



City of Seagoville, Texas

Annual Operating Budget

October 1, 2023 – September 30, 2024

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$1,006,159 OR 11.88 %, AND OF THAT AMOUNT, \$273,604 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

City of Seagoville

Fiscal Year 2023-2024

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,006,159, which is a 11.88 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 \$273,604.

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

FOR: Mayor Pro Tem Harold Magill, Councilmember Rick Howard, Councilmember Jose Hernandez, Councilmember Allen Grimes Councilmember Jon Epps

AGAINST: None

PRESENT: and not voting: (per Charter Section 3.05) Mayor Lackey Stepper Sebastian

ABSENT: Councilmember Jon Epps

Property Tax Rate Comparison

	2023-2024	2022-2023
Property Tax Rate:	\$0.728004/100	\$0.752687/100
No-New-Revenue Tax Rate:	\$0.668984/100	\$0.662127/100
No-New-Revenue Maintenance & Operations Tax		
Rate:	\$0.604608/100	\$0.589939/100
Voter-Approval Tax Rate:	\$0.728005/100	\$0.752688/100
Debt Rate:	\$0.095129/100	\$0.074415/100

Total debt obligation for City of Seagoville secured by property taxes:

\$ 15,487,500 .



City of Seagoville, Texas
Annual Operating Budget
October 1, 2023 – September 30, 2024

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City of Seagoville, Texas

Readers Guide

FY 2023-2024 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 2024 budget. It discusses the overall provisions of the FY 2024 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's goals to the FY 2024 department goals.

Policies

This section highlights the budget calendar and the policies underlying the development of the FY 2023-2024 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, 2024 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2021-22, Projected FY 2022-23 and Adopted FY 2023-24
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2023
- Changes in Fund Balances – All Funds Actual FY 2022

City of Seagoville, Texas

Readers Guide

FY 2023-2024 Budget

Financial Analysis (continued)

- Explanation of Changes in Fund Balance – Actual FY 2022, Projected FY 2023 and Adopted FY 2024
- 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 2023-2024 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 2023 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 2023-2024 Budget**

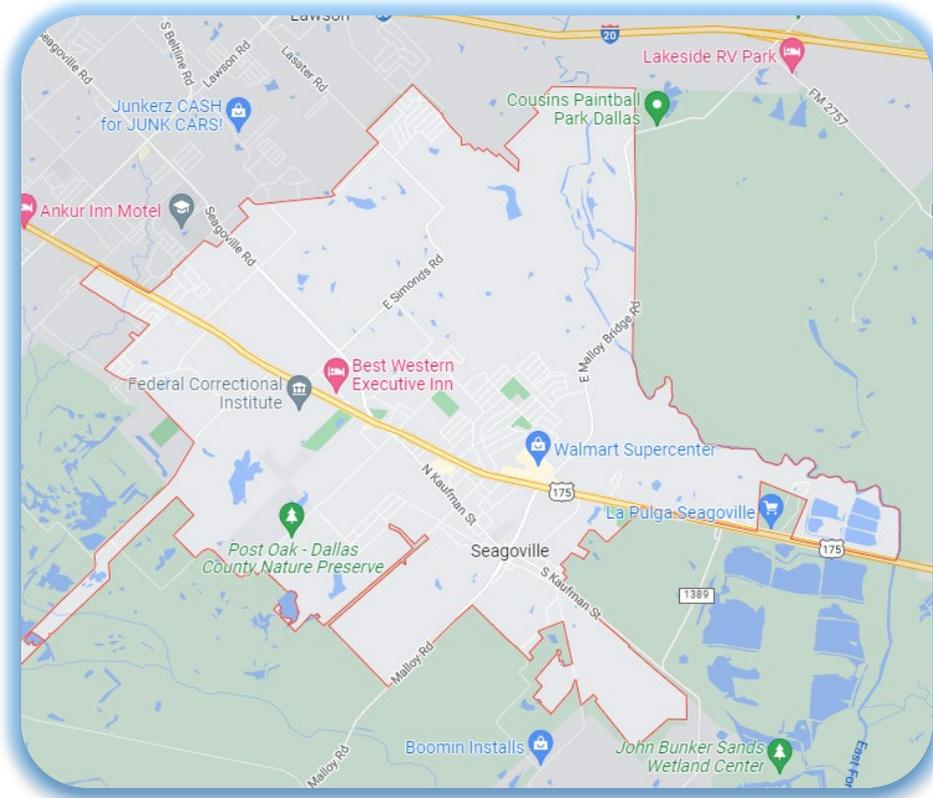
Appendix

Contains the following documents

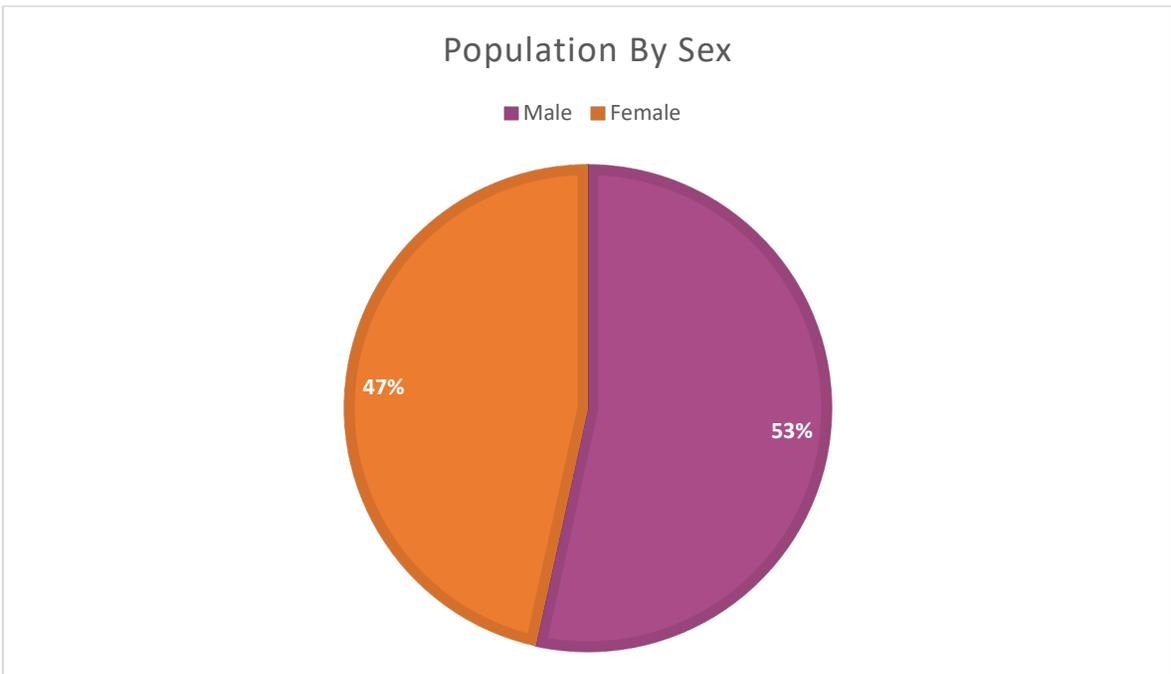
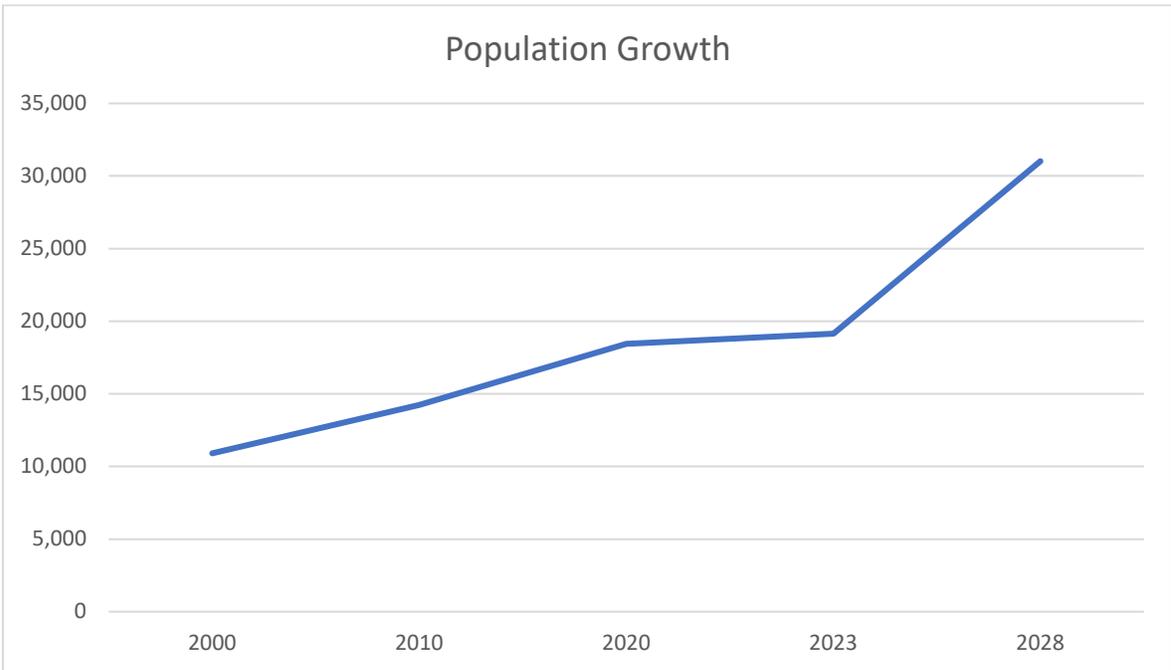
- Budget glossary
- Budget ordinance
- Tax ordinance
- Budget ratifying resolution
- Water & sewer rate ordinance
- Seagoville Economic Development Corporation budget approval resolution
- Top ten taxpayers

Please contact the City's Finance department for questions related to the FY 2024 budget document at 972-287-6800.

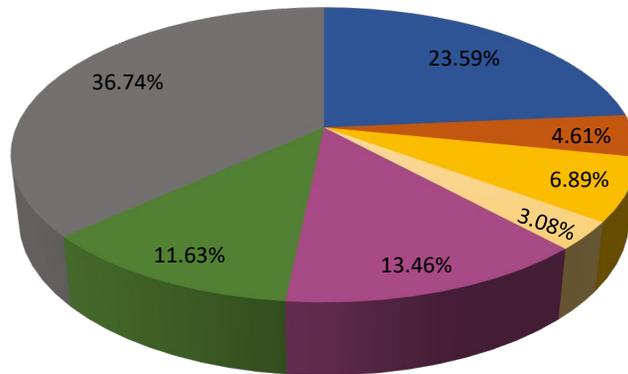




Seagoville is a city in Dallas County, Texas, United States, and a suburb of Dallas. A small portion of Seagoville extends into Kaufman County. The city is located along U.S. Highway 175, approximately 15 miles Southeast of Downtown Dallas and 10 miles from downtown Mesquite.



Highest Education Level Attained

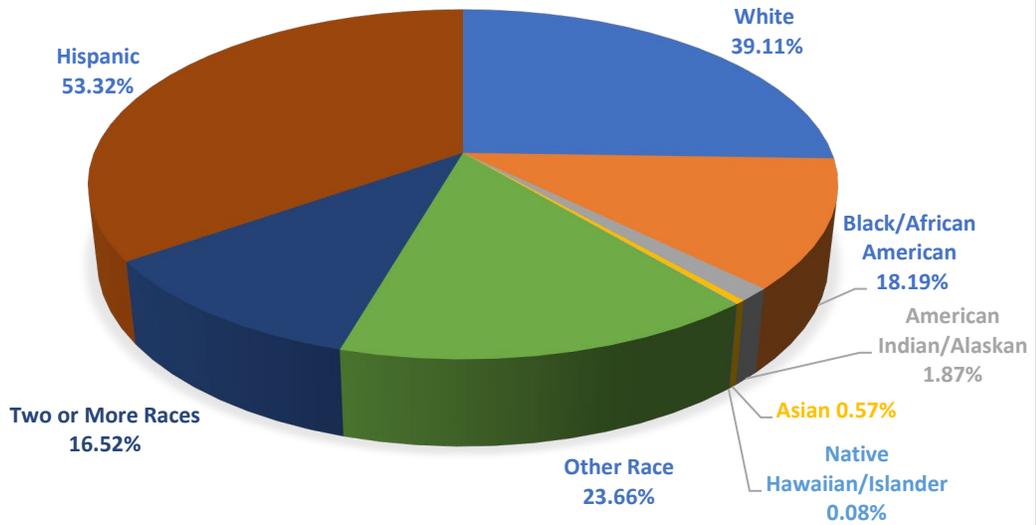


■ Some College
 ■ Associate Degree
 ■ Bachelor Degree
 ■ Graduate Degree
■ Less than 9th grade
 ■ Some High School
 ■ High School Graduate

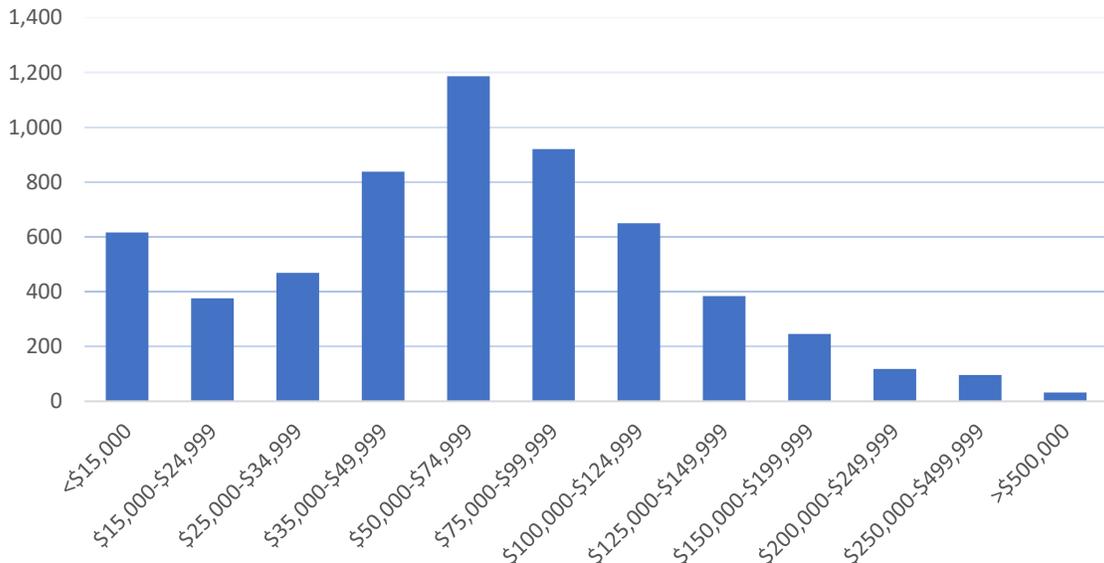
Age



Population by Race



Household Income



2023 Est. Average Household Income \$77,976

2023 Est. Median Household Income \$63,386



TOP 10 TAXPAYERS

TAXPAYER NAME	INDUSTRY
WAL-MART STORES TEXAS LLC	Retail
ANTONIO ZAPATA	Retail
JCK BATCH PLANT LLC	General Services
AMAZON.COM SERVICES INC	Retail
CECO CONCRETE CONSTRUCTION L.L.C.	General Services
TRACTOR SUPPLY CO. OF TEXAS	Retail
O'REILLY AUTO ENTERPRISES LLC	Retail
TXU ENERGY RETAIL COMPANY LLC	General Services
PARRISH RESTAURANTS LTD.	Food
WALMART INC.	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 of Seagoville, Texas

Principal City Officials

2023-2024

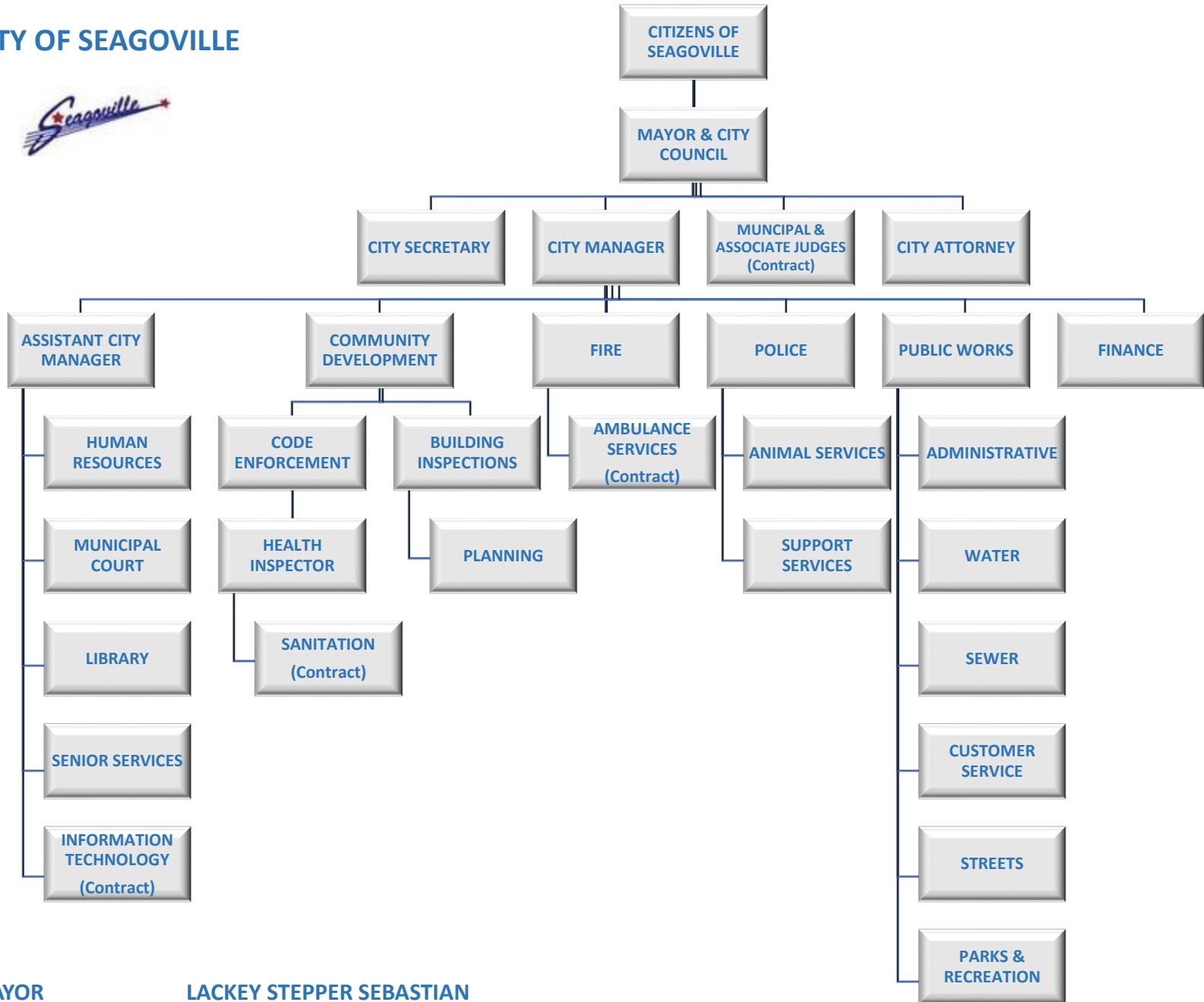
City Council

Lackey Stepper Sebastian	Mayor	Term Expires May, 2025
Rick Howard	Council Member, Place 1	Term Expires May, 2024
Jose Hernandez	Council Member, Place 2	Term Expires May, 2025
Harold Magill	Mayor Pro-Tem, Place 3	Term Expires May, 2024
Allen Grimes	Council Member, Place 4	Term Expires June, 2025
Jon Epps	Council Member, Place 5	Term Expires June, 2024

City Executive Staff

Pat Stallings	City Manager
Cindy Brown	Assistant City Manager
Gail French	Finance Director
Ray Calverley	Police Chief
Todd Gilcrease	Fire Chief
Melinda Welsh	Interim City Secretary
Vivian Rawlings	Library Director
Bill Medina	Community Development Director
Chris Ryan	Water Utilities Director

CITY OF SEAGOVILLE



MAYOR **LACKEY STEPPER SEBASTIAN**

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, 2022

Christopher P. Morrill

Executive Director







MEMORANDUM

Date: August 28, 2023
TO: Honorable Mayor and Members of the City Council
FROM: Patrick Stallings, City Manager
SUBJECT: 2024 Budget Message

It is my pleasure to present to you the City of Seagoville's 2024 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 .75267 to .728004, 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 sources 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 the common concerns of both staff and the City Council: Aging Infrastructure, Facility Needs, Staffing and Pay. 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 increase of (3%) on top of a 3% pay increase, a 6% increase for First Responder Communication Technicians and an increase of 3% of the employees' base salary will be paid to all civilian employees.

Our priorities for the upcoming budget year are to add to the street construction and repair projects, additional staffing, as well as continue the construction of the new police headquarters. Also, a new Animal Shelter and a major project on Simonds Road. Priorities for last fiscal year, centered on employee compensation and retention, staffing, aging infrastructure and facility needs. Staffing needs for FY 2024 increased and two Police Officer positions were added as well as an Assistant

Fire Chief. Firefighter position and a litter crew worker. A 2nd Construction inspector position was added, a parks maintenance worker, a code enforcement officer position, and 2 new positions were added to Human Resources. A water maintenance worker and fleet maintenance worker were added to the Public Works department. We will continue to work on staffing needs as the city grows.

In the last Fiscal Year, the City 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 2024 budget process:

Economic Issue

Sales Tax Revenue

The Sales Tax revenues continued to grow as new businesses move to the area. There were several new restaurants and other businesses added in Fiscal Year 2023 with more coming in Fiscal Year 2024.

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 14% 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 .752687 to .728004 with an increase of 14.3% over last year's 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 and upgrade the Parks and the software system for the City.

Other Issues

The following bullet points represent a brief summary of other issues we faced during the 2024 budget process.

- Street reconstruction and repair
- Unfunded federal mandates
- Facility Needs – Animal Shelter
- Equipment Needs
- Park repairs and upgrades
- 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 FY 2023 several projects were completed and listed in the budget document \$597,154. In addition, an additional \$469,000 will go into the Street Maintenance Fund. The City is committed to street maintenance and budgeted \$2,066,226 to complete major street 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 construction phase. The City issued bonds for the construction of a new Animal Shelter as well as a major Road Construction Project \$5,000,000.

Response: The City expects to complete construction of the new Police headquarters in FY2024. The Animal Shelter and Simonds Road projects are in the early stages of engineering.

Financial Highlights

General Fund Revenues

In the General Fund, we experienced an increase in property value from \$1,279,221,027 to approximately \$1,119,454,995. The City’s property tax rate was set at \$0.728004, which is lower than the FY2023 tax rate of \$0.752687.

THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$1,006,159 OR 11.88%, AND OF THAT AMOUNT, \$273,604 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 2024 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 2024.

Total FY 2024 General Fund revenues are estimated to be \$14,509,424 a \$826,614 increase over FY 2023 General Fund budgeted revenue of \$13,682,810.

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 and Fire Department vehicles, and Firetruck debt payment. This budget also includes a 3% employee pay increase along with continued funding for a new police headquarters. A new Animal Shelter, Major Street Projects and Public Park upgrades and improvements.

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

\$42,000 for replacement vehicle replacement fund
\$25,000 for an emergency siren replacement.
\$160,000 for 2 Fire Department vehicle
\$72,725 for Firefighting equipment
\$13,000 for Police Department and Support Equipment
\$14,822,166 for Capital Projects
\$957,650 Parks
\$2,066,226 Streets
\$ 223,323 Software Upgrades

Water and Wastewater

There was a slight increase to the current water and sewer rates for FY2024. 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 **\$1,154,283**

\$1,154,283 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.

Engineering Services – Northern Basin Interceptor System **\$80,000**

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

Side-by-side	\$23,500
Construction inspector vehicle	\$43,000

Water & Sewer Master Plan Updates	\$160,000
Water Rate Study	\$16,000

Economic Development Corporation

The SEDC is funded through sales tax at a rate of 1/2 a cent. We estimate the revenue generated through sales tax for FY2024 will be \$1,458,820. The overall position of the SEDC is excellent, with the SEDC funding \$100,000 in quality-of-life projects.

Major SEDC Projects funded in 2024.

- Fireworks in the Park \$ 7,500
- Kidfish \$ 3,500

One Economic Development Assistance Project is Pending approval.
PT ATLAS \$375,000

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City for its Annual Budget for FY 2023. 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 \$ 32,407,071

Revenues

Property Taxes	9,310,419
Sales and Other Taxes	3,443,307
Hotel/Motel Tax	35,000
Franchises	654,317
Licenses and Permits	413,055
Intergovernmental	51,500
Service Charges	10,368,447
Fines	337,400
All Other	<u>150,061</u>
Total Revenues	<u>24,763,506</u>
Total Funds Available	<u>57,170,575</u>

Expenditures

Provide Quality Safety Services	7,967,098
Open, Transparent and Accountable	
Governance and Business Services	1,521,488
Provide Quality Leisure Services	1,670,648
Support Economic and Community	
Development Initiatives	1,856,411
Infrastructure Development and Maintenance	30,266,669
Retain, Attract and Develop Quality Employees	<u>740,861</u>
Total Expenditures	<u>\$44,023,175</u>
September 30, Estimated Fund Balance	<u>\$13,147,402</u>
(does not include transfers)	

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 2024 budget will provide the

community, staff and visitors with 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 Lackey Stepper Sebastian, Mayor Pro Tem Harold Magill, Councilmember Jose Hernandez, Councilmember Rick Howard, Councilmember Jon Epps and Councilmember Allen Grimes. 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 2024 WORKPLAN**

Goal	Description	Department Assignment	FY 2024 Target
1	<p>Long Term Goal: Enhance the Quality of Life in Seagoville</p> <p>Implementation Strategy:</p> <ul style="list-style-type: none"> A. Hosting the City’s annual civic academy B. Maintain the "no kill" philosophy within the Animal Services program. C. Continue to implement elements of the comprehensive technology plan, replacing two public workstations. D. Maintain accreditation with the Texas State Library. E. Provide Quality Leisure opportunities. F. Serve a congregate meal 5 days a week to qualifying patrons. G. Provide medical transportation services to disabled persons and seniors. H. Provide transportation services to Dallas Transit from various locations in Seagoville. I. Pass annual Dallas County health inspection. J. Pass DCAAA annual financial review. K. Pass DCAAA annual kitchen review. L. Provide games and other activities for senior center members. M. Participate in the annual warrant round up 	<ul style="list-style-type: none"> All departments Animal Services Library Library Library Senior Center Municipal Court 	<ul style="list-style-type: none"> 3rd Quarter All Year 4th Quarter 3rd Quarter All Year All Year All Year All Year All Year 3rd Quarter 3rd Quarter 3rd Quarter All Year 3rd Quarter
2	<p>Long Term Goal: Develop Collaborative Efforts in Community and Economic Development</p> <p>Implementation Strategy:</p> <ul style="list-style-type: none"> A. Joint City Council/SEDC Board meetings B. Obtain SEDC funding for Quality-of-Life Projects. 	<ul style="list-style-type: none"> City Manager City Manager 	<ul style="list-style-type: none"> All Year 3rd Quarter

**CITY OF SEGOVILLE,
TEXAS**
FY 2024 WORKPLAN

Goal	Description	Department Assignment	FY 2024 Target
3	<p>Long Term Goal: Maintain Seagoville as a Safe, Clean and Attractive Community Implementation Strategy:</p> <p>A. Continue funding of the Litter Crew Program.</p> <p>B. Provide funding for major drainage projects.</p> <p>C. Reduce the occurrences of Part I crimes in the City.</p> <p>D. Provide high quality community-oriented services with sensitivity.</p> <p>E. Maintain a Texas Police Chiefs Best Practices Certified Police Department</p> <p>F. Provide public safety services in an efficient manner.</p> <p>G. Strive to return animals to their rightful owners.</p> <p>H. Respond to calls with courtesy and respect.</p> <p>I. Pass the Annual State Review.</p> <p>J. Ensure all building projects meet recognized standards for safety and code compliance.</p> <p>K. Implement a tire disposal service to properly dispose of illegally dumped tires.</p> <p>L. Manage street funding, engineering and contractors to complete street renovation projects (Crestview Drive, Johnnie Row, Ross Lane).</p> <p>M. Continue to comply with the CMOM standards as required by the Environmental Protection Agency.</p> <p>N. Continue to maintain a superior rating by the state of Texas for water quality.</p> <p>O. Create an electronic filing system and a paperless system.</p>	<p>City Manager</p> <p>City Manager</p> <p>Police</p> <p>Police, Fire</p> <p>Police, Support Services</p> <p>Police, Fire, Support Services, Animal Services</p> <p>Animal Services</p> <p>Animal Services</p> <p>Animal Services</p> <p>Building Inspection</p> <p>Streets</p> <p>Streets</p> <p>Water & Sewer – All Programs</p> <p>Water & Sewer – All Programs</p> <p>Support Services</p>	<p>All Year</p> <p>2nd Quarter</p> <p>All Year</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2024 WORKPLAN**

Goal	Description	Department Assignment	FY 2024 Target
4	<p>Long Term Goal: Maintain a Quality Workplace for Employees</p> <p>Implementation Strategy:</p> <p>A. Conduct two employee appreciation picnics.</p> <p>B. Work to increase employee pay annually.</p> <p>C. Percentage of turnover as a measure of staff stability and staff satisfaction.</p> <p>D. Number of Workers' Compensation Claims.</p> <p>E. Percentage of employees receiving annual performance evaluations.</p> <p>F. Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations.</p> <p>G. Hosting annual employee health fair.</p>	<p>City Manager</p> <p>City Manager</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p> <p>Human Resources</p>	<p>4th Quarter</p> <p>3rd Quarter</p> <p>All Year</p> <p>All Year</p> <p>2nd Quarter</p> <p>All Year</p> <p>4th Quarter</p>
5	<p>Long Term Goal: Transparent and Responsive Governance and Business Services</p> <p>Implementation Strategy:</p> <p>A. Number of Days of Fund Reserve in General Fund and Water & Sewer Fund.</p> <p>B. Conduct Records management program in accordance with State law.</p> <p>C. Administer all City elections in full compliance with the City Charter and the Texas Election Code.</p> <p>D. Post Council agendas 72 hours before public meetings as required by State law.</p> <p>E. Post approved ordinances on the City's website prior to the annual codification of the Code of Ordinances.</p> <p>F. Percent of approved Council Minutes posted on website within 3 days of approval.</p>	<p>City Manager</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p>	<p>4th Quarter</p> <p>All Year</p> <p>3rd Quarter</p> <p>All Year</p> <p>All Year</p> <p>All Year</p>

**CITY OF SEAGOVILLE,
TEXAS
FY 2024 WORKPLAN**

Goal	Description	Department Assignment	FY 2024 Target
5	<p>Long Term Goal: Transparent and Responsive Governance and Business Services</p> <p>Implementation Strategy:</p> <p>G. Reduce average days to reconcile bank statements.</p> <p>H. Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments.</p> <p>I. Completion of annual audit and annual financial report with three or less audit adjustments.</p> <p>J. Receipt of GFOA Popular Financial Reporting Award.</p> <p>K. Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments.</p>	<p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p> <p>Finance</p>	<p>All Year</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>1st Quarter</p> <p>4th Quarter</p>





FY 2024 BUDGET CALENDAR

April 5, 2023 April 30, 2023	Staff Budget Discussion Deadline for FY 2024 Expenditure Projections	City Staff/SEDC
May 15, 2023 April 10 – May 27, 2023	Review of Mid-Year Projections and FYE Fund Balance Estimate Department Operating Budget Preparation, Changes to Fee Schedule	City Manager, Finance Director, City Council City Manager, Department Heads, Finance
June 2023	Budget Review – All Funds, SEDC and Fee Schedule	City Manager, Department Heads, Finance
June 15, 2023	SEDC Budget Workshop	City Manager, Finance, SEDC Board
June 29, 2023	SEDC Budget Approval	City Manager, Finance, SEDC Board
June, July 2023	Insurance Costs – TML and Health	Human Resources, Finance
July 31, 2023	General Fund and W&S Budget Workshop	City Manager, Finance, City Council
July 25, 2023	Certified Tax Roll	Dallas/Kaufman Appraisal Districts
August 4, 2023	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 7, 2023	Budget Submitted to City Secretary	Finance
August 7, 2023	Provide notice on Website of tax rates, M&O and I&S balances and Debt obligation schedule	Finance
August 14, 2023	Present Budget to Council (Overview)	City Manager, Finance, City Council
August 14, 2023	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 28 th) and Tax Rates (Sept 11)	City Council
August 17, 2023	Publish notice of budget hearing (not later than 10 th day before budget hearing and not earlier than 30 th day before budget hearing per TLGC 102.0065)	City Secretary
August 28, 2023	Budget Hearing and Overview 1. Proposed Budget FY 2024 2. Hotel/Motel Budget At conclusion of hearing Council must take action to either adopt or postpone action on budget	City Manager, Finance Director, City Council
September 1, 2023	Provide notice of Public Hearing on Website for proposed tax rate	City Secretary, Finance
September 6, 2023	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 (Public hearing may not be before 5 th day after notice)	City Secretary, Finance
September 11, 2023	Adoption of Budget FY 2024, 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 Hotel/Motel Budget and Grants, SEDC Budget	City Council
September 15, 2023	Send Signed Copy of Tax Rate Ordinance to Tax Assessor/Collector	Finance Director
October 1	Fiscal Year 2024 Begins	

City of Seagoville, Texas

Budget Policies

Procedures for preparing and adopting the annual budget

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

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

Procedures for amending the annual budget

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



City of Seagoville, Texas

Basis of Budgeting and Accounting

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

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

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

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

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

City of Seagoville Financial Policies

Purpose Statement

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

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

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

Accounting, Auditing and Financial Reporting

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

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

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

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

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

Internal Controls

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

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

Fiscal

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

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

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

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

Financial Condition and Reserve

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

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

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

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

Revenue Management

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

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

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

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

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

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

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

Expenditure Control

Appropriations – The City Manager’s level of budgetary control is at the fund level for all funds. Modifications within a respective fund’s operating categories (materials, supplies and services) and/or modifications within the personnel and capital categories may be made with the approval of the City Manager. When a budget amendment among funds 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 28, 2023

CITY OF SEAGOVILLE, TEXAS

INVESTMENT POLICY

August 2023

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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**LIST
SAMPLE CERTIFICATION
CURRENT AUTHORIZED DEALERS**

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 of 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 to 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 person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

11. SAFEKEEPING AND COLLATERALIZATION.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

Affinity. Related through marriage.

Agencies. See U.S. Agency securities.

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

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

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

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

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

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

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

Consanguinity. Related by blood.

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

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

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

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

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

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

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

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

Discount. The difference between the cost price of a security and its value at maturity when quoted at lower than face value. A security selling below the 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 2021-2022				Projected 2022-2023				Budget 2023-2024			
	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
2 City Manager												
City Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
3 City Secretary												
City Secretary	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
4 Finance Department												
Director of Finance	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Senior Accountant	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Purchasing Agent	0.00	-	-	0.00	1.00	-	-	1.00	1.00	-	-	1.00
Finance Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
5 Animal Services*												
Animal Services Officer	2.00	-	-	2.00	2.00	-	-	2.00	2.00	-	-	2.00
Animal Shelter Attendant	-	2.00	-	1.00	-	2.00	-	1.00	2.00	-	-	2.00
6 Building Inspection/Building Services**												
Community Development Director	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Building Inspector	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Building 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	1.00	-	-	0.50
8 Police Department***												
Chief of Police	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Assistant Chief of Police	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Sergeant	6.00	-	-	6.00	6.00	-	-	6.00	6.00	-	-	6.00
Police Officer	21.00	-	2.00	22.15	20.00	-	2.00	21.15	21.00	-	3.00	22.15
Police Recruit	0.00	-	0.00	0.00	1.00	-	-	1.00	1.00	-	0.00	1.00
Crossing Guard	-	-	3.00	1.00	0.00	-	3.00	0.75	0.00	-	3.00	0.75
9 Planning Department												
Planner	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
11 Fire Department****												
Fire Chief	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Assistant Fire Chief ****	0.00	-	-	0.00	0.00	-	-	0.00	1.00	-	-	1.00
Fire Marshall	0.00	-	-	0.00	1.00	-	-	1.00	1.00	-	-	1.00
Captain	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Lieutenant	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Fire Fighter	18.00	-	0.00	18.00	18.00	-	-	18.00	18.00	-	-	18.00
12 Municipal Court												
Court Administrator	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Court Clerk	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
13 Library												
Library Director	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Library Assistant	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Library Clerk	-	2.00	-	1.00	0.00	2.00	-	1.00	0.00	2.00	-	1.00
14 Senior Center												
Senior Center 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	-	2.00	-	0.64	-	2.00	-	0.64	-	2.00	-	0.64
Building Maintenance Worker	-	1.00	-	0.50	-	1.00	-	0.50	-	-	-	0.00
15 Street Department												
Street Maintenance Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Maintenance Worker	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Litter Crew Worker	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
17 Support Services*****												
Support Services Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Dispatch Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Records Technicians	3.00	-	-	3.00	3.00	-	-	3.00	3.00	-	-	3.00
Communication Technicians	11.00	-	2.00	11.75	11.00	-	2.00	11.75	7.00	-	2.00	7.75
18 Parks Department*****												
Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
Crew Leader	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance Worker	1.00	-	4.00	2.00	1.00	-	-	1.00	2.00	-	-	2.00
22 Communications /IT												
Director of Communications & Info. Services	-	-	-	-	-	-	-	-	-	-	-	-
23 Human Resources*****												
Director of Administrative Services	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
HR Generalist	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Executive Admin Asst/Deputy City Secretary	-	-	-	-	-	-	-	-	1.00	-	-	1.00
24 Health												
Health Inspector	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
25 Code Enforcement*****												
Senior Code Enforcement Officer	1.00	-	-	1.00	-	-	-	-	-	-	-	-
Code Enforcement Officer	1.00	-	-	1.00	3.00	-	-	3.00	3.00	-	-	3.00
General	98.00	8.00	11.00	105.79	102.00	8.00	7.00	108.04	105.00	5.00	8.00	109.54

Position Analysis

		Actual 2021-2022				Projected 2022-2023				Budget 2023-2024			
DEPT.	DEPARTMENT/TITLE	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
5	W & S Administrative**												
	Director of Water Utilities	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Operations Support Technician	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Construction Inspector	1.00	-	-	0.50	1.00	-	-	0.50	2.00	-	-	1.50
10	Water Services Department*****												
	Assistant Director of Water Utilities	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Water Supervisor	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Maintenance Worker	2.00	-	-	2.00	2.00	-	-	2.00	3.00	-	-	3.00
	Meter Service/Water Quality Supervisor									1.00			1.00
	Meter Service Technician	2.00	-	-	2.00	2.00	-	-	2.00	1.00	-	-	1.00
	Fleet maintenance worker									1.00			1.00
20	Sewer Services Department												
	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	4.00	-	-	4.00	4.00	-	-	4.00
30	Customer Service Department												
	Customer Service Manager	1.00	-	-	1.00	1.00	-	-	1.00	1.00	-	-	1.00
	Customer Service/UB Technician	2.00	-	-	2.00	3.00	-	-	3.00	3.00	-	-	3.00
	Water and Sewer	15.00	-	-	15.00	18.00	0.00	0.00	17.50	21.00	0.00	0.00	20.50
	Total	113.00	8.00	11.00	120.79	120.00	8.00	7.00	125.54	126.00	5.00	8.00	130.04

- * Both Animal Shelter attendants went from part time to fulltime
- ** A 2nd Construction Inspector position was added and is split between Bldg Inspection Svcs and Water & Sewer admin
- *** 2 new Police Officer positions added
- **** Assistant fire chief position added
- ***** Removed 4 Dispatch positions
- ***** Parks Maintenance Worker added
- ***** Code Enforcement position added in FY 2023
- ***** 2 New positions added to the Human Resources Dept
- ***** 1Water Maintenance position and 1 Fleet Maintenance 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 2023-24**

	Measurement Focus		Budgetary Basis/ Basis of Accounting	
	Flow of Current Financial Resources	Flow of Economic Resources	Modified Accrual	Full Accrual
I. Governmental Funds:				
General	x		x	
Special Revenue Funds:				
Police State Forfeiture	x		x	
Police Federal Forfeiture	x		x	
Small Grants	x		x	
Revenue Recycling	x		x	
Municipal Court	x		x	
Park Development	x		x	
Hotel/Motel	x		x	
Park Maintenance	x		x	
Street Maintenance	x		x	
Animal Shelter Operations	x		x	
Animal Shelter Building	x		x	
Vehicle Replacement	x		x	
Technology Replacement	x		x	
TCLEOSE	x		x	
Police Training	x		x	
Storm Water	x		x	
Debt Service Funds:				
General Bond Debt Service	x		x	
Capital Projects Funds:				
Capital Projects	x		x	
II. Proprietary Funds:				
Enterprise Funds:				
Water and Sewer Utility		x		x
	General	Special Revenue	Water and Sewer	Capital Projects
General Government				Budget Expenditures
City Council	x			\$ 10,550
City Manager	x	x		314,141
City Secretary	x			179,781
Information Technology	x	x		189,500
Human Resources	x			328,661
Finance	x			739,678
Public Safety				
Police	x	x		8,814,392
Fire	x			3,385,690
EMS	x			178,500
Support Services	x			1,215,597
Animal Services	x	x		2,427,355
Community Services				
Municipal Court	x	x		232,117
Library	x	x		216,063
Senior Center	x			219,566
Sanitation	x			1,002,902
Community Development				
Building Services	x			772,431
Health Inspector	x			146,293
Code Enforcement				245,253
Streets	x	x		6,319,794
Parks	x	x		1,456,171
Planning	x			56,688
Stormwater		x		152,745
Nondepartmental	x			620,800
Debt Service				1,288,635
Utilities				
Administrative		x	x	331,582
Water			x	3,011,313
Sewer			x	3,320,918
Customer Service			x	309,239
Nondepartmental			x	467,761
Capital Outlay			x	5,568,783
Debt Service			x	500,276
TOTAL				\$ 44,023,175

City of Seagoville
Combined Fund Summary
FY 2023-2024

Fund Type and Name	October 1 Estimated Fund Balance	Total Receipts	Total Funds Available	Total Expenditures	Transfers In (Out)	September 30 Estimated Fund Balance
Governmental Fund Types						
<u>General Operating Funds</u>						
General Fund	9,344,938	14,089,288	23,434,226	18,136,262	(269,097)	5,028,868
	<u>9,344,938</u>	<u>14,089,288</u>	<u>23,434,226</u>	<u>18,136,262</u>	<u>(269,097)</u>	<u>5,028,868</u>
<u>Debt Service Funds</u>						
General Obligation Debt Service	60,112	1,218,920	1,279,032	1,249,822		29,210
	<u>60,112</u>	<u>1,218,920</u>	<u>1,279,032</u>	<u>1,249,822</u>	-	<u>29,210</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	12,781	550	13,331	2,150	-	11,181
Revenue Recycle Fund	3,261	500	3,761	500	-	3,261
Municipal Court Fund	83,180	18,900	102,080	24,145	-	77,935
Park Development Fund	8,920		8,920	-	-	8,920
Hotel Motel Fund	39,696	35,000	74,696	31,000	-	43,696
Park Maintenance Fund	86,966	1,400	88,366	37,000	-	51,366
Park Development Fund	33,662	-	33,662	-	-	33,662
Animal Shelter Operations	20,592	-	20,592	-	-	20,592
Animal Shelter Building	7,361	1	7,362	-	-	7,362
Vehicle Replacement	689	2,500	3,189	38,813	42,000	6,375
Technology Replacement	17,820		17,820	17,500	17,500	17,820
TCLEOSE Fund	58	1,500	1,558	1,200	-	358
Police Training Fund	4,270	-	4,270	-	-	4,270
Storm Water Fund	290,990	238,665	529,655	152,745	(27,600)	349,310
	<u>616,504</u>	<u>299,016</u>	<u>915,519</u>	<u>305,053</u>	<u>31,900</u>	<u>642,366</u>
<u>Capital Project Funds</u>						
Street Maintenance Fund	76,607	1,000	77,607	469,733	469,733	77,607
2019 Street Projects CIP Fund	7,316		7,316	7,316	-	-
Covid Local Fiscal Rcvy Fund	4,172,946	50,000	4,222,946	4,000,000		222,946
Other Capital Projects	170,000	-	170,000	170,000		-
Simonds Rd Project	3,041,953	20,000	3,061,953	3,000,000		61,953
New Animal Shelter	2,027,836	10,000	2,037,836	2,000,000		37,836
2021 New Police Station Construction Fund	5,611,374	50,000	5,661,374	5,175,117	-	486,257
Emergency Comm Sys	24		24			24
	<u>15,108,056</u>	<u>131,000</u>	<u>15,239,056</u>	<u>14,822,166</u>	<u>469,733</u>	<u>886,623</u>
Total Governmental Fund Types	<u>25,129,609</u>	<u>15,738,224</u>	<u>40,867,832</u>	<u>34,513,303</u>	<u>232,536</u>	<u>6,587,067</u>
Business-Type Activities						
<u>Water and Sewer Funds</u>						
Water and Sewer Operating Fund	7,277,461	9,025,282	16,302,743	9,509,872	(365,536)	6,427,335
Total Business-Type Activities	<u>7,277,461</u>	<u>9,025,282</u>	<u>16,302,743</u>	<u>9,509,872</u>	<u>(365,536)</u>	<u>6,427,335</u>
Total All Funds	<u>32,407,071</u>	<u>24,763,506</u>	<u>57,170,575</u>	<u>44,023,175</u>	<u>(133,000)</u>	<u>13,014,401</u>

	General	Special Revenue Funds	Debt Service Fund
Fund Balance, beginning	9,344,938	616,504	60,112
Revenues:			
Property Taxes	8,091,509	-	1,218,910
Sales & Other Taxes	3,443,307	-	-
Hotel/Motel Tax	-	35,000	-
Franchise Fees	654,317	-	-
Licenses & Permits	411,655	1,400	-
Intergovernmental	50,000	1,500	-
Charges for Services	1,104,000	239,165	-
Fines & Forfeitures	318,500	18,900	-
Other	16,000	3,051	10
Debt Proceeds	-	-	-
Total Revenues	14,089,288	299,016	1,218,920
Transfers In	420,136	59,500	-
Total Available Resources	23,854,362	975,020	1,279,032
Expenditures:			
General Government	1,489,988	31,500	-
Public Safety	7,965,898	1,200	-
Community Services	1,644,353	26,295	-
Community Development	1,976,793	189,745	-
Non Departmental	541,600	17,500	-
Reserve for Capital Expenditures	6,700	-	-
City Manager Recommended	275,915	-	-
Debt Service	67,500	38,813	1,249,822
Capital Improvements	4,167,515	-	-
Total Expenditures	18,136,262	305,053	1,249,822
Transfers Out	689,233	27,600	-
Fund Balance, ending	5,028,868	642,366	29,210

Capital Funds	Enterprise Funds	Adopted Budget FY 2024	Projected FY 2022-23	Actual FY 2021-22
15,108,056	7,277,461	32,407,071	27,197,922	21,693,424
-	-	9,310,419	8,595,275	7,345,511
-	-	3,443,307	3,769,890	4,050,595
-	-	35,000	37,781	54,081
-	-	654,317	681,696	674,657
-	-	413,055	882,091	1,545,350
-	-	51,500	87,669	450,520
-	9,025,282	10,368,447	9,584,658	9,525,051
-	-	337,400	447,151	451,301
131,000	-	150,061	535,699	325,393
-	-	-	5,157,048	-
131,000	9,025,282	24,763,506	29,778,958	24,422,460
469,733	-	949,369	1,930,828	1,336,137
15,708,789	16,302,743	58,119,946	58,907,708	47,452,021
-	-	1,521,488	1,275,909	1,178,430
-	-	7,967,098	7,086,961	6,455,574
-	-	1,670,648	1,677,970	2,001,172
469,733	6,973,052	9,609,323	8,083,058	7,463,122
	181,761	740,861	745,839	862,110
-	-	6,700	6,700	0
-	286,000	561,915	409,084	631,267
	500,276	1,856,411	2,263,761	2,096,129
14,352,433	1,568,783	20,088,731	2,750,526	2,012,704
14,822,166	9,509,872	44,023,175	24,299,808	22,700,508
-	365,536	1,082,369	2,200,828	1,460,711
886,623	6,427,335	13,014,401	32,407,071	23,290,801

**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 \$14,509,424 exceeding ongoing budgeted expenditures and transfers of \$14,345,065. The City plans an estimated draw down in fund balance of \$4,480,430 leaving an estimated ending fund balance of \$5,028,868. This is primarily due to

- An increase in property tax assessed valuations of 159,766,032 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 2024 budget including two police officer positions, one assistant fire chief, a construction inspector, parks maintenance worker, two human resource positions, and a code enforcement position. 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 2023 projected revenue estimate.
- Providing resources for a 3% raise to full-time civilian employees and a 6% raise to first-responders support division as well as providing for the step pay program for Police and Fire.
- Providing resources amounting to \$160,000 for Fire Department Vehicle and equipment of \$72,725 and \$13,000 for the acquisition of police equipment and \$254,956 for 3 patrol vehicles. Also providing resources for the support department for a new CAD-RMS System and dispatch incentive pay \$10,000.
- Providing resources of \$26,891 for an Angle broom and Stump grinder and \$250,000 for a dump truck for the Streets department.
- Providing resources to Community Develop for a vehicle for the building inspector \$45,171.
- Providing resources of \$957,650 for the Parks department to paint, install soccer goals and stands, install pickle ball courts and new bleacher stands, and asphalt parking lot upgrades and dome posts. The Senior center parking lot will be updated as well. This also includes a software upgrade for City Hall of \$223,323.

SPECIAL REVENUE FUNDS

The 2024 Budget provides for an overall increase in this category of funds of \$25,862, a 4% increase in the estimated beginning fund balance of \$616,504. The overall increase is due to the following:

Storm Water Fund

This fund has a planned projects scheduled \$70,000 and an increase in Annual Reporting to TCEQ \$30,000. Reserves are accumulating for future projects.

CAPITAL PROJECTS FUND

The 2024 budget provides for a decrease in fund balance of \$14,221,433 for an ending fund balance of \$886,623. The 2021 New Police Department Fund expects to provide \$5,175,000 in resources for the continuing construction of the Design Build of the New Police Department. The 2023 bonds provide funds for the construction of the New Animal

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

CAPITAL PROJECTS FUND (continued)

Shelter \$2,000,000 and the Simond Road Project \$3,000,000. The 2021 Covid Local Fiscal Recovery Fund is providing \$4,000,000 for the Northern Basin Interceptor Project.

ENTERPRISE FUND

The 2024 Budget provides for a decrease in this fund of \$850,126, a 13% decrease of the estimated beginning fund balance of \$7,277,461. The FY 2024 budget provides \$110,000 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 2023, the City's budget allocates \$800,000 for Ard Road pump station improvements. This budget has allocated \$1,154,283 for FY 2024 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 \$80,000.

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 vehicle for the new construction inspector \$43,000, a side-by-side for inspections \$23,500, a water rate study \$16,000, and a Water and Sewer Master Plan Update \$160,000.



**CITY OF SEAGOVILLE, TEXAS
CHANGES IN FUND BALANCE
PROJECTED 2023**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2023
Fund Balance, beginning	8,344,852	561,863	111,005	9,852,322	8,327,880	27,197,922
Revenues:						
Property Taxes	7,770,338	-	824,937	-	-	8,595,275
Sales & Other Taxes	3,769,890	-	-	-	-	3,769,890
Hotel/Motel Tax	-	37,781	-	-	-	37,781
Franchise Fees	681,696	-	-	-	-	681,696
Licenses & Permits	880,691	1,400	-	-	-	882,091
Intergovernmental	85,669	2,000	-	-	-	87,669
Charges for Services	1,104,000	238,665	-	-	8,241,993	9,584,658
Fines & Forfeitures	423,906	23,245	-	-	-	447,151
Other	133,140	7,273	82	395,204	-	535,699
Debt Proceeds	-	0	-	5,157,048	-	5,157,048
Total Revenues	14,849,330	310,364	825,019	5,552,252	8,241,993	29,778,958
Transfers In	420,136	59,500	-	1,451,192	-	1,930,828
Total Available Resources	23,614,318	931,727	936,024	16,855,766	16,569,873	58,907,708
Expenditures:						
General Government	1,244,409	31,500	-	-	-	1,275,909
Public Safety	7,064,630	22,331	-	-	-	7,086,961
Community Services	1,606,508	71,462	-	-	-	1,677,970
Community Development	1,833,263	49,500	-	-	6,200,295	8,083,058
Non Departmental	540,707	17,500	-	-	187,632	745,839
Reserve for Capital Expenditures	6,700	-	-	-	-	6,700
City Manager Recommended	169,212	-	-	-	239,872	409,084
Debt Service	67,500	38,813	875,912	150,459	1,131,077	2,263,761
Capital Improvements	225,759	56,516	-	1,300,251	1,168,000	2,750,526
Total Expenditures	12,758,688	287,622	875,912	1,450,710	8,926,876	24,299,808
Transfers Out	1,510,692	27,600	-	297,000	365,536	2,200,828
Fund Balance, ending	9,344,938	616,504	60,112	15,108,056	7,277,461	32,407,071



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

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2022
Fund Balance, beginning	6,362,484	617,407	145,170	6,481,959	8,086,403	21,693,424
Revenues:						
Property Taxes	6,520,574	-	824,937	-	-	7,345,511
Sales & Other Taxes	4,050,595	-	0	-	-	4,050,595
Hotel/Motel Tax	0	54,081	0	-	-	54,081
Franchise Fees	674,657	-	0	-	-	674,657
Licenses & Permits	1,542,570	2,780	0	-	-	1,545,350
Intergovernmental	268,994	1,625	0	179,901	-	450,520
Charges for Services	1,225,483	259,142	0	-	8,010,309	9,494,934
Fines & Forfeitures	430,114	21,187	0	-	-	451,301
Other	55,658	157,760	82	111,892	30,116	355,510
Debt Proceeds	0	-	0	-	-	0
Total Revenues	14,768,647	496,576	825,019	291,794	8,040,426	24,422,461
Transfers In	406,904	59,500	-	869,733	-	1,336,137
Total Available Resources	21,538,035	1,173,483	970,189	7,643,486	16,126,829	47,452,021
Expenditures:						
General Government	1,151,042	27,388	-	-	-	1,178,430
Public Safety	6,408,396	47,178	-	-	-	6,455,574
Community Services	1,752,879	248,293	-	-	-	2,001,172
Community Development	1,638,525	92,031	-	-	5,732,566	7,463,122
Non Departmental	488,014	8,155	-	-	365,942	862,110
Reserve for Capital Expenditures	0	0	-	-	-	0
City Manager Recommended	430,252	0	-	-	201,015	631,267
Debt Service	67,054	38,813	859,184	-	1,131,077	2,096,129
Capital Improvements	327,787	23,008	-	1,651,144	10,764	2,012,704
Total Expenditures	12,263,949	484,866	859,184	1,651,144	7,441,365	22,700,509
Transfers Out	929,233	27,600	-	146,294	357,584	1,460,711
Fund Balance, ending	8,344,853	661,017	111,005	5,846,047	8,327,880	23,290,801

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

Actual FY 2021-2022

The increase in fund balance from \$22,050,066 to \$23,290,801 is mainly due to increased collections in Property Taxes, Sales Taxes and License and Permit revenues.

Capital expenditures were not used as budgeted. There was a delay in the construction of the new police station. The street Projects funds completed several projects including Malloy Bridge Road, Georgia Lane, Bowers Road, Alto Road, Barry Drive, Elmo Road, Water Street, Simonds Road, Lakey Street, Ballard Road, Kaufman Street, Hall Road, Catherine Lane, and Shady Brook Lane. at a total of \$1,579,520.

General Government expenditures added three police patrol vehicles and fire-fighting equipment. \$360,437. The street department also added a vehicle \$33,792 as well as the Parks department.

Water and Sewer capital improvements included 1 new vehicle for the water department and, 2 Kubota 60" zero turn mowers and a vehicle for the construction inspector. Also included are engineering services for the Ard Rd Pump Station Upgrades, \$304,925 and a Scada System \$96,940.

Projected FY 2022-2023

The projected increase in fund balance from \$27,197,922 to \$32,407,071 is due to an increase in projected revenues for property tax of \$329,247 Sales Tax revenues of \$457,029, and license & permit fees of \$494,036.

Capital expenditures are expected to remain as budgeted. The street Projects fund is expected to complete work on Malloy Bridge Rd including East Malloy Bridge Road and shoulder, Seagoville Road and Simonds, 1316 Bryan Place, Water Street among others for a total of \$597,154.

General Government expenditures are projected to purchase a Fire department vehicle \$30,329 and \$93,000 for a 1997 Ladder Truck, Fire-fighting equipment \$92,810, three Police department Drones \$53,451, software for the support department for electronic warrants \$11,250, an update to the city's zoning map \$25,000 as well as consulting fees. Also projected is engineering for the new Animal Shelter.

Water and Sewer capital improvements include a Blue Diamond boom mower with grapple \$29,786, a dump trailer \$17,560, a jetter trailer \$82,526 as well as East Malloy Bridge Road Sewer Relocation project \$200,000, and Ard Rd Pump Station Upgrades \$800,000.

Adopted Budget FY 2024

The anticipated decrease in fund balances from \$32,407,071 to \$13,014,401 is due to an increase in capital spending for the construction of the new police station, the new animal shelter, the Simonds Rd Project, and the Northern Basin Interceptor as well as a transfer to the Street Maintenance Fund of \$469,733. Spending also includes several major street projects and park upgrades.

General Government

General Fund – Total \$4,403,430

\$ 957,650	Park Improvements
\$2,066,226	Major Street Projects
\$ 159,850	Senior Center Parking lot upgrades

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

\$ 72,725	Fire-fighting Equipment
\$ 160,000	Fire department vehicles
\$ 254,956	Police Patrol vehicles
\$ 13,000	Police Equipment
\$ 173,638	Support Services CAD RMS System
\$ 250,000	Dump truck for Streets Department
\$ 26,891	Street Equipment
\$ 45,171	Building Inspector vehicle
\$ 223,323	Software upgrade

Capital Funds

Fund 64 – New Police Station Construction: Continued construction Funding of \$5,175,117.
Additionally Fund 43 - \$469,733 transferred to the street maintenance projects fund.
Fund 60 Simonds Road Project - \$3,000,000
Fund 63 New Animal Shelter - \$2,000,000
Fund 55 Northern Basin Interceptor - \$4,000,000

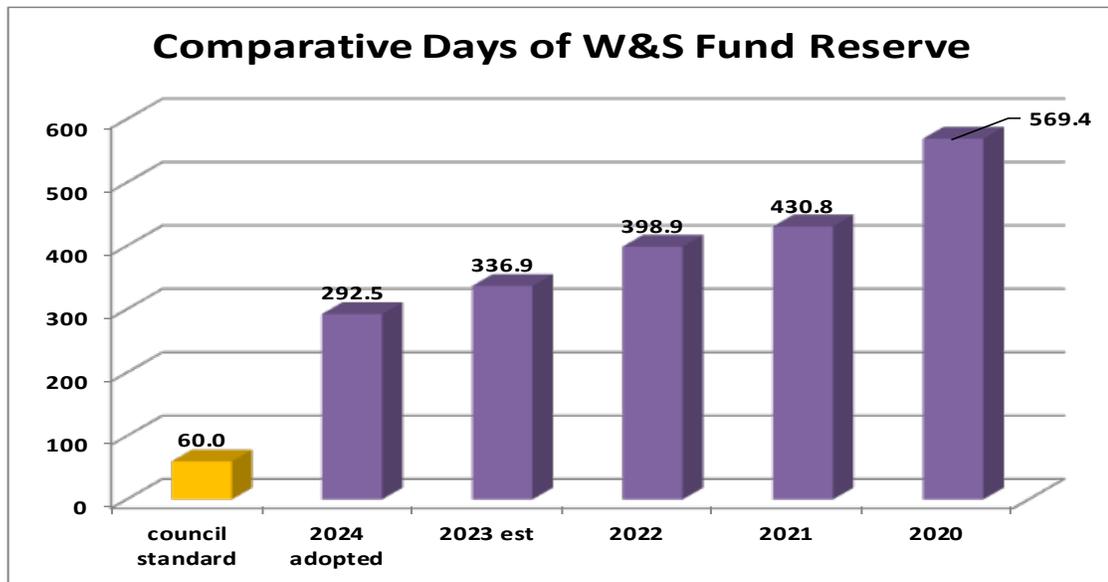
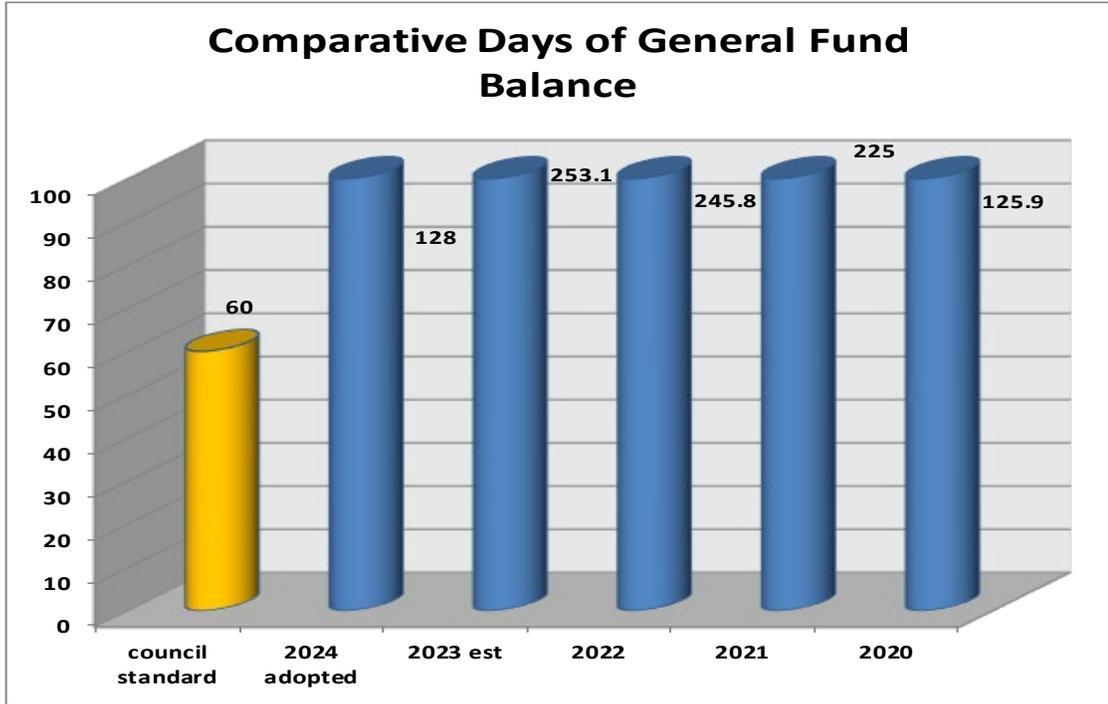
Water & Sewer Fund – Total \$1,648,783

Capital acquisitions include the following:

\$68,000 for vehicle replacement for the Water & Sewer Department.
\$43,000 Construction inspector vehicle (Ford F150)
\$1,154,283 is for continued upgrades to the Ard Road Pump Station Phase I and Phase II. 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.
\$160,000 Water & Sewer Master Plan Update
\$23,500 Side by Side for inspections and driving right aways.

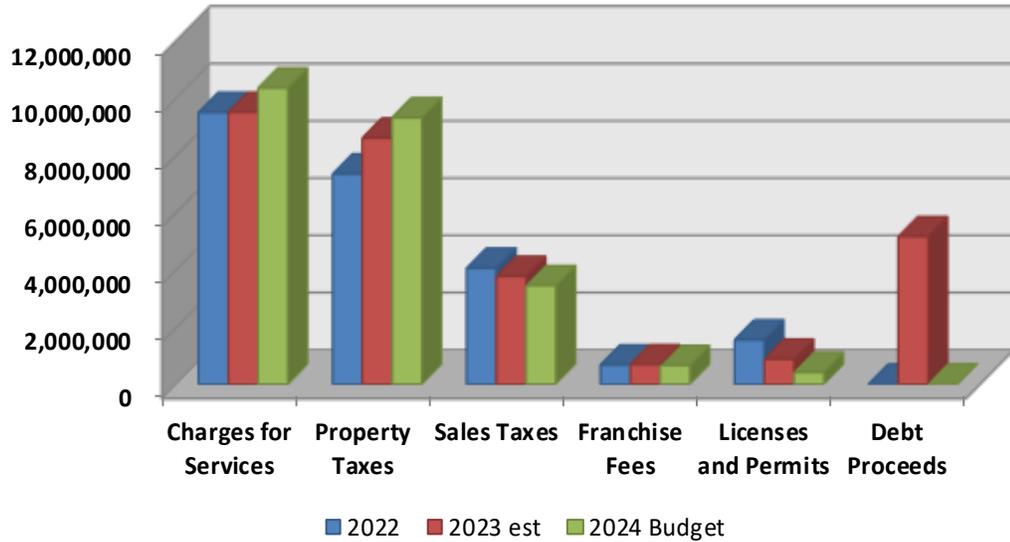
**CITY OF SEAGOVILLE, TEXAS
COMBINED FUND STATEMENT
EXPLANATION OF CHANGES IN FUND BALANCE**

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





Major Revenues

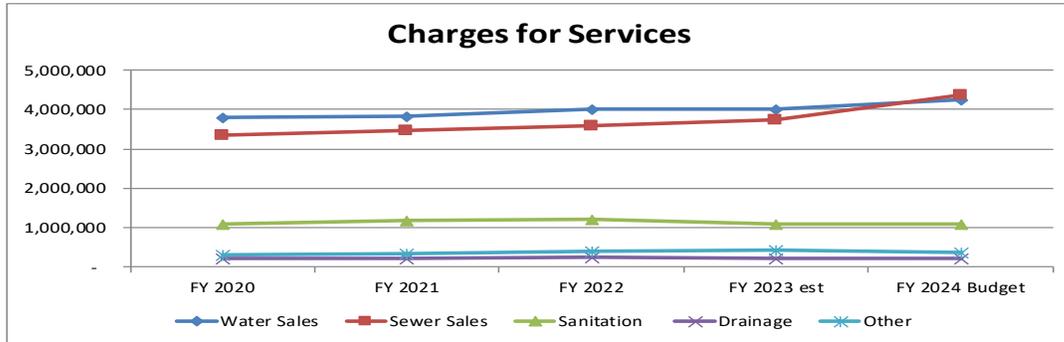


	2022	2023 est	2024 Budget
Charges for Services	9,494,934	9,499,658	10,347,447
Property Taxes	7,345,511	8,595,275	9,310,419
Sales Taxes	4,050,595	3,769,890	3,443,307
Franchise Fees	674,657	681,696	654,317
Licenses and Permits	1,545,350	872,899	413,055
Debt Proceeds	-	5,157,048	-

The first column for each group represents the actual revenues for FY 2022, the second column represents the projected revenues for FY 2023 and the third column represents the adopted revenues for FY 2024.

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 (2023). 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.

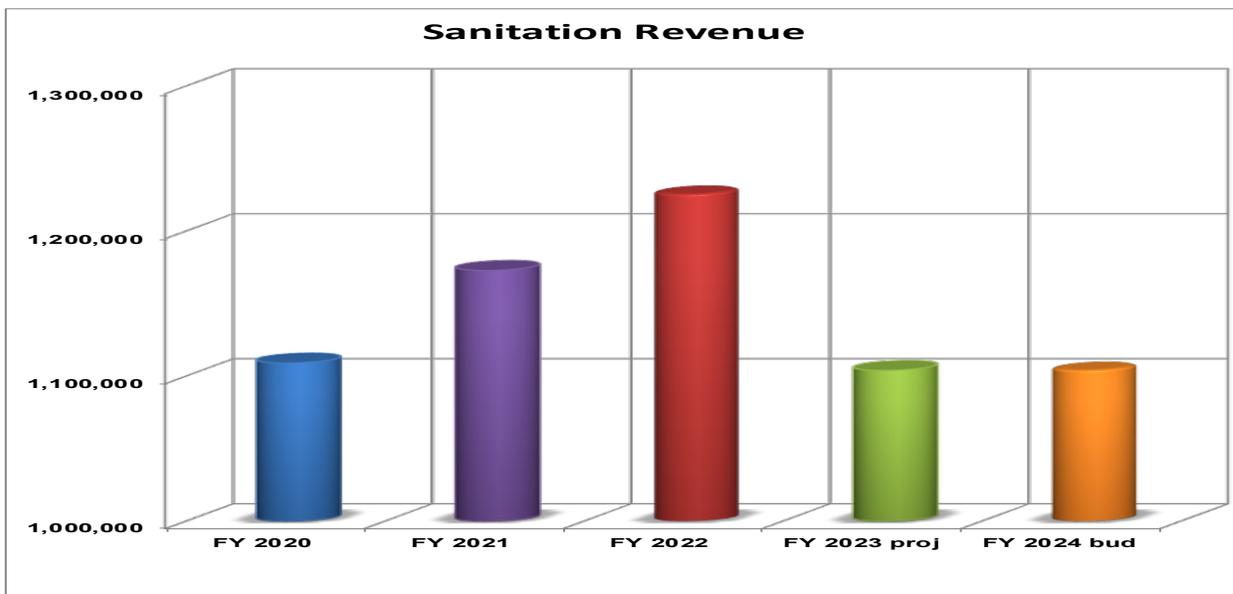
The table and graph below provide a five-year history of charges for services:



	FY 2020	FY 2021	FY 2022	FY 2023 est	FY 2024 Budget
Water Sales	3,794,159	3,839,475	4,013,861	3,999,381	4,242,760
Sewer Sales	3,349,761	3,465,860	3,599,659	3,729,362	4,382,272
Sanitation	1,109,135	1,172,952	1,225,483	1,104,000	1,104,000
Drainage	228,707	237,142	259,142	238,665	238,665
Other	314,740	335,011	396,790	428,250	378,750

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 Frontier. Frontier provides weekly trash collection, weekly recycle collection, and weekly 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 remain the same over the FY 2023 budget estimate.

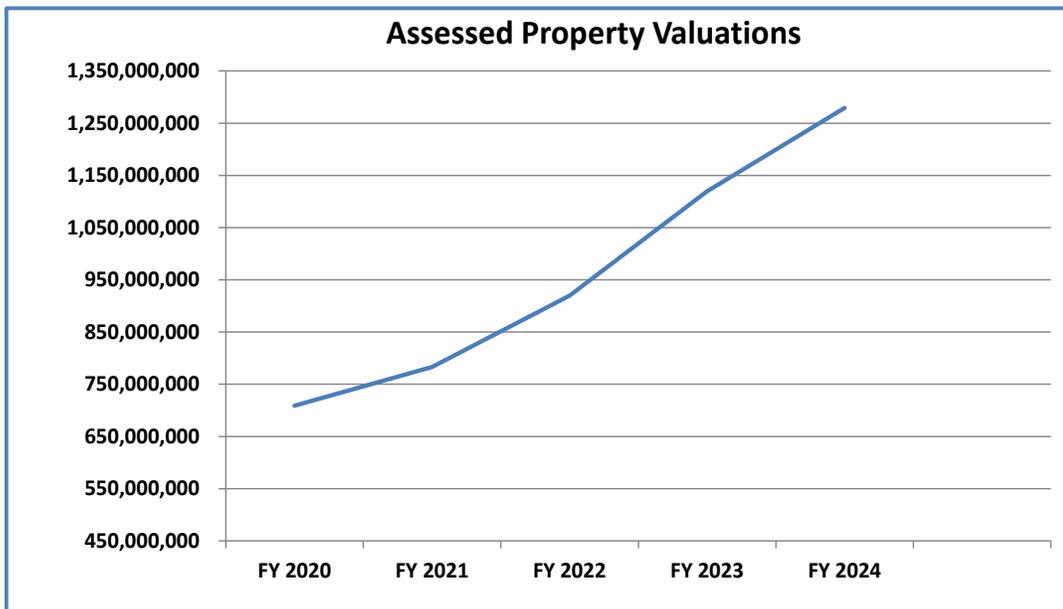
The following chart illustrates a five-year sanitation revenue history for the city of Seagoville:



Property Taxes represent 38% 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 2023 certified taxable value of \$1,279,221,027 is a 14.3% increase from the 2022 certified taxable value of 1,119,454,995. Staff is proposing a property tax rate of \$0.728004 per \$100 of valuation. **This tax rate is lower than the prior fiscal year tax rate** of \$0.752687 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 \$0.632875 for operations and maintenance, which is **less than the previous fiscal year by (.05)**. The operations and maintenance portion of the property tax is collected through the General Fund. Staff is proposing a tax rate of \$0.095129 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.

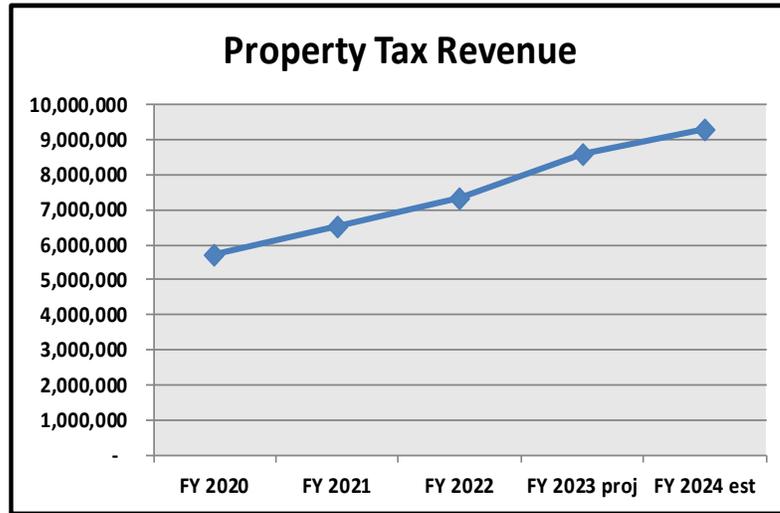
The following charts indicate assessed property valuations and property tax revenue for the past five fiscal years:

FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
708,887,803	783,072,485	919,956,723	1,119,454,995	1,279,221,027

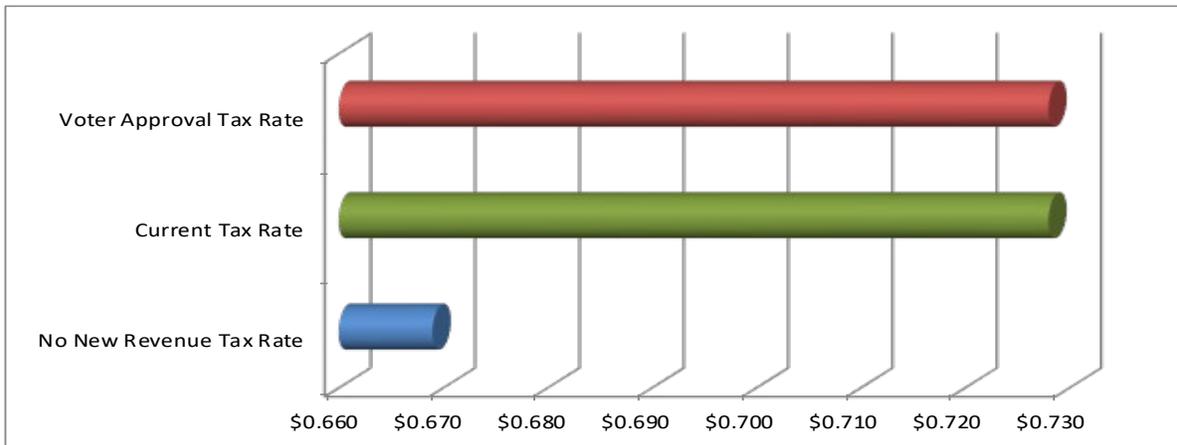


Property Taxes

FY 2020	FY 2021	FY 2022	FY 2023 proj	FY 2024 est
5,723,915	6,547,068	7,345,511	8,595,275	9,310,419



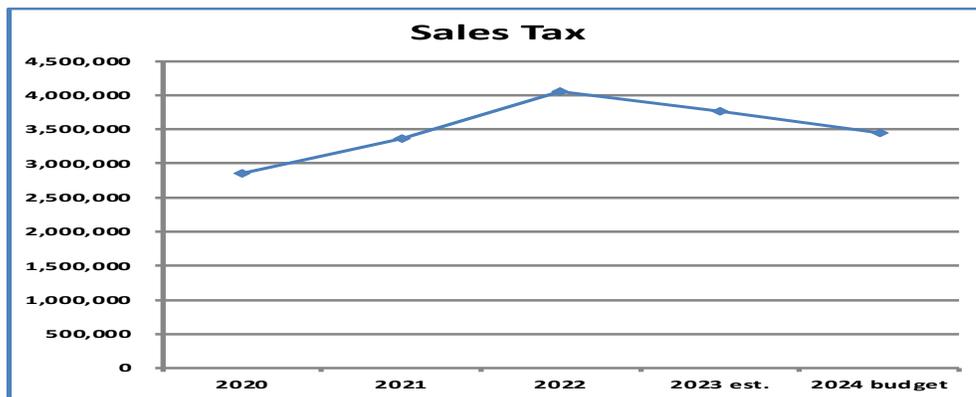
Tax Rate Comparison



Sales Taxes represent 14% 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 estimate an increase in FY 2024, due to the presence of new retail companies.

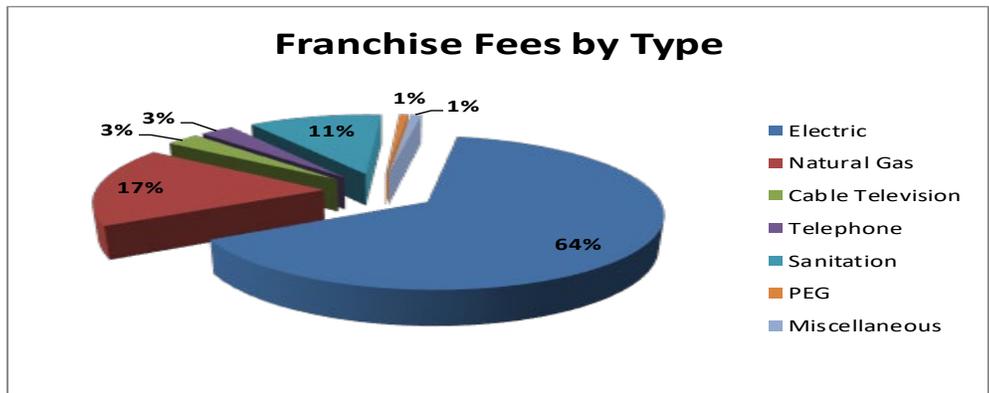
The following chart provides a five-year sales tax history for the city of Seagoville:



Fiscal Year	2020	2021	2022	2023 est.	2024 budget
Sales Tax	2,857,274	3,362,024	4,050,595	3,769,890	3,443,307

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 2024 fiscal year estimate to be approximately \$654,317, an increase of \$5,750 from the FY 2023 budget of \$648,567.

The composition of the FY 2023 franchise fees for the city of Seagoville appears below:



Electric	439,417	64%
Natural Gas	118,191	17%
Cable Television	18,900	3%
Telephone	19,000	3%
Sanitation	75,188	11%
PEG	5,000	1%
Miscellaneous	6,000	1%

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

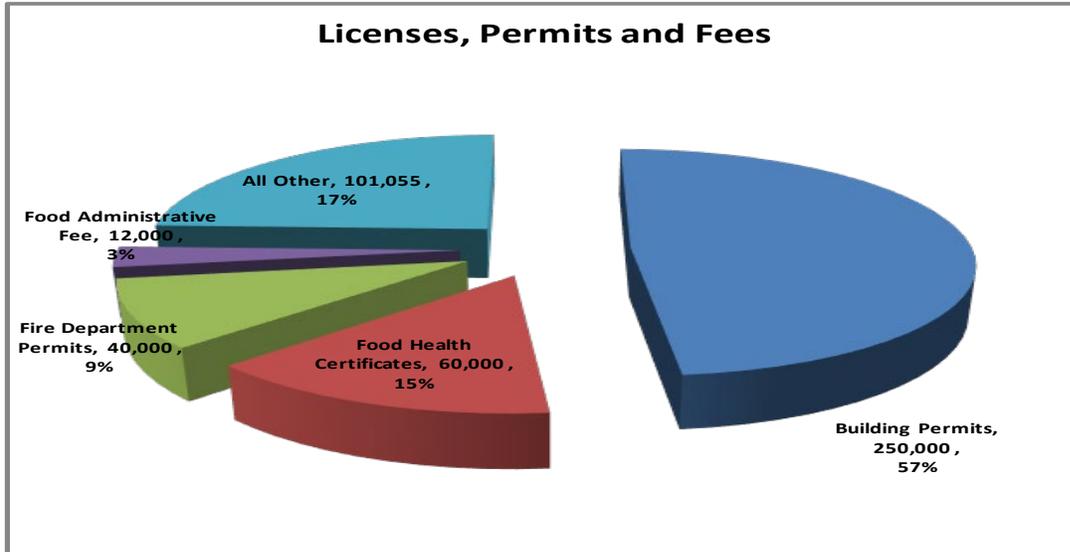


Fiscal Year	2020	2021	2022	2023 est	2024 Budget
Franchise Fees	685,033	641,184	674,657	681,696	654,317

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 in the past few fiscal years.

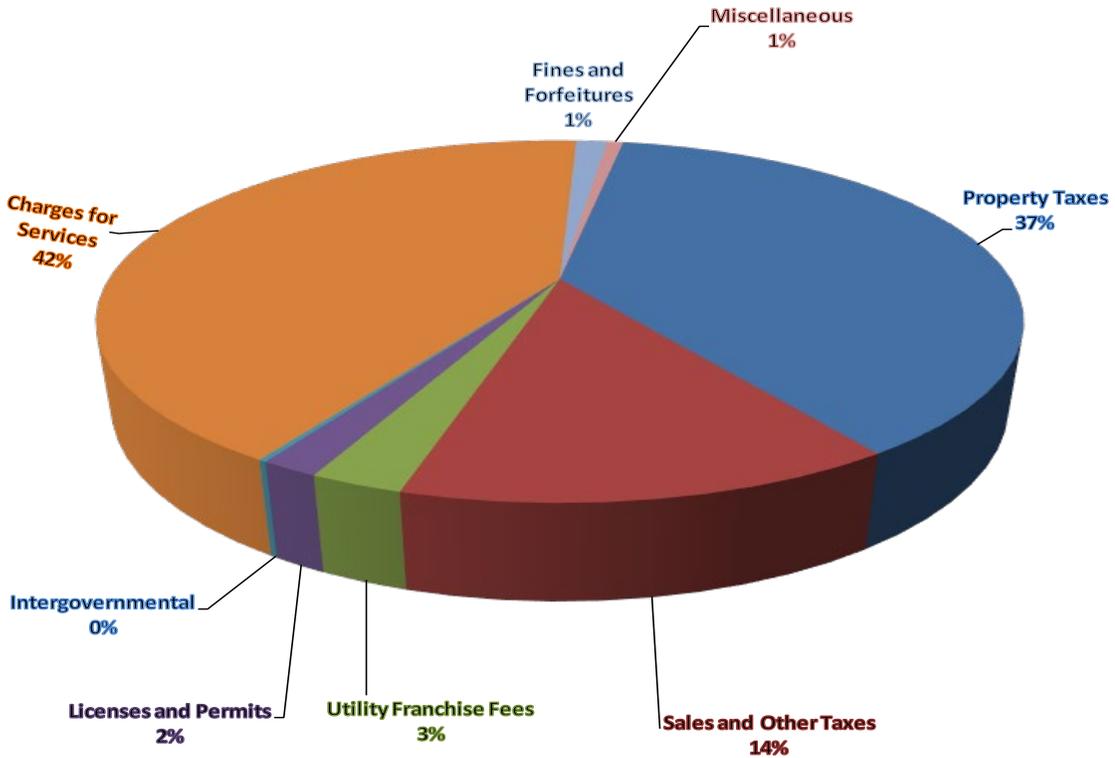
The estimate for building permits revenue decreased to \$200,000 for the FY 2024 budget, due to a slight slow-down in new development with expectations of it to pickup in the next budget cycle.

The FY 2024 budget estimate for Licenses, Permits and Fees appears below:



These five revenue sources combined represent 98% of the City's FY 2024 budgeted revenue.

**CITY OF SEAGOVILLE, TEXAS
REVENUE SUMMARY BY MAJOR TYPE
ALL FUNDS
FY 2023-24**



**TOTAL BUDGETED REVENUE
\$24,763,506**

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

	<u>Actual FY 2021-2022</u>	<u>Projected FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>
Property Taxes			
Current	7,202,683	8,474,507	9,198,419
Delinquent	75,938	61,500	56,500
Penalties & Interest	66,890	59,268	55,500
sub-total	7,345,511	8,595,275	9,310,419
Sales Taxes	4,050,595	3,769,890	3,443,307
Hotel/Motel Taxes	54,081	37,781	35,000
Utility Franchise Fees			
Electric	451,237	439,417	439,417
Natural Gas	92,146	118,191	100,000
Cable Television	23,967	18,900	20,000
Telephone	18,480	19,000	19,000
Sanitation	76,751	75,188	62,000
PEG	6,246	5,000	5,000
Miscellaneous	5,830	6,000	8,900
sub-total	674,657	681,696	654,317
Licenses and Permits			
Animal Shelter	9		-
Food Health Certificates	69,978	65,000	60,000
Certificates of Occupancy	11,885	6,500	6,500
Food Administrative Fee	14,475	13,535	12,000
Beer and Wine Permit Fees	300	360	360
Food Handler Certification	5,785	5,300	4,500
Zoning & Plat Fees	68,854	63,080	40,000
Park Development Fee	0	-	0
Ballpark Fees	2,780	1,400	1,400
Court Admin Fees	182	100	750
Flea Market Permits	-	-	0
Administrative Fees	311	240	150
Building Permits	499,108	215,000	200,000
Subdivision Inspection Fees	776,357	396,751	-
Fire Dept Fees	58,040	47,000	40,000
Misc Permits	690	600	500
Misc Licenses	28,187	50,633	25,000
Court Online Fees	618	1,400	1,400
Bank Charges		-	0
Burglar Alarm Fees	7,793	6,000	10,000
Tower Rental Fees		0	10,495
sub-total	1,545,350	872,899	413,055
Intergovernmental	450,520	87,669	51,500

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

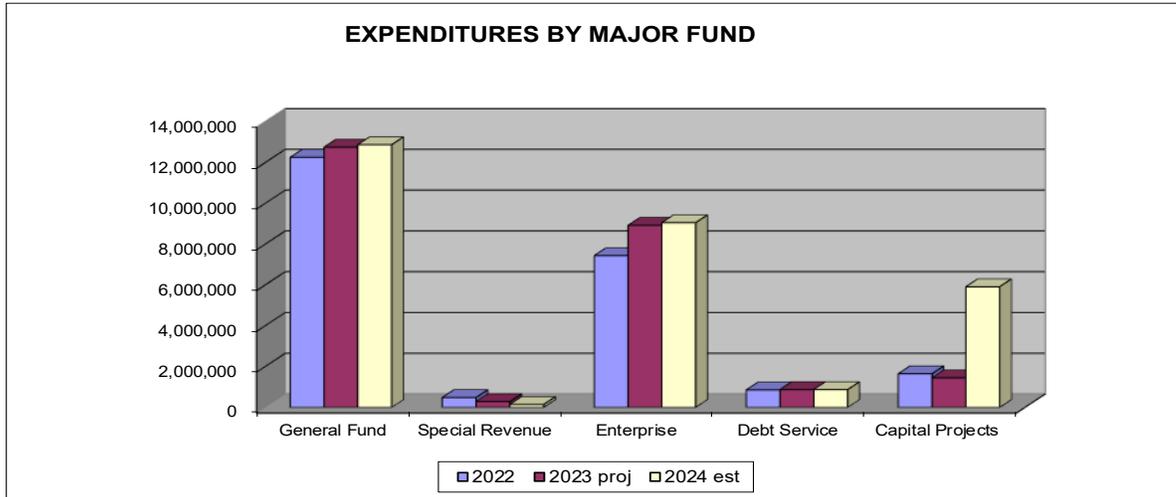
	<u>Actual FY 2021-2022</u>	<u>Projected FY 2022-23</u>	<u>Adopted Budget FY 2023-24</u>
Charges for Services			
Water Sales	4,013,861	3,999,381	4,243,760
Sewer Service Charge	3,599,659	3,729,362	4,382,272
Other	396,790	428,250	378,750
Drainage Charges	259,142	238,665	238,665
Sanitation Fees	1,225,483	1,104,000	1,104,000
sub-total	<u>9,494,934</u>	<u>9,499,658</u>	<u>10,347,447</u>
Fines and Forfeitures	451,301	447,151	337,400
Debt Proceeds	-	5,157,048	-
Miscellaneous			
Interest	79,135	549,102	157,011
Careflite Fees	9,789	-	-
Miscellaneous	27,868	65,512	14,050
Liens	18,428	9,192	-
Insurance Recovery			-
Contributions	220,290	6,085	0
Toy Drive Donation		0	
sub-total	<u>355,510</u>	<u>629,891</u>	<u>171,061</u>
TOTAL REVENUES	24,422,460	29,778,958	24,763,506
Interfund Transfers			
From Water and Sewer Fund to General Fund	352,304	365,536	365,536
From Storm Water Fund to General Fund	27,600	27,600	27,600
From General Fund to Veh Replace	42,000	42,000	42,000
From General Fund to Street Maintenance	869,733	826,192	469,733
From General Fund to Debt Svc			-
From General Fund to Tech Replace	17,500	17,500	17,500
From General Fund to Capital Projects	-	625,000	
From SEDC to General Fund-G&A			
Recovery SEDC	27,000	27,000	27,000
sub-total	<u>1,336,137</u>	<u>1,930,828</u>	<u>949,369</u>
GRAND TOTAL	<u>25,758,598</u>	<u>31,709,786</u>	<u>25,712,875</u>

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

Fund Code	Fund Name	Actual FY 2021-22	Projected FY 2022-23	Adopted Budget FY 2023-24
1	General	14,768,647	14,849,330	14,089,288
2	Debt Service	825,019	825,019	1,218,920
20	Water and Sewer	8,040,426	8,241,993	9,025,282
32	Small Grants	1,187	687	550
35	Recycling Revenue	825	500	500
36	Municipal Court	21,187	23,245	18,900
38	Park Development	-	-	-
39	Hotel/Motel	54,081	37,781	35,000
42	Park Maintenance	2,780	1,400	1,400
43	Street Maintenance	65,506	5,530	1,000
44	2019 Bonds Street Projects	624	617	-
45	Animal Shelter Operations	3,262	3,000	-
46	Animal Shelter Building	298	2,566	1
47	Vehicle Replacement	-	-	2,500
50	TCLEOSE	1,625	2,000	1,500
55	Covid Local Recovery	193,466	148,971	50,000
56	Toy Drive	1,190	520	-
58	Park Development II	46,000	-	-
60	Simonds Rd Project	-	3,132,229	20,000
61	Storm Water	259,142	238,665	238,665
63	Animal Shelter	-	2,088,019	10,000
64	New Police Station	32,199	176,886	50,000
73-79	Developer Funds	105,000		
TOTAL		24,422,461	29,778,958	24,763,506

* Revenues do not include interfund transfers

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



	2022	2023 proj	2024 est
General Fund	12,263,949	12,758,688	12,880,719
Special Revenue	484,866	287,622	141,970
Enterprise	7,441,365	8,926,876	9,055,783
Debt Service	859,184	875,912	874,912
Capital Projects	1,651,144	1,450,710	5,916,682

CITY EXPENDITURES - BY CATEGORY

Description	2022 Actual	2023 Budget	2023 Projected	2024 Budget	\$ Increase (Decrease)	% Change
Personnel	9,168,553	9,811,127	10,246,331	11,810,828	1,999,701	20%
Supplies	867,065	912,119	1,006,847	1,020,695	108,576	12%
Contractual Services	8,813,349	8,027,404	8,777,870	9,376,118	1,348,714	17%
Capital Outlay	1,755,413	6,709,006	2,005,000	19,959,123	13,250,117	197%
Debt Service	2,096,129	2,095,574	2,263,761	1,856,412	(239,162)	-11%
Total Expenditures	22,700,509	27,555,230	24,299,808	44,023,176	16,467,946	60%

Total fiscal year 2024 expenditures are budgeted to increase \$16,467,946, a 60% increase from the budget of fiscal year 2023. Personnel increased \$1,999,701 20% and Supplies increased \$108,576. Capital Outlay increased \$13,250,117, Debt Service decreased \$239,162 (11%) and Contractual Services increased \$1,348,714 17% 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 increase for Fire and Police. Additionally, there was a 10% rate increase in budgeted expenditures for employer contribution to health insurance. There was additional staff (8) added to the budget.

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.

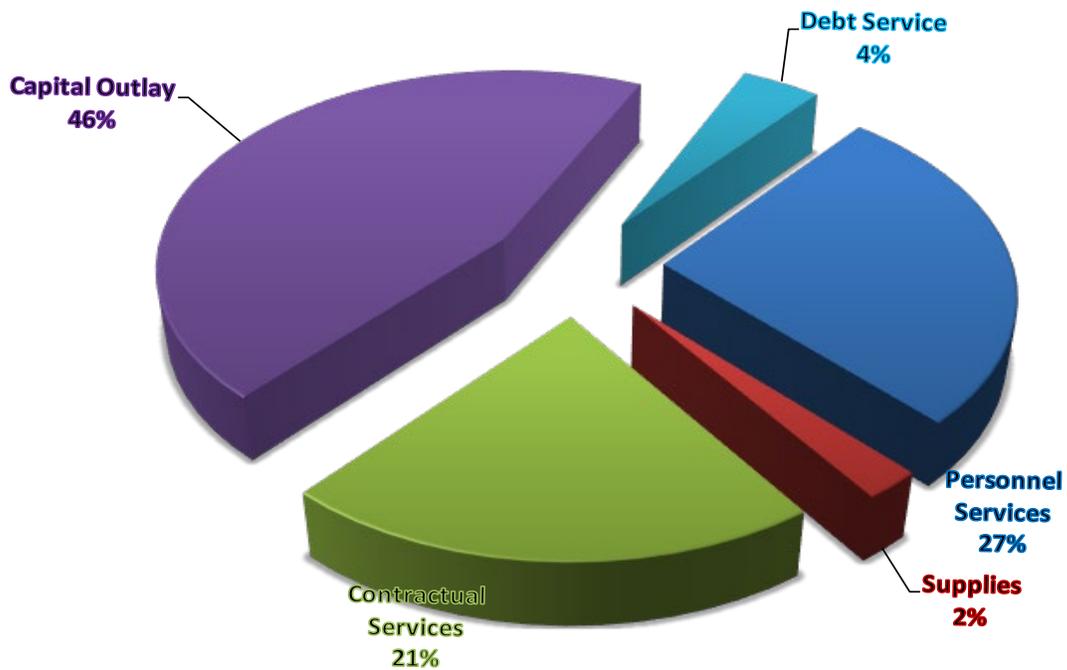
Capital Outlay is increased due to the New Police Station Design Build project. One time expenditure for street projects as well as park upgrades. There remains annual funding for the City's ongoing street maintenance program.

Debt Service has decreased slightly (11%).

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

Fund Code	Fund Name	Actual FY 2021-22	Projected FY 2022-23	Adopted Budget FY 2023-24
1	General	12,263,949	12,758,688	18,136,262
2	Debt Service	859,184	875,912	1,249,822
20	Water and Sewer	7,441,365	8,926,876	9,509,872
29	State Seizure	-	-	-
30	Federal Forfeits	-	-	2,150
32	Small Grants	639	626	-
35	Recycling Revenue	388	500	500
36	Municipal Court	7,775	10,481	24,145
38	Park Development	55,193	49,500	-
39	Hotel/Motel	27,000	31,000	31,000
42	Park Maintenance	23,008	-	37,000
43	Street Maintenance	715,966	968,631	469,733
44	2019 Street Projects	868,732	20,544	7,316
45	Animal Shelter Operations	-	3,000	-
47	Vehicle Replacement	84,671	55,813	38,813
48	Technology Replacement	8,155	17,500	17,500
50	TCLEOSE	1,321	2,331	1,200
52	Police Training	-	-	-
54	New Fire Station	-	-	-
55	2021 Covid Loc Fis Rcvy Fnds	29,479	-	4,000,000
56	Toy Donation	-	1,710	-
57	Capital Projects Fund	-	158,000	170,000
58	Park Development II	12,338	-	-
60	Simonds Rd Project	-	90,276	3,000,000
61	Storm Water	239,878	115,161	152,745
63	Animal Shelter CIP	-	60,183	2,000,000
64	New Police Station	36,967	153,076	5,175,117
74-79	Developer Funds	24,500	-	-
TOTAL EXPENDITURES		22,700,508	24,299,808	44,023,175

**CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2023-24**

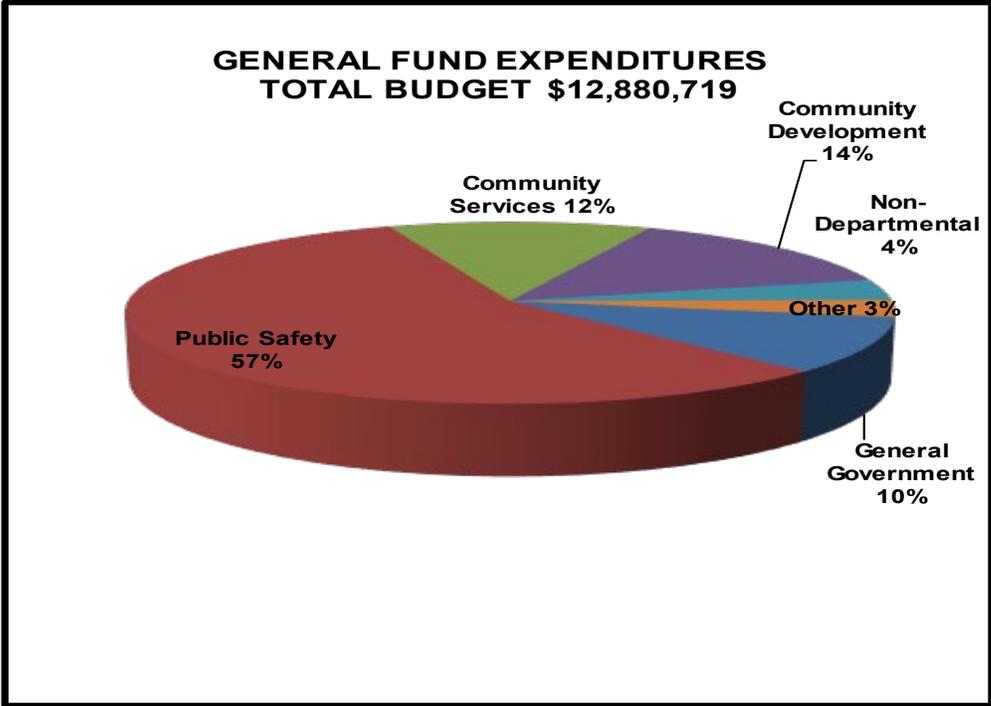
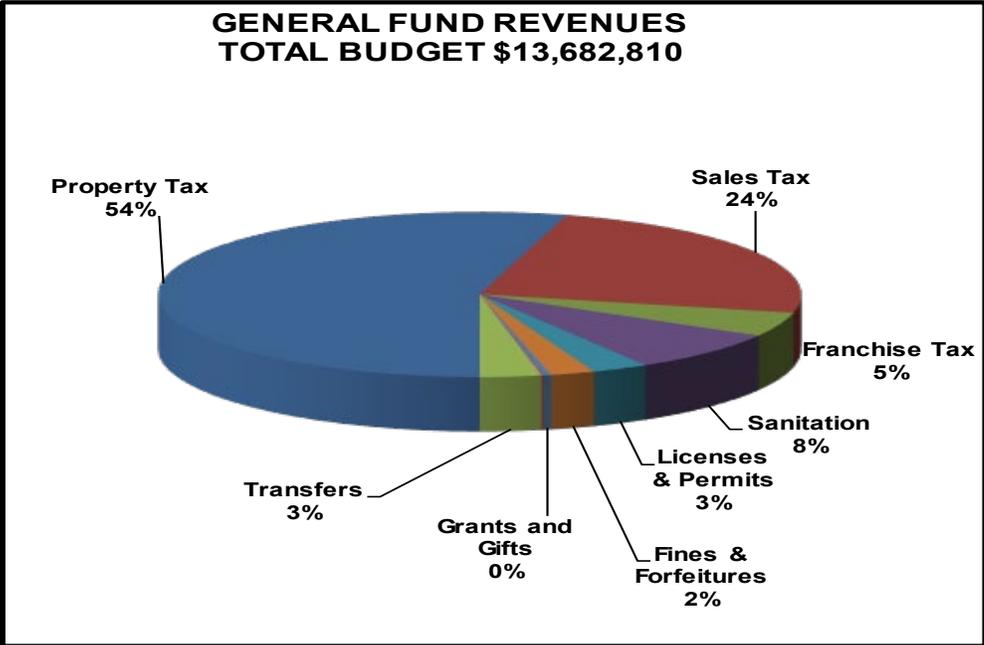


**TOTAL BUDGETED EXPENDITURES
\$44,023,175**

CITY OF SEAGOVILLE, TEXAS
EXPENDITURE SUMMARY BY FUNCTION
ALL FUNDS
FY 2023-24

Fund Code	Fund Name	Personnel	Supplies	Contractual Services	Capital Outlay	Debt Service	Interfund Transfers	TOTAL
1	General	10,238,345	514,945	3,332,565	3,982,907	67,500	-	18,136,262
2	Debt Service	-	-	-	-	1,249,822	-	1,249,822
20	Water and Sewer	1,572,483	485,650	5,362,680	1,588,783	500,276	-	9,509,872
30	Federal Seizure	-	-	2,150	-	-	-	2,150
35	Revenue Recycling	-	500	-	-	-	-	500
36	Municipal Court	-	-	24,145	-	-	-	24,145
39	Hotel/Motel	-	-	31,000	-	-	-	31,000
42	Park Maintenance	-	2,000	-	35,000	-	-	37,000
43	Street Maintenance	-	-	469,733	-	-	-	469,733
44	2019 Street Projects	-	-	-	7,316	-	-	7,316
47	Vehicle Replacement	-	-	-	-	38,813	-	38,813
48	Technology Replacement	-	17,500	-	-	-	-	17,500
50	TCLEOSE	-	-	1,200	-	-	-	1,200
55	2021 Covid Loc Fis Recvy Fnds	-	-	-	4,000,000	-	-	4,000,000
57	Capital Projects Fund	-	-	-	170,000	-	-	170,000
60	Simonds Rd Project	-	-	-	3,000,000	-	-	3,000,000
61	Storm Water	-	100	152,645	-	-	-	152,745
63	Animal Shelter CIP	-	-	-	2,000,000	-	-	2,000,000
64	Police Station	-	-	-	5,175,117	-	-	5,175,117
TOTAL		11,810,828	1,020,695	9,376,118	19,959,123	1,856,412	-	44,023,175

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



CITY OF SEAGOVILLE

GENERAL FUND FINANCIAL SUMMARY

	Actual 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Proposed 2023-2024
Beginning Fund Balance	\$6,362,484	\$8,344,852	\$8,344,852	\$9,344,938
Revenues				
Property Tax	\$6,520,574	\$7,441,091	\$7,770,338	\$8,091,509
Sales Tax	4,050,595	3,312,861	3,769,890	3,443,307
Franchise Fees	674,657	648,567	681,696	654,317
Sanitation Services	1,225,483	1,104,000	1,104,000	1,104,000
Licenses, Permits and Fees	1,542,558	386,655	880,691	411,655
Court and Library Fines	430,114	303,500	423,906	318,500
Grants and Gifts	268,994	50,000	85,669	50,000
Other Revenues	55,670	16,000	133,140	16,000
Transfers In	406,904	420,136	420,136	420,136
Total Revenues	\$15,175,551	\$13,682,810	\$15,269,466	\$14,509,424
Total Available Funds	\$21,538,035	\$22,027,662	\$23,614,318	\$23,854,363
Expenditures				
General Government	1,151,042	1,274,990	1,244,409	1,489,988
Public Safety	6,408,396	7,283,476	7,064,630	7,965,898
Community Services	1,752,879	1,606,508	1,606,508	1,644,353
Community Development	1,638,525	1,850,114	1,833,263	1,976,793
Non-Departmental	488,014	476,250	540,707	541,600
Tuition Reimbursement Program	0	5,000	2,000	5,000
Quint Debt Service	67,054	67,500	67,500	67,500
Reserve for Capital Expenditures		6,700	6,700	6,700
Transfer to Street Maintenance Fund	869,733	469,733	469,633	469,733
Transfer to Capital Projects Fund		625,000	625,000	
Transfer to Central Fire Station Fund				160,000
Transfer to IT Replacement Fund	17,500	17,500	17,500	17,500
Total Operations	\$12,393,143	\$13,682,771	\$13,477,850	\$14,345,065
Increase (Decrease) in Fund Balance	\$2,782,407	\$40	\$1,791,616	\$164,359
One Time Use of Fund Balance	\$ 800,039	\$ 1,124,142	\$ 791,530	\$ 4,480,430
Ending Fund Balance	\$8,344,852	\$7,220,750	\$9,344,938	\$5,028,868
Required Fund Balance (60 Days)	\$2,037,229	\$2,249,223	\$2,215,537	\$2,358,093
Amount over Required Fund Balance	\$6,307,623	\$4,971,527	\$7,129,401	\$2,670,775
<i>Days of Fund Balance</i>	245.8	192.6	253.1	128.0
<i>1 day of operations</i>	\$33,954	\$37,487	\$36,926	\$39,302

**CITY OF SEAGOVILLE
GENERAL FUND FINANCIAL SUMMARY**

	Actual 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Proposed 2023-2024
NOTE:				
Proposed Use of Fund Balance				
Vehicle Replacement Fund	42,000	42,000	42,000	42,000
Emergency Siren Replacement	-	25,000	25,000	25,000
Firefighting Equipment	131,832	92,810	92,810	72,725
Fire Dept Vehicles		30,329	30,329	160,000
Police equipment (Drone accessories)				13,000
Patrol Vehicle	228,604			254,956
Support Services (CAD-RMS System)				173,638
Building Inspection vehicle	-			45,171
Software Upgrade	57,608			223,323
Street Dept Vehicle- Dump Truck	33,792			250,000
Street Equipment (Angle broom)/(Stump grinder)				26,891
CO Bruce Park Improvements (Dome Post & paint to line drive)				20,000
CO Bruce Park Soccer goals and stands				38,128
CO Bruce Park Bridge				200,000
Pickleball Court (City Funds)				20,000
Bearden Park concrete parking lot Engineering				184,000
Bearden Park -New bleacher stands on concrete				288,872
Asphalt Parking lot-Petty White Park				206,650
Dispatch Incentive Pay	20,000			10,000
Senior Center Parking lot Engineering				58,400
Senior Center Asphalt Parking lot				101,450
Street Projects				
Hall Street (Shady Ln to Frontage)				897,450
Bluff Rd (from Kaufman 2,500LF)				390,050
Hall Road				778,726
Animal Shelter Kennels		35,000		
Police Department Drones		41,297	53,451	
Police Uniform & Training for New Officer		11,766		
Dispatch Support -Electronic Warrants		11,250	11,250	
Streets- Utility Trailer		8,060	8,060	
Bldg Inspection & Services(City Hall/Senior Center)		29,669	29,669	
Planning -Update to City zoning map		25,000	25,000	
Fire Vehicle Purchase 1997 Ladder Truck		93,000	93,000	
Simonds Road Project		356,559	356,559	
Animal Shelter Engineering (Half)		298,000		
Consulting Fees		24,402	24,402	
Information Technology	3,530			
A/C System Removal and Replacement City Hall	29,807			
Remove and Replace Tile in Restrooms	14,940			
Parks Replacement Vehicle	65,391			
Parks 2 Zero Turn Mowers	21,448			
Consulting Fees	39,940			
Engineering Fees	111,146			
TOTAL	800,039	1,124,142	791,530	4,480,430

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

	Actual 2021-2022	Amended 2022-2023	Projected 2022-2023	Proposed 2023-2024
REVENUES				
Property Taxes:				
9010 Current ad valorem taxes	\$ 6,392,288	\$ 7,326,091	\$ 7,651,570	\$ 7,981,509
9020 Delinquent ad valorem taxes	69,620	60,000	60,000	55,000
9030 Penalty and interest	58,666	55,000	58,768	55,000
Total Property Taxes	6,520,574	7,441,091	7,770,338	8,091,509
Sales and Use Tax:				
9040 Sales tax (Prop tax alternative)	1,349,728	1,060,220	1,322,797	1,147,269
9120 Sales tax	2,699,457	2,251,141	2,445,593	2,294,538
9121 Mixed beverage tax	1,410	1,500	1,500	1,500
Total Sales and Use Tax	4,050,595	3,312,861	3,769,890	3,443,307
Franchise Fees:				
9100 Electric	451,237	439,417	439,417	439,417
9101 Gas	92,146	82,250	118,191	100,000
9102 Cable	23,967	32,000	18,900	20,000
9103 Telephone	18,480	19,000	19,000	19,000
9104 Sanitation	76,751	62,000	75,188	62,000
9108 PEG	6,246	5,000	5,000	5,000
9110 All Other	5,830	8,900	6,000	8,900
Total Franchise Fees	674,657	648,567	681,696	654,317
Sanitation	1,225,483	1,104,000	1,104,000	1,104,000
Licenses, Permits and Fees				
9230 Animal Shelter	-		-	
9231 Animal Shelter Donations	9			
9240 Inspection Fees	-		-	
9241 Food Health Certificates	69,978	60,000	65,000	60,000
9242 Certificate of Occupancy	11,885	6,500	6,500	6,500
9244 Food Administrative Fee	14,475	12,000	13,535	12,000
9245 Beer and Wine Permit Fees	300	360	360	360
9246 Food Handler/Manager Certification	5,785	4,500	5,300	4,500
9250 Zoning and Plat Fees	68,854	25,000	63,080	40,000
9270 Court Admin Fees	182	750	100	750
9303 Administrative Fee	311	150	240	150
9311 Building Permit Fees	499,108	200,000	215,000	200,000
9314 Subdivision Inspection Fees	776,357		396,751	
9315 Fire Dept Permits	58,040	40,000	47,000	40,000
9320 Misc Permits	690	500	600	500
9330 Misc Licenses	28,187	15,000	50,633	25,000
9409 Court Online Fees	618	1,400	1,400	1,400
9630 Bank Charges	(12)			
9745 Lien Reimbursement			9,192	
9760 Burglar Alarm Fees	7,793	10,000	6,000	10,000
9770 Tower Rental Fees		10,495	-	10,495
Total Licenses, Permits and Fees:	1,542,558	386,655	880,691	411,655

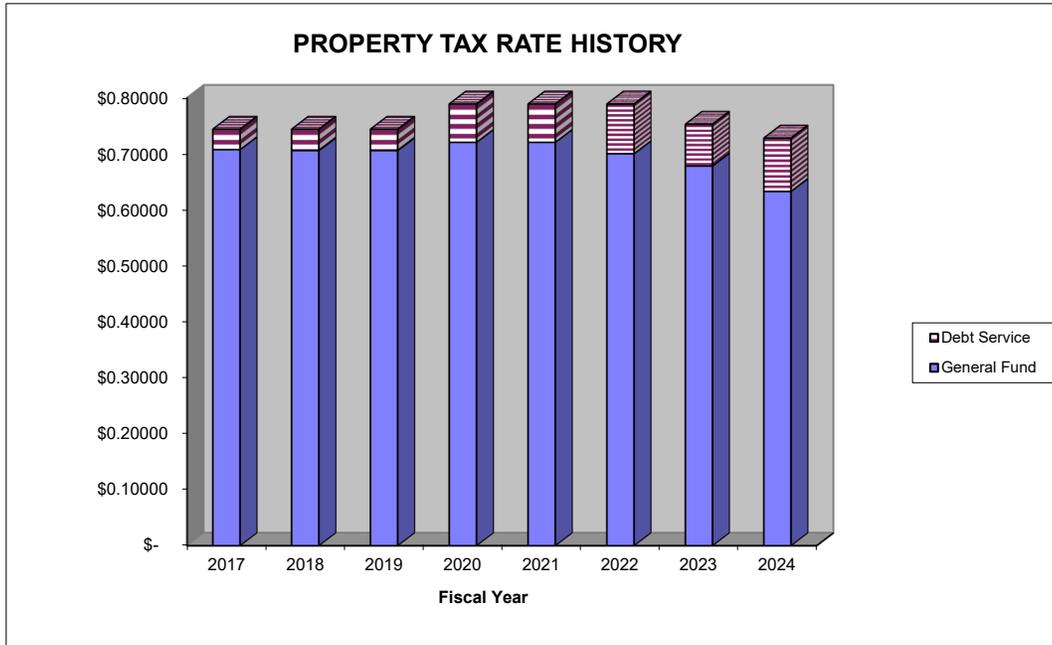
**CITY OF SEAGOVILLE
GENERAL FUND
REVENUES BY CATEGORY**

	Actual 2021-2022	Amended 2022-2023	Projected 2022-2023	Proposed 2023-2024
Court and Library Fines				
9410 Court	406,962	285,000	404,200	300,000
9415 Child Safety Fee	20,028	16,000	16,000	16,000
9420 Library	3,123	2,500	3,706	2,500
Total Fines	430,114	303,500	423,906	318,500
Grants and Gifts				
9232 Toy Drive	(765)			
9510 Senior Grants	145,965	36,000	50,862	36,000
9515 Senior Center Adm Reimbursement	6,849	10,000	10,000	10,000
9625 SEDC Capital Grant	-		-	
9532 Other Grants	111,504		20,807	
9533 Covid Relief Revenue				
9746 2021 COV Recovery Funds FEMA				
9550 Senior Part. Contrib. Meals	5,441	4,000	4,000	4,000
	268,994	50,000	85,669	50,000
Other				
9610 Interest	15,466	6,000	70,815	6,000
9612 Peg Interest	11			
9730 Misc	21,766	10,000	62,325	10,000
9740 Cash Over/Short	-			
9745 Liens	18,428			
	55,670	16,000	133,140	16,000
Transfers				
9111 Franchise - Water	74,826	81,261	81,261	81,261
9112 Franchise - Sewer	79,034	85,831	85,831	85,831
9615 Drainage Fund	27,600	27,600	27,600	27,600
9620 G&A Recovery W&S	198,444	198,444	198,444	198,444
9621 G&A Recovery SEDC	27,000	27,000	27,000	27,000
	406,904	420,136	420,136	420,136
TOTAL REVENUES	\$ 15,175,551	\$ 13,682,810	\$ 15,269,466	\$ 14,509,424

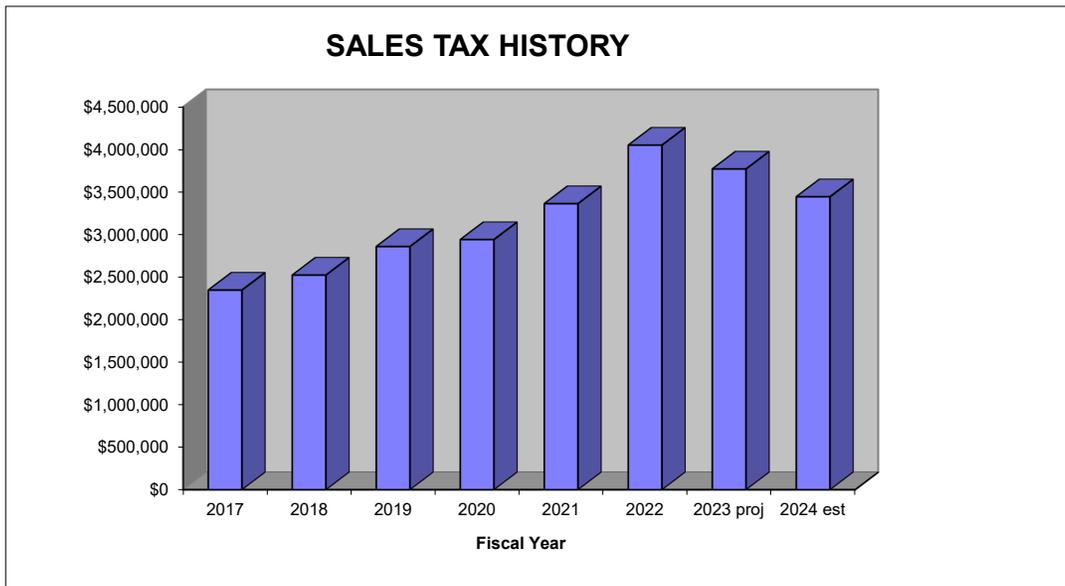
**CITY OF SEAGOVILLE
GENERAL FUND SUMMARY OF EXPENDITURES**

	Amended Budget 2021-2022	Actual 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Proposed 2023-2024
Expenditures					
City Council	\$9,650	\$1,033	\$9,650	\$4,800	\$10,550
City Manager	268,913	\$263,670	277,637	277,637	282,641
City Secretary	149,173	\$149,939	172,119	155,522	179,781
Information Technology	154,465	\$167,704	161,000	161,000	172,000
Human Resources	171,434	\$166,002	177,741	177,741	328,661
Finance	388,341	\$402,694	476,843	467,709	516,355
General Government	\$1,141,976	\$1,151,042	\$1,274,990	\$1,244,409	\$1,489,988
Police	\$2,973,531	\$2,798,444	\$3,126,120	\$3,144,016	\$3,370,119
Fire	2,643,920	2,624,728	2,862,154	2,862,154	3,127,965
EMS	174,123	190,272	174,123	174,123	178,500
Support Services	921,331	621,626	936,694	692,630	1,031,959
Animal Services	181,507	173,325	184,385	191,707	257,355
Public Safety	\$6,894,412	\$6,408,396	\$7,283,476	\$7,064,630	\$7,965,898
Municipal Court	\$ 177,872	\$ 187,088	\$ 197,828	\$ 197,828	\$ 207,972
Library	237,960	226,158	205,107	205,107	213,913
Senior Center	210,708	311,793	200,671	200,671	219,566
Sanitation	955,927	1,027,840	1,002,902	1,002,902	1,002,902
Community Services	\$ 1,582,467	\$ 1,752,879	\$ 1,606,508	\$ 1,606,508	\$ 1,644,353
Building Inspection and Services	\$ 472,169	\$ 524,297	\$ 485,650	\$ 485,650	\$ 567,410
Health Inspector	\$ 121,546	118,965	121,653	121,853	146,293
Code Enforcement	207,761	163,924	226,661	226,661	245,253
Streets	464,405	434,646	478,912	485,143	499,628
Parks	411,536	336,275	401,432	378,150	461,521
Planning	122,965	60,417	135,806	135,806	56,688
Community Development	\$1,800,382	\$ 1,638,525	\$ 1,850,114	\$ 1,833,263	\$ 1,976,793
Non-Departmental	\$450,913	\$488,014	\$476,250	\$540,707	\$541,600
Quint Debt Service	\$ 67,500	\$ 67,054	\$ 67,500	\$ 67,500	\$ 67,500
Tuition Reimbursement Program	5,000	-	5,000	2,000	5,000
Reserve for Capital Expenditures (PEG)	6,700	-	6,700	6,700	6,700
Total Operations	11,949,350	11,505,910	12,570,538	12,365,717	13,697,832
Transfers	\$418,781	\$17,500	\$1,112,233	\$887,233	\$987,233
TOTAL OPERATIONS AND TRANSFERS	\$12,368,131	\$11,523,410	\$13,682,771	\$13,252,950	\$14,685,065

CITY OF SEAGOVILLE



Fiscal Year	2017	2018	2019	2020	2021	2022	2023	2024
General Fund	\$ 0.70750	\$ 0.70580	\$ 0.70580	\$ 0.72050	\$ 0.72050	\$ 0.70005	\$ 0.67827	\$ 0.63288
Debt Service	\$ 0.03630	\$ 0.03800	\$ 0.03800	\$ 0.06830	\$ 0.06830	\$ 0.08875	\$ 0.07442	\$ 0.09513
TOTAL	\$ 0.74380	\$ 0.74380	\$ 0.74380	\$ 0.78880	\$ 0.78880	\$ 0.78880	\$ 0.75269	\$ 0.72800



Fiscal Year	2017	2018	2019	2020	2021	2022	2023 proj	2024 est
Sales Tax	2,344,995	2,521,508	2,857,274	2,939,337	3,362,024	4,050,595	3,769,890	3,443,307





City Council

City Council

1. Legislative and policymaking body of the City;
2. Approves annual budget and sets tax rates;
3. Appoints board and commission members and;
4. Adopts ordinances and resolutions.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 23 ACTUAL	FY 24 AMENDED BUDGET	FY 24 PROJECTED	FY 25 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	1,033	9,650	4,800	10,550
CAPITAL OUTLAY				
PROGRAM TOTAL	1,033	9,650	4,800	10,550

PERSONNEL SUMMARY:

	FY 23 ACTUAL	FY 24 AMENDED BUDGET	FY 24 PROJECTED	FY 25 ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:







City Manager

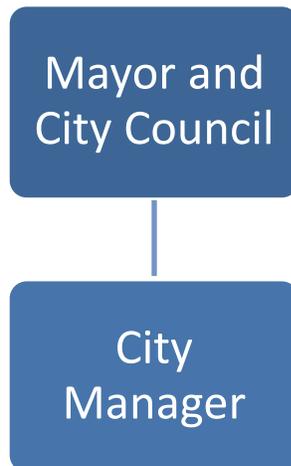
City Manager

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



CITY OF SEAGOVILLE, TEXAS

City Manager



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Granted 3% pay increase to all employees
- ❖ Added to property tax-based funding of street maintenance program to \$826,192
- ❖ Maintained fund financial reserves above the guidelines set by City Council
- ❖ Provided ongoing direction to the City's economic and community development initiatives



FY 2023 ACCOMPLISHMENTS (continued)

Prepared and obtained approval of the FY 2023 operating budget.

GOALS FOR FISCAL YEAR 2024

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 2023 – 2024 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 EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	262,075	275,397	275,397	280,401
SUPPLIES				
CONTRACTUAL SERVICES	1,595	2,240	2,240	2,240
CAPITAL OUTLAY				
PROGRAM TOTAL	263,670	277,637	277,637	282,641

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Manager	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% pay increase



Program: City Manager's Office

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Discussions with Seagoville Economic Development				
Indicator: Joint City Council/SEDC Board meetings	-	1	1	1
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continued funding of the Litter Crew Program	Yes	Yes	Yes	Yes
Provide funding for an additional police officer, building inspector, firefighter and dispatch supervisor	Yes	Yes	Yes	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
Maintain A Quality Workplace For Employees				
Objectives				
Conduct two employee appreciation picnics	Yes	Yes	Yes	Yes
Work to increase employee pay annually	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Indicator: Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)				
General Fund	245.8	192.6	246.8	120.1
Water and Sewer Fund	398.9	276.2	329.2	292.5





City Secretary

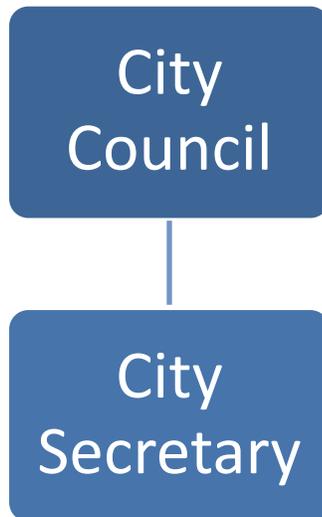
City Secretary

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



CITY OF SEAGOVILLE, TEXAS

City Secretary



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Prepared, published, and posted meeting agendas in accordance with state requirements
- ❖ Provided complete and accurate minutes of all public meetings.
- ❖ Responded to all public information requests in a timely manner
- ❖ Administered May 2023 local election



GOALS FOR FISCAL YEAR 2024

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

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	119,352	131,424	112,634	137,336
SUPPLIES	70	375	-	375
CONTRACTUAL SERVICES	30,517	40,320	42,888	42,070
CAPITAL OUTLAY				
PROGRAM TOTAL	149,939	172,119	155,522	179,781

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
City Secretary	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% increase



Department: City Secretary Office

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Transparent and Responsive Governance and Business Services				
Objectives				
Conduct Records management program in accordance with State law				
Indicator: Obtain Certificate of Completion from Texas State Library	Yes	Yes	Yes	Yes
Administer all City elections in full compliance with the City Charter and the Texas Election Code	Cancelled	Yes	Yes	Yes
Post Council agendas 72 hours before public meetings as required by State law	Yes	Yes	Yes	Yes
Post approved ordinances on the City's website prior to the quarterly codification of the Code of Ordinances	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
OUTPUTS				
City Council meetings	26	30	31	35
Ordinances adopted	34	40	14	30
Resolutions adopted	NA	90	NA	85
Open records requests processed	NA	490	NA	500
Preparation of Council agenda packets	26	35	32	35
Elections held	Cancelled	1	1	1
EFFICIENCIES				
Quantity of records deemed eligible for destruction and destroyed	NA	60 boxes	NA	70 boxes
EFFECTIVENESS				
Percent of approved Council Minutes posted on website within 3 days of approval	100%	100%	100%	100%





Information Technology

Information Technology

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	167,704	161,000	161,000	172,000
CAPITAL OUTLAY				
PROGRAM TOTAL	167,704	161,000	161,000	172,000

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
	0	0	0	0
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Contractual Services:







Human Resources

Human Resources

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



CITY OF SEAGOVILLE, TEXAS

Human Resources



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Advertised and provided support to department directors in successfully filling open positions
- ❖ Researched, ensured and reported mandated Compliance Training for employees and Governing Body
- ❖ Hosted UTSW Mobile Mammography and Carter Care Blood Drive



GOALS FOR FISCAL YEAR 2024

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

- ❖ By the third quarter of FY 2024, participate with other departments in hosting Leadership Seagoville
- ❖ Partner with Seagoville High School to host the City's First Teen-Youth Leadership Seagoville Program
- ❖ First quarter of FY 2024, 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 1st quarter of FY2023, finalize and implement electronic access to, and submission of, all employee benefits and employee forms
- ❖ Complete and distribute revised employee policies for approval and adoption

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	160,340	163,541	163,541	314,461
SUPPLIES	1,531	6,000	6,000	10,400
CONTRACTUAL SERVICES	4,130	8,200	8,200	3,800
CAPITAL OUTLAY				
PROGRAM TOTAL	166,002	177,741	177,741	328,661

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% pay increase



Department: Human Resources

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Maintain a Quality Workforce for Employees				
Objectives				
Percentage of turnover as a measure of staff stability and staff satisfaction	9.00%	4.00%	4.88%	4.00%
Number of Workers' Compensation Claims	3	3	7	3
Percentage of employees receiving annual performance evaluations	100%	100%	98%	100%
Work cooperatively with City staff to ensure compliance with all local, state and federal rules and regulations				
Indicator: Successful claims and lawsuits against the City	None	None	1	None
Hosting annual employees health fair	Yes	Yes	No	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	Yes	Yes	NA	Yes





Finance

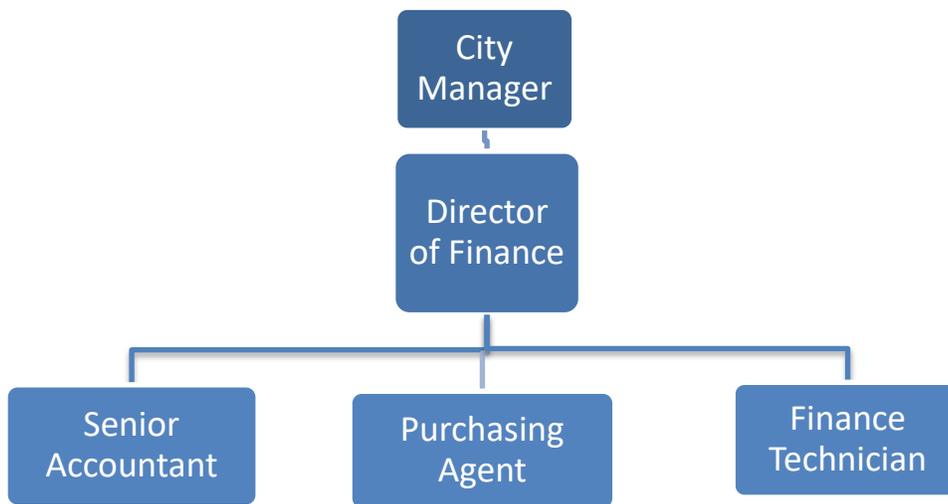
Finance

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 2023 ACCOMPLISHMENTS

- ❖ Hired Purchasing Agent
- ❖ Received GFOA's Certificate of Achievement for Excellence in Financial Reporting for FY 2021
- ❖ Received the Distinguished Budget Presentation Award for FY 2021



GOALS FOR FISCAL YEAR 2024

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

- ❖ Obtain the GFOA financial reporting achievement award for the Annual Comprehensive Financial Report
- ❖ Obtain the GFOA Distinguished Budget Presentation Award for the Annual Budget document
- ❖ Provide the City Council, departments and citizens with accurate and timely financial records
- ❖ Maintain, monitor and safeguard the City's assets

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	303,189	392,437	386,793	420,039
SUPPLIES	-	500	500	500
CONTRACTUAL SERVICES	99,489	83,906	80,416	95,816
CAPITAL OUTLAY				
PROGRAM TOTAL	402,678	476,843	467,709	516,355

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Director of Finance	1	1	1	1
Senior Accountant	1	1	1	1
Purchasing Agent	0	1	1	1
Finance Technician	1	1	1	1
TOTAL FULL TIME:	3	4	4	4
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% pay increase.



Department: Finance

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Transparent and Responsive Governance and Business Services				
Objectives				
Reduce average days to reconcile bank statements				
Indicator: Average number of days to reconcile bank statements	3	3	3	3
Receipt of GFOA Financial Reporting Excellence Award with five or less GFOA review comments				
Indicators: Receipt of GFOA Financial Reporting Excellence Award Number of GFOA review comments	NA	Yes	Yes	Yes
Completion of annual audit and annual financial report with three or less audit adjustments				
Indicator: Number of audit adjustments	NA	2	2	2
Receipt of GFOA Popular Financial Reporting Award	NA	Yes	NA	NA
Receipt of GFOA Distinguished Budget Presentation Award with three or less GFOA review comments				
Indicators: Receipt of GFOA Distinguished Budget Presentation Award Number of GFOA review did not satisfy scores	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in the City's civic academy	NA	Yes	NA	Yes





Police

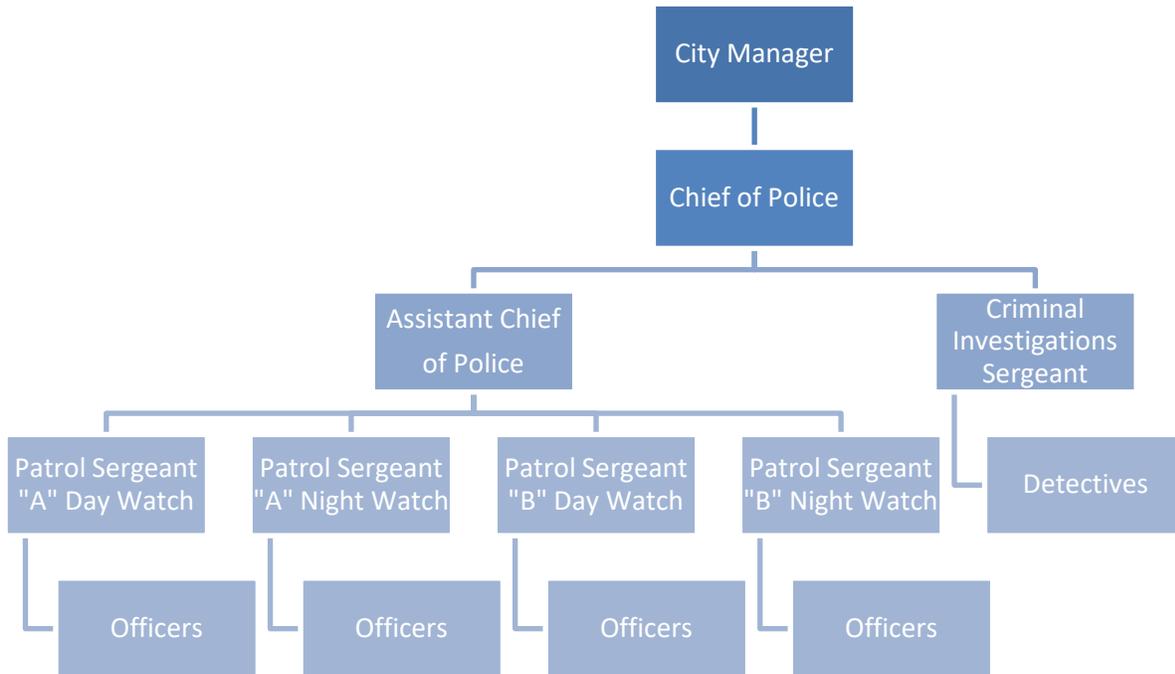
Police

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



Statement of Accomplishments

Police Department

During this portion of the 2022 - 2023 fiscal year your Seagoville Police Department has accomplished the following:

- ❖ Reduction of the part one crime rate by 28.65% over this same time period last year.
- ❖ With the retirement of Sergeant Tim Talley after 32 years of dedicated service to the City, we have filled the Administrative Sergeants position with Sergeant Colby Graham a 25 year veteran of the department.
- ❖ The Crime Prevention position a very important position for community relations has been filled by Officer Heather Howells, who we know will do an outstanding job in this role. Sgt. Graham and Ofc. Howells will work hand-in-hand to oversee the Citizens Police Academy and C.O.P. programs as well as crime prevention programs.
- ❖ Captain Davis was promoted to the rank of Assistant Chief of Police, with his duties remaining the same, overseeing police department operations.
- ❖ We have successfully completed and passed our TCOLE training audit through the State with an exemplary level of proficiency in all areas. In addition to the TCOLE training audit, we also had our TCOLE personnel audit this year, which we also successfully passed with no deficiencies.
- ❖ Through the 2022 – 2023 budget processes we were granted funding to purchase and launch a law enforcement drone program, which has proven to be very beneficial in many aspects. Through research and diligent efforts by Sgt. Ruben Pena and Sgt. Andrew Sparrow our lead pilots we were able to purchase (3) three state of the art drones, all associated supplies and accessories for a successful program.
- ❖ The department was also able to launch a new K-9 program in 2023. Officer James Sundeen through funding supplied by the remainder of his G.I. bill, which he so graciously offered, Ofc. Sundeen was able to attend K-9 handler school and obtain a fully trained Police Canine (Raider) to be utilized for tracking, narcotics detections and other trained attributes that Raider is trained to perform.
- ❖ Last but certainly not least, Officer Sam Click has recently completed a Public Information Officer and Social Media training class sponsored by the FBI and Texas Department of Public Safety (DPS). Ofc. Click will work in conjunction with Support Services Manager Christine Wirth as our new P.I.O. and Social Media representative for the department.



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 prevention and reduction through pro-active measures such as traffic enforcement, along with detection, apprehension and prosecution of those you commit criminal acts in our community. Thus far in this fiscal year we have managed to accomplish a 28.65% reduction in part one crime statistics over the same period as last year, and we hope to be able to continue this trend through the remainder of this fiscal year and into fiscal year 2024.
- ❖ 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 both 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

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	2,526,283	2,876,167	2,861,515	3,110,856
SUPPLIES	173,177	157,719	156,478	160,369
CONTRACTUAL SERVICES	98,985	92,234	126,023	98,894
CAPITAL OUTLAY				
PROGRAM TOTAL	2,798,444	3,126,120	3,144,016	3,370,119

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Chief	1	1	1	1
Assistant Police Chief	1	1	1	1
Sergeant	6	6	6	6
Police Officer	21	21	20	21
Police Recruit	0	0	1	1
TOTAL FULL TIME:	29	29	29	30
PART TIME POSITIONS:				
Crossing Guard	1	0.75	0.75	0.75
Police Officer	1.15	1.15	1.15	1.15
TOTAL PART TIME:	2.15	1.9	1.9	1.9
TOTAL FULL TIME EQUIVALENT	31.15	30.9	30.9	31.9

SIGNIFICANT BUDGET CHANGES:



Department: Police

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Reduce the occurrences of Part I crimes in the City				
Indicator: Number of Part I crimes	422	370	360	400
Provide Services in an efficient manner				
Indicators: Response time to Priority one calls	5:26	5:30	5:30	5:30
Full staffing of full and part time personnel	Yes	Yes	Yes	Yes
Sworn Officers per 1,000 Population	1.33	1.27	1.62	1.62
Provide high quality community oriented services with sensitivity				
Indicators: Complete Annual Racial Profiling report by end of March	Yes	Yes	Yes	Yes
Number of Citizen complaints	0	0	0	0
Number of Citizen Police academies	1	1	1	1
Maintain a Texas Police Chiefs Best Practices Certified Police Department	Yes	Yes	Yes	Yes
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's civic academy	Yes	Yes	Yes	Yes
OUTPUTS				
Calls for Service	18,183	16,554	19,550	20,000
Arrests	496	360	500	500
Citation Violations	3,633	1,248	4,200	4,000
Part I Crimes	422	370	360	400
EFFICIENCIES				
Sworn Officers per 1,000 Population	1.28	1.18	1.50	1.50
Part Time Police Officers per 1,000 Population	0.06	0.09	0.11	0.11
EFFECTIVENESS				
Value of Property Stolen	\$2,552,470	\$ 1,470,000	\$2,600,000	\$ 1,500,000
Value of Property Recovered	\$1,102,708	\$735,000	\$995,000	\$1,000,000



Fire

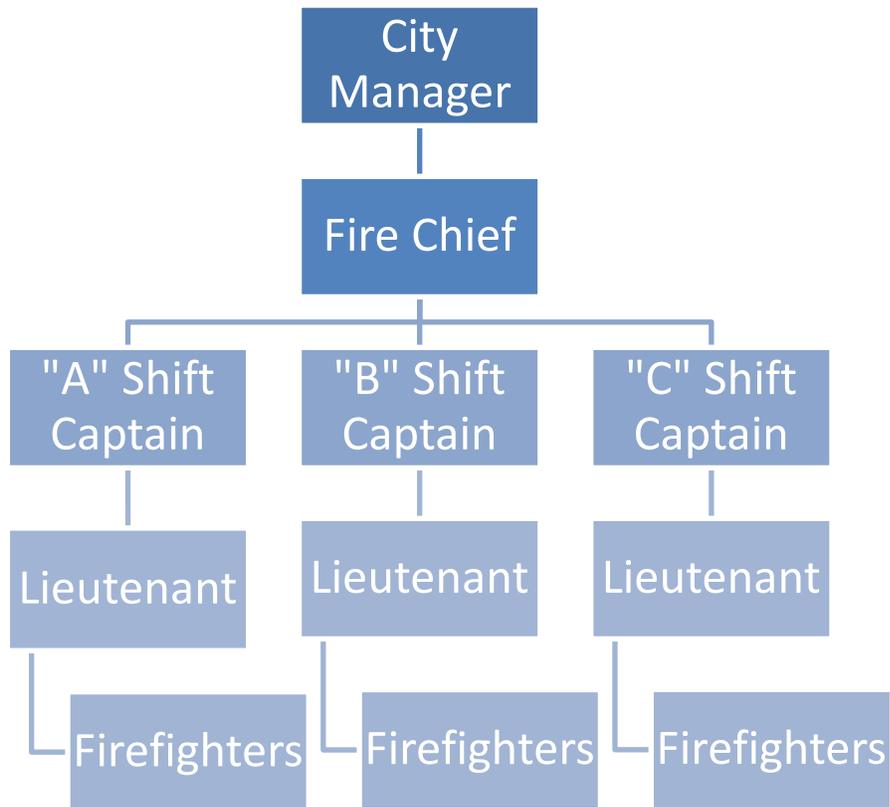
Fire

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



CITY OF SEAGOVILLE, TEXAS

Fire



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Responded to 2,849 fire/rescue calls with an average response time of 5:33
- ❖ CareFlite Ambulance responded to 2,624 incidents and maintained an average response time for Priority 1 incidents of 6:32



FY 2023 ACCOMPLISHMENTS (continued)

- ❖ Completed testing and maintenance of fire hydrants
- ❖ Promoted firefighter to Fire Marshall
- ❖ Purchased a used platform from Siddons-Martin to serve as a reserve ladder.
- ❖ Each individual completed a minimum of 16 hours of training each month to maintain ISO 2 rating
- ❖ Completed multiple mutual aid training sessions with Crandall Fire Department and will be expanding our multi company training to include neighboring departments

GOALS FOR FISCAL YEAR 2024

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
- ❖ Take delivery of Light Rescue to help carry swift water and rope rescue equipment

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	2,459,615	2,657,872	2,657,872	2,897,669
SUPPLIES	110,969	119,611	119,611	143,275
CONTRACTUAL SERVICES	54,144	84,671	84,671	87,021
CAPITAL OUTLAY				
PROGRAM TOTAL	2,624,728	2,862,154	2,862,154	3,127,965

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Fire Chief	1	1	1	1
Assistant Fire Chief	0	0	0	1
Fire Marshall	0	0	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter	18	18	18	18
TOTAL FULL TIME:	25	25	26	27
PART TIME POSITIONS:				
Firefighter	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	25	25	26	27

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 6% step increase



Department: Fire

GOAL	FY2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Indicators:				
Percent of Priority I emergency responses within 7:59 minute response time	98%	98%	97%	98%
Average Response time to all incidents	5:33	5:30	5:30	5:30
Fire and EMS Cost per Capita				
Provide high quality community oriented services with sensitivity				
Indicators:				
Number of Citizens receiving community CPR training	NA	NA	NA	NA
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
OUTPUTS				
Calls for Service	2,849	3,500	3,000	3,200
Fire Inspections	180	600	400	450
Fire Hydrant Maintenance	600	650	500	600





Emergency Medical Services (EMS)

EMS

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22 ACTUAL	FY 23 AMENDED BUDGET	FY 23 PROJECTED	FY 24 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	190,272	174,123	174,123	178,500
CAPITAL OUTLAY				
PROGRAM TOTAL	190,272	174,123	174,123	178,500

PERSONNEL SUMMARY:

	FY 22 ACTUAL	FY 23 AMENDED BUDGET	FY 23 PROJECTED	FY 24 ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:







Support Services

Records

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

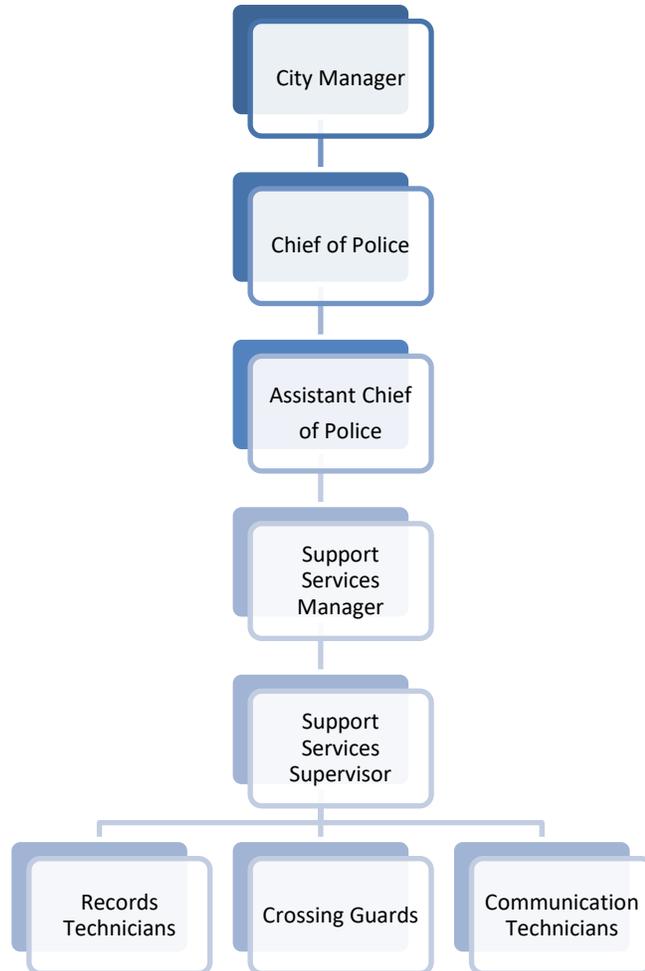
Communications

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 2023 ACCOMPLISHMENTS

- ❖ Implemented an electronic warrant system with Municipal Court
- ❖ Continued scanning of documentation into Laserfiche in efforts to become completely paperless
- ❖ Worked effortlessly to keep up overwhelming call volume due to limited staff

GOALS FOR FISCAL YEAR 2024

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

Participate in hosting the City's annual civic academy.

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

- ❖ Continue to meet Law Enforcement Best Practice rules
- ❖ Hire new dispatchers to become fully staffed
- ❖ Scan all arrest files before transitioning to new Police Department
- ❖ Obtain approval for CAD/RMS to increase productivity, communication, and service
- ❖ Provide continued TCLEOSE training to staff

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	492,806	799,215	554,152	888,674
SUPPLIES	2,974	5,986	6,985	5,687
CONTRACTUAL SERVICES	125,258	128,654	128,654	135,468
CAPITAL OUTLAY	589	2,839	2,839	2,130
PROGRAM TOTAL	621,626	936,694	692,630	1,031,959

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Support Services Manager	1	1	1	1
Dispatch Supervisor	1	1	1	1
Records Technician	3	3	3	3
Communication Technician	11	11	11	7
TOTAL FULL TIME:	16	16	16	12
PART TIME POSITIONS:				
Communication Technician	0.75	0.75	0.75	0.75
TOTAL PART TIME:	0.75	0.75	0.75	0.75
TOTAL FULL TIME EQUIVALENT	16.75	16.75	16.75	12.75

SIGNIFICANT BUDGET CHANGES:

Personnel

Contractual Services



Department: Support Services

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Provide Services in an efficient manner				
Indicators:				
Full staffing of full and part time personnel	No	Yes	No	Yes
Full-time Support Services staff per 1,000 residents	0.36	0.71	0.40	0.75
Creation of 90 day assessment of Property Room records	NA	Yes	NA	Yes
Maintain a Texas Police Chiefs Best Practices Certified Police Department				
	Yes	Yes	Yes	Yes
Transparent and Responsive Governance and Business Services				
Objectives				
Creation of an electronic filing system	NA	Yes	NA	Yes



Animal Services

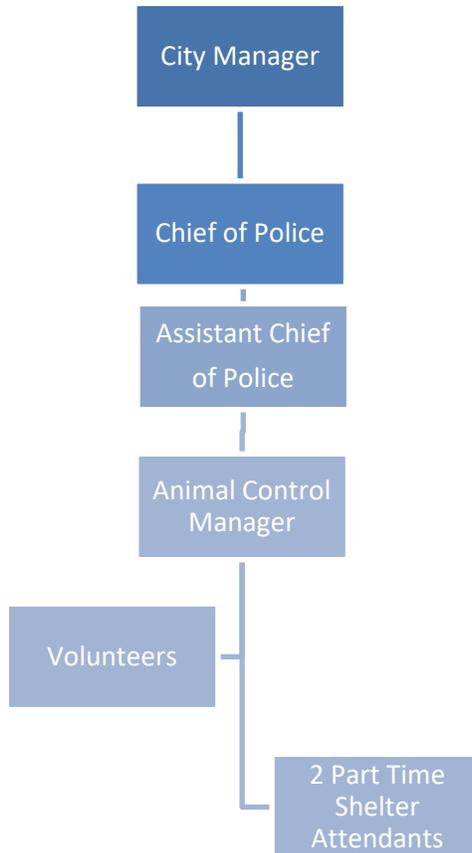
Animal Services

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



CITY OF SEAGOVILLE, TEXAS

Animal Services



PROGRAM DESCRIPTION

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



FY 2023 ACCOMPLISHMENTS

- ❖ Maintained “no kill” philosophy
- ❖ Volunteers hosted adoption events both at the shelter and off-site
- ❖ Rescue partners pulled animals from the shelter
- ❖ Owners reclaimed their animals with the help of microchips

GOALS FOR FISCAL YEAR 2024

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:

- ❖ Move two part-time shelter attendants to full time will help us continue our efforts to maintain the no kill status. This will allow Animal Services to better assist the community as a whole. The shelter currently has two full time Animal Control Officers for field operations. With the additional of full time Shelter Attendants, Animal Services would have someone physically at the shelter daily from 8-5
- ❖ Continue to strive toward a 90% or better live release rate. This has been accomplished every year since 2011
- ❖ Animal Services continues to make strides toward the return of animals to their rightful owner. The microchip program has greatly enhanced these efforts
- ❖ Add additional cameras with higher resolution on the exterior of the current Animal Shelter to help identify suspects who dump animals at the shelter
- ❖ Complete development of New Animal Shelter
- ❖ Increase both annual budget for Animal Services and the number of staff in preparation for the needs of the new Animal Shelter. The new shelter will be approximately four (4) times the size of the current shelter. There will also be new spaces that the current shelter does not have (i.e. additional offices, clinic, breakroom, isolation rooms, lobby, and meet and greet areas)

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	144,081	151,401	157,831	227,547
SUPPLIES	16,366	20,726	20,726	18,520
CONTRACTUAL SERVICES	12,877	12,258	13,150	11,288
CAPITAL OUTLAY				
PROGRAM TOTAL	173,325	184,385	191,707	257,355

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Animal Control Supervisor	-	-	1	1
Animal Control Officer	1	2	1	1
Animal Shelter Attendant	-	-	-	2
TOTAL FULL TIME:	1	2	2	4
PART TIME POSITIONS:				
Animal Shelter Attendant	2	2	2	-
TOTAL PART TIME:	2	2	2	0
TOTAL FULL TIME EQUIVALENT	3	4	4	4

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Animal Services

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
Maintain the "no kill" philosophy within the program	Yes	Yes	Yes	Yes
Indicator: Percentage of animals euthanized compared to total outcomes	None	None	None	None
Maintain the City of Seagoville as a Safe, Clean and Attractive Community				
Objectives				
Strive to return animals to their rightful owners				
Indicator: Animals microchipped	43	600	40	55
Animals returned to owners	48	60	50	60
Respond to calls with courtesy and respect				
Indicator: Number of citizen complaints	None	None	None	None
Deliver efficient animal services throughout the year				
Indicator: Retention of a full time Animal Services manager	Yes	Yes	Yes	Yes
Pass the annual State Review				
Indicator: Satisfactory Rating from State Department of Health Services	Yes	Yes	Yes	Yes







Municipal Court

Municipal Court

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



CITY OF SEAGOVILLE, TEXAS

Municipal Court



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Cleared several warrants
- ❖ Facilitated a movement of court cases



GOALS FOR FISCAL YEAR 2024

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

- ❖ Create a paperless, digital court
- ❖ Maintain accurate records of documents and dispositions filed with the court
- ❖ Continue to improve communication and increased understanding of municipal court operations

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	136,340	141,689	141,689	151,833
SUPPLIES	150	150	150	150
CONTRACTUAL SERVICES	50,598	55,989	55,989	55,989
CAPITAL OUTLAY				
PROGRAM TOTAL	187,088	197,828	197,828	207,972

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	2	2

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Municipal Court

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
Provide Services in an efficient manner	Yes	Yes	Yes	Yes
Indicators:				
Update web payments daily	Yes	Yes	Yes	Yes
Record and prepare deposit payments within one business day	Yes	Yes	Yes	Yes
Participate in annual warrant round-up	Yes	Yes	Yes	Yes
Outputs				
# of Warrants Issued	1,674	1,900	1,500	2,000
# of Warrants Cleared	1,121	1,425	1,000	1,500
# of Violations/Complaints processed	3,563	3,900	3,200	4,000
Efficiencies				
# of Online Payments	1,116	885	964	1000
Outstanding Payment Plan Fiscal Year End Balance	87,739	42,386	116,715	38,318
Effectiveness				
%Warrants Cleared	67%	75%	67%	75%
Total Cases Pending at Fiscal Year End				
Active	2,986	6,988	3,882	6,153
Inactive	8,322	8,930	9,046	7,242





Library

Library

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



CITY OF SEAGOVILLE, TEXAS

Library



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Allowed patrons to renew their items via text
- ❖ Doubled participation in the Summer Reading Program.
- ❖ Replaced two computer workstations
- ❖ Obtained an Ipad for patrons to use on the premises



FY 2023 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 2022 and is on track for FY 2023 accreditation.

GOALS FOR FISCAL YEAR 2024

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

- ❖ Develop Programs and Services that are inclusive to the entire community
- ❖ Prioritize the customer experience to identify new ways to support creativity through innovative programs and cooperative opportunities

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

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	207,189	183,862	183,862	191,168
SUPPLIES	1,471	1,750	1,750	2,200
CONTRACTUAL SERVICES	4,774	5,995	5,995	7,045
CAPITAL OUTLAY	12,724.52	13,500	13,500	13,500
PROGRAM TOTAL	226,158	205,107	205,107	213,913

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Library Director	1	1	1	1
Library Assistant	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:				
Library Clerk	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	3	3	3	3

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Library

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
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
Effectiveness				
Maintain accreditation with the Texas State Library	Yes	Yes	Yes	Yes
Indicators:				
Accreditation letter	Yes	Yes	Yes	Yes
Provide Quality Leisure opportunities				
Outputs				
Indicators:				
Attendance - Story Time for Preschoolers	0	550	475	475
Attendance - Summer Reading Club	173	500	350	400
Attendance - Day Care Outreach Program	NA	NA	NA	NA
Open WiFi access	Yes	Yes	Yes	Yes
Library Visits	9,576	14,000	9,950	9,000
Library Materials Circulated	13,752	35,700	15,550	20,000
Efficiencies				
Number of Library Visits per Library Employee	2,394	4,667	2,488	2,250





Senior Center

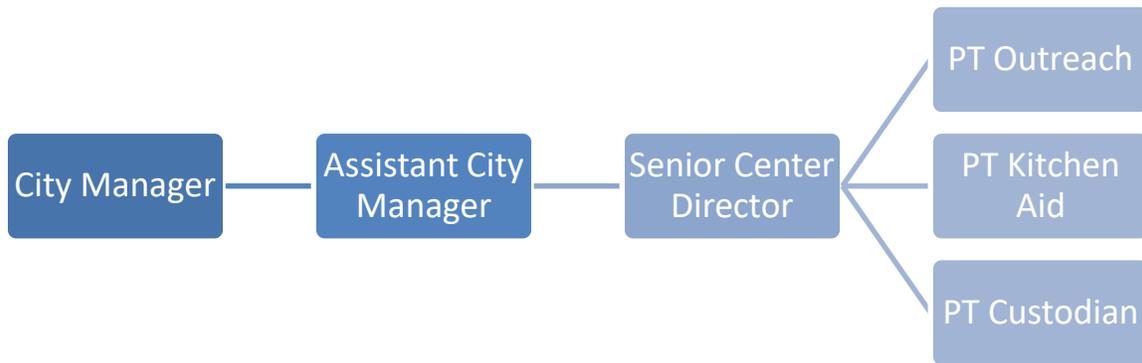
Senior Center

1. Provides activities for senior citizens.



CITY OF SEAGOVILLE, TEXAS

Senior Center



PROGRAM DESCRIPTION

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

FY 2023 ACCOMPLISHMENTS

- ❖ Transitioned from serving Drive-Thru Meals (HDM) and Congregate Meals to only Congregate Meals due to pandemic being declared as over by the United States President and funding for HDM ending as of May 11, 2023
- ❖ Passed the annual Seagoville Fire Inspection
- ❖ Passed the annual Seagoville Health Inspection
- ❖ Passed the Dallas County Aging Association (DCAAA) annual kitchen review
- ❖ Passed the Dallas County Agency on Aging (DCAAA) annual monitoring review
- ❖ Partnered with Seagoville Senior Housing and The Villas of Seagoville to provide activities for the seniors of Seagoville



FY 2023 ACCOMPLISHMENTS (continued)

- ❖ Hosted Karaoke every Thursday to allow seniors a place to gather for socialization outside of the normal business hours
- ❖ Partnered with North Texas Food Bank to provide the center parking lot as a pickup location for the PAN (People and Nutrition) Box Program bi-monthly on the first Monday

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

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	118,957	124,151	124,151	139,776
SUPPLIES	2,805	4,850	4,850	4,850
CONTRACTUAL SERVICES	69,670	71,670	71,670	74,940
CAPITAL OUTLAY				
PROGRAM TOTAL	191,431	200,671	200,671	219,566

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Senior Center Director	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
Outreach Worker	0.75	0.75	0.75	1
Building Maintenance Worker	0.50	0.50	1	1
Food Server	0.64	0.64	0.64	0.64
TOTAL PART TIME:	1.89	1.89	1.89	1.89
TOTAL FULL TIME EQUIVALENT	2.89	2.89	2.89	2.89

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Senior Center

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's annual civic academy	NA	Yes	NA	Yes
Serve a congregate meal 5 days a week to qualifying patrons				
Indicator: Meals Served	4,184	10,400	5,066	6,500
Provide transportation services to disabled persons and seniors through Demand Response	Yes	Yes	Yes	Yes
Indicator: Number of rides provided	NA	800	459	575
Pass annual Dallas County health inspection	Yes	Yes	Yes	Yes
Pass DAAA annual financial review	Yes	Yes	Yes	Yes
Pass DAAA annual kitchen review	Yes	Yes	Yes	Yes
Provide games and other activities for senior center members	Yes	Yes	Yes	Yes
Indicator: Average daily attendance	25	40	35	40

*As of May 2023, only serving congregate meals.





Sanitation

Sanitation

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	1,027,840	1,002,902	1,002,902	1,002,902
CAPITAL OUTLAY				
PROGRAM TOTAL	1,027,840	1,002,902	1,002,902	1,002,902

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

Contractual Services:



Community Development

Statement of Accomplishments for FY 2023

- ❖ Hired 3rd Code Enforcement Officer
- ❖ Michelle passed Code Enforcement Test
- ❖ Bill completed City Planning training
- ❖ Purchased 12 new chairs for the Conference Room
- ❖ Established Online portal for permits
- ❖ Code Enforcement repaired trailer
- ❖ Collin passed Code Enforcement Test
- ❖ Summer certified as a Code Enforcement Officer
- ❖ Kailey passed Commercial Plumbing Inspector, Plumbing Commercial Plan Review and ICC Plumbing Inspector tests
- ❖ Bill promoted to Community Development Director
- ❖ Kailey Lampkin promoted to Building Official
- ❖ New tires installed on Unit #CD-2
- ❖ New tires installed on Unit #CE-3
- ❖ Summer passed Code Enforcement Officer II Test
- ❖ Update Notice of Violation (NOV)
- ❖ Released early building permits for Caldwell Lakes



Program: Community Development

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's first civic academy	NA	NA	NA	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continue to fund litter crew program	Yes	Yes	Yes	Yes
Explore opportunities to reduce the City's ISO rating through building standards				
Indicator:				
ISO rating - commercial	6	6	6	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
Develop Collaborative Efforts in Community and Economic Development				
Objectives				
Obtain SEDC funding for Quality of Life Projects				
Indicator:				
Funding provided	Yes	Yes	Yes	Yes



Building Inspection and Services

Building Inspection

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

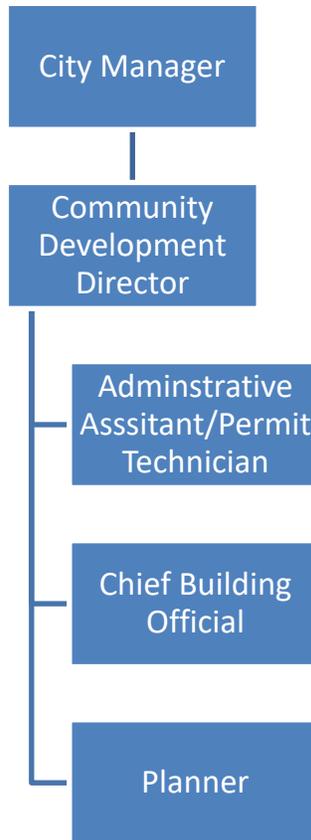
Building Services

1. Maintain city buildings.
2. Assist other departments 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.



FY 2023 ACCOMPLISHMENTS

- ❖ Community Development Supervisor promoted to Chief Building Official

GOALS FOR FISCAL YEAR 2024

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:

- ❖ Collect data on customer service
- ❖ Kailey to be fully ICC certified as Commercial Building Inspector
- ❖ Begin to transfer and organize physical files to electronic files
- ❖ Hire a Building Inspector
- ❖ Create and Implement a Checklist for the Development Process
- ❖ Review and Adopt all of 2021 Residential and Commercial Codes including the 2020 Electrical Codes
- ❖ Continue to provide professional, courteous, and efficient service to the public

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	323,435	345,468	345,468	419,228
SUPPLIES	10,225	9,300	10,200	13,300
CONTRACTUAL SERVICES	190,638	130,882	129,982	134,882
CAPITAL OUTLAY		-		
PROGRAM TOTAL	524,297	485,650	485,650	567,410

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Community Development Director	1	1	1	1
Community Development Supervisor	1	1	-	-
Building Inspector	-	-	1	1
Permit Technician	1	1	1	1
Construction Inspector	1	1	1	1
TOTAL FULL TIME:	3.5	3.5	3.5	3.5
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3.5	3.5	3.5	3.5

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Building Inspection and Services

PERFORMANCE MEASURES	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
OUTPUTS				
Number of Building Inspections				
Residential	NA	4,400	5,000	5,300
Commercial	NA	200	250	240
EFFICIENCIES				
Average Time to Complete an Inspection (minutes):				
Certificate of Occupancy	45	45	45	45
Frame Inspection	45	45	45	45
Plumbing Inspection	25	25	25	25
Roof Inspection	15	15	15	15
Slab Inspection	35	35	35	35
EFFECTIVENESS				
Ensure all Building Projects Meet Recognized Standards for Building Safety and Code Compliance	100%	100%	100%	100%



Streets

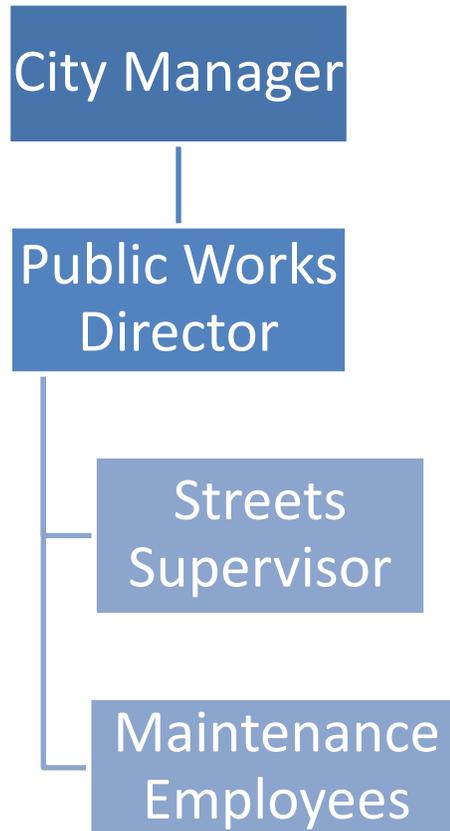
Streets

1. Maintain approximately 85 street lane miles, 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 ACCOMPLISHMENTS

- ❖ Maintained the City's street surfaces through the placement of asphalt as needed for repairs
- ❖ Repaired concrete on five City streets

GOALS FOR FISCAL YEAR 2024

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

- ❖ 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

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	236,153	290,043	290,043	305,759
SUPPLIES	51,229	53,269	95,000	58,269
CONTRACTUAL SERVICES	147,264	135,600	100,100	135,600
CAPITAL OUTLAY				
PROGRAM TOTAL	434,646	478,912	485,143	499,628

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Streets Maintenance Supervisor	1	1	1	1
Maintenance Worker	1	1	1	1
Litter Crew Worker	3	3	3	3
TOTAL FULL TIME:	5	5	5	5
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	5	5	5	5

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Parks

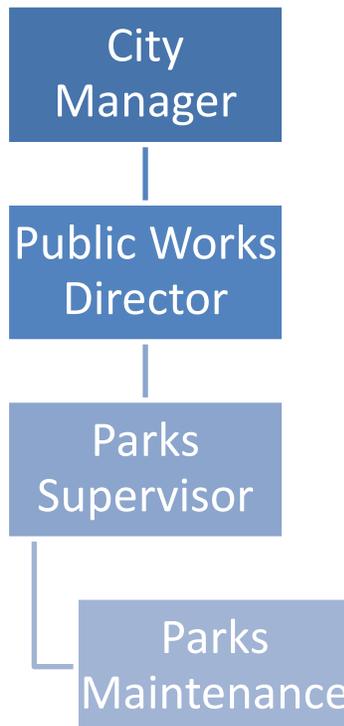
Parks

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



CITY OF SEAGOVILLE, TEXAS

Parks



PROGRAM DESCRIPTION

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



FY 2023 ACCOMPLISHMENTS

- ❖ Lights at Heard
- ❖ Mulch playgrounds all parks
- ❖ New trash cans and grills at central park
- ❖ New Fencing at Bearden park

GOALS FOR FISCAL YEAR 2024

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

- ❖ Pave Parking lot at Bearden Park
- ❖ Pave Parking lot at Petty White Park
- ❖ Add street lights to Bruce Park
- ❖ Paint all pavilions
- ❖ Address drainage at Bearden
- ❖ Mulch playgrounds all parks

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	134,405	126,482	134,482	185,071
SUPPLIES	57,956	56,850	65,168	58,350
CONTRACTUAL SERVICES	143,914	218,100	178,500	218,100
CAPITAL OUTLAY				
PROGRAM TOTAL	336,275	401,432	378,150	461,521

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Supervisor	1	1	1	1
Crew Leader				
Maintenance Worker	1	1	1	1
TOTAL FULL TIME:	2	2	2	2
PART TIME POSITIONS:				
Maintenance Worker	1	1	1	1
TOTAL PART TIME:	1	1	1	1
TOTAL FULL TIME EQUIVALENT	3	3	3	3

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Parks

PERFORMANCE MEASURES	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
OUTPUTS				
Number of park acres maintained	106.15	106.15	106.15	106.15
EFFICIENCIES				
Park maintenance operating cost per capita	\$17.18	\$18.30	\$18.93	\$20.92
Operating Cost per Park Acre	\$3,172	\$3,782	\$3,562	\$4,020
EFFECTIVENESS				
Achieve 100% maintenance on 106 acres of parks.	100%	100%	100%	100%



Planning

Planning

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



CITY OF SEAGOVILLE, TEXAS

Planning



PROGRAM DESCRIPTION

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.



FY 2023 ACCOMPLISHMENTS

- ❖ Senior Planner was promoted to Community Development Director

GOALS FOR FISCAL YEAR 2024

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

- ❖ Hire a Senior Planner
- ❖ Cross train staff on Plan intake and review process
- ❖ Review and process all plats, site plans and zoning request
- ❖ Implement updated Zoning Map

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
PERSONNEL	48,640	114,128	114,128	36,146
SUPPLIES	1,026	500	550	500
CONTRACTUAL SERVICES	10,752	21,178	21,128	20,042
CAPITAL OUTLAY				
PROGRAM TOTAL	60,417	135,806	135,806	56,688

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	PROPOSED
		BUDGET		
FULL TIME POSITIONS:				
Senior Planner	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1



Department: Planning

Performance Measures	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Outputs				
Planning & Zoning Commission meetings	10	22	9	20
Meeting Packets	10	22	9	20
Meeting(s) cancelled	1	2	1	2
Meeting(s) rescheduled	1	1	1	1
Special meeting(s) called	1	1	1	1
Zoning Case(s)	9	12	10	15
Subdivision Construction Plat(s)	4	5	3	5
Subdivision Final Plat(s)	-	3	2	1
Concept plan(s)	1	5	1	2
Planned Development(s) and/or Amendment(s)	1	8	1	4
Special Use Permit(s)	2	3	2	1
Code change(s)	6	1	2	3
Minor subdivisions (less than 4 lots) recorded	9	60	12	40
Plat and/or plan review(s) completed	45	52	40	50
Floodplain reviews for Dallas County	5	10	3	5
Zoning review letters	5	7	3	5
Efficiencies				
Percentages of adjacent property owner letters sent at least 10 days prior to hearing	100%	100%	100%	100%
Effectiveness				
Percent of Zoning Cases processed in compliance with state requirements	100%	100%	100%	100%
Percent of meeting minutes approved without corrections	100%	100%	100%	100%



Code Enforcement

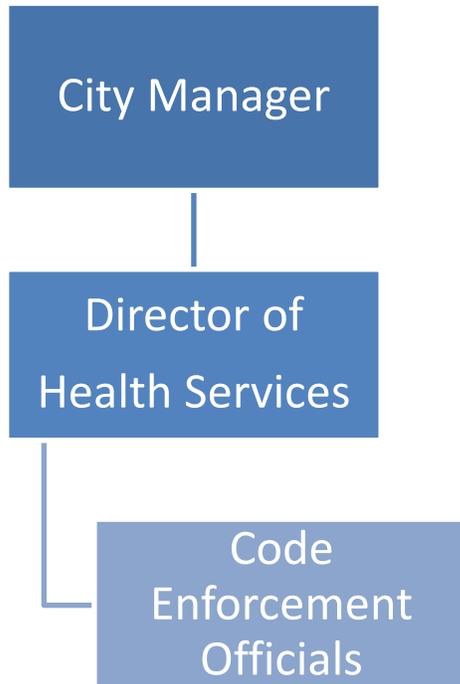
Code Enforcement

1. Enforces tall grass and other nuisance ordinances.



CITY OF SEAGOVILLE, TEXAS

Code Enforcement



PROGRAM DESCRIPTION

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



FY 2023 ACCOMPLISHMENTS

- ❖ Completed demolition and clean up at 104 Durham
- ❖ Summer certified as Code Enforcement Officer
- ❖ New Tires on Unit #CE-3
- ❖ Mowed Right-of-Way at Stark Rd
- ❖ Worked with owner at 1100 Bowers to clean up property
- ❖ Hired 3rd Code Enforcement Officer
- ❖ Collin passed Code Enforcement Test
- ❖ Kept all illegal dumping sites free of trash
- ❖ Collin working with Frontier Waster to manage Bulk trash pickup
- ❖ 602 N Kaufman has been cleaned up
- ❖ Code Enforcement officer promoted to Building Inspector

GOALS FOR FISCAL YEAR 2024

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

- ❖ Certify Collin and Michelle as Code Enforcement Officers.
- ❖ Purchase new truck
- ❖ Update tablets-iPad
- ❖ Work with owner at Genesis Fire at 615 N Kaufman to clean up property
- ❖ Work with owner at 612 N Kaufman to remodel home
- ❖ Continue to manage bulk trash pickup and reduce illegal dumping

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	110,931	183,431	183,431	194,603
SUPPLIES	7,449	7,580	11,952	8,000
CONTRACTUAL SERVICES	45,485	35,650	31,278	42,650
CAPITAL OUTLAY				
PROGRAM TOTAL	163,865	226,661	226,661	245,253

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Senior Code Enforcement Officer	1	1	0	0
Code Enforcement Officer	1	1	3	3
TOTAL FULL TIME:	2	2	3	3
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2	2	3	3

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Department: Code Enforcement

PERFORMANCE MEASURES	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
OUTPUTS				
Number of Code Enforcement Cases Reported	271	1,000	190	300
Number of Code Enforcement Cases Closed	268	975	185	294
Number Citations Issued	NA	125	100	90
Total Violations Cited	NA	250	200	180
EFFICIENCIES				
Number of Complaints per Code Enforcement Officer	135	750	95	150
Number of Code Enforcement Officers	2	2	2	2
EFFECTIVENESS				
Percentage of Code Complaints resulting in Voluntary Compliance	98.0%	98.0%	98.0%	98.0%



Health Inspector

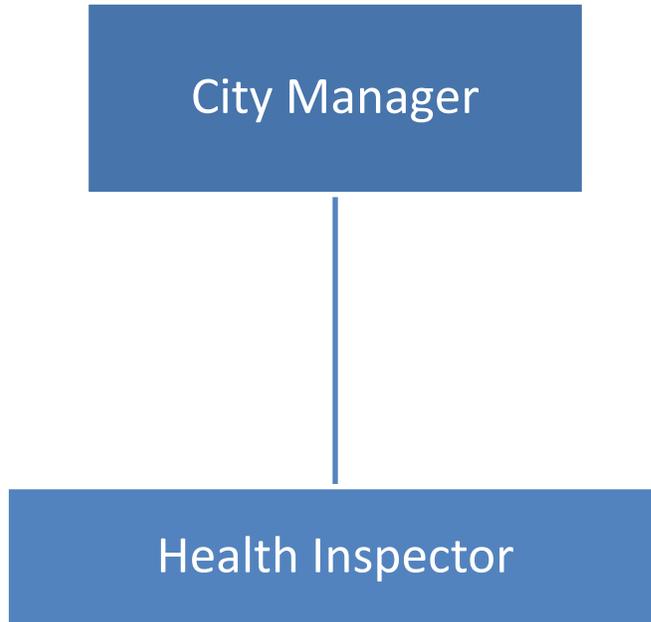
Health Inspector

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



CITY OF SEAGOVILLE, TEXAS

Health Inspector



PROGRAM DESCRIPTION

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



FY 2023 ACCOMPLISHMENTS

- ❖ Pursued continuing education courses for staff development to ensure Health department staff is being up-to-date on current issues in Environmental Health and provided public education and required health-related training
- ❖ Responded to all health-related customer inquiries and complaints and provided routine inspections of permitted establishments with the number of inspections being based on the risk category
- ❖ Inspected licensed childcare centers to make sure minimum health and sanitation requirements were met by making unannounced inspections; inspected playground, classrooms, and common areas for safety and sanitation violations; checked health records; issued permits; closed establishments and revoked permits when 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
- ❖ Answered calls from any citizens that had issues with Frontier and solved the issue immediately. Ensured the best service was provided through Frontier to the Seagoville residents
- ❖ Accredited City of Seagoville Food Handler program with the State program of Texas Health and Human Services
- ❖ Implemented City of Seagoville ordinance to have Class A and Class B swimming pools to be permitted annually
- ❖ Inspected public and semi-public swimming pools for compliance by making unannounced inspection; tested water chemistry; checked for safety hazards and safety violations; and issued and revoked permits
- ❖ Finalized the contract with new and better solid waste services and provided recommendation to the Council. Began notifying the customers of possibly new vendor and service changed
- ❖ Temporary Food Establishment rules were regulated to all the Temporary vendors including Trade Days (LA PULGA)



FY 2024 GOALS

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

- ❖ Ensure all the Temporary Food Establishment including Trade Days follow the TFER rules, interview with each vendor is performed before releasing the food permit.
- ❖ Pursue continuing education courses for staff development to ensure Health department staff is being up-to-date on current issues in Environmental Health and provide public education and required health-related training.
- ❖ Respond to all health-related customer inquiries and complaints and provide routine inspections of permitted establishments with the number of inspections being based on the risk category.
- ❖ Inspects licensed child-care centers to make sure minimum health and sanitation requirements are met by making unannounced inspections; inspecting playground, classrooms, and common areas for safety and sanitation violations; checking health records; issuing permits; closing establishments and revoking permits when necessary.
- ❖ Inspects and provides guidance and necessary food handler training for all permitted food establishments within the city, including La Pulga Flea Market and Temporary Food Establishments.
- ❖ Responsibility and calls taken from any citizens that might have issue with Frontier and solve the issue immediately. Ensure the best service is provided through Frontier to the Seagoville residents.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	115,682	114,013	114,013	137,453
SUPPLIES	1,750	4,200	4,200	4,200
CONTRACTUAL SERVICES	1,533	3,440	3,640	4,640
CAPITAL OUTLAY				
PROGRAM TOTAL	118,965	121,653	121,853	146,293

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Health Inspector	1	1	1	1
TOTAL FULL TIME:	1	1	1	1
PART TIME POSITIONS:				
	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	1	1	1	1

SIGNIFICANT BUDGET CHANGES:

Personnel: Includes 3% salary increase



Non-Departmental

Non-Departmental

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	129,052	141,365	157,279	190,325
SUPPLIES	22,086	23,500	27,550	31,000
CONTRACTUAL SERVICES	334,860	311,385	355,878	320,275
CAPITAL OUTLAY				
PROGRAM TOTAL	485,998	476,250	540,707	541,600

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:	0	0	0	0
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

CONTRACTUAL SERVICES:





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

New debt was issued in fiscal year 2023 for \$5,000,000. The new debt is for a new Animal Shelter \$2,000,000 and the Simonds Road Project \$3,000,000. The City issued debt in fiscal year 2021 for a New Police Station \$5,015,000. During fiscal year 2019, the City issued debt of 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 2023 certified taxable value of \$1,279,221,027 is a 14.3% increase from the 2022 certified taxable value of \$1,119,454,995. This will provide additional property tax revenues for debt service operations. The City has adopted a tax rate of \$0.095129 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. **This is an increase on 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 Aa3 (Moody's).

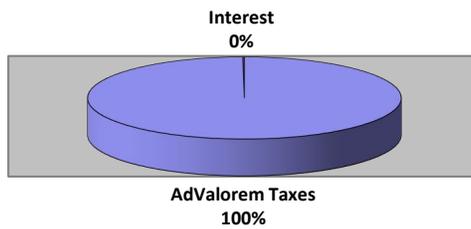
Revenues

Revenues in the Debt Service Fund are budgeted at \$1,218,910, a \$401,388 increase from the previous year. The I&S property tax rate for FY 2023-24 is calculated at \$0.095129 for this fiscal year. The I & S rate is equivalent to 13% of the total property tax rate of \$0.728004 per \$100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at \$1,218,910 and represent all of total fund revenues.



City of Seagoville, Texas Debt Service Fund Overview

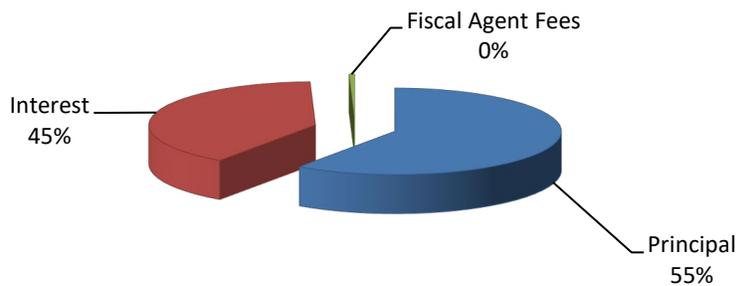
Revenue By Source



Expenditures

Expenditures for the Debt Service Fund are budgeted at \$1,249,822. This is due to the bond sale in FY 2023. Principal payments on bonds are budgeted at \$690,500. Interest payments on bonds budgeted at \$557,572.

Debt Service Fund Expenditures by Category

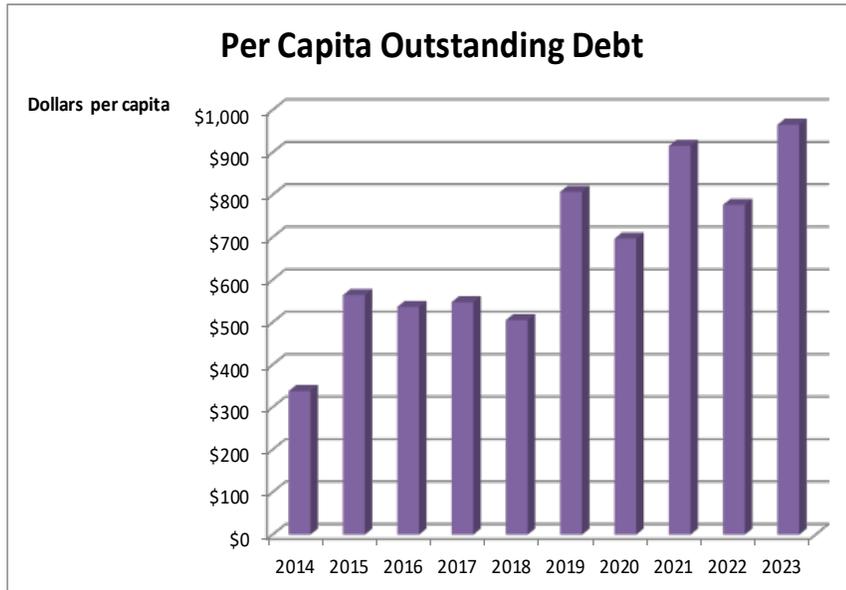




City of Seagoville, Texas Debt Service Fund Overview

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

Year	Outstanding Debt	Population
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
2022	\$15,415,000	19,850
2023	\$19,155,000	19,850

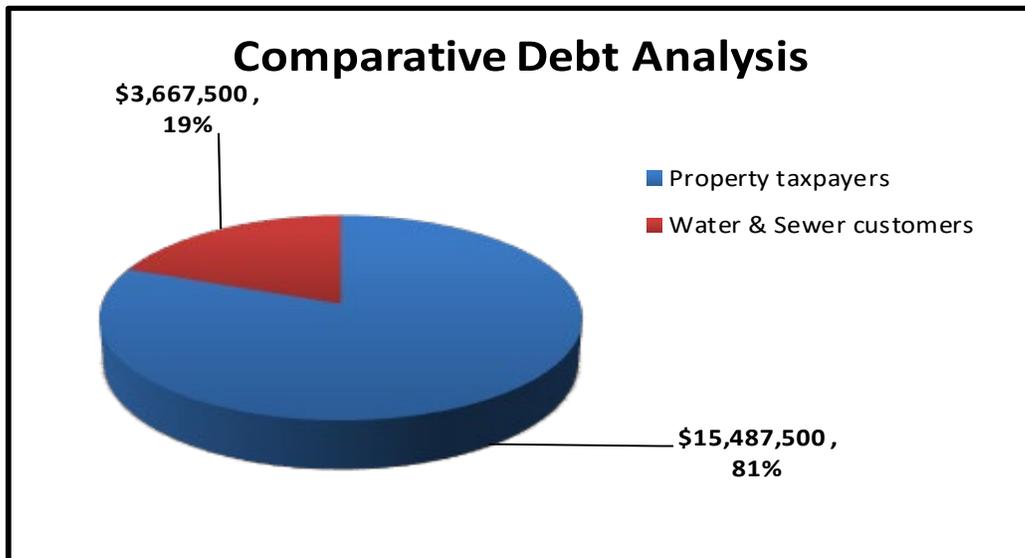




City of Seagoville, Texas Debt Service Fund Overview

The outstanding debt amount of \$19,155,000 consists of the following:

Property taxpayers – general government	\$15,487,500	(81%)
Water & Sewer customers	\$ 3,667,500	(19%)



The FY 2024 annual debt requirement for general government (principal, interest and fees) is \$1,249,822.

The FY 2024 annual debt requirement for water and sewer is \$498,350. The total debt commitment for water and sewer is \$500,276.

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$145,170	\$145,170	\$111,005	\$60,112
Revenues				
Property Tax	\$824,937 ▲	\$817,522	\$824,937	1,218,910
Other Revenues		-	-	
Interest Income	82	10	82	10
Total Revenues	\$825,019	\$817,532	\$825,019	\$1,218,920
Total Available Funds	\$970,188	\$962,702	\$936,024	\$1,279,032
Expenditures				
Bond Principal	\$501,500	\$571,000	\$571,000	690,500
Interest on Bonds	354,934	302,162	302,162	557,572
FY 2020 Police Station				
Paying Agent Fees	2,750	1,750	2,750	1,750
Total Expenditures	\$859,184 ▲	\$874,912	\$875,912	\$1,249,822
Transfers				
From General Fund				
Total Transfers		-	-	-
Ending Fund Balance	\$111,005	\$87,790	\$60,112	\$29,210
Tax Rate		0.074415	0.074415	0.095129

**CITY OF SEAGOVILLE
COMPUTATION OF LEGAL DEBT MARGIN
September 30, 2023**

Total Assessed Value		\$ 1,279,221,027
Debt Limit - 10 Percent of Total Assessed Value		\$ 127,922,103
Current General Obligation Debt		<u>15,487,500</u>
Legal Debt Margin		<u>\$ 112,434,603</u>

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

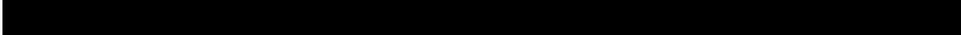
The City Charter (Section 8.01 states:

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

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

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

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



FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	690,500.00	557,572	1,248,072
2025	780,000.00	474,843	1,254,843
2026	805,000.00	453,056	1,258,056
2027	826,250.00	431,338	1,257,588
2028	855,750.00	404,978	1,260,728
2029	730,000.00	374,894	1,104,894
2030	760,000.00	346,594	1,106,594
2031	790,000.00	317,094	1,107,094
2032	815,000.00	289,744	1,104,744
2033	840,000.00	264,541	1,104,541
2034	870,000.00	238,219	1,108,219
2035	895,000.00	210,425	1,105,425
2036	925,000.00	181,225	1,106,225
2037	955,000.00	150,875	1,105,875
2038	990,000.00	119,250	1,109,250
2039	1,020,000.00	86,600	1,106,600
2040	615,000.00	62,250	677,250
2041	325,000.00	40,600	365,600
2042	340,000.00	27,600	367,600
2043	660,000.00	17,100	677,100
	15,487,500.00	5,048,796.58	20,536,296.58

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	175,500.00	16,067.25	191,567.25
2025	180,000.00	12,680.10	192,680.10
2026	180,000.00	9,206.10	189,206.10
2027	146,250.00	5,732.10	151,982.10
2028	150,750.00	2,909.48	153,659.48
TOTAL	832,500.00	46,595.03	879,095.03

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

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	220,000.00	159,100.00	379,100.00
2025	230,000.00	150,100.00	380,100.00
2026	250,000.00	141,750.00	391,750.00
2027	295,000.00	133,575.00	428,575.00
2028	305,000.00	124,575.00	429,575.00
2029	310,000.00	115,350.00	425,350.00
2030	320,000.00	105,900.00	425,900.00
2031	330,000.00	96,150.00	426,150.00
2032	340,000.00	86,100.00	426,100.00
2033	350,000.00	75,750.00	425,750.00
2034	365,000.00	65,025.00	430,025.00
2035	375,000.00	53,925.00	428,925.00
2036	385,000.00	42,525.00	427,525.00
2037	395,000.00	30,825.00	425,825.00
2038	410,000.00	18,750.00	428,750.00
2039	420,000.00	6,300.00	426,300.00
	5,300,000.00	1,405,700.00	6,705,700.00

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

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
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
	4,660,000.00	982,090.72	5,642,090.72

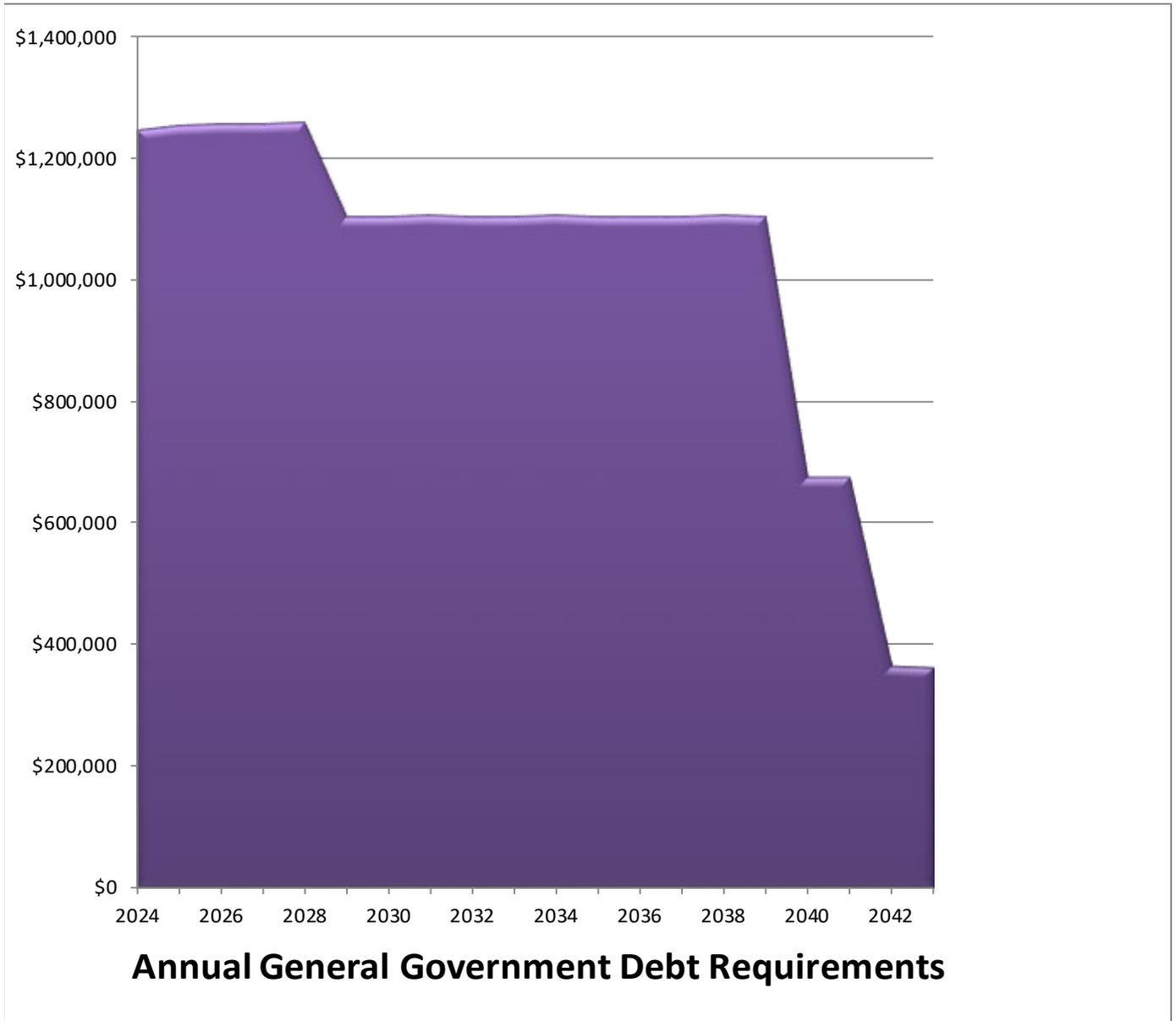
Proceeds from the sale of the certificates are used for the purpose of the design build of a new Police Station.

**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2023**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	90,000.00	275,211	365,211
2025	155,000.00	210,850	365,850
2026	160,000.00	204,650	364,650
2027	165,000.00	198,250	363,250
2028	175,000.00	190,000	365,000
2029	185,000.00	181,250	366,250
2030	195,000.00	172,000	367,000
2031	205,000.00	162,250	367,250
2032	215,000.00	152,000	367,000
2033	225,000.00	141,250	366,250
2034	235,000.00	130,000	365,000
2035	245,000.00	118,250	363,250
2036	260,000.00	106,000	366,000
2037	275,000.00	93,000	368,000
2038	285,000.00	79,250	364,250
2039	300,000.00	65,000	365,000
2040	310,000.00	53,000	363,000
2041	325,000.00	40,600	365,600
2042	340,000.00	27,600	367,600
2043	350,000.00	14,000	364,000
	4,695,000.00	2,614,410.83	7,309,410.83

Proceeds from the sale of the certificates are used for the purpose of the build of a new Animal Shelter and the Simonds Road Street Project.

**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 2024 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

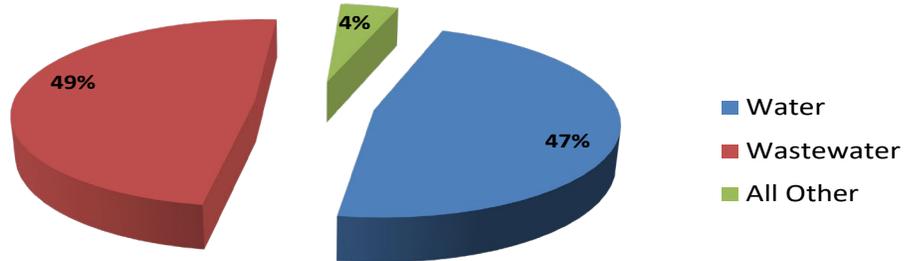
**Seagoville Economic Development Corporation
Fund Summary FY 2024**

Account Description	Actual FY 2022	Budget FY 2023	Projected FY 2023	Adopted Budget FY 2024
Total Net Position October 1	2,935,411	2,653,672	3,638,825	3,560,171
Revenues				
Sales Tax Revenues	1,349,728	1,153,863	1,153,863	1,390,220
Rent Revenue	32,850	28,200	28,200	28,200
Starwood Receivable		40,000	40,000	40,000
Miscellaneous Revenues	300			
Interest Income	399	400	400	400
Total Revenue	1,383,277	1,222,463	1,222,463	1,458,820
Total Resources Available	4,318,688	3,876,135	4,861,288	5,018,991
Expenditures				
<u>Administrative & Operations</u>				
Administrative Cost	27,000	27,000	27,000	27,000
Operations	95,713	277,799	277,799	127,750
Total Administrative & Operations	122,713	304,799	304,799	154,750
<u>Economic Development Assistance</u>				
<u>Pending</u>				
PT Atlas				375,000
Diana E Guzman			11,250	
KRR			625,000	
<u>Other Pojects</u>				
Julio Torres			5,500	
Campbell Creations			243,568	
Jacque's Creole Sausage	25,000			
Mi Vestido	2,500			
Gotham Greens	500,000			
Total Economic Development Assistance	527,500	-	885,318	375,000
<u>City and Community Oriented Projects</u>				
Fireworks	5,000	7,500	7,500	7,500
Kidfish Event	2,650	3,500	3,500	3,500
Freedom Park/Childs' Play		-	-	
Quality of Life Projects	22,000	100,000	100,000	100,000
Total City and Community Projects	29,650	111,000	111,000	111,000
Total Expenditures	679,863	415,799	1,301,117	640,750
Excess of Revenue over Expenditures	703,414	806,664	(78,654)	818,070
Total Net Position September 30	3,638,825	3,460,336	3,560,171	4,378,241
Invested in Capital Assets	1,195,549	1,198,882	1,195,549	1,155,549
Working Capital	2,443,276	2,261,454	2,364,622	3,222,693
Daily Operating Cost	336.20	835.07	835.07	423.97

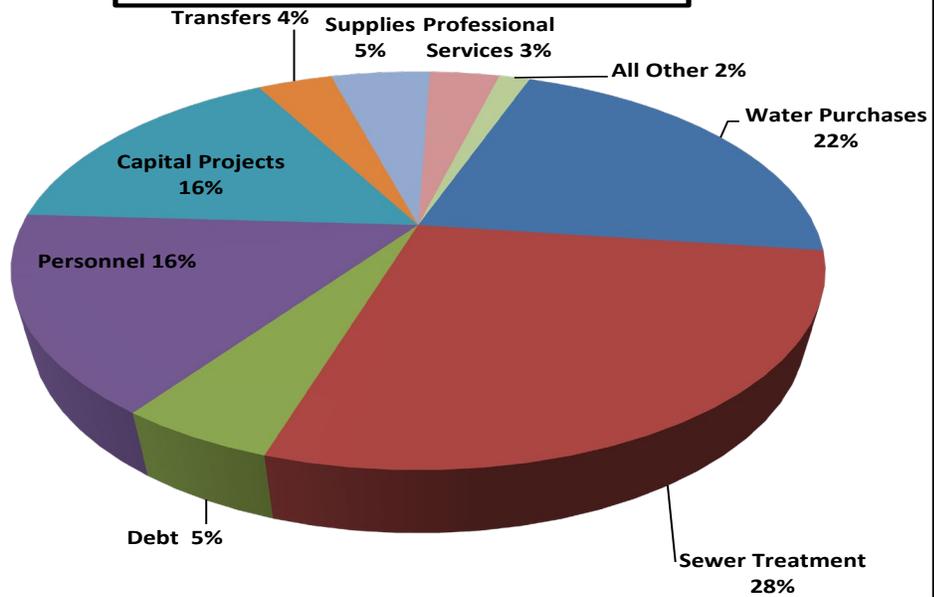




Water & Sewer Revenues
Total Budget \$9,025,282



Water & Sewer Expenditures
Total Budget \$9,875,408



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

	Actual 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Proposed 2023-2024
Beginning Unrestricted Net Asset Balance	\$8,086,403	\$7,462,566	\$8,327,880	\$7,277,461
Revenues				
Water Services	\$4,013,861	\$3,999,381	\$3,999,381	\$4,243,760
Waste Water Service	\$3,599,659	3,729,362	3,729,362	4,382,272
Smart Meter Acquisition Funding		-		
Developer Contribution		-		
Pension Reduction		-		
Other Income	426,906	294,438	513,250	399,250
Total Revenues	\$8,040,426	\$8,023,181	\$8,241,993	\$9,025,282
Total Available Funds	\$16,126,830	\$15,485,747	\$16,569,873	\$16,302,743
Expenditures				
Operating and Debt Expenses:				
Administrative	\$227,239	\$249,827	\$248,650	\$331,582
Water	\$2,505,229	2,743,069	2,702,270	3,011,313
Sewer	\$2,683,066	2,943,741	2,940,489	3,320,918
Customer Service	\$317,032	326,220	308,886	309,239
Non-Departmental	\$365,942	209,852	187,632	181,761
Tuition Reimbursement Program	\$0	5,000	-	-
Transfers Out	\$357,584	365,536	365,536	365,536
Cityworks renewal fee /Open Gov		18,925		
EPA Mandates	\$32,167	20,200		
Debt	\$1,131,077	1,131,077	1,131,077	500,276
	7,619,338	8,013,447	7,884,540	8,020,625
Capital Outlay:				
Transfer to Equipment Replacement		68,000	68,000	68,000
New Construction Inspector vehicle				43,000
Side by Side for Inspections				23,500
Water & Sewer Rate Study				16,000
Water & Sewer Master Plan Update				160,000
Highway 175 Lift station service area condition assessment	148,937	110,000	110,000	110,000
Northern Basin Interceptor Engineering	10,764	100,000	100,000	80,000
Ard Road Pump Station Upgrades		800,000	800,000	1,154,283
Blue Diamond boom mower w/82" grapple		29,786	29,786	
Dump Trailer		17,560	17,560	
Jetter Trailer		82,526	82,526	
Open Gov Software Upgrade	19,911			
East Malloy Bridge Rd Sewer Relocation		200,000	200,000	200,000
	179,612	1,407,872	1,407,872	1,854,783
Total Expenditures and Capital	7,798,950	9,421,319	9,292,412	9,875,408
Ending Unrestricted Net Asset Balance	\$8,327,880	\$6,064,428	\$7,277,461	\$6,427,335
Required Reserve Balance (60 Days)	\$1,252,493	\$1,317,279	\$1,296,089	\$1,318,459
Amount over Required Reserve	\$7,075,386	\$4,747,149	\$5,981,371	\$5,108,876
<i>1 day of operations</i>	<i>\$20,875</i>	<i>\$21,955</i>	<i>\$21,601</i>	<i>\$21,974</i>
<i>Days of Reserve Balance</i>	<i>398.9</i>	<i>276.2</i>	<i>336.9</i>	<i>292.5</i>



ACCOMPLISHMENTS

By fiscal year end 2023, 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 2022 Budget, funding amounting to \$110,000 for the Bowers Road lift station 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 2022, and we are currently making repairs based on the report.

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 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 Spring of 2024.

Initiative:

In the FY 2024 Budget, staff recommends funding amounting to \$110,000 for the service area-condition assessment of Seagoville Farms lift station service area, which includes manhole inspection, smoke testing, preparatory cleaning, CCTV inspection, defect analysis, cost estimates, mapping and final reports.

Initiative:

The 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 \$1,954,083.00 for Ard Road water pump station improvements. Seagoville is in good shape for storage but is nearing the 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



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; Phase 2 construction will be complete in the Spring 2025. The bid will include an alternate to upgrade a second pump.

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 the developers Contractors on the installation, expected to be completed in Spring of 2024.

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 completed in September 2022.

Highway 175 Interceptor manhole rehabilitation

In the 2024 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 3-4 manholes in bowers and water street aeras in FY 2025.

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 2023. The current cost estimate is \$200,000 and is budgeted for in the FY2024 budget.

Program: Water and Sewer Fund

GOAL	FY 2022 Actual	FY 2023 Budget	FY 2023 Projected	FY 2024 Budget
Enhance the Quality of Life in Seagoville				
Objectives				
Participate in hosting the City's civic academy	Yes	Yes	Yes	Yes
Maintain Seagoville As A Safe, Clean and Attractive Community				
Objectives				
Continue to comply with the CMOM standards as required by the Environmental Protection Agency Indicator: Perform an annual assessment of the Seagoville Farms interceptor (year 8 of 10 assessment of all lift stations) Note: FY 2023 the City conducted the seventh assessment of stations.	Yes	Yes	Yes	Yes
	Bowers	Highland Meadows	Highland Meadows	Seagoville Farms
Indicator: Reporting all Sanitary Sewer Outflows to TCEQ Number of Sanitary Sewer Outflows	2	2	2	2
Indicator: Council acceptance of Wastewater Capital Improvement Program	Yes	Yes	Yes	Yes
Council acceptance of Water Capital Improvement Program	Yes	Yes	Yes	Yes
Effectiveness				
Continue to maintain a superior rating by the state of Texas for water quality Indicator: Collecting monthly water samples for lab evaluations submitted to TCEQ Number of failed inspections	16	16	16	16
	-	-	-	-
Submission and distribution of Annual Report of Water Quality - Consumer confidence report	Yes	Yes	Yes	Yes



Water and Sewer Administration

Water and Sewer Administration

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22 ACTUAL	FY 23 AMENDED BUDGET	FY 23 PROJECTED	FY 24 ADOPTED
PERSONNEL	227,239	249,827	248,650	331,582
SUPPLIES				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY				
PROGRAM TOTAL	227,239	249,827	248,650	331,582

PERSONNEL SUMMARY:

	FY 22 ACTUAL	FY 23 AMENDED BUDGET	FY 23 PROJECTED	FY 24 ADOPTED
FULL TIME POSITIONS:				
Director	1	1	1	1
Operations Support Technician	1	1	1	1
Construction Inspector	0.5	0.5	0.5	0.5
TOTAL FULL TIME:	2.5	2.5	2.5	2.5
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	2.5	2.5	2.5	2.5

SIGNIFICANT BUDGET CHANGES:



Water Services

Water Services

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	389,151	494,678	453,379	623,794
SUPPLIES	240,199	207,500	207,800	242,200
CONTRACTUAL SERVICES	1,864,786	2,023,491	2,023,691	2,125,319
CAPITAL OUTLAY	11,093	17,400	17,400	20,000
PROGRAM TOTAL	2,505,229	2,743,069	2,702,270	3,011,313

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Assistant Director	1	1	1	1
Water Supervisor	2	1	2	2
Maintenance Worker	2	2	2	2
Meter Service Technician	-	2	-	-
TOTAL FULL TIME:	5	6	5	5
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	5	6	5	5

SIGNIFICANT BUDGET CHANGES:



Sewer Services

Sewer Services

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

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	271,831	340,497	324,945	353,346
SUPPLIES	133,301	224,400	224,700	220,400
CONTRACTUAL SERVICES	2,277,934	2,378,844	2,390,844	2,747,172
CAPITAL OUTLAY				
PROGRAM TOTAL	2,683,066	2,943,741	2,940,489	3,320,918

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Maintenance Worker	3	3	2	2
Sewer Supervisor	1	1	1	1
TOTAL FULL TIME:	4	4	3	3
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	4	4	3	3

SIGNIFICANT BUDGET CHANGES:



Customer Service

Customer Service

1. Maintain utility billing records and accounts.
2. Bill and collect from utility customers.

PROGRAM SUMMARY

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

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	202,861	239,219	225,735	222,038
SUPPLIES	23,636	22,850	22,650	23,050
CONTRACTUAL SERVICES	90,535	64,151	60,501	64,151
CAPITAL OUTLAY				
PROGRAM TOTAL	317,032	326,220	308,886	309,239

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
Customer Service Supervisor	1	1	1	1
Customer Service/UB Technician	2	3	3	3
TOTAL FULL TIME:	3	4	4	4
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	3	4	4	4

SIGNIFICANT BUDGET CHANGES:



Non-Departmental

Non-Departmental

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

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
NON-DEPARTMENTAL	20/50

PROGRAM EXPENDITURES:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	28,873	35,341	35,341	41,723
SUPPLIES				
CONTRACTUAL SERVICES	493,487	328,636	262,291	449,238
CAPITAL OUTLAY	16,044	1,229,872	1,229,872	1,538,783
TRANSFERS	352,304	433,536	433,536	372,336
PROGRAM TOTAL	890,708	2,027,385	1,961,040	2,402,080

PERSONNEL SUMMARY:

	FY 22	FY 23	FY 23	FY 24
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:



Debt Service

Debt Service

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

PROGRAM SUMMARY

DEPARTMENT/PROGRAM NAME:	FUND/ DEPARTMENT/ PROGRAM CODE:
DEBT SERVICE	21/01

PROGRAM EXPENDITURES:

	FY 22 ACTUAL	FY 23 AMENDED BUDGET	FY 23 PROJECTED	FY 24 ADOPTED
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	1,133,177	1,131,077	1,131,077	500,276
CAPITAL OUTLAY				
TRANSFERS				
PROGRAM TOTAL	1,133,177	1,131,077	1,131,077	500,276

PERSONNEL SUMMARY:

	FY 22 ACTUAL	FY 23 AMENDED BUDGET	FY 23 PROJECTED	FY 24 ADOPTED
FULL TIME POSITIONS:				
TOTAL FULL TIME:	0	0	0	0
PART TIME POSITIONS:				
TOTAL PART TIME:	0	0	0	0
TOTAL FULL TIME EQUIVALENT	0	0	0	0

SIGNIFICANT BUDGET CHANGES:

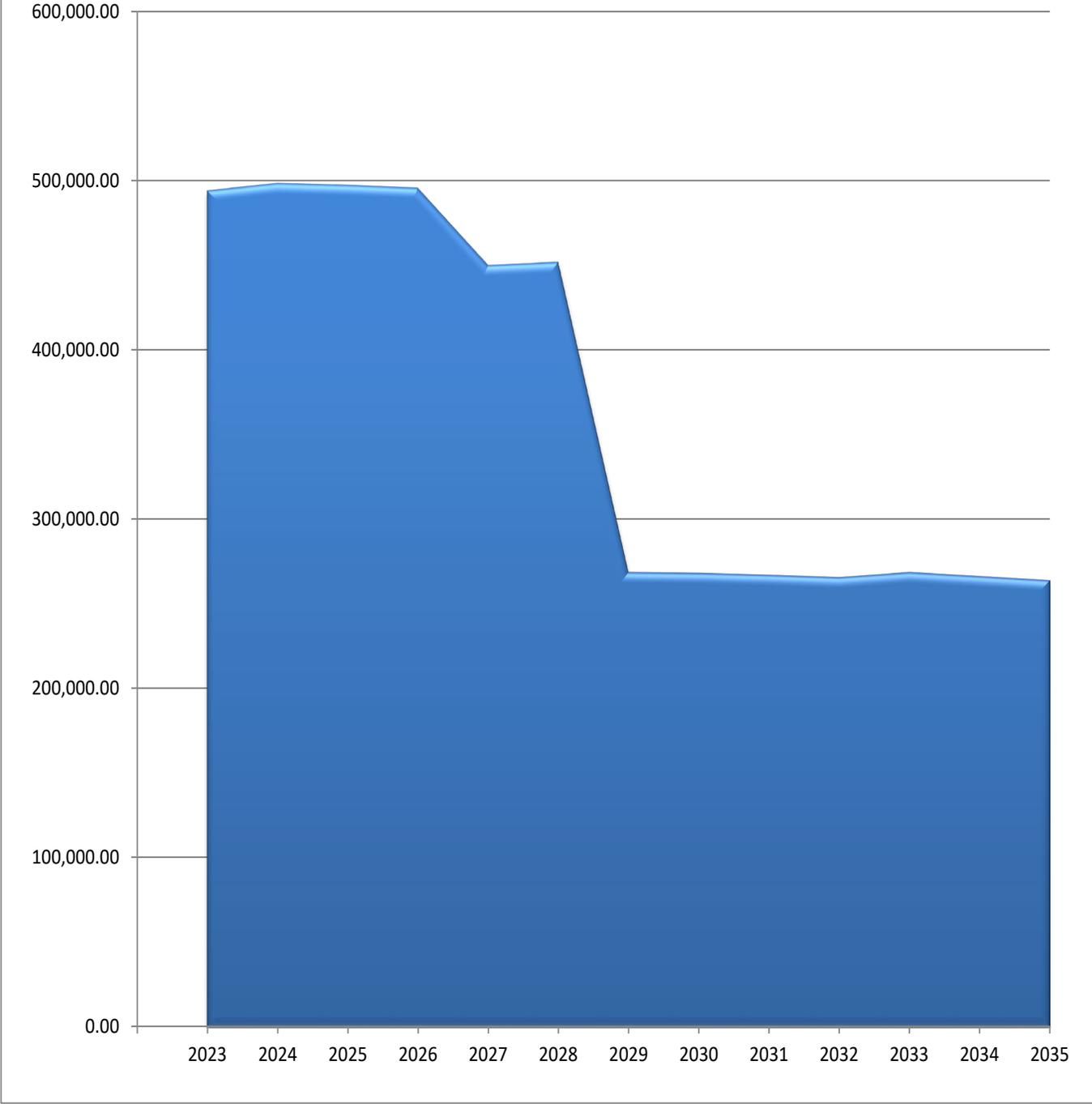
**W&S CERTIFICATE OF OBLIGATION BONDS
ANNUAL DEBT SERVICE REQUIREMENTS
ALL SERIES**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	399,500.00	98,850.26	498,350.26
2025	410,000.00	87,310.40	497,310.40
2026	420,000.00	75,464.40	495,464.40
2027	383,750.00	66,218.40	449,968.40
2028	394,250.00	57,643.52	451,893.52
2029	220,000.00	48,837.50	268,837.50
2030	225,000.00	43,337.50	268,337.50
2031	230,000.00	37,150.00	267,150.00
2032	235,000.00	30,825.00	265,825.00
2033	245,000.00	23,775.00	268,775.00
2034	250,000.00	16,425.00	266,425.00
2035	255,000.00	8,925.00	263,925.00
TOTAL	3,667,500.00	594,761.98	4,262,261.98

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	185,000.00	79,212.50	264,212.50
2025	190,000.00	71,812.50	261,812.50
2026	200,000.00	64,212.50	264,212.50
2027	205,000.00	59,212.50	264,212.50
2028	210,000.00	54,087.50	264,087.50
2029	220,000.00	48,837.50	268,837.50
2030	225,000.00	43,337.50	268,337.50
2031	230,000.00	37,150.00	267,150.00
2032	235,000.00	30,825.00	265,825.00
2033	245,000.00	23,775.00	268,775.00
2034	250,000.00	16,425.00	266,425.00
2035	255,000.00	8,925.00	263,925.00
TOTAL	2,650,000.00	537,812.50	3,187,812.50

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

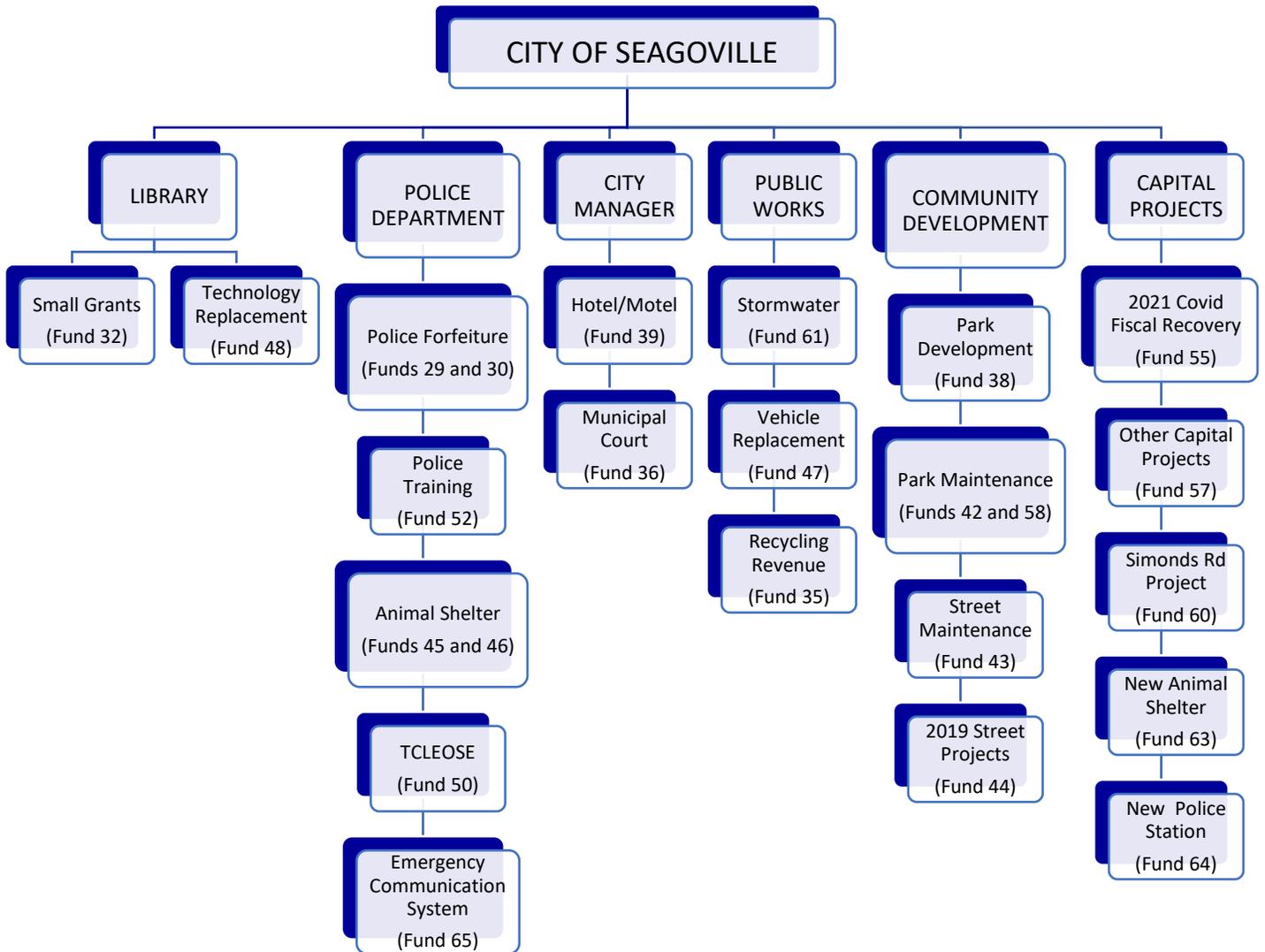


**DEBT SERVICE
SCHEDULE OF REQUIREMENTS
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
REFUNDING SERIES 2017**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2024	214,500.00	19,637.76	234,137.76
2025	220,000.00	15,497.90	235,497.90
2026	220,000.00	11,251.90	231,251.90
2027	178,750.00	7,005.90	185,755.90
2028	184,250.00	3,556.02	187,806.02
TOTAL	1,017,500.00	56,949.48	1,074,449.48



CITY OF SEAGOVILLE, TEXAS SPECIAL REVENUE FUNDS OVERVIEW



City of Seagoville, Texas
Budget Summary
Opioid Abatement Settlement (Fund 25)

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$0	\$0	\$0	\$3,663
Revenues				
	-	-	5,370	-
Total Revenues	\$0	\$0	\$5,370	\$0
Total Available Funds	\$0	\$0	\$5,370	\$3,663
Expenditures				
	-	-	1,707	-
Total Expenditures	\$0	\$0	\$1,707	\$0
Ending Fund Balance	\$0	\$0	\$3,663	\$3,663

Established to account for revenues accumulated and restricted to expenditure for Opioid related purchases.

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$4,675	\$4,675	\$4,675	\$11,990
Revenues				
Revenue from seizures	-	-	7,315	-
Miscellaneous	-	-	-	-
Total Revenues	\$0	\$0	\$7,315	\$0
Total Available Funds	\$4,675	\$4,675	\$11,990	\$11,990
Expenditures				
Police	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0
Ending Fund Balance	\$4,675	\$4,675	\$11,990	\$11,990

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

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

	Actual 2021-2022	Budgeted 2022 -2023	Projected 2022 -2023	Adopted 2023 -2024
Beginning Fund Balance	\$1,582	\$1,582	\$1,582	\$1,582
Revenues				
Revenue from seizures	-	-	-	-
Total Revenues	\$0	\$0	\$0	\$0
Total Available Funds	\$1,582	\$1,582	\$1,582	\$1,582
Expenditures				
Police	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,582	\$1,582	\$1,582	\$1,582

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

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2022-2023
Beginning Fund Balance	\$12,172 	\$12,172	\$12,720	\$12,781
Revenues				
Library	1,172	500		500
Donations	15	1,000	687	50
Total Revenues	1,187	1,500	687	550
Total Available Funds	\$13,359	\$13,672	\$13,407	\$13,331
Expenditures				
Community Services	639	500	626	2,150
Total Expenditures	639	500	626	2,150
Ending Fund Balance	\$12,720	\$13,172 	\$12,781	\$11,181

Note:

This fund exists to account for expenditure of miscellaneous contributions.

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

	Actual 2021 -2022	Budgeted 2022 -2023	Projected 2022 -2023	Adopted 2023 -2024
Beginning Fund Balance	\$2,824	\$2,824	\$3,261	\$3,261
Revenues				
Fees	825	500	500	500
Total Revenues	\$825	\$500	500	\$500
Total Available Funds	\$3,649	\$3,324	\$3,761	\$3,761
Expenditures				
Supplies	388	500	500	500
Total Expenditures	\$388	\$500	\$500	\$500
Ending Fund Balance	\$3,261	\$2,824	\$3,261	\$3,261

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 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$57,005	\$66,294	\$70,416	\$83,180
Revenues				
Fines	21,187	15,650	23,245	18,900
Total Available Funds	\$78,191	\$81,944	\$93,661	\$102,080
Expenditures	7,775	10,997	10,481	24,145
Ending Fund Balance	\$70,416	\$70,947	\$83,180	\$77,935

Note:

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

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

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

	Actual 2021-2022	Budget 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$113,613	\$113,613	\$58,420	\$8,920
Revenues:				
Interest	\$0	\$0	\$0	\$0
Miscellaneous				
Development Fees				
Total Available Funds	\$113,613	\$113,613	\$58,420	\$8,920
Expenditures	55,193	-	49,500	-
Ending Fund Balance	\$58,420	\$113,613	\$8,920	\$8,920

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 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$5,833	\$26,833	\$32,915	39,696
Revenues:				
Hotel Motel Ocupancy Tax	54,081	40,000	37,781	35,000
Total Available Funds	\$59,915	\$66,833	\$70,696	\$74,696
Expenditures:				
Chamber of Commerce	\$27,000	\$31,000	\$31,000	\$31,000
Other Professional Fees	27,000	31,000	31,000	31,000
Ending Fund Balance	\$32,915	\$35,833	39,696	\$43,696

Note: Funds local Chamber of Commerce activities.

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$105,795	\$91,291	\$85,566	\$86,966
Revenue:				
SYSA Fees			\$ -	\$ -
Other Park Fees	2,780	2,000	1,400	1,400
Total Revenues	2,780	2,000	1,400	1,400
Total Available Funds	\$108,575	\$93,291	\$86,966	\$88,366
Expenditures:				
Community Development	\$ 134			\$ 2,000
Capital Outlay	22,874			35,000
Total Expenditures	23,008	-	-	37,000
Ending Fund Balance	\$85,566	\$93,291	\$86,966	\$51,366

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 2021-2022	Amended Budget 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	-\$5,756	\$148,448	213,516	\$76,607
Revenue:				
Intergovernmental				-
Developer Contribution	64,541			
Interest	964		5,530	1,000
Total Revenues	65,506	0	5,530	1,000
Total Available Funds	59,749	148,448	219,046	77,607
Expenditures:				
Community Development	715,966	469,000	968,631	469,733
Capital Outlay				
Total Expenditures	715,966	469,000	968,631	469,733
Transfer:				
From General Fund	869,733	469,733	826,192	469,733
Total Transfers	869,733	469,733	826,192	469,733
Ending Fund Balance	\$213,516	\$149,181	\$76,607	\$77,607

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

2023 Expenditures

Malloy Bridge Rd	27,833
Seagoville Rd & Simonds	9,816
1316 Bryan Place	17,600
Seagoville Rd	30,960
East Malloy Bridge Rd	95,015
Water Street	337,808
Malloy Bridge Rd Shoulder	3,262
Seagoville Rd Survey	8,009
Asphalt & Paving Supplies	66,851

597,154

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$895,351	\$38,630	\$27,243	\$7,316
Revenues				
Refund from Engineer			-	
Proceeds from Bonds			-	-
Interest	624	-	617	\$0
Total Revenues	\$624	\$0	\$617	\$0
Total Available Funds	\$895,975	\$38,630	\$27,860	\$7,316
Expenditures				
General Government		\$0	\$0	\$0
Capital Projects	868,732		20,544	7,316
Total Expenditures	868,732	-	20,544	7,316
Ending Fund Balance	\$27,243	\$38,630	\$7,316	\$0

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

2023 Expenditures

Hall Rd	21,222
CrestView Dr & E. Malloy Bridg	4,500
Barry Drive Reverse retainage payable	(5,178)

20,544

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$17,331 	\$17,331	\$20,592	\$20,592
Revenue:				
Donations	3,262	3,000	3,000	-
Total Available Funds	\$20,592	\$20,331	\$23,592	\$20,592
Expenditures:				
Public Safety		3,000	3,000	-
Ending Fund Balance	\$20,592	\$17,331	\$20,592	\$20,592

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 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$4,499	\$4,501	\$4,796	\$7,360
Revenues:				
Donation	\$297		\$2,564	
Interest	\$0	\$2	\$1	\$1
Total Available Funds	\$4,796	\$4,503	\$7,360	\$7,361
Expenditures		-	-	-
Ending Fund Balance	\$4,796	\$4,503	\$7,360	\$7,361

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

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$57,173	\$14,502	\$14,502	\$689
Revenues:				
Sales of Surplus Property		2,500		2,500
Other				-
Loan Proceeds				-
Interest			-	-
Total Available Funds	\$57,173	\$17,002	\$14,502	\$3,189
Expenditures				
Maintenance			\$ -	\$ -
Capital Outlay	45,857		17,000	-
Debt Service	38,813	38,813	38,813	38,813
	<u>84,671</u>	<u>38,813</u>	<u>55,813</u>	<u>38,813</u>
Transfers:				
From General Fund	42,000	42,000	42,000	42,000
Ending Fund Balance	\$14,502	\$20,189	\$689	\$6,375

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

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$8,475	\$10,435	\$17,820	\$17,820
Total Available Funds	\$8,475	\$10,435	\$17,820	\$17,820
Expenditures:				
General Government	8,155	17,500	17,500	17,500
Total Expenditures	8,155	17,500	17,500	17,500
Transfer:				
From General Fund	17,500	17,500	17,500	17,500
Total Transfers	17,500	17,500	17,500	17,500
Ending Fund Balance	\$17,820	\$10,435	\$17,820	\$17,820

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 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$85	\$1,085	\$389	58
Revenue:				
Grant Revenue	1,625	2,000	2,000	1,500
Total Available Funds	\$1,710	\$3,085	\$2,389	\$1,558
Expenditures:				
Public Safety	1,321	1,000	2,331	1,200
Total Expenditures	1,321	1,000	2,331	1,200
Ending Fund Balance	\$389	\$2,085	\$58	\$358

Established to account for funds received and utilized for Police training

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

	Actual 2021-2022	Budgeted 2023-2024	Projected 2022-2023	Adopted 2022-2023
Beginning Fund Balance	\$4,270	\$4,270	\$4,270	\$4,270
Revenues:				
Training Revenues			-	-
Total Available Funds	\$4,270	\$4,270	\$4,270	\$4,270
Expenditures			-	-
Ending Fund Balance	\$4,270	\$4,270	\$4,270	\$4,270

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

City of Seagoville, Texas
Budget Summary
Covid Local Fiscal Recovery (Fund 55)

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$2,000,008	\$4,023,975	\$4,023,975	\$4,172,946
Revenues:				
Interest Income	\$13,564		\$148,971	\$50,000
FEMA Funds	2,186,176	-	-	-
Total Available Funds	\$4,199,748	\$4,023,975	\$4,172,946	\$4,222,946
Expenditures				
	175,773	-	-	4,000,000
Ending Fund Balance	\$4,023,975	\$4,023,975	\$4,172,946	\$222,946

Established to support vital wastewater and stormwater infrastructure.

City of Seagoville, Texas
Budget Summary
Seagoville Toy Drive(Fund 56)

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$1,190	\$0	\$1,190	\$0
Revenues				
Donations	-		520	
Total Revenues	0	0	520	-
Total Available Funds	\$1,190	\$0	\$1,710	\$0
Expenditures				
Toys	-		1,710	
Total Expenditures	\$0	\$0	\$1,710	\$0
Ending Fund Balance	\$1,190	\$0	\$0	\$0

City of Seagoville, Texas
Budget Summary
Capital Projects (Fund 57)

	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$0	\$625,000	\$170,000
Revenues:			
Transfer from Gen Fund	625,000	-	-
Total Available Funds	\$625,000	\$625,000	\$170,000
Expenditures			
Transfer		\$297,000	
Capital Projects	-	158,000	170,000
Ending Fund Balance	\$625,000	\$170,000	\$0

Established to provide funds for capital projects.

City of Seagoville, Texas
Budget Summary
Park Development (Fund 58)

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$0	\$0	\$33,662	\$33,662
Revenues				
Developer contribution	46,000		-	
Total Revenues	46,000	0	0	-
Total Available Funds	\$46,000	\$0	\$33,662	\$33,662
Expenditures				
Park Improvements	12,338			
Total Expenditures	\$12,338	\$0	\$0	\$0
Ending Fund Balance	\$33,662	\$0	\$33,662	\$33,662

City of Seagoville, Texas
Budget Summary
Simonds Road Project (Fund 60)

	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$0	\$0	\$3,041,954
Revenues:			
Interest		\$38,000	\$20,000
Bond Proceeds		\$2,817,000	
Other Fin Sources Bond Premium		277,229	-
Total Available Funds	\$0	\$3,132,229	\$3,061,954
Expenditures			
Capital Outlay			\$3,000,000
Underwriters Discount		\$34,885	
Bond Issuance Costs		\$55,391	
	-	90,276	3,000,000
Ending Fund Balance	\$0	\$3,041,954	\$61,954

Bond Proceeds used to provide funds for the Simonds Road Project.

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$203,422	\$191,957	\$195,086	\$304,461
Revenues				
Storm Water Fees	259,142	238,665	252,036	238,665
Total Revenues	259,142	238,665	252,036	238,665
Total Available Funds	\$462,564	\$430,622	\$447,122	\$543,126
Expenditures				
Supplies		1,300	-	1,300
Contractual Services	50,242	36,360	58,545	81,445
Drainage Projects	189,636		56,516	70,000
Transfer to General Fund	27,600	27,600	27,600	27,600
Total Expenditures	\$267,478	\$65,260	\$142,661	\$180,345
Ending Fund Balance	\$195,086	\$365,362	\$304,461	\$362,781

City of Seagoville, Texas
Budget Summary
New Animal Shelter Project (Fund 63)

	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$0	\$0	\$2,027,836
Revenues:			
Interest		\$25,200	\$10,000
Bond Proceeds		\$1,878,000	
Other Fin Sources Bond Premium		184,819	-
Total Available Funds	\$0	\$2,088,019	\$2,037,836
Expenditures			
Capital Outlay			\$2,000,000
Underwriters Discount		\$23,256	
Bond Issuance Costs		\$36,927	
	-	60,183	2,000,000
Ending Fund Balance	\$0	\$2,027,836	\$37,836

Bond Proceeds used to provide funds for the New Animal Shelter.

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

	Actual 2021-2022	Budgeted 2022-2023	Projected 2022-2023	Adopted 2023-2024
Beginning Fund Balance	\$5,592,332	\$5,584,531	\$5,587,564	\$5,611,374
Revenues				
Interest	32,199	350	176,886	50,000
Total Revenues	\$32,199	\$350	\$176,886	\$50,000
Total Available Funds	\$5,624,531	\$5,584,881	\$5,764,450	\$5,661,374
Expenditures				
Capital Outlay	36,967	5,447,682	153,076	5,175,117
Total Expenditures	\$36,967	\$5,447,682	\$153,076	\$5,175,117
Ending Fund Balance	\$5,587,564	\$137,199	\$5,611,374	\$486,257

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





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.

Project Description	Amount
Animal Services	\$2,000,000
New Animal Shelter	

Funding Source: Bonds

City of Seagoville, Texas

Capital Expenditures

General Government

Project Description	Amount
Police Station #2	\$5,175,117
Fund 64 – New Police Station Construction	

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

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



Project Description General Fund



City of Seagoville Police Department



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

Three New Marked Chevy Tahoe Police Package Vehicles

Patrol Vehicles:

Each year we come before City Management and Finance with the need to purchase new marked vehicles for the Police Department. These requests are based on the fact that these vehicles are driven an adsorbent amount whereas miles and maintenance cost stack up. This year is no different only to the point that the Police Department is requesting to purchase:

- One new black and white Chevy Tahoe police package vehicle with the traditional graphics package.
- Two new solid colored black or white Chevy Tahoe with the subdued version of our current graphics package. These two vehicles will be equipped with inner and outer emergency lighting with no visible lightbar affixed to the top.

These vehicles will be purchased through Holiday Chevrolet and equipped by Defender Supply under the Texas Smart Buy cooperative purchasing contract # **(071A1 Series XS135PUR)**.

The Chevy Tahoe is one of three brands of preferred vehicles in the police profession at this time. Based on cost, maintenance, reliability, comfort and availability the Chevy Tahoe is our preferred choice, not to mention our current fleet of marked vehicles consists of all Chevy Tahoe. The other two are the Ford Police Interceptor S.U.V. based on the Ford Explorer body style, and the Dodge Durango S.U.V.

If approved these vehicles will be equipped and marked as our current fleet is today which includes:

Black and white paint scheme (on one, solid black or white on the other two)

- Graphics package (traditional clearly visible on one and traditional subdued on the other two). Buyboard contract # 601-19
- LED lighting as it is on the newest Tahoe for one, with inner and outer integrated lighting on the other two.
- LED spotlight
- In-Car mounted dual head radar, Buyboard contract # 608-20

- Push bumper with integrated emergency LED lighting
- Ballistic door shield inserts (front driver and front passenger)
- Panasonic semi roughed computer with locking platform
- New Watchguard 360-degree camera system
- 700 MHz radio GMRS
- Console
- Prisoner partitions front and rear
- Prisoner seat with integrated seatbelts
- Shotgun and rifle locking system
- Security vaults.

Price breakdown for (1) black and white Tahoe:

• Base price of vehicle	\$40,795.00
• Add-on emergency equipment	\$33,932.00
• Graphics, 7/800 radio, radar, camera and computer	\$15,993.04
• Total for one B/W Chevy Tahoe	\$90,720.04

Price breakdown for (2) subdued black or white Tahoe:

• Base price of vehicles	\$81,590.00 (combined)
• Add-on emergency equipment	\$51,034.36 (combined)
• Graphics, 7/800 radio, camera, and computer	\$31,611.78 (combined)
• Total for 2 subdued Chevy Tahoe P.P.V.	\$164,236.14 (combined)

Total cost for the three Chevy Tahoe police package vehicles as described above turnkey is

\$254,956.18.

Maintenance:

The vehicle maintenance line item would have to be increased by \$500.00 per vehicle to ensure funds are available for normal preventive maintenance such as oil changes, tires and brakes, all other mechanical and electrical needs would be covered under the factory or installation warranty.

Surplus:

If funding is made available for these new patrol vehicles, we will also be requesting to surplus out our current C.O.P. marked vehicle and take one of our current police fleet vehicles and purpose it as an upgraded C.O.P vehicle. The vehicle that we look to upgrade to a newer C.O.P. vehicle will be based on the number of miles on the vehicle, the amount of maintenance required to maintain the vehicle.

Project Description

Amount \$160,000

Fire

2 Chevrolet Tahoes with Fire Pkg

2 Defender Supply 2024 Chevrolet Tahoe upfitted for Asst Fire Chief/Fire Marshall



This will replace a 2005 Chevrolet Tahoe and the 2011 Crown Vic currently in operation due to the age and cost of maintenance and repairs.

Funding Source: General Fund (Fund 1)

Project Description
Streets
15 Yard Dump Truck

Amount
\$250,000



Project Description
Building Inspection & Services
15 Yard Dump Truck

Amount
\$45,171



Project Description

Streets

Blue Diamond Angle Broom & Stump grinder

Amount

\$26,891



**ANGLE BROOM
SEVERE DUTY**



Project Description

Amount

Parks

\$120,000

Pickle Ball Court (2)-CO Bruce Central Park

(4 shown in picture below)



Project Description

Parks

Soccer Goals/Stand- CO Bruce Central Park

Amount

\$38,128



Project Description

Other Park Projects

Dome post and paint to line the drive along the Bruce Way side of Central Park \$20,000

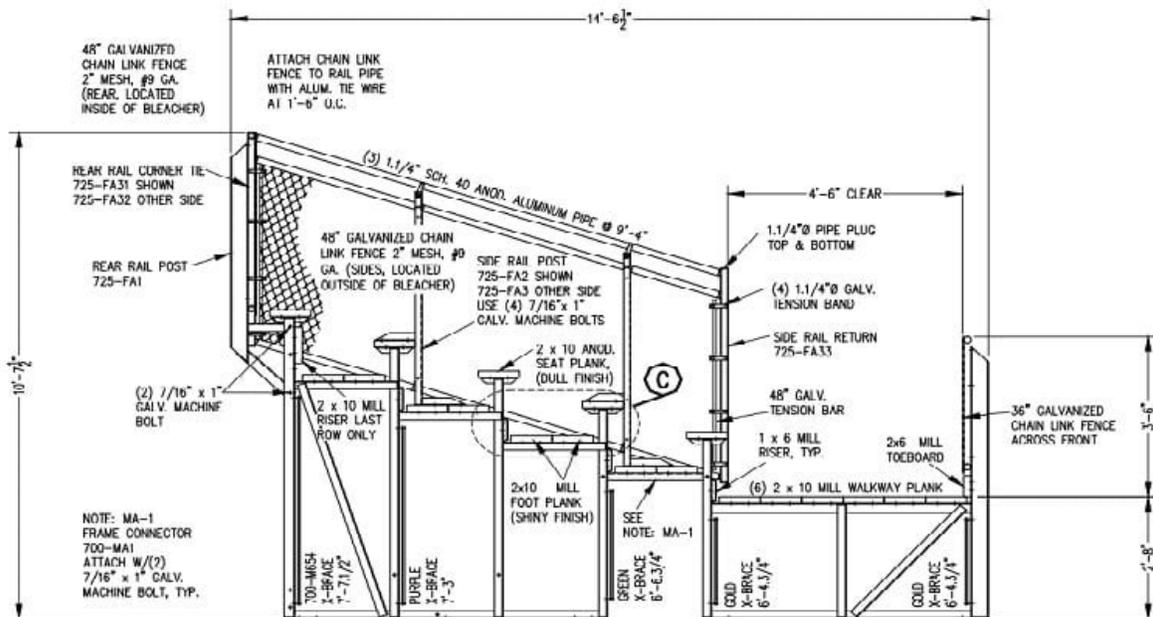
Concrete Parking lot Engineering for Bearden Park \$184,000

Asphalt Parking Lot -Petty White Park \$206,650

Bruce Park -Walking Bridge \$200,000

Project Description
Parks
Bleachers-Bearden Park

Amount
\$288,872



Capital Expenditures

Enterprise Fund: Business-type Activities

Project Description	Amount
Ard Road Pump Station Upgrade Phase#2	\$1,154,283

\$1,154,283 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

Project Description	Amount
Engineering Services – Northern Basin Interceptor System	\$4,000,000

This is to complete this project that was started in FY 2021. This project consisted of providing professional engineering services to facilitate the design study for the Northern Basin Interceptor System and for property acquisition. These interceptors are outlined in the City of Seagoville’s Wastewater Master Plan. The effort determined the right alignment for placement of the sewer line. The 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: FEMA Funds

Project Description
Equipment Acquisition – Side by Side

Amount \$23,500

This will be for inspections and driving right aways.



Project Description
Construction Inspector truck

Amount
\$43,000

New truck for the added position.





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. 24-2023**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, 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, 2023 and ending September 30, 2024; and

WHEREAS, the proposed budget has been filed with the City Secretary as required by law; and

WHEREAS, notice of a public hearing regarding the proposed budget has been duly and legally posted or published as required by law; and

WHEREAS, said public hearing was held on August 28, 2023; and

WHEREAS, after full and final consideration, it is the opinion of the Seagoville City Council that the 2023-2024 fiscal year budget as hereinafter set forth will be sufficient to provide the needed services to the City's residents and 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, for the fiscal year beginning October 1, 2023 and ending September 30, 2024, in the amount of \$44,065,175, providing a complete financial plan for the 2024 fiscal year 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, 2023 and ending September 30, 2024.

SECTION 2. That the sum of \$44,065,175 is hereby appropriated for the

payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

SECTION 3. That the expenditures during the fiscal year beginning October 1, 2023, and ending September 30, 2024 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,
2. Transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund, and
3. Invest idle funds, whether operating funds or bond funds, in accordance with the City’s Investment Policy as prescribed by the Public Funds Investment Act.

SECTION 5. All ordinances of the City of Seagoville, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

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

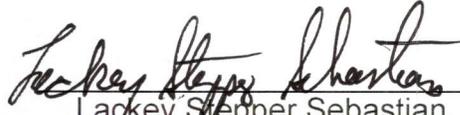
SECTION 8. This Ordinance shall take effect October 1, 2023.

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

	Aye	Nay
Lackey Stepper Sebastian, Mayor (only in event of tie)	—	—
Rick Howard, Councilmember-Place 1		
Jose Hernandez, Councilmember – Place 2		
Harold Magill, Councilmember – Place 3		
Allen Grimes, Councilmember –Place 4		
Jon Epps, Councilmember – Place 5 <i>(Absent)</i>	—	—

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 28TH DAY OF AUGUST 2023.

APPROVED:


Lackey Stepper Sebastian, Mayor

ATTEST:


Sara Egan, City Secretary

APPROVED AS TO FORM:


Victoria W. Thomas, City Attorney
4857-4953-3816, v. 1

**AN ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF SEAGOVILLE, TEXAS
ORDINANCE NO. 23-2023**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF SEAGOVILLE FOR FISCAL YEAR BEGINNING OCTOBER 1, 2023 AT CHAPTER 19 "UTILITIES", ARTICLE 19.03 "WATER AND SEWERS", DIVISION 2 "RATES AND CHARGES" BY AMENDING SECTION 19.03.061 "WATER RATES" AND SECTION 19.03.062 "SEWER RATES"; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS,

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

SECTION 1. The Code of Ordinances of the City of Seagoville, Texas, as heretofore amended, is hereby amended at Chapter 19 "Utilities", Article 19.03 "Water and Sewers", Division 2 "Rates and Charges", by repealing and replacing Section 19.03.061 "Water Rates" and 19.03.062 "Sewer Rates" to read in their entirety 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
¾" or less	\$26.94
1"	\$26.94
1.5"	\$26.94
2"	\$26.94
4"	\$26.94
6"	\$26.94
8"	\$26.94

(2) All Others:

Water Meter Size (Inches)	Rate
¾" or less	\$26.94
1"	\$40.42
1.5"	\$67.36
2"	\$67.36
3"	\$175.14
4"	\$255.97
6"	\$897.24
8" or Larger	\$1,347.17

(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	\$2.96
5,001 - 10,000 gallons	\$3.71
10,001- 15,000 gallons	\$5.71

15,001- 20,000 gallons	\$6.46
20,001 - 25,000 gallons	\$7.18
Over 25,000 gallons	\$7.95

- (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 twenty-one dollars and seventy cents (\$21.70) minimum bill, up to two thousand (2,000) gallons of water usage, plus ten dollars and forty-three cents (\$10.43) 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."

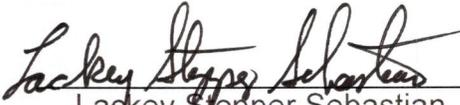
SECTION 2. All ordinances of the City of Seagoville, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. 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 4. This Ordinance shall take effect from and after its passage.

PASSED BY THE CITY COUNCIL OF THE CITY OF SEAOGVILLE, TEXAS, ON THE 28TH DAY OF AUGUST 2023.

APPROVED:



Lackey Stepper Sebastian, Mayor

ATTEST:



Sara Egan, City Secretary

APPROVED AS TO FORM:



Victoria W. Thomas, City Attorney
4885-2557-3496, v. 1

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

ORDINANCE NO. 25-2023

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING AND LEVYING AD VALOREM TAXES FOR THE TAX YEAR 2023 (FISCAL YEAR 2023 - 2024) AT A RATE OF \$0.728004 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF SEAGOVILLE AS OF JANUARY 1, 2023, 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, a public hearing was 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 2023-2024, 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 2023 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 as of January 1, 2023, a tax of \$0.728004 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) 0.095129 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) 0.632875 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. City of Seagoville ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.68 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-45.39.

SECTION 3. All ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2024. There shall be no discount for payment of taxes prior to February 1, 2024. 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, 2024, 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 2023 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 2023 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 2023 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
Lackey Stepper Sebastian, Mayor (only in event of tie)	—	—
Rick Howard, Councilmember-Place 1	1	
Jose Hernandez, Councilmember – Place 2 (Absent)	—	—
Harold Magill, Councilmember – Place 3	1	
Allen Grimes, Councilmember –Place 4	1	
Jon Epps, Councilmember – Place 5	1	

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 SEGOVILLE, TEXAS, ON THE 11TH DAY OF SEPTEMBER 2023.

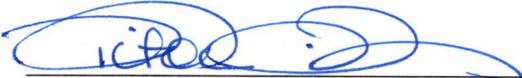
APPROVED:


Lackey Stepper Sebastian, Mayor

ATTEST:


Sara Egan, City Secretary

APPROVED AS TO FORM:


Victoria W. Thomas, City Attorney
4894-9057-8302, v. 1

RESOLUTION NO. 63-R-2023

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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 RESOLUTOIN, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Lackey Stepper Sebastian, Mayor (only in event of tie)	—	—
Rick Howard, Councilmember-Place 1		
Jose Hernandez, Councilmember – Place 2		
Harold Magill, Councilmember – Place 3		
Allen Grimes, Councilmember –Place 4		
Jon Epps, Councilmember – Place 5 (Absent)	—	—

WITH 4 VOTING "AYE" AND 0 VOTING "NAY", THIS RESOLUTION IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAOGVILLE, TEXAS, ON THE 28 DAY OF August 2023.

ATTEST:


Sara Egan, City Secretary

APPROVED:


Lackey Stepper Sebastian, Mayor

APPROVED AS TO FORM:


Victoria W. Thomas, City Attorney
4894-4943-5000, v. 1

AR 8/1/28

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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). ¹	\$ 1,093,206,157
2.	2022 tax ceilings. Counties, cities and junior college districts. 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,093,206,157
4.	2022 total adopted tax rate.	\$ 0.752687 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.	
	A. Original 2022 ARB values: \$ 162,994,809	
	B. 2022 values resulting from final court decisions: - \$ 155,042,286	
	C. 2022 value loss. Subtract B from A. ³	\$ 7,952,523
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2022 ARB certified value: \$ 61,863,110	
	B. 2022 disputed value: - \$ 38,935,343	
	C. 2022 undisputed value. Subtract B from A. ⁴	\$ 22,927,767
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 30,880,290

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,124,086,447
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2022 market value:..... \$ 37,490</p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 1,758,570</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,796,060
11.	<p>2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value:..... \$ 0</p> <p>B. 2023 productivity or special appraised value:..... - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,796,060
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 1,514,914
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,120,775,473
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 8,435,931
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 20,862
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 8,456,793
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. 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.¹¹</p> <p>A. Certified values:..... \$ 1,279,221,027</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____</p> <p>C. Pollution control and energy storage system exemption: 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>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹²..... - \$ 1,184,796</p> <p>E. Total 2023 value. Add A and B, then subtract C and D.</p>	\$ 1,278,036,231

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. 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. ¹⁴..... \$ <u>23,669,554</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. 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. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>23,669,554</u></p>	
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,301,705,785</u>
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹	\$ <u>37,582,756</u>
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$ <u>37,582,756</u>
25.	Adjusted 2023 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,264,123,029</u>
26.	2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.668984</u> /\$100 ✓
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹	\$ _____ /\$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.	2022 M&O tax rate. Enter the 2022 M&O tax rate.	\$ <u>0.678272</u> /\$100
29.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,124,086,447</u>

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 7,624,363
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&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 2022. This line applies only to tax years preceding tax year 2022. + \$ 18,631</p> <p>B. 2022 taxes in TIF. 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 2023 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2022 transferred function. 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>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 18,631</p> <p>E. Add Line 30 to 31D.</p>	\$ 7,642,994
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,264,123,029
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.604608 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 state criminal justice mandate. 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. 2022 state criminal justice mandate. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent health care expenditures. 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2022 indigent health care expenditures. 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>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. 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..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. 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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>Rate adjustment for defunding municipality. 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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.604608</u> /\$100 ✓
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>1,406,715</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.111279</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.715887</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.740943</u> /\$100 ✓

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt 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. ²⁸</p> <p>Enter debt amount \$ 1,249,822</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,249,822</p>	\$ 1,249,822
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 1,249,822
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 102.44 %</p> <p>C. Enter the 2021 actual collection rate. 100.93 %</p> <p>D. Enter the 2020 actual collection rate. 106.28 %</p> <p>E. 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%. ³¹</p>	100.93 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,238,305
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,301,705,785
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.095129 /\$100 ✓
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.836072 /\$100 ✓
D49.	<p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. 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

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 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.	Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller’s estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 1,406,715
53.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,301,705,785
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.108068 /\$100
55.	2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.668984 /\$100
56.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.668984 /\$100
57.	2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.836072 /\$100
58.	2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.728004 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,301,705,785
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2023 voter-approval tax rate, adjusted for pollution control. 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).	\$ 0.728004 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ 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 adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.705481 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.009926 /\$100
	C. Subtract B from A.....	\$ 0.695555 /\$100
	D. Adopted Tax Rate.....	\$ 0.752687 /\$100
	E. Subtract D from C.....	\$ -0.057132 /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67).....	\$ 0.845933 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.047207 /\$100
	C. Subtract B from A.....	\$ 0.798726 /\$100
	D. Adopted Tax Rate.....	\$ 0.788800 /\$100
	E. Subtract D from C.....	\$ 0.009926 /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65).....	\$ 0.836007 /\$100
	B. Unused increment rate (Line 64).....	\$ 0 /\$100
	C. Subtract B from A.....	\$ 0.836007 /\$100
	D. Adopted Tax Rate.....	\$ 0.788800 /\$100
	E. Subtract D from C.....	\$ 0.047207 /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ 0.000001 /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. 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).	\$ 0.728005 /\$100

³⁹ Tex. Tax Code §26.013(a)
⁴⁰ Tex. Tax Code §26.013(c)
⁴¹ Tex. Tax Code §26.0501(a) and (c)
⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
⁴³ Tex. Tax Code §26.063(a)(1)
⁴⁴ Tex. Tax Code §26.012(8-a)
⁴⁵ Tex. Tax Code §26.063(a)(1)

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. ⁴⁴ 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. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.604608 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,301,705,785
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.038411 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.095129 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.738148 /\$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. ⁴⁶

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. ⁴⁷

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. 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.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.752687 /\$100
74.	Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, 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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,120,775,473
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,264,123,029
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 /\$100

⁴⁶ Tex. Tax Code §26.042(b)

⁴⁷ Tex. Tax Code §26.042(f)

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. 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).	\$ <u>0.728005</u> /\$100



SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.668984 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

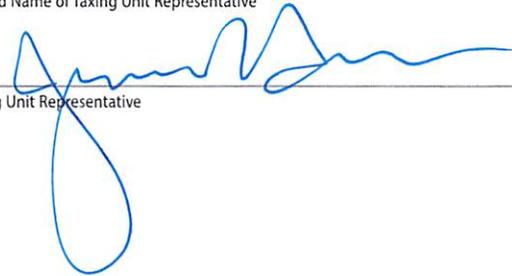
Voter-approval tax rate. \$ 0.728005 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 27

De minimis rate. \$ 0.738148 /\$100
 If applicable, enter the 2023 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 the Tax Code.⁵⁰

print here ▶ John R. Ames, PCC, CTA
 Printed Name of Taxing Unit Representative

sign here ▶ 
 Taxing Unit Representative

8/1/23
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)



City of Seagoville, Texas

Top Ten Taxpayers

2023 Tax Year

Taxpayer Name	Type of Business	2023 Assessed Value	Percentage of Total Assessed Value	Percentage of Top Ten Taxpayers to Assessed Value
OReilly Auto Parts	Distribution	45,216,750	3.53%	30.19%
YES Companies EXP2 LLC	Mobile Home Park	28,867,490	2.26%	19.28%
ONCOR Electric Delivery	Public Utility	18,335,371	1.43%	12.24%
WalMart	Retailer	17,889,660	1.40%	11.95%
Seagoville CP LLC	Property Management	9,744,000	0.76%	6.51%
Equity Development	Property Management	7,550,220	0.59%	5.04%
Villas of Seagoville	Senior Living Community	6,100,000	0.54%	4.07%
Seagoville Self Storage LP	Storage	5,244,430	0.41%	3.50%
TSCA 202 LTD	Property Management	4,960,000	0.55%	3.31%
Quality Trailer Products LLC	Retailer	5,853,510	0.46%	3.91%
TOTAL		<u>\$ 149,761,431</u>	<u>11.94%</u>	<u>100.00%</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 2024 through 2029.

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

- The base year for forecasts is the budget for FY 2024
- Inflationary factors were included in the 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 2024 through FY 2029. 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**

	FY 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$9,344,938	\$5,028,868	\$1,831,107	\$3,497,802	\$6,340,756
Revenues					
Property Tax	\$8,091,509	\$9,183,863	\$10,423,684	\$11,830,882	\$13,428,051
Sales Tax	3,443,307	3,615,473	3,796,246	3,986,059	4,185,362
Franchise Fees	654,317	660,860	667,469	674,143	680,885
Sanitation Services	1,104,000	1,120,560	1,137,368	1,154,429	1,171,745
Licenses, Permits and Fees	411,655	417,830	424,097	430,459	436,916
Court and Library Fines	318,500	321,685	324,902	328,151	331,432
Grants and Gifts	50,000	50,000	50,000	50,000	50,000
Other Revenues	16,000	15,000	15,000	15,000	15,000
Transfers In	420,136	432,740	445,722	459,094	472,867
Total Revenues	\$14,509,424	\$15,818,011	\$17,284,489	\$18,928,216	\$20,772,257
Total Available Funds	\$23,854,363	\$20,846,878	\$19,115,596	\$22,426,019	\$27,113,013
Expenditures					
General Government	1,489,988	1,534,688	1,580,728	1,628,150	1,676,995
Public Safety	7,965,898	8,204,875	8,451,021	8,704,552	8,965,688
Community Services	1,644,353	1,693,684	1,744,494	1,796,829	1,850,734
Community Development	1,976,793	2,036,097	2,097,180	2,160,095	2,224,898
Debt Service	67,500	67,500	67,500	67,500	67,500
Non-Departmental	541,600	568,680	597,114	626,970	658,318
City Manager Directed	5,000	25,000	35,000	35,000	40,000
Reserve for Capital Expenditures	6,700	7,370	8,107	8,918	9,809
Total Operations	\$13,697,832	\$14,137,893	\$14,581,144	\$15,028,013	\$15,493,942
Transfers	\$ 647,233	\$ 666,650	\$ 686,649	\$ 707,249	\$ 728,466
Increase (Decrease) in Fund Balance	\$164,359	\$1,013,468	\$2,016,695	\$3,192,954	\$4,549,848
One Time Use of Fund Balance	\$ 4,480,430	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Ending Fund Balance	\$5,028,868	\$5,692,335	\$3,497,802	\$6,340,756	\$10,540,605
Required Fund Balance (60 Days)	\$2,358,093	\$1,831,107	\$1,877,469	\$1,926,010	\$1,994,433
Amount over Required Fund Balance	\$2,670,775	\$3,861,228	\$1,620,333	\$4,414,746	\$8,546,172

REVENUES

Property Taxes

- In FY 2024, the property tax valuation base is \$1,279,221,027. 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 10%, 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 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Beginning Unrestricted Net Asset Balance	\$7,277,461	\$6,427,335	\$6,310,091	\$6,285,312	\$6,374,862
Revenues					
Water Services	\$4,243,760	\$4,371,073	\$4,502,205	\$4,637,271	\$4,776,389
Waste Water Service	4,382,272	4,513,740	4,649,152	4,788,627	4,932,286
Other Income	399,250	419,213	440,173	462,182	485,291
Total Revenues	\$9,025,282	\$9,304,025	\$9,591,530	\$9,888,080	\$10,193,966
Total Available Funds	\$16,302,743	\$15,731,360	\$15,901,621	\$16,173,392	\$16,568,828
Expenditures					
Operating and Debt Expenses:					
Administrative	\$331,582	\$341,529	\$351,775	\$362,329	\$373,198
Water	\$3,011,313	\$3,101,652	\$3,194,702	\$3,290,543	\$3,389,259
Sewer	\$3,320,918	\$3,420,546	\$3,523,162	\$3,628,857	\$3,737,722
Customer Service	\$309,239	\$318,516	\$328,072	\$337,914	\$348,051
Non-Departmental	\$181,761	\$187,214	\$192,830	\$198,615	\$204,574
Tuition Reimbursement Program					
Transfers Out	\$365,536	\$376,502	352,304	352,304	352,304
Debt	500,276	497,310	495,464	449,968	450,000
Total Operations/Debt	\$8,020,625	\$8,243,269	\$8,438,309	\$8,620,529	\$8,855,109
Capital Outlay:					
Transfer to Equipment Replacement	68,000	68,000	68,000	68,000	68,000
Water & Sewer Rate Study	16,000	-	-	-	-
Service Area Annual Condition Assessment	110,000	110,000	110,000	110,000	110,000
Ard Road Pump Station Upgrades	1,154,283				
Reserved for Smart Meter Acquisition					
Capital Projects	506,500	1,000,000	1,000,000	1,000,000	1,000,000
	1,854,783	1,178,000	1,178,000	1,178,000	1,178,000
Total Expenditures and Capital	9,875,408	9,421,269	9,616,309	9,798,529	10,033,109
Ending Unrestricted Net Asset Balance	\$6,427,335	\$6,310,091	\$6,285,312	\$6,374,862	\$6,535,719
<i>1 day of operations</i>	<i>\$21,974</i>	<i>\$22,584</i>	<i>\$23,119</i>	<i>\$23,618</i>	<i>\$24,261</i>
<i>Days of Reserve Balance</i>	<i>292.5</i>	<i>279.4</i>	<i>271.9</i>	<i>269.9</i>	<i>269.4</i>

WATER AND SEWER FUND: FIVE-YEAR FORECAST

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

REVENUES

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

EXPENDITURES

Personnel Costs

- No increase in staff projected
- Wages are projected to increase 3%
- Medical insurance premiums are projected to increase 10%, 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 2024 Adopted	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected	FY 2028 Projected
Beginning Fund Balance	\$60,112	\$29,210	\$29,210	\$29,210	\$29,210
Revenues					
Property Tax	\$1,218,910	\$1,256,568	\$1,259,781	\$1,259,313	\$1,242,953
Interest Income	10	25	25	25	25
Total Revenues	\$1,218,920	\$1,256,593	\$1,259,806	\$1,259,338	\$1,242,978
Total Available Funds	\$1,279,032	\$1,285,803	\$1,289,016	\$1,288,548	\$1,272,188
Expenditures					
Bond Principal	690,500	780,000	805,000	826,250	836,250
Interest on Bonds	557,572	474,843	453,056	431,338	404,978
Paying Agent Fees	1,750	1,750	1,750	1,750	1,750
Total Expenditures	\$1,249,822	\$1,256,593	\$1,259,806	\$1,259,338	\$1,242,978
Total Transfers	-	-	-	-	-
Ending Fund Balance	\$29,210	\$29,210	\$29,210	\$29,210	\$29,210
Tax Rate	0.095129	0.095129	0.095129	0.095129	0.095129
Assessed Valuation	1,279,221,027	1,323,993,763	1,370,333,545	1,418,295,219	1,467,935,551
Estimated Increase in Assessed Valuations	3.5%	3.5%	3.5%	3.5%	3.5%

DEBT SERVICE FUND: FIVE-YEAR FORECAST

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