy within the Animal Services program.</li> <li>C. Continue to implement elements of the comprehensive technology plan, replacing two public workstations.</li> <li>D. Maintain accreditation with the Texas State Library.</li> <li>E. Provide Quality Leisure opportunities.</li> <li>F. Serve a congregate meal 5 days a week to qualifying patrons.</li> <li>G. Provide medical transportation services to disabled persons and seniors.</li> <li>H. Provide transportation services to Dallas Transit from various locations in Seagoville.</li> <li>I. Pass annual Dallas County health inspection.</li> <li>J. Pass Dallas County Area Agency on Aging annual financial review. (DCAAA)</li> <li>K. Pass DCAAA annual kitchen review.</li> <li>L. Provide games and other activities for senior center members.</li> <li>M. Participate in the annual warrant round up</li> </ul> | <ul style="list-style-type: none"> <li>All departments</li> <li>Animal Services</li> <li>Library</li> <li>Library</li> <li>Library</li> <li>Senior Center</li> <li>Municipal Court</li> </ul> | <ul style="list-style-type: none"> <li>3<sup>rd</sup> Quarter</li> <li>All Year</li> <li>4<sup>th</sup> Quarter</li> <li>3<sup>rd</sup> Quarter</li> <li>All Year</li> <li>All Year</li> <li>All Year</li> <li>All Year</li> <li>All Year</li> <li>3<sup>rd</sup> Quarter</li> <li>3<sup>rd</sup> Quarter</li> <li>3<sup>rd</sup> Quarter</li> <li>All Year</li> <li>3<sup>rd</sup> Quarter</li> </ul> |
| <b>2</b> | <p><b>Long Term Goal: Develop Collaborative Efforts in Community and Economic Development</b></p> <p>Implementation Strategy:</p> <ul style="list-style-type: none"> <li>A. Joint City Council/SEDC Board meetings</li> <li>B. Obtain SEDC funding for Quality-of-Life Projects.</li> </ul>   | <ul style="list-style-type: none"> <li>City Manager</li> <li>City Manager</li> </ul>  | <ul style="list-style-type: none"> <li>All Year</li> <li>3<sup>rd</sup> Quarter</li> </ul>   |

**CITY OF SEGOVILLE,  
TEXAS**  
FY 2023 WORKPLAN

| Goal            | Description   | Department Assignment  | FY 2023 Target  |
|-----------------|---|--|---|
| <p><b>3</b></p> | <p><b>Long Term Goal: Maintain Seagoville as a Safe, Clean and Attractive Community</b><br/>Implementation Strategy:</p> <p>A. Continue funding of the Litter Crew Program.</p> <p>B. Provide funding for major drainage projects.</p> <p>C. Reduce the occurrences of Part I crimes in the City.</p> <p>D. Provide high quality community-oriented services with sensitivity.</p> <p>E. Maintain a Texas Police Chiefs Best Practices Certified Police Department</p> <p>F. Provide public safety services in an efficient manner.</p> <p>G. Strive to return animals to their rightful owners.</p> <p>H. Respond to calls with courtesy and respect.</p> <p>I. Pass the Annual State Review.</p> <p>J. Ensure all building projects meet recognized standards for safety and code compliance.</p> <p>K. Implement a tire disposal service to properly dispose of illegally dumped tires.</p> <p>L. Manage street funding, engineering and contractors to complete street renovation projects (Crestview Drive, Johnnie Row, Ross Lane).</p> <p>M. Continue to comply with the CMOM standards as required by the Environmental Protection Agency.</p> <p>N. Continue to maintain a superior rating by the state of Texas for water quality.</p> <p>O. Create an electronic filing system and a paperless system.</p> | <p>City Manager<br/>City Manager<br/>Police</p> <p>Police, Fire</p> <p>Police, Support Services</p> <p>Police, Fire, Support Services, Animal Services</p> <p>Animal Services</p> <p>Animal Services<br/>Animal Services</p> <p>Building Inspection<br/>Streets</p> <p>Streets</p> <p>Water &amp; Sewer – All Programs</p> <p>Water &amp; Sewer – All Programs</p> <p>Support Services</p> | <p>All Year<br/>All Year<br/>All Year</p> <p>All Year</p> <p>2<sup>nd</sup> Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> <p>All Year</p> |

**CITY OF SEAGOVILLE,  
TEXAS  
FY 2023 WORKPLAN**

| Goal | Description  | Department Assignment   | FY 2023 Target  |
|------|--|---|---|
| 4    | <p><b>Long Term Goal: Maintain a Quality Workplace for Employees</b></p> <p>Implementation Strategy:</p> <p>A. Conduct two employee appreciation picnics.</p> <p>B. Work to increase employee pay annually.</p> <p>C. Percentage of turnover as a measure of staff stability and staff satisfaction.</p> <p>D. Number of Workers' Compensation Claims.</p> <p>E. Percentage of employees receiving annual performance evaluations.</p> <p>F. Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations.</p> <p>G. Hosting annual employee health fair.</p>   | <p>City Manager</p> <p>City Manager</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> | <p>4<sup>th</sup> Quarter</p> <p>3<sup>rd</sup> Quarter</p> <p>All Year</p> <p>All Year</p> <p>2<sup>nd</sup> Quarter</p> <p>All Year</p> <p>4<sup>th</sup> Quarter</p> |
| 5    | <p><b>Long Term Goal: Transparent and Responsive Governance and Business Services</b></p> <p>Implementation Strategy:</p> <p>A. Number of Days of Fund Reserve in General Fund and Water &amp; Sewer Fund.</p> <p>B. Conduct Records management program in accordance with State law.</p> <p>C. Administer all City elections in full compliance with the City Charter and the Texas Election Code.</p> <p>D. Post Council agendas 72 hours before public meetings as required by State law.</p> <p>E. Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances.</p> <p>F. Percent of approved Council Minutes posted on website within 3 days of approval.</p> | <p>City Manager</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p>   | <p>4<sup>th</sup> Quarter</p> <p>All Year</p> <p>3<sup>rd</sup> Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p>   |

**CITY OF SEAGOVILLE,  
TEXAS  
FY 2023 WORKPLAN**

| Goal | Description   | Department Assignment  | FY 2023 Target  |
|------|---|--|---|
| 5    | <p><b>Long Term Goal: Transparent and Responsive Governance and Business Services</b></p> <p>Implementation Strategy:</p> <p>G. Reduce average days to reconcile bank statements.</p> <p>H. Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments.</p> <p>I. Completion of annual audit and annual financial report with three or less audit adjustments.</p> <p>J. Receipt of GFOA Popular Financial Reporting Award.</p> <p>K. Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments.</p> | <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> | <p>All Year</p> <p>1<sup>st</sup> Quarter</p> <p>1<sup>st</sup> Quarter</p> <p>1<sup>st</sup> Quarter</p> <p>4<sup>th</sup> Quarter</p> |



## FY 2023 BUDGET CALENDAR

|  |   |   |
|--|---|---|
| April 1, 2022<br>April 22, 2022            | Staff Budget Discussion<br>Deadline for FY 2022 Expenditure Projections   | City Staff/SEDC   |
| May 2, 2022<br><br>April 11 – May 27, 2022 | Review of Mid-Year Projections and FYE Fund Balance Estimate<br><br>Department Operating Budget Preparation, Changes to Fee Schedule  | City Manager, Finance Director, City Council<br><br>City Manager, Department Heads, Finance |
| June 2022                                  | Budget Review – All Funds, SEDC and Fee Schedule  | City Manager, Department Heads, Finance   |
| June 16, 2022                              | SEDC Budget Workshop  | City Manager, Finance, SEDC Board   |
| June 23, 2022                              | SEDC Budget Approval  | City Manager, Finance, SEDC Board   |
| June, July 2022                            | Insurance Costs – TML and Health  | Human Resources, Finance  |
| July 25, 2022                              | General Fund and W&S Budget Workshop  | City Manager, Finance, City Council   |
| July 25, 2022                              | Certified Tax Roll  | Dallas/Kaufman Appraisal Districts  |
| August 5, 2022                             | Dallas County Tax Office submits completed “No New Revenue” and “Voter Approved” tax rate worksheets for entities for review and sign off   | Dallas County Tax Office  |
| August 8, 2022                             | Budget Submitted to City Secretary  | Finance   |
| August 8, 2022                             | Provide notice on Website of tax rates, M&O and I&S balances and Debt obligation schedule   | Finance   |
| August 15, 2022                            | Present Budget to Council (Overview)  | City Manager, Finance, City Council   |
| August 15, 2022                            | Resolution Accepting Tax Roll, Present NNR and VA Tax Rates to Council; Hold a RECORD VOTE approving the proposed tax rate (this info has to be included in the notice of the tax rate hearing per Tax Code 26.06(c)) Announce Public Hearing on budget (Aug 29 <sup>th</sup> ) and Tax Rates (Sept 12) | City Council  |
| August 18, 2022                            | Last day to publish notice of budget hearing<br><br>(not later than 10 <sup>th</sup> day before budget hearing and not earlier than 30 <sup>th</sup> day before budget hearing per TLGC 102.0065)   | City Secretary  |
| August 29, 2022                            | Budget Hearing and Overview<br>1. Proposed Budget FY 2023<br>2. Hotel/Motel Budget<br><br>At conclusion of hearing Council must take action to either adopt or postpone action on budget  | City Manager, Finance Director, City Council  |
| September 2, 2022                          | Provide notice of Public Hearing on Website for proposed tax rate   | City Secretary, Finance   |
| September 6, 2022                          | Publish Notice of Public Hearing on Tax Rate or Publish “Notice of Meeting to Vote/Adopt on Tax Rate” if proposed tax rate does not exceed NNR tax rate<br><br>(public hearing may not be before 5 <sup>th</sup> day after notice)  | City Secretary, Finance   |
| September 12, 2022                         | Adoption of Budget FY 2023, Separate ratification vote to adopt any budget that will raise total property tax revenue (TLGC 102.007(c), Hold Tax Rate Hearing, Adopt Tax Rate<br><br>Hotel/Motel Budget and Grants, SEDC Budget   | City Council  |
| September 15, 2022                         | Send Signed Copy of Tax Rate Ordinance to Tax Assessor/Collector  | Finance Director  |
| October 1                                  | Fiscal Year 2023 Begins   |   |

# City of Seagoville, Texas

## Budget Policies

### Procedures for preparing and adopting the annual budget

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

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

### **Procedures for amending the annual budget**

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

# City of Seagoville, Texas

## Basis of Budgeting and Accounting

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

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

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

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

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

# City of Seagoville Financial Policies

## **Purpose Statement**

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

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

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

## **Accounting, Auditing and Financial Reporting**

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

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

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

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

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

## **Internal Controls**

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

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

## **Fiscal**

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

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

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

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

## **Financial Condition and Reserve**

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

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

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

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

## **Revenue Management**

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

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

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

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

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

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

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

### **Expenditure Control**

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

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

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

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

### **Capital Financing and Debt Management**

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

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

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

**NOTE:**

Adopted by Council August 30, 2021

**CITY OF SEAGOVILLE, TEXAS**

**INVESTMENT POLICY**

**August 2022**

# **CITY OF SEAGOVILLE, TEXAS INVESTMENT POLICY**

## **PREFACE**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **11. SAFEKEEPING AND COLLATERALIZATION.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY OF TERMS

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

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**Affinity.** Related through marriage.

**Agencies.** See U.S. Agency securities.

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

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

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

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

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

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

**Commercial Paper.** An unsecured promissory note issued primarily by cor-

porations for a specific amount and maturing on a specific day. The maximum maturity for commercial paper is 270 days, but most frequently maturities do not exceed 30 days. Almost all commercial paper is rated by a rating service.

**Consanguinity.** Related by blood.

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

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

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

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

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

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

**Depository Bank.** The primary bank of the City. The relationship between the depository bank and the City is governed by state law and by a depository contract that is approved by the City Council.

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

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

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

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

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

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

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

**Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac).** A stockholder-owned corporation that provides a continuous flow of funds to mortgage lenders, primarily through developing and maintaining an active nationwide market in conventional mortgages.

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

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

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

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

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

**Investment.** The purchase of securities which, upon analysis, promise safety of principal and a satisfactory return. These factors distinguish investment from speculation.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Portfolio.** The collection of securities held by an investor.

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

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

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

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

**Reverse Repurchase Agreement.** An investment arrangement by which the City sells a security to a third party, such as a bank or broker/dealer, in return for cash and

agrees to repurchase the instrument from the third party at a fixed price and on a fixed date. The City would then use the cash to purchase additional investments. This type of investment is prohibited in the City's portfolio, except to the extent used by local government investment pools with which the City invests.

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

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

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

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

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

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

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

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

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

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

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

**[SAMPLE]**

**CITY OF SEAGOVILLE, TEXAS**

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

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

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

Qualified Representative of Business Organization

Firm: \_\_\_\_\_

\_\_\_\_\_  
Signature

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Current Authorized Dealers:**

American National Bank  
Home Bank  
TexPool  
TexStar  
MultiBank Securities  
LOGIC

# City of Seagoville, Texas

## Long Term Financial Strategy

### Key Financial Principles

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

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

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

## Position Analysis

| DEPT. | DEPARTMENT/TITLE                             | Actual 2020-2021 |             |             |              | Projected 2021-2022 |             |             |              | Budget 2022-2023 |             |             |               |
|-------|--|------------------|-------------|-------------|--------------|---------------------|-------------|-------------|--------------|------------------|-------------|-------------|---------------|
|       |  | 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     | <b>City Manager</b>                          |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | City Manager                                 | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 3     | <b>City Secretary</b>                        |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | City Secretary                               | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 4     | <b>Finance Department</b>                    |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Director of Finance                          | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Senior Accountant                            | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Purchasing Agent                             |                  |             |             |              |                     |             |             |              | 1.00             |             |             | 1.00          |
|       | Finance Technician                           | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 5     | <b>Animal Services</b>                       |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Animal Services Officer                      | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 2.00             | -           | -           | 1.00          |
|       | Animal Shelter Attendant                     | -                | 2.00        | -           | 1.00         | -                   | 2.00        | -           | 1.00         | -                | 2.00        | -           | 1.00          |
| 6     | <b>Building Inspection/Building Services</b> |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Community Development Director               | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Building Inspector                           | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Building Official                            | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Permit Technician                            | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Construction Inspector*                      | -                | -           | -           | -            | -                   | -           | -           | -            | 1.00             | -           | -           | 0.50          |
| 8     | <b>Police Department</b>                     |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Chief of Police                              | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Captain                                      | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | -                | -           | -           | -             |
|       | Assistant Chief of Police                    | -                | -           | -           | -            | -                   | -           | -           | -            | 1.00             | -           | -           | 1.00          |
|       | Sergeant                                     | 6.00             | -           | -           | 6.00         | 6.00                | -           | -           | 6.00         | 6.00             | -           | -           | 6.00          |
|       | Police Officer**                             | 18.00            | -           | 2.00        | 19.15        | 18.00               | -           | 2.00        | 19.15        | 21.00            | -           | 2.00        | 22.15         |
|       | Crossing Guard                               | -                | -           | 2.00        | 0.75         | 0.00                | -           | 2.00        | 0.75         | 0.00             | -           | 3.00        | 1.00          |
| 9     | <b>Planning Department</b>                   |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Senior Planner                               | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 11    | <b>Fire Department</b>                       |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Fire Chief                                   | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Fire Marshall                                |                  |             |             |              |                     |             |             |              | 1.00             |             |             | 1.00          |
|       | Captain                                      | 3.00             | -           | -           | 3.00         | 3.00                | -           | -           | 3.00         | 3.00             | -           | -           | 3.00          |
|       | Lieutenant                                   | 3.00             | -           | -           | 3.00         | 3.00                | -           | -           | 3.00         | 3.00             | -           | -           | 3.00          |
|       | Fire Fighter***                              | 18.00            | -           | 0.00        | 18.00        | 18.00               | -           | -           | 18.00        | 18.00            | -           | -           | 18.00         |
| 12    | <b>Municipal Court</b>                       |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Court Administrator                          | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Court Clerk                                  | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 13    | <b>Library</b>                               |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Library Director                             | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Library Assistant                            | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Library Clerk                                | -                | 2.00        | -           | 1.00         | 0.00                | 2.00        | -           | 1.00         | 0.00             | 2.00        | -           | 1.00          |
| 14    | <b>Senior Center</b>                         |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Senior Center Director                       | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Outreach Worker                              | -                | 1.00        | -           | 0.75         | -                   | 1.00        | -           | 0.75         | -                | 1.00        | -           | 0.75          |
|       | Food Server                                  | -                | 1.00        | -           | 0.64         | -                   | 1.00        | -           | 0.64         | -                | 2.00        | -           | 0.64          |
|       | Building Maintenance Worker                  | -                | 1.00        | -           | 0.50         | -                   | 1.00        | -           | 0.50         | -                |             | -           |               |
| 15    | <b>Street Department</b>                     |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Street Maintenance Supervisor                | -                | -           | -           | -            | -                   | -           | -           | -            | 1.00             | -           | -           | 1.00          |
|       | Maintenance Worker                           | 2.00             | -           | -           | 2.00         | 2.00                | -           | -           | 2.00         | 1.00             | -           | -           | 2.00          |
|       | Litter Crew Worker****                       | 2.00             | -           | -           | 2.00         | 2.00                | -           | -           | 2.00         | 3.00             | -           | -           | 2.00          |
| 17    | <b>Support Services</b>                      |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Support Services Manager                     | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Dispatch Supervisor                          | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
|       | Records Technicians                          | 3.00             | -           | -           | 3.00         | 3.00                | -           | -           | 3.00         | 3.00             | -           | -           | 3.00          |
|       | Communication Technicians                    | 6.00             | -           | 4.00        | 6.75         | 6.00                | -           | 4.00        | 6.75         | 11.00            | -           | 2.00        | 11.75         |
| 18    | <b>Parks Department</b>                      |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Supervisor                                   | -                | -           | -           | -            | -                   | -           | -           | -            | 1.00             | -           | -           | 1.00          |
|       | Crew Leader                                  | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | -                | -           | -           | -             |
|       | Maintenance Worker                           | -                | -           | -           | -            | -                   | -           | -           | -            | 1.00             | -           | -           | 1.00          |
| 22    | <b>Communications /IT</b>                    |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Director of Communications & Info. Services  | -                | -           | -           | -            | -                   | -           | -           | -            | -                | -           | -           | -             |
| 23    | <b>Human Resources</b>                       |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Director of Administrative Services          | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 24    | <b>Health</b>                                |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Health Inspector                             | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 1.00             | -           | -           | 1.00          |
| 25    | <b>Code Enforcement</b>                      |                  |             |             |              |                     |             |             |              |                  |             |             |               |
|       | Senior Code Enforcement Officer              | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | -                | -           | -           | -             |
|       | Code Enforcement Officer                     | 1.00             | -           | -           | 1.00         | 1.00                | -           | -           | 1.00         | 3.00             | -           | -           | 3.00          |
|       | <b>General</b>                               | <b>87.00</b>     | <b>7.00</b> | <b>8.00</b> | <b>93.54</b> | <b>87.00</b>        | <b>7.00</b> | <b>8.00</b> | <b>93.54</b> | <b>102.00</b>    | <b>7.00</b> | <b>7.00</b> | <b>106.79</b> |

## Position Analysis

| DEPT. DEPARTMENT/TITLE                | Actual 2020-2021 |             |             |               | Projected 2021-2022 |             |             |               | Budget 2022-2023 |             |             |               |
|---------------------------------------|------------------|-------------|-------------|---------------|---------------------|-------------|-------------|---------------|------------------|-------------|-------------|---------------|
|                                       | FT PERM.         | PT PERM.    | PT TEMP.    | FTE's         | FT PERM.            | PT PERM.    | PT TEMP.    | FTE's         | FT PERM.         | PT PERM.    | PT TEMP.    | FTE's         |
| 5 <b>W &amp; S Administrative</b>     |                  |             |             |               |                     |             |             |               |                  |             |             |               |
| Director of Water Utilities           | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 1.00             | -           | -           | 1.00          |
| Operations Support Technician         | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 1.00             | -           | -           | 1.00          |
| Construction Inspector*               | -                | -           | -           | -             | -                   | -           | -           | -             | 1.00             | -           | -           | 0.50          |
| 10 <b>Water Services Department</b>   |                  |             |             |               |                     |             |             |               |                  |             |             |               |
| Assistant Director of Water Utilities | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 1.00             | -           | -           | 1.00          |
| Water Supervisor                      | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 1.00             | -           | -           | 1.00          |
| Maintenance Worker                    | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 2.00             | -           | -           | 2.00          |
| Meter Service Technician              | 2.00             | -           | -           | 2.00          | 2.00                | -           | -           | 2.00          | 2.00             | -           | -           | 2.00          |
| 20 <b>Sewer Services Department</b>   |                  |             |             |               |                     |             |             |               |                  |             |             |               |
| Equipment Operator                    | -                | -           | -           | -             | -                   | -           | -           | -             | 1.00             | -           | -           | 1.00          |
| SewerSupervisor                       | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 1.00             | -           | -           | 1.00          |
| Maintenance Worker                    | 3.00             | -           | -           | 3.00          | 3.00                | -           | -           | 3.00          | 3.00             | -           | -           | 3.00          |
| 30 <b>Customer Service Department</b> |                  |             |             |               |                     |             |             |               |                  |             |             |               |
| Customer Service Manager              | 1.00             | -           | -           | 1.00          | 1.00                | -           | -           | 1.00          | 1.00             | -           | -           | 1.00          |
| Customer Service/UB Technician        | 2.00             | -           | -           | 2.00          | 2.00                | -           | -           | 2.00          | 3.00             | -           | -           | 3.00          |
| <b>Water and Sewer</b>                | <b>14.00</b>     | <b>-</b>    | <b>-</b>    | <b>14.00</b>  | <b>14.00</b>        | <b>0.00</b> | <b>0.00</b> | <b>14.00</b>  | <b>18.00</b>     | <b>0.00</b> | <b>0.00</b> | <b>17.50</b>  |
| <b>Total</b>                          | <b>101.00</b>    | <b>7.00</b> | <b>8.00</b> | <b>107.54</b> | <b>101.00</b>       | <b>7.00</b> | <b>8.00</b> | <b>107.54</b> | <b>120.00</b>    | <b>7.00</b> | <b>7.00</b> | <b>124.29</b> |

- \* Construction Inspector is split between Bldg Inspection Svcs and Water & Sewer admin
- \*\* A new police officer position was added
- \*\*\* A new firefighter position was added
- \*\*\*\* Litter Crew Worker position added



## CITY OF SEAGOVILLE, TEXAS FUND STRUCTURE

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

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

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

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

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

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

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

**CITY OF SEAGOVILLE, TEXAS  
FUND STRUCTURE  
FY 2022-23**

|                                | Measurement Focus                         |                                  | Budgetary Basis/<br>Basis of Accounting |                                |
|--------------------------------|---|----------------------------------|---|--------------------------------|
|                                | Flow of Current<br>Financial<br>Resources | Flow of<br>Economic<br>Resources | Modified<br>Accrual                     | Full<br>Accrual                |
| <b>I. Governmental Funds:</b>  |   |                                  |   |                                |
| General                        | x   |                                  | x                                       |                                |
| <b>Special Revenue Funds:</b>  |   |                                  |   |                                |
| Police State Forfeiture        | x   |                                  | x                                       |                                |
| Police Federal Forfeiture      | x   |                                  | x                                       |                                |
| Small Grants                   | x   |                                  | x                                       |                                |
| Revenue Recycling              | x   |                                  | x                                       |                                |
| Municipal Court                | x   |                                  | x                                       |                                |
| Park Development               | x   |                                  | x                                       |                                |
| Hotel/Motel                    | x   |                                  | x                                       |                                |
| Park Maintenance               | x   |                                  | x                                       |                                |
| Street Maintenance             | x   |                                  | x                                       |                                |
| Animal Shelter Operations      | x   |                                  | x                                       |                                |
| Animal Shelter Building        | x   |                                  | x                                       |                                |
| Vehicle Replacement            | x   |                                  | x                                       |                                |
| Technology Replacement         | x   |                                  | x                                       |                                |
| TCLEOSE                        | x   |                                  | x                                       |                                |
| Police Training                | x   |                                  | x                                       |                                |
| Storm Water                    | x   |                                  | x                                       |                                |
| <b>Debt Service Funds:</b>     |   |                                  |   |                                |
| General Bond Debt Service      | x   |                                  | x                                       |                                |
| <b>Capital Projects Funds:</b> |   |                                  |   |                                |
| Capital Projects               | x   |                                  | x                                       |                                |
| <b>II. Proprietary Funds:</b>  |   |                                  |   |                                |
| <b>Enterprise Funds:</b>       |   |                                  |   |                                |
| Water and Sewer Utility        |   | x                                |   | x                              |
|                                | <b>General</b>                            | <b>Special<br/>Revenue</b>       | <b>Water and<br/>Sewer</b>              | <b>Capital Projects</b>        |
| <b>General Government</b>      |   |                                  |   | <b>Budget<br/>Expenditures</b> |
| City Council                   | x   |                                  |   | \$ 9,650                       |
| City Manager                   | x   | x                                |   | 309,137                        |
| City Secretary                 | x   |                                  |   | 172,119                        |
| Information Technology         | x   |                                  |   | 178,500                        |
| Human Resources                | x   |                                  |   | 177,741                        |
| Finance                        | x   |                                  |   | 476,843                        |
| <b>Public Safety</b>           |   |                                  |   |                                |
| Police                         | x   | x                                |   | 8,627,865                      |
| Fire                           | x   |                                  |   | 3,010,293                      |
| EMS                            | x   |                                  |   | 174,123                        |
| Support Services               | x   |                                  |   | 947,944                        |
| Animal Services                | x   |                                  |   | 222,385                        |
| <b>Community Services</b>      |   |                                  |   |                                |
| Municipal Court                | x   | x                                |   | 208,825                        |
| Library                        | x   | x                                |   | 206,607                        |
| Senior Center                  | x   |                                  |   | 200,671                        |
| Sanitation                     | x   |                                  |   | 1,002,902                      |
| <b>Community Development</b>   |   |                                  |   |                                |
| Building Services              | x   |                                  |   | 515,319                        |
| Health Inspector               | x   |                                  |   | 121,653                        |
| Code Enforcement               |   |                                  |   | 226,661                        |
| Streets                        | x   | x                                | x                                       | 955,972                        |
| Parks                          | x   | x                                |   | 401,432                        |
| Planning                       | x   |                                  |   | 160,806                        |
| Stormwater                     |   | x                                |   | 37,660                         |
| <b>Nondepartmental</b>         | x   |                                  |   | 555,450                        |
| <b>Debt Service</b>            |   |                                  |   | 913,725                        |
| <b>Utilities</b>               |   |                                  |   |                                |
| Administrative                 |   | x                                | x                                       | 249,827                        |
| Water                          |   |                                  | x                                       | 2,743,069                      |
| Sewer                          |   |                                  | x                                       | 2,943,741                      |
| Customer Service               |   |                                  | x                                       | 326,220                        |
| Nondepartmental                |   |                                  | x                                       | 363,977                        |
| Capital Outlay                 |   |                                  | x                                       | 1,297,872                      |
| Debt Service                   |   |                                  | x                                       | 1,131,077                      |
| <b>TOTAL</b>                   |   |                                  |   | <b>\$ 28,870,066</b>           |

**City of Seagoville**  
**Combined Fund Summary**  
**FY 2022-2023**

| Fund Type and Name                           | October 1<br>Estimated<br>Fund<br>Balance | Total Receipts    | Total Funds<br>Available | Total<br>Expenditures | Transfers In<br>(Out) | September<br>30<br>Estimated<br>Fund<br>Balance |
|--|---|-------------------|--------------------------|-----------------------|-----------------------|---|
| <b>Governmental Fund Types</b>               |   |                   |                          |                       |                       |   |
| <u>General Operating Funds</u>               |   |                   |                          |                       |                       |   |
| General Fund                                 | 6,321,413                                 | 13,262,674        | 19,584,087               | 12,880,719            | (734,097)             | 5,969,272                                       |
|  | <u>6,321,413</u>                          | <u>13,262,674</u> | <u>19,584,087</u>        | <u>12,880,719</u>     | <u>(734,097)</u>      | <u>5,969,272</u>                                |
| <u>Debt Service Funds</u>                    |   |                   |                          |                       |                       |   |
| General Obligation Debt Service              | 111,005                                   | 817,522           | 928,527                  | 874,912               |                       | 53,615  |
|  | <u>111,005</u>                            | <u>817,522</u>    | <u>928,527</u>           | <u>874,912</u>        | -                     | <u>53,615</u>                                   |
| <u>Special Revenue Funds</u>                 |   |                   |                          |                       |                       |   |
| Police State Forfeiture                      | 4,675                                     | -                 | 4,675                    | -                     | -                     | 4,675   |
| Police Federal Forfeiture                    | 1,582                                     | -                 | 1,582                    | -                     | -                     | 1,582   |
| Small Grants Fund                            | 12,172                                    | 1,500             | 13,672                   | 1,500                 | -                     | 12,172  |
| Revenue Recycle Fund                         | 2,824                                     | 500               | 3,324                    | 500                   | -                     | 2,824   |
| Municipal Court Fund                         | 66,294                                    | 15,650            | 81,944                   | 10,997                | -                     | 70,947  |
| Park Development Fund                        | 113,613                                   |                   | 113,613                  | -                     | -                     | 113,613   |
| Hotel Motel Fund                             | 26,833                                    | 40,000            | 66,833                   | 31,000                | -                     | 35,833  |
| Park Maintenance Fund                        | 91,291                                    | 2,000             | 93,291                   | -                     | -                     | 93,291  |
| Park Development Fund                        | 33,662                                    | -                 | 33,662                   | -                     | -                     | 33,662  |
| Animal Shelter Operations                    | 17,331                                    | 3,000             | 20,331                   | 3,000                 | -                     | 17,331  |
| Animal Shelter Building                      | 4,501                                     | 2                 | 4,503                    | -                     | -                     | 4,503   |
| Vehicle Replacement                          | 14,502                                    | 2,500             | 17,002                   | 38,813                | 42,000                | 20,190  |
| Technology Replacement                       | 10,435                                    | -                 | 10,435                   | 17,500                | 17,500                | 10,435  |
| Toy Drive Fund                               |   | 1,190             | 1,190                    |                       |                       | 1,190   |
| TCLEOSE Fund                                 | 1,085                                     | 2,000             | 3,085                    | 1,000                 | -                     | 2,085   |
| Police Training Fund                         | 4,270                                     | -                 | 4,270                    | -                     | -                     | 4,270   |
| Storm Water Fund                             | 191,957                                   | 238,665           | 430,622                  | 37,660                | (27,600)              | 365,362   |
|  | <u>597,028</u>                            | <u>307,007</u>    | <u>904,034</u>           | <u>141,970</u>        | <u>31,900</u>         | <u>793,966</u>                                  |
| <u>Capital Project Funds</u>                 |   |                   |                          |                       |                       |   |
| Street Maintenance Fund                      | 148,448                                   | -                 | 148,448                  | 469,000               | 469,733               | 149,181   |
| 2019 Street Projects CIP Fund                | 38,630                                    |                   | 38,630                   | -                     | -                     | 38,630  |
| 2021 New Police Station<br>Construction Fund | 5,584,531                                 | 350               | 5,584,881                | 5,447,682             | -                     | 137,199   |
| Emergency Comm System Fund                   | 24  | -                 | 24                       |                       |                       | 24  |
|  | <u>5,771,633</u>                          | <u>350</u>        | <u>5,771,983</u>         | <u>5,916,682</u>      | <u>469,733</u>        | <u>325,034</u>                                  |
| <b>Total Governmental Fund Types</b>         | <u>12,801,079</u>                         | <u>14,387,553</u> | <u>27,188,631</u>        | <u>19,814,283</u>     | <u>(232,464)</u>      | <u>7,141,888</u>                                |
| <b>Business-Type Activities</b>              |   |                   |                          |                       |                       |   |
| <u>Water and Sewer Funds</u>                 |   |                   |                          |                       |                       |   |
| Water and Sewer Operating Fund               | 6,688,605                                 | 8,023,181         | 14,711,786               | 9,055,783             | (365,536)             | 5,290,467                                       |
| <b>Total Business-Type Activities</b>        | <u>6,688,605</u>                          | <u>8,023,181</u>  | <u>14,711,786</u>        | <u>9,055,783</u>      | <u>(365,536)</u>      | <u>5,290,467</u>                                |
| <b>Total All Funds</b>                       | <u>19,489,684</u>                         | <u>22,410,734</u> | <u>41,900,417</u>        | <u>28,870,066</u>     | <u>(598,000)</u>      | <u>12,432,354</u>                               |

**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
FY 2022-23**

|                                  | General           | Special<br>Revenue<br>Funds | Debt Service<br>Fund |
|----------------------------------|-------------------|-----------------------------|----------------------|
| <b>Fund Balance, beginning</b>   | <b>6,321,413</b>  | <b>597,028</b>              | <b>111,005</b>       |
| <b>Revenues:</b>                 |                   |                             |                      |
| Property Taxes                   | 7,441,091         | -                           | 817,522              |
| Sales & Other Taxes              | 3,312,861         | -                           | -                    |
| Hotel/Motel Tax                  | -                 | 40,000                      | -                    |
| Franchise Fees                   | 648,567           | -                           | -                    |
| Licenses & Permits               | 386,655           | 2,000                       | -                    |
| Intergovernmental                | 50,000            | 2,000                       | -                    |
| Charges for Services             | 1,104,000         | 239,165                     | -                    |
| Fines & Forfeitures              | 303,500           | 15,650                      | -                    |
| Other                            | 16,000            | 7,000                       | 0                    |
| Debt Proceeds                    | -                 | -                           | -                    |
| <b>Total Revenues</b>            | <b>13,262,674</b> | <b>305,815</b>              | <b>817,522</b>       |
| Transfers In                     | 420,136           | 59,500                      | -                    |
| <b>Total Available Resources</b> | <b>20,004,223</b> | <b>962,343</b>              | <b>928,527</b>       |
| <b>Expenditures:</b>             |                   |                             |                      |
| General Government               | 1,274,990         | 50,500                      | -                    |
| Public Safety                    | 7,283,476         | 4,000                       | -                    |
| Community Services               | 1,606,508         | 10,997                      | -                    |
| Community Development            | 1,850,114         | 37,660                      | -                    |
| Non Departmental                 | 476,250           | -                           | -                    |
| Reserve for Capital Expenditures | 6,700             | -                           | -                    |
| City Manager Recommended         | 159,576           | -                           | -                    |
| Debt Service                     | 67,500            | 38,813                      | 874,912              |
| Capital Improvements             | 155,605           | -                           | -                    |
| <b>Total Expenditures</b>        | <b>12,880,719</b> | <b>141,970</b>              | <b>874,912</b>       |
| Transfers Out                    | 1,154,233         | 27,600                      | -                    |
| <b>Fund Balance, ending</b>      | <b>5,969,272</b>  | <b>792,774</b>              | <b>53,615</b>        |

**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
FY 2022-23**

| <b>Capital<br/>Funds</b> | <b>Enterprise<br/>Funds</b> | <b>Adopted<br/>Budget<br/>FY 2023</b> | <b>Projected<br/>FY 2021-22</b> | <b>Actual<br/>FY 2020-21</b> |
|--------------------------|-----------------------------|---------------------------------------|---------------------------------|------------------------------|
| <b>5,771,633</b>         | <b>6,688,605</b>            | <b>19,489,684</b>                     | <b>21,674,739</b>               | <b>16,663,787</b>            |
| -                        | -                           | 8,258,613                             | 7,306,706                       | 6,547,068                    |
| -                        | -                           | 3,312,861                             | 3,376,968                       | 3,362,024                    |
| -                        | -                           | 40,000                                | 48,000                          | 26,370                       |
| -                        | -                           | 648,567                               | 637,146                         | 641,184                      |
| -                        | -                           | 388,655                               | 901,165                         | 900,921                      |
| -                        | -                           | 52,000                                | 191,749                         | 1,710,216                    |
| -                        | 8,023,181                   | 9,365,846                             | 8,708,252                       | 9,142,725                    |
| -                        | -                           | 319,150                               | 433,929                         | 439,579                      |
| 350                      | -                           | 23,850                                | 63,122                          | 93,049                       |
| -                        | -                           | -                                     | -                               | 5,307,297                    |
| 350                      | 8,023,181                   | 22,409,542                            | 21,667,037                      | 28,170,433                   |
| 469,733                  | -                           | 949,369                               | 1,336,137                       | 1,901,223                    |
| <b>6,241,716</b>         | <b>14,711,786</b>           | <b>42,848,595</b>                     | <b>44,677,914</b>               | <b>46,735,442</b>            |
| -                        | -                           | 1,325,490                             | 1,202,406                       | 1,027,762                    |
| -                        | -                           | 7,287,476                             | 6,543,110                       | 5,440,879                    |
| -                        | -                           | 1,617,505                             | 1,636,948                       | 1,589,983                    |
| -                        | 6,262,857                   | 8,150,631                             | 7,842,740                       | 6,740,705                    |
| -                        | 209,852                     | 686,102                               | 605,077                         | 795,641                      |
| -                        | -                           | 6,700                                 | 6,700                           | 0                            |
| -                        | 154,125                     | 313,701                               | 581,887                         | 400,502                      |
| -                        | 1,131,077                   | 2,112,302                             | 2,096,574                       | 1,919,704                    |
| 5,916,682                | 1,297,872                   | 7,370,159                             | 3,363,661                       | 5,055,239                    |
| 5,916,682                | 9,055,783                   | 28,870,066                            | 23,879,103                      | 22,970,415                   |
| -                        | 365,536                     | 1,547,369                             | 1,309,137                       | 1,559,055                    |
| <b>325,034</b>           | <b>5,290,467</b>            | <b>12,431,161</b>                     | <b>19,489,674</b>               | <b>22,205,971</b>            |

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

**GENERAL FUND**

The City has planned a structurally balanced budget for the General Fund, with ongoing budgeted revenues and transfers of \$13,682,810 exceeding ongoing budgeted expenditures and transfers of \$13,682,771. The City plans an estimated draw down in fund balance of \$352,181, leaving an estimated ending fund balance of \$5,969,272. This is primarily due to

- An increase in property tax assessed valuations of \$196,917,019, and a decrease in the property tax rate. The commitment of annual funding of street maintenance projects increased to (\$469,733). Several new positions were provided in the FY 2023 budget including one police officer position, one firefighter, and a purchasing agent. The City's recent economic development efforts have successfully yielded additional businesses, and the sales tax estimate is projected to increase slightly above the FY 2022 projected revenue estimate.
- Providing resources for a 2% raise to fulltime civilian employees and a 2% raise to first responders support division as well as providing for the step pay program for Police and Fire.
- Providing resources amounting to \$123,139 for Fire Department Vehicle and equipment and \$53,063 for the acquisition of police equipment including 3 drones.
- Providing resources of \$8,060 for a utility trailer for the Streets department.
- Providing resources to update the city zoning map of \$25,000.
- Providing resources to City Hall and the Senior center for HVAC Maintenance, fire alarm monitoring, removal and install new windows at the Senior center as well as Install and implement automatic doors for City Hall. \$35,178

**SPECIAL REVENUE FUNDS**

The 2023 Budget provides for an overall increase in this category of funds of \$196,938, a 33% increase in the estimated beginning fund balance of \$597,028. The overall increase is due to the following:

**Storm Water Fund**

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

**CAPITAL PROJECTS FUND**

The 2023 budget provides for decrease in fund balance of \$5,446,599 for an ending fund balance of \$325,034. The 2021 New Police Department Fund expects to provide \$5,447,000 in resources for the continuing construction of the Design Build of the New Police Department.

**ENTERPRISE FUND**

The 2023 Budget provides for a decrease in this fund of \$1,398,138, a 21% decrease of the estimated beginning fund balance of \$6,688,605. The FY 2023 budget provides \$110,000

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

**ENTERPRISE FUND (continued)**

for the Highway 175 Lift Station service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. Staff desires to control costs levied by North Texas Municipal Water District for treating the City's Inflow/Infiltration issues from this service area. This assessment will meet EPA and CMOM requirement of inspecting 10% of the citywide system every year.

In FY 2022, the City's budget allocates \$400,000 for Ard Road pump station improvements. The budget has allocated \$800,000 for FY 2023 for Phase 2 of the Ard Road pump station project. The Texas Commission on Environmental Quality (TCEQ) requires minimum system capacities be maintained for pumps, ground storage and elevated storage in the water system. The City is nearing a required pump upgrade based on the number of connections the City serves. The continued work is intended to accomplish both power and pipe upgrades to meet the ultimate needs of the station.

The budget also provides resources to complete engineering services for the Northern Basin Interceptor System project. This project consists of providing professional engineering services to facilitate the pre-design study for the Northern Basin Interceptor System and to begin property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Providing sewer infrastructure in this area is expected to open the area for future development. This project's remaining budget is \$100,000.

Resources are also provided for the East Malloy Bridge Rd Sewer Relocation project. The engineers project the construction cost and easements will cost \$200,000.00 for the project. This project is located at 303 E. Malloy Bridge Road and will relocate a sewer main running under a house at the address.

Resources also provided for the continued funding of a vehicle/equipment replacement reserve (\$68,000), and for the acquisition of a Blue Diamond boom mower w/82" grapple attachment \$29,786, a Dump Trailer \$17,560, and a Jetter trailer \$82,526.

**CITY OF SEAGOVILLE, TEXAS  
CHANGES IN FUND BALANCE  
PROJECTED 2022**

|   | General           | Special<br>Revenue<br>Funds | Debt Service<br>Fund | Capital Funds    | Enterprise<br>Funds | Projected<br>FY 2022 |
|---|-------------------|-----------------------------|----------------------|------------------|---------------------|----------------------|
| <b>Fund Balance, beginning</b>                          | <b>6,362,484</b>  | <b>598,754</b>              | <b>145,170</b>       | <b>6,481,928</b> | <b>8,086,403</b>    | <b>21,674,739</b>    |
| <b>Revenues:</b>  |                   |                             |                      |                  |                     |                      |
| Property Taxes  | 6,481,687         |                             | 825,019              | -                | -                   | 7,306,706            |
| Sales & Other Taxes                                     | 3,376,968         |                             | -                    | -                | -                   | 3,376,968            |
| Hotel/Motel Tax   | -                 | 48,000                      | -                    | -                | -                   | 48,000               |
| Franchise Fees  | 637,146           | -                           | -                    | -                | -                   | 637,146              |
| Licenses & Permits                                      | 898,165           | 3,000                       | -                    | -                | -                   | 901,165              |
| Intergovernmental                                       | 189,749           | 2,000                       | -                    | -                | -                   | 191,749              |
| Charges for Services                                    | 1,104,000         | 239,165                     | -                    | -                | 7,365,087           | 8,708,252            |
| Fines & Forfeitures                                     | 318,500           | 17,700                      | -                    | 97,729           | -                   | 433,929              |
| Other   | 9,010             | 54,102                      | 10                   | 0                | -                   | 63,122               |
| Debt Proceeds   | -                 | 0                           | -                    | -                | -                   | 0                    |
| <b>Total Revenues</b>                                   | <b>13,015,225</b> | <b>363,967</b>              | <b>825,029</b>       | <b>97,729</b>    | <b>7,365,087</b>    | <b>21,667,037</b>    |
| Transfers In  | 406,904           | 59,500                      |                      | 869,733          | -                   | 1,336,137            |
| <b>Total Available<br/>Resources</b>                    | <b>19,784,613</b> | <b>1,022,221</b>            | <b>970,199</b>       | <b>7,449,390</b> | <b>15,451,490</b>   | <b>44,677,914</b>    |
| <b>Expenditures:</b>                                    |                   |                             |                      |                  |                     |                      |
| General Government                                      | 1,157,406         | 45,000                      | -                    | -                | -                   | 1,202,406            |
| Public Safety   | 6,539,110         | 4,000                       | -                    | -                | -                   | 6,543,110            |
| Community Services                                      | 1,589,477         | 47,471                      | -                    | -                | -                   | 1,636,948            |
| Community Development                                   | 1,732,203         | 13,572                      | -                    | -                | 6,096,965           | 7,842,740            |
| Non Departmental<br>Reserve for Capital<br>Expenditures | 480,386           |                             | -                    | -                | 124,691             | 605,077              |
| City Manager<br>Recommended                             | 6,700             | -                           | -                    | -                | -                   | 6,700                |
| Debt Service  | 364,429           | -                           | -                    | -                | 217,458             | 581,887              |
| Capital Improvements                                    | 67,500            | 38,813                      | 859,184              |                  | 1,131,077           | 2,096,574            |
|   | 596,757           | 248,735                     | -                    | 1,677,779        | 840,390             | 3,363,661            |
| <b>Total Expenditures</b>                               | <b>12,533,967</b> | <b>397,591</b>              | <b>859,184</b>       | <b>1,677,779</b> | <b>8,410,581</b>    | <b>23,879,103</b>    |
| Transfers Out   | 929,233           | 27,600                      | -                    |                  | 352,304             | 1,309,137            |
| <b>Fund Balance, ending</b>                             | <b>6,321,413</b>  | <b>597,028</b>              | <b>111,015</b>       | <b>5,771,613</b> | <b>6,688,605</b>    | <b>19,489,674</b>    |

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

|                                  | General           | Special<br>Revenue<br>Funds | Debt Service<br>Fund | Capital Funds     | Enterprise<br>Funds | Actual<br>FY 2021 |
|----------------------------------|-------------------|-----------------------------|----------------------|-------------------|---------------------|-------------------|
| <b>Fund Balance, beginning</b>   | <b>3,658,977</b>  | <b>564,807</b>              | <b>100,398</b>       | <b>3,479,241</b>  | <b>8,860,364</b>    | <b>16,663,787</b> |
| <b>Revenues:</b>                 |                   |                             |                      |                   |                     |                   |
| Property Taxes                   | 5,981,876         | -                           | 565,192              | -                 | -                   | 6,547,068         |
| Sales & Other Taxes              | 3,362,024         | -                           | -                    | -                 | -                   | 3,362,024         |
| Hotel/Motel Tax                  | -                 | 26,370                      | -                    | -                 | -                   | 26,370            |
| Franchise Fees                   | 641,184           | -                           | -                    | -                 | -                   | 641,184           |
| Licenses & Permits               | 899,371           | 1,550                       | -                    | -                 | -                   | 900,921           |
| Intergovernmental                | 1,045,284         | 384,932                     | -                    | 280,000           | 0                   | 1,710,216         |
| Charges for Services             | 1,172,952         | 237,142                     | -                    | -                 | 7,732,631           | 9,142,725         |
| Fines & Forfeitures              | 420,526           | 19,053                      | -                    | -                 | -                   | 439,579           |
| Other                            | 16,773            | 58,673                      | 6                    | 1,892             | 15,706              | 93,049            |
| Debt Proceeds                    | -                 | 0                           | -                    | 5,307,297         | 0                   | 5,307,297         |
| <b>Total Revenues</b>            | <b>13,539,991</b> | <b>727,720</b>              | <b>565,198</b>       | <b>5,589,189</b>  | <b>7,748,337</b>    | <b>28,170,433</b> |
| Transfers In                     | 399,072           | 59,500                      | 348,719              | 1,093,932         | -                   | 1,901,223         |
| <b>Total Available Resources</b> | <b>17,598,039</b> | <b>1,352,026</b>            | <b>1,014,315</b>     | <b>10,162,361</b> | <b>16,608,701</b>   | <b>46,735,443</b> |
| <b>Expenditures:</b>             |                   |                             |                      |                   |                     |                   |
| General Government               | 987,302           | 40,460                      | -                    | -                 | -                   | 1,027,762         |
| Public Safety                    | 5,436,440         | 4,439                       | -                    | -                 | -                   | 5,440,879         |
| Community Services               | 1,580,562         | 9,421                       | -                    | -                 | -                   | 1,589,983         |
| Community Development            | 1,415,012         | 146,893                     | -                    | -                 | 5,178,800           | 6,740,705         |
| Non-Departmental                 | 416,309           | 268,985                     | -                    | -                 | 110,347             | 795,641           |
| Reserve for Capital Expenditures | 0                 | -                           | -                    | -                 | -                   | 0                 |
| City Manager Recommended         | 227,891           | -                           | -                    | -                 | 172,611             | 400,502           |
| Debt Service                     | 67,054            | 38,813                      | 521,144              | 155,913           | 1,136,779           | 1,919,704         |
| Capital Improvements             | -                 | 33,456                      | -                    | 3,450,324         | 1,571,458           | 5,055,239         |
| <b>Total Expenditures</b>        | <b>10,130,570</b> | <b>542,468</b>              | <b>521,144</b>       | <b>3,606,237</b>  | <b>8,169,995</b>    | <b>22,970,415</b> |
| Transfers Out                    | 1,104,985         | 27,600                      | -                    | 74,166            | 352,304             | 1,559,055         |
| <b>Fund Balance, ending</b>      | <b>6,362,484</b>  | <b>781,959</b>              | <b>493,169</b>       | <b>6,481,958</b>  | <b>8,086,402</b>    | <b>22,205,971</b> |

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

**Actual FY 2020-2021**

The increase in fund balance from \$16,657,156 to \$22,050,066 is mainly due to the New Police Station Project funded by the FY2021 bond sale.

Capital expenditures are expected to remain as budgeted. The street Projects fund is expected to complete Johnnie Row, Ross Land and Crestview at a total of \$1,722,023. Completion of the new Fire Station was also completed.

General Government expenditures replaced two police patrol vehicles, Police and fire-fighting equipment. \$214,400

Water and Sewer capital improvements included \$819,865 engineering services for the construction of the Northern Basin interceptor system, \$476,297 for completion of the installation of Smart Meter technology, 174,749 for a sewer trailer camera setup, \$68,000 for a replacement vehicle, and \$65,774 for a Dean Kubota Skid-steer.

**Projected FY 2021-2022**

The projected increase in fund balance from \$18,989,887 to \$19,489,684 is due to an increase in projected revenues for property tax of \$411,404, Sales Tax revenues of \$251,860, and license & permit fees of \$461,510.

Capital expenditures are expected to remain as budgeted. The street Projects fund is expected to complete Hall Rd -Shady Ln to Catherine Ln., Barry Drive, Elmo Rd, Water Street among others for a total of \$857,272.

General Government expenditures are projected to replace 3 police patrol vehicles \$230,475, purchase Fire department vehicles \$162,878. One vehicle for the Street Department and one for the Parks Department. Also projected is Police and fire-fighting equipment of \$175,908, IT and software equipment for a total of \$124,851.

Water and Sewer capital improvements include 2 replacement vehicles \$85,000, a zero turn mower \$21,450, Scada System \$96,940, and Ard Rd Pump Station Upgrades \$400,000.

**Adopted Budget FY 2023**

The anticipated decrease in fund balance from \$19,489,684 to \$12,432,364 is due to an increase in capital spending and transfer to the Street Maintenance Fund of \$469,733 and Capital Projects Fund \$625,000.

**General Government**

**General Fund – Total \$180,605**

- \$ 30,329 Fire Dept Vehicles
- \$35000 Animal Shelter Kennels
- \$41,297 Police Department Drones
- \$11,250 Dispatch Support -Electronic Warrants
- \$8,060 Streets- Utility Trailer
- \$29,669 Bldg. Inspection & Services (City Hall/Senior Center)
- \$25,000 Planning -Update to City zoning map

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

**Capital Funds**

**Fund 64 – New Police Station Construction:** Continued construction Funding of \$5,447,682.

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

**Water & Sewer Fund – Total \$1,297,872**

Capital acquisitions include the following:

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

\$800,000 is for continued upgrades to the Ard Road Pump Station. One of the four pumps at the station is currently out of service and needs to be replaced. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows.

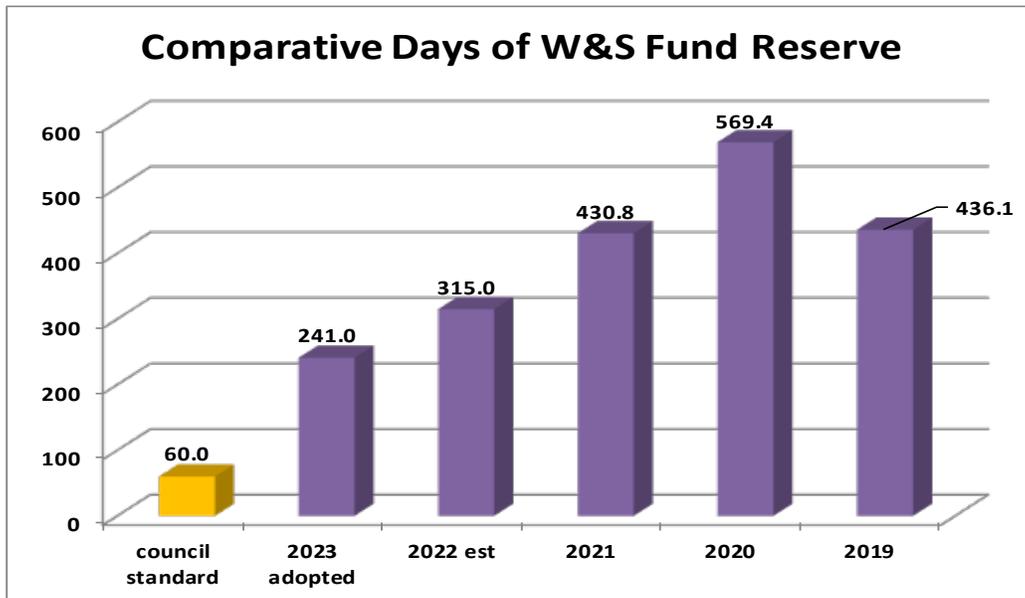
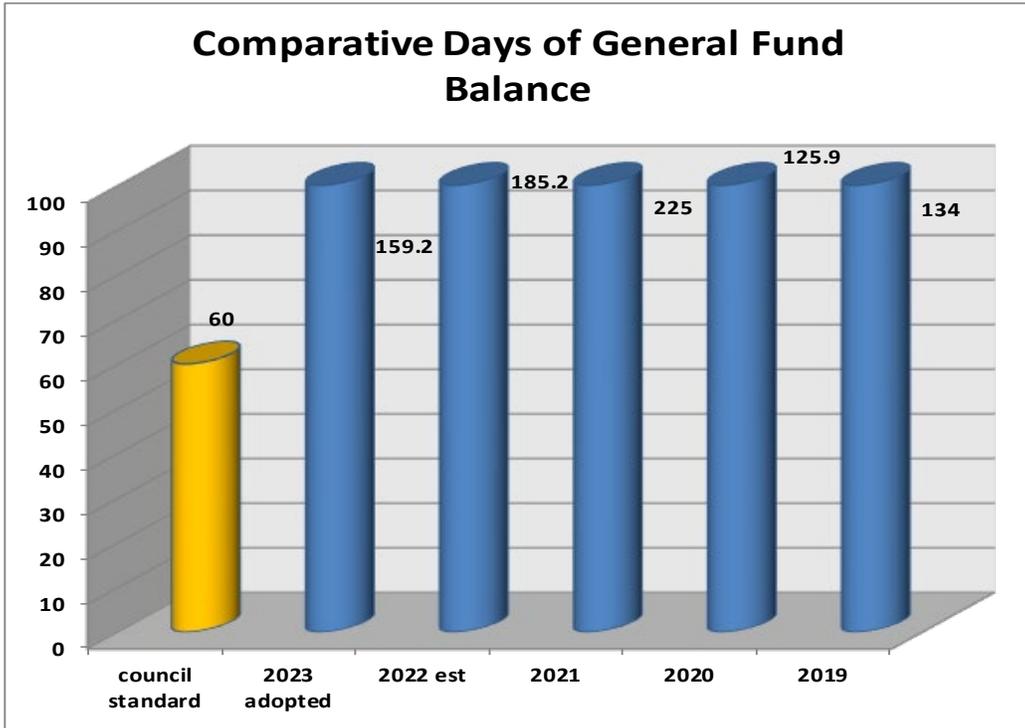
\$200,000 for the East Malloy Bridge Rd sewer relocation project.

\$100,000 for engineering services for the Northern Basin Interceptor System to facilitate the pre-design study and to begin property acquisition. This effort is to determine the right alignment for placement of the sewer line to open up an unserved portion of the community for future development.

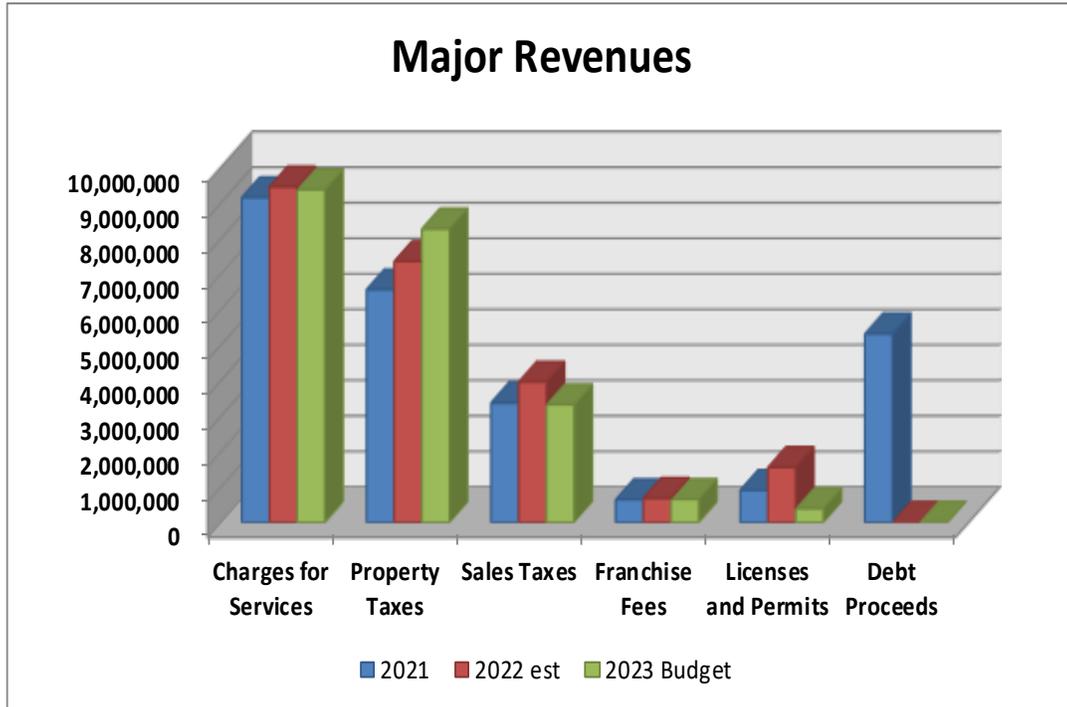
\$29,786 for a Blue Diamond boom mower with grapple, a dump trailer \$17,560, and a jetter trailer \$82,526.

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

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



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



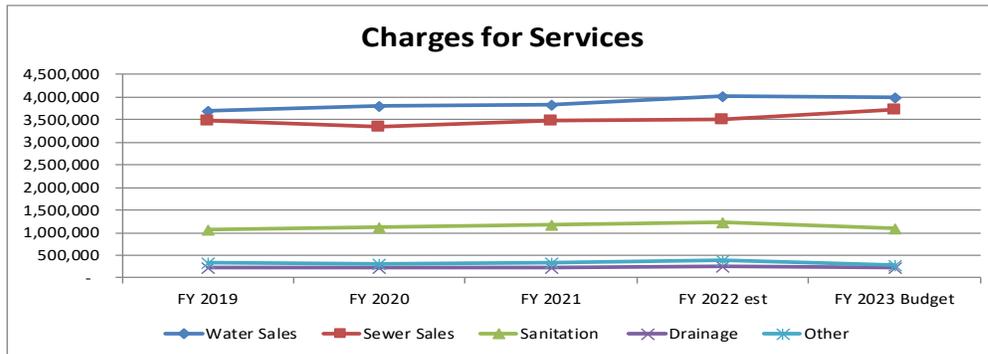
|                      | 2021      | 2022 est  | 2023 Budget |
|----------------------|-----------|-----------|-------------|
| Charges for Services | 9,142,725 | 9,442,264 | 9,366,346   |
| Property Taxes       | 6,547,068 | 7,345,452 | 8,258,623   |
| Sales Taxes          | 3,362,024 | 3,950,083 | 3,312,861   |
| Franchise Fees       | 641,184   | 674,657   | 648,567     |
| Licenses and Permits | 902,061   | 1,546,391 | 388,655     |
| Debt Proceeds        | 5,307,297 | -         | -           |

The first column for each group represents the actual revenues for the FY 2021, the second column represents the projected revenues for the FY 2022 and the third column represents the adopted revenues for FY 2023.

**Charges for services** are the City's largest revenue source, representing 42% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, sanitation fees, and delinquent payment penalty fees. Drainage fees in the Storm Water fund are unchanged from the previous fiscal year (2022). Water and sewer rates have increased to meet the needs of the upcoming fiscal year. Increases in revenue for water and sewer reflect community growth.

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

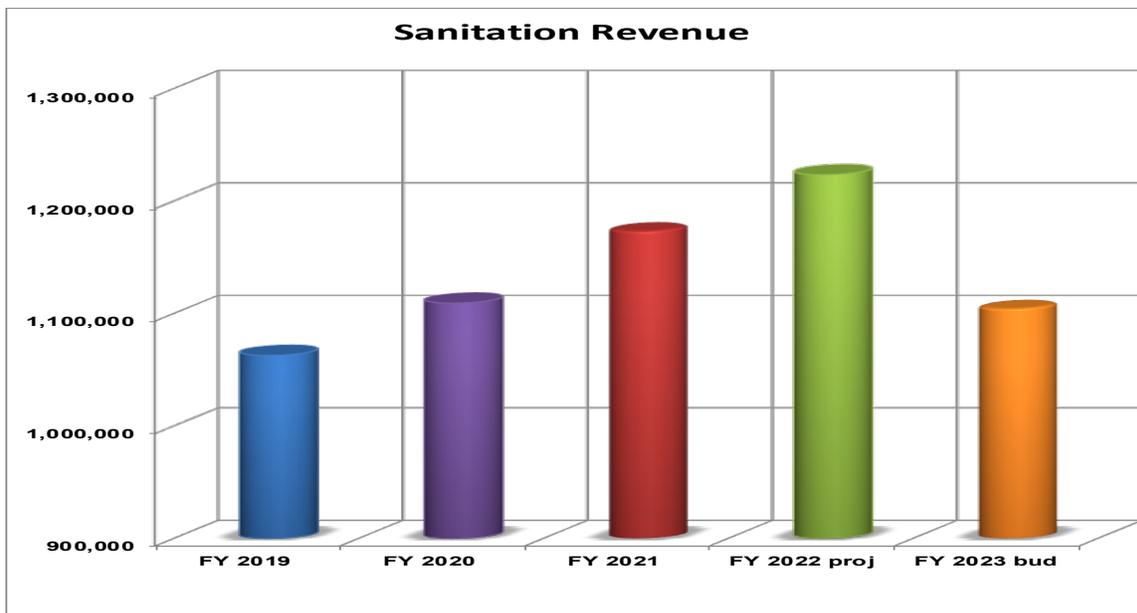
The table and graph below provide a five-year history of charges for services:



|             | FY 2019   | FY 2020   | FY 2021   | FY 2022 est | FY 2023 Budget |
|-------------|-----------|-----------|-----------|-------------|----------------|
| Water Sales | 3,681,169 | 3,794,159 | 3,839,475 | 4,013,902   | 3,999,381      |
| Sewer Sales | 3,462,527 | 3,349,761 | 3,465,860 | 3,507,645   | 3,729,362      |
| Sanitation  | 1,062,684 | 1,109,135 | 1,172,952 | 1,223,291   | 1,104,000      |
| Drainage    | 220,832   | 228,707   | 237,142   | 243,709     | 238,665        |
| Other       | 331,196   | 314,740   | 335,011   | 378,922     | 294,938        |

**Sanitation** revenue is billed to residential and commercial customers monthly as part of the City's water & sewer bill. Sanitation services are conducted in Seagoville by Republic Services. Republic provides weekly trash collection, bi-weekly recycle collection, and monthly bulk collection. Recycled items include aluminum cans, grocery bags, plastic bottles and containers, chipboard and box board, steel and tin cans, newspaper, cardboard, glass, magazines, catalogs, empty aerosol cans, phone books, and paper egg cartons. Sanitation revenue estimates to remain the same over the FY 2022 budget estimate.

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

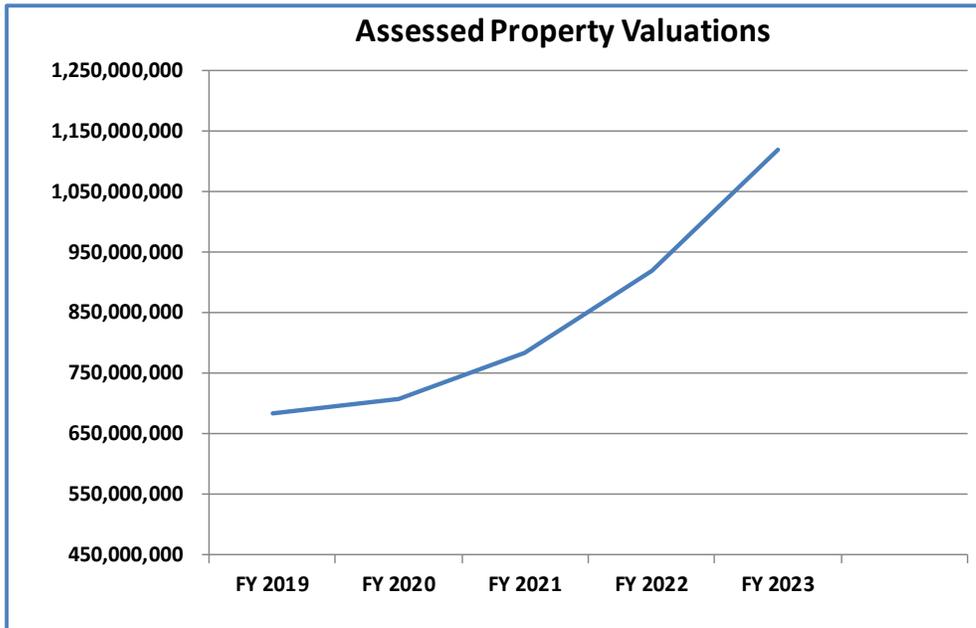


**City of Seagoville, Texas**  
**Trend Analysis of Major Revenues**  
**ALL FUNDS**

**Property Taxes** represent 37% 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 2022 certified taxable value of \$1,119,454,995 is a 21.6% increase from the 2021 certified taxable value of \$919,956,723. Staff is proposing a property tax rate of \$0.752687 per \$100 of valuation. **This tax rate is lower than the prior fiscal year tax rate** of \$0.788800 per \$100 of valuation. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. Staff is proposing a tax rate of \$0.678272 for operations and maintenance, which is **less than the previous fiscal year by (.02)**. The operations and maintenance portion of the property tax is collected through the General Fund. Staff is proposing a tax rate of \$0.08875 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is **.01 less than last year**. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31. Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

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

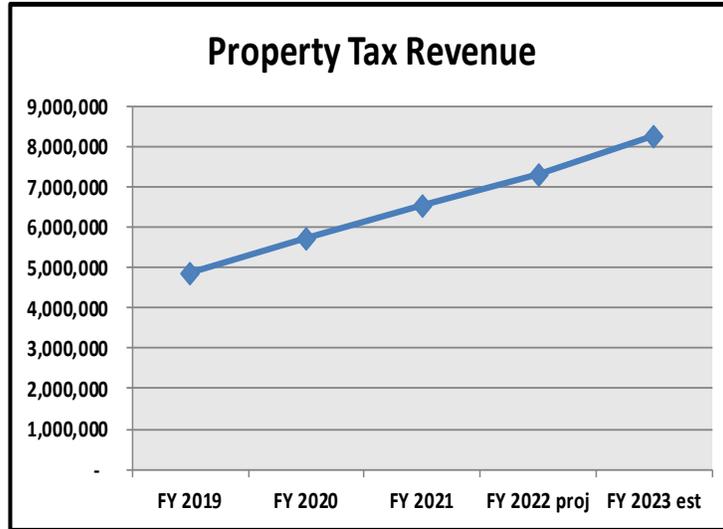
| FY 2019     | FY 2020     | FY 2021     | FY 2022     | FY 2023       |
|-------------|-------------|-------------|-------------|---------------|
| 683,530,390 | 708,887,803 | 783,072,485 | 919,956,723 | 1,119,454,995 |



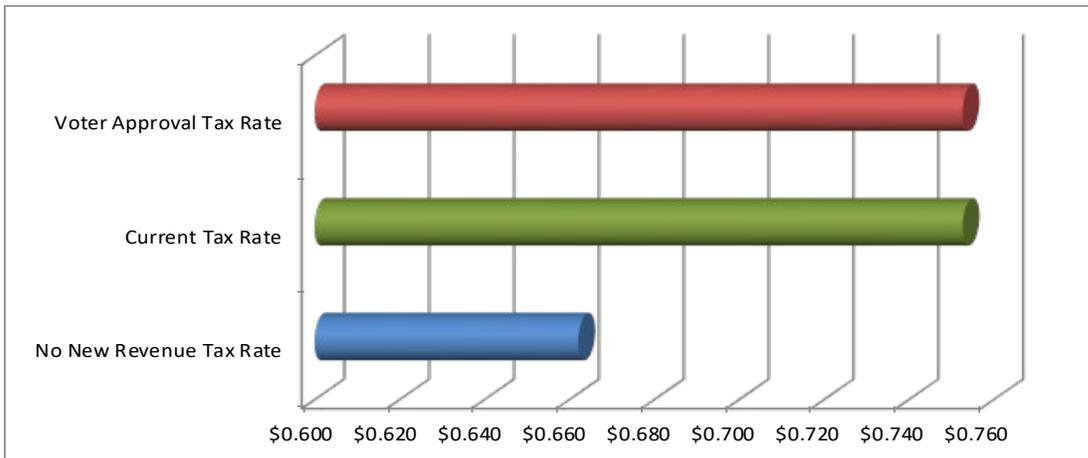
**City of Seagoville, Texas  
Trend Analysis of Major Revenues  
ALL FUNDS**

**Property Taxes**

| FY 2019   | FY 2020   | FY 2021   | FY 2022 proj | FY 2023 est |
|-----------|-----------|-----------|--------------|-------------|
| 4,868,479 | 5,723,915 | 6,547,068 | 7,345,452    | 8,258,623   |



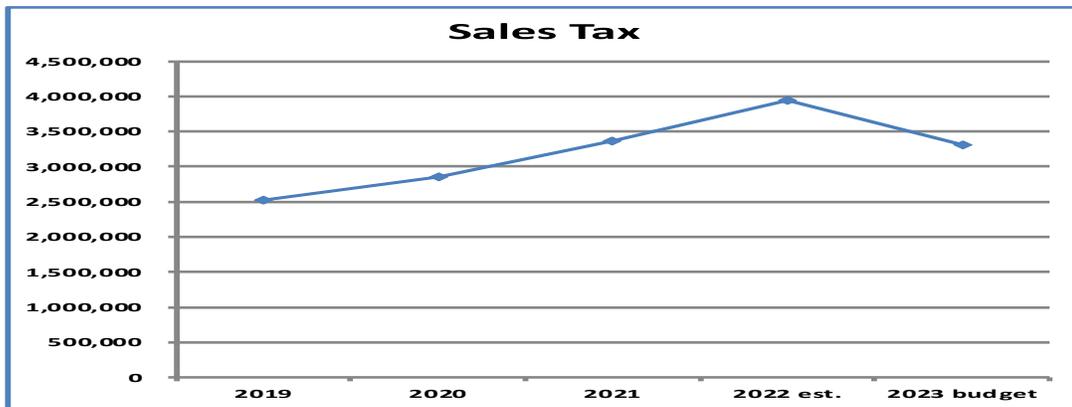
**Tax Rate Comparison**



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

**Sales Taxes** represent 15% of total budgeted revenues. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of Seagoville. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund and 1/2 cent is used for the Seagoville Economic Development Corporation. Sales taxes estimates an increase in FY 2022, due to the presence of new retail companies.

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

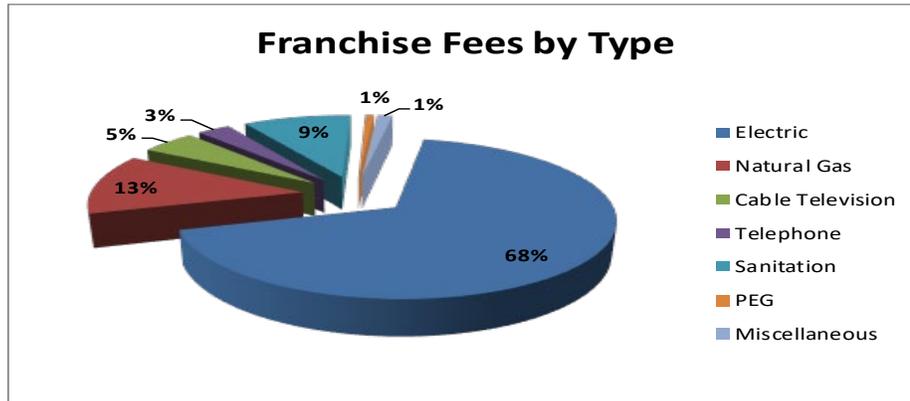


| Fiscal Year | 2019      | 2020      | 2021      | 2022 est. | 2023 budget |
|-------------|-----------|-----------|-----------|-----------|-------------|
| Sales Tax   | 2,521,508 | 2,857,274 | 3,362,024 | 3,950,083 | 3,312,861   |

**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 2023 fiscal year estimate to be approximately \$648,567, an increase of \$29,417 from the FY 2022 budget of \$619,150.

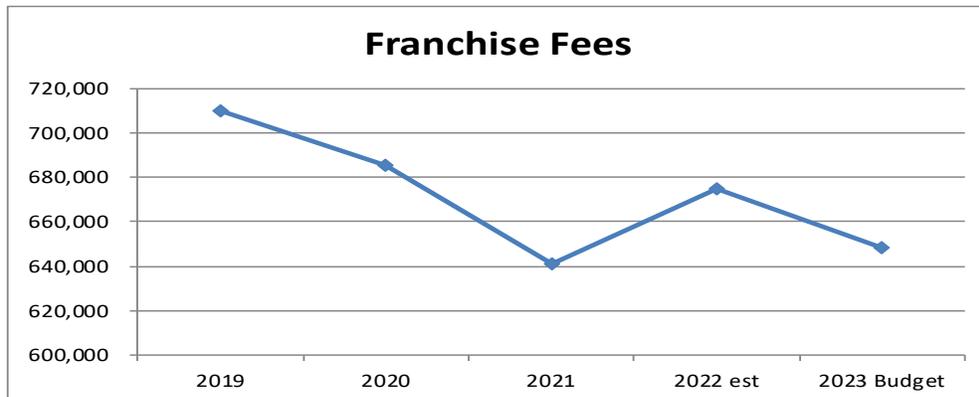
**City of Seagoville, Texas  
Trend Analysis of Major Revenues  
ALL FUNDS**

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



|                  |         |     |
|------------------|---------|-----|
| Electric         | 439,417 | 68% |
| Natural Gas      | 82,250  | 13% |
| Cable Television | 32,000  | 5%  |
| Telephone        | 19,000  | 3%  |
| Sanitation       | 62,000  | 10% |
| PEG              | 5,000   | 1%  |
| Miscellaneous    | 8,900   | 1%  |

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

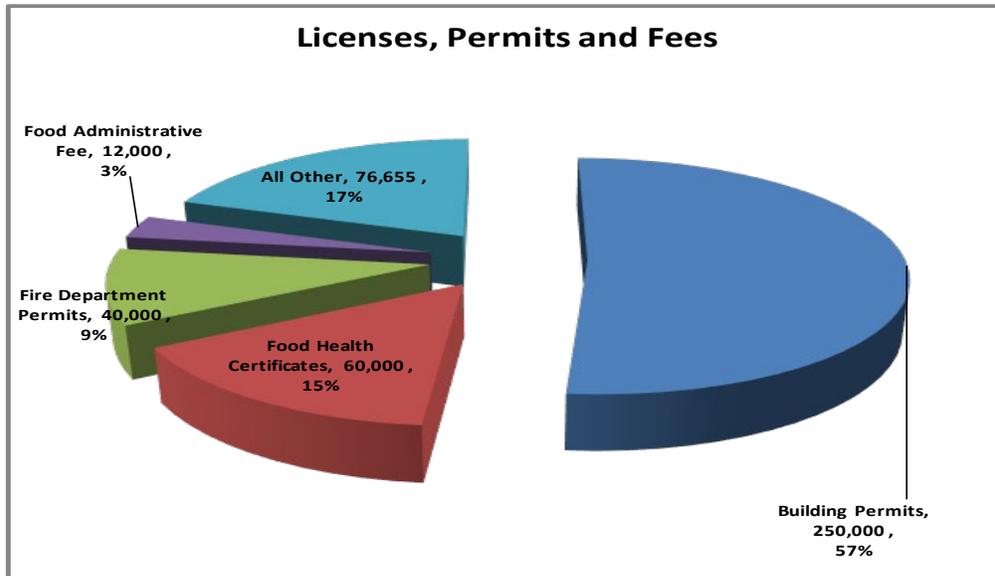


| Fiscal Year    | 2019    | 2020    | 2021    | 2022 est | 2023 Budget |
|----------------|---------|---------|---------|----------|-------------|
| Franchise Fees | 709,783 | 685,033 | 641,184 | 674,657  | 648,567     |

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

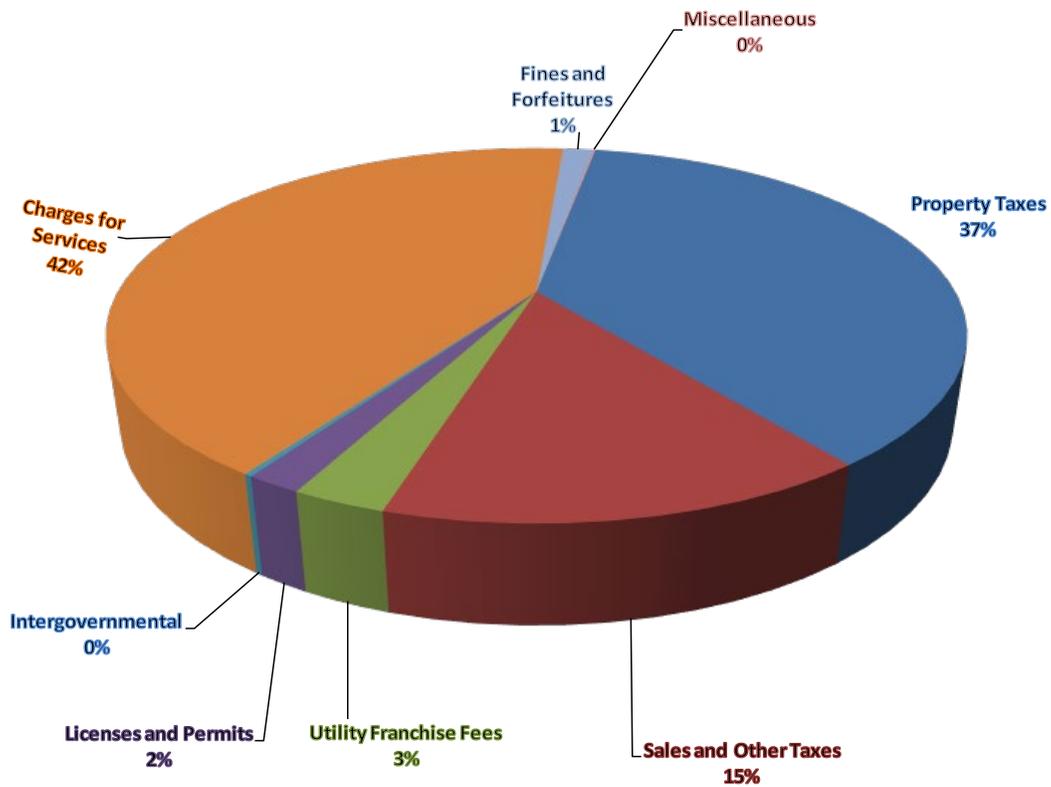
**Licenses, Permits and Fees** are fees generated from city oversight of a multitude of community development activities. These fees are classified into five categories for the sake of analysis: Building permits, Food health certificates, Fire department permits, Food administrative fees and other fees. We have experienced heightened activity of new home construction in Seagoville the past few fiscal years, particularly in the Seagoville Farms subdivision. The estimate for building permits revenue decreased to \$200,000 for the FY 2023 budget, due to a slight slow-down in new development with expectations of it to pickup in the next budget cycle.

The FY 2023 budget estimate for Licenses, Permits and Fees appears below:



**These five revenue sources combined represent 98% of the City's FY 2023 budgeted revenue.**

**CITY OF SEAGOVILLE, TEXAS  
REVENUE SUMMARY BY MAJOR TYPE  
ALL FUNDS  
FY 2022-23**



**TOTAL BUDGETED REVENUE  
\$22,409,552**

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

|                               | <u>Actual</u><br><u>FY 2020-2021</u> | <u>Projected</u><br><u>FY 2021-22</u> | <u>Adopted</u><br><u>Budget</u><br><u>FY 2022-23</u> |
|-------------------------------|--------------------------------------|---------------------------------------|--|
| <b>Property Taxes</b>         |                                      |                                       |  |
| Current                       | 6,378,515                            | 7,196,004                             | 8,143,623  |
| Delinquent                    | 106,494                              | 61,202                                | 60,000   |
| Penalties & Interest          | 62,059                               | 49,500                                | 55,000   |
| sub-total                     | 6,547,068                            | 7,306,706                             | 8,258,623  |
| <b>Sales Taxes</b>            | 3,362,024                            | 3,376,968                             | 3,312,861  |
| <b>Hotel/Motel Taxes</b>      | 26,370                               | 48,000                                | 40,000   |
| <b>Utility Franchise Fees</b> |                                      |                                       |  |
| Electric                      | 436,248                              | 420,000                               | 439,417  |
| Natural Gas                   | 70,572                               | 92,146                                | 82,250   |
| Cable Television              | 33,257                               | 32,000                                | 32,000   |
| Telephone                     | 15,637                               | 19,000                                | 19,000   |
| Sanitation                    | 69,058                               | 62,000                                | 62,000   |
| PEG                           | 7,588                                | 5,000                                 | 5,000  |
| Miscellaneous                 | 8,824                                | 7,000                                 | 8,900  |
| sub-total                     | 641,184                              | 637,146                               | 648,567  |
| <b>Licenses and Permits</b>   |                                      |                                       |  |
| Food Health Certificates      | 64,015                               | 62,000                                | 60,000   |
| Certificates of Occupancy     | 5,414                                | 9,500                                 | 6,500  |
| Food Administrative Fee       | 12,800                               | 12,000                                | 12,000   |
| Beer and Wine Permit Fees     | 360                                  | 360                                   | 360  |
| Food Handler Certification    | 5,350                                | 4,500                                 | 4,500  |
| Zoning & Plat Fees            | 46,196                               | 25,000                                | 25,000   |
| Park Development Fee          | 0                                    | -                                     | -  |
| Ballpark Fees                 | 1,550                                | 3,000                                 | 2,000  |
| Court Admin Fees              | 282                                  | 750                                   | 750  |
| Flea Market Permits           | -                                    | -                                     | 0  |
| Administrative Fees           | 113                                  | 150                                   | 150  |
| Building Permits              | 674,913                              | 420,000                               | 200,000  |
| Subdivision Inspection Fees   | (25)                                 | 252,982                               | -  |
| Fire Dept Fees                | 44,481                               | 50,000                                | 40,000   |
| Misc Permits                  | 643                                  | 600                                   | 500  |
| Misc Licenses                 | 22,694                               | 22,000                                | 15,000   |
| Court Online Fees             | 1,919                                | 1,000                                 | 1,400  |
| Bank Charges                  | 1,107                                | -                                     | 0  |
| Burglar Alarm Fees            | 9,755                                | 10,000                                | 10,000   |
| Tower Rental Fees             | 10,494                               | 10,495                                | 10,495   |
| sub-total                     | 902,061                              | 884,337                               | 388,655  |
| <b>Intergovernmental</b>      | 926,257                              | 191,749                               | 52,000   |

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

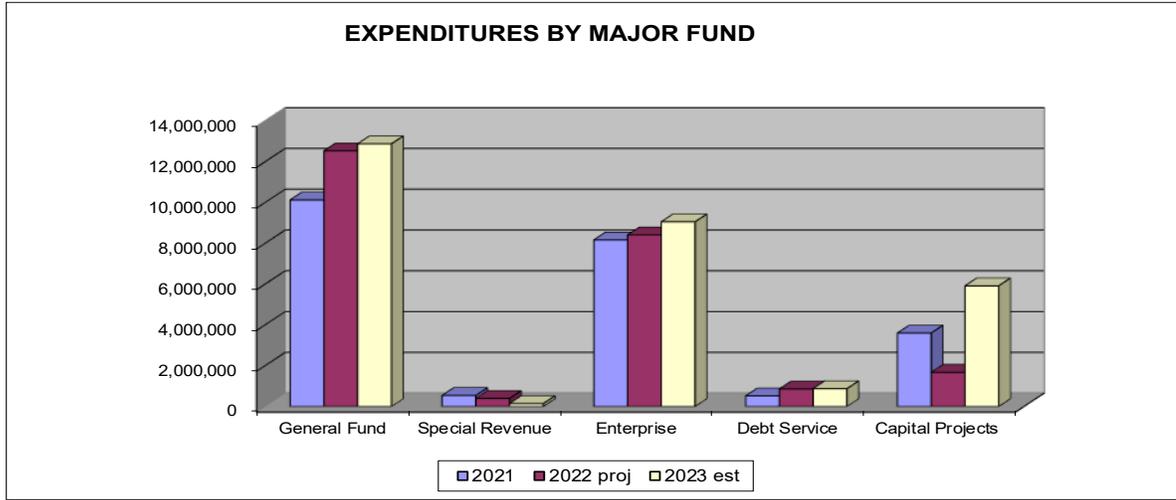
|   | <u>Actual<br/>FY 2020-2021</u> | <u>Projected<br/>FY 2021-22</u> | <u>Adopted<br/>Budget<br/>FY 2022-23</u> |
|---|--------------------------------|---------------------------------|--|
| <b>Charges for Services</b>                     |                                |                                 |  |
| Water Sales                                     | 3,839,475                      | 3,794,159                       | 3,999,381                                |
| Sewer Service Charge                            | 3,465,860                      | 3,276,490                       | 3,729,362                                |
| Other   | 426,156                        | 294,938                         | 294,938                                  |
| Drainage Charges                                | 237,142                        | 238,665                         | 238,665                                  |
| Sanitation Fees                                 | 1,172,952                      | 1,104,000                       | 1,104,000                                |
| sub-total                                       | <u>9,141,585</u>               | <u>8,708,252</u>                | <u>9,366,346</u>                         |
| <b>Fines and Forfeitures</b>                    | 439,579                        | 336,200                         | 319,150                                  |
| <b>Debt Proceeds</b>                            | 5,307,297                      | -                               | -  |
| <b>Miscellaneous</b>                            |                                |                                 |  |
| Interest  | 16,570                         | 39,210                          | 6,350                                    |
| Miscellaneous                                   | 73,122                         | 5,500                           | 14,000                                   |
| Insurance Recovery                              |                                |                                 | -  |
| Contributions                                   | 3,357                          | 115,041                         | 3,000                                    |
| Toy Drive Donation                              |                                | 1,100                           |  |
| sub-total                                       | <u>93,049</u>                  | <u>160,851</u>                  | <u>23,350</u>                            |
| <b>TOTAL REVENUES</b>                           | 27,386,473                     | 21,650,209                      | 22,409,552                               |
| <b>Interfund Transfers</b>                      |                                |                                 |  |
| From Water and Sewer Fund to<br>General Fund    | 352,304                        | 352,304                         | 365,536                                  |
| From Storm Water Fund to General<br>Fund        | 27,600                         | 27,600                          | 27,600                                   |
| From General Fund to Veh Replace                | 42,000                         | 42,000                          | 42,000                                   |
| From General Fund to Street<br>Maintenance      | 401,281                        | 869,733                         | 469,733                                  |
| From General Fund to Debt Svc                   |                                |                                 | -  |
| From General Fund to Tech Replace               | 17,500                         | 17,500                          | 17,500                                   |
| From General Fund to New Fire<br>Station        | 118,485                        |                                 | -  |
| From Emergency Comm Fund to New<br>Fire Station | 74,166                         |                                 |  |
| From General Fund to New Police<br>Station      | 500,000                        |                                 |  |
| From SEDC to General Fund-G&A<br>Recovery SEDC  | 19,168                         | 27,000                          | 27,000                                   |
| sub-total                                       | <u>1,552,504</u>               | <u>1,336,137</u>                | <u>949,369</u>                           |
| <b>GRAND TOTAL</b>                              | <u>28,938,978</u>              | <u>22,986,345</u>               | <u>23,358,921</u>                        |

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

| <b>Fund Code</b> | <b>Fund Name</b>           | <b>Actual<br/>FY 2020-21</b> | <b>Projected<br/>FY 2021-22</b> | <b>Adopted<br/>Budget<br/>FY 2021-22</b> |
|------------------|----------------------------|------------------------------|---------------------------------|--|
| 1                | General                    | 13,539,991                   | 13,015,225                      | 13,262,674                               |
| 2                | Debt Service               | 565,198                      | 825,029                         | 817,522                                  |
| 20               | Water and Sewer            | 7,748,337                    | 7,365,087                       | 8,023,181                                |
| 29               | State Seizure              | -                            | -                               | -  |
| 32               | Small Grants               | 1,709                        | 1,500                           | 1,500                                    |
| 35               | Recycling Revenue          | -                            | 500                             | 500                                      |
| 36               | Municipal Court            | 19,053                       | 17,700                          | 15,650                                   |
| 38               | Park Development           | 0                            | -                               | -  |
| 39               | Hotel/Motel                | 26,370                       | 48,000                          | 40,000                                   |
| 42               | Park Maintenance           | 1,550                        | 3,000                           | 2,000                                    |
| 43               | Street Maintenance         | 280,064                      | 64,979                          | -  |
| 44               | 2019 Bonds Street Projects | 1,584                        | 551                             | -  |
| 45               | Animal Shelter Operations  | 3,357                        | 3,000                           | 3,000                                    |
| 46               | Animal Shelter Building    | 2                            | 2                               | -  |
| 47               | Vehicle Replacement        | 3,605                        | 2,500                           | 2,500                                    |
| 50               | TCLEOSE                    | 1,875                        | 2,000                           | 2,000                                    |
| 54               | New Fire Station           |                              | 0                               | 0  |
| 56               | Toy Drive                  |                              | 1,100                           | 0  |
| 58               | Park Development II        |                              | 46,000                          | 0  |
| 61               | Storm Water                | 237,142                      | 238,665                         | 238,665                                  |
| 64               | New Police Station         | 5,307,507                    | 32,199                          | 350                                      |
| 65               | Emergency Communications   | 34                           | -                               | -  |
| 73-79            | Developer Funds            | 50,000                       |                                 |  |
| 75               | COVID RELIEF               | 383,057                      |                                 |  |
|                  | <b>TOTAL</b>               | <b><u>28,170,433</u></b>     | <b><u>21,667,037</u></b>        | <b><u>22,409,542</u></b>                 |

\* Revenues do not include interfund transfers

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



|                         | 2021       | 2022 proj  | 2023 est   |
|-------------------------|------------|------------|------------|
| <b>General Fund</b>     | 10,130,570 | 12,533,967 | 12,880,719 |
| <b>Special Revenue</b>  | 542,468    | 397,591    | 141,970    |
| <b>Enterprise</b>       | 8,169,995  | 8,410,581  | 9,055,783  |
| <b>Debt Service</b>     | 521,144    | 859,184    | 874,912    |
| <b>Capital Projects</b> | 3,606,237  | 1,677,779  | 5,916,682  |

**CITY EXPENDITURES - BY CATEGORY**

| Description               | 2021 Actual       | 2022 Budget       | 2022 Projected    | 2023 Budget       | \$ Increase (Decrease) | % Change   |
|---------------------------|-------------------|-------------------|-------------------|-------------------|------------------------|------------|
| Personnel                 | 7,939,152         | 8,338,498         | 9,586,214         | 10,571,648        | 2,233,150              | 27%        |
| Supplies                  | 883,749           | 888,331           | 948,916           | 924,716           | 36,385                 | 4%         |
| Contractual Services      | 7,857,416         | 7,712,519         | 8,660,199         | 8,162,626         | 450,107                | 6%         |
| Capital Outlay            | 4,370,394         | 6,568,638         | 2,587,200         | 7,098,774         | 530,136                | 8%         |
| Debt Service              | 1,919,704         | 2,131,781         | 2,096,574         | 2,112,302         | (19,479)               | -1%        |
| <b>Total Expenditures</b> | <b>22,970,416</b> | <b>25,639,767</b> | <b>23,879,103</b> | <b>28,870,066</b> | <b>3,230,299</b>       | <b>13%</b> |

Total fiscal year 2023 expenditures are budgeted to increase \$3,230,299, a 13% increase from the budget of fiscal year 2022. Personnel increased \$2,233,150 27% and Supplies increased \$36,385. Capital Outlay increased \$530,136, Debt Service decreased \$19,479 (1%) and Contractual Services increased \$450,107 6% respectively.

A summary of City-wide expenditure highlights appears below:

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

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

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

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

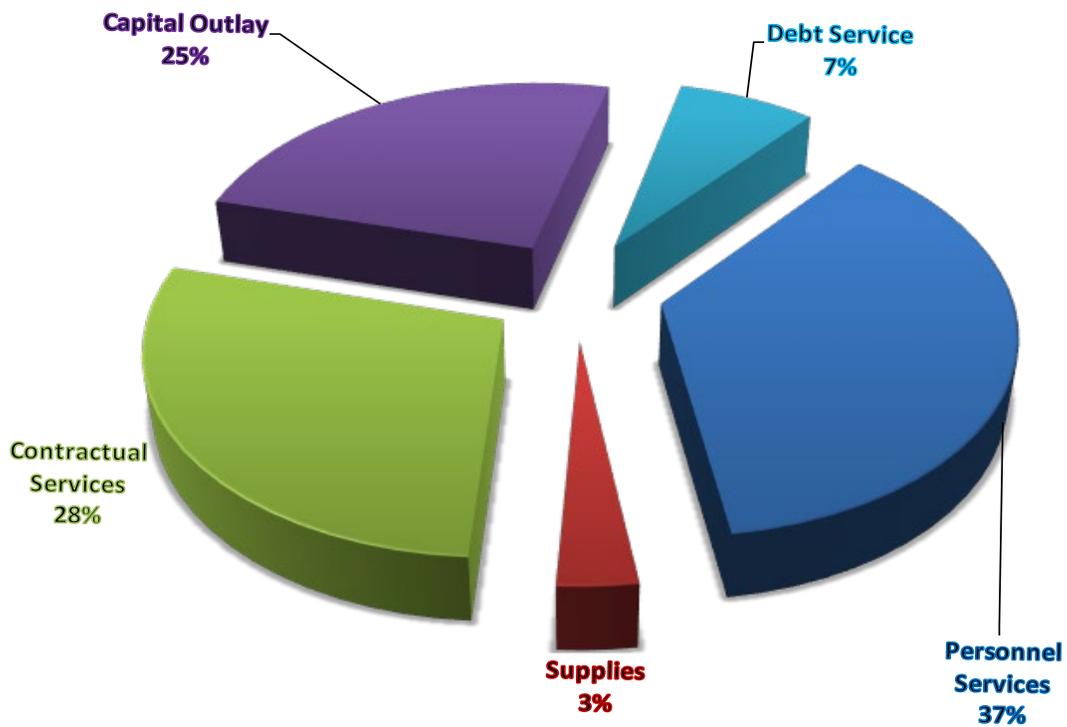
**Debt Service** has decreased slightly (1%).

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

| <b>Fund Code</b>          | <b>Fund Name</b>                | <b>Actual<br/>FY 2020-21</b> | <b>Projected<br/>FY 2021-22</b> | <b>Adopted<br/>Budget<br/>FY 2022-23</b> |
|---------------------------|---------------------------------|------------------------------|---------------------------------|--|
| 1                         | General                         | 10,130,571                   | 12,533,967                      | 12,880,719                               |
| 2                         | Debt Service                    | 521,144                      | 859,184                         | 874,912                                  |
| 20                        | Water and Sewer                 | 8,169,994                    | 8,410,581                       | 9,055,783                                |
| 29                        | State Seizure                   | 244                          | -                               | -  |
| 32                        | Small Grants                    | 1,535                        | 701                             | 1,500                                    |
| 35                        | Recycling Revenue               | -                            | 500                             | 500                                      |
| 36                        | Municipal Court                 | 7,885                        | 8,411                           | 10,997                                   |
| 38                        | Park Development                | -                            | -                               | -  |
| 39                        | Hotel/Motel                     | 21,000                       | 27,000                          | 31,000                                   |
| 42                        | Park Maintenance                | 2,000                        | 17,504                          | -  |
| 43                        | Street Maintenance              | 868,088                      | 780,507                         | 469,000                                  |
| 44                        | 2019 Street Projects            | 1,720,745                    | 857,272                         | -  |
| 45                        | Animal Shelter Operations       | -                            | 3,000                           | 3,000                                    |
| 47                        | Vehicle Replacement             | 72,270                       | 84,671                          | 38,813                                   |
| 48                        | Technology Replacement          | 19,460                       | 17,500                          | 17,500                                   |
| 50                        | TCLEOSE                         | 4,195                        | 1,000                           | 1,000                                    |
| 54                        | New Fire Station                | 802,229                      | -                               | -  |
| 56                        | Toy Donation                    | -                            | 1,100                           | -  |
| 58                        | Park Development II             | -                            | 8,633                           | -  |
| 61                        | Storm Water                     | 144,893                      | 227,573                         | 37,660                                   |
| 64                        | New Police Station              | 215,175                      | 40,000                          | 5,447,682                                |
| 65                        | Emergency Communications System | -                            | -                               | -  |
| 75                        | Covid Relief                    | 268,985                      | -                               | -  |
| <b>TOTAL EXPENDITURES</b> |                                 | <b><u>22,970,413</u></b>     | <b><u>23,879,103</u></b>        | <b><u>28,870,066</u></b>                 |

**\* Expenditures do not include interfund transfers**

**CITY OF SEAGOVILLE, TEXAS  
EXPENDITURE SUMMARY BY FUNCTION  
ALL FUNDS  
FY 2022-23**

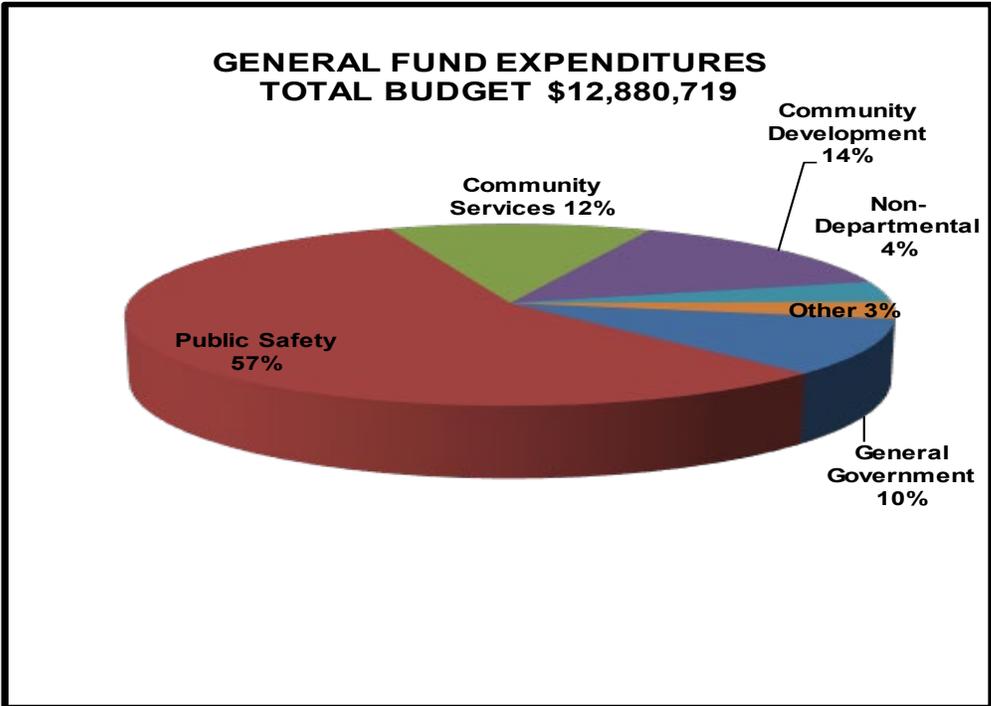
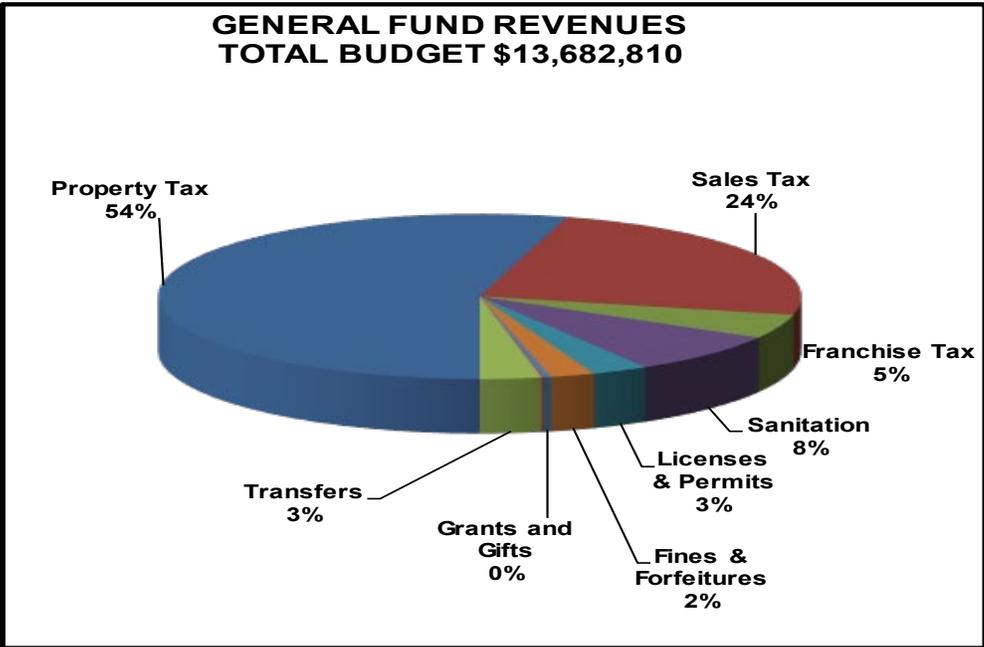


**TOTAL BUDGETED EXPENDITURES  
\$28,870,066**

**CITY OF SEAGOVILLE, TEXAS**  
**EXPENDITURE SUMMARY BY FUNCTION**  
**ALL FUNDS**  
**FY 2022-23**

| <b>Fund Code</b> | <b>Fund Name</b>          | <b>Personnel</b>  | <b>Supplies</b> | <b>Contractual Services</b> | <b>Capital Outlay</b> | <b>Debt Service</b> | <b>Interfund Transfers</b> | <b>TOTAL</b>      |
|------------------|---------------------------|-------------------|-----------------|-----------------------------|-----------------------|---------------------|----------------------------|-------------------|
| 1                | General                   | 9,212,086         | 473,266         | 2,794,647                   | 333,220               | 67,500              | -                          | 12,880,719        |
| 2                | Debt Service              | -                 | -               | -                           | -                     | 874,912             | -                          | 874,912           |
| 20               | Water and Sewer           | 1,359,562         | 449,350         | 4,797,922                   | 1,317,872             | 1,131,077           | -                          | 9,055,783         |
| 32               | Small Grants              | -                 | 1,500           | -                           | -                     | -                   | -                          | 1,500             |
| 35               | Revenue Recycling         | -                 | 500             | -                           | -                     | -                   | -                          | 500               |
| 36               | Municipal Court           | -                 | -               | 10,997                      | -                     | -                   | -                          | 10,997            |
| 39               | Hotel/Motel               | -                 | -               | 31,000                      | -                     | -                   | -                          | 31,000            |
| 43               | Street Maintenance        | -                 | -               | 469,000                     | -                     | -                   | -                          | 469,000           |
| 44               | 2019 Street Projects      | -                 | -               | -                           | -                     | -                   | -                          | -                 |
| 45               | Animal Shelter Operations | -                 | -               | 3,000                       | -                     | -                   | -                          | 3,000             |
| 47               | Vehicle Replacement       | -                 | -               | -                           | -                     | 38,813              | -                          | 38,813            |
| 48               | Technology Replacement    | -                 | -               | 17,500                      | -                     | -                   | -                          | 17,500            |
| 50               | TCLEOSE                   | -                 | -               | 1,000                       | -                     | -                   | -                          | 1,000             |
| 54               | Fire Station              | -                 | -               | -                           | -                     | -                   | -                          | -                 |
| 61               | Storm Water               | -                 | 100             | 37,560                      | -                     | -                   | -                          | 37,660            |
| 64               | Police Station            | -                 | -               | -                           | 5,447,682             | -                   | -                          | 5,447,682         |
| <b>TOTAL</b>     |                           | <b>10,571,648</b> | <b>924,716</b>  | <b>8,162,626</b>            | <b>7,098,774</b>      | <b>2,112,302</b>    | <b>-</b>                   | <b>28,870,066</b> |

**CITY OF SEAGOVILLE, TEXAS  
2022 - 2023 BUDGET  
GENERAL FUND**



CITY OF SEAGOVILLE

GENERAL FUND FINANCIAL SUMMARY

|  | Actual<br>2020-2021 | Amended<br>Budget<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|--|---------------------|--------------------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b>              | <b>\$3,658,977</b>  | <b>\$4,417,222</b>             | <b>\$6,362,484</b>     | <b>\$6,321,413</b>   |
| <b>Revenues</b>                            |                     |                                |                        |                      |
| Property Tax                               | \$5,981,876         | \$6,119,484                    | \$6,481,687            | \$7,441,091          |
| Sales Tax                                  | 3,362,024           | 3,125,108                      | 3,376,968              | 3,312,861            |
| Franchise Fees                             | 641,184             | 619,150                        | 637,146                | 648,567              |
| Sanitation Services                        | 1,172,952           | 1,104,000                      | 1,104,000              | 1,104,000            |
| Licenses, Permits and Fees                 | 899,371             | 436,655                        | 898,165                | 386,655              |
| Court and Library Fines                    | 420,526             | 290,000                        | 318,500                | 303,500              |
| Grants and Gifts                           | 1,045,283           | 289,749                        | 189,749                | 50,000               |
| Other Revenues                             | 16,773              | 13,000                         | 9,010                  | 16,000               |
| Transfers In                               | 399,072             | 406,904                        | 406,904                | 420,136              |
| <b>Total Revenues</b>                      | <b>\$13,939,063</b> | <b>\$12,404,051</b>            | <b>\$13,422,129</b>    | <b>\$13,682,810</b>  |
| <b>Total Available Funds</b>               | <b>\$17,598,040</b> | <b>\$16,821,273</b>            | <b>\$19,784,613</b>    | <b>\$20,004,223</b>  |
| <b>Expenditures</b>                        |                     |                                |                        |                      |
| General Government                         | 987,302             | 1,141,976                      | 1,157,406              | 1,274,990            |
| Public Safety                              | 5,436,440           | 6,894,412                      | 6,539,110              | 7,283,476            |
| Community Services                         | 1,580,562           | 1,582,467                      | 1,589,477              | 1,606,508            |
| Community Development                      | 1,415,012           | 1,800,382                      | 1,732,203              | 1,850,114            |
| Non-Departmental                           | 416,309             | 450,913                        | 480,386                | 476,250              |
| Tuition Reimbursement Program              | 0                   | 5,000                          | 0                      | 5,000                |
| Quint Debt Service                         | 67,054              | 67,500                         | 67,500                 | 67,500               |
| Reserve for Capital Expenditures           | 0                   | 6,700                          | 6,700                  | 6,700                |
| Transfer to Street Maintenance Fund        | 401,281             | 701,281                        | 869,733                | 469,733              |
| Transfer to Capital Projects Fund          |                     |                                |                        | 625,000              |
| Transfer to IT Replacement Fund            | 17,500              | 17,500                         | 17,500                 | 17,500               |
| <b>Total Operations</b>                    | <b>\$10,321,460</b> | <b>\$12,668,131</b>            | <b>\$12,460,014</b>    | <b>\$13,682,771</b>  |
| <b>Increase (Decrease) in Fund Balance</b> | <b>\$3,617,603</b>  | <b>-\$264,080</b>              | <b>\$962,115</b>       | <b>\$40</b>          |
| <b>One Time Use of Fund Balance</b>        | 914,095             | \$ 1,252,928                   | \$ 1,003,186           | \$ 352,181           |
| <b>Ending Fund Balance</b>                 | <b>\$6,362,484</b>  | <b>\$2,900,214</b>             | <b>\$6,321,413</b>     | <b>\$5,969,272</b>   |
| <b>Required Fund Balance (60 Days)</b>     | <b>\$1,696,678</b>  | <b>\$2,082,432</b>             | <b>\$2,048,221</b>     | <b>\$2,249,223</b>   |
| <b>Amount over Required Fund Balance</b>   | <b>\$4,665,806</b>  | <b>\$817,781</b>               | <b>\$4,273,192</b>     | <b>\$3,720,049</b>   |
| <i>Days of Fund Balance</i>                | 225.0               | 83.6                           | 185.2                  | 159.2                |
| <i>1 day of operations</i>                 | \$28,278            | \$34,707                       | \$34,137               | \$37,487             |

**CITY OF SEAGOVILLE  
GENERAL FUND FINANCIAL SUMMARY**

|   | <b>Actual<br/>2020-2021</b> | <b>Amended Budget<br/>2021-2022</b> | <b>Projected<br/>2021-2022</b> | <b>Adopted<br/>2022-2023</b> |
|---|-----------------------------|-------------------------------------|--------------------------------|------------------------------|
| Vehicle Replacement Fund                                | 42,000                      | 42,000                              | 42,000                         | 42,000                       |
| Emergency Siren Replacement                             | 25,000                      | 25,000                              | 25,000                         | 25,000                       |
| Firefighting Equipment                                  | 62,669                      | 158,293                             | 158,293                        | 92,810                       |
| Fire Dept Vehicles                                      |                             | 162,878                             | 162,878                        | 30,329                       |
| Animal Shelter Kennels                                  |                             |                                     |                                | 35,000                       |
| Police Department Drones                                |                             |                                     |                                | 41,297                       |
| Police Uniform & Training<br>for New Officer            |                             |                                     |                                | 11,766                       |
| Dispatch Support -Electronic<br>Warrants                |                             |                                     |                                | 11,250                       |
| Streets- Utility Trailer                                |                             |                                     |                                | 8,060                        |
| Bldg Inspection & Services(City<br>Hall/Senior Center)  |                             |                                     |                                | 29,669                       |
| Planning -Update to City zoning map                     |                             |                                     |                                | 25,000                       |
| Police equipment (handguns, shotguns,<br>Patrol Vehicle | 12,742<br>138,989           | 17,615<br>230,475                   | 17,615<br>230,475              |                              |
| Information Technology                                  |                             | 35,580                              | 35,580                         |                              |
| Software Upgrade  |                             | 89,231                              | 89,271                         |                              |
| Street Dept Vehicle                                     |                             | 34,000                              | 34,000                         |                              |
| A/C System Removal and<br>Replacement City Hall         |                             | 23,977                              | 23,977                         |                              |
| Remove and Replace Tile in<br>Restrooms                 |                             | 18,400                              | 18,400                         |                              |
| Vehicle for Construction Inspector                      |                             | 31,391                              | 31,391                         |                              |
| Parks Replacement Vehicle                               |                             | 64,187                              | 64,187                         |                              |
| Parks 2 Zero Turn Mowers                                |                             | 21,449                              | 21,449                         |                              |
| Animal Control Misting System<br>Inc Electrical         |                             | 10,000                              | 10,000                         |                              |
| Dispatch Incentive Pay                                  |                             | 20,000                              | 20,000                         |                              |
| Transfer to Street Maintenance                          |                             | 168,452                             |                                |                              |
| Transfer to Fire Station CIP                            | 118,485                     |                                     |                                |                              |
| Quality of Life Project                                 |                             | 100,000                             |                                |                              |
| Consulting Fees   |                             |                                     | 18,670                         |                              |
| Transfer to Police Station                              | 500,719                     |                                     |                                |                              |
| Laserfiche  | 6,592                       |                                     |                                |                              |
| Transportation Shelter Concrete Pad                     | 6,900                       |                                     | -                              |                              |
| <b>TOTAL</b>  | <b>914,095</b>              | <b>1,252,928</b>                    | <b>1,003,186</b>               | <b>352,181</b>               |

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

|  |                                    | <b>Actual<br/>2020-2021</b> | <b>Projected<br/>2021-2022</b> | <b>Adopted<br/>2022-2023</b> |
|--|------------------------------------|-----------------------------|--------------------------------|------------------------------|
| <b>REVENUES</b>                          |                                    |                             |                                |                              |
| <b>Property Taxes:</b>                   |                                    |                             |                                |                              |
| 9010                                     | Current ad valorem taxes           | \$ 5,813,324                | \$ 6,370,985                   | \$ 7,326,091                 |
| 9020                                     | Delinquent ad valorem taxes        | 106,494                     | 61,202                         | 60,000                       |
| 9030                                     | Penalty and interest               | 62,059                      | 49,500                         | 55,000                       |
| <b>Total Property Taxes</b>              |                                    | <u>5,981,876</u>            | <u>6,481,687</u>               | <u>7,441,091</u>             |
| <b>Sales and Use Tax:</b>                |                                    |                             |                                |                              |
| 9040                                     | Sales tax (Prop tax alternative)   | 1,120,256                   | 1,065,367                      | 1,060,220                    |
| 9120                                     | Sales tax                          | 2,240,512                   | 2,310,101                      | 2,251,141                    |
| 9121                                     | Mixed beverage tax                 | 1,257                       | 1,500                          | 1,500                        |
| <b>Total Sales and Use Tax</b>           |                                    | <u>3,362,024</u>            | <u>3,376,968</u>               | <u>3,312,861</u>             |
| <b>Franchise Fees:</b>                   |                                    |                             |                                |                              |
| 9100                                     | Electric                           | 436,248                     | 420,000                        | 439,417                      |
| 9101                                     | Gas                                | 70,572                      | 92,146                         | 82,250                       |
| 9102                                     | Cable                              | 33,257                      | 32,000                         | 32,000                       |
| 9103                                     | Telephone                          | 15,637                      | 19,000                         | 19,000                       |
| 9104                                     | Sanitation                         | 69,058                      | 62,000                         | 62,000                       |
| 9108                                     | PEG                                | 7,588                       | 5,000                          | 5,000                        |
| 9110                                     | All Other                          | 8,824                       | 7,000                          | 8,900                        |
| <b>Total Franchise Fees</b>              |                                    | <u>641,184</u>              | <u>637,146</u>                 | <u>648,567</u>               |
| <b>Sanitation</b>                        |                                    | 1,172,952                   | 1,104,000                      | 1,104,000                    |
| <b>Licenses, Permits and Fees</b>        |                                    |                             |                                |                              |
| 9230                                     | Animal Shelter                     |                             | -                              | -                            |
| 9231                                     | Animal Shelter Donations           |                             |                                |                              |
| 9240                                     | Inspection Fees                    |                             | -                              | -                            |
| 9241                                     | Food Health Certificates           | 64,015                      | 62,000                         | 60,000                       |
| 9242                                     | Certificate of Occupancy           | 5,414                       | 9,500                          | 6,500                        |
| 9244                                     | Food Administrative Fee            | 12,800                      | 12,000                         | 12,000                       |
| 9245                                     | Beer and Wine Permit Fees          | 360                         | 360                            | 360                          |
| 9246                                     | Food Handler/Manager Certification | 5,350                       | 4,500                          | 4,500                        |
| 9250                                     | Zoning and Plat Fees               | 46,196                      | 25,000                         | 25,000                       |
| 9270                                     | Court Admin Fees                   | 282                         | 750                            | 750                          |
| 9303                                     | Administrative Fee                 | 113                         | 150                            | 150                          |
| 9311                                     | Building Permit Fees               | 674,913                     | 420,000                        | 200,000                      |
| 9314                                     | Subdivision Inspection Fees        | (25)                        | 252,982                        |                              |
| 9315                                     | Fire Dept Permits                  | 44,481                      | 50,000                         | 40,000                       |
| 9320                                     | Misc Permits                       | 643                         | 600                            | 500                          |
| 9330                                     | Misc Licenses                      | 22,694                      | 22,000                         | 15,000                       |
| 9409                                     | Court Online Fees                  | 1,919                       | 1,000                          | 1,400                        |
| 9630                                     | Bank Charges                       | (33)                        |                                |                              |
| 9745                                     | Lien Reimbursement                 |                             | 16,828                         |                              |
| 9760                                     | Burglar Alarm Fees                 | 9,755                       | 10,000                         | 10,000                       |
| 9770                                     | Tower Rental Fees                  | 10,494                      | 10,495                         | 10,495                       |
| <b>Total Licenses, Permits and Fees:</b> |                                    | <u>899,371</u>              | <u>898,165</u>                 | <u>386,655</u>               |

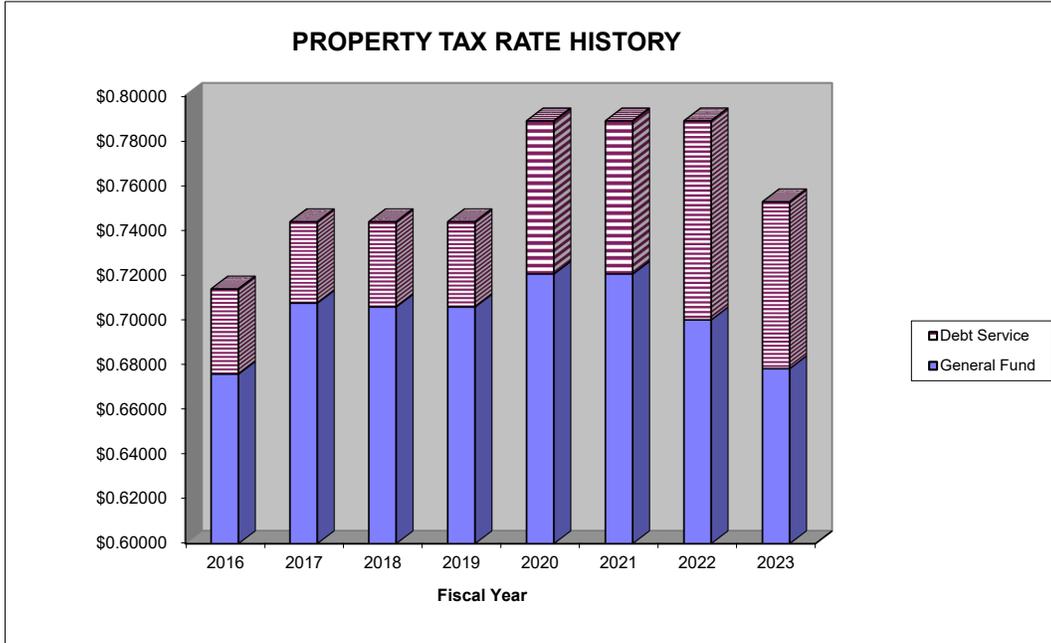
**CITY OF SEAGOVILLE  
GENERAL FUND  
REVENUES BY CATEGORY**

|                                      | <b>Actual<br/>2020-2021</b> | <b>Projected<br/>2021-2022</b> | <b>Adopted<br/>2022-2023</b> |
|--------------------------------------|-----------------------------|--------------------------------|------------------------------|
| <b>Court and Library Fines</b>       |                             |                                |                              |
| 9410 Court                           | 400,266                     | 300,000                        | 285,000                      |
| 9415 Child Safety Fee                | 18,883                      | 16,000                         | 16,000                       |
| 9420 Library                         | 1,377                       | 2,500                          | 2,500                        |
| <b>Total Fines</b>                   | <b>420,526</b>              | <b>318,500</b>                 | <b>303,500</b>               |
| <b>Grants and Gifts</b>              |                             |                                |                              |
| 9232 Toy Drive                       | 406                         |                                |                              |
| 9510 Senior Grants                   | 42,137                      | 30,000                         | 36,000                       |
| 9515 Senior Center Adm Reimbursement | 51,200                      | 10,000                         | 10,000                       |
| 9532 Other Grants                    | 164,086                     | 145,749                        | -                            |
| 9533 Covid Relief Revenue            | 695,000                     |                                |                              |
| 9746 2021 COV Recovery Funds FEMA    | 88,959                      |                                |                              |
| 9550 Senior Part. Contrib. Meals     | 3,495                       | 4,000                          | 4,000                        |
|                                      | <b>1,045,283</b>            | <b>189,749</b>                 | <b>50,000</b>                |
| <b>Other</b>                         |                             |                                |                              |
| 9610 Interest                        | 6,733                       | 6,000                          | 6,000                        |
| 9612 Peg Interest                    | 47                          | 10                             |                              |
| 9730 Misc                            | 10,056                      | 3,000                          | 10,000                       |
| 9740 Cash Over/Short                 | (64)                        | -                              |                              |
|                                      | <b>16,773</b>               | <b>9,010</b>                   | <b>16,000</b>                |
| <b>Transfers</b>                     |                             |                                |                              |
| 9111 Franchise - Water               | 74,826                      | 74,826                         | 81,261                       |
| 9112 Franchise - Sewer               | 79,034                      | 79,034                         | 85,831                       |
| 9615 Drainage Fund                   | 27,600                      | 27,600                         | 27,600                       |
| 9620 G&A Recovery W&S                | 198,444                     | 198,444                        | 198,444                      |
| 9621 G&A Recovery SEDC               | 19,168                      | 27,000                         | 27,000                       |
|                                      | <b>399,072</b>              | <b>406,904</b>                 | <b>420,136</b>               |
| <b>TOTAL REVENUES</b>                | <b>\$ 13,939,061.80</b>     | <b>\$ 13,422,129</b>           | <b>\$ 13,682,810</b>         |

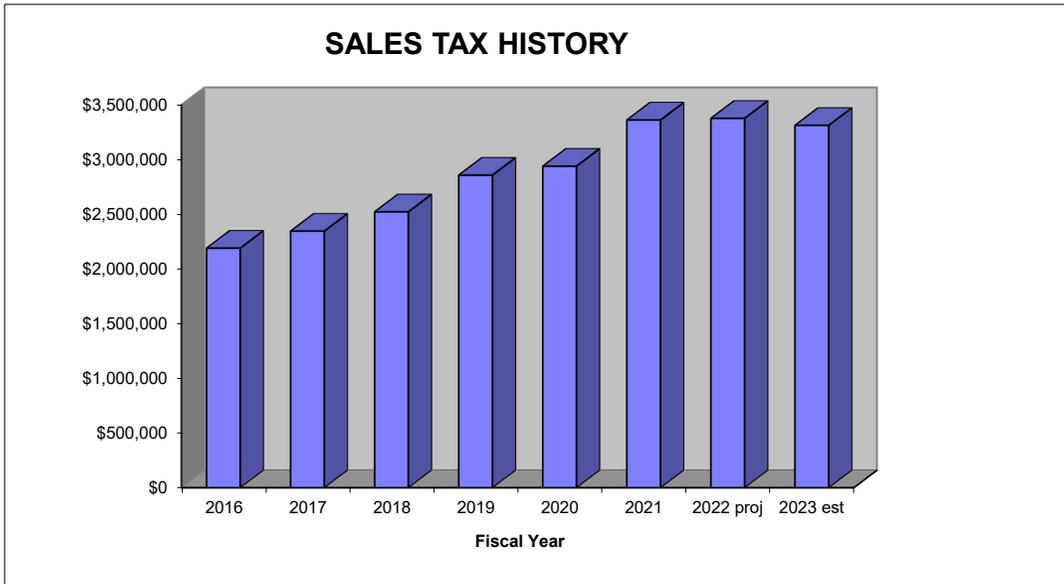
**CITY OF SEAGOVILLE  
GENERAL FUND SUMMARY OF EXPENDITURES**

|  | <b>Actual<br/>2020-2021</b> | <b>Amended<br/>Budget<br/>2021-2022</b> | <b>Projected<br/>2021-2022</b> | <b>Adopted<br/>2022-2023</b> |
|--|-----------------------------|---|--------------------------------|------------------------------|
| <b>Expenditures</b>                    |                             |   |                                |                              |
| City Council                           | \$3,020                     | \$9,650                                 | \$1,800                        | \$9,650                      |
| City Manager                           | 257,672                     | 268,913                                 | 268,913                        | 277,637                      |
| City Secretary                         | 135,037                     | 149,173                                 | 160,048                        | 172,119                      |
| Information Technology                 | 119,858                     | 154,465                                 | 154,465                        | 161,000                      |
| Human Resources                        | 140,843                     | 171,434                                 | 164,934                        | 177,741                      |
| Finance                                | 330,871                     | 388,341                                 | 407,246                        | 476,843                      |
| <b>General Government</b>              | <b>\$987,302</b>            | <b>\$1,141,976</b>                      | <b>\$1,157,406</b>             | <b>\$1,274,990</b>           |
| Police                                 | \$2,362,614                 | \$2,973,531                             | \$2,833,070                    | \$3,126,120                  |
| Fire                                   | 2,235,667                   | 2,643,920                               | 2,643,920                      | 2,862,154                    |
| EMS                                    | 174,994                     | 174,123                                 | 174,123                        | 174,123                      |
| Support Services                       | 541,678                     | 921,331                                 | 710,661                        | 936,694                      |
| Animal Services                        | 121,488                     | 181,507                                 | 177,336                        | 184,385                      |
| <b>Public Safety</b>                   | <b>\$5,436,440</b>          | <b>\$6,894,412</b>                      | <b>\$6,539,110</b>             | <b>\$7,283,476</b>           |
| Municipal Court                        | \$ 181,875                  | \$ 177,872                              | \$ 193,600                     | \$ 197,828                   |
| Library                                | 235,317                     | 237,960                                 | 237,855                        | 205,107                      |
| Senior Center                          | 196,438                     | 210,708                                 | 202,095                        | 200,671                      |
| Sanitation                             | 966,931                     | 955,927                                 | 955,927                        | 1,002,902                    |
| <b>Community Services</b>              | <b>\$ 1,580,562</b>         | <b>\$ 1,582,467</b>                     | <b>\$ 1,589,477</b>            | <b>\$ 1,606,508</b>          |
| Building Inspection and Services       | \$ 370,455                  | \$ 472,169                              | \$ 524,514                     | \$ 485,650                   |
| Health Inspector                       | 112,521                     | \$ 121,546                              | 129,327                        | 121,653                      |
| Code Enforcement                       | 154,653                     | 207,761                                 | 162,012                        | 226,661                      |
| Streets                                | 385,036                     | 464,405                                 | 423,104                        | 478,912                      |
| Parks                                  | 284,364                     | 411,536                                 | 408,739                        | 401,432                      |
| Planning                               | 107,983                     | 122,965                                 | 84,507                         | 135,806                      |
| <b>Community Development</b>           | <b>\$ 1,415,012</b>         | <b>\$1,800,382</b>                      | <b>\$ 1,732,203</b>            | <b>\$ 1,850,114</b>          |
| <b>Non-Departmental</b>                | <b>\$416,309</b>            | <b>\$450,913</b>                        | <b>\$480,386</b>               | <b>\$476,250</b>             |
| Quint Debt Service                     | \$ 67,054                   | \$ 67,500                               | \$ 67,500                      | \$ 67,500                    |
| Tuition Reimbursement Program          | -                           | 5,000                                   | 5,000                          | 5,000                        |
| Reserve for Capital Expenditures (PEG) | -                           | 6,700                                   | 6,700                          | 6,700                        |
| <b>Total Operations</b>                | <b>9,902,679</b>            | <b>11,949,350</b>                       | <b>11,577,781</b>              | <b>12,570,538</b>            |
| <b>Transfers</b>                       | <b>\$1,172,039</b>          | <b>\$418,781</b>                        | <b>\$17,500</b>                | <b>\$887,233</b>             |
| <b>TOTAL OPERATIONS AND TRANSFERS</b>  | <b>\$11,074,718</b>         | <b>\$12,368,131</b>                     | <b>\$11,595,281</b>            | <b>\$13,457,771</b>          |

# CITY OF SEAGOVILLE



| Fiscal Year         | 2016       | 2017       | 2018       | 2019       | 2020       | 2021       | 2022       | 2023       |
|---------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| <b>General Fund</b> | \$ 0.67581 | \$ 0.70750 | \$ 0.70580 | \$ 0.70580 | \$ 0.72050 | \$ 0.72050 | \$ 0.70005 | \$ 0.67827 |
| <b>Debt Service</b> | \$ 0.03800 | \$ 0.03630 | \$ 0.03800 | \$ 0.03800 | \$ 0.06830 | \$ 0.06830 | \$ 0.08875 | \$ 0.07442 |
| <b>TOTAL</b>        | \$ 0.71381 | \$ 0.74380 | \$ 0.74380 | \$ 0.74380 | \$ 0.78880 | \$ 0.78880 | \$ 0.78880 | \$ 0.75269 |



| Fiscal Year      | 2016      | 2017      | 2018      | 2019      | 2020      | 2021      | 2022 proj | 2023 est  |
|------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| <b>Sales Tax</b> | 2,189,064 | 2,344,995 | 2,521,508 | 2,857,274 | 2,939,337 | 3,362,024 | 3,376,968 | 3,312,861 |



# City Council

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## City Council

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21        | FY 22        | FY 22        | FY 23        |
|----------------------|--------------|--------------|--------------|--------------|
|                      | ACTUAL       | AMENDED      | PROJECTED    | ADOPTED      |
|                      |              | BUDGET       |              |              |
| PERSONNEL            |              |              |              |              |
| SUPPLIES             | 395          | 400          | 150          | 400          |
| CONTRACTUAL SERVICES | 2,625        | 9,250        | 1,650        | 9,250        |
| CAPITAL OUTLAY       |              |              |              |              |
| <b>PROGRAM TOTAL</b> | <b>3,020</b> | <b>9,650</b> | <b>1,800</b> | <b>9,650</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| PART TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**



# City Manager

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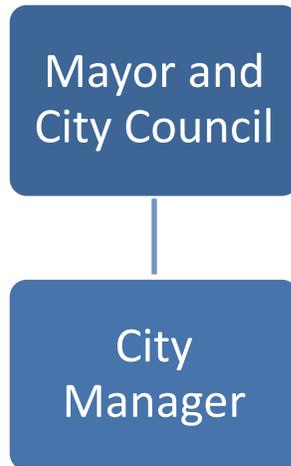
## City Manager

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



## CITY OF SEAGOVILLE, TEXAS

### City Manager



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

Granted 2% pay increase to all employees.

Added to property tax based funding of street maintenance program to \$869,733.

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

Provided ongoing direction to the City's economic and community development initiatives resulting in Starwood Cafe.



## **FY 2022 ACCOMPLISHMENTS (continued)**

Prepared and obtained approval of the FY 2022 operating budget.

### **GOALS FOR FISCAL YEAR 2023**

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

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

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

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

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

Insure continued funding of the Litter Crew program.

Provide funding for major street renovation projects.

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

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

Work to increase employee pay in the FY 2022 – 2023 budget.

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

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 255,807        | 266,673        | 266,673        | 275,397        |
| SUPPLIES             |                |                |                |                |
| CONTRACTUAL SERVICES | 1,865          | 2,240          | 2,240          | 2,240          |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>257,672</b> | <b>268,913</b> | <b>268,913</b> | <b>277,637</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
| City Manager                      | 1        | 1        | 1         | 1        |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL FULL TIME:                  | 1        | 1        | 1         | 1        |
| PART TIME POSITIONS:              | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 2% pay increase



**Program: City Manager's Office**

| <b>GOAL</b>   | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Enhance the Quality of Life in Seagoville</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| Participate in hosting the City's annual civic academy  | NA                        | Yes                       | NA                           | Yes                       |
| <b>Develop Collaborative Efforts in Community and Economic Development</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| <b>Discussions with Seagoville Economic Development</b>   |                           |                           |                              |                           |
| Indicator:<br>Joint City Council/SEDC Board meetings  | -                         | 1                         | 1                            | 1                         |
| <b>Maintain Seagoville As A Safe, Clean and Attractive Community</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| Continued funding of the Litter Crew Program  | Yes                       | Yes                       | Yes                          | Yes                       |
| Provide funding for an additional police officer, building inspector, firefighter and dispatch supervisor               | Yes                       | NA                        | NA                           | Yes                       |
| Provide funding for an additional police officer and health inspector   | Yes                       | Yes                       | Yes                          | Yes                       |
| Provide funding for major drainage projects   | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Maintain A Quality Workplace For Employees</b>   |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| Conduct two employee appreciation picnics   | Yes                       | Yes                       | Yes                          | Yes                       |
| Work to increase employee pay annually  | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Transparent and Responsive Governance and Business Services</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| Indicator:<br><b>Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)</b> |                           |                           |                              |                           |
| General Fund  | 211.1                     | 83.6                      | 127.8                        | 107.1                     |
| Water and Sewer Fund  | 417.9                     | 289.5                     | 351.5                        | 276.2                     |



# City Secretary

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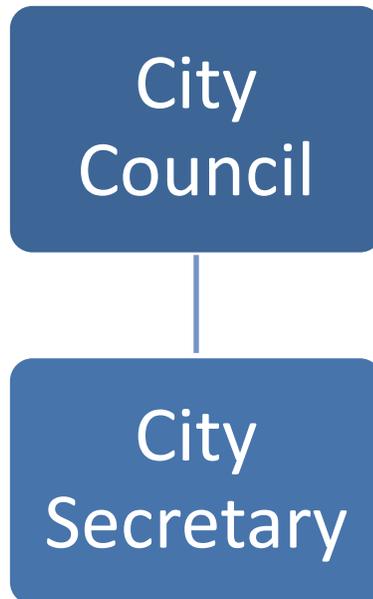
## City Secretary

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



## CITY OF SEAGOVILLE, TEXAS

### City Secretary



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

Prepared and posted agendas for all meetings in FY 2022.

Prepared and posted minutes for all meetings in FY 2022.

Successfully completed all Open Records Requests in accordance to the Public Information Act.

Cancelled May 2022 local election.

Conducted Records Management Program in accordance with State law.



## **GOALS FOR FISCAL YEAR 2023**

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

Participate in hosting the City's annual civic academy.

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

- ❖ Conduct Records Management Program in accordance with State law.
- ❖ Administer all City elections in full compliance with the City Charter and the Texas Election Code.
- ❖ Post Council minutes on the City's website within three (3) days upon approval.
- ❖ Post agendas seventy-two (72) hours before public meetings as required by state law.
- ❖ Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances.
- ❖ Fill all Public Information requests in a timely manner and in accordance to the Public Information Act.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 102,310        | 109,978        | 119,833        | 131,424        |
| SUPPLIES             | 90             | 1,875          | 425            | 375            |
| CONTRACTUAL SERVICES | 32,638         | 37,320         | 39,790         | 40,320         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>135,037</b> | <b>149,173</b> | <b>160,048</b> | <b>172,119</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
| City Secretary                    | 1        | 1        | 1         | 1        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME:</b>           | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |
| PART TIME POSITIONS:              | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 2% increase.



**Department: City Secretary Office**

| <b>GOAL</b>   | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Transparent and Responsive Governance and Business Services</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| <b>Conduct Records management program in accordance with State law</b>  |                           |                           |                              |                           |
| Indicator:<br>Obtain Certificate of Completion from Texas State Library   | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Administer all City elections in full compliance with the City Charter and the Texas Election Code</b>           | Yes                       | Yes                       | Cancelled                    | Yes                       |
| <b>Post Council agendas 72 hours before public meetings as required by State law</b>                                | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Post approved ordinances on the City's website prior to the quarterly codification of the Code of Ordinances</b> | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Enhance the Quality of Life in Seagoville</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| <b>Participate in hosting the City's annual civic academy</b>   | NA                        | Yes                       | Yes                          | Yes                       |
| <b>OUTPUTS</b>  |                           |                           |                              |                           |
| City Council meetings   | 29                        | 30                        | 30                           | 30                        |
| Ordinances adopted  | 28                        | 20                        | 40                           | 40                        |
| Resolutions adopted   | 92                        | 60                        | 90                           | 90                        |
| Open records requests processed   | 489                       | 350                       | 490                          | 490                       |
| Preparation of Council agenda packets   | 29                        | 30                        | 35                           | 35                        |
| Elections held  | 1                         | 1                         | Cancelled                    | 1                         |
| <b>EFFICIENCIES</b>   |                           |                           |                              |                           |
| Quantity of records deemed eligible for destruction and destroyed   | 92 boxes                  | 50 boxes                  | 62 boxes                     | 60 boxes                  |
| <b>EFFECTIVENESS</b>  |                           |                           |                              |                           |
| Percent of approved Council Minutes posted on website within 3 days of approval                                     | 100%                      | 99%                       | 100%                         | 100%                      |



# Information Technology

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## Information Technology

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            |                |                |                |                |
| SUPPLIES             |                |                |                |                |
| CONTRACTUAL SERVICES | 119,858        | 154,465        | 154,465        | 161,000        |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>119,858</b> | <b>154,465</b> | <b>154,465</b> | <b>161,000</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   | 0        | 0        | 0         | 0        |
| TOTAL FULL TIME:                  | 0        | 0        | 0         | 0        |
| PART TIME POSITIONS:              | 0        | 0        | 0         | 0        |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:**



# Human Resources

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## Human Resources

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



## CITY OF SEAGOVILLE, TEXAS

### Human Resources



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

Advertised and provided support to department directors to successfully fill open positions.

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

Hosted UTSW 3D Mobile Mammography.



## **GOALS FOR FISCAL YEAR 2023**

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

- ❖ By the third quarter of FY 2023, coordinate, participate in, and host Leadership Seagoville.
- ❖ Partner with Seagoville High School to host the City's First Teen-Youth Leadership Seagoville Program.
- ❖ First quarter of FY2023, host UTSW Mobile Mammography and Carter Blood Care blood drive for employees and community.

### **CITYWIDE GOAL (6) – MAINTAIN A QUALITY WORKFORCE FOR EMPLOYEES**

- ❖ Work cooperatively throughout the fiscal year with all City staff to ensure compliance with all local, state and federal rules and regulations.
- ❖ By the end of 2<sup>nd</sup> quarter of FY2023, finalize and implement electronic access to, and submission of, all employee benefits and employee forms.
- ❖ Research and implement alternate third-party medical provider to include after hour care.
- ❖ Complete and distribute revised employee policies for approval and adoption.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 135,531        | 155,734        | 155,734        | 163,541        |
| SUPPLIES             | 736            | 6,400          | 2,400          | 6,000          |
| CONTRACTUAL SERVICES | 4,576          | 9,300          | 6,800          | 8,200          |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>140,843</b> | <b>171,434</b> | <b>164,934</b> | <b>177,741</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | 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        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 2% pay increase

## Department: Human Resources

| GOAL   | FY 2021<br>Actual | FY 2022<br>Budget | FY 2022<br>Projected | FY 2023<br>Budget |
|--|-------------------|-------------------|----------------------|-------------------|
| <b>Maintain a Quality Workforce for Employees</b>  |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| Percentage of turnover as a measure of staff stability and staff satisfaction  | *8.00%            | 2.00%             | **9.75%              | 4.00%             |
| Number of Workers' Compensation Claims   | 6                 | 3                 | 2                    | 3                 |
| Percentage of employees receiving annual performance evaluations   | 100%              | 100%              | 50%                  | 100%              |
| Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations<br>Indicator:<br>Successful claims and lawsuits against the City | None              | None              | None                 | None              |
| Hosting annual employees health fair   | Yes               | Yes               | Yes                  | Yes               |
| <b>Enhance the Quality of Life in Seagoville</b>   |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| Participate in hosting the City's annual civic academy   | Yes               | Yes               | No                   | Yes               |

\* Two (2) Retirements

\*\* Three (3) Retirements



# Finance

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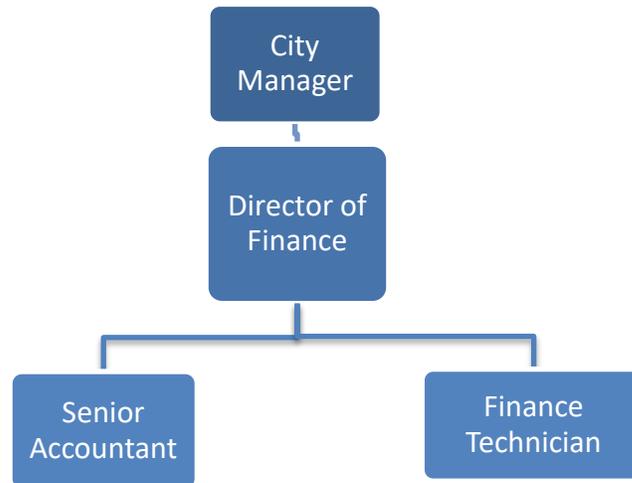
## Finance

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



## CITY OF SEAGOVILLE, TEXAS

### Finance



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

Finance Director completed the New and Emerging Finance Director program through the North Central Texas Council of Governments (NCTCOG).

Senior Accountant reduced the average number of days to reconcile bank statements from 5 to 3.

Senior Accountant cross-trained in Accounts Payable.

### **GOALS FOR FISCAL YEAR 2023**

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

Participate in hosting the City's annual civic academy.



## **GOALS FOR FISCAL YEAR 2023 (continued)**

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

- \* Obtain the GFOA financial reporting achievement award for the FY 2022 Comprehensive Annual Financial Report.
- \* Obtain the GFOA distinguished budget presentation award for the FY 2023 annual budget document.
- \* Obtain the GFOA popular annual financial reporting award.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 219,148        | 299,606        | 310,775        | 392,437        |
| SUPPLIES             | -              | 500            | -              | 500            |
| CONTRACTUAL SERVICES | 111,723        | 88,235         | 96,471         | 83,906         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>330,871</b> | <b>388,341</b> | <b>407,246</b> | <b>476,843</b> |

**PERSONNEL SUMMARY:**

|   | FY 21    | FY 22    | FY 22     | FY 23    |
|---|----------|----------|-----------|----------|
|   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>                     |          |          |           |          |
| Director of Finance                             | 1        | 1        | 1         | 1        |
| Senior Accountant/Assistant Director of Finance | 1        | 1        | 1         | 1        |
| Finance Technician                              | 1        | 1        | 1         | 1        |
| <b>TOTAL FULL TIME:</b>                         | <b>3</b> | <b>3</b> | <b>3</b>  | <b>3</b> |
| <b>PART TIME POSITIONS:</b>                     | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL PART TIME:</b>                         | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b>               | <b>3</b> | <b>3</b> | <b>3</b>  | <b>3</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 2% pay increase. Purchasing Agent position added FY 2023.



**Department: Finance**

| <b>GOAL</b>  | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Transparent and Responsive Governance and Business Services</b>   |                           |                           |                              |                           |
| <b>Objectives</b>  |                           |                           |                              |                           |
| <b>Reduce average days to reconcile bank statements</b>  |                           |                           |                              |                           |
| Indicator:<br>Average number of days to reconcile bank statements  | 5                         | 5                         | 3                            | 3                         |
| <b>Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments</b>                     |                           |                           |                              |                           |
| Indicators:<br>Receipt of GFOA Financial Reporting Excellence Award<br>Number of GFOA review comments                  | NA                        | Yes                       | Yes                          | Yes                       |
| <b>Completion of annual audit and annual financial report with three or less audit adjustments</b>                     |                           |                           |                              |                           |
| Indicator:<br>Number of audit adjustments  | 1                         | 2                         | 2                            | 2                         |
| <b>Receipt of GFOA Popular Financial Reporting Award</b>   | NA                        | Yes                       | NA                           | Yes                       |
| <b>Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments</b>                 |                           |                           |                              |                           |
| Indicators:<br>Receipt of GFOA Distinguished Budget Presentation Award<br>Number of GFOA review did not satisfy scores | NA                        | Yes                       | Yes                          | Yes                       |
| <b>Enhance the Quality of Life in Seagoville</b>   |                           |                           |                              |                           |
| <b>Objectives</b>  |                           |                           |                              |                           |
| <b>Participate in the City's civic academy</b>   | NA                        | Yes                       | NA                           | Yes                       |



# Police

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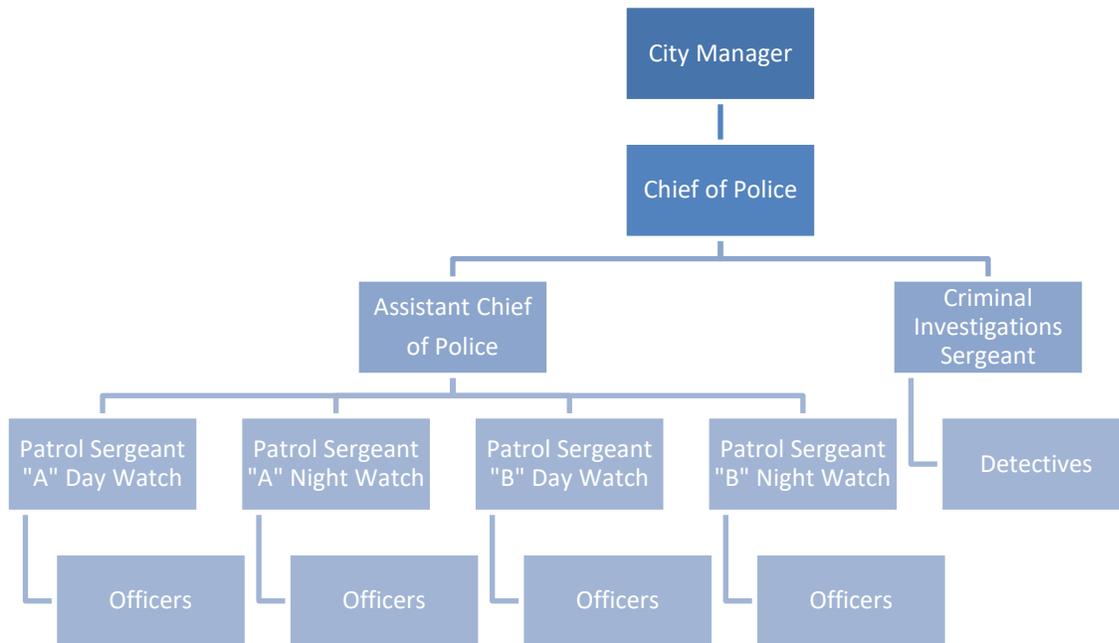
## Police

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



## CITY OF SEAGOVILLE, TEXAS

### Police



### **PROGRAM DESCRIPTION**

Public safety is an essential program in every city, town or county. The main function of public safety is to preserve and protect life, liberty and property in a professional and courteous manner for all. The Seagoville Police department is comprised of 24 full time sworn officers, 4 part-time sworn officers and 16 civilian members. We have four sections within the organization including the Patrol division, Criminal Investigations, Communication division and Records division. We all work together as a team to provide safety and security to the citizens of Seagoville. In addition we strive to build strong relationships with everyone in the community through our daily interactions with the public as well as our programs such as the Citizens Police Academy and Citizens on Patrol. Our agency is certified by the Texas Police Chief's Best Practices Program.



## City of Seagoville Police Department

600 North US Highway 175  
Seagoville, Texas 75159  
Phone 972.287.2999 Fax 972.287.2917  
[www.seagoville.us](http://www.seagoville.us)



### Statement of Accomplishments

#### Police Department

During the first half of the 2021 / 2022 fiscal year your Seagoville Police Department has accomplished the following:

- On-site re-recognition for accreditation through the Texas Police Chiefs Association (TPCA). This was our third on-site accreditation visit and a testament to the hard work and dedication to this program by each and every officer.
- We are currently only two sworn personnel down from being fully staffed with full time sworn personnel with new candidates to fill these slots either in the hiring process.
- Captain Davis has been promoted from the rank of Captain to the rank of Assistant Chief of Police. Congratulations to him and the accomplishments that he has made through his dedication to this department and this city.
- After a mandated hiatus of the community involvement initiatives due to COVID, Sgt. Talley has ramped back up our Citizens Police Academy program and continues to do an outstanding job overseeing this initiative as well as the Citizens on Patrol (COP) programs which is also back in full swing.
- We are currently in the design stages of a new Police Department building to be built out on E. Simonds Road next door to the new Fire Department building. We are also in the works of redesigning our current building as our Communications and Holding facility building. Both of these projects are a work in progress, but well under-way.
- Last but certainly not least, the department managed to acquire two federal grants this year. The first one afforded the department to purchase a \$75,000.00 training simulator. This training simulator is an amazing tool for our officers that focuses on scenario-based realism for de-escalation training, subject encounters, target accusation training and much more. The second grant was acquired to purchase all new body cameras at a cost of over \$68,000.00. While this grant is a matching funds grant, the cost is minimal to the city at only 25% of the overall cost. This grant will outfit every officer with the latest technology in body camera hardware and software.



## **GOALS FOR FISCAL YEAR 2023**

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

Participate in hosting the City's annual civic academy.

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

- ❖ The number one goal of the Seagoville Police Department is the safety and security of those who live, work and visit this fine City. We achieve this goal by providing fair, prompt and professional service to the citizens of Seagoville. We measure the success of this goal by looking at the number of sustained citizen complaints filed, which have been (0) zero. By maintaining a highly trained staff and the equipment to perform these tasks, we can accomplish these tasks with confidence.
- ❖ Our number two goal is crime reduction and prevention through pro-active measures such as traffic enforcement, along with detection, apprehension and prosecution of those who commit criminal acts in our community. Over the past few years, this city has experienced a vast amount of growth. With growth, comes growth pains and sometimes that means crime can rise. However, we strive daily to stay on top of crime through proactive measures such as traffic enforcement and maintaining visibility to deter this behavior.
- ❖ Our number three goal is to provide good fiscal management. The citizens and business owners of this community expect and deserve to have their tax dollars spent wisely. We strive to ensure that every purchase we make, we are spending their money legally and wisely. We accomplish this goal through maintaining cooperative purchasing agreements, researching established prequalified vendors through the HUB Historically Underutilized Business bidders list, Buyboard, Texas Smart Buy program, etc.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21            | FY 22            | FY 22            | FY 23            |
|----------------------|------------------|------------------|------------------|------------------|
|                      | ACTUAL           | AMENDED          | PROJECTED        | ADOPTED          |
|                      |                  | BUDGET           |                  |                  |
| PERSONNEL            | 2,161,055        | 2,733,031        | 2,578,771        | 2,876,167        |
| SUPPLIES             | 127,524          | 154,115          | 161,704          | 157,719          |
| CONTRACTUAL SERVICES | 74,036           | 86,385           | 92,595           | 92,234           |
| CAPITAL OUTLAY       |                  |                  |                  |                  |
| <b>PROGRAM TOTAL</b> | <b>2,362,614</b> | <b>2,973,531</b> | <b>2,833,070</b> | <b>3,126,120</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21       | FY 22       | FY 22       | FY 23       |
|-----------------------------------|-------------|-------------|-------------|-------------|
|                                   | ACTUAL      | AMENDED     | PROJECTED   | ADOPTED     |
|                                   |             | BUDGET      |             |             |
| <b>FULL TIME POSITIONS:</b>       |             |             |             |             |
| Chief                             | 1           | 1           | 1           | 1           |
| Assistant Police Chief            |             | 1           | 1           | 1           |
| Captain                           | 1           |             |             |             |
| Sergeant                          | 6           | 6           | 6           | 6           |
| Police Officer                    | 17          | 20          | 17          | 19          |
|                                   |             |             |             |             |
| <b>TOTAL FULL TIME:</b>           | <b>25</b>   | <b>28</b>   | <b>25</b>   | <b>27</b>   |
| <b>PART TIME POSITIONS:</b>       |             |             |             |             |
| Crossing Guard                    | 0.75        | 0.75        | 0.75        | 0.75        |
| Police Officer                    | 1.15        | 1.15        | 1.15        | 1.15        |
|                                   |             |             |             |             |
| <b>TOTAL PART TIME:</b>           | <b>1.9</b>  | <b>1.9</b>  | <b>1.9</b>  | <b>1.9</b>  |
|                                   |             |             |             |             |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>26.9</b> | <b>29.9</b> | <b>26.9</b> | <b>28.9</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**



Department: Police

| GOAL   | FY 2021<br>Actual | FY 2022<br>Budget | FY 2022<br>Projected | FY 2023<br>Budget |
|--|-------------------|-------------------|----------------------|-------------------|
| <b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b> |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| <b>Reduce the occurrences of Part I crimes in the City</b>                       |                   |                   |                      |                   |
| Indicator:<br>Number of Part I crimes  | 364               | 355               | 350                  | 370               |
| <b>Provide Services in an efficient manner</b>                                   |                   |                   |                      |                   |
| Indicators:<br>Response time to Priority one calls                               | 5:22              | 6:00              | 5:20                 | 5:30              |
| Full staffing of full and part time personnel                                    | Yes               | Yes               | Yes                  | Yes               |
| Sworn Officers per 1,000 Population  | 1.62              | 1.53              | 1.32                 | 1.27              |
| <b>Provide high quality community oriented services with sensitivity</b>         |                   |                   |                      |                   |
| Indicators:<br>Complete Annual Racial Profiling report by end of March           | Yes               | Yes               | Yes                  | Yes               |
| Number of Citizen complaints   | 0                 | 0                 | 0                    | 0                 |
| Number of Citizen Police academies   | 1                 | 1                 | 0                    | 1                 |
| <b>Maintain a Texas Police Chiefs Best Practices Certified Police Department</b> | Yes               | Yes               | Yes                  | Yes               |
| <b>Enhance the Quality of Life in Seagoville</b>                                 |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| <b>Participate in hosting the City's civic academy</b>                           | NA                | Yes               | NA                   | Yes               |
| <b>OUTPUTS</b>   |                   |                   |                      |                   |
| Calls for Service  | 18,896            | 17,800            | 17,750               | 16,554            |
| Arrests  | 353               | 400               | 320                  | 360               |
| Citation Violations  | 1,551             | 1,205             | 1,500                | 1,248             |
| Part I Crimes  | 364               | 355               | 350                  | 370               |
| <b>EFFICIENCIES</b>  |                   |                   |                      |                   |
| Sworn Officers per 1,000 Population  | 1.50              | 1.43              | 1.22                 | 1.18              |
| Part Time Police Officers per 1,000 Population                                   | 0.11              | 0.10              | 0.10                 | 0.09              |
| <b>EFFECTIVENESS</b>   |                   |                   |                      |                   |
| Value of Property Stolen   | \$1,487,028       | \$1,000,000       | \$1,400,000          | \$ 1,470,000      |
| Value of Property Recovered  | \$479,478         | \$635,000         | \$800,000            | \$735,000         |



# Fire

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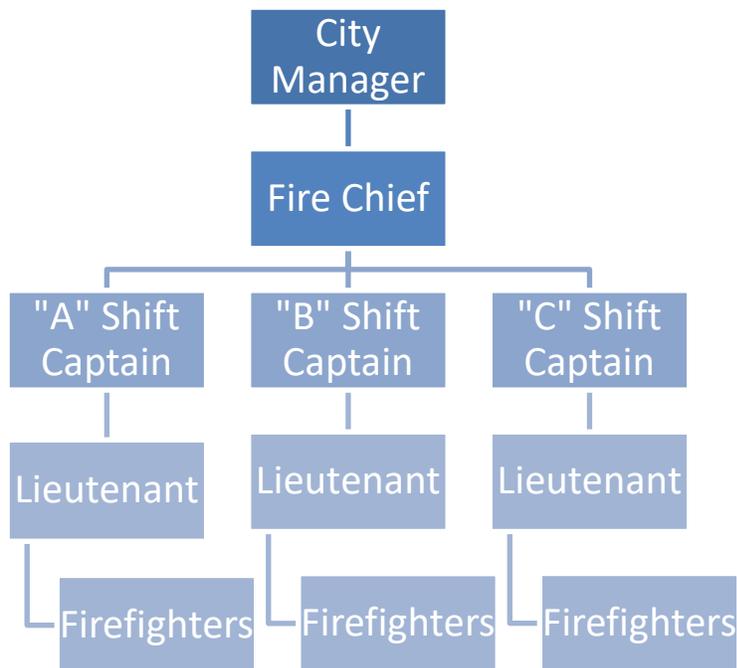
## Fire

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



## CITY OF SEAGOVILLE, TEXAS

### Fire



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

The fire department ended 2021 with a total incident count of 2681. Our average response time for 2021 was 5:40. The scheduling and completion of inspections has returned back to normal with COVID-19 restrictions lifting. In the 2021 calendar year we inspected approximately 141 businesses.

Acadian Ambulance responded to 2268 incidents and maintained an average response time under six minutes.



## **FY 2022 ACCOMPLISHMENTS (continued)**

Fire Hydrant maintenance is under way with all shifts covering the city flowing and testing hydrants. We have approximately 600 plus total hydrants throughout the city.

The Fire Department achieved an ISO 2 rating for the first time. Training objectives are still top priority. Each individual is required to complete a minimum of 16 hours of training each month in order to maintain our ISO 2 rating. We have completed multiple mutual aid training sessions with Crandall Fire Department and we will be expanding our multi company training to include neighboring departments. The Swift Water Rescue training included six new members in 2021.

## **GOALS FOR FISCAL YEAR 2023**

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

Participate in hosting the City’s annual civic academy.

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

- ❖ 100% of the time, the ambulance service shall answer all Priority 1 (life threatening emergency request) within 7 minutes 59 seconds or less from time of dispatch to arrival at the scene, and for all Priority 2 (non - life threatening emergency request) within 10 minutes 59 seconds or less from time of dispatch to arrival at the scene.
- ❖ The fire department expects to perform all fire inspections in FY 2023.
- ❖ Perform flow tests of 625 fire hydrants in FY 2022
- ❖ Maintain an average response time on all incidents below 6:00 minutes

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21            | FY 22            | FY 22            | FY 23            |
|----------------------|------------------|------------------|------------------|------------------|
|                      | ACTUAL           | AMENDED          | PROJECTED        | ADOPTED          |
|                      |                  | BUDGET           |                  |                  |
| PERSONNEL            | 2,084,125        | 2,468,236        | 2,471,229        | 2,657,872        |
| SUPPLIES             | 91,044           | 99,611           | 108,525          | 119,611          |
| CONTRACTUAL SERVICES | 60,497           | 76,073           | 64,166           | 84,671           |
| CAPITAL OUTLAY       |                  |                  |                  |                  |
| <b>PROGRAM TOTAL</b> | <b>2,235,667</b> | <b>2,643,920</b> | <b>2,643,920</b> | <b>2,862,154</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21     | FY 22     | FY 22     | FY 23     |
|-----------------------------------|-----------|-----------|-----------|-----------|
|                                   | ACTUAL    | AMENDED   | PROJECTED | PROPOSED  |
|                                   |           | BUDGET    |           |           |
| <b>FULL TIME POSITIONS:</b>       |           |           |           |           |
| Chief                             | 1         | 1         | 1         | 1         |
| Captain                           | 3         | 3         | 3         | 3         |
| Lieutenant                        | 3         | 3         | 3         | 3         |
| Firefighter                       | 18        | 18        | 18        | 18        |
| <b>TOTAL FULL TIME:</b>           | <b>25</b> | <b>25</b> | <b>25</b> | <b>25</b> |
| <b>PART TIME POSITIONS:</b>       |           |           |           |           |
| Firefighter                       | 0         | 0         | 0         | 0         |
| <b>TOTAL PART TIME:</b>           | <b>0</b>  | <b>0</b>  | <b>0</b>  | <b>0</b>  |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>25</b> | <b>25</b> | <b>25</b> | <b>25</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**



**Department: Fire**

| <b>GOAL</b>  | <b>FY2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|--|--------------------------|---------------------------|------------------------------|---------------------------|
| <b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b> |                          |                           |                              |                           |
| <b>Objectives</b>  |                          |                           |                              |                           |
| Indicators:  |                          |                           |                              |                           |
| Percent of Priority I emergency responses within 7:59 minute response time       | 98%                      | 98%                       | 97%                          | 98%                       |
| Average Response time to all incidents   | 5:40                     | 5:30                      | 5:30                         | 5:30                      |
| Fire and EMS Cost per Capita   |                          |                           |                              |                           |
| <b>Provide high quality community oriented services with sensitivity</b>         |                          |                           |                              |                           |
| Indicators:  |                          |                           |                              |                           |
| Number of Citizens receiving community CPR training                              | NA                       | NA                        | NA                           | NA                        |
| <b>Enhance the Quality of Life in Seagoville</b>                                 |                          |                           |                              |                           |
| <b>Objectives</b>  |                          |                           |                              |                           |
| Participate in hosting the City's annual civic academy                           | NA                       | Yes                       | NA                           | Yes                       |
| <b>OUTPUTS</b>   |                          |                           |                              |                           |
| Calls for Service  | 2,681                    | 3,200                     | 3,000                        | 3,500                     |
| Fire Inspections   | 141                      | 500                       | 300                          | 600                       |
| Fire Hydrant Maintenance   | 600                      | 625                       | 625                          | 650                       |



# Emergency Medical Services (EMS)

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## EMS

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            |                |                |                |                |
| SUPPLIES             |                |                |                |                |
| CONTRACTUAL SERVICES | 174,994        | 174,123        | 174,123        | 174,123        |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>174,994</b> | <b>174,123</b> | <b>174,123</b> | <b>174,123</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL FULL TIME:                  | 0        | 0        | 0         | 0        |
| PART TIME POSITIONS:              |          |          |           |          |
|                                   | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**



# Support Services

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## Records

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

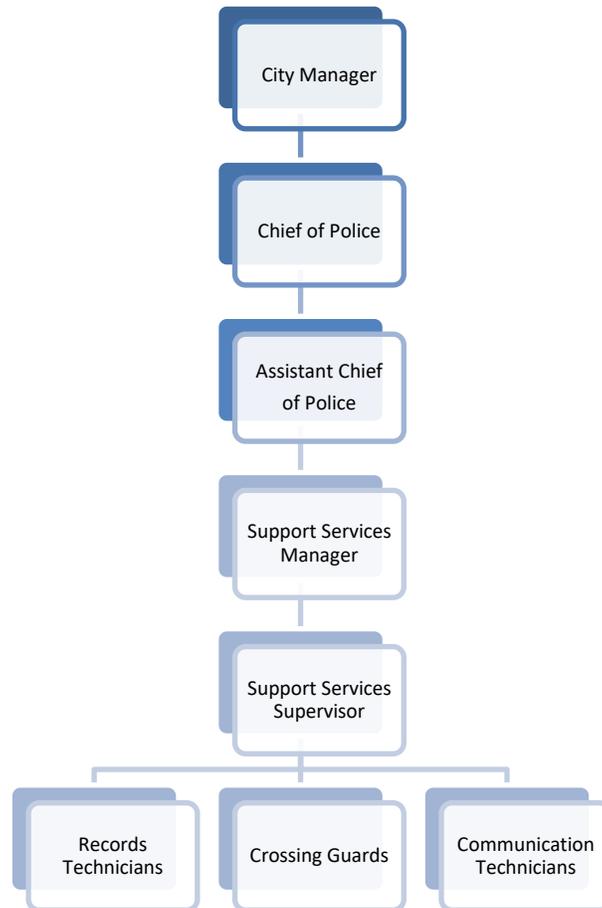
## Communications

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



## CITY OF SEAGOVILLE, TEXAS

### Support Services



### **PROGRAM DESCRIPTION**

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



## **FY 2022 ACCOMPLISHMENTS**

We met our goal for 2022 by meeting the Best Practice rules.

We have continued to strive to do our best by performing at our highest level of excellence as employees of the City of Seagoville.

We continue to maintain the level of technology required to complete tasks and stay current with updates.

## **GOALS FOR FISCAL YEAR 2022**

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

Participate in hosting the City's annual civic academy.

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

- ❖ We are setting the goal to become fully staffed. Or at least have two dispatchers per shift and one call-taker during peak hours. The goal is to have three positions. A police channel position (works radio only for Sunnyvale and Seagoville), a fire channel position, which will work fire calls and be a backup for answering other phone calls and a call-taker position which will answer phones and complete paperwork. Dispatchers will rotate to each position during their shift. This will reduce stress and they will be able to respond quicker to phones and radio.
- ❖ We are implementing different recruiting techniques in order to hire new talent.
- ❖ We strive to keep our technology up to date in order to assist our employees and streamline their duties. Including the ability to pay alarm permits online, which in turn will also benefit our citizens. Employees will be able to spend less time with paperwork and focus more on monitoring the radios, phones and officers on beat.
- ❖ We would like to focus on streamlining our process with the Judge during arraignments and the paperwork involved. The goal is to create a paperless system.

PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 411,856        | 781,513        | 574,969        | 799,215        |
| SUPPLIES             | 5,207          | 6,946          | 5,710          | 5,986          |
| CONTRACTUAL SERVICES | 123,465        | 129,323        | 126,610        | 128,654        |
| CAPITAL OUTLAY       | 1,150          | 3,549          | 3,372          | 2,839          |
| <b>PROGRAM TOTAL</b> | <b>541,678</b> | <b>921,331</b> | <b>710,661</b> | <b>936,694</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21        | FY 22        | FY 22        | FY 23        |
|-----------------------------------|--------------|--------------|--------------|--------------|
|                                   | ACTUAL       | AMENDED      | PROJECTED    | ADOPTED      |
|                                   |              | BUDGET       |              |              |
| <b>FULL TIME POSITIONS:</b>       |              |              |              |              |
| Manager                           | 1            | 1            | 1            | 1            |
| Supervisor                        | 1            | 1            | 1            | 1            |
| Records Technician                | 2            | 3            | 2            | 2            |
| Communication Technician          | 7            | 11           | 8            | 11           |
| <b>TOTAL FULL TIME:</b>           | <b>11</b>    | <b>16</b>    | <b>12</b>    | <b>15</b>    |
| <b>PART TIME POSITIONS:</b>       |              |              |              |              |
| Communication Technician          | 0.75         | 0.75         | 0.75         | 0.75         |
| <b>TOTAL PART TIME:</b>           | <b>0.75</b>  | <b>0.75</b>  | <b>0.75</b>  | <b>0.75</b>  |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>11.75</b> | <b>16.75</b> | <b>12.75</b> | <b>15.75</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**

**Contractual Services**



**Department: Support Services**

| <b>GOAL</b>  | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Enhance the Quality of Life in Seagoville</b>                                 |                           |                           |                              |                           |
| <b>Objectives</b>  |                           |                           |                              |                           |
| Participate in hosting the City's annual civic academy                           | NA                        | Yes                       | NA                           | Yes                       |
| <b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b> |                           |                           |                              |                           |
| <b>Provide Services in an efficient manner</b>                                   |                           |                           |                              |                           |
| Indicators:  |                           |                           |                              |                           |
| Full staffing of full and part time personnel                                    | No                        | Yes                       | No                           | Yes                       |
| Full-time Support Services staff per 1,000 residents                             | 0.68                      | 0.68                      | 0.65                         | 0.71                      |
| Creation of 90 day assessment of Property Room records                           | NA                        | Yes                       | NA                           | Yes                       |
| <b>Maintain a Texas Police Chiefs Best Practices Certified Police Department</b> | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Transparent and Responsive Governance and Business Services</b>               |                           |                           |                              |                           |
| <b>Objectives</b>  |                           |                           |                              |                           |
| Creation of an electronic filing system  | NA                        | Yes                       | NA                           | Yes                       |





# Animal Services

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## Animal Services

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



## CITY OF SEAGOVILLE, TEXAS

### Animal Services



### **PROGRAM DESCRIPTION**

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



## **FY 2022 ACCOMPLISHMENTS**

For Fiscal Year 2021/2022, the Seagoville Animal Services has accomplished the following:

- 200 dog intakes, 48 cat intakes
- 12 wildlife intakes/releases (skunks, raccoons, birds)
- 106 dog adoptions, 18 dogs sent to rescue, 28 dogs returned to owners, 0 dogs euthanized
- 62 cat adoptions, 1 cat returned to owner, 1 cat euthanized
- Implanted 345 microchips in both dogs and cats
- 1,682 calls for service, 6 animal bite cases, 12 citations, 9 written warnings, 20 verbal warnings
- Over 2100 volunteer hours
- The sewer pump box was replaced and the misting fan system for the outdoor will be installed in July 2022.

## **GOALS FOR FISCAL YEAR 2023**

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

Participate in hosting the City's annual civic academy

Maintain the "no kill" philosophy within the program.

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

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

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

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



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

- ❖ Continue to strive toward a 90% or better live release rate, an ongoing accomplishment since 2011.
- ❖ Animal Services continues to make strides toward the return animals to their rightful owner. The microchip program has greatly enhanced these efforts.
- ❖ Due to the age and condition of the Animal Shelter, a program to better insulate the building from the weather extremes we experience which often causes the temperatures inside the shelter to go above or below the standards set forth by the Texas Department of State Health Services.
- ❖ Add additional cameras with higher resolution on the exterior of the Animal Shelter to help identify suspects who dump animals at the shelter.
- ❖ Add an additional 8 outdoor kennels with drainage and aerobic system to alleviate the overcrowding inside the shelter.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 100,418        | 147,714        | 147,726        | 151,401        |
| SUPPLIES             | 12,327         | 21,393         | 15,950         | 20,726         |
| CONTRACTUAL SERVICES | 8,743          | 12,400         | 13,660         | 12,258         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>121,488</b> | <b>181,507</b> | <b>177,336</b> | <b>184,385</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Animal Control Officer            | 1        | 2        | 2         | 2        |
| <b>TOTAL FULL TIME:</b>           | <b>1</b> | <b>2</b> | <b>2</b>  | <b>2</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
| Animal Shelter Attendant          | 2        | 2        | 2         | 2        |
| <b>TOTAL PART TIME:</b>           | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>3</b> | <b>4</b> | <b>4</b>  | <b>4</b> |

**SIGNIFICANT BUDGET CHANGES:**



**Department: Animal Services**

| <b>GOAL</b>  | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Enhance the Quality of Life in Seagoville</b>                                 |                           |                           |                              |                           |
| <b>Objectives</b>  |                           |                           |                              |                           |
| <b>Participate in hosting the City's annual civic academy</b>                    | NA                        | Yes                       | Yes                          | Yes                       |
| <b>Maintain the "no kill" philosophy within the program</b>                      |                           |                           |                              |                           |
| Indicator:<br>Percentage of animals euthanized compared to total outcomes        | 1.00%                     | None                      | None                         | None                      |
| <b>Maintain the City of Seagoville as a Safe, Clean and Attractive Community</b> |                           |                           |                              |                           |
| <b>Objectives</b>  |                           |                           |                              |                           |
| <b>Strive to return animals to their rightful owners</b>                         |                           |                           |                              |                           |
| Indicator:<br>Animals microchipped   | 345                       | 500                       | 400                          | 600                       |
| Animals returned to owners   | 29                        | 50                        | 40                           | 60                        |
| <b>Respond to calls with courtesy and respect</b>                                |                           |                           |                              |                           |
| Indicator:<br>Number of citizen complaints                                       | None                      | None                      | None                         | None                      |
| <b>Deliver efficient animal services throughout the year</b>                     |                           |                           |                              |                           |
| Indicator:<br>Retention of a full time Animal Services manager                   | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Pass the annual State Review</b>  |                           |                           |                              |                           |
| Indicator:<br>Satisfactory Rating from State Department of Health Services       | Yes                       | Yes                       | Yes                          | Yes                       |



# Municipal Court

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## Municipal Court

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



## CITY OF SEAGOVILLE, TEXAS

### Municipal Court



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

A new Municipal Court Clerk was hired.

Under direct supervision, the Court Clerk has been properly trained and given the necessary support and guidance to ensure court procedures, city policies, roles and responsibilities are followed correctly. The Court Clerk has demonstrated a satisfactory standard of performance and thus, completed the probationary period successfully.



## **GOALS FOR FISCAL YEAR 2022**

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

Participate in hosting the City's annual civic academy.

Prepare Court Clerk to successfully achieve Level 1 Court Clerk Certification within one year of hire.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 122,208        | 120,607        | 137,511        | 141,689        |
| SUPPLIES             |                | 150            | 150            | 150            |
| CONTRACTUAL SERVICES | 59,667         | 55,566         | 55,939         | 55,989         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>181,875</b> | <b>176,323</b> | <b>193,600</b> | <b>197,828</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Court Administrator               | 1        | 1        | 1         | 1        |
| Court Clerk                       | 1        | 1        | 1         | 1        |
| <b>TOTAL FULL TIME:</b>           | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |
| <b>PART TIME POSITIONS:</b>       | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |

**SIGNIFICANT BUDGET CHANGES:**



**Department: Municipal Court**

| <b>GOAL</b>   | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Enhance the Quality of Life in Seagoville</b>              |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| <b>Participate in hosting the City's annual civic academy</b> | NA                        | Yes                       | NA                           | Yes                       |
| <b>Provide Services in an efficient manner</b>                |                           |                           |                              |                           |
| Indicators:   |                           |                           |                              |                           |
| Update web payments daily                                     | Yes                       | Yes                       | Yes                          | Yes                       |
| Record and prepare deposit payments within one business day   | Yes                       | Yes                       | Yes                          | Yes                       |
| Participate in annual warrant round-up                        | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Outputs</b>  |                           |                           |                              |                           |
| # of Warrants Issued  | 1,800                     | 1,993                     | 1,674                        | 1,900                     |
| # of Warrants Cleared   | 962                       | 1,950                     | 1,121                        | 1,425                     |
| # of Violations/Complaints processed                          | 3,255                     | 3,805                     | 3,563                        | 3,900                     |
| <b>Efficiencies</b>   |                           |                           |                              |                           |
| # of Online Payments  | 812                       | 860                       | 860                          | 885                       |
| Outstanding Payment Plan Fiscal Year End Balance              | 50,764                    | 60,552                    | 60,552                       | 42,386                    |
| <b>Effectiveness</b>  |                           |                           |                              |                           |
| %Warrants Cleared   | 53%                       | 75%                       | 75%                          | 75%                       |
| Total Cases Pending at Fiscal Year End                        |                           |                           |                              |                           |
| Active  | 2,642                     | 5,176                     | 5,176                        | 6,988                     |
| Inactive  | 5,721                     | 7,442                     | 7,442                        | 8,930                     |



# Library

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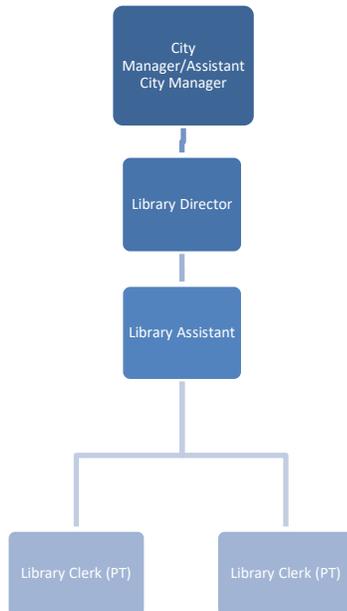
## Library

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



## CITY OF SEAGOVILLE, TEXAS

### Library



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

Added faxing to its list of services.

Participated, for the first time ever, in Mayfest.

Now accessible to patrons outside of 75159 zipcode for a small fee.

Now able to send unpaid fines to collections.

Fully operational and can now host Summer reading Programs. We have six scheduled.



## **FY 2022 ACCOMPLISHMENTS (Continued)**

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

## **GOALS FOR FISCAL YEAR 2023**

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

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

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

Continue to implement elements of comprehensive technology plan, specifically to upgrade/replace two public workstations.

Maintain requirements of the Texas State Library Accreditation standards.

### **CITYWIDE GOAL (3) – PROVIDE QUALITY LEISURE OPPORTUNITIES**

Continue to provide the summer reading program, story time for preschoolers, open Wi-Fi access, Wi-Fi lending program and 8 computer workstations available to Library patrons.

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 216,605        | 217,460        | 217,355        | 183,862        |
| SUPPLIES             | 1,501          | 1,750          | 1,750          | 1,750          |
| CONTRACTUAL SERVICES | 3,747          | 4,750          | 5,095          | 5,995          |
| CAPITAL OUTLAY       | 13,464         | 14,000         | 13,655         | 13,500         |
| <b>PROGRAM TOTAL</b> | <b>235,317</b> | <b>237,960</b> | <b>237,855</b> | <b>205,107</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Library Director                  | 1        | 1        | 1         | 1        |
| Library Assistant                 | 1        | 1        | 1         | 1        |
| <b>TOTAL FULL TIME:</b>           | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
| Library Clerk                     | 1        | 1        | 1         | 1        |
| <b>TOTAL PART TIME:</b>           | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>3</b> | <b>3</b> | <b>3</b>  | <b>3</b> |

**SIGNIFICANT BUDGET CHANGES:**

## Department: Library

| GOAL  | FY 2021<br>Actual | FY 2022<br>Budget | FY 2022<br>Projected | FY 2023<br>Budget |
|---|-------------------|-------------------|----------------------|-------------------|
| <b>Enhance the Quality of Life in Seagoville</b>  |                   |                   |                      |                   |
| <b>Objectives</b>   |                   |                   |                      |                   |
| Participate in hosting the City's annual civic academy                                  | NA                | Yes               | NA                   | Yes               |
| Continue the development and implementation of the comprehensive 5 year technology plan | Continue          | Continue          | Continue             | Continue          |
| <b>Effectiveness</b>  |                   |                   |                      |                   |
| Maintain accreditation with the Texas State Library                                     |                   |                   |                      |                   |
| Indicators:<br>Accreditation letter   | Yes               | Yes               | Yes                  | Yes               |
| <b>Provide Quality Leisure opportunities</b>  |                   |                   |                      |                   |
| <b>Outputs</b>  |                   |                   |                      |                   |
| Indicators:   |                   |                   |                      |                   |
| Attendance - Story Time for Preschoolers  | NA                | 550               | 635                  | 550               |
| Attendance - Summer Reading Club  | NA                | 500               | 700                  | 500               |
| Attendance - Day Care Outreach Program  | NA                | 160               | NA                   | NA                |
| Open WiFi access  | Yes               | Yes               | Yes                  | Yes               |
| Library Visits  | 7,000             | 16,050            | 16,000               | 14,000            |
| Library Materials Circulated  | 12,500            | 33,500            | 33,365               | 35,700            |
| <b>Efficiencies</b>   |                   |                   |                      |                   |
| Number of Library Visits per Library Employee   | 2,333             | 11,166            | 5,333                | 4,667             |



# Senior Center

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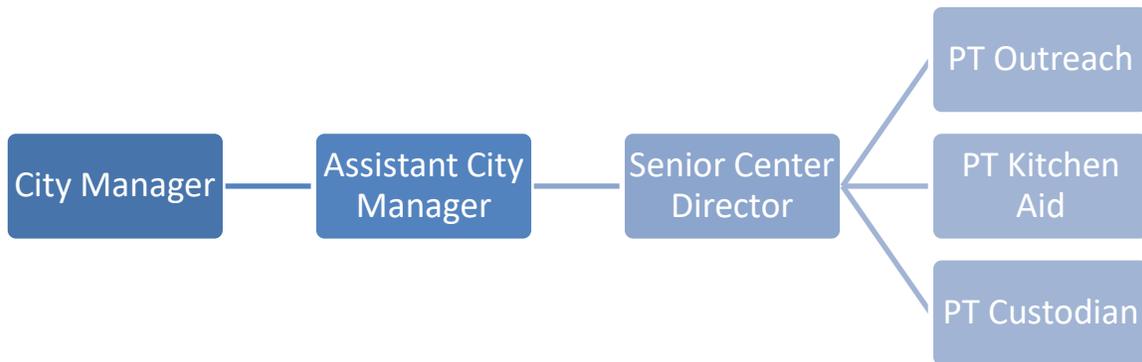
|                        |
|------------------------|
| <h2>Senior Center</h2> |
|------------------------|

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



## CITY OF SEAGOVILLE, TEXAS

### Senior Center



### **PROGRAM DESCRIPTION**

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

### **FY 2022 ACCOMPLISHMENTS**

- Re-opening the center for congregate meals, activities and entertainment.
- Continuation of Home Deliver Meals (drive through meals) for those not comfortable with eating in a congregate setting.
- Passed the annual Seagoville Fire Inspection.
- Passed the annual Seagoville Health Inspection.
- Passed the Dallas County Aging Association (DCAAA) annual kitchen review
- Partnered with Seagoville Senior Housing to provide activities, celebrations and entertainment for the Seniors of Seagoville.



## **FY 2022 ACCOMPLISHMENTS (continued)**

Started an evening Karaoke every Thursday to allow our seniors to have a place to gather for socialization outside of the normal business hours.

Partnering with North Texas Food Bank providing the center parking lot as a pickup location for the PAN (People and Nutrition) Box Program bi-monthly on the first Monday. They are continuing to distribute food for two months at a time due to the pandemic. We are currently doing both Congregate and Home Delivered Meals (drive through meals), we will continue to do so as long as DCAAA and the State of Texas allows us to do so to help as many of our seniors have accessibility to lunches.

The senior center staff and volunteers has passed out a minimum of one meal per business day, earlier in the fiscal years the senior center staff and volunteers passed out two meals each business day until advised to go back to one meal per DCAAA.

## **GOALS FOR FISCAL YEAR 2023**

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

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

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

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

In association with STAR transit service, provide transportation to seniors 60 years or older living in Seagoville to the Seagoville Senior Center at no charge.

Pass the annual Dallas County Health Inspection.

Pass the Dallas County Aging Association (DCAAA) Annual Monitoring Review.

Pass the Dallas County Aging Association (DCAAA) Annual Kitchen Review.

Provide arts and crafts, dancing, exercise, games, karaoke, meals and outings for our senior center participants.

Provide future opportunities for craft/rummage sales as a means of fundraising for future entertainment and outings for the senior center participants.

Partner with other senior living facilities in Seagoville to make sure their seniors are aware of the Seagoville Senior Center.

To reach as many seniors and help them remain active and in a social setting.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 123,241        | 136,633        | 127,980        | 124,151        |
| SUPPLIES             | 4,229          | 5,300          | 3,500          | 4,850          |
| CONTRACTUAL SERVICES | 68,968         | 68,775         | 70,615         | 71,170         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>196,438</b> | <b>210,708</b> | <b>202,095</b> | <b>200,171</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21       | FY 22       | FY 22       | FY 23       |
|-----------------------------------|-------------|-------------|-------------|-------------|
|                                   | ACTUAL      | AMENDED     | PROJECTED   | PROPOSED    |
|                                   |             | BUDGET      |             |             |
| <b>FULL TIME POSITIONS:</b>       |             |             |             |             |
| Manager                           | 1           | 1           | 1           | 1           |
| <b>TOTAL FULL TIME:</b>           | <b>1</b>    | <b>1</b>    | <b>1</b>    | <b>1</b>    |
| <b>PART TIME POSITIONS:</b>       |             |             |             |             |
| Outreach Worker                   | 0.75        | 0.75        | 0.75        | 0.75        |
| Maintenance Worker                | 0.50        | 0.50        | 0.50        | 0.50        |
| Food Server                       | 0.64        | 0.64        | 0.64        | 0.64        |
| <b>TOTAL PART TIME:</b>           | <b>1.89</b> | <b>1.89</b> | <b>1.89</b> | <b>1.89</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>2.89</b> | <b>2.89</b> | <b>2.89</b> | <b>2.89</b> |

**SIGNIFICANT BUDGET CHANGES:**



**Department: Senior Center**

| <b>GOAL</b>   | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>Enhance the Quality of Life in Seagoville</b>  |                           |                           |                              |                           |
| <b>Objectives</b>   |                           |                           |                              |                           |
| <b>Participate in hosting the City's annual civic academy</b>                                 | NA                        | Yes                       | NA                           | Yes                       |
| <b>Serve a congregate meal 5 days a week to qualifying patrons</b>                            |                           |                           |                              |                           |
| Indicator:  |                           |                           |                              |                           |
| Meals Served  | 28,341                    | 10,300                    | 11,000                       | 10,300                    |
| <b>Provide transportation services to disabled persons and seniors</b>                        | Yes                       | Yes                       | Yes                          | Yes                       |
| Indicator:  |                           |                           |                              |                           |
| Number of rides provided  | 1,057                     | 5,100                     | 780                          | 800                       |
| <b>Provide transportation services to Dallas Transit from various locations in Seagoville</b> |                           |                           |                              |                           |
| Indicator:  |                           |                           |                              |                           |
| Number of rides provided  | 1,466                     | 1,645                     | 1,435                        | 1,500                     |
| <b>Pass annual Dallas County health inspection</b>  | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Pass DCAAA annual financial review</b>   | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Pass DCAAA annual kitchen review</b>   | Yes                       | Yes                       | Yes                          | Yes                       |
| <b>Provide games and other activities for senior center members</b>                           | Yes                       | Yes                       | Yes                          | Yes                       |
| Indicator:  |                           |                           |                              |                           |
| Average daily attendance  | NA                        | 50                        | 26                           | 40                        |

In 2021, we were able to serve up to 3 meals per day. In 2022, meals served dropped to 1 meal per day. The pandemic has caused a slower return rate than anticipated.



# Sanitation

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## Sanitation

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23            |
|----------------------|----------------|----------------|----------------|------------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED          |
|                      |                | BUDGET         |                |                  |
| PERSONNEL            |                |                |                |                  |
| SUPPLIES             |                |                |                |                  |
| CONTRACTUAL SERVICES | 966,931        | 955,927        | 955,927        | 1,003,402        |
| CAPITAL OUTLAY       |                |                |                |                  |
| <b>PROGRAM TOTAL</b> | <b>966,931</b> | <b>955,927</b> | <b>955,927</b> | <b>1,003,402</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL FULL TIME:                  | 0        | 0        | 0         | 0        |
| PART TIME POSITIONS:              | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:**



# Community Development

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## FY 2022 ACCOMPLISHMENTS

- Purchased Permit Module from OpenGov
- Sealed all windows at City Hall
- Hired two (2) Code Enforcement Officers (Charles Ingle and Summer Graybill)
- Kailey Lampkin promoted to Community Development Supervisor
- Casey Fillmore certified as a Notary
- Installed new tile in the public Women's bathroom at City Hall
- LB and Kailey completed continued education for the ICC
- Kailey and Charles completed Stormwater class
- Hired a Construction Inspector
- Summer completed Code Enforcement class
- Replaced ceiling tile and ducting in the Library
- Replaced three (3) HVAC units on the roof of City Hall
- Implemented New Residential Checklist, published it on City Website, and posted it to Permit Module on OpenGov
- Created Residential Fence Permit Checklist
- Created Residential Storage Permit Checklist



## Program: Community Development

| GOAL   | FY 2021<br>Actual | FY 2022<br>Budget | FY 2022<br>Projected | FY 2023<br>Budget |
|--|-------------------|-------------------|----------------------|-------------------|
| <b>Enhance the Quality of Life in Seagoville</b>   |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| Participate in hosting the City's first civic academy  | NA                | NA                | NA                   | Yes               |
| <b>Maintain Seagoville As A Safe, Clean and Attractive Community</b>   |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| Continue to fund litter crew program   | Yes               | Yes               | Yes                  | Yes               |
| Explore opportunities to reduce the City's ISO rating through building standards   |                   |                   |                      |                   |
| Indicator:   |                   |                   |                      |                   |
| ISO rating - commercial  | 6                 | 6                 | 6                    | 6                 |
| ISO rating - residential   | 5                 | 5                 | 5                    | 5                 |
| Explore federal, state and county grant opportunities to enhance the mobility of pedestrians and handicapped individuals |                   |                   |                      |                   |
| Indicator:   |                   |                   |                      |                   |
| Number of grants   | -                 | -                 | 1                    | -                 |
| Manage street funding, engineering and contractors to complete street renovation projects                                |                   |                   |                      |                   |
| Indicator:   |                   |                   |                      |                   |
| Street renovation projects   | Yes               | Yes               | Yes                  | Yes               |
| <b>Develop Collaborative Efforts in Community and Economic Development</b>   |                   |                   |                      |                   |
| <b>Objectives</b>  |                   |                   |                      |                   |
| Obtain SEDC funding for Quality of Life Projects   |                   |                   |                      |                   |
| Indicator:   |                   |                   |                      |                   |
| Funding provided   | Yes               | Yes               | Yes                  | Yes               |



# Building Inspection and Services

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## Building Inspection

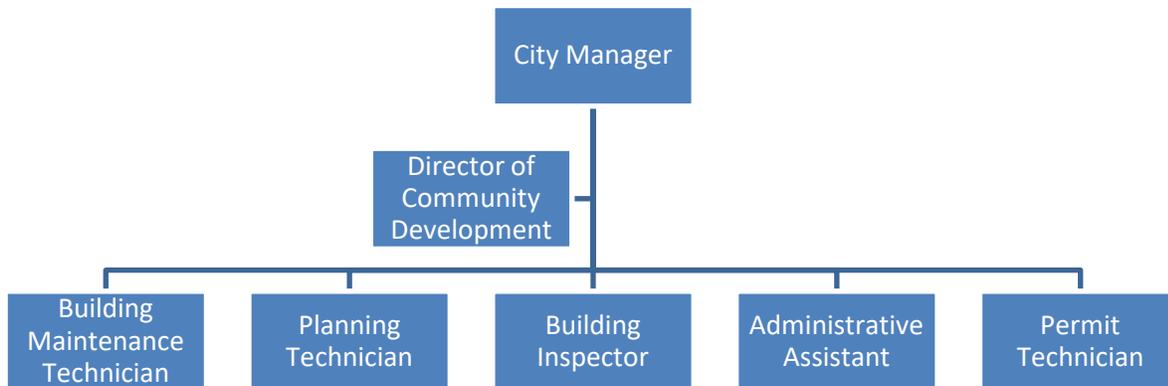
1. Process and review all building applications and development plans.
2. Issue building and development permits and certificates.
3. Adhere to and maintain building code chapters and sections, guides, and other documents.

## Building Services

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



## CITY OF SEAGOVILLE, TEXAS



### **Building Inspection and Services**

#### **PROGRAM DESCRIPTION**

The Building Inspection Program provides public safety by enforcing local and state regulations and codes relative to the construction, enlargement, alteration, repair, demolition, occupancy, etc., of all buildings or structures in the City. Community Development is responsible for inspections of all Residential, Commercial, and miscellaneous permitted within the City. Community Development also inspects storm systems, drainage systems, streets, sidewalks, retaining walls etc. Building Services strives to maintain a clean, safe and effective environment for city employees at the City facilities.



**GOALS FOR FISCAL YEAR 2023**  
**CITYWIDE GOAL – SUPPORT ECONOMIC AND COMMUNITY DEVELOPMENT**  
**INITIATIVES**

The goal of the Building Inspections Department is to provide customer service to the citizens of Seagoville and the construction community by providing a safe, durably-built environment through the enforcement of codes and standards adopted by the City of Seagoville.

More specific goals include:

- ❖ Be trained in the OpenGov Permit Module and have Live for citizens to use.
- ❖ Implement Residential Fence and Residential Storage Shed Checklist.
- ❖ Code Enforcement Officers complete training and pass Code Enforcement Test.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21<br>ACTUAL | FY 22<br>AMENDED<br>BUDGET | FY 22<br>PROJECTED | FY 23<br>ADOPTED |
|----------------------|-----------------|----------------------------|--------------------|------------------|
| PERSONNEL            | 321,902         | 359,044                    | 331,505            | 345,468          |
| SUPPLIES             | 10,930          | 11,100                     | 10,628             | 9,300            |
| CONTRACTUAL SERVICES | 37,623          | 102,025                    | 182,381            | 130,882          |
| CAPITAL OUTLAY       | -               | -                          | -                  | -                |
| <b>PROGRAM TOTAL</b> | <b>370,455</b>  | <b>472,169</b>             | <b>524,514</b>     | <b>485,650</b>   |

**PERSONNEL SUMMARY:**

|                                   | FY 21<br>ACTUAL | FY 22<br>AMENDED<br>BUDGET | FY 22<br>PROJECTED | FY 23<br>PROPOSED |
|-----------------------------------|-----------------|----------------------------|--------------------|-------------------|
| <b>FULL TIME POSITIONS:</b>       |                 |                            |                    |                   |
| Community Development Director    | 1               | 1                          | 1                  | 1                 |
| Community Development Supervisor  | 0               | 0                          | 1                  | 1                 |
| Building Inspector                | 1               | 1                          | 0                  | 0                 |
| Building Maintenance Technician   | 1               | 1                          | 0                  | 0                 |
| Permit Technician                 | 1               | 1                          | 1                  | 1                 |
| Construction Inspector            | 0               | 0.5                        | 0.5                | 0.5               |
| <b>TOTAL FULL TIME:</b>           | <b>4</b>        | <b>4.5</b>                 | <b>3.5</b>         | <b>3.5</b>        |
| <b>PART TIME POSITIONS:</b>       | <b>0</b>        | <b>0</b>                   | <b>0</b>           | <b>0</b>          |
| <b>TOTAL PART TIME:</b>           | <b>0</b>        | <b>0</b>                   | <b>0</b>           | <b>0</b>          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>4</b>        | <b>4.5</b>                 | <b>3.5</b>         | <b>3.5</b>        |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**



**Department: Building Inspection and Services**

| <b>PERFORMANCE MEASURES</b>  | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|--|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>OUTPUTS</b>   |                           |                           |                              |                           |
| Number of Building Inspections   |                           |                           |                              |                           |
| Residential  | 4,980                     | 4,500                     | 4,000                        | 4,400                     |
| Commercial   | 235                       | 200                       | 240                          | 200                       |
| <b>EFFICIENCIES</b>  |                           |                           |                              |                           |
| Average Time to Complete an Inspection (minutes):  |                           |                           |                              |                           |
| Certificate of Occupancy   | 45                        | 45                        | 45                           | 45                        |
| Frame Inspection   | 45                        | 45                        | 45                           | 45                        |
| Plumbing Inspection  | 25                        | 25                        | 25                           | 25                        |
| Roof Inspection  | 15                        | 15                        | 15                           | 15                        |
| Slab Inspection  | 35                        | 35                        | 35                           | 35                        |
| <b>EFFECTIVENESS</b>   |                           |                           |                              |                           |
| Ensure all Building Projects Meet Recognized Standards for Building Safety and Code Compliance | 100%                      | 100%                      | 100%                         | 100%                      |



# Streets

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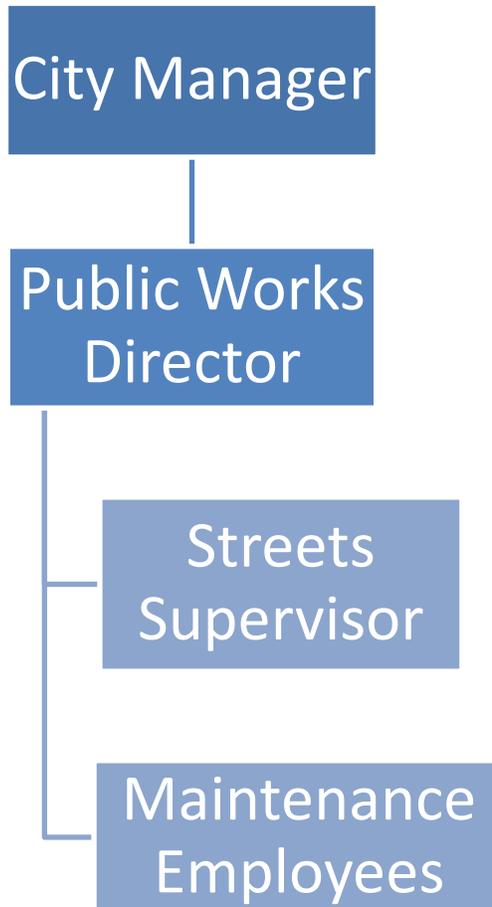
## Streets

1. Maintain approximately 85 street lane miles, fill potholes, clean ditches, maintain signage and pavement markings in the City.
2. Mitigate illegal dumping, sand streets during icy weather, provide culvert installation & maintenance.



## CITY OF SEAGOVILLE, TEXAS

### Streets



### **PROGRAM DESCRIPTION**

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



## **FY 2023 GOALS**

- ❖ Stripe streets within the City.
- ❖ Crack Seal streets of potholes.
- ❖ Repair numerous streets within the City.
- ❖ Replace several sidewalks within the City.
- ❖ Replace several streets within the City.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 205,667        | 273,536        | 244,204        | 290,043        |
| SUPPLIES             | 73,724         | 55,269         | 43,200         | 53,269         |
| CONTRACTUAL SERVICES | 105,645        | 135,600        | 135,700        | 135,600        |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>385,036</b> | <b>464,405</b> | <b>423,104</b> | <b>478,912</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Streets Maintenance Worker        | 2        | 1        | 1         | 1        |
| Street Maintenance Supv           |          | 1        |           | 1        |
| Litter Crew Worker                | 2        | 3        | 3         | 3        |
| <b>TOTAL FULL TIME:</b>           | <b>4</b> | <b>5</b> | <b>4</b>  | <b>5</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>4</b> | <b>5</b> | <b>4</b>  | <b>5</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel**

Includes a 2% salary adjustment.



# Parks

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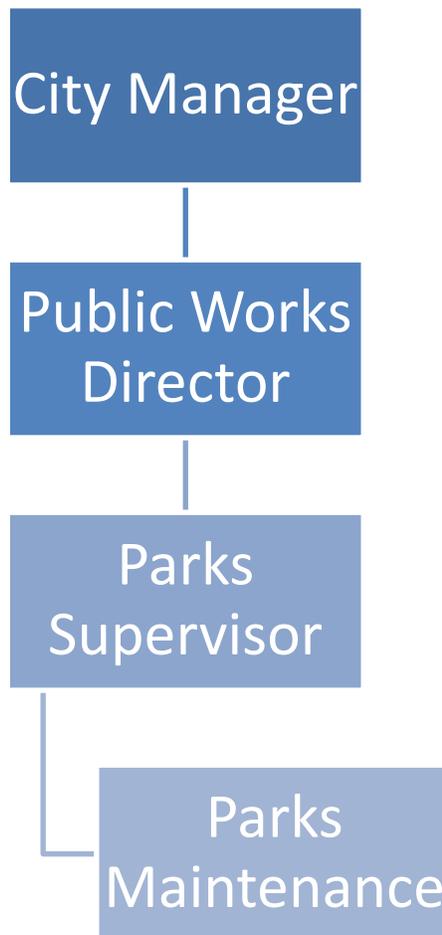
## Parks

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



## CITY OF SEAGOVILLE, TEXAS

### Parks



### **PROGRAM DESCRIPTION**

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



## **GOALS FOR FISCAL YEAR 2023**

- ❖ Add lights at Heard Park.
- ❖ Level field with approved materials to field at Bruce Park.
- ❖ Pave Parking lot at Bearden Park.
- ❖ Add street lights to Bruce Park.
- ❖ Paint all pavilions.
- ❖ Address drainage at Bearden.
- ❖ Mulch playgrounds all parks.
- ❖ Place fencing at Bearden.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 74,363         | 139,036        | 136,650        | 126,482        |
| SUPPLIES             | 49,544         | 56,850         | 56,025         | 56,850         |
| CONTRACTUAL SERVICES | 160,457        | 215,650        | 216,064        | 218,100        |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>284,364</b> | <b>411,536</b> | <b>408,739</b> | <b>401,432</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Supervisor                        | 1        | 1        | 1         | 1        |
| Maintenance Worker                | 1        | 1        | 1         | 1        |
| <b>TOTAL FULL TIME:</b>           | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
| Maintenance Apprentice            |          | 4        | 4         | 4        |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>4</b> | <b>4</b>  | <b>4</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>2</b> | <b>4</b> | <b>4</b>  | <b>4</b> |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**

**Contractual Serices:**



**Department: Parks**

| <b>PERFORMANCE MEASURES</b>                     | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>OUTPUTS</b>                                  |                           |                           |                              |                           |
| Number of park acres maintained                 | 106                       | 106.15                    | 106.15                       | 106.15                    |
| <b>EFFICIENCIES</b>                             |                           |                           |                              |                           |
| Park maintenance operating cost per capita      | \$16.50                   | \$23.12                   | \$2,088.00                   | \$18.30                   |
| Operating Cost per Park Acre                    | \$2,683                   | \$3,877                   | \$3,851                      | \$3,782                   |
| <b>EFFECTIVENESS</b>                            |                           |                           |                              |                           |
| Achieve 100% maintenance on 106 acres of parks. | 100%                      | 100%                      | 100%                         | 100%                      |



# Planning

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## Planning

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



## CITY OF SEAGOVILLE, TEXAS

### Planning



### **PROGRAM DESCRIPTION**

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



## GOALS FOR FISCAL YEAR 2023

- ❖ Hire Planner
- ❖ Process all Plats

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22         | FY 23          |
|----------------------|----------------|----------------|---------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED     | ADOPTED        |
|                      |                | BUDGET         |               |                |
| PERSONNEL            | 90,302         | 93,579         | 59,871        | 114,128        |
| SUPPLIES             | 755            | 4,100          | 750           | 500            |
| CONTRACTUAL SERVICES | 16,927         | 25,286         | 23,886        | 21,178         |
| CAPITAL OUTLAY       |                |                |               |                |
| <b>PROGRAM TOTAL</b> | <b>107,983</b> | <b>122,965</b> | <b>84,507</b> | <b>135,806</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Planning Technician               | 1        | 1        | 1         | 1        |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME:</b>           | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |
| <b>PART TIME POSITIONS:</b>       | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |



## Department: Planning

| Performance Measures  | FY 2021<br>Actual | FY 2022<br>Budget | FY 2022<br>Projected | FY 2023<br>Budget |
|---|-------------------|-------------------|----------------------|-------------------|
| <b>Outputs</b>  |                   |                   |                      |                   |
| <b>Planning &amp; Zoning Commission meetings</b>                                      | 11                | 24                | 7                    | 22                |
| <b>Meeting Packets</b>  | 11                | 23                | 7                    | 22                |
| Meeting(s) cancelled  | 9                 | 2                 | 2                    | 2                 |
| Meeting(s) rescheduled  | 2                 | 0                 | 0                    | 1                 |
| Special meeting(s) called   | 1                 | 1                 | 0                    | 1                 |
| Zoning Case(s)  | 16                | 12                | 15                   | 12                |
| Subdivision Construction Plat(s)  | 2                 | 8                 | 2                    | 5                 |
| Subdivision Final Plat(s)   | 2                 | 5                 | 1                    | 3                 |
| Concept plan(s)   | 2                 | 12                | 3                    | 5                 |
| Planned Development(s) and/or Amendment(s)  | 5                 | 10                | 5                    | 8                 |
| Special Use Permit(s)   | 1                 | 3                 | 1                    | 3                 |
| Code change(s)  | 0                 | 3                 | 1                    | 1                 |
| Minor subdivisions (less than 4 lots) recorded  | 40                | 60                | 45                   | 60                |
| Plat and/or plan review(s) completed  | 55                | 80                | 60                   | 52                |
| Floodplain reviews for Dallas County  | 1                 | 10                | 0                    | 10                |
| Zoning review letters   | 2                 | 12                | 2                    | 7                 |
| <b>Efficiencies</b>   |                   |                   |                      |                   |
| Percentages of adjacent property owner letters sent at least 10 days prior to hearing | 100%              | 100%              | 100%                 | 100%              |
| <b>Effectiveness</b>  |                   |                   |                      |                   |
| Percent of Zoning Cases processed in compliance with state requirements               | 100%              | 100%              | 100%                 | 100%              |
| Percent of meeting minutes approved without corrections                               | 97%               | 100%              | 100%                 | 100%              |



# Code Enforcement

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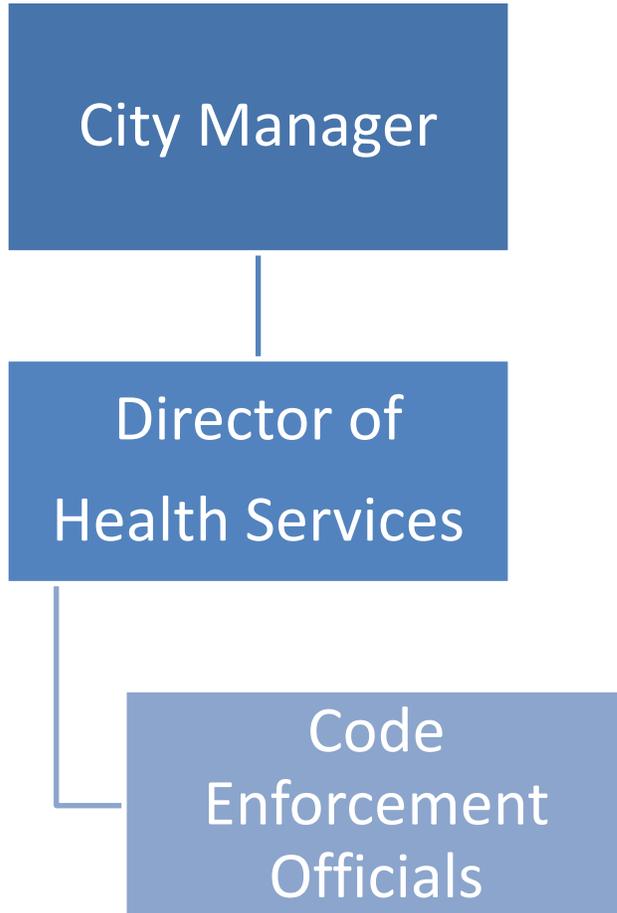
## Code Enforcement

1. Enforces tall grass and other nuisance ordinances.



## CITY OF SEAGOVILLE, TEXAS

### Code Enforcement



### **PROGRAM DESCRIPTION**

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



## **FY 2022 ACCOMPLISHMENTS**

Summer passed Code Test.

Worked with Public Works to trim trees from Right of Way.

Mowed Right of Way at 175 and Stark.

Hired new Code Enforcement Employee (Michelle Martinez).

Worked with owner at 2421 Kleberg to have the property cleaned up.

Worked with owner of 203 E Simonds to demo a substandard structure.

Mowed park on Quail Run.

Kailey and Summer completed Stormwater class.

Kailey conducted Stormwater training for City Employees.

Picked up trash along E Simonds from Famers to Lasater.

Michelle completed code class.

## **GOALS FOR FISCAL YEAR 2023**

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

- ❖ Have Summer certified as Code Enforcement Officer.
- ❖ Train Michelle to pass code test.
- ❖ Work with citizens to get alleys mowed.
- ❖ Hire another Code Enforcement Officer.
- ❖ Train Michelle on Stormwater.
- ❖ Provide better communication and community education to citizens.
- ❖ Keep illegal dumping areas clean.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 142,758        | 148,476        | 116,402        | 183,431        |
| SUPPLIES             | 6,692          | 7,080          | 9,140          | 7,580          |
| CONTRACTUAL SERVICES | 5,203          | 52,205         | 36,470         | 35,650         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>154,653</b> | <b>207,761</b> | <b>162,012</b> | <b>226,661</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Senior Code Enforcement Officer   | 1        | 1        | 0         | 0        |
| Code Enforcement Officer          | 1        | 1        | 2         | 2        |
| <b>TOTAL FULL TIME:</b>           | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |
| <b>PART TIME POSITIONS:</b>       | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>2</b> | <b>2</b> | <b>2</b>  | <b>2</b> |

**SIGNIFICANT BUDGET CHANGES:**



**Department: Code Enforcement**

| <b>PERFORMANCE MEASURES</b>                                     | <b>FY 2021<br/>Actual</b> | <b>FY 2022<br/>Budget</b> | <b>FY 2022<br/>Projected</b> | <b>FY 2023<br/>Budget</b> |
|---|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>OUTPUTS</b>  |                           |                           |                              |                           |
| Number of Code Enforcement Cases Reported                       | 1,843                     | 1,000                     | 1,500                        | 1,200                     |
| Number of Code Enforcement Cases Closed                         | 1,109                     | 975                       | 780                          | 9,000                     |
| Number Citations Issued   | 102                       | 125                       | 65                           | 1,000                     |
| Total Violations Cited  | 768                       | 250                       | 587                          | 275                       |
| <b>EFFICIENCIES</b>   |                           |                           |                              |                           |
| Number of Complaints per Code Enforcement Officer               | 921                       | 750                       | 750                          | 500                       |
| Number of Code Enforcement Officers                             | 2                         | 2                         | 2                            | 2                         |
| <b>EFFECTIVENESS</b>  |                           |                           |                              |                           |
| Percentage of Code Complaints resulting in Voluntary Compliance | 98.0%                     | 98.0%                     | 98.0%                        | 98.0%                     |



# Health Inspector

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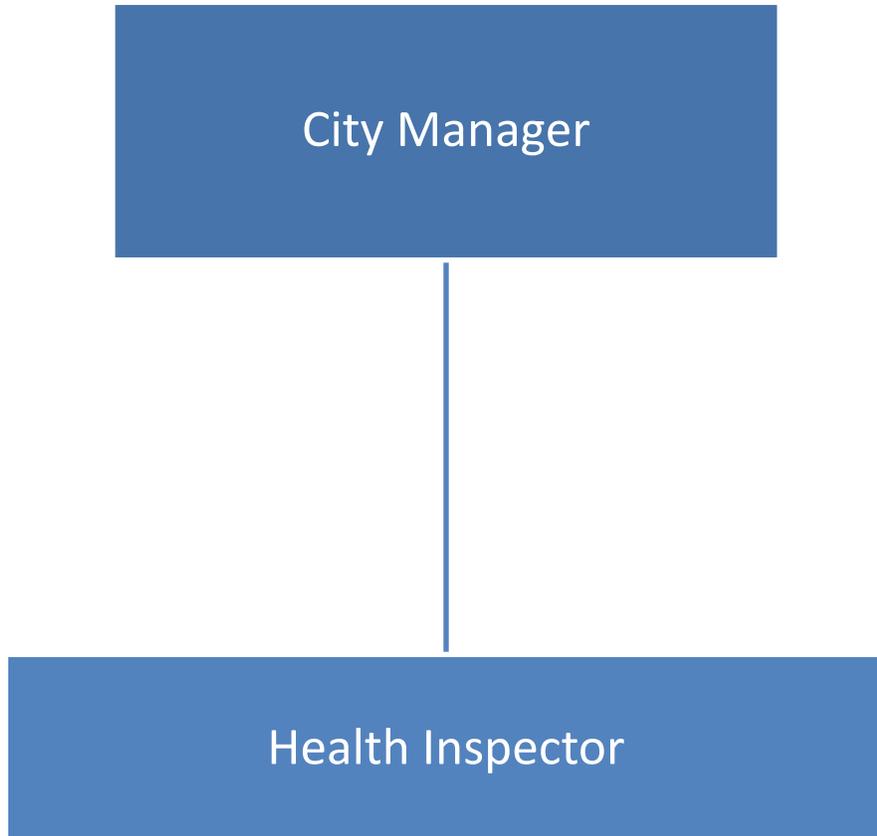
## Health Inspector

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



## CITY OF SEAGOVILLE, TEXAS

### Health Inspector



### **PROGRAM DESCRIPTION**

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



## **FY 2022 ACCOMPLISHMENTS**

Completed continuing education courses to ensure department is up-to-date on Environmental Health issues. Provided public education and required health-related training.

Responded to all health-related customer inquiries and complaints and performed routine inspections of permitted establishments with the number of inspections being based on risk category.

Inspected licensed child care centers to ensure minimum health and sanitation requirements are met by making unannounced inspections; inspected playgrounds, classrooms, and common areas for safety and sanitation violations; checked health records; issued permits; closed establishments and revoked permits as necessary.

Inspected and provided guidance and necessary food handler training for all permitted food establishments within the City, including La Pulga Flea Market and temporary food establishments.

Resolved issues involving Seagoville residents and Republic ensuring the best service was provided.

Entered contract with Solid Waste Specialists to prepare Request for Proposal between the City and solid waste vendors.

Submitted final report to United States Department of Treasury to receive funds in amount not to exceed \$2,093,087.89 for Northern Sewer Basin project.



## **FY 2023 GOALS**

- ❖ Obtain accreditation for City of Seagoville's Food Handler program with Texas Department of State Health Services.
- ❖ Implement City ordinance requiring Class A and Class B swimming pools to be permitted annually.
- ❖ Inspect public and semi-public swimming pools for compliance by making unannounced inspection; testing water chemistry; checking for safety hazards and safety violations; and issuing and revoking permits.
- ❖ Finalize a contract with new Solid Waste Disposal Service upon approval from Council. Notify customers of any service changes.

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 107,846        | 111,716        | 120,627        | 114,013        |
| SUPPLIES             | 3,412          | 7,230          | 6,100          | 4,200          |
| CONTRACTUAL SERVICES | 1,263          | 2,600          | 2,600          | 3,440          |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>112,521</b> | <b>121,546</b> | <b>129,327</b> | <b>121,653</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | PROPOSED |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
| Health Inspector                  | 1        | 1        | 1         | 1        |
| TOTAL FULL TIME:                  | 1        | 1        | 1         | 1        |
| PART TIME POSITIONS:              | 0        | 0        | 0         | 0        |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>1</b> | <b>1</b> | <b>1</b>  | <b>1</b> |

**SIGNIFICANT BUDGET CHANGES:**



# Non-Departmental

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## Non-Departmental

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 94,754         | 102,805        | 128,647        | 141,365        |
| SUPPLIES             | 28,995         | 23,500         | 26,000         | 23,500         |
| CONTRACTUAL SERVICES | 287,424        | 324,608        | 325,739        | 311,385        |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>411,173</b> | <b>450,913</b> | <b>480,386</b> | <b>476,250</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL FULL TIME:                  | 0        | 0        | 0         | 0        |
| PART TIME POSITIONS:              | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**  
**CONTRACTUAL SERVICES:**



## City of Seagoville, Texas Debt Service Fund Overview

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

### Effects of Current Debt Levels on Current and Future Operations

During fiscal year 2021, the City issued debt in the amount of \$5,015,000 for a new Police Station. During fiscal year 2019, the City issued debt for approximately \$4,600,000 for street improvements and \$1,400,000 to replace the Police and Fire emergency communications system. The repayment for this debt will come from property taxes in future years. The 2021 certified taxable value of \$914,629,714 is a 17.51% increase from the 2020 certified taxable value of \$778,358,808. This will provide additional property tax revenues for debt service operations. The City has adopted a tax rate of \$0.088750 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. **This is unchanged from last year.** Barring a precipitous drop in assessed valuations, the property tax rate for debt service should not increase in the near future.

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

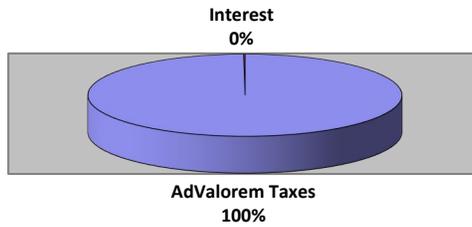
### Revenues

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



## City of Seagoville, Texas Debt Service Fund Overview

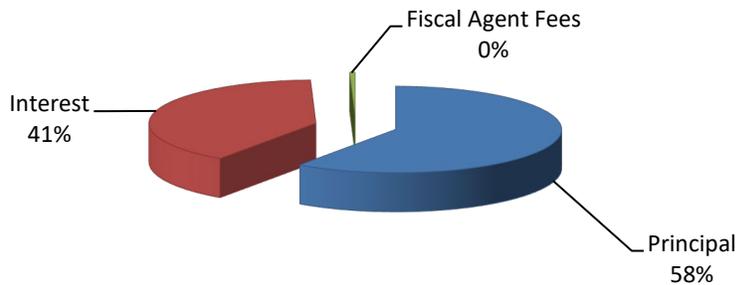
Revenue By Source



## Expenditures

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

### Debt Service Fund Expenditures by Category

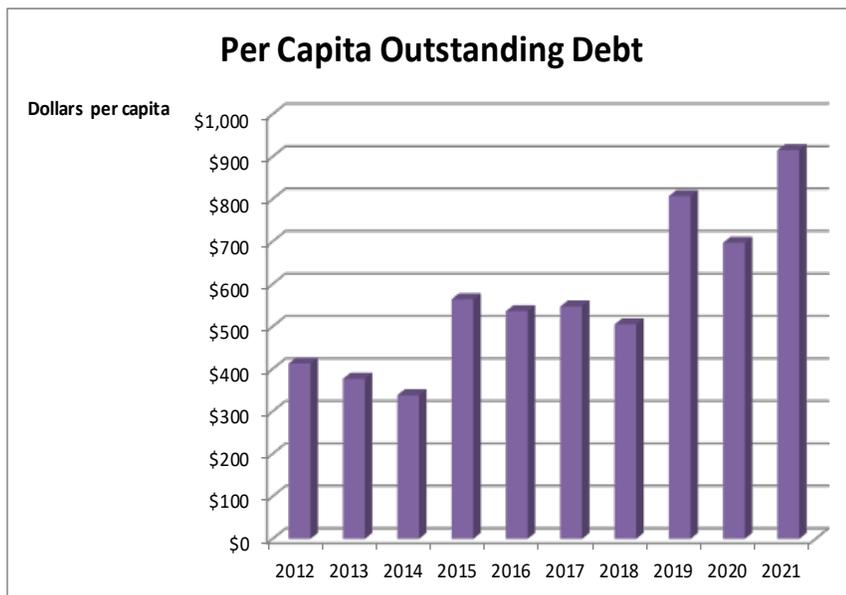




## City of Seagoville, Texas Debt Service Fund Overview

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

| Year | Outstanding Debt | Population |
|------|------------------|------------|
| 2012 | \$6,159,861      | 14,920     |
| 2013 | \$5,656,467      | 15,020     |
| 2014 | \$5,121,474      | 15,130     |
| 2015 | \$8,679,736      | 15,390     |
| 2016 | \$8,345,126      | 15,580     |
| 2017 | \$8,700,612      | 15,900     |
| 2018 | \$8,172,215      | 16,100     |
| 2019 | \$13,716,627     | 16,620     |
| 2020 | \$11,955,000     | 17,150     |
| 2021 | \$16,290,000     | 17,800     |

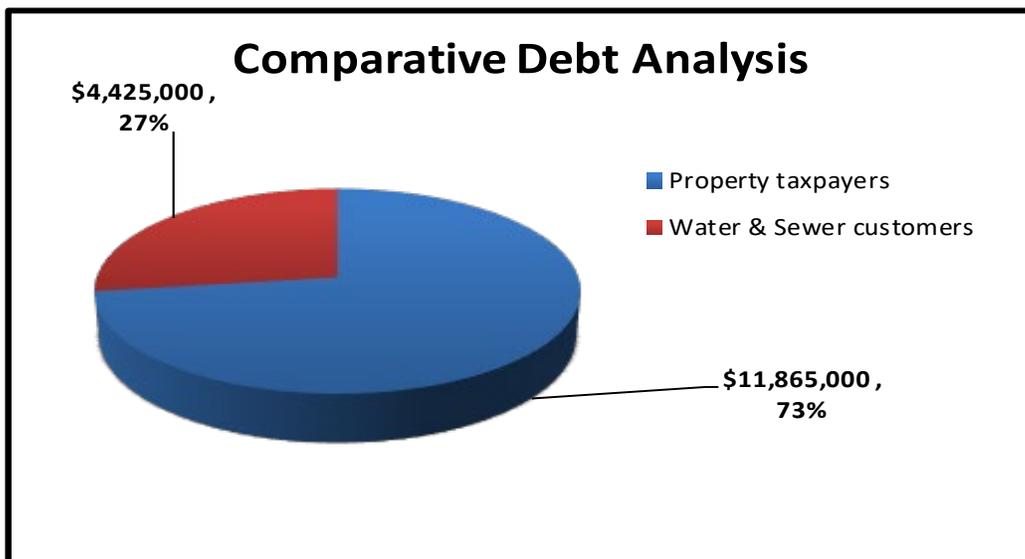




## City of Seagoville, Texas Debt Service Fund Overview

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

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



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

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$100,398</b>    | <b>\$142,544</b>      | <b>\$145,170</b>       | <b>\$111,005</b>     |
| <b>Revenues</b>               |                     |                       |                        |                      |
| Property Tax                  | \$565,192           | \$775,808             | \$824,937              | 815,522              |
| Other Revenues                |                     | -                     | -                      | 1,500                |
| Interest Income               | 6                   | 10                    | 82                     | 500                  |
| <b>Total Revenues</b>         | <b>\$565,198</b>    | <b>\$775,818</b>      | <b>\$825,019</b>       | <b>\$817,522</b>     |
| <b>Total Available Funds</b>  | <b>\$665,595</b>    | <b>\$918,362</b>      | <b>\$970,189</b>       | <b>\$928,527</b>     |
| <b>Expenditures</b>           |                     |                       |                        |                      |
| Bond Principal                | \$311,500           | \$501,500             | \$501,500              | 571,000              |
| Interest on Bonds             | 207,394             | 354,934               | 354,934                | 302,162              |
| FY 2020 Police Station        |                     |                       |                        |                      |
| Paying Agent Fees             | 2,250               | 1,750                 | 2,750                  | 1,750                |
| <b>Total Expenditures</b>     | <b>\$521,144</b>    | <b>\$858,184</b>      | <b>\$859,184</b>       | <b>\$874,912</b>     |
| <b>Transfers</b>              |                     |                       |                        |                      |
| From General Fund             | 719                 |                       |                        |                      |
| <b>Total Transfers</b>        | <b>719</b>          | <b>-</b>              | <b>-</b>               | <b>-</b>             |
| <b>Ending Fund Balance</b>    | <b>\$145,170</b>    | <b>\$60,178</b>       | <b>\$111,005</b>       | <b>\$53,615</b>      |
| <b>Tax Rate</b>               | <b>0.068300</b>     | <b>0.088750</b>       | <b>0.088750</b>        | <b>0.074415</b>      |

**CITY OF SEAGOVILLE  
COMPUTATION OF LEGAL DEBT MARGIN  
September 30, 2022**

|   |  |                              |
|---|--|------------------------------|
| Total Assessed Value                            |  | \$ <b>1,119,454,995</b>      |
|   |  |                              |
| Debt Limit - 10 Percent of Total Assessed Value |  | \$ 111,945,500               |
| Current General Obligation Debt                 |  | <u>11,363,500</u>            |
| Legal Debt Margin                               |  | <u>\$ <b>100,582,000</b></u> |

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

The City Charter (Section 8.01 states:

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

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

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

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

| <b>FISCAL<br/>YEAR</b> | <b>BONDS<br/>DUE</b> | <b>INTEREST<br/>DUE</b> | <b>TOTAL<br/>PRINCIPAL<br/>&amp; INTEREST</b> |
|------------------------|----------------------|-------------------------|---|
| 2023                   | 571,000.00           | 302,161.00              | 873,161.00                                    |
| 2024                   | 600,500.00           | 282,361.00              | 882,861.00                                    |
| 2025                   | 625,000.00           | 263,993.00              | 888,993.00                                    |
| 2026                   | 645,000.00           | 248,406.00              | 893,406.00                                    |
| 2027                   | 661,250.00           | 233,088.00              | 894,338.00                                    |
| 2028                   | 680,750.00           | 214,978.00              | 895,728.00                                    |
| 2029                   | 545,000.00           | 193,644.00              | 738,644.00                                    |
| 2030                   | 565,000.00           | 174,594.00              | 739,594.00                                    |
| 2031                   | 585,000.00           | 154,844.00              | 739,844.00                                    |
| 2032                   | 600,000.00           | 137,744.00              | 737,744.00                                    |
| 2033                   | 615,000.00           | 123,291.00              | 738,291.00                                    |
| 2034                   | 635,000.00           | 108,219.00              | 743,219.00                                    |
| 2035                   | 650,000.00           | 92,175.00               | 742,175.00                                    |
| 2036                   | 665,000.00           | 75,225.00               | 740,225.00                                    |
| 2037                   | 680,000.00           | 57,875.00               | 737,875.00                                    |
| 2038                   | 705,000.00           | 40,000.00               | 745,000.00                                    |
| 2039                   | 720,000.00           | 21,600.00               | 741,600.00                                    |
| 2040                   | 305,000.00           | 9,250.00                | 314,250.00                                    |
| 2041                   | 310,000.00           | 3,100.00                | 313,100.00                                    |
|                        | <b>11,363,500.00</b> | <b>2,736,548.00</b>     | <b>14,100,048.00</b>                          |

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

| <b>FISCAL<br/>YEAR</b> | <b>BONDS<br/>DUE</b>       | <b>INTEREST<br/>DUE</b> | <b>TOTAL<br/>PRINCIPAL<br/>&amp; INTEREST</b> |
|------------------------|----------------------------|-------------------------|---|
| 2023                   | 171,000.00                 | 19,367.55               | 190,367.55                                    |
| 2024                   | 175,500.00                 | 16,067.25               | 191,567.25                                    |
| 2025                   | 180,000.00                 | 12,680.10               | 192,680.10                                    |
| 2026                   | 180,000.00                 | 9,206.10                | 189,206.10                                    |
| 2027                   | 146,250.00                 | 5,732.10                | 151,982.10                                    |
| 2028                   | 150,750.00                 | 2,909.48                | 153,659.48                                    |
| <b>TOTAL</b>           | <b><u>1,003,500.00</u></b> | <b><u>65,962.58</u></b> | <b><u>1,069,462.58</u></b>                    |

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

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

| FISCAL<br>YEAR | BONDS<br>DUE        | INTEREST<br>DUE     | TOTAL<br>PRINCIPAL<br>& INTEREST |
|----------------|---------------------|---------------------|----------------------------------|
| 2023           | 200,000.00          | 167,500.00          | 367,500.00                       |
| 2024           | 220,000.00          | 159,100.00          | 379,100.00                       |
| 2025           | 230,000.00          | 150,100.00          | 380,100.00                       |
| 2026           | 250,000.00          | 141,750.00          | 391,750.00                       |
| 2027           | 295,000.00          | 133,575.00          | 428,575.00                       |
| 2028           | 305,000.00          | 124,575.00          | 429,575.00                       |
| 2029           | 310,000.00          | 115,350.00          | 425,350.00                       |
| 2030           | 320,000.00          | 105,900.00          | 425,900.00                       |
| 2031           | 330,000.00          | 96,150.00           | 426,150.00                       |
| 2032           | 340,000.00          | 86,100.00           | 426,100.00                       |
| 2033           | 350,000.00          | 75,750.00           | 425,750.00                       |
| 2034           | 365,000.00          | 65,025.00           | 430,025.00                       |
| 2035           | 375,000.00          | 53,925.00           | 428,925.00                       |
| 2036           | 385,000.00          | 42,525.00           | 427,525.00                       |
| 2037           | 395,000.00          | 30,825.00           | 425,825.00                       |
| 2038           | 410,000.00          | 18,750.00           | 428,750.00                       |
| 2039           | 420,000.00          | 6,300.00            | 426,300.00                       |
|                | <b>5,500,000.00</b> | <b>1,573,200.00</b> | <b>7,073,200.00</b>              |

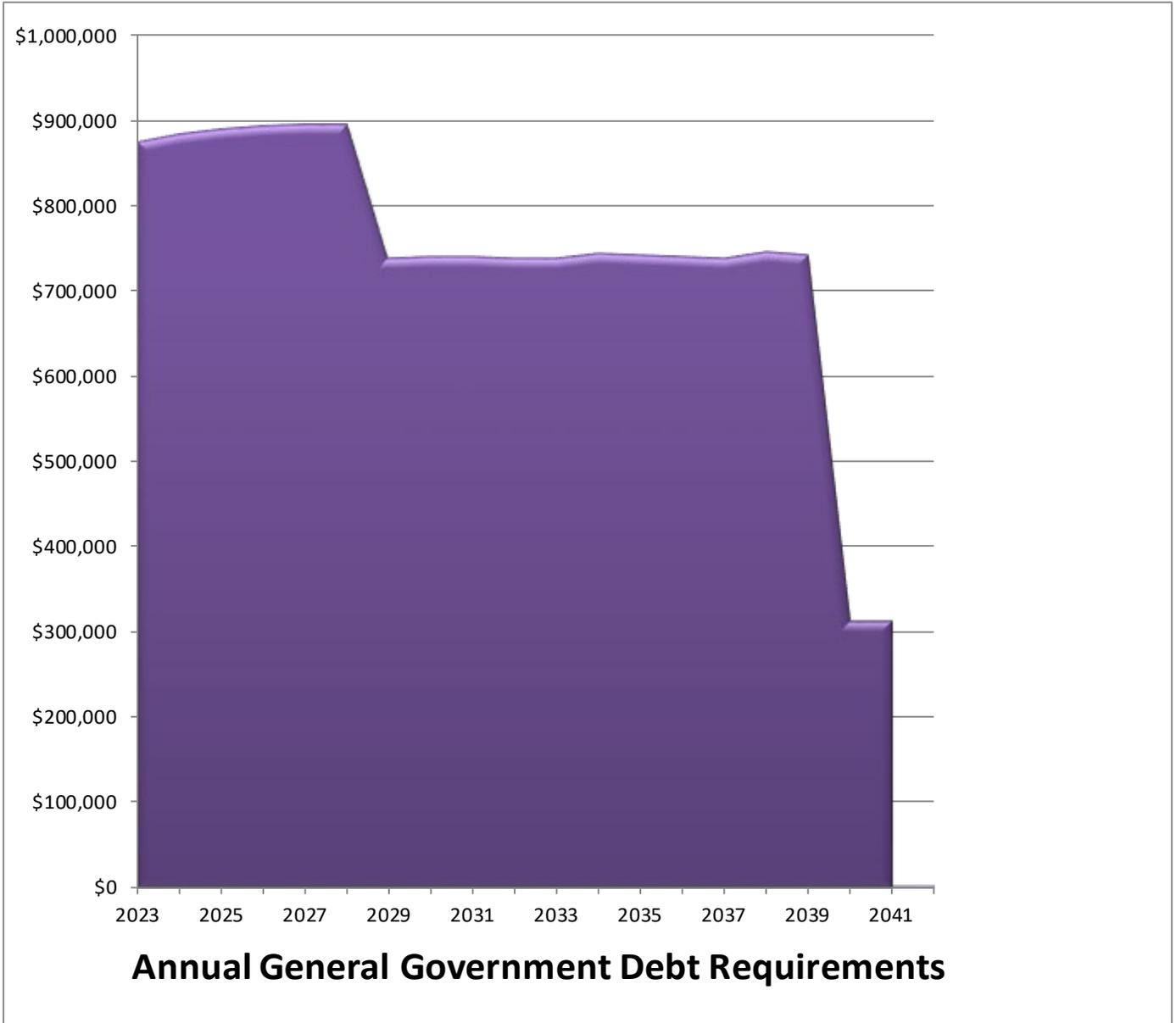
Proceeds from the sale of the certificates were used for the purpose of acquiring a public radio communication system and the design and construction of street and roadway improvements within the City, including the road, street, sidewalks, curb, drainage and related improvements

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

| FISCAL<br>YEAR | BONDS<br>DUE        | INTEREST<br>DUE     | TOTAL<br>PRINCIPAL<br>& INTEREST |
|----------------|---------------------|---------------------|----------------------------------|
| 2023           | 200,000.00          | 115,293.76          | 315,293.76                       |
| 2024           | 205,000.00          | 107,193.76          | 312,193.76                       |
| 2025           | 215,000.00          | 101,212.51          | 316,212.51                       |
| 2026           | 215,000.00          | 97,450.01           | 312,450.01                       |
| 2027           | 220,000.00          | 93,781.26           | 313,781.26                       |
| 2028           | 225,000.00          | 87,493.76           | 312,493.76                       |
| 2029           | 235,000.00          | 78,293.76           | 313,293.76                       |
| 2030           | 245,000.00          | 68,693.76           | 313,693.76                       |
| 2031           | 255,000.00          | 58,693.76           | 313,693.76                       |
| 2032           | 260,000.00          | 51,643.76           | 311,643.76                       |
| 2033           | 265,000.00          | 47,540.63           | 312,540.63                       |
| 2034           | 270,000.00          | 43,193.75           | 313,193.75                       |
| 2035           | 275,000.00          | 38,250.00           | 313,250.00                       |
| 2036           | 280,000.00          | 32,700.00           | 312,700.00                       |
| 2037           | 285,000.00          | 27,050.00           | 312,050.00                       |
| 2038           | 295,000.00          | 21,250.00           | 316,250.00                       |
| 2039           | 300,000.00          | 15,300.00           | 315,300.00                       |
| 2040           | 305,000.00          | 9,250.00            | 314,250.00                       |
| 2041           | 310,000.00          | 3,100.00            | 313,100.00                       |
|                | <b>4,860,000.00</b> | <b>1,097,384.48</b> | <b>5,957,384.48</b>              |

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

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



## **Seagoville Economic Development Corporation Goals:**

### **Goals and Objectives**

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

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

As projects are completed, new goals and challenges will come forth and the SEDC is committed to working with the City, Chamber and Community leaders to promote and expand the business community of Seagoville and work to improve the overall quality of life therein. The year 2023 will continue to be a “building” year for SEDC as we look forward to supporting a strong, stable and vibrant community together.

### **Type B Sales Tax**

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

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

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

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

The primary elements of the SEDC Strategic Plan are:

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

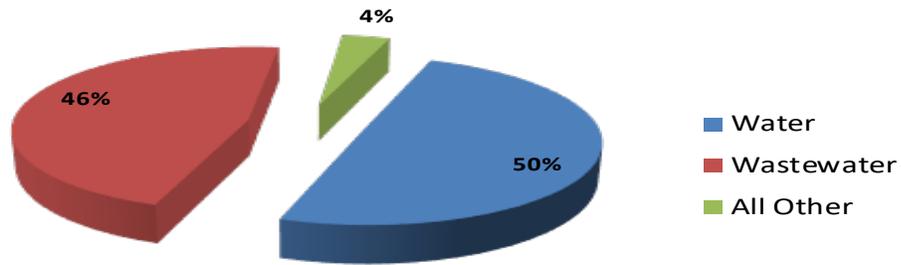
*Open Skies - Open Doors - Open for Business*

**Seagoville Economic Development Corporation  
Fund Summary FY 2023**

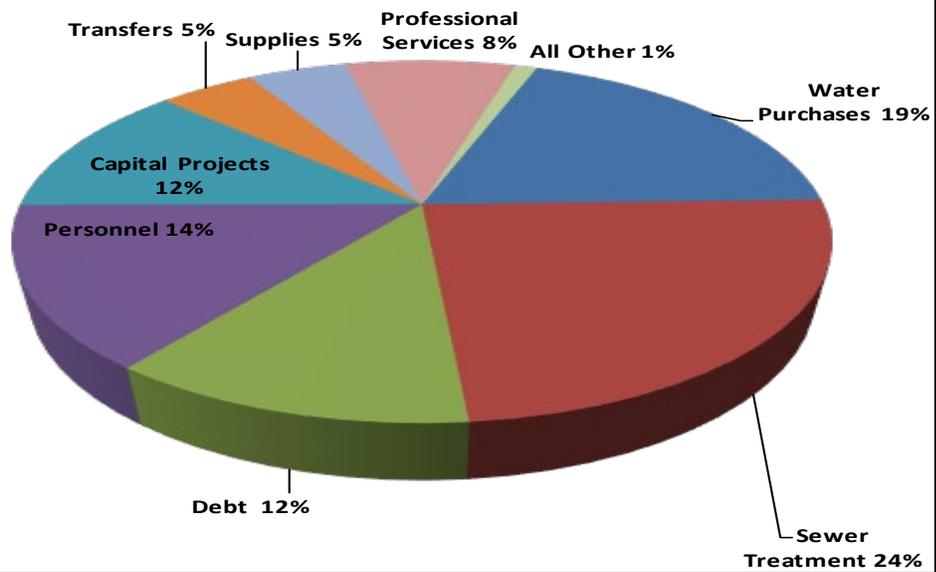
| Account Description                          | Actual FY 2021   | Budget FY 2022   | Projected FY 2022 | Budget FY 2023   |
|--|------------------|------------------|-------------------|------------------|
| <b>Total Net Position October 1</b>          | 2,647,572        | 2,139,104        | 3,020,622         | 2,410,104        |
| <b>Revenues</b>                              |                  |                  |                   |                  |
| Sales Tax Revenues                           | 1,120,256        | 1,029,340        | 1,191,689         | 1,153,863        |
| Rent Revenue                                 | 32,250           | 32,400           | 33,500            | 28,200           |
| Starwood Receivable                          |                  | 40,000           | 40,000            | 40,000           |
| Miscellaneous Revenues                       | 5,904            |                  | 300               |                  |
| Interest Income                              | 860              | 810              | 400               | 400              |
| <b>Total Revenue</b>                         | <b>1,159,270</b> | <b>1,102,550</b> | <b>1,265,889</b>  | <b>1,222,463</b> |
| <b>Total Resources Available</b>             | <b>3,806,842</b> | <b>3,241,654</b> | <b>4,286,511</b>  | <b>3,632,568</b> |
| <b>Expenditures</b>                          |                  |                  |                   |                  |
| <b>Administrative &amp; Operations</b>       |                  |                  |                   |                  |
| Administrative Cost                          | 19,168           | 27,000           | 27,000            | 27,000           |
| Operations                                   | 88,110           | 329,839          | 294,839           | 277,799          |
| <b>Total Administrative &amp; Operations</b> | <b>107,278</b>   | <b>356,839</b>   | <b>321,839</b>    | <b>304,799</b>   |
| <b>Economic Development Assistance</b>       |                  |                  |                   |                  |
| <b>Pending Projects</b>                      |                  |                  |                   |                  |
| Julio Torres                                 |                  | -                | -                 | -                |
| KRR  |                  | -                | 600,000           | -                |
| <b>Other Projects</b>                        |                  |                  |                   |                  |
| Jacque's Creole Sausage                      |                  |                  | 25,000            |                  |
| Mi Vestido                                   |                  |                  | 2,500             |                  |
| Gotham Greens                                |                  | -                | 500,000           | -                |
| Campbell Creations                           |                  |                  | 243,568           |                  |
| Building Renovation                          | 11,466           | -                | -                 | -                |
| Land Incentive                               | 64               | -                | -                 | -                |
| Excel Linen                                  | 100,000          | -                | -                 | -                |
| Wade Electric Incentive                      | 150,000          | -                | -                 | -                |
| Greenforest Landscaping & Main               | 625              | -                | -                 | -                |
| Beacon Industries                            | 350,000          | -                | -                 | -                |
| Seagoville Signs and Designs                 | 4,505            | -                | -                 | -                |
| Vic Hopkins BS Sewer Proj Easement           | 15,000           | -                | -                 | -                |
| Golden Chick Incentive                       | -                | -                | -                 | -                |
| <b>Total Economic Development Assistance</b> | <b>631,660</b>   | <b>-</b>         | <b>1,371,068</b>  | <b>-</b>         |
| <b>City and Community Oriented Projects</b>  |                  |                  |                   |                  |
| Fireworks                                    | 5,000            | 5,000            | 5,000             | 7,500            |
| Kidfish Event                                | 2,097            | 3,500            | 3,500             | 3,500            |
| Freedom Park/Childs' Play                    | 40,184           | 75,000           | 75,000            |                  |
| Quality of Life Projects                     |                  | 100,000          | 77,312            | 100,000          |
| Basketball Half Court                        |                  | -                | 22,688            | -                |
| <b>Total City and Community Projects</b>     | <b>47,281</b>    | <b>183,500</b>   | <b>183,500</b>    | <b>111,000</b>   |
| <b>Total Expenditures</b>                    | <b>786,219</b>   | <b>540,339</b>   | <b>1,876,407</b>  | <b>415,799</b>   |
| <b>Excess of Revenue over Expenditures</b>   | 373,051          | 562,211          | (610,518)         | 806,664          |
| <b>Total Net Position September 30</b>       | 3,020,622        | 2,701,315        | 2,410,104         | 3,216,769        |
| <b>Invested in Capital Assets</b>            | 1,235,549        | 655,549          | 1,198,882         | 1,158,882        |
| <b>Working Capital</b>                       | <b>1,785,074</b> | <b>2,045,766</b> | <b>1,211,223</b>  | <b>2,057,887</b> |
| <b>Daily Operating Cost</b>                  | <b>293.91</b>    | <b>977.64</b>    | <b>881.75</b>     | <b>835.07</b>    |



**Water & Sewer Revenues**  
**Total Budget \$8,023,181**



**Water & Sewer Expenditures**  
**Total Budget \$9,421,319**



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

|  | Actual<br>2020-2021 | Amended<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|--|---------------------|----------------------|------------------------|----------------------|
| <b>Beginning Unrestricted Net Asset Balance</b>            | <b>\$8,860,364</b>  | <b>\$7,166,229</b>   | <b>\$8,860,364</b>     | <b>\$7,462,566</b>   |
| <b>Revenues</b>  |                     |                      |                        |                      |
| Water Services   | \$3,839,475         | \$3,794,159          | \$3,794,159            | \$3,999,381          |
| Waste Water Service  | 3,465,860           | 3,276,490            | 3,276,490              | 3,729,362            |
| Other Income   | 443,002             | 294,438              | 294,438                | 294,438              |
| <b>Total Revenues</b>                                      | <b>\$7,748,337</b>  | <b>\$7,365,087</b>   | <b>\$7,365,087</b>     | <b>\$8,023,181</b>   |
| <b>Total Available Funds</b>                               | <b>\$16,608,700</b> | <b>\$14,531,316</b>  | <b>\$16,225,451</b>    | <b>\$15,485,747</b>  |
| <b>Expenditures</b>  |                     |                      |                        |                      |
| <b>Operating and Debt Expenses:</b>                        |                     |                      |                        |                      |
| Administrative   | \$195,445           | \$228,306            | \$242,706              | \$249,827            |
| Water  | 2,221,528           | 2,557,846            | 2,703,976              | 2,743,069            |
| Sewer  | 2,489,656           | 2,765,961            | 2,798,386              | 2,943,741            |
| Customer Service   | 272,170             | 301,313              | 351,897                | 326,220              |
| Non-Departmental   | 237,968             | 157,191              | 124,691                | 209,852              |
| Tuition Reimbursement Program                              | -                   | 5,000                | 5,000                  | 5,000                |
| Transfers Out  | 352,304             | 352,304              | 352,304                | 365,536              |
| Cityworks renewal fee /Open Gov                            | 17,760              | 18,925               | 18,925                 | 18,925               |
| EPA Mandates   | 55,133              | 20,200               | 20,200                 | 20,200               |
| Debt   | 1,136,779           | 1,131,077            | 1,131,077              | 1,131,077            |
|  | 6,978,743           | 7,538,123            | 7,749,162              | 8,013,447            |
| <b>Capital Outlay:</b>                                     |                     |                      |                        |                      |
| Transfer to Equipment Replacement                          | -                   | 68,000               | 68,000                 | 68,000               |
| Replacement Vehicles                                       | -                   | 85,000               | 85,000                 | -                    |
| Blue Diamond boom mower w/82" grapple attachment           | -                   | -                    | -                      | 29,786               |
| Dump Trailer   | -                   | -                    | -                      | 17,560               |
| Jetter Trailer   | -                   | -                    | -                      | 82,526               |
| Zero Turn Mower  | -                   | 21,450               | 21,450                 | -                    |
| Open Gov Software Upgrade                                  | -                   | 30,833               | 30,833                 | -                    |
| Scada System   | -                   | 96,940               | 96,940                 | -                    |
| Sewer Trailer Camera Setup                                 | 174,292             | -                    | -                      | -                    |
| Dean Kubota Skid-steer                                     | 70,724              | -                    | -                      | -                    |
| Water & Sewer Rate Study                                   | -                   | 32,500               | 32,500                 | -                    |
| Highway 175 Lift station service area condition assessment | 99,719              | 110,000              | 110,000                | 110,000              |
| Northern Basin Interceptor Engineering                     | -                   | 169,000              | 169,000                | 100,000              |
| Installation of Smart Meters                               | 476,297             | -                    | -                      | -                    |
| Northern Basin Interceptor Engineering                     | 790,095             | -                    | -                      | -                    |
| Ard Road Pump Station Upgrades                             | 29,048              | 400,000              | 400,000                | 800,000              |
| East Malloy Bridge Rd Sewer Relocation                     | -                   | -                    | -                      | 200,000              |
|  | 1,640,175           | 1,013,723            | 1,013,723              | 1,407,872            |
| <b>Total Expenditures and Capital</b>                      | <b>8,618,918</b>    | <b>8,551,846</b>     | <b>8,762,885</b>       | <b>9,421,319</b>     |
| <b>Ending Unrestricted Net Asset Balance</b>               | <b>\$7,989,782</b>  | <b>\$5,979,470</b>   | <b>\$7,462,566</b>     | <b>\$6,064,428</b>   |
| <b>Required Reserve Balance (60 Days)</b>                  | <b>\$1,147,190</b>  | <b>\$1,239,143</b>   | <b>\$1,273,834</b>     | <b>\$1,317,278</b>   |
| <b>Amount over Required Reserve</b>                        | <b>\$6,842,593</b>  | <b>\$4,740,328</b>   | <b>\$6,188,732</b>     | <b>\$4,747,150</b>   |
| <i>1 day of operations</i>                                 | <i>\$19,120</i>     | <i>\$20,652</i>      | <i>\$21,231</i>        | <i>\$21,955</i>      |
| <i>Days of Reserve Balance</i>                             | <i>417.9</i>        | <i>289.5</i>         | <i>351.5</i>           | <i>276.2</i>         |



## ACCOMPLISHMENTS

**By fiscal year end 2022, the City will have performed the following initiatives:**

**Issue:**

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

**Initiative:**

In the FY 2021 Budget, funding amounting to \$128,895 for the Shady Lane interceptor service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. This project was completed in the fall of 2021, and we are currently making repairs based of the report.

**Initiative:**

In the FY 2022 Budget, staff recommends funding amounting to \$110,000 for the service area-condition assessment of Bowers Road lift station service area condition assessment, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports. We project this project to be completed in the fall of 2022.

**Initiative:**

In the FY 2023 Budget, staff recommends funding amounting to \$110,000 for the service area-condition assessment of Highland Meadows lift station service aera, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports.

**Initiative:**

City installed a SCADA System for sanitary sewer in the summer of 2022, which would allow the City to implement automated emergency response processes.

**Issue:**

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

**Initiative:**

Staff recommends allocating \$800,000 for Ard Road water pump station improvements. Seagoville is in good shape for storage, but is nearing a required pump upgrade based on the number of connections, the City serves. One of the 4 pumps at the station is currently out of service and needs to be repaired or replaced. This pump's motor has had to



be serviced multiple times in recent years. Because of its maintenance history and the need upgrade a pump before too long to meet TCEQ minimum capacity requirements, staff is recommending that the pump be replaced. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows. The plan is to accomplish both power and pipe upgrades in two phases to meet the ultimate needs of the station. Phase 1 includes all pipe upgrades was completed in fall of 2020. Phase 2 includes electrical and pump upgrades and is currently in engineering by Halff. Phase 2 will be out for construction bids in fall 2022. The bid will include an alternate to upgrade a second pump. The current cost estimate is \$800,000.

### **Northern Basin Interceptor System**

This project consists of providing professional engineering services to facilitate the predesign study for the Northern Basin Interceptor System and property acquisition. These interceptors are outlined in the City of Seagoville's Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Staff expects providing sewer infrastructure in this area opens the area for future development. Staff is Currently working with developers to start the installation, expected to be completed in fall of 2023.

### **Ard Road to Robinwood Drive Waterline Project**

The Ard Road to Robinwood Drive water line is a project to replace an 800 foot 2" water line with an 8" water line. A new 8-inch diameter water line approximately 2,200 feet along US 175 Service Road to provide water service to the new businesses and to provide looped fire protection to all homes in Robinwood Addition. Garver has provided a proposal for engineering plans for the Ard Road to Robinwood Drive water line. This project was contracted out in late July of 2022 and expected to be completed in 120 days.

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

In the 2023 fiscal year, staff plans on rehabilitation 3 manholes along the Highway 175 interceptor system. This initiative will prevent collapsing of wastewater manholes in this area of the City, reducing the possibility of sanitary sewer overflows. We are going to rehab 6-8 manholes in bowers and water street aeras in FY 2023.

### **East Malloy Bridge Sewer Line Relocation**

In the Summer of 2020 Halff was contracted to providing professional engineering and easement services for this project. Halff has completed the plans and is currently working on the easements, this job will go out to bid in the fall of 2022. The current cost estimate is \$200,000 and is budgeted for in the FY2023 budget.



**Program: Water and Sewer Fund**

| GOAL   | FY 2021 Actual | FY 2022 Budget | FY 2022 Projected | FY 2023 Budget   |
|--|----------------|----------------|-------------------|------------------|
| <b>Enhance the Quality of Life in Seagoville</b>   |                |                |                   |                  |
| <b>Objectives</b>  |                |                |                   |                  |
| Participate in hosting the City's civic academy  | Yes            | Yes            | Yes               | Yes              |
| <b>Maintain Seagoville As A Safe, Clean and Attractive Community</b>   |                |                |                   |                  |
| <b>Objectives</b>  |                |                |                   |                  |
| <b>Continue to comply with the CMOM standards as required by the Environmental Protection Agency</b>                       |                |                |                   |                  |
| Indicator:<br>Perform an annual assessment of the Shady Lane interceptor (year 5 of 10 assessment of all lift stations)    | Yes            | Yes            | Yes               | Yes              |
| Note: FY 2020 the City conducted the fourth assessment of its lift stations (Water Street). The City has 11 list stations. | Shady          | Bowers         | Bowers            | Highland Meadows |
| Indicator:<br>Reporting all Sanitary Sewer Outflows to TCEQ<br>Number of Sanitary Sewer Outflows                           | 2              | 2              | 2                 | 2                |
| Indicator:<br>Council acceptance of Wastewater Capital Improvement Program   | Yes            | Yes            | Yes               | Yes              |
| Council acceptance of Water Capital Improvement Program  | Yes            | Yes            | Yes               | Yes              |
| <b>Effectiveness</b>   |                |                |                   |                  |
| <b>Continue to maintain a superior rating by the state of Texas for water quality</b>                                      |                |                |                   |                  |
| Indicator:<br>Collecting monthly water samples for lab evaluations submitted to TCEQ                                       | 16             | 16             | 16                | 16               |
| Number of failed inspections   | -              | -              | -                 | -                |
| Submission and distribution of Annual Report of Water Quality - Consumer confidence report                                 | Yes            | Yes            | Yes               | Yes              |



# Water and Sewer Administration

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## Water and Sewer Administration

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21<br>ACTUAL | FY 22<br>AMENDED<br>BUDGET | FY 22<br>PROJECTED | FY 23<br>ADOPTED |
|----------------------|-----------------|----------------------------|--------------------|------------------|
| PERSONNEL            | 195,445         | 228,306                    | 242,706            | 249,827          |
| SUPPLIES             |                 |                            |                    |                  |
| CONTRACTUAL SERVICES |                 |                            |                    |                  |
| CAPITAL OUTLAY       |                 |                            |                    |                  |
| <b>PROGRAM TOTAL</b> | <b>195,445</b>  | <b>228,306</b>             | <b>242,706</b>     | <b>249,827</b>   |

**PERSONNEL SUMMARY:**

|                                   | FY 21<br>ACTUAL | FY 22<br>AMENDED<br>BUDGET | FY 22<br>PROJECTED | FY 23<br>ADOPTED |
|-----------------------------------|-----------------|----------------------------|--------------------|------------------|
| <b>FULL TIME POSITIONS:</b>       |                 |                            |                    |                  |
| Director                          | 1               | 1                          | 1                  | 1                |
| Operations Support Technician     | 1               | 1                          | 1                  | 1                |
| Construction Inspector            |                 | 0.5                        | 0.5                | 0.5              |
| <b>TOTAL FULL TIME:</b>           | <b>2</b>        | <b>2.5</b>                 | <b>2.5</b>         | <b>2.5</b>       |
| <b>PART TIME POSITIONS:</b>       |                 |                            |                    |                  |
| <b>TOTAL PART TIME:</b>           | <b>0</b>        | <b>0</b>                   | <b>0</b>           | <b>0</b>         |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>2</b>        | <b>2.5</b>                 | <b>2.5</b>         | <b>2.5</b>       |

**SIGNIFICANT BUDGET CHANGES:**



# Water Services

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## Water Services

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21            | FY 22            | FY 22            | FY 23            |
|----------------------|------------------|------------------|------------------|------------------|
|                      | ACTUAL           | AMENDED          | PROJECTED        | ADOPTED          |
|                      | BUDGET           |                  |                  |                  |
| PERSONNEL            | 384,788          | 434,036          | 490,666          | 494,678          |
| SUPPLIES             | 172,447          | 212,400          | 253,900          | 205,900          |
| CONTRACTUAL SERVICES | 1,664,294        | 1,891,410        | 1,944,410        | 2,022,491        |
| CAPITAL OUTLAY       |                  | 20,000           | 15,000           | 20,000           |
| <b>PROGRAM TOTAL</b> | <b>2,221,528</b> | <b>2,557,846</b> | <b>2,703,976</b> | <b>2,743,069</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   | BUDGET   |          |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Assistant Director                | 1        | 1        | 1         | 1        |
| Water Supervisor                  | 1        | 1        | 2         | 2        |
| Maintenance Worker                | 2        | 2        | 2         | 2        |
| Meter Service Technician          | 2        | 2        | 0         | 0        |
| <b>TOTAL FULL TIME:</b>           | <b>6</b> | <b>6</b> | <b>5</b>  | <b>5</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>6</b> | <b>6</b> | <b>5</b>  | <b>5</b> |

**SIGNIFICANT BUDGET CHANGES:**



# Sewer Services

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## Sewer Services

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21            | FY 22            | FY 22            | FY 23            |
|----------------------|------------------|------------------|------------------|------------------|
|                      | ACTUAL           | AMENDED          | PROJECTED        | ADOPTED          |
|                      |                  | BUDGET           |                  |                  |
| PERSONNEL            | 212,061          | 328,171          | 333,086          | 340,497          |
| SUPPLIES             | 242,999          | 211,400          | 219,425          | 220,400          |
| CONTRACTUAL SERVICES | 2,034,596        | 2,226,390        | 2,245,875        | 2,382,844        |
| CAPITAL OUTLAY       |                  |                  |                  |                  |
| <b>PROGRAM TOTAL</b> | <b>2,489,656</b> | <b>2,765,961</b> | <b>2,798,386</b> | <b>2,943,741</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Maintenance Worker                | 3        | 3        | 4         | 4        |
| Sewer Supervisor                  | 1        | 1        | 1         | 1        |
| <b>TOTAL FULL TIME:</b>           | <b>4</b> | <b>4</b> | <b>5</b>  | <b>5</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>4</b> | <b>4</b> | <b>5</b>  | <b>5</b> |

**SIGNIFICANT BUDGET CHANGES:**



# Customer Service

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## Customer Service

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

|                      | FY 21          | FY 22          | FY 22          | FY 23          |
|----------------------|----------------|----------------|----------------|----------------|
|                      | ACTUAL         | AMENDED        | PROJECTED      | ADOPTED        |
|                      |                | BUDGET         |                |                |
| PERSONNEL            | 155,956        | 207,966        | 231,955        | 239,219        |
| SUPPLIES             | 22,506         | 23,050         | 22,850         | 23,050         |
| CONTRACTUAL SERVICES | 93,708         | 70,297         | 97,092         | 63,951         |
| CAPITAL OUTLAY       |                |                |                |                |
| <b>PROGRAM TOTAL</b> | <b>272,170</b> | <b>301,313</b> | <b>351,897</b> | <b>326,220</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| <b>FULL TIME POSITIONS:</b>       |          |          |           |          |
| Customer Service Supervisor       | 1        | 1        | 1         | 1        |
| Customer Service/UB               |          |          |           |          |
| <b>TOTAL FULL TIME:</b>           | <b>3</b> | <b>4</b> | <b>4</b>  | <b>4</b> |
| <b>PART TIME POSITIONS:</b>       |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>3</b> | <b>4</b> | <b>4</b>  | <b>4</b> |

**SIGNIFICANT BUDGET CHANGES:**



# Non-Departmental

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## Non-Departmental

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

**PROGRAM SUMMARY**

|                                 |  |
|---------------------------------|--|
| <b>DEPARTMENT/PROGRAM NAME:</b> | <b>FUND/ DEPARTMENT/ PROGRAM CODE:</b> |
| NON-DEPARTMENTAL                | 20/50                                  |

**PROGRAM EXPENDITURES:**

|                      | FY 21            | FY 22            | FY 22            | FY 23            |
|----------------------|------------------|------------------|------------------|------------------|
|                      | ACTUAL           | AMENDED          | PROJECTED        | ADOPTED          |
|                      |                  | BUDGET           |                  |                  |
| PERSONNEL            | 24,531           | 21,340           | 21,340           | 35,341           |
| SUPPLIES             |                  |                  |                  |                  |
| CONTRACTUAL SERVICES | 389,573          | 450,249          | 417,749          | 328,636          |
| CAPITAL OUTLAY       | 1,825,229        | 675,450          | 675,450          | 1,229,872        |
| TRANSFERS            | 352,304          | 420,304          | 420,304          | 433,536          |
|                      |                  |                  |                  |                  |
| <b>PROGRAM TOTAL</b> | <b>2,591,637</b> | <b>1,567,343</b> | <b>1,534,843</b> | <b>2,027,385</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL FULL TIME:                  | 0        | 0        | 0         | 0        |
| PART TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| TOTAL PART TIME:                  | 0        | 0        | 0         | 0        |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**



# Debt Service

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## Debt Service

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

**PROGRAM SUMMARY**

|                                 |  |
|---------------------------------|--|
| <b>DEPARTMENT/PROGRAM NAME:</b> | <b>FUND/ DEPARTMENT/ PROGRAM CODE:</b> |
| DEBT SERVICE                    | 21/01                                  |

**PROGRAM EXPENDITURES:**

|                      | FY 21            | FY 22            | FY 22            | FY 23            |
|----------------------|------------------|------------------|------------------|------------------|
|                      | ACTUAL           | AMENDED          | PROJECTED        | ADOPTED          |
|                      |                  | BUDGET           |                  |                  |
| PERSONNEL            |                  |                  |                  |                  |
| SUPPLIES             |                  |                  |                  |                  |
| CONTRACTUAL SERVICES | 1,136,779        | 1,131,077        | 1,131,077        | 1,131,077        |
| CAPITAL OUTLAY       |                  |                  |                  |                  |
| TRANSFERS            |                  |                  |                  |                  |
| <b>PROGRAM TOTAL</b> | <b>1,136,779</b> | <b>1,131,077</b> | <b>1,131,077</b> | <b>1,131,077</b> |

**PERSONNEL SUMMARY:**

|                                   | FY 21    | FY 22    | FY 22     | FY 23    |
|-----------------------------------|----------|----------|-----------|----------|
|                                   | ACTUAL   | AMENDED  | PROJECTED | ADOPTED  |
|                                   |          | BUDGET   |           |          |
| FULL TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL FULL TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| PART TIME POSITIONS:              |          |          |           |          |
|                                   |          |          |           |          |
|                                   |          |          |           |          |
| <b>TOTAL PART TIME:</b>           | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |
| <b>TOTAL FULL TIME EQUIVALENT</b> | <b>0</b> | <b>0</b> | <b>0</b>  | <b>0</b> |

**SIGNIFICANT BUDGET CHANGES:**

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

| <b>FISCAL<br/>YEAR</b> | <b>BONDS<br/>DUE</b>       | <b>INTEREST<br/>DUE</b>  | <b>TOTAL<br/>PRINCIPAL<br/>&amp; INTEREST</b> |
|------------------------|----------------------------|--------------------------|---|
| 2023                   | 384,000.00                 | 109,883.96               | 493,883.96                                    |
| 2024                   | 399,500.00                 | 98,850.26                | 498,350.26                                    |
| 2025                   | 410,000.00                 | 87,310.40                | 497,310.40                                    |
| 2026                   | 420,000.00                 | 75,464.40                | 495,464.40                                    |
| 2027                   | 383,750.00                 | 66,218.40                | 449,968.40                                    |
| 2028                   | 394,250.00                 | 57,643.52                | 451,893.52                                    |
| 2029                   | 220,000.00                 | 48,837.50                | 268,837.50                                    |
| 2030                   | 225,000.00                 | 43,337.50                | 268,337.50                                    |
| 2031                   | 230,000.00                 | 37,150.00                | 267,150.00                                    |
| 2032                   | 235,000.00                 | 30,825.00                | 265,825.00                                    |
| 2033                   | 245,000.00                 | 23,775.00                | 268,775.00                                    |
| 2034                   | 250,000.00                 | 16,425.00                | 266,425.00                                    |
| 2035                   | 255,000.00                 | 8,925.00                 | 263,925.00                                    |
| <b>TOTAL</b>           | <b><u>4,051,500.00</u></b> | <b><u>704,645.94</u></b> | <b><u>4,756,145.94</u></b>                    |

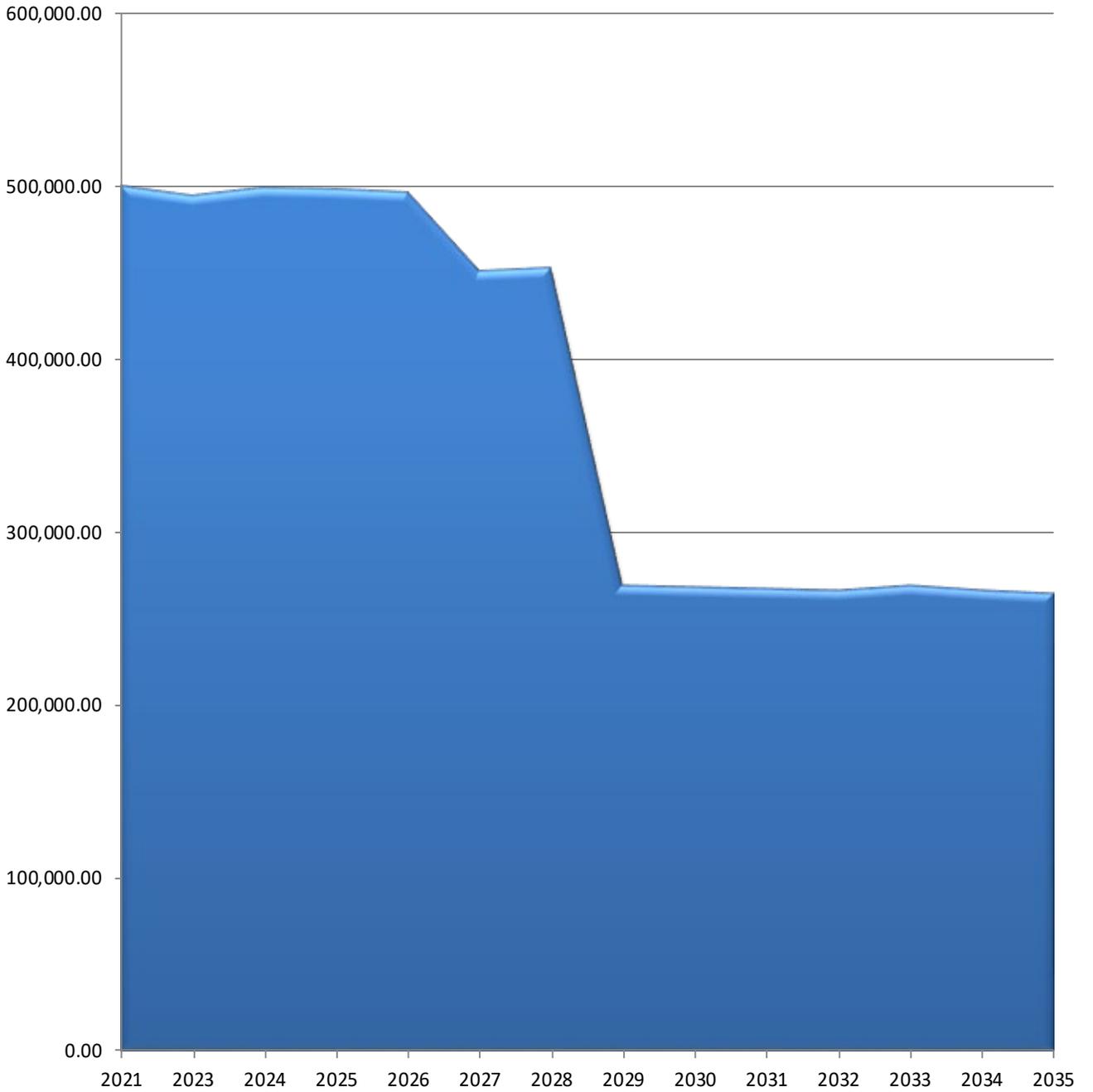
**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2015**

| <b>FISCAL<br/>YEAR</b> | <b>BONDS<br/>DUE</b> | <b>INTEREST<br/>DUE</b> | <b>TOTAL<br/>PRINCIPAL<br/>&amp; INTEREST</b> |
|------------------------|----------------------|-------------------------|---|
| 2023                   | 175,000.00           | 86,212.50               | 261,212.50                                    |
| 2024                   | 185,000.00           | 79,212.50               | 264,212.50                                    |
| 2025                   | 190,000.00           | 71,812.50               | 261,812.50                                    |
| 2026                   | 200,000.00           | 64,212.50               | 264,212.50                                    |
| 2027                   | 205,000.00           | 59,212.50               | 264,212.50                                    |
| 2028                   | 210,000.00           | 54,087.50               | 264,087.50                                    |
| 2029                   | 220,000.00           | 48,837.50               | 268,837.50                                    |
| 2030                   | 225,000.00           | 43,337.50               | 268,337.50                                    |
| 2031                   | 230,000.00           | 37,150.00               | 267,150.00                                    |
| 2032                   | 235,000.00           | 30,825.00               | 265,825.00                                    |
| 2033                   | 245,000.00           | 23,775.00               | 268,775.00                                    |
| 2034                   | 250,000.00           | 16,425.00               | 266,425.00                                    |
| 2035                   | 255,000.00           | 8,925.00                | 263,925.00                                    |
| <b>TOTAL</b>           | <b>2,825,000.00</b>  | <b>624,025.00</b>       | <b>3,449,025.00</b>                           |

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

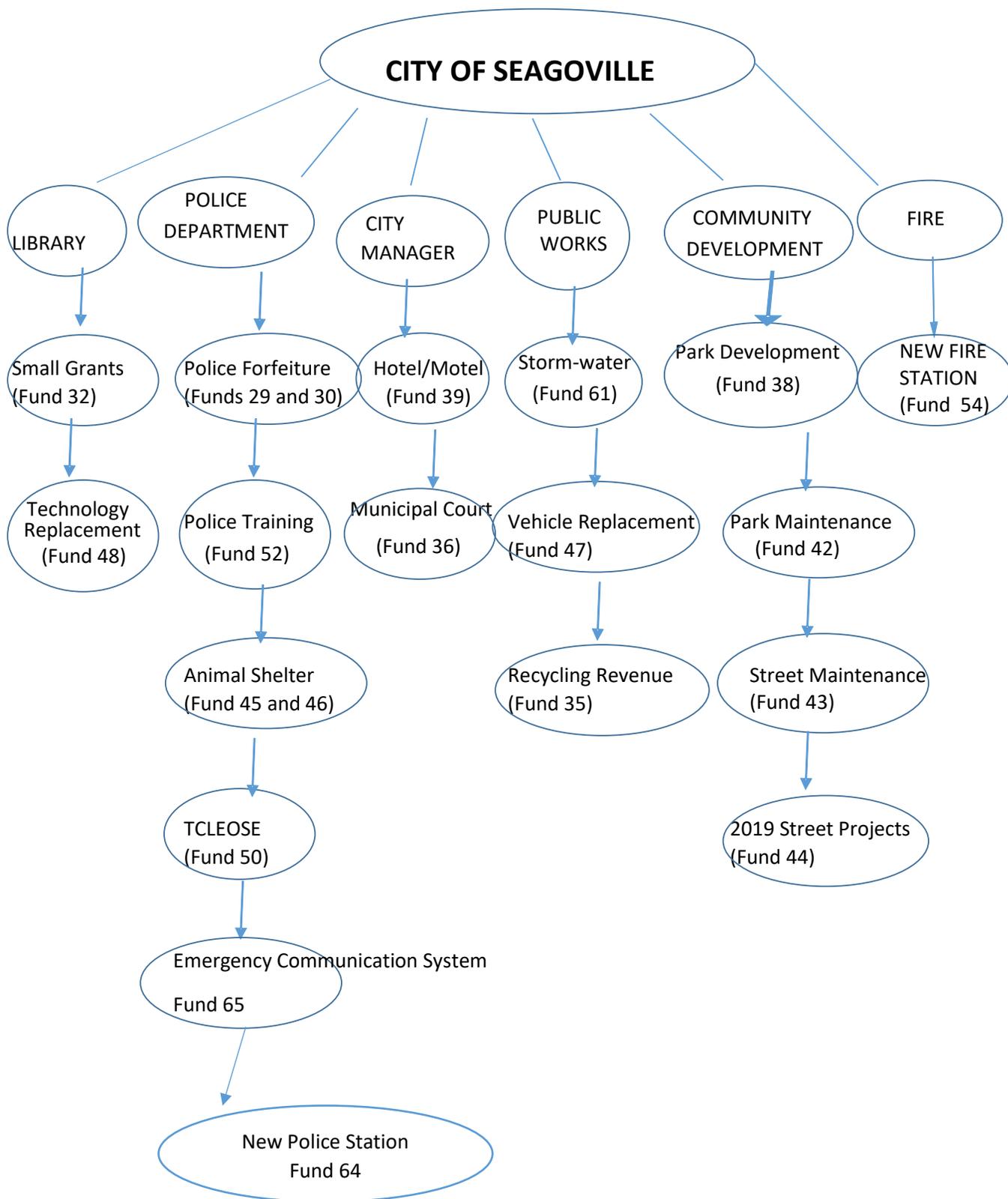
| <b>FISCAL<br/>YEAR</b> | <b>BONDS<br/>DUE</b>       | <b>INTEREST<br/>DUE</b> | <b>TOTAL<br/>PRINCIPAL<br/>&amp; INTEREST</b> |
|------------------------|----------------------------|-------------------------|---|
| 2023                   | 209,000.00                 | 23,671.46               | 232,671.46                                    |
| 2024                   | 214,500.00                 | 19,637.76               | 234,137.76                                    |
| 2025                   | 220,000.00                 | 15,497.90               | 235,497.90                                    |
| 2026                   | 220,000.00                 | 11,251.90               | 231,251.90                                    |
| 2027                   | 178,750.00                 | 7,005.90                | 185,755.90                                    |
| 2028                   | 184,250.00                 | 3,556.02                | 187,806.02                                    |
| <b>TOTAL</b>           | <b><u>1,226,500.00</u></b> | <b><u>80,620.94</u></b> | <b><u>1,307,120.94</u></b>                    |

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





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



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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$4,919</b>      | <b>\$4,675</b>        | <b>\$4,675</b>         | <b>\$4,675</b>       |
| <b>Revenues</b>               |                     |                       |                        |                      |
| Revenue from seizures         |                     | -                     | -                      | -                    |
| Miscellaneous                 |                     | -                     | -                      | -                    |
| <b>Total Revenues</b>         |                     | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |
| <b>Total Available Funds</b>  | <b>\$4,919</b>      | <b>\$4,675</b>        | <b>\$4,675</b>         | <b>\$4,675</b>       |
| <b>Expenditures</b>           |                     |                       |                        |                      |
| Police                        | 244                 | -                     | -                      | -                    |
| <b>Total Expenditures</b>     | <b>244</b>          | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |
| <b>Ending Fund Balance</b>    | <b>\$4,675</b>      | <b>\$4,675</b>        | <b>\$4,675</b>         | <b>\$4,675</b>       |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022 -2023 |
|-------------------------------|---------------------|-----------------------|------------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$1,582</b>      | <b>\$1,582</b>        | <b>\$1,582</b>         | <b>\$1,582</b>        |
| <b>Revenues</b>               |                     |                       |                        |                       |
| Revenue from seizures         | -                   | -                     | -                      | -                     |
| <b>Total Revenues</b>         | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>            |
| <b>Total Available Funds</b>  | <b>\$1,582</b>      | <b>\$1,582</b>        | <b>\$1,582</b>         | <b>\$1,582</b>        |
| <b>Expenditures</b>           |                     |                       |                        |                       |
| Police                        | -                   | -                     | -                      | -                     |
| <b>Total Expenditures</b>     | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>            |
| <b>Ending Fund Balance</b>    | <b>\$1,582</b>      | <b>\$1,582</b>        | <b>\$1,582</b>         | <b>\$1,582</b>        |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$11,999</b>     | <b>\$11,699</b>       | <b>\$12,233</b>        | <b>\$12,720</b>      |
| <b>Revenues</b>               |                     |                       |                        |                      |
| Library                       | 219                 | 500                   |                        | 1,000                |
| Donations                     | 1,490               | 1,000                 | 1,187                  | 150                  |
| <b>Total Revenues</b>         | <b>1,709</b>        | <b>1,500</b>          | <b>1,187</b>           | <b>1,150</b>         |
| <b>Total Available Funds</b>  | <b>\$13,709</b>     | <b>\$13,199</b>       | <b>\$13,419</b>        | <b>\$13,870</b>      |
| <b>Expenditures</b>           |                     |                       |                        |                      |
| Community Services            | 1,474               | 1,500                 | 701                    | 1,150                |
| <b>Total Expenditures</b>     | <b>1,474</b>        | <b>1,500</b>          | <b>701</b>             | <b>1,150</b>         |
| <b>Ending Fund Balance</b>    | <b>\$12,233</b>     | <b>\$11,699</b>       | <b>\$12,720</b>        | <b>\$12,720</b>      |

**Note:**

This fund exists to account for expenditure of miscellaneous contributions.

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021 -2022 | Projected<br>2021 -2022 | Adopted<br>2022 -2023 |
|-------------------------------|---------------------|------------------------|-------------------------|-----------------------|
| <b>Beginning Fund Balance</b> | <b>\$2,824</b>      | <b>\$2,824</b>         | <b>\$2,824</b>          | <b>\$2,824</b>        |
| <b>Revenues</b>               |                     |                        |                         |                       |
| Fees                          | -                   | 500                    | 500                     | 500                   |
| <b>Total Revenues</b>         | <b>\$0</b>          | <b>\$500</b>           | <b>500</b>              | <b>\$500</b>          |
| <b>Total Available Funds</b>  | <b>\$2,824</b>      | <b>\$3,324</b>         | <b>\$3,324</b>          | <b>\$3,324</b>        |
| <b>Expenditures</b>           |                     |                        |                         |                       |
| Supplies                      | -                   | 500                    | 500                     | 500                   |
| <b>Total Expenditures</b>     | <b>\$0</b>          | <b>\$500</b>           | <b>\$500</b>            | <b>\$500</b>          |
| <b>Ending Fund Balance</b>    | <b>\$2,824</b>      | <b>\$2,824</b>         | <b>\$2,824</b>          | <b>\$2,824</b>        |

**Note:**

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$45,837</b>     | <b>\$53,972</b>       | <b>\$57,005</b>        | <b>\$66,294</b>      |
| <b>Revenues</b>               |                     |                       |                        |                      |
| Fines                         | 19,053              | 14,350                | 17,700                 | 15,650               |
| <b>Total Available Funds</b>  | <b>\$64,890</b>     | <b>\$68,322</b>       | <b>\$74,705</b>        | <b>\$81,944</b>      |
| <b>Expenditures</b>           | 7,885               | 8,145                 | 8,411                  | 10,997               |
| <b>Ending Fund Balance</b>    | <b>\$57,005</b>     | <b>\$60,177</b>       | <b>\$66,294</b>        | <b>\$70,947</b>      |

**Note:**

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

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

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

|                                   | Actual<br>2020-2021 | Budget<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-----------------------------------|---------------------|---------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b>     | <b>\$113,613</b>    | <b>\$113,613</b>    | <b>\$113,613</b>       | <b>\$113,613</b>     |
| <b>Revenues:</b>                  |                     |                     |                        |                      |
| Interest                          | \$0                 | \$0                 | \$0                    | \$0                  |
| Miscellaneous<br>Development Fees |                     |                     |                        |                      |
| <b>Total Available Funds</b>      | <b>\$113,613</b>    | <b>\$113,613</b>    | <b>\$113,613</b>       | <b>\$113,613</b>     |
| <b>Expenditures</b>               | -                   | -                   | -                      | -                    |
| <b>Ending Fund Balance</b>        | <b>\$113,613</b>    | <b>\$113,613</b>    | <b>\$113,613</b>       | <b>\$113,613</b>     |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>463</b>          | <b>\$2,386</b>        | <b>\$5,833</b>         | <b>26,833</b>        |
| <b>Revenues:</b>              |                     |                       |                        |                      |
| Hotel Motel Ocupancy Tax      | 26,370              | 27,500                | 48,000                 | 40,000               |
| <b>Total Available Funds</b>  | <b>\$26,833</b>     | <b>\$29,886</b>       | <b>\$53,833</b>        | <b>\$66,833</b>      |
| <b>Expenditures:</b>          |                     |                       |                        |                      |
| Chamber of Commerce           | \$21,000            | \$27,000              | \$27,000               | \$31,000             |
| Other Professional Fees       | 21,000              | 27,000                | 27,000                 | 31,000               |
| <b>Ending Fund Balance</b>    | <b>\$5,833</b>      | <b>\$2,886</b>        | <b>26,833</b>          | <b>\$35,833</b>      |

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$106,245</b>    | <b>\$106,245</b>      | <b>\$105,795</b>       | <b>\$91,291</b>      |
| <b>Revenue:</b>               |                     |                       |                        |                      |
| SYSA Fees                     | \$ 1,550            | \$ -                  | \$ -                   | \$ -                 |
| Other Park Fees               |                     | 2,000                 | 3,000                  | 2,000                |
| <b>Total Revenues</b>         | <b>1,550</b>        | <b>2,000</b>          | <b>3,000</b>           | <b>2,000</b>         |
| <b>Total Available Funds</b>  | <b>\$107,795</b>    | <b>\$108,245</b>      | <b>\$108,795</b>       | <b>\$93,291</b>      |
| <b>Expenditures:</b>          |                     |                       |                        |                      |
| Community Development         | \$ 2,000            | \$ -                  | \$ 134                 | \$ -                 |
| Capital Outlay                |                     | -                     | 17,370                 | -                    |
| <b>Total Expenditures</b>     | <b>2,000</b>        | <b>-</b>              | <b>17,504</b>          | <b>-</b>             |
| <b>Ending Fund Balance</b>    | <b>\$105,795</b>    | <b>\$108,245</b>      | <b>\$91,291</b>        | <b>\$93,291</b>      |

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

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

|                               | Actual<br>2020-2021 | Amended<br>Budget<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|--------------------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$180,985</b>    | <b>\$20,340</b>                | <b>(5,756)</b>         | <b>\$148,448</b>     |
| <b>Revenue:</b>               |                     |                                |                        |                      |
| Intergovernmental             | 280,000             |                                | 64,541                 | -                    |
| Developer Contribution        |                     |                                |                        |                      |
| Interest                      | 64                  |                                | 438                    | -                    |
| <b>Total Revenues</b>         | <b>280,064</b>      | <b>0</b>                       | <b>64,979</b>          | <b>0</b>             |
| <b>Total Available Funds</b>  | <b>461,049</b>      | <b>20,340</b>                  | <b>59,223</b>          | <b>148,448</b>       |
| <b>Expenditures:</b>          |                     |                                |                        |                      |
| Community Development         | 868,088             |                                | 64,541                 | 469,000              |
| Capital Outlay                |                     |                                | 715,966                |                      |
| <b>Total Expenditures</b>     | <b>868,088</b>      | <b>-</b>                       | <b>780,507</b>         | <b>469,000</b>       |
| <b>Transfer:</b>              |                     |                                |                        |                      |
| From General Fund             | 401,281             | 869,733                        | 869,733                | 469,733              |
| <b>Total Transfers</b>        | <b>401,281</b>      | <b>869,733</b>                 | <b>869,733</b>         | <b>469,733</b>       |
| <b>Ending Fund Balance</b>    | <b>(\$5,756)</b>    | <b>\$890,073</b>               | <b>\$148,448</b>       | <b>\$149,181</b>     |

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

**2022 Expenditures**

|  |         |
|--|---------|
| Malloy Bridge and Hall ADA Ramps/Sidewalks       | 7,590   |
| East Malloy Bridge Rd - Mill and pave PH 2       | 135,884 |
| Georgia Lane Patching                            | 33,849  |
| Malloy Bridge Mill and Pave                      | 184,432 |
| Bowers Road                                      | 162,800 |
| East Malloy Bridge Rd - Cement Stabilization     | 76,032  |
| Striping Malloy Bridge Rd                        | 86,253  |
| Malloy Bridge Rd - Cement Stabilization PH 2     | 24,685  |
| Striping Alto Dr from Seagoville Rd to Wooley Dr | 4,442   |

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715,966

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

|                               | <b>Actual<br/>2020-2021</b> | <b>Budgeted<br/>2021-2022</b> | <b>Projected<br/>2021-2022</b> | <b>Adopted<br/>2022-2023</b> |
|-------------------------------|-----------------------------|-------------------------------|--------------------------------|------------------------------|
| <b>Beginning Fund Balance</b> | <b>\$2,614,513</b>          | <b>\$944,056</b>              | <b>\$895,351</b>               | <b>\$38,630</b>              |
| <b>Revenues</b>               |                             |                               |                                |                              |
| Refund from Engineer          |                             |                               | -                              |                              |
| Proceeds from Bonds           |                             | -                             | -                              | -                            |
| Interest                      | 1,584                       | 600                           | 551                            | \$0                          |
| <b>Total Revenues</b>         | <b>\$1,584</b>              | <b>\$600</b>                  | <b>\$551</b>                   | <b>\$0</b>                   |
| <b>Total Available Funds</b>  | <b>\$2,616,097</b>          | <b>\$944,656</b>              | <b>\$895,902</b>               | <b>\$38,630</b>              |
| <b>Expenditures</b>           |                             |                               |                                |                              |
| General Government            |                             | \$0                           | \$0                            | \$0                          |
| Capital Projects              | 1,720,745                   | -                             | 857,272                        | -                            |
| <b>Total Expenditures</b>     | <b>1,720,745</b>            | <b>-</b>                      | <b>857,272</b>                 | <b>-</b>                     |
| <b>Ending Fund Balance</b>    | <b>\$895,351</b>            | <b>\$944,656</b>              | <b>\$38,630</b>                | <b>\$38,630</b>              |

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

**2022 Expenditures**

|                                  |                |
|----------------------------------|----------------|
| Barry Drive                      | 103,557        |
| Elmo Rd                          | 14,400         |
| Water Street                     | 227,000        |
| Simond Road                      | 4,660          |
| Lakey Street                     | 91,731         |
| Ballard Rd                       | 119,228        |
| Bowers Rd                        | 162,800        |
| Hall Rd-Shady Ln to Catherine Ln | 33,928         |
| Shady Brook Ln and North Kaufman | 99,969         |
|                                  | <u>857,272</u> |

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$13,974</b>     | <b>\$18,974</b>       | <b>\$17,331</b>        | <b>\$17,331</b>      |
| <b>Revenue:</b>               |                     |                       |                        |                      |
| Donations                     | 3,357               | 3,000                 | 3,000                  | 3,000                |
| <b>Total Available Funds</b>  | <b>\$17,331</b>     | <b>\$21,974</b>       | <b>\$20,331</b>        | <b>\$20,331</b>      |
| <b>Expenditures:</b>          |                     |                       |                        |                      |
| Public Safety                 |                     | 3,000                 | 3,000                  | 3,000                |
| <b>Ending Fund Balance</b>    | <b>\$17,331</b>     | <b>\$18,974</b>       | <b>\$17,331</b>        | <b>\$17,331</b>      |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$4,497</b>      | <b>\$4,496</b>        | <b>\$4,499</b>         | <b>\$4,501</b>       |
| <b>Revenues:</b>              |                     |                       |                        |                      |
| Interest                      | \$2                 | \$2                   | \$2                    | \$2                  |
| <b>Total Available Funds</b>  | <b>\$4,499</b>      | <b>\$4,498</b>        | <b>\$4,501</b>         | <b>\$4,503</b>       |
| <b>Expenditures</b>           |                     | -                     | -                      | -                    |
| <b>Ending Fund Balance</b>    | <b>\$4,499</b>      | <b>\$4,498</b>        | <b>\$4,501</b>         | <b>\$4,503</b>       |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2020-2021 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$83,838</b>     | <b>\$57,173</b>       | <b>\$57,173</b>        | <b>\$14,502</b>      |
| <b>Revenues:</b>              |                     |                       |                        |                      |
| Sales of Surplus Property     | 3,605               | 2,500                 |                        | 2,500                |
| Other                         |                     | -                     |                        | -                    |
| Loan Proceeds                 |                     | -                     |                        | -                    |
| Interest                      |                     |                       | -                      | -                    |
| <b>Total Available Funds</b>  | <b>\$87,443</b>     | <b>\$59,673</b>       | <b>\$57,173</b>        | <b>\$17,002</b>      |
| <b>Expenditures</b>           |                     |                       |                        |                      |
| Maintenance                   |                     | \$ -                  | \$ -                   | \$ -                 |
| Capital Outlay                | 33,456              | -                     | 45,857                 | -                    |
| Debt Service                  | 38,813              | 38,813                | 38,813                 | 38,813               |
|                               | <u>72,270</u>       | <u>38,813</u>         | <u>84,671</u>          | <u>38,813</u>        |
| <b>Transfers:</b>             |                     |                       |                        |                      |
| From General Fund             | 42,000              | 42,000                | 42,000                 | 42,000               |
| <b>Ending Fund Balance</b>    | <b>\$57,173</b>     | <b>\$62,861</b>       | <b>\$14,502</b>        | <b>\$20,190</b>      |

Established to account for resources accumulated and utilized for vehicle replace  
Capital Outlay in 2021 was for the acquisition of a Police Vehicle.  
Capital Outlay in 2022 was for the acquisition of a Animal Services Vehicle.

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$10,435</b>     | <b>\$10,435</b>       | <b>\$8,475</b>         | <b>\$10,435</b>      |
| <b>Total Available Funds</b>  | <b>\$10,435</b>     | <b>\$10,435</b>       | <b>\$8,475</b>         | <b>\$10,435</b>      |
| <b>Expenditures:</b>          |                     |                       |                        |                      |
| General Government            | 19,460              | 17,500                | 15,540                 | 17,500               |
| <b>Total Expenditures</b>     | 19,460              | 17,500                | 15,540                 | 17,500               |
| <b>Transfer:</b>              |                     |                       |                        |                      |
| From General Fund             | 17,500              | 17,500                | 17,500                 | 17,500               |
| <b>Total Transfers</b>        | 17,500              | 17,500                | 17,500                 | 17,500               |
| <b>Ending Fund Balance</b>    | <b>\$8,475</b>      | <b>\$10,435</b>       | <b>\$10,435</b>        | <b>\$10,435</b>      |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$2,405</b>      | <b>\$406</b>          | <b>\$85</b>            | <b>\$1,085</b>       |
| <b>Revenue:</b>               |                     |                       |                        |                      |
| Grant Revenue                 | \$1,875             | 2,000                 | 2,000                  | 2,000                |
| <b>Total Available Funds</b>  | <b>\$4,280</b>      | <b>\$2,406</b>        | <b>\$2,085</b>         | <b>\$3,085</b>       |
| <b>Expenditures:</b>          |                     |                       |                        |                      |
| Public Safety                 | 4,195               | 1,000                 | 1,000                  | 1,000                |
| <b>Total Expenditures</b>     | 4,195               | 1,000                 | 1,000                  | 1,000                |
| <b>Ending Fund Balance</b>    | <b>\$85</b>         | <b>\$1,406</b>        | <b>\$1,085</b>         | <b>\$2,085</b>       |

Established to account for funds received and utilized for Police training

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$4,270</b>      | <b>\$4,270</b>        | <b>\$4,270</b>         | <b>\$4,270</b>       |
| <b>Revenues:</b>              |                     |                       |                        |                      |
| Training Revenues             |                     | -                     | -                      | -                    |
| <b>Total Available Funds</b>  | <b>\$4,270</b>      | <b>\$4,270</b>        | <b>\$4,270</b>         | <b>\$4,270</b>       |
| <b>Expenditures</b>           |                     | -                     | -                      | -                    |
| <b>Ending Fund Balance</b>    | <b>\$4,270</b>      | <b>\$4,270</b>        | <b>\$4,270</b>         | <b>\$4,270</b>       |

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

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

|                                      | Actual<br>2020-2021 | Budgeted<br>2020-2021 | Projected<br>2020-2021 | Adopted<br>2021-2022 |
|--------------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b>        | <b>\$609,578</b>    | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |
| <b>Revenues</b>                      |                     |                       |                        |                      |
| Interest                             |                     | -                     | -                      | -                    |
| <b>Total Revenues</b>                |                     | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |
| <b>Other Sources</b>                 |                     |                       |                        |                      |
| Transfer from<br>Emergency Comm Fund | \$ 74,166           |                       | -                      | -                    |
| Transfer from General<br>Fund        | \$ 118,485          | -                     | -                      | -                    |
| <b>Total Available Funds</b>         | <b>\$802,229</b>    | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |
| <b>Expenditures</b>                  |                     |                       |                        |                      |
| Capital Outlay                       | 802,229             | -                     | -                      |                      |
| <b>Total Expenditures</b>            | <b>\$802,229</b>    | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |
| <b>Ending Fund Balance</b>           | <b>\$0</b>          | <b>\$0</b>            | <b>\$0</b>             | <b>\$0</b>           |

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

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

|                               | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|-------------------------------|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b> | <b>\$138,773</b>    | <b>\$309,515</b>      | <b>\$203,420</b>       | <b>\$191,957</b>     |
| <b>Revenues</b>               |                     |                       |                        |                      |
| Storm Water Fees              | 237,142             | 238,665               | 243,709                | 238,665              |
| <b>Total Revenues</b>         | <b>237,142</b>      | <b>238,665</b>        | <b>243,709</b>         | <b>238,665</b>       |
| <b>Total Available Funds</b>  | <b>\$375,915</b>    | <b>\$548,180</b>      | <b>\$447,129</b>       | <b>\$430,622</b>     |
| <b>Expenditures</b>           |                     |                       |                        |                      |
| Supplies                      |                     | 1,300                 | -                      | 1,300                |
| Contractual Services          | 69,378              | 36,360                | 47,294                 | 36,360               |
| Drainage Projects             | 75,515              | -                     | 180,279                | -                    |
| Transfer to General Fund      | 27,600              | 27,600                | 27,600                 | 27,600               |
| <b>Total Expenditures</b>     | <b>\$172,493</b>    | <b>\$65,260</b>       | <b>\$255,173</b>       | <b>\$65,260</b>      |
| <b>Ending Fund Balance</b>    | <b>\$203,420</b>    | <b>\$482,920</b>      | <b>\$191,957</b>       | <b>\$365,362</b>     |

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

|   | Actual<br>2020-2021 | Budgeted<br>2021-2022 | Projected<br>2021-2022 | Adopted<br>2022-2023 |
|---|---------------------|-----------------------|------------------------|----------------------|
| <b>Beginning Fund Balance</b>           | <b>\$0</b>          | <b>\$5,597,206</b>    | <b>\$5,592,332</b>     | <b>\$5,584,531</b>   |
| <b>Revenues</b>                         |                     |                       |                        |                      |
| Interest                                | 210                 | 350                   | 32,199                 | 350                  |
| <b>Total Revenues</b>                   | <b>\$210</b>        | <b>\$350</b>          | <b>\$32,199</b>        | <b>\$350</b>         |
| <b>Other Sources</b>                    |                     |                       |                        |                      |
| Proceeds from Bond Sale/Bond Premium    | \$ 5,305,913        |                       |                        | -                    |
| Refund from Issuance Cost               | \$ 1,384            |                       |                        |                      |
| Transfer from General Fund/Debt         | \$ 500,000          |                       |                        | -                    |
| <b>Total Available Funds</b>            | <b>\$5,807,507</b>  | <b>\$5,597,556</b>    | <b>\$5,624,531</b>     | <b>\$5,584,881</b>   |
| <b>Expenditures</b>                     |                     |                       |                        |                      |
| Underwriter Discount/Bond Issuance Cost | \$155,913           |                       |                        |                      |
| Capital Outlay                          | 59,262              | 5,500,000             | 40,000                 | 5,447,682            |
| <b>Total Expenditures</b>               | <b>\$215,175</b>    | <b>\$5,500,000</b>    | <b>\$40,000</b>        | <b>\$5,447,682</b>   |
| <b>Ending Fund Balance</b>              | <b>\$5,592,332</b>  | <b>\$97,556</b>       | <b>\$5,584,531</b>     | <b>\$137,199</b>     |

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

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

|                               | <b>Actual<br/>2020-2021</b> | <b>Budgeted<br/>2021-2022</b> | <b>Projected<br/>2021-2022</b> | <b>Adopted<br/>2022-2023</b> |
|-------------------------------|-----------------------------|-------------------------------|--------------------------------|------------------------------|
| <b>Beginning Fund Balance</b> | <b>\$74,165</b>             | <b>\$0</b>                    | <b>\$0</b>                     | <b>\$0</b>                   |
| <b>Revenues</b>               |                             |                               |                                |                              |
| Intergovernmental             |                             | -                             | -                              | -                            |
| Interest                      | 33.69                       | -                             | -                              | -                            |
| <b>Total Revenues</b>         | <b>\$74,190</b>             | <b>\$0</b>                    | <b>\$0</b>                     | <b>\$0</b>                   |
| <b>Other Sources</b>          |                             |                               |                                |                              |
| Transfer from Street Projects |                             | -                             | -                              | -                            |
| <b>Total Available Funds</b>  | <b>\$74,190</b>             | <b>\$0</b>                    | <b>\$0</b>                     | <b>\$0</b>                   |
| <b>Expenditures</b>           |                             |                               |                                |                              |
| Transfer to Fire Station CIP  | \$74,165                    |                               |                                |                              |
| <b>Total Expenditures</b>     | <b>\$74,165</b>             | <b>\$0</b>                    | <b>\$0</b>                     | <b>\$0</b>                   |
| <b>Ending Fund Balance</b>    | <b>\$0</b>                  | <b>\$0</b>                    | <b>\$0</b>                     | <b>\$0</b>                   |

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



## **City of Seagoville, Texas Capital Expenditures Criteria**

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

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

# City of Seagoville, Texas

## Capital Expenditures

General Government

| Project Description                              | Amount             |
|--|--------------------|
| <b>Police Station #2</b>                         | <b>\$5,447,682</b> |
| <b>Fund 64 – New Police Station Construction</b> |                    |

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

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



## Project Description

Police

### 3 Drones and Computer Mapping System

Amount

\$41,297

## General Fund

The drones also offer the flexibility and versatility that is needed in today's demographics. These are just some of the multiple uses for this type of equipment:

- search and rescue
- crowd control and observation
- mapping and collecting of information for crash scene investigations, as well as crime scenes
- one of the most important aspects, enhanced officer and public safety
- event planning
- fire scene control
- and the ability to cover and survey a vast amount of real-estate in a very short time frame



Funding Source: General Fund (Fund 1)

**Project Description**  
**Fire**  
**2023 Chevrolet Traverse**

**Amount \$30,329**



This will replace one of the utility vehicles currently in operation due to the age and cost of maintenance and repairs.

Funding Source: Street Maintenance Fund (Fund 1)

**Project Description**  
**Fire**  
**2 Air Pak X3 Pro SCBA 4.5**

**Amount \$14,707**



Two additional Air Paks to go into service to increase from one Engine and one Truck to two Engines and one Truck and will allow for a spare if needed.

**Project Description**  
**Animal Services**  
**Outdoor Kennel Expansion**

**Amount**  
**\$35,000**

This project would bring up our canine capacity by 16 kennels. The existing outdoor kennels, without the improvements, cannot be used for permanent housing. That would give us a total of 25 kennels, two quarantine kennels and 13 stainless cage banks.

Funding Source: General Fund (Fund 1)

**Project Description**  
**Streets**  
**Utility Trailer**

**Amount**  
**\$8,060**



# City of Seagoville, Texas

## Capital Expenditures

Enterprise Fund: Business-type Activities

| <b>Project Description</b>                              | <b>Amount</b>    |
|---|------------------|
| <b>East Malloy Bridge Road Sewer relocation project</b> | <b>\$200,000</b> |

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

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

| <b>Project Description</b>                   | <b>Amount</b>    |
|--|------------------|
| <b>Ard Road Pump Station Upgrade Phase#2</b> | <b>\$800,000</b> |

\$800,000 is for upgrades to the Ard Road Pump Station Phase 2. One of the four pumps at the station is currently out of service and needs to be replaced. This pump is our smallest pump and our consulting engineer recommends replacement with a larger pump. The power supply will need to be upgraded to accommodate the larger pump horsepower, and the yard piping will need to be increased to accommodate the higher flows.

Funding Source: Water and Sewer Fund

Annual maintenance requirement: None

| <b>Project Description</b>                                      | <b>Amount</b>    |
|---|------------------|
| <b>Engineering Services – Northern Basin Interceptor System</b> | <b>\$169,000</b> |

This is to complete this project that was started in FY 2021. This project consists of providing professional engineering services to facilitate the design study for the Northern Basin Interceptor System and to begin property acquisition. These interceptors are outlined in the City of Seagoville’s Wastewater Master Plan. This effort is intended to determine the right alignment for placement of the sewer line. This infrastructure will allow sewer services to be provided by the City to neighborhoods in northwest Seagoville. Currently this area is not served by sewer infrastructure. Providing sewer infrastructure in this area is expected to open the area for future development.

Funding Source: Water and Sewer Fund

**Project Description**  
**Equipment Acquisition – Jetter Trailer**

**Amount \$82,526**

This will replace the current Jetter Trailer that is 8 years old and has over 1200 hours on it.

**Project Description**  
**Replacement truck for Water Dept.**

**Amount**  
**\$34,000**

New truck for the Water Dept

## **BUDGET GLOSSARY – LIST OF ACRONYMS**

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

**ACM** Assistant City Manager

**Adm** Administrative

**C. O.** Certificate of Obligation

**CAD** Computer aided dispatch

**CAFR** Comprehensive Annual Financial Report

**CIP** Capital improvement program

**CPA** Certified Public Accountant

**CPR** Cardio pulmonary resuscitation

**Code Enf.** Code Enforcement

**DCAAA** Dallas County Area Agency on Aging

**DWI** Driving while intoxicated

**DWU** Dallas Water Utilities

**E911** Emergency Communications

**EMS** Emergency Medical Services

**EPA** Environmental Protection Agency

**F. H.** Fire hydrants

**FMLA** Family Medical Leave Act

**FT** Full time

**FY** Fiscal year

**FYE** Fiscal year end

**GAAP** Generally accepted accounting principles

**G&A** General and administrative

**G. O.** General obligation

**GFOA** Government Finance Officers Association

**HR** Human Resources Department

**I&I** Infiltration and inflow

**I&S** Interest and sinking fund

**Info** Information

**ISD** Independent School District

**IT** Information Technology

**L. F.** Linear feet

**LEFIS** Lower East Fork Interceptor System

**M&O** Maintenance and Operations

**MGD** Million gallons per day

**Mgr** Manager

**NCIC** National Crime Information Center

**NCTCOG** North Central Texas Council of Governments

**ONCOR** Utility company

**OT** Overtime

**P/Z** Planning and Zoning Department

**Part. Contrib.** Participant contribution

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

**Prop** Property

**PT** Part time

**PWD** Public Works Director

**R&R** Repair and replacement

**SAFER** Staffing for Adequate Fire and Emergency Response

**SEDC** Seagoville Economic Development Corporation

**Sr.** Senior

**SWAT** Seagoville Work Action Team

**TCEQ** Texas Commission on Environmental Quality

**TCIC** Texas Crime Information Center

**TCLEOSE** Texas Commission on Law Enforcement Officers Standards and Education

**W&S** Water and sewer

## **BUDGET GLOSSARY**

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

Activity - A service performed by a department or division.

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

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

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

Animal Shelter Operations Fund - Accounts to fund all donations and related expenditures for the operation of the animal shelter.

Appropriation Ordinance – The official enactment by the City Council establishing the legal authority for City officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real and personal property by the County Appraisal District as a basis for levying taxes.

Assets – Resources owned or held by the City, which have monetary value.

Balanced Budget – A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal to or less than the proposed revenues plus fund balances.

Basis of Accounting – A term used referring as to when revenues, expenditures, expenses, and transfers and related assets and liabilities – are recognized in the accounts and reported in the City's financial statements.

Bond – A promise to repay borrowed money on a particular date, including the payment of a specified dollar amount of interest at predetermined intervals, often twenty years in the future.

**Budget** - A financial plan for a specified period of time that matches all planned revenues and expenditures with various municipal services. It is the primary means by which most of the expenditure and service delivery activities of a government are controlled.

**Budget Adjustment (Amendment)** – A formal legal procedure utilized by the City to revise a budget during a fiscal year.

**Budget Calendar** – The schedule of dates used as a guide to complete the various steps of the budget preparation and adoption processes.

**Budget Message** – The opening section of the budget document from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget. Sometimes referred to as a “transmittal letter.”

**Budgetary Control** – The control of management of the organization in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and revenues.

**Capital Improvement Program** - This is the City's plan to finance major infrastructure development and improvement. It is primarily funded through General Obligation bonds, Certificates of obligation and Revenue bonds.

**Capital Outlay** – An expenditure which results in the acquisition of or addition to fixed assets, and meets these criteria: having an anticipated useful life of more than one year; can be permanently identified as an individual unit of property; belonging to one of the following categories – land, building, machinery and equipment, vehicles, or furniture and fixtures; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss. In the budget, capital outlay is budgeted as expenditures in all fund types.

**Capital Project Fund** – A fund used to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment, usually financed by the issuance of debt.

**Certificates Of Obligation** – Tax supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council.

**Contractual Services** – Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Services purchased to operate, repair and maintain property owned or used by the City. Persons other than City employees perform these services. Amounts paid for services rendered by organizations or personnel not on the payroll of the City (separate from professional and technical services or property services).

**Current Taxes** – Taxes levied and due within one year.

Debt Service - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Debt Service Fund – A fund used to account for resources and expenditures related to retirement of the City’s general obligation debt service, sometimes referred to as an “interest and sinking fund.”

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grant Fund - Revenues and expenditures directly attributable to various grants and contributions.

Hotel Occupancy Tax Fund - Accounts for revenues and expenditures relating to the use of hotel occupancy tax receipts. Because of the restricted types of uses allowed for these monies, they are accounted for in a separate fund.

Liability – Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. The term does not include encumbrances.

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee for the sale, preparation or serving of mixed beverages.

Modified Accrual Basis of Accounting – A basis of accounting in which expenditures are accrued but revenues is recorded when “measurable” or as available for expenditure.

Municipal - Of or pertaining to a city or its government.

Municipal Court Fund – Money from court fees dedicated to financing technology and security initiatives for the Municipal Court function.

Object Code - The standard citywide classification of the expenditures such as office supplies or rental or equipment.

Objective – A specific statement of desired end, which can be measured.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of the City are controlled. The City's Charter and State law requires the use of annual operating budgets.

Operations and Maintenance Expenditures – Expenditures for routine supplies and maintenance costs necessary for the operation of a department of the City.

Ordinance – A formal legislative enactment of the City Council.

Payment-In-Lieu Of Taxes – A payment made to the City in lieu of taxes. These payments are generally made by tax-exempt entities for which the City provides specific services. The City's water and wastewater utility fund provides these payments to the City's general fund because of the fund's exemption from property taxation.

Performance Measures - Specific quantitative measures of work performed within an activity or program. They may also measure results obtained through an activity or program.

Personal Services – Expenditures for salaries, wages and fringe benefits.

Police Seizure Funds - Accounts for the revenue and expenditures related to the award of monies or property by the courts or federal government to the police department. The funds are expended for specified police department purposes.

Police Training Fund - To account for resources used for police department activities.

Proprietary Funds – Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Revenue - Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines and forfeitures, grants, shared revenues, and interest income.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund, in addition to a pledge of revenues.

Sales Tax for General Revenue – The sales tax for general revenue is a one-percent tax that may be levied by a City on all goods sold in the City. The revenues from the tax may be spent on almost any lawful purpose of the City.

Sales Tax for Property Tax Relief – The sales tax for property tax relief is an optional, dedicated City sales tax, the revenues of which offset an equivalent amount of City property tax revenue. The rate of a sales tax for property tax relief may be one-eighth, one-fourth, three-eighths, or one-half of one percent of the cost of goods sold within the

City that are subject to sales taxes. The combined rate of all local sales taxes within the City, however, cannot exceed two percent.

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

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

Storm Water Fund – Accounts for resources received for the funding of activities to comply with the storm sewer permit.

Supplies – Amounts paid for items that are consumed or deteriorated through use.

Tax Base – The total value of all real and personal property in the City as of January 1 each year, as certified by the County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

Tax Levy - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

Tax Rate - The amount of tax levied for each \$100 of valuation.

Taxes – Compulsory charges levied by the City for financing services performed for the common benefit.

Taxes Prior Years - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Fund - Accounts for all revenues and expenses relating to the operation of the water and wastewater system.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

**AN ORDINANCE OF THE CITY COUNCIL  
OF THE CITY OF SEAGOVILLE, TEXAS  
ORDINANCE NO. 19-2022**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; AMENDING CHAPTER 19 "UTILITIES", ARTICLE 19.03 "WATER AND SEWER", DIVISION 2 "RATES AND CHARGES" AT SECTIONS 19.03.061 "WATER RATES" AND 19.03.062 "SEWER RATES"; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, an annual budget for the fiscal year beginning October 1, 2022, and ending September 30, 2023, has been duly created by the financial office of the City of Seagoville, Texas, in accordance with Chapter 102.002 of the Local Government Code; and

**WHEREAS**, the City Manager has prepared and submitted to the City Council a proposed budget of expenditures and revenues of the City for the fiscal year beginning October 1, 2022 and ending September 30, 2023; and

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

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

**WHEREAS**, after full and final consideration, it is the opinion of the Seagoville City Council that the 2022-2023 fiscal year budget as hereinafter set forth should be adopted.

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

**SECTION 1.** That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Seagoville, Texas, said budget being in the amount of \$29,861,602, providing a complete financial plan for the fiscal year beginning October 1, 2022 and ending September 30, 2023 as submitted to the City Council by the City Manager, a copy of which is on file in the City Secretary's Office and incorporated herein by reference, be and the same is hereby adopted and approved as the budget of the City of Seagoville, Texas for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

**SECTION 2.** That the sum of \$29,861,602 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

**SECTION 3.** That the expenditures during the fiscal year beginning October 1, 2022 and ending September 30, 2023 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Seagoville, Texas.

**SECTION 4.** That specific authority is given to the City Manager to take and/or make the following actions:

1. Transfer of appropriations budgeted from one account classification to another account classification within the same department, and
2. Transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund.

**SECTION 5.** That the Code of Ordinances of the City of Seagoville, Texas is hereby amended by amending Chapter 19 "Utilities", Article 19.03 "Water and Sewers", Division 2 "Rates and Charges", Sections 19.03.061 and 19.03.062 thereof to read as follows:

**"Chapter 19. UTILITIES**

...

**ARTICLE 19.03 Water and Sewers**

...

**Division 2. Rates and Charges**

...

**Sec. 19.03.061 Water rates**

- (a) The monthly water rates charged by the City of Seagoville to all residential and commercial customers within the city limits, shall be, for the first two thousand (2,000) gallons or any

portion thereof depending on the size of the customer's water meter, as shown in the charts below:

(1) Apartments and Manufactured Homes (per unit):

| Water Meter Size (Inches) | Rate    |
|---------------------------|---------|
| 3/4" or less              | \$25.73 |
| 1"                        | \$25.73 |
| 1.5"                      | \$25.73 |
| 2"                        | \$25.73 |
| 4"                        | \$25.73 |
| 6"                        | \$25.73 |
| 8"                        | \$25.73 |

(2) All Others:

| Water Meter Size (Inches) | Rate       |
|---------------------------|------------|
| 3/4" or less              | \$25.73    |
| 1"                        | \$38.60    |
| 1.5"                      | \$64.33    |
| 2"                        | \$64.33    |
| 3"                        | \$167.27   |
| 4"                        | \$244.47   |
| 6"                        | \$856.94   |
| 8" or Larger              | \$1,286.70 |

(b) Water usage in excess of two thousand (2,000) gallons charged and collected at the following table rate per one thousand (1,000) gallons:

| Water Usage in Gallons | Rate   |
|------------------------|--------|
| 2,001 -5,000 gallons   | \$2.78 |

|                            |        |
|----------------------------|--------|
| 5,001 - 10,000<br>gallons  | \$3.48 |
| 10,001- 15,000<br>gallons  | \$5.36 |
| 15,001- 20,000<br>gallons  | \$6.06 |
| 20,001 - 25,000<br>gallons | \$6.74 |
| Over 25,000<br>gallons     | \$7.46 |

- (c) The above rates shall also apply to all water for resale or to water districts.

**Sec. 19.03.062 Sewer rates**

- (a) The monthly sewer rates charged by the city to all sewer utility customers within the city limits shall be nineteen dollars and eighty-two cents (\$19.82) minimum bill, up to two thousand (2,000) gallons of water usage, plus nine dollars and fifty-three cents (\$9.53) per one thousand (1,000) gallons for consumption above 2,000 gallons of water usage.
- (b) Each residential customer's average water usage for the months of December, January, February, and March will be computed, using the three (3) months with the least usage to average and determine that customer's billing volume for the twelve-month period beginning in April of each year.
- (c) Charges for new customers will be based on the city average of 4,500 gallons until an average is established during December, January, February, and March.
- (d) For commercial customers, the billing volumes are based on actual water usage."

**SECTION 6.** All ordinances of the City of Seagoville, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 7.** Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of

said ordinance which shall remain in full force and effect.

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

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

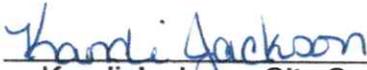
|   | Aye | Nay |
|---|-----|-----|
| Dennis K. Childress, Mayor (only in event of tie) |     |     |
| Rick Howard, Councilmember-Place 1                | ✓   |     |
| Jose Hernandez, Councilmember – Place 2           | ✓   |     |
| Harold Magill, Councilmember – Place 3            |     |     |
|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

WITH 4 VOTING “AYE” AND 0 VOTING “NAY”, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAOGVILLE, TEXAS, ON THE 29<sup>TH</sup> DAY OF AUGUST 2022.

**APPROVED:**

  
Harold Magill, Mayor Pro Tem

**ATTEST:**

  
Kandi Jackson, City Secretary

**APPROVED AS TO FORM:**

  
Victoria W. Thomas, City Attorney  
(082322vwtTM131158)

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

**ORDINANCE NO. 21-2022**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING AND LEVYING AD VALOREM TAXES FOR THE YEAR 2022 (FISCAL YEAR 2022 - 2023) AT A RATE OF \$0.752687 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF SEAGOVILLE AS OF JANUARY 1, 2022, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF SEAGOVILLE; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, following public notices duly posted and published in all things as required by law, public hearings were held by and before the City Council of the City of Seagoville, the subject of which was the proposed tax rate for the City of Seagoville for Fiscal Year 2022-2023, submitted by the City Manager in accordance with provisions of the City Charter and state statutes; and

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

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

**SECTION 1.** There is hereby approved, adopted and levied for the tax year 2022 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Seagoville, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.752687 on each One Hundred Dollars (\$100) assessed valuation of taxable property, which consists of two components each one of which is separately approved by the Council as follows:

- (a) 0.074415 per One Hundred Dollars (\$100) of taxable value, the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C) of the Texas Property Tax Code (Tax Code), less any amount of additional sales and use tax revenue that will be used to pay debt service; and

- (b) 0.678272 per One Hundred Dollars (\$100) taxable value, the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the coming year.

**SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 14.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-21.78.**

**SECTION 3.** All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent (6%) on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2023, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2022 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 2022 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 2022 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

**SECTION 3.** The Dallas and Kaufman County Tax Assessors/Collectors are hereby authorized to assess and collect the taxes of the City of Seagoville, Texas.

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

**SECTION 5.** The tax rolls as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

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

**SECTION 7.** All ordinances of the City of Seagoville, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

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

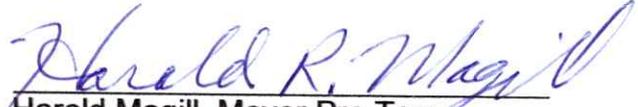
UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

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

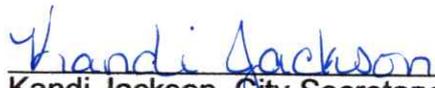
**WITH 4 VOTING “AYE” AND 0 VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE**

**ORDINANCE, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ON THE 12<sup>TH</sup> DAY OF SEPTEMBER 2022.**

**APPROVED:**

  
Harold Magill, Mayor Pro Tem

**ATTEST:**

  
Kandi Jackson, City Secretary

**APPROVED AS TO FORM:**

  
Victoria W. Thomas, City Attorney



**RESOLUTION NO. 59-R-2022**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE CITY’S ADOPTED FISCAL YEAR 2022-2023 BUDGET, WHICH IS A BUDGET THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE PREVIOUS YEAR; AND PROVIDING AN EFFECTIVE DATE**

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

**WHEREAS**, the City Council has adopted the 2022-2023 fiscal year budget, which will require raising more revenue from property taxes than last year’s budget; and

**WHEREAS**, the City Council of the City of Seagoville, Texas, desires to ratify the property tax increase reflected in the adopted 2022-2023 Fiscal Year Budget.

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

**SECTION 1.** The property tax increase reflected in the adopted 2022-2023 Fiscal Year Budget, which is a budget that will require raising more revenue from property taxes than the previous year, is hereby ratified.

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

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

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

WITH 4 VOTING "AYE" AND 0 VOTING "NAY", THIS RESOLUTION  
NO. 59-H-2021 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF  
SEAGOVILLE, TEXAS, ON THE 13<sup>TH</sup> DAY OF SEPTEMBER 2021.

ATTEST:

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

APPROVED:

  
\_\_\_\_\_  
Harold Magill, Mayor Pro Tem

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Victoria W. Thomas, City Attorney



# City of Seagoville, Texas

## Top Ten Taxpayers

### 2022 Tax Year

| Taxpayer Name              | Type of Business        | 2021 Assessed Value   | Percentage of Total Assessed Value | Percentage of Top Ten Taxpayers to Assessed Value |
|----------------------------|-------------------------|-----------------------|------------------------------------|---|
| OReilly Auto Parts         | Distribution            | 41,679,012            | 3.72%                              | 29.11%  |
| YES Companies EXP2 LLC     | Mobile Home Park        | 28,837,990            | 2.58%                              | 20.14%  |
| ONCOR Electric Delivery    | Public Utility          | 18,668,946            | 1.67%                              | 13.04%  |
| WalMart                    | Retailer                | 16,861,930            | 1.51%                              | 11.78%  |
| Seagoville CP LLC          | Property Management     | 8,900,000             | 0.80%                              | 6.22%   |
| Equity Development         | Property Management     | 7,300,000             | 0.65%                              | 5.10%   |
| Villas of Seagoville       | Senior Living Community | 6,000,000             | 0.54%                              | 3.50%   |
| General Technologies Inc   | Property Management     | 5,264,580             | 0.47%                              | 3.68%   |
| TSCA 202 LTD               | Property Management     | 5,100,000             | 0.55%                              | 3.65%   |
| Seagoville Self Storage LP | Storage                 | 4,547,720             | 0.41%                              | 3.18%   |
| <b>TOTAL</b>               |                         | <u>\$ 143,160,178</u> | <u>12.89%</u>                      | <u>99.40%</u>                                     |

\*\*As compared with the 2022 certified assessed value provided by DCAD & KCAD of \$1,119,454,995.



## City of Seagoville, Texas Long-Term Planning

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

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

The forecast projects revenues and expenditures for the General Fund, the Water and Sewer Fund and the Debt Service Fund for FY 2023 through 2028.

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

- The base year for forecasts is the budget for FY 2023
- Inflationary factors were included in projections
- Personnel costs increase over time due to merit increases and rising costs for health insurance and retirement contributions
- No changes in fees or fee structure unless noted
- No changes in policies and procedures
- No changes in legislation that would impact City finances

### **GENERAL FUND: FIVE-YEAR FORECAST**

The following chart outlines the City's five-year forecast of General Fund revenues and expenditures for FY 2023 through FY 2028. The forecast shows the potential for challenging future budget preparation, as growth in expenditures in every year outpace growth in revenues. These projections are based upon a series of conservative assumptions and do not reflect actions the City will take during this period to close the projected gaps.

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

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

|  | <b>2023<br/>Adopted</b> | <b>FY 2024<br/>Projected</b> | <b>FY 2025<br/>Projected</b> | <b>FY 2026<br/>Projected</b> | <b>FY 2027<br/>Projected</b> | <b>FY 2028<br/>Projected</b> |
|--|-------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Beginning Fund Balance</b>              | <b>\$6,321,413</b>      | <b>\$5,969,272</b>           | <b>\$5,668,600</b>           | <b>\$1,831,107</b>           | <b>\$3,313,024</b>           | <b>\$5,914,811</b>           |
| <b>Revenues</b>                            |                         |                              |                              |                              |                              |                              |
| Property Tax                               | \$7,441,091             | \$7,701,529                  | \$8,741,236                  | \$9,921,302                  | \$11,260,678                 | \$12,780,870                 |
| Sales Tax                                  | 3,312,861               | 3,478,504                    | 3,652,429                    | 3,835,051                    | 4,026,803                    | 4,228,143                    |
| Franchise Fees                             | 648,567                 | 655,053                      | 661,603                      | 668,219                      | 674,901                      | 681,650                      |
| Sanitation Services                        | 1,104,000               | 1,120,560                    | 1,137,368                    | 1,154,429                    | 1,171,745                    | 1,189,322                    |
| Licenses, Permits and Fees                 | 386,655                 | 392,455                      | 398,342                      | 404,317                      | 410,382                      | 416,537                      |
| Court and Library Fines                    | 303,500                 | 306,535                      | 309,600                      | 312,696                      | 315,823                      | 318,982                      |
| Grants and Gifts                           | 50,000                  | 50,000                       | 50,000                       | 50,000                       | 50,000                       | 50,000                       |
| Other Revenues                             | 16,000                  | 15,000                       | 15,000                       | 15,000                       | 15,000                       | 15,000                       |
| Transfers In                               | 420,136                 | 432,740                      | 445,722                      | 459,094                      | 472,867                      | 487,053                      |
| <b>Total Revenues</b>                      | <b>\$13,682,810</b>     | <b>\$14,152,376</b>          | <b>\$15,411,301</b>          | <b>\$16,820,108</b>          | <b>\$18,398,200</b>          | <b>\$20,167,557</b>          |
| <b>Total Available Funds</b>               | <b>\$20,004,223</b>     | <b>\$20,121,648</b>          | <b>\$21,079,901</b>          | <b>\$18,651,215</b>          | <b>\$21,711,224</b>          | <b>\$26,082,368</b>          |
| <b>Expenditures</b>                        |                         |                              |                              |                              |                              |                              |
| General Government                         | 1,274,990               | 1,313,240                    | 1,352,637                    | 1,393,216                    | 1,435,012                    | 1,478,063                    |
| Public Safety                              | 7,283,476               | 7,501,980                    | 7,727,039                    | 7,958,850                    | 8,197,616                    | 8,443,544                    |
| Community Services                         | 1,606,508               | 1,654,703                    | 1,704,344                    | 1,755,475                    | 1,808,139                    | 1,862,383                    |
| Community Development                      | 1,850,114               | 1,905,617                    | 1,962,786                    | 2,021,670                    | 2,082,320                    | 2,144,789                    |
| Debt Service                               | 67,500                  | 67,500                       | 67,500                       | 67,500                       | 67,500                       | 67,500                       |
| Non-Departmental                           | 476,250                 | 500,063                      | 525,066                      | 551,319                      | 578,885                      | 607,829                      |
| City Manager Directed                      | 22,500                  | 25,000                       | 25,000                       | 35,000                       | 35,000                       | 40,000                       |
| Reserve for Capital Expenditures           | 6,700                   | 7,370                        | 8,107                        | 8,918                        | 9,809                        | 10,790                       |
| <b>Total Operations</b>                    | <b>\$12,588,038</b>     | <b>\$12,975,473</b>          | <b>\$13,372,479</b>          | <b>\$13,791,947</b>          | <b>\$14,214,281</b>          | <b>\$14,654,899</b>          |
| <b>Transfers</b>                           | <b>\$ 1,094,733</b>     | <b>\$ 1,127,575</b>          | <b>\$ 1,161,402</b>          | <b>\$ 1,196,244</b>          | <b>\$ 1,232,132</b>          | <b>\$ 1,269,096</b>          |
| <b>Increase (Decrease) in Fund Balance</b> | <b>\$40</b>             | <b>\$49,328</b>              | <b>\$877,420</b>             | <b>\$1,831,917</b>           | <b>\$2,951,787</b>           | <b>\$4,243,562</b>           |
| <b>One Time Use of Fund Balance</b>        | <b>\$ 352,181</b>       | <b>\$ 350,000</b>            |
| <b>Ending Fund Balance</b>                 | <b>\$5,969,272</b>      | <b>\$5,668,600</b>           | <b>\$6,196,019</b>           | <b>\$3,313,024</b>           | <b>\$5,914,811</b>           | <b>\$9,808,373</b>           |
| <b>Required Fund Balance (60 Days)</b>     | <b>\$2,069,266</b>      | <b>\$1,790,075</b>           | <b>\$1,831,107</b>           | <b>\$1,877,469</b>           | <b>\$1,926,010</b>           | <b>\$1,994,433</b>           |
| <b>Amount over Required Fund Balance</b>   | <b>\$3,900,005</b>      | <b>\$3,878,525</b>           | <b>\$4,364,913</b>           | <b>\$1,435,555</b>           | <b>\$3,988,801</b>           | <b>\$7,813,941</b>           |

## REVENUES

### Property Taxes

- In FY 2023, the property tax valuation base is \$1,119,454,995. In the first couple of projected years, the valuations conservatively estimated to increase 3.5% annually. Based on the number of houses and multiple-family properties estimated to be on the ground in the coming years, the estimated revenues were projected greater.

### Other Revenue Growth Rates

The following revenues project to grow with inflation:

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

## EXPENDITURES

### Personnel Costs

- No increase in staff projected
- Wages are projected to increase 3% for public safety personnel and 3% for civilian personnel
- Medical insurance premiums are projected to increase 5%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 11% of wages

### Non-personnel Costs

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

## CONCLUSION

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

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

|   | FY 2023<br>Adopted  | FY 2024<br>Projected | FY 2025<br>Projected | FY 2026<br>Projected | FY 2027<br>Projected | FY 2028<br>Projected |
|---|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Unrestricted Net Asset Balance</b> | <b>\$6,688,605</b>  | <b>\$5,290,467</b>   | <b>\$4,820,997</b>   | <b>\$4,396,110</b>   | <b>\$4,064,768</b>   | <b>\$3,837,139</b>   |
| <b>Revenues</b>                                 |                     |                      |                      |                      |                      |                      |
| Water Services                                  | \$3,999,381         | \$4,119,362          | \$4,242,943          | \$4,370,232          | \$4,501,339          | \$4,636,379          |
| Waste Water Service                             | 3,729,362           | 3,841,243            | 3,956,480            | 4,075,175            | 4,197,430            | 4,323,353            |
| Other Income                                    | 294,438             | 309,160              | 324,618              | 340,849              | 357,891              | 375,786              |
| <b>Total Revenues</b>                           | <b>\$8,023,181</b>  | <b>\$8,269,765</b>   | <b>\$8,524,041</b>   | <b>\$8,786,255</b>   | <b>\$9,056,660</b>   | <b>\$9,335,517</b>   |
| <b>Total Available Funds</b>                    | <b>\$14,711,786</b> | <b>\$13,560,233</b>  | <b>\$13,345,039</b>  | <b>\$13,182,365</b>  | <b>\$13,121,427</b>  | <b>\$13,172,656</b>  |
| <b>Expenditures</b>                             |                     |                      |                      |                      |                      |                      |
| <b>Operating and Debt Expenses:</b>             |                     |                      |                      |                      |                      |                      |
| Administrative                                  | \$249,827           | \$257,322            | \$265,041            | \$272,993            | \$281,182            | \$289,618            |
| Water   | 2,743,069           | \$2,825,361          | \$2,910,122          | \$2,997,426          | \$3,087,348          | \$3,179,969          |
| Sewer   | 2,943,741           | \$3,032,053          | \$3,123,015          | \$3,216,705          | \$3,313,206          | \$3,412,603          |
| Customer Service                                | 326,220             | \$336,007            | \$346,087            | \$356,469            | \$367,163            | \$378,178            |
| Non-Departmental                                | 209,852             | \$216,148            | \$222,632            | \$229,311            | \$236,190            | \$243,276            |
| Tuition Reimbursement Program                   | 5,000               |                      |                      |                      |                      |                      |
| Transfers Out                                   | 365,536             | \$376,502            | \$387,797            | 352,304              | 352,304              | 352,304              |
| Cityworks renewal fee (FY 2019)                 | 18,925              | \$19,493             | 18,925               | 18,925               | 18,925               | 18,925               |
| EPA Mandates                                    | 20,200              |                      |                      |                      |                      |                      |
| Debt  | 1,131,077           | 498,350              | 497,310              | 495,464              | 449,968              | 450,000              |
| <b>Total Operations/Debt</b>                    | <b>\$8,013,447</b>  | <b>\$7,561,235</b>   | <b>\$7,770,929</b>   | <b>\$7,939,597</b>   | <b>\$8,106,288</b>   | <b>\$8,324,873</b>   |
| <b>Capital Outlay:</b>                          |                     |                      |                      |                      |                      |                      |
| Transfer to Equipment Replacement               | 68,000              | 68,000               | 68,000               | 68,000               | 68,000               | 68,000               |
| Water & Sewer Rate Study                        | -                   | -                    | -                    | -                    | -                    | -                    |
| Service Area Annual Condition Assessment        | 110,000             | 110,000              | 110,000              | 110,000              | 110,000              | 110,000              |
| Ard Road Pump Station Upgrades                  | 800,000             |                      |                      |                      |                      |                      |
| Reserved for Smart Meter Acquisition            |                     |                      |                      |                      |                      |                      |
| Capital Projects                                | 429,872             | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            | 1,000,000            |
|   | 1,407,872           | 1,178,000            | 1,178,000            | 1,178,000            | 1,178,000            | 1,178,000            |
| <b>Total Expenditures and Capital</b>           | <b>9,421,319</b>    | <b>8,739,235</b>     | <b>8,948,929</b>     | <b>9,117,597</b>     | <b>9,284,288</b>     | <b>9,502,873</b>     |
| <b>Ending Unrestricted Net Asset Balance</b>    | <b>\$5,290,467</b>  | <b>\$4,820,997</b>   | <b>\$4,396,110</b>   | <b>\$4,064,768</b>   | <b>\$3,837,139</b>   | <b>\$3,669,784</b>   |
| <i>1 day of operations</i>                      | \$21,955            | \$20,716             | \$21,290             | \$21,752             | \$22,209             | \$22,808             |
| <i>Days of Reserve Balance</i>                  | 241.0               | 232.7                | 206.5                | 186.9                | 172.8                | 160.9                |

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

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

### **REVENUES**

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

### **EXPENDITURES**

#### Personnel Costs

- No increase in staff projected
- Wages are projected to increase 2-3%
- Medical insurance premiums are projected to increase 5%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 11% of wages

#### Non-personnel Costs

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

### **CONCLUSION**

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

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

|  | FY 2023<br>Adopted | FY 2024<br>Projected | FY 2025<br>Projected | FY 2026<br>Projected | FY 2027<br>Projected | FY 2028<br>Projected |
|--|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Beginning Fund Balance</b>                    | <b>\$142,544</b>   | <b>\$85,154</b>      | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>Revenues</b>                                  |                    |                      |                      |                      |                      |                      |
| Property Tax                                     | \$817,022          | \$1,164,643          | \$1,256,568          | \$1,259,781          | \$1,259,313          | \$1,242,953          |
| Interest Income                                  | 500                | 25                   | 25                   | 25                   | 25                   | 25                   |
| <b>Total Revenues</b>                            | <b>\$817,522</b>   | <b>\$1,164,668</b>   | <b>\$1,256,593</b>   | <b>\$1,259,806</b>   | <b>\$1,259,338</b>   | <b>\$1,242,978</b>   |
| <b>Total Available Funds</b>                     | <b>\$960,066</b>   | <b>\$1,249,822</b>   | <b>\$1,256,593</b>   | <b>\$1,259,806</b>   | <b>\$1,259,338</b>   | <b>\$1,242,978</b>   |
| <b>Expenditures</b>                              |                    |                      |                      |                      |                      |                      |
| Bond Principal                                   | 571,000            | 690,500              | 780,000              | 805,000              | 826,250              | 836,250              |
| Interest on Bonds                                | 302,162            | 557,572              | 474,843              | 453,056              | 431,338              | 404,978              |
| Paying Agent Fees                                | 1,750              | 1,750                | 1,750                | 1,750                | 1,750                | 1,750                |
| <b>Total Expenditures</b>                        | <b>\$874,912</b>   | <b>\$1,249,822</b>   | <b>\$1,256,593</b>   | <b>\$1,259,806</b>   | <b>\$1,259,338</b>   | <b>\$1,242,978</b>   |
| <b>Total Transfers</b>                           | <b>-</b>           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>             |
| <b>Ending Fund Balance</b>                       | <b>\$85,154</b>    | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           |
| <b>Tax Rate</b>                                  | <b>0.088750</b>    | <b>0.088750</b>      | <b>0.088750</b>      | <b>0.088750</b>      | <b>0.088750</b>      | <b>0.088750</b>      |
| <b>Assessed Valuation</b>                        | <b>920,157,331</b> | <b>952,362,838</b>   | <b>985,695,537</b>   | <b>1,020,194,881</b> | <b>1,055,901,702</b> | <b>1,092,858,261</b> |
| <b>Estimated Increase in Assessed Valuations</b> |                    | <b>3.5%</b>          | <b>3.5%</b>          | <b>3.5%</b>          | <b>3.5%</b>          | <b>3.5%</b>          |

## **DEBT SERVICE FUND: FIVE-YEAR FORECAST**

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

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form  
8-4-22

|  |                               |
|--|-------------------------------|
| City of Seagoville                           | 972.287.6800                  |
| Taxing Unit Name                             | Phone (area code and number)  |
| 175 N Hwy 175 Seagoville, TX 75159           | www.seagoville.us             |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 1.   | <b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup> | \$ 905,699,175     |
| 2.   | <b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>   | \$ 0               |
| 3.   | <b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.   | \$ 905,699,175     |
| 4.   | <b>2021 total adopted tax rate.</b>  | \$ 0.788800 /\$100 |
| 5.   | <b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>  |                    |
|      | A. Original 2021 ARB values: .....   | \$ 9,070,120       |
|      | B. 2021 values resulting from final court decisions: .....   | - \$ 8,500,000     |
|      | C. 2021 value loss. Subtract B from A. <sup>3</sup>  | \$ 570,120         |
| 6.   | <b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>  |                    |
|      | A. 2021 ARB certified value: .....   | \$ 24,783,610      |
|      | B. 2021 disputed value: .....  | - \$ 10,266,178    |
|      | C. 2021 undisputed value. Subtract B from A. <sup>4</sup>  | \$ 14,517,432      |
| 7.   | <b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.   | \$ 15,087,552      |

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet  | Amount/Rate      |
|------|--|------------------|
| 8.   | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.   | \$ 920,786,727   |
| 9.   | <b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>   | \$ 0             |
| 10.  | <p><b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2021 market value:..... \$ 34,060</p> <p><b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 3,257,239</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>  | \$ 3,291,299     |
| 11.  | <p><b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.</p> <p><b>A. 2021 market value:</b>..... \$ 276,353</p> <p><b>B. 2022 productivity or special appraised value:</b>..... - \$ 2,999</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>  | \$ 273,354       |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.   | \$ 3,564,653     |
| 13.  | <b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.  | \$ 0             |
| 14.  | <b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.   | \$ 917,222,074   |
| 15.  | <b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.   | \$ 7,235,047     |
| 16.  | <b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>   | \$ 12,594        |
| 17.  | <b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>  | \$ 7,247,641     |
| 18.  | <p><b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 1,119,454,995</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:..... + \$</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup>..... - \$ 0</p> <p><b>E. Total 2022 value.</b> Add A and B, then subtract C and D.</p> | \$ 1,119,454,995 |

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet   | Amount/Rate                 |
|------|---|-----------------------------|
| 19.  | <b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>   |                             |
|      | <b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ <u>40,596,812</u>   |                             |
|      | <b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u> |                             |
|      | <b>C. Total value under protest or not certified.</b> Add A and B.  | \$ <u>40,596,812</u>        |
| 20.  | <b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>   | \$ <u>0</u>                 |
| 21.  | <b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>   | \$ <u>1,160,051,807</u>     |
| 22.  | <b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>  | \$ <u>0</u>                 |
| 23.  | <b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>   | \$ <u>65,452,520</u>        |
| 24.  | <b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.  | \$ <u>65,452,520</u>        |
| 25.  | <b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.  | \$ <u>1,094,599,287</u>     |
| 26.  | <b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>  | \$ <u>0.662127</u> /\$100 ✓ |
| 27.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>   | \$ _____ /\$100             |

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate               |
|------|--|---------------------------|
| 28.  | <b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.   | \$ <u>0.700050</u> /\$100 |
| 29.  | <b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>920,786,727</u>     |

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

| Line | Voter-Approval Tax Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 30.  | <b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100  | \$ 6,445,967       |
| 31.  | <b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>  |                    |
|      | <p><b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ 11,508</p> <p><b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p><b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 11,508</p> <p><b>E.</b> Add Line 30 to 31D.</p> | \$ 6,457,475       |
| 32.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 1,094,599,287   |
| 33.  | <b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.   | \$ 0.589939 /\$100 |
| 34.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>   |                    |
|      | <p><b>A. 2022 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>   | \$ 0 /\$100        |
| 35.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>  |                    |
|      | <p><b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ 0</p> <p><b>B. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... - \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. .... \$ 0/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>   | \$ 0 /\$100        |

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441

| Line   | Voter-Approval Tax Rate Worksheet | Amount/Rate                |
|--|-----------------------------------|----------------------------|
| <b>36. Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>   |                                   |                            |
| <b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose . . . . .  | \$ _____ 0                        |                            |
| <b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. . . . .   | \$ _____ 0                        |                            |
| <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . .   | \$ _____ 0/\$100                  |                            |
| <b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . .  | \$ _____ 0/\$100                  |                            |
| <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.   |                                   | \$ _____ 0/\$100           |
| <b>37. Rate adjustment for county hospital expenditures.</b> <sup>26</sup>   |                                   |                            |
| <b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. . . . .  | \$ _____ 0                        |                            |
| <b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. . . . .  | \$ _____ 0                        |                            |
| <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . .   | \$ _____ 0/\$100                  |                            |
| <b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . .  | \$ _____ 0/\$100                  |                            |
| <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.  |                                   | \$ _____ 0/\$100           |
| <b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. |                                   |                            |
| <b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year . . . . .  | \$ _____ 0                        |                            |
| <b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . .   | \$ _____ 0                        |                            |
| <b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . .  | \$ _____ 0/\$100                  |                            |
| <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.  |                                   | \$ _____ 0/\$100           |
| <b>39. Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.  |                                   | \$ _____ 0.589939 /\$100 ✓ |
| <b>40. Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.  |                                   |                            |
| <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . .   | \$ _____ 1,263,608                |                            |
| <b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . .   | \$ _____ 0.115440 /\$100          |                            |
| <b>C.</b> Add Line 40B to Line 39.   |                                   | \$ _____ 0.705379 /\$100   |
| <b>41. 2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br>- or -<br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.   |                                   | \$ _____ 0.730067 /\$100 ✓ |

<sup>25</sup> Tex. Tax Code § 26.0442

<sup>26</sup> Tex. Tax Code § 26.0443

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate                 |
|------|---|-----------------------------|
| D41. | <p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. <sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>  | \$ _____ 0 /\$100           |
| 42.  | <p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,<br/>                     (2) are secured by property taxes,<br/>                     (3) are scheduled for payment over a period longer than one year, and<br/>                     (4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup></p> <p>Enter debt amount ..... \$ <u>874,912</u></p> <p><b>B.</b> Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C.</b> Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D.</b> Subtract <b>amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p> | \$ <u>874,912</u>           |
| 43.  | <b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>   | \$ _____ 0                  |
| 44.  | <b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.  | \$ <u>874,912</u>           |
| 45.  | <p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector. <sup>30</sup> ..... <u>100.00</u> %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>101.35</u> %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>106.89</u> %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>101.96</u> %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>31</sup></p>  | <u>101.35</u> %             |
| 46.  | <b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.  | \$ <u>863,258</u>           |
| 47.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ <u>1,160,051,807</u>     |
| 48.  | <b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.   | \$ <u>0.074415</u> /\$100 ✓ |
| 49.  | <b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.   | \$ <u>0.804482</u> /\$100 ✓ |
| D49. | <p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>  | \$ _____ /\$100             |

<sup>27</sup> Tex. Tax Code § 26.042(a)

<sup>28</sup> Tex. Tax Code § 26.012(7)

<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)

<sup>30</sup> Tex. Tax Code § 26.04(b)

<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

| Line | Voter-Approval Tax Rate Worksheet   | Amount/Rate       |
|------|---|-------------------|
| 50.  | <b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate. | \$ _____ 0 /\$100 |

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Line | Additional Sales and Use Tax Worksheet  | Amount/Rate              |
|------|---|--------------------------|
| 51.  | <b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.  | \$ _____ 0               |
| 52.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup><br><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup><br><b>- or -</b><br><b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____ 1,263,608       |
| 53.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ _____ 1,160,051,807   |
| 54.  | <b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.  | \$ _____ 0.108927 /\$100 |
| 55.  | <b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____ 0.662127 /\$100 |
| 56.  | <b>2022 NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.   | \$ _____ 0.662127 /\$100 |
| 57.  | <b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .  | \$ _____ 0.804482 /\$100 |
| 58.  | <b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.   | \$ _____ 0.695555 /\$100 |

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet  | Amount/Rate              |
|------|--|--------------------------|
| 59.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup> | \$ _____ 0               |
| 60.  | <b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ _____ 1,160,051,807   |
| 61.  | <b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.   | \$ _____ 0 /\$100        |
| 62.  | <b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).                              | \$ _____ 0.695555 /\$100 |

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(i)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

| Line | Unused Increment Rate Worksheet  | Amount/Rate        |
|------|--|--------------------|
| 63.  | <b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.  | \$ 0.009926 /\$100 |
| 64.  | <b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.  | \$ 0.047207 /\$100 |
| 65.  | <b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.  | \$ 0 /\$100        |
| 66.  | <b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.  | \$ 0.057133 /\$100 |
| 67.  | <b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ 0.752688 /\$100 |

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

| Line | De Minimis Rate Worksheet  | Amount/Rate          |
|------|--|----------------------|
| 68.  | <b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.589939 /\$100   |
| 69.  | <b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .         | \$ 1,160,051,807     |
| 70.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.                 | \$ 0.043101 /\$100   |
| 71.  | <b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .                   | \$ 0.074415 /\$100   |
| 72.  | <b>De minimis rate.</b> Add Lines 68, 70 and 71.   | \$ 0.707455 /\$100 ✓ |

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(8-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet   | Amount/Rate         |
|------|--|---------------------|
| 73.  | <b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$ 0.788800 / \$100 |
| 74.  | <b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.<br>- or -<br>If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet.<br>- or -<br>If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 / \$100        |
| 75.  | <b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.   | \$ 0.788800 / \$100 |
| 76.  | <b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 917,222,074      |
| 77.  | <b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.   | \$ 7,235,047        |
| 78.  | <b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .  | \$ 1,094,599,287    |
| 79.  | <b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>  | \$ 0 / \$100        |
| 80.  | <b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).   | \$ 0.752688 / \$100 |

**SECTION 8: Total Tax Rate**

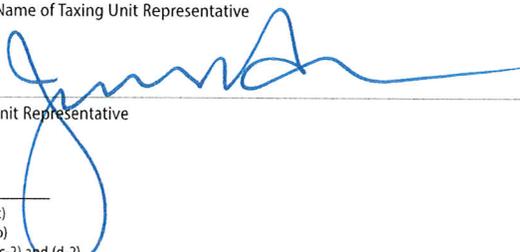
Indicate the applicable total tax rates as calculated above.

|  |                     |
|--|---------------------|
| <b>No-new-revenue tax rate.</b> .....  | \$ 0.662127 / \$100 |
| As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>  |                     |
| <b>Voter-approval tax rate.</b> .....  | \$ 0.752688 / \$100 |
| As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u> |                     |
| <b>De minimis rate.</b> .....  | \$ 0.707455 / \$100 |
| If applicable, enter the 2022 de minimis rate from Line 72.  |                     |

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here** → John R. Ames, PCC, CTA  
 Printed Name of Taxing Unit Representative

**sign here** →   
 Taxing Unit Representative

8/4/22  
 Date

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)