# CITY OF SEAGOVILLE, TEXAS
# ANNUAL OPERATING BUDGET
# OCTOBER 1, 2013– SEPTEMBER 30, 2014

Seagoville

**City of Seagoville, Texas**

# Annual Operating Budget

October 1, 2013 – September 30, 2014

This Budget will raise more revenue from property taxes than last year's budget by an amount of $91,066.

***Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:***

1. This budget will raise more revenue from property taxes than last year's budget by an amount of $91,066

2. The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:
   a. Mayor Harold Magill – *does not vote per Charter Section 3.01 (a)*
   b. Mayor Pro Tem Dennis Childress - Aye
   c. Terri Ashmore - Aye
   d. Bill Chambliss - Aye
   e. Lee Landess - Aye
   f. Peggy Day - Aye

3. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

| Calculated Rates | FY 2013 | FY 2014 |
|---|---|---|
| Adopted Rate | 0.69085 | 0.71379 |
| Effective Tax Rate | 0.704919 | 0.693794 |
| Effective Maintenance & Operations (M&O) Tax Rate | 0.671787 | 0.672955 |
| Debt Tax Rate | 0.019066 | 0.020839 |
| Rollback Tax Rate | 0.746284 | 0.762511 |

4. Fiscal Year 2014 City debt obligations secured by property taxes is $2,176,667.

City of Seagoville, Texas
Annual Operating Budget
October 1, 2013 – September 30, 2014
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Seagoville

# City of Seagoville, Texas
# Readers Guide
# FY 2013-2014 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 2014 budget. It discusses the overall provisions of the FY 2014 budget and provides a budget in brief summary. Immediately following the budget message is a schedule linking the City's long term goals to the FY 2014 department goals.

## Policies

This section highlights the budget calendar and the policies underlying the development of the FY 2013-2014 budget

- Budget Calendar
- City Budget Policies
- Basis of Budget and Accounting
- Financial Policies
- Long Term Financial Strategy

## Financial Analysis

This section contains a comprehensive overview of the City's financial position

- Schedule of Authorized Positions – a listing of budgeted positions by fund and department.
- Fund Structure – this document illustrates and explains the fund type and account groups utilized by the City of Seagoville. A companion document compares the measurement focus and budgetary basis/basis of accounting employed by the City's fund types and account groups.
- Combined Fund Summary – provides estimated beginning fund equity balances, summary totals of proposed revenues, expenditures, transfers in (out) and estimated ending fund equity balances at September 30, 2013 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2011-12, Projected FY 2012-13 and Adopted FY 2013-14
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2013
- Changes in Fund Balances – All Funds Actual FY 2012

## Financial Analysis (continued)

- Explanation of Changes in Fund Balance – Actual FY 2012, Projected FY 2013 and Adopted FY 2014
- Trend Analysis of Major Revenues – graphically illustrates changes in the City's major revenues of service charges, property, sales and franchise taxes. This document also explains the underlying reasons for the changes.
- Revenue Summary by Major Type – All Funds
- Revenue Summary by Fund
- Three Year Comparison of Major Expenditures – graphically illustrates changes in expenditures by major fund type. This document also explains the underlying reasons for the changes.
- Expenditure Summary by Fund
- Expenditure Summary by Function – All Funds

## General Fund

This section of the budget contains the following:

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

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

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

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

# City of Seagoville, Texas
# Readers Guide
# FY 2013-2014 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:

- Statement of Revenues, Expenditures and Changes in Available Financial Resources – an expanded view of financial data presented in the Budget Summary by Fund Type in the Financial Analysis section.

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

## All Other Funds

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

## Appendix

Contains the following documents

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

Please contact the City's Finance department for questions related to the FY2014 budget document at 972-287-6800.

**Dallas County**


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

## POPULATION

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

## INCENTIVES

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

## TRANSPORTATION

**AIR SERVICE**

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

**FREIGHT CARRIERS**

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

**RAIL SERVICE**

| | |
|---|---|
| **Provider:** | None |
| **Dallas Logistics Hub** | 15 miles |

## TAXATION

**TAX RATE(PER $100 ASSESSED VALUE) – Oct. 2012**

| | |
|---|---|
| **Dallas County:** | $0.243100 |
| **Seagoville, City:** | 0.690853 |
| **Dallas ISD:** | 1.290347 |
| **Special Districts: (Hospital, College, etc.)** | 0.38067 |
| **TOTAL:** | $2.604970 |

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

## WAGE DATA

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

## GOVERNMENT, CITY

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

## UTILITIES

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

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

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

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

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

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

## EDUCATION

**DALLAS ISD**

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

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

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

| | |
|---|---|
| **State Industrial Job Training:** | Yes |
| **Vocational Program:** | Yes |

## COMMUNITY INFORMATION

**HEALTH CARE**

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

**MEDIA**

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

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

## COMMUNITY INFORMATION (cont'd)

**RECREATION**

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

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

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

**CLIMATE**

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

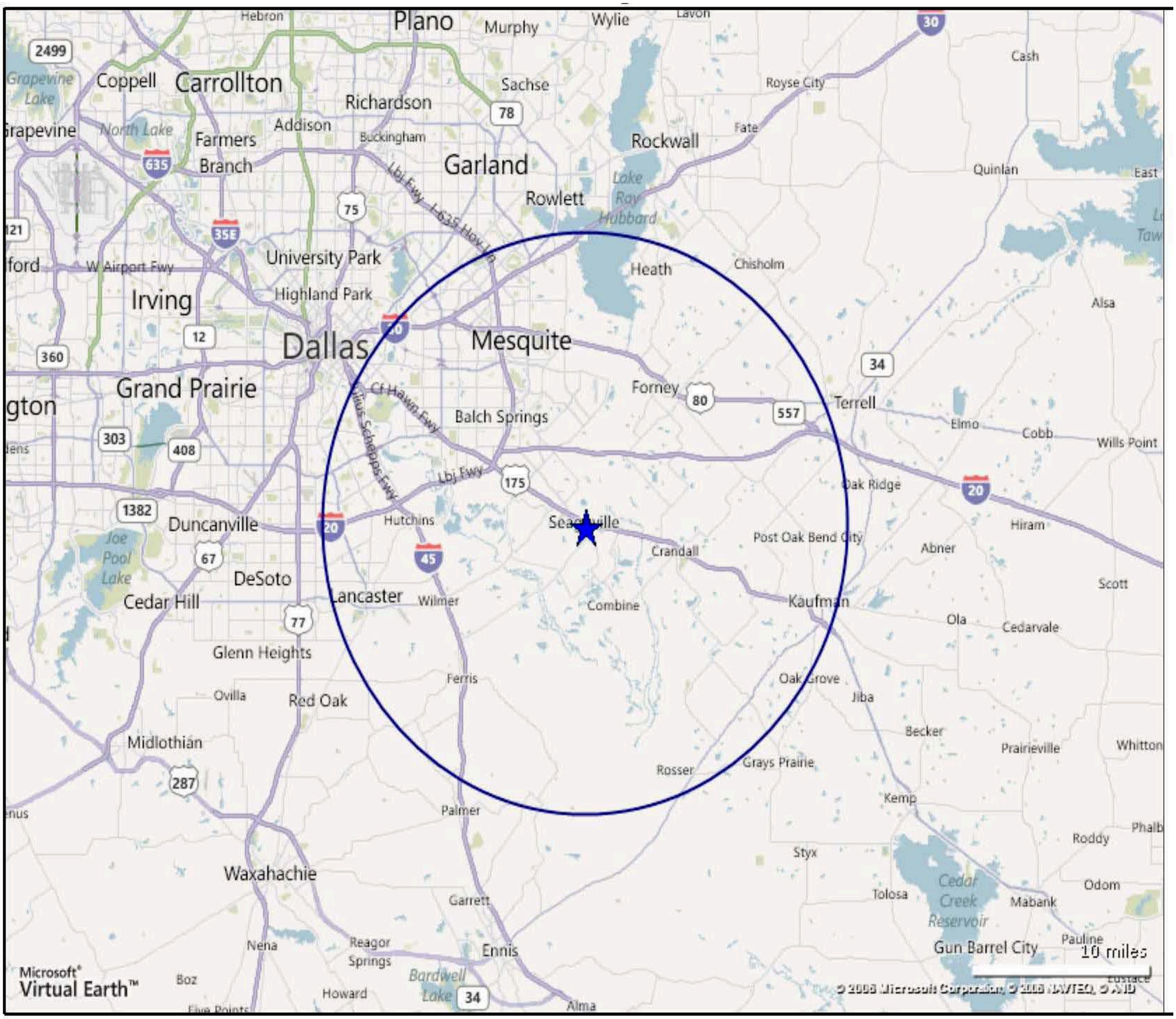
**FINANCE**

American National Bank
Home Bank
WoodForest Bank

## MAJOR AREA EMPLOYERS

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

# *SEAGOVILLE, TEXAS*

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# History Of Seagoville

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

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

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

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

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

# Citation

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

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

# City of Seagoville, Texas

Principal City Officials

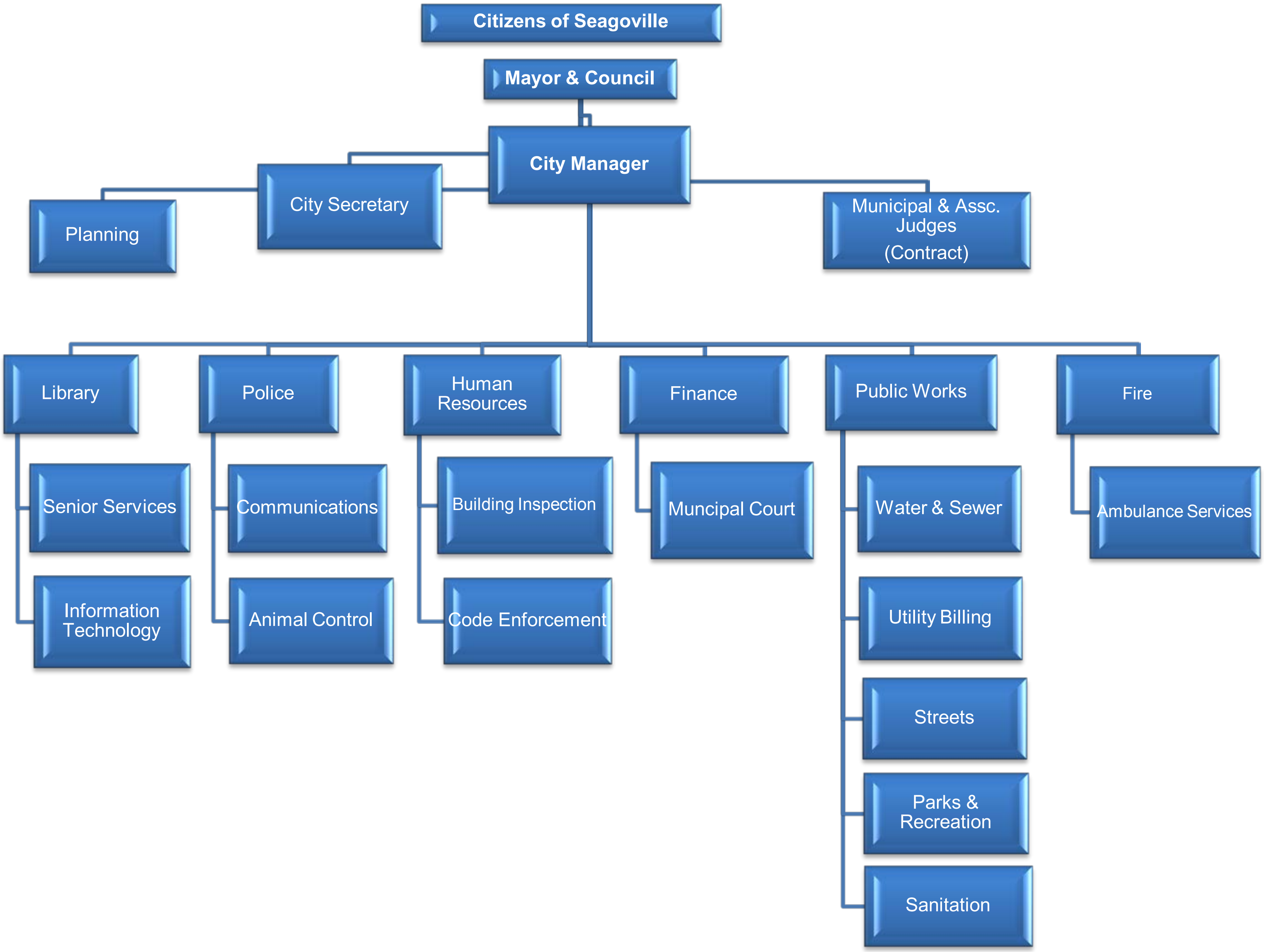
2013 - 2014

**City Council**

| | | |
|---|---|---|
| Harold Magill | Mayor | Term Expires May, 2015 |
| Bill Chambliss | Council Member, Place 1 | Term Expires May, 2014 |
| Terri Ashmore | Council Member, Place 2 | Term Expires May, 2015 |
| Lee Landess | Council Member, Place 3 | Term Expires May, 2014 |
| Dennis Childress | Mayor Pro-Tem, Place 4 | Term Expires May, 2015 |
| Peggy Day | Council Member, Place 5 | Term Expires May, 2014 |

**City Executive Staff**

| | |
|---|---|
| Larry Graves | City Manager |
| Patrick Harvey | Finance Director |
| Pat Stallings | Police Chief |
| Tommy Lemond | Fire Chief |
| Cindy Brown | Human Resources/Risk Mgmt Director |
| Dara Crabtree | City Secretary |
| Liz Gant | Library Director |
| Jim Berman | Public Works Director |


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

GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished Budget Presentation Award*

**PRESENTED TO**

**City of Seagoville**

**Texas**

For the Fiscal Year Beginning

**October 1, 2012**

Christopher P Morrill

President

Jeffrey R. Esser

Executive Director

# Memorandum

**To:** Mayor and City Council
**From:** Larry Graves, City Manager
**Subject:** FY 2013-2014 Proposed Budget
**Date**: July 30, 2013

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As provided for in the City Charter, transmitted herewith is the City Manager's proposed FY 2013-2014 Operating Budget. This budget document represents the sources of revenue and the plan for expenditures by program area for the fiscal year beginning October 1, 2013 and ending on September 30, 2014.

## Mission Statement and Focus Areas

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

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

## Major Policy Issues

Many issues were considered in developing this budget such as, conservative revenue estimates based on a static local economic outlook, controlling operational costs wherever possible, and continuation of the same level of services to the community. These issues represent the challenges that the City of Seagoville will face both in the coming year and the foreseeable future. These issues are similar to those existing in building the fiscal year 2013 budget.

## Current Year Challenges

In building the fiscal year 2014 budget, City staff encountered challenges along the way. Some of the challenges are listed below:

- Stagnant assessed property valuations

- Slow local job creation
- Unfunded federal mandates
- Rising operating costs
- Infrastructure and facility capital needs

**Budget Assumptions**

Assumptions taken into consideration when building the fiscal year 2014 budget include:

- Utilizes a two cent property tax rate increase to an appraised valuation of $459,726,300. This increase will raise more revenue from property taxes than last year's budget by an amount of $91,066.
- Applies a Council approved storm water fee of $.50 per impervious surface area to properties in the City, generating approximately $25,000 in revenue.
- An increase in the water/sewer rates in the amount of $7.16 monthly and $13.01 monthly to the average monthly user of 5,000 gallons and 10,000 gallons, respectively. The increased rates are estimated to yield an additional $222,563 in water revenues and an additional $397,666 in sewer revenues.
- An increase of 5% to uniformed personnel salaries ($91,227) and a 3% increase in salaries to civilian staff ($67,608). No additions to staff are provided in this budget.

**Budget Provisions**

The fiscal year 2014 budget accomplishes the following:

- Uses $183,724 in fund balance reserve to provide resources for debt service on general government debt.
- Provides resources in the amount of $32,200 to enable City's public safety operations to upgrade a server, replace workstations and in-car laptops to support upgrades required by the Sam Houston State University records management software (CRIMES) and the Criminal Justice Information System (CJIS)
- Provides $582,170 in funding for repairing the Cain Street water tower.

**Long Term Issues**

Due to resource constraints, the city does not have a formal long term planning process. However, in the process of building the fiscal year 2014 budget, a number of long term issues were identified.

- The City has identified over $35 million in needed street reconstruction and repair

- The current police facility is in need of expansion
- The current fire station is nearing the end of its useful life

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

**Budget in Brief**

| | | | |
|---|---|---|---|
| **October 1, Estimated Fund Balance** | | $ | 4,934,148 |
| **Revenues** | | | |
| Property Taxes | 3,291,316 | | |
| Sales and Other Taxes | 1,988,352 | | |
| Franchises | 602,500 | | |
| Licenses and Permits | 143,528 | | |
| Intergovernmental | 25,000 | | |
| Service Charges | 5,513,425 | | |
| Fines | 297,000 | | |
| All Other | 21,350 | | |
| **Total Revenues** | | | 11,882,471 |
| Total Funds Available | | | 16,816,619 |
| **Expenditures** | | | |
| Provide Quality Safety Services | 4,154,459 | | |
| Open, Transparent and Accountable Governance and Business Services | 1,674,056 | | |
| Provide Quality Leisure Services | 550,380 | | |
| Support Economic and Community Development Initiatives | 1,096,814 | | |
| Infrastructure Operations and Maintenance | 4,981,122 | | |
| Retain, Attract and Develop Quality Employees | 149,562 | | |
| **Total Expenditures** | | | 12,606,393 |
| **September 30, Estimated Fund Balance** | | $ | 4,210,226 |

**Budget Document Organization**

This budget document is formulated to highlight the goals, operational objectives and performance measures for every department by fund. The City received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for the fiscal year beginning September 1, 2012. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

The award is valid for one year only. We believe our current budget document continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award. We will be submitting it for fiscal year 2014.

**CONCLUSION**

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

Respectfully,

| | |
|---|---|
| Larry Graves | Patrick Harvey |
| City Manager | Director of Finance |

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

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

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

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

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

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

# FY 2013 BUDGET CALENDAR

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

# City of Seagoville, Texas
# Budget Policies

- A comprehensive annual budget will be prepared for all funds expended by the City.

- Appropriations lapse at year-end and may not be carried over to the following fiscal year. Multi-year capital projects will be funded by bond proceeds and have annually adopted budgets.

- The budget will be prepared in a clear manner to facilitate understanding by the citizens.

- All public hearings on the proposed budget and all budget workshops shall be open to the public.

- Copies of the proposed budget will be available to citizens in the City Public Library and the City Secretary's office will have copies available for review.

- The City Manager, prior to August 1st of each year, shall prepare and submit the budget, covering the next fiscal year, to the Council, which shall contain the below information. In preparing the budget, each employee, officer, board and department shall assist the City Manager by furnishing all necessary information.

    1. The City Manager's budget message shall outline the proposed financial policies for the next year with explanations of any change from previous years in expenditures and any major changes of policy and complete statement regarding the financial conditions of the City.
    2. An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluation for the ensuing year.
    3. A carefully itemized list of proposed expenses by office, department, agency, employee and project for the budget year, as compared to actual expenses of the last ended fiscal year, and the present year-to-date.
    4. A description of all outstanding bond indebtedness, showing amount, purchaser, date of issue, rate of interest, and maturity date, as well as any other indebtedness which the City had incurred and which has not been paid.
    5. A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provisions for financing.

- The budget will provide for adequate maintenance of capital assets and or their orderly replacement.

- The responsibility of preparing and administering the budget belongs to the City Manager.

- A balanced budget is always required provided fund balances on hand in excess of City policy shall be considered part of the resources available for the purpose of ensuring a balanced budget each year.

- Prior to October 1, the budget is legally enacted by the City Council through passage of an ordinance.

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

# City of Seagoville, Texas
# Basis of Budgeting and Accounting

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

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

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

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

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

# City of Seagoville
# Financial Policies

## Purpose Statement

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

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

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

## Accounting, Auditing and Financial Reporting

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

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

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

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

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

## Internal Controls

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

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

## Fiscal

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

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

**Capital Assets –** Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets will be reasonably safeguarded, properly accounted for and prudently used. The capital asset inventory will be updated regularly.

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

## Financial Condition and Reserve

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

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

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

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

## Revenue Management

**Revenue Diversification –** A diversified and stable revenue system is 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. The City conducts a rate study every five years.

<u>**Expenditure Control**</u>

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

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

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

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

## Capital Financing and Debt Management

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

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

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

- **Make Trade-Offs**
  Do not initiate major new services without either
  -ensuring that revenue to pay for the service can be sustained over time, or
  -making trade-offs of existing services.

- **Do It Well**
  If the City cannot deliver a service well, the service will not be provided at all.

- **Use Unexpected One-Time Revenues for One-Time Costs or Reserves**

- **Invest in Employees**
  The City will invest in employees and provide resources to maximize their productivity.

- **Contract In/Contract Out**
  Consider alternative service delivery to maximize efficiency and effectiveness.

- **Selectively Recover Costs**
  On a selective basis, have those who use a service pay the full cost.

- **Recognize the Connection Between the Operating Budget and the Capital Budget**

- **What Should the City Do in the Following Year's Budget When the Financial Outlook is Positive?**
  -Assess the situation
  -Maintain adequate reserves
  -Use one-time revenues only for one-time expenses
  -Use recurring revenue for recurring costs or one-time expenses
  -Stay faithful to City goals over the long run
  -Think carefully when considering revenue cuts
  -Think long term

- **What should the City Do Every Year, Whether the Financial Outlook is Positive or Negative?**
  -Increase operating cost recovery
  -Pursue cost sharing

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

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

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

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

# Authorized Positions

| DEPT. | DEPARTMENT/TITLE | Actual 2011-2012 FT PERM. | PT PERM. | PT TEMP. | FTE's | Projected 2012-2013 FT PERM. | PT PERM. | PT TEMP. | FTE's | Budget 2013-2014 FT PERM. | PT PERM. | PT TEMP. | FTE's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2 | ***City Manager*** | | | | | | | | | | | | |
| | City Manager | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Administrative Assistant to the City Manager* | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 3 | ***City Secretary*** | | | | | | | | | | | | |
| | City Secretary | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 4 | ***Finance Department*** | | | | | | | | | | | | |
| | Director of Finance | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Senior Accountant | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Finance Technician | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 5 | ***Animal Control*** | | | | | | | | | | | | |
| | Animal Control Mgr/PoliceOfficer | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Animal Shelter Attendant | 0.00 | 1.00 | 0.00 | 0.50 | 0.00 | 1.00 | 0.00 | 0.50 | 0.00 | 1.00 | 0.00 | 0.50 |
| 6 | ***Building Inspection/Building Services/Code Enforcement*** | | | | | | | | | | | | |
| | Chief Building Official | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Building Maintenance Technician | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Code Enforcement Officer | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 |
| 8 | ***Police Department*** | | | | | | | | | | | | |
| | Chief of Police | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Captain | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Sergeant | 5.00 | 0.00 | 0.00 | 5.00 | 5.00 | 0.00 | 0.00 | 5.00 | 5.00 | 0.00 | 0.00 | 5.00 |
| | Police Officer | 14.00 | 0.00 | 0.00 | 14.00 | 16.00 | 0.00 | 2.00 | 16.70 | 16.00 | 0.00 | 2.00 | 16.70 |
| | Crossing Guard | 0.00 | 0.00 | 2.00 | 0.30 | 0.00 | 0.00 | 2.00 | 0.30 | 0.00 | 0.00 | 2.00 | 0.30 |
| 9 | ***Planning Department*** | | | | | | | | | | | | |
| | Planning Technician | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 11 | ***Fire Department*** | | | | | | | | | | | | |
| | Fire Chief | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Captain | 3.00 | 0.00 | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| | Lieutenant | 3.00 | 0.00 | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| | Fire Fighter | 12.00 | 1.00 | 0.00 | 13.00 | 12.00 | 1.00 | 0.00 | 13.00 | 12.00 | 1.00 | 0.00 | 13.00 |
| 12 | ***Municipal Court*** | | | | | | | | | | | | |
| | Court Administrator | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Court Clerk | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 13 | ***Library*** | | | | | | | | | | | | |
| | Library Director | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Library Assistant | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Library Clerk | 0.00 | 2.00 | 0.00 | 1.00 | 0.00 | 2.00 | 0.00 | 1.00 | 0.00 | 2.00 | 0.00 | 1.00 |
| 14 | ***Senior Center*** | | | | | | | | | | | | |
| | Senior Center Manager | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Outreach Worker | 0.00 | 1.00 | 0.00 | 0.50 | 0.00 | 1.00 | 0.00 | 0.50 | 0.00 | 1.00 | 0.00 | 0.50 |
| | Food Server | 0.00 | 1.00 | 0.00 | 0.33 | 0.00 | 1.00 | 0.00 | 0.33 | 0.00 | 1.00 | 0.00 | 0.33 |
| | Building Maintenance Worker | 0.00 | 1.00 | 0.00 | 0.50 | 0.00 | 1.00 | 0.00 | 0.50 | 0.00 | 1.00 | 0.00 | 0.50 |
| | Driver/Clerk | 1.00 | 1.00 | 0.00 | 2.00 | 1.00 | 1.00 | 0.00 | 2.00 | 0.00 | 0.25 | 0.00 | 0.25 |
| 15 | ***Street Department*** | | | | | | | | | | | | |
| | Supervisor* | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Crew Leader* | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Maintenance Worker** | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 |
| | Maintenance Apprentice - Temp (Summer)* | 0.00 | 0.00 | 1.00 | 0.25 | 0.00 | 0.00 | 1.00 | 0.25 | 0.00 | 0.00 | 1.00 | 0.25 |
| 17 | ***Support Services*** | | | | | | | | | | | | |
| | Communications Supervisor | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Technicians | 7.00 | 1.00 | 0.00 | 7.75 | 7.00 | 1.00 | 3.00 | 7.75 | 7.00 | 1.00 | 3.00 | 7.75 |
| 18 | ***Parks Department*** | | | | | | | | | | | | |
| | Director of Parks and Recreation* | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Supervisor* | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Maintenance Worker | 2.00 | 0.00 | 0.00 | 2.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Maintenance Apprentice - Temp (Summer) | 0.00 | 0.00 | 1.00 | 0.25 | 0.00 | 0.00 | 1.00 | 0.25 | 0.00 | 0.00 | 1.00 | 0.25 |
| 22 | ***Communications /IT*** | | | | | | | | | | | | |
| | Director of Communications & Info. Services* | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 23 | ***Human Resources*** | | | | | | | | | | | | |
| | Director of HR/Risk Management | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | **General** | **77.00** | **9.00** | **4.00** | **83.38** | **77.00** | **9.00** | **9.00** | **84.08** | **76.00** | **8.25** | **9.00** | **82.33** |

# Authorized Positions

| DEPT. | DEPARTMENT/TITLE | Actual 2011-2012 FT PERM. | PT PERM. | PT TEMP. | FTE's | Projected 2012-2013 FT PERM. | PT PERM. | PT TEMP. | FTE's | Budget 2013-2014 FT PERM. | PT PERM. | PT TEMP. | FTE's |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5 | ***W & S Administrative*** | | | | | | | | | | | | |
| | Director of Public Works | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Field Operations Superintendent | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Public Works Clerk | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| 10 | ***Water Services Department*** | | | | | | | | | | | | |
| | Public Works Superintendent**** | | | | | | | | | 1.00 | 0.00 | 0.00 | 1.00 |
| | Crew Leader* | 1.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Water Supervisor* | | | | | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Maintenance Worker | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 |
| | Meter Service Technician*** | 2.00 | 0.00 | 0.00 | 2.00 | 2.00 | 0.00 | 0.00 | 2.00 | | | | |
| 20 | ***Sewer Services Department*** | | | | | | | | | | | | |
| | Public Works Superintendent**** | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | | | | |
| | Water Supervisor* | 1.00 | 0.00 | 0.00 | 1.00 | | | | | | | | |
| | Sewer Supervisor | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Maintenance Worker | 2.00 | 0.00 | 0.00 | 2.00 | 3.00 | 0.00 | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| 30 | ***Customer Service Department*** | | | | | | | | | | | | |
| | Customer Service Manager | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | 1.00 |
| | Cashier/Receptionist | 2.00 | 0.00 | 0.00 | 2.00 | 3.00 | 0.00 | 0.00 | 3.00 | 3.00 | 0.00 | 0.00 | 3.00 |
| | Meter Service Technician*** | | | | | | | | | 2.00 | 0.00 | 0.00 | 2.00 |
| | **Water and Sewer** | **15.00** | **0.00** | **0.00** | **15.00** | **17.00** | **0.00** | **0.00** | **17.00** | **18.00** | **0.00** | **0.00** | **18.00** |
| | **Total** | **92.00** | **9.00** | **4.00** | **98.38** | **94.00** | **9.00** | **9.00** | **101.08** | **94.00** | **8.25** | **9.00** | **100.33** |

* Authorized, but not funded in FY 2014

** Only one position is funded in FY 2014

**CITY OF SEAGOVILLE, TEXAS**
**FUND STRUCTURE**

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

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

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

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

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

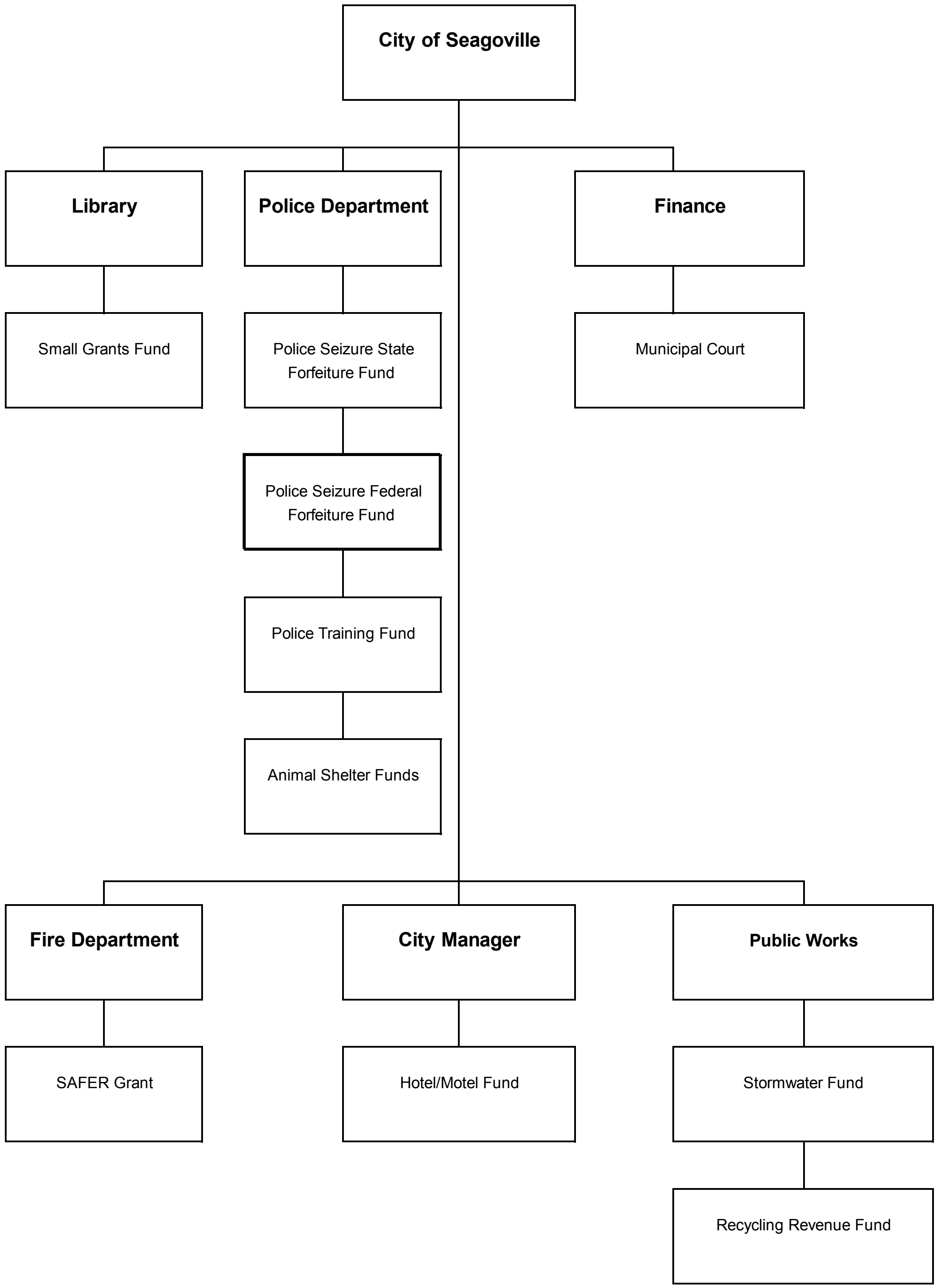
A detailed description of the individual funds can be found in the glossary in the appendix section of the budget document.

# CITY OF SEAGOVILLE, TEXAS
## FUND STRUCTURE
## FY 2013-14

| | Measurement Focus | | Budgetary Basis/ Basis of Accounting | |
|---|---|---|---|---|
| | Flow of Current Financial Resources | Flow of Economic Resources | Modified Accrual | Full Accrual |
| **I. Governmental Funds:** | | | | |
| General | x | | x | |
| **Special Revenue Funds:** | | | | |
| Police State Forfeiture | x | | x | |
| Police Federal Forfeiture | x | | x | |
| Small Grants | x | | x | |
| Municipal Court | x | | x | |
| Hotel/Motel | x | | x | |
| Municipal Court Security | x | | x | |
| SAFER Grant | x | | x | |
| Revenue Recycling | x | | x | |
| Police Grants | x | | x | |
| Animal Shelter Operations | x | | x | |
| Animal Shelter Building | 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 |
|---|---|---|---|
| **General Government** | | | |
| City Council | x | | |
| City Manager | x | x | |
| City Secretary | x | | |
| Information Technology | x | | |
| Human Resources | x | | |
| Finance | x | x | |
| **Public Safety** | | | |
| Police | x | x | |
| Fire | x | x | |
| EMS | x | | |
| Support Services | x | | |
| Animal Control | x | | |
| **Community Services** | | | |
| Municipal Court | x | | |
| Library | x | x | |
| Senior Center | x | | |
| Sanitation | x | | |
| **Community Development** | | | |
| Building Services/Code Enforcement | x | x | |
| Streets | x | | |
| Parks | x | | |
| Planning | x | | |
| **Utilities** | | | |
| Administrative | | | x |
| Water | | | x |
| Sewer | | | x |
| Customer Service | | | x |

# City of Seagoville, Texas
# Special
# Revenue Funds
# Overview



# City of Seagoville
## Combined Fund Summary
### FY 2013-2014

| Fund Type and Name | October 1 Estimated Fund Balance | Total Receipts | Total Funds Available | Total Expenditures | Transfers In (Out) | September 30 Estimated Fund Balance |
|---|---|---|---|---|---|---|
| **Governmental Fund Types** | | | | | | |
| *General Operating Funds* | | | | | | |
| General Fund | 1,910,551 | 7,036,946 | 8,947,497 | 7,257,064 | 220,118 | 1,910,551 |
| | *1,910,551* | *7,036,946* | *8,947,497* | *7,257,064* | *220,118* | *1,910,551* |
| *Debt Service Funds* | | | | | | |
| General Obligation Debt Service | 184,183 | 96,150 | 280,333 | 279,874 | - | 459 |
| | *184,183* | *96,150* | *280,333* | *279,874* | *-* | *459* |
| *Special Revenue Funds* | | | | | | |
| Police State Forfeiture | 697 | 30,000 | 30,697 | 30,697 | - | - |
| Police Federal Forfeiture | 1,582 | - | 1,582 | - | - | 1,582 |
| Small Grants Fund | 9,663 | 1,750 | 11,413 | 1,750 | - | 9,663 |
| Municipal Court Fund | 42,197 | 13,000 | 55,197 | 14,700 | - | 40,497 |
| Hotel Motel Fund | 4,789 | 15,000 | 19,789 | 16,000 | - | 3,789 |
| SAFER Grant Fund | 1,460 | - | 1,460 | - | - | 1,460 |
| Revenue Recycle Fund | 1,431 | 1,500 | 2,931 | 1,200 | - | 1,731 |
| Animal Shelter Operations | 6,034 | 3,000 | 9,034 | 3,000 | - | 6,034 |
| Animal Shelter Building | 4,419 | - | 4,419 | - | - | 4,419 |
| Police Training Fund | 1,870 | 3,700 | 5,570 | 3,900 | - | 1,670 |
| Storm Water Fund | 53,150 | 25,000 | 78,150 | 52,100 | | 26,050 |
| | *127,293* | *92,950* | *220,243* | *123,347* | *-* | *96,896* |
| *Capital Projects Funds* | *66,743* | *250* | *66,993* | *-* | *-* | *66,993* |
| **Total Governmental Fund Types** | 2,288,769 | 7,226,296 | 9,515,065 | 7,660,285 | 220,118 | 2,074,898 |
| **Business-Type Activities** | | | | | | |
| *Water and Sewer Funds* | | | | | | |
| Water and Sewer Operating Fund | 2,645,378 | 4,656,175 | 7,301,553 | 4,946,108 | (220,118) | 2,135,327 |
| **Total Business-Type Activities** | 2,645,378 | 4,656,175 | 7,301,553 | 4,946,108 | (220,118) | 2,135,327 |
| **Total All Operating Funds** | 4,934,148 | 11,882,471 | 16,816,619 | 12,606,393 | - | 4,210,226 |

**NOTE:**
**Revenues and Expenditures do not include interfund transfers.**

# CITY OF SEAGOVILLE, TEXAS
# COMBINED FUND STATEMENT
# FY 2013-14

| | General | Special Revenue Funds | Debt Service Fund |
|---|---|---|---|
| **Fund Balance, beginning** | **1,910,551** | **127,293** | **184,183** |
| **Revenues:** | | | |
| Property Taxes | 3,195,316 | - | 96,000 |
| Sales & Other Taxes | 1,973,352 | - | - |
| Hotel/Motel Tax | - | 15,000 | - |
| Franchise Fees | 602,500 | - | - |
| Licenses & Permits | 143,528 | - | - |
| Intergovernmental | 25,000 | - | - |
| Charges for Services | 831,000 | 28,700 | - |
| Fines & Forfeitures | 254,000 | 43,000 | - |
| Other | 12,250 | 6,250 | 150 |
| **Total Revenues** | 7,036,946 | 92,950 | 96,150 |
| Transfers In | 220,118 | - | - |
| **Total Available Resources** | **9,167,615** | **220,243** | **280,333** |
| **Expenditures:** | | | |
| General Government | 717,348 | 17,200 | - |
| Public Safety | 3,953,072 | 37,597 | - |
| Community Services | 1,151,712 | 16,450 | - |
| Community Development | 1,080,797 | 52,100 | - |
| Non Departmental | 354,135 | - | - |
| Reserve for Capital Expenditures | - | - | - |
| City Manager Recommended | - | - | - |
| Debt Service | - | - | 279,874 |
| Capital Improvements | - | - | - |
| **Total Expenditures** | 7,257,064 | 123,347 | 279,874 |
| Transfers Out | - | - | - |
| Change in Fund Balance | - | (30,397) | (183,724) |
| **Fund Balance, ending** | **1,910,551** | **96,896** | **459** |

# CITY OF SEAGOVILLE, TEXAS
# COMBINED FUND STATEMENT
# FY 2013-14

| | Capital Funds | Enterprise Funds | Adopted Budget FY 2014 | Projected FY 2012-13 | Actual FY 2011-12 |
|---|---|---|---|---|---|
| **Fund Balance, beginning** | **66,743** | **2,645,378** | **4,934,148** | **6,391,396** | **6,246,522** |
| **Revenues:** | | | | | |
| Property Taxes | - | - | 3,291,316 | 3,157,385 | 3,247,286 |
| Sales & Other Taxes | - | - | 1,973,352 | 1,972,035 | 1,929,721 |
| Hotel/Motel Tax | - | - | 15,000 | 15,000 | 16,261 |
| Franchise Fees | - | - | 602,500 | 570,150 | 624,731 |
| Licenses & Permits | - | - | 143,528 | 129,835 | 164,864 |
| Intergovernmental | - | - | 25,000 | 69,795 | 237,705 |
| Charges for Services | - | 4,653,725 | 5,513,425 | 4,756,148 | 4,917,470 |
| Fines & Forfeitures | - | - | 297,000 | 268,555 | 302,122 |
| Other | 250 | 2,450 | 21,350 | 28,009 | 30,592 |
| **Total Revenues** | 250 | 4,656,175 | 11,882,471 | 10,966,912 | 11,470,751 |
| Transfers In | - | - | 220,118 | 584,987 | 742,135 |
| **Total Available Resources** | **66,993** | **7,301,553** | **17,036,737** | **17,943,295** | **18,459,408** |
| **Expenditures:** | | | | | |
| General Government | - | - | 734,548 | 702,231 | 671,029 |
| Public Safety | - | - | 3,990,669 | 3,823,498 | 3,653,580 |
| Community Services | - | - | 1,168,162 | 1,180,698 | 1,134,537 |
| Community Development | - | 3,685,828 | 4,818,725 | 4,785,750 | 4,138,164 |
| Non Departmental | - | 162,566 | 516,701 | 528,368 | 439,420 |
| Reserve for Capital Expenditures | - | - | - | - | 28,339 |
| City Manager Recommended | - | - | - | 503,128 | 322,817 |
| Debt Service | - | 515,544 | 795,418 | 790,657 | 937,991 |
| Capital Improvements | - | 582,170 | 582,170 | 109,830 | - |
| **Total Expenditures** | - | 4,946,108 | 12,606,393 | 12,424,160 | 11,325,877 |
| Transfers Out | - | 220,118 | 220,118 | 584,987 | 742,135 |
| Change in Fund Balance | 250 | (510,051) | (723,922) | (1,457,248) | 144,874 |
| **Fund Balance, ending** | **66,993** | **2,135,327** | **4,210,226** | **4,934,148** | **6,391,396** |

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

## GENERAL FUND

The City has planned a balanced budget for the General Fund, with an estimated ending fund balance of $1,910,551. This is primarily due to

- A two cent property tax rate increase, increasing property tax revenue by $91,066 over last year's budgeted revenue for property taxes
- An increase of 5% to uniformed personnel salaries and a 3% increase in salaries to civilian staff.
- Providing resources in the amount of $32,200 to enable the City's public safety operations to upgrade a server, replace workstations and in-car laptops to support upgrades required by the Sam Houston State University records management software (CRIMES) and the Criminal Justice Information System (CJIS)

## SPECIAL REVENUE FUNDS

The 2014 Budget provides for an overall decrease in this category of funds of $30,397, a 23.9% decrease in the estimated beginning fund balance of $127,293. The overall decrease is due to the following:

**Municipal Court Fund**
The FY 2014 budget provides resources for a full year warrant program ($7,500) and annual maintenance of the automated court case system and ticket writers ($7,200).

**Storm Water Fund**
The FY 2014 budget provides resources for an update to the storm water management plan ($45,000), participation in the North Central Texas Council of Governments (NCTCOG) regional storm water program ($2,100) and payment of annual storm water permit fee ($5,000).

## DEBT SERVICE FUND

The 2014 Budget provides for an overall reduction in this fund of $183,724, reducing the estimated ending fund balance to $459. This is due to a planned use of Debt Service Fund balance to provide resources for debt reduction of the FY 2006 and 2008 bonds.

## ENTERPRISE FUND

The 2014 Budget provides for a reduction in this fund of $510,051, a 19.3% decrease of the estimated beginning fund balance of $2,645,378. This overall decrease is a result of repairs to the Cain Street water tower ($582,170). The repairs involve refurbishing the interior and exterior of the existing water tower, completely repainting it and installing a new valve to improve water storage in both of the City's elevated water towers.

# CITY OF SEAGOVILLE
# CHANGES IN FUND BALANCE
# PROJECTED 2013

| | General | Special Revenue Funds | Debt Service Fund | Capital Funds | Enterprise Funds | Projected FY 2013 |
|---|---|---|---|---|---|---|
| **Fund Balance, beginning** | **2,342,501** | **78,373** | **184,033** | **255,171** | **3,531,318** | **6,391,396** |
| **Revenues:** | | | | | | |
| Property Taxes | 3,070,250 | - | 87,135 | - | - | 3,157,385 |
| Sales & Other Taxes | 1,972,035 | - | - | - | - | 1,972,035 |
| Hotel/Motel Tax | - | 15,000 | - | - | - | 15,000 |
| Franchise Fees | 570,150 | - | - | - | - | 570,150 |
| Licenses & Permits | 129,835 | - | - | - | - | 129,835 |
| Intergovernmental | 40,500 | 29,295 | - | - | - | 69,795 |
| Charges for Services | 828,800 | 11,508 | - | - | 3,915,840 | 4,756,148 |
| Fines & Forfeitures | 253,500 | 15,055 | - | - | - | 268,555 |
| Other | 20,005 | 5,304 | 150 | 550 | 2,000 | 28,009 |
| **Total Revenues** | 6,885,075 | 76,162 | 87,285 | 550 | 3,917,840 | 10,966,912 |
| Transfers In | 220,118 | 175,891 | 188,978 | - | - | 584,987 |
| **Total Available Resources** | **9,447,694** | **330,426** | **460,296** | **255,721** | **7,449,158** | **17,943,295** |
| **Expenditures:** | | | | | | |
| General Government | 687,046 | 15,185 | - | - | - | 702,231 |
| Public Safety | 3,657,709 | 165,789 | - | - | - | 3,823,498 |
| Community Services | 1,160,889 | 19,809 | - | - | - | 1,180,698 |
| Community Development | 989,036 | 2,350 | - | - | 3,794,364 | 4,785,750 |
| Non Departmental | 363,444 | - | - | - | 164,924 | 528,368 |
| City Manager Recommended | 503,128 | - | - | - | - | 503,128 |
| Debt Service | - | - | 276,113 | - | 514,544 | 790,657 |
| Capital Improvements | - | - | - | - | 109,830 | 109,830 |
| **Total Expenditures** | 7,361,252 | 203,133 | 276,113 | - | 4,583,662 | 12,424,160 |
| Transfers Out | 175,891 | - | - | 188,978 | 220,118 | 584,987 |
| Change in Fund Balance | (431,950) | 48,920 | 150 | (188,428) | (885,940) | (1,457,248) |
| **Fund Balance, ending** | **1,910,551** | **127,293** | **184,183** | **66,743** | **2,645,378** | **4,934,148** |

# CITY OF SEAGOVILLE
# CHANGES IN FUND BALANCE
# ACTUAL 2012

| | General | Special Revenue Funds | Debt Service Fund | Capital Funds | Enterprise Funds | Actual FY 2012 |
|---|---|---|---|---|---|---|
| **Fund Balance, beginning** | **2,101,721** | **83,418** | **17,596** | **614,530** | **3,429,257** | **6,246,522** |
| **Revenues:** | | | | | | |
| Property Taxes | 3,041,956 | - | 205,330 | - | - | 3,247,286 |
| Sales & Other Taxes | 1,929,721 | - | - | - | - | 1,929,721 |
| Hotel/Motel Tax | - | 16,261 | - | - | - | 16,261 |
| Franchise Fees | 624,731 | - | - | - | - | 624,731 |
| Licenses & Permits | 164,864 | - | - | - | - | 164,864 |
| Intergovernmental | 179,182 | 58,523 | - | - | - | 237,705 |
| Charges for Services | 817,194 | 1,641 | - | - | 4,098,635 | 4,917,470 |
| Fines & Forfeitures | 287,363 | 14,759 | - | - | - | 302,122 |
| Other | 14,758 | 13,009 | 108 | 677 | 2,040 | 30,592 |
| **Total Revenues** | 7,059,768 | 104,193 | 205,438 | 677 | 4,100,675 | 11,470,751 |
| Transfers In | 220,118 | 142,427 | 379,590 | - | - | 742,135 |
| **Total Available Resources** | **9,381,608** | **330,038** | **602,624** | **615,207** | **7,529,931** | **18,459,408** |
| **Expenditures:** | | | | | | |
| General Government | 659,100 | 11,929 | - | - | - | 671,029 |
| Public Safety | 3,469,782 | 183,798 | - | - | - | 3,653,580 |
| Community Services | 1,123,512 | 11,025 | - | - | - | 1,134,537 |
| Community Development | 985,875 | 13,105 | - | 2,046 | 3,137,138 | 4,138,164 |
| Non-Departmental | 290,074 | 27,389 | - | - | 121,957 | 439,420 |
| Reserve for Capital Expenditure | 28,339 | - | - | - | - | 28,339 |
| City Manager Recommended | 322,817 | - | - | - | - | 322,817 |
| Debt Service | - | - | 418,591 | - | 519,400 | 937,991 |
| Capital Improvements | - | - | - | - | - | - |
| **Total Expenditures** | 6,879,499 | 247,246 | 418,591 | 2,046 | 3,778,495 | 11,325,877 |
| Transfers Out | 159,608 | 4,419 | - | 357,990 | 220,118 | 742,135 |
| Change in Fund Balance | 240,780 | (5,045) | 166,437 | (359,359) | 102,061 | 144,874 |
| **Fund Balance, ending** | **2,342,501** | **78,373** | **184,033** | **255,171** | **3,531,318** | **6,391,396** |

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

## Actual FY 2011-2012

The increase in fund balance from $6,246,522 to $6,391,396 was due to the results of operations in the General Fund, were actual revenues exceeded budgeted revenues due to property tax collections, new school construction and intergovernmental public safety acquisition grants. Actual expenses were below budget from unfilled positions and attrition combined with other cost savings.

## Projected FY 2012-2013

The projected decline in fund balance from $6,391,396 to $4,934,148 is due to a planned increase in General Fund spending of $548,628 to provide resources to Dallas County for a joint street reconstruction project, a transfer to the Storm Water Fund for upgrading the storm water management plan and for the acquisition of equipment to allow the City's public safety operations to comply with a "narrow banding" requirement for radio frequencies. The Capital Projects Fund balance will decline to a planned transfer of resources to the Debt Service Fund for principal and interest payments. The capital reserve of the Water and Sewer Fund is anticipated to decrease due to the inability of billed revenues to keep pace with ever increasing operating expenses.

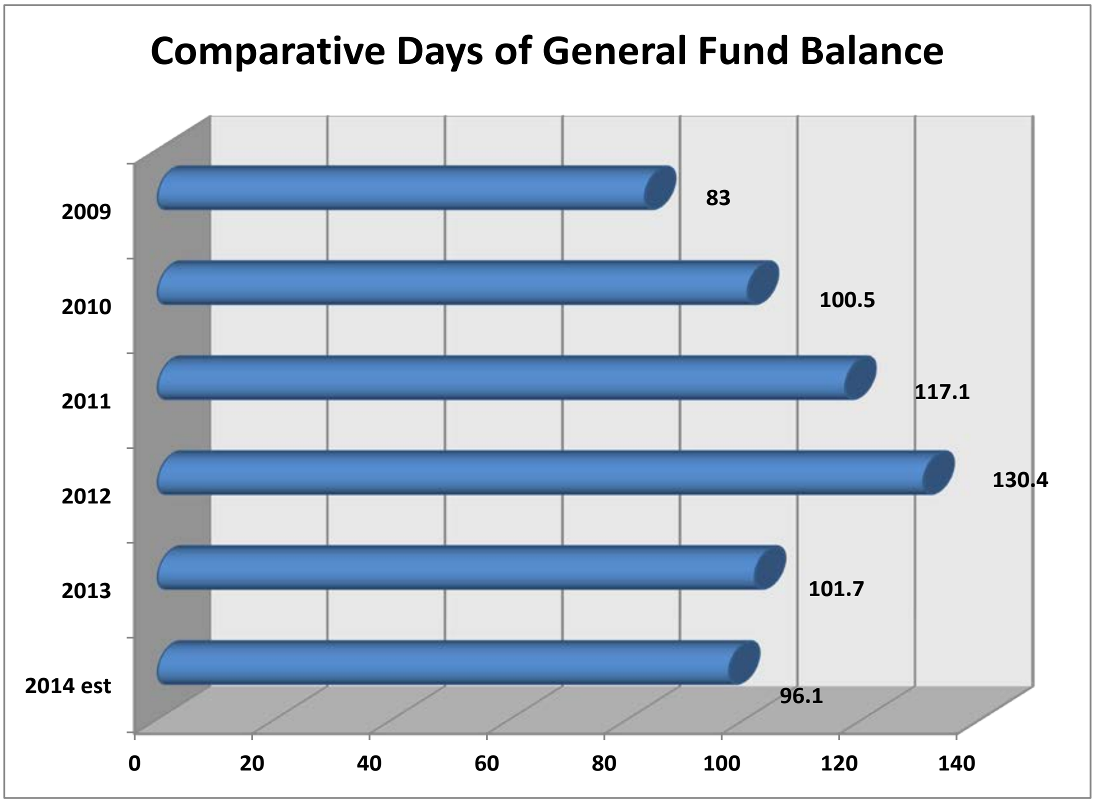
## Adopted Budget FY 2014

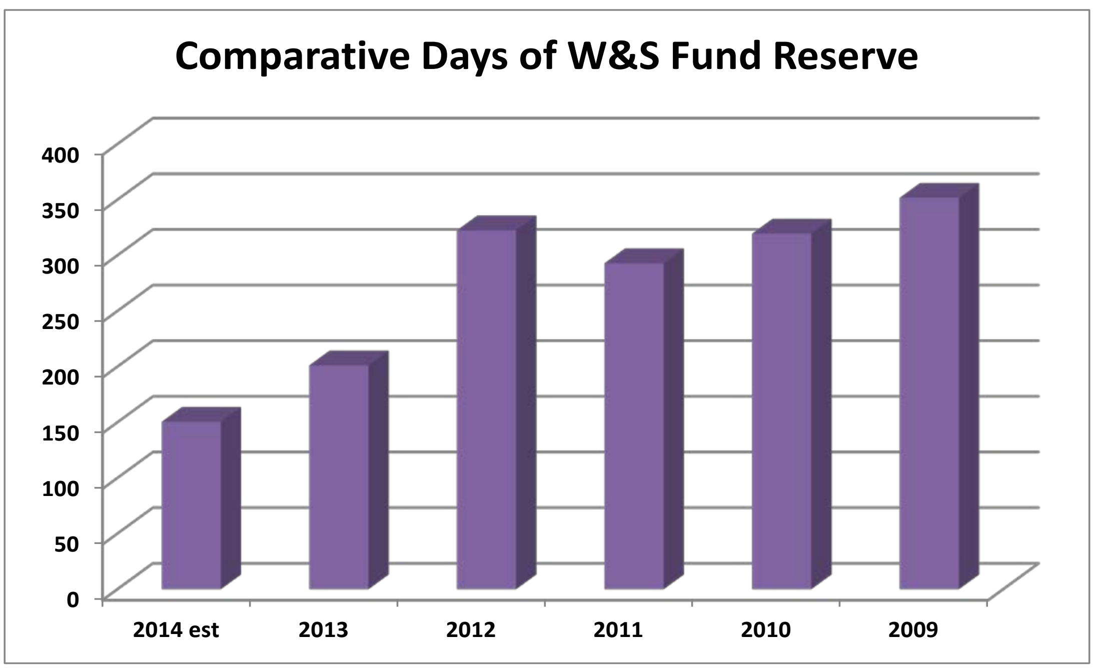
The anticipated decrease in fund balance from $4,934,148 to $4,210,226 is due to the Debt Service Fund semi-annual payments for principal and interest payments. The capital reserve of the Water and Sewer Fund is scheduled to decline due to major rehabilitation work on the Cain Street water tower. There are resources provided in the Water and Sewer Fund as recommended by a recent revenue rate study achieving a better balance of revenues and expenses in the current operating cycle.

Despite the estimated FY 2014 reduction in the Water and Sewer Fund reserves, at the end of the budget year the reserves of this fund and the General Fund are expected to be comfortably above Council financial policy requirements. The General Fund is projected to be 36.1 days above the Council's 60 day requirement, and the Water and Sewer fund is projected to be 90.9 days above the Council's 60 day requirement.

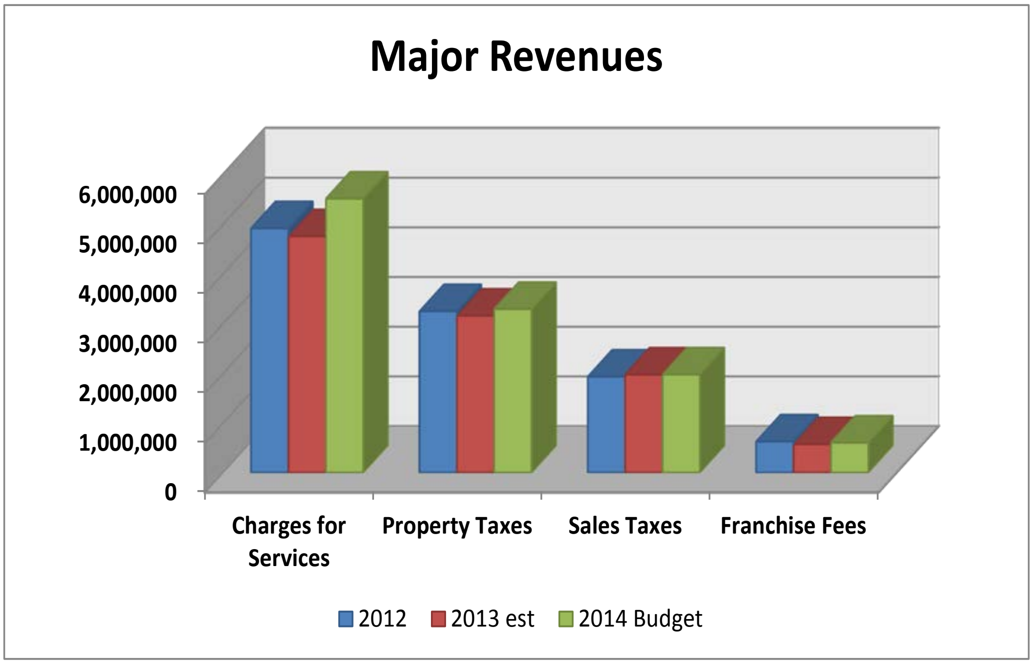
The following charts provide a comparative analysis of reserves for the General Fund and the Water and Sewer Fund:

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



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



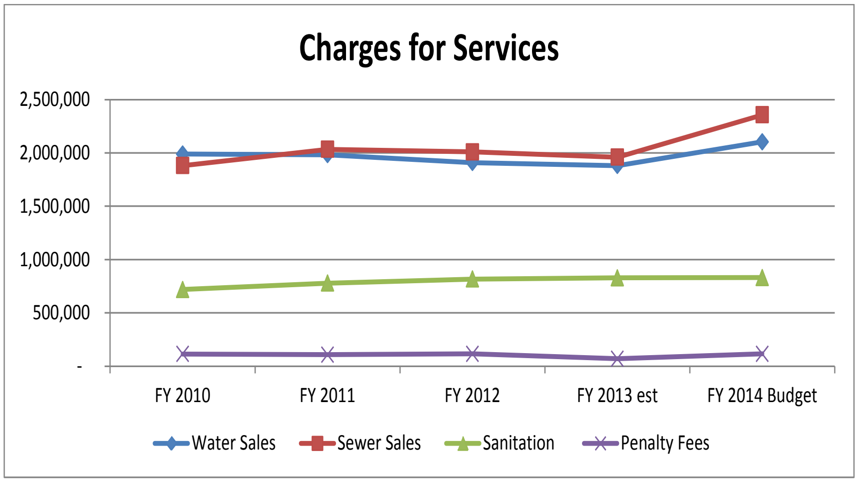

| | 2012 | 2013 est | 2014 Budget |
|---|---|---|---|
| Charges for Services | 4,917,470 | 4,756,148 | 5,513,425 |
| Property Taxes | 3,247,286 | 3,157,385 | 3,291,316 |
| Sales Taxes | 1,929,721 | 1,972,035 | 1,973,352 |
| Franchise Fees | 624,731 | 570,150 | 602,500 |

The first column for each group represents the actual revenues for the FY 2012, the second column represents the projected revenues for the FY 2013 and the third column represents the adopted revenues for FY 2014.

**Charges for services** are the City's largest revenue source, representing 46% of total budgeted revenues. They consist of revenue earned by the City in exchange for specific types of services provided. Examples of services include water sales, sewer service charges, sanitation fees, and delinquent payment penalty fees. Water and sewer sales are increased to reflect the new rates proposed in the recently completed water and sewer rate study. For the average monthly user of 5,000 gallons, the increase in the combined water/sewer rate is $7.16 monthly. For the average monthly user of 10,000 gallons, the increase in the combined water/sewer rate is $13.01 monthly. The increased rates are estimated to yield an additional $222,563 in water revenues and an additional $397,666 in sewer revenues. The increase in sanitation revenue reflects an expected minimal increase in consumption. The 2014 budget also applies a Council approved storm water fee of $.50 per impervious surface area to properties in the City. This will provide an estimated $25,000 in revenue to the Storm Water fund.

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

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




| | FY 2010 | FY 2011 | FY 2012 | FY 2013 est | FY 2014 Budget |
|---|---|---|---|---|---|
| Water Sales | 1,988,638 | 1,983,510 | 1,909,251 | 1,880,650 | 2,103,213 |
| Sewer Sales | 1,880,986 | 2,034,337 | 2,009,957 | 1,959,740 | 2,357,406 |
| Sanitation | 718,481 | 778,197 | 817,194 | 828,800 | 831,000 |
| Penalty Fees | 114,471 | 107,067 | 115,482 | 70,000 | 115,000 |

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

Delinquent payment penalty and reconnection fees result from City action to enforce customer payment. These revenues are conservatively estimated based on historical trends. There were two instances during FY 2013 in which penalty fees were not assessed due to holidays.

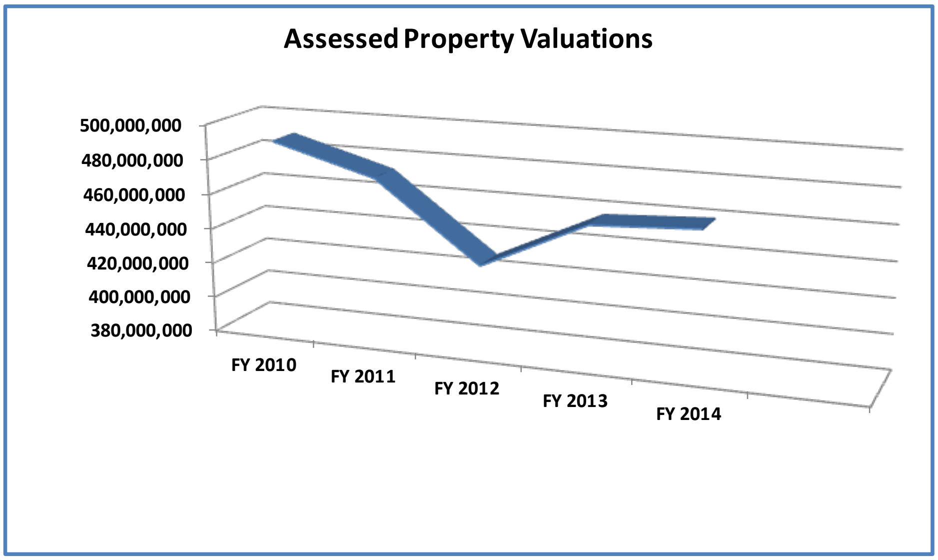
**Property Taxes** represent 28% of total budgeted revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised 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 2013 certified taxable value of $459,726,300 is a 0.685% increase from the 2012 certified taxable value of $456,595,534. The City has adopted a property tax rate of $0.713794 per $100 of valuation. This is a 2.3 cent increase over the prior fiscal year tax rate. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. The City has adopted a tax rate of $0.692955 for operations and maintenance, which is a 2.1 cent increase over the previous fiscal year. The operations and maintenance portion of the property tax is collected through the General Fund. The City has adopted a tax rate of $0.020839 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This represents an increase of 0.20 cents from last year to service recent debt issues generated by the City's recently completed capital improvements program. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31.

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

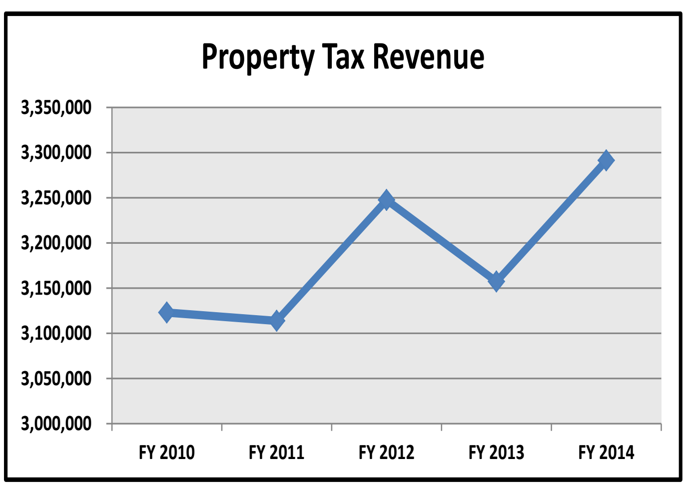
Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

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

| FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 |
|---|---|---|---|---|
| 489,357,930 | 472,719,423 | 428,302,305 | 456,595,534 | 459,726,300 |



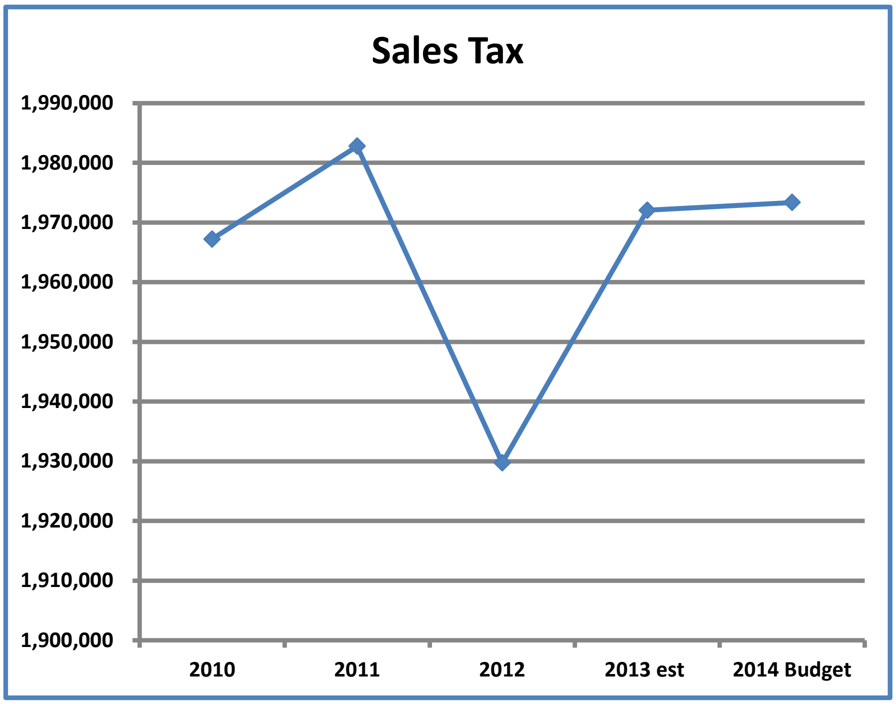

| FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 |
|---|---|---|---|---|
| 3,123,006 | 3,113,709 | 3,247,286 | 3,157,385 | 3,291,316 |



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

**Sales Taxes** represent 17% of total budgeted revenues. Sales taxes are collected by retailers and remitted to the State Comptroller's Office for the sale of goods and services within the City of Seagoville. The State returns the portion designated for the City. The City collects 2 cents of the total sales tax collected. One and one half (1.5) cents is used in the General Fund and 1/2 cent is used for the Seagoville Economic Development Corporation. With the passage of a local retail option for beer and wine sales passed in FY 2013, sales taxes are conservatively estimated to experience a slight increase in FY 2014.

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

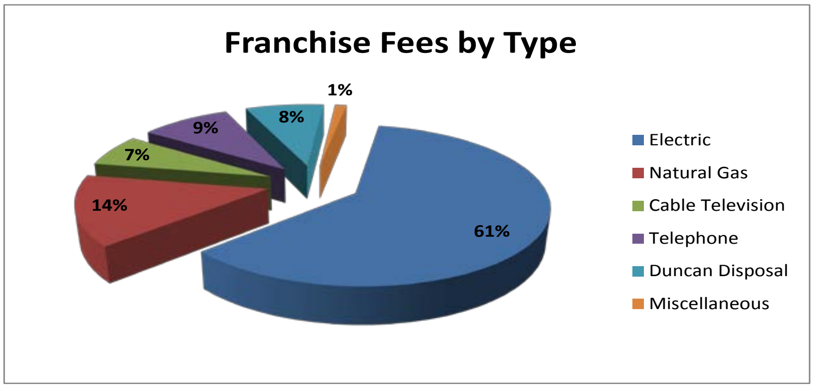



| Fiscal Year | 2010 | 2011 | 2012 | 2013 est | 2014 Budget |
|---|---|---|---|---|---|
| Sales Tax | 1,967,218 | 1,982,767 | 1,929,721 | 1,972,035 | 1,973,352 |

**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 2014 fiscal year are estimated to increase approximately $30,000 from the FY 2013 budget of $570,600.

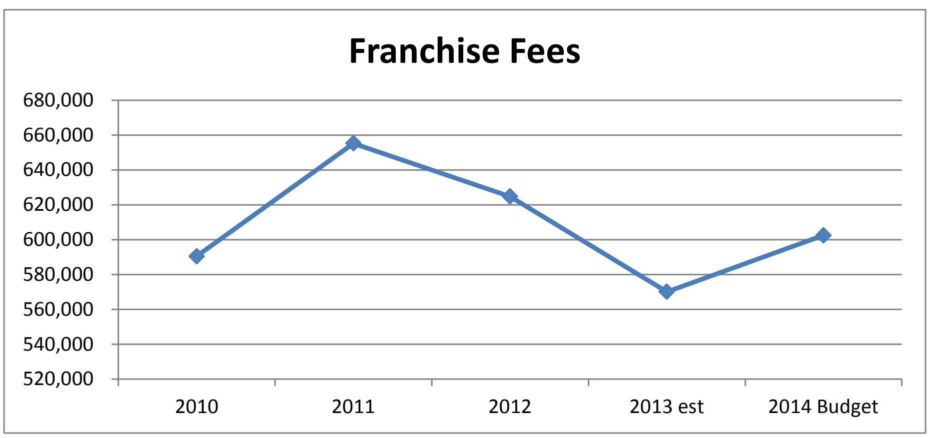
**City of Seagoville, Texas**
**Trend Analysis of Major Revenues**
**ALL FUNDS**

The composition of the FY 2014 franchise fees for the city of Seagoville appears below:




| | | |
|---|---|---|
| **Electric** | **365,000** | **61%** |
| **Natural Gas** | **87,500** | **14%** |
| **Cable Television** | **40,000** | **7%** |
| **Telephone** | **55,000** | **9%** |
| **Duncan Disposal** | **48,000** | **8%** |
| **Miscellaneous** | **7,000** | **1%** |

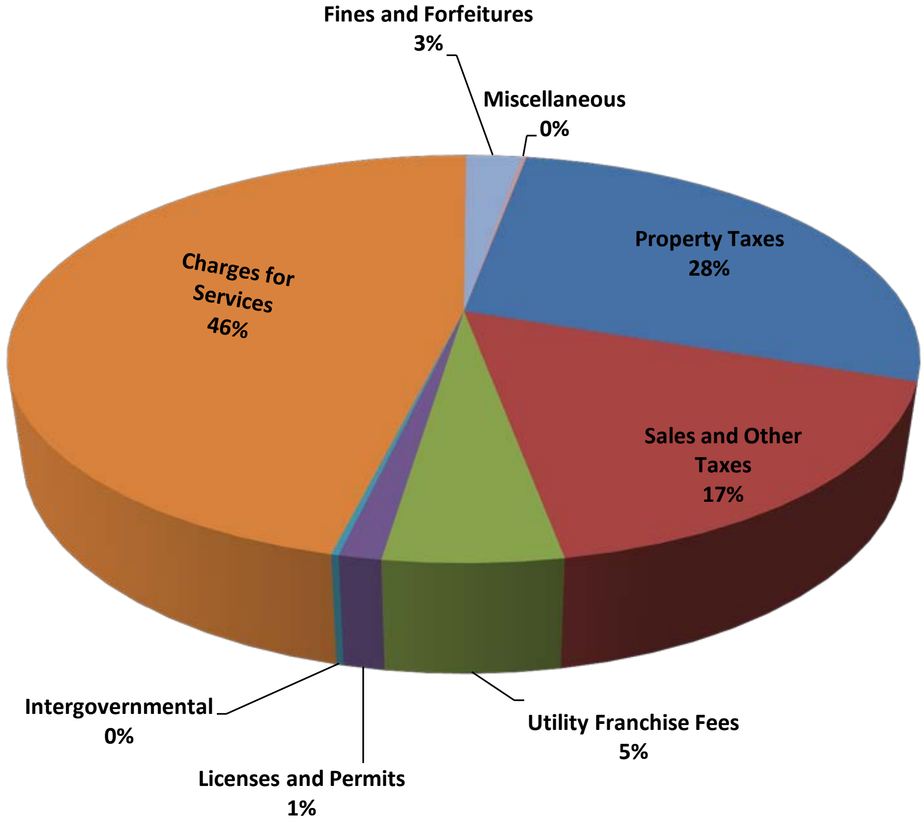
The following chart provides a five year franchise revenue history for the city of Seagoville:




| Fiscal Year | 2010 | 2011 | 2012 | 2013 est | 2014 Budget |
|---|---|---|---|---|---|
| Franchise Fees | 590,509 | 655,294 | 624,731 | 570,150 | 602,500 |

**These four revenue sources combined represent 94% of the city's FY 2014 budgeted revenue.**

# CITY OF SEAGOVILLE, TEXAS
# REVENUE SUMMARY BY MAJOR TYPE
# ALL FUNDS
# FY 2013-14




## TOTAL BUDGETED REVENUE
## $11,882,471

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

| | Actual FY 2011-12 | Projected FY 2012-13 | Adopted Budget FY 2013-14 |
|---|---|---|---|
| **Property Taxes** | | | |
| Current | 3,124,058 | 3,085,135 | 3,219,066 |
| Delinquent | 72,922 | 42,250 | 42,250 |
| Penalties & Interest | 50,306 | 30,000 | 30,000 |
| sub-total | 3,247,286 | 3,157,385 | 3,291,316 |
| **Sales Taxes** | 1,929,721 | 1,972,035 | 1,973,352 |
| **Hotel/Motel Taxes** | 16,261 | 15,000 | 15,000 |
| **Utility Franchise Fees** | | | |
| Electric | 393,920 | 365,000 | 365,000 |
| Natural Gas | 80,937 | 65,800 | 87,500 |
| Cable Television | 45,974 | 46,000 | 40,000 |
| Telephone | 49,375 | 46,500 | 55,000 |
| Duncan Disposal | 43,486 | 41,750 | 48,000 |
| Miscellaneous | 11,038 | 5,100 | 7,000 |
| sub-total | 624,731 | 570,150 | 602,500 |
| **Licenses and Permits** | | | |
| Animal Shelter | 3,720 | 1,675 | 4,350 |
| Food Health Certificates | 17,403 | 20,825 | 25,000 |
| Certificates of Occupancy | 10,185 | 7,425 | 8,608 |
| Food Administrative Fee | 2,618 | 3,850 | 5,750 |
| Beer and Wine Permit Fees | - | 420 | - |
| Food Handler Certification | 1,132 | 3,000 | 4,375 |
| Zoning & Plat Fees | 4,732 | 3,800 | 3,500 |
| Ballpark Fees | 3,320 | 2,600 | 2,600 |
| Court Admin Fees | 1,424 | 1,630 | 1,630 |
| Administrative Fees | 190 | 95 | - |
| Building Permits | 93,356 | 52,500 | 52,500 |
| Fire Dept Fees | 740 | 8,300 | 10,000 |
| Misc Permits | 1,070 | 1,000 | 1,000 |
| Misc Licenses | 9,020 | 7,500 | 8,000 |
| Court Online Fees | 49 | - | 1,000 |
| Burglar Alarm Fees | 6,780 | 6,090 | 6,090 |
| Tower Rental Fees | 9,125 | 9,125 | 9,125 |
| sub-total | 164,864 | 129,835 | 143,528 |
| **Intergovernmental** | 237,705 | 69,795 | 25,000 |

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

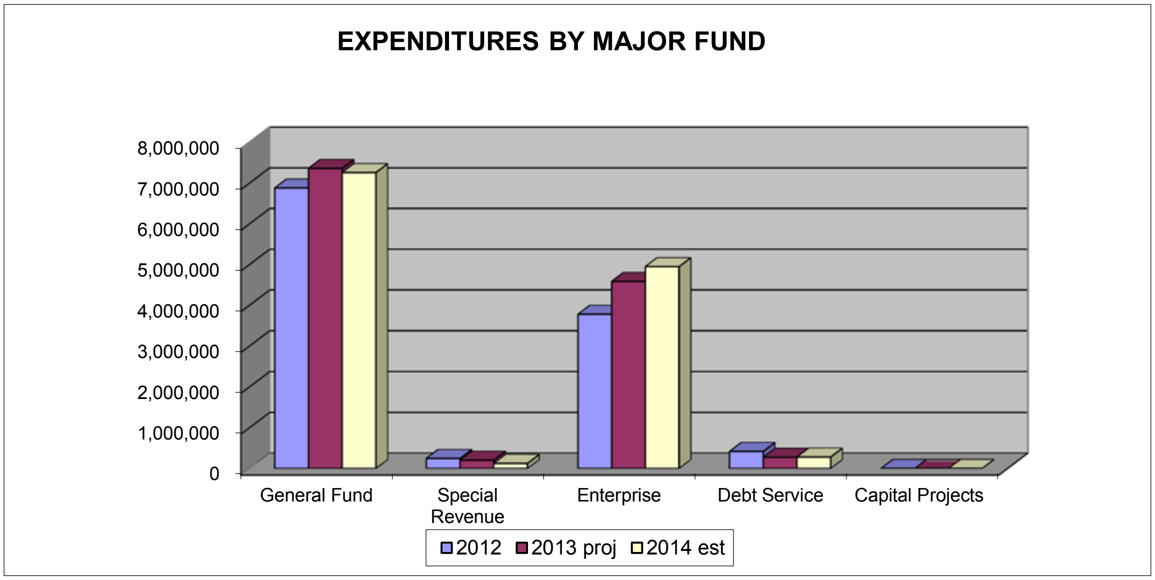
| | Actual FY 2011-12 | Projected FY 2012-13 | Adopted Budget FY 2013-14 |
|---|---|---|---|
| **Charges for Services** | | | |
| Water Meters | 3,375 | - | - |
| Reconnection Fees | 38,940 | 35,000 | 35,000 |
| Water Sales | 1,909,251 | 1,839,650 | 2,103,213 |
| Sewer Service Charge | 2,009,957 | 1,959,740 | 2,389,412 |
| Service Fees | - | - | 6,000 |
| Tap Fees | 10,075 | - | 3,500 |
| Training Fees | 1,641 | 1,508 | 3,700 |
| Penalty Fees | 115,482 | 75,000 | 115,000 |
| Other | 11,555 | 6,450 | 1,600 |
| Drainage Charges | - | 10,000 | 25,000 |
| Sanitation Fees | 817,194 | 828,800 | 831,000 |
| sub-total | 4,917,471 | 4,756,148 | 5,513,425 |
| **Fines and Forfeitures** | 302,122 | 268,555 | 297,000 |
| **Miscellaneous** | | | |
| Interest | 6,230 | 4,300 | 4,150 |
| Phone Commission | 209 | - | 500 |
| Miscellaneous | (1,088) | 12,766 | 6,950 |
| Liens | 3,215 | 5,000 | 5,000 |
| Insurance Recovery | 9,016 | 2,255 | - |
| Contributions | 13,009 | 3,688 | 4,750 |
| sub-total | 30,592 | 28,009 | 21,350 |
| **TOTAL REVENUES** | 11,470,751 | 10,966,912 | 11,882,471 |
| **Interfund Transfers** | | | |
| From Water and Sewer Fund to General Fund | 220,118 | 220,118 | 220,118 |
| From General Fund to SAFER | 97,514 | 130,391 | - |
| From Animal Ops to Animal Building | 4,419 | | - |
| From General Fund to Build. Maint | 27,389 | | - |
| From Capital Projects Fund to Debt Service Fund | 379,590 | 188,978 | - |
| From General Fund to Drainage Fund | 13,105 | 45,500 | - |
| sub-total | 742,135 | 584,987 | 220,118 |
| **GRAND TOTAL** | 12,212,886 | 11,551,899 | 12,102,589 |

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

| Fund Code | Fund Name | Actual FY 2011-12 | Projected FY 2012-13 | Adopted Budget FY 2013-14 |
|---|---|---|---|---|
| 1 | General | 7,059,768 | 6,885,075 | 7,036,946 |
| 2 | Debt Service | 205,438 | 87,285 | 96,150 |
| 20 | Water and Sewer | 4,100,675 | 3,917,840 | 4,656,175 |
| 29 | State Seizure | - | 2,055 | 30,000 |
| 32 | Small Grants | 1,816 | 1,938 | 1,750 |
| 33 | SAFER Grant | 58,523 | 29,295 | - |
| 35 | Recycling Revenue | - | 1,616 | 1,500 |
| 36 | Municipal Court | 14,759 | 13,000 | 13,000 |
| 39 | Hotel/Motel | 16,261 | 15,000 | 15,000 |
| 40 | Capital Improvements | 677 | 550 | 250 |
| 45 | Animal Shelter Operations | 11,194 | 1,750 | 3,000 |
| 52 | Police Training | 1,641 | 1,508 | 3,700 |
| 61 | Storm Water | - | 10,000 | 25,000 |
| | **TOTAL** | 11,470,751 | 10,966,912 | 11,882,471 |

*** Revenues do not include interfund transfers**

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




| | 2012 | 2013 proj | 2014 est |
|---|---|---|---|
| **General Fund** | 6,879,499 | 7,361,252 | 7,257,064 |
| **Special Revenue** | 247,246 | 203,133 | 123,347 |
| **Enterprise** | 3,778,495 | 4,583,662 | 4,946,108 |
| **Debt Service** | 418,591 | 276,113 | 279,874 |
| **Capital Projects** | 2,046 | - | - |

## CITY EXPENDITURES - BY CATEGORY

| Description | 2012 Actual | 2013 Budget | 2013 Projected | 2014 Budget | $ Increase (Decrease) | % Change |
|---|---|---|---|---|---|---|
| Personnel | 5,335,032 | 5,700,861 | 5,584,719 | 5,662,955 | (37,906) | -1% |
| Supplies | 559,805 | 780,127 | 788,539 | 740,259 | (39,868) | -5% |
| Contractual Services | 4,423,088 | 5,234,749 | 5,032,552 | 4,805,691 | (429,058) | -8% |
| Capital Outlay | 69,961 | 63,900 | 227,693 | 602,070 | 538,170 | 842% |
| Debt Service | 937,991 | 790,657 | 790,657 | 795,418 | 4,761 | 1% |
| Total Expenditures | 11,325,877 | 12,570,294 | 12,424,160 | 12,606,393 | 36,099 | 0% |

Total fiscal year 2014 expenditures increase $36,099, virtually unchanged from the previous fiscal year. Personnel Supplies and Contractual Services decreased $37,906, $39,868 and $429,058 respectively. Capital Outlay and Debt increased $538,170 (842%) and $4,761 (1%) respectively.

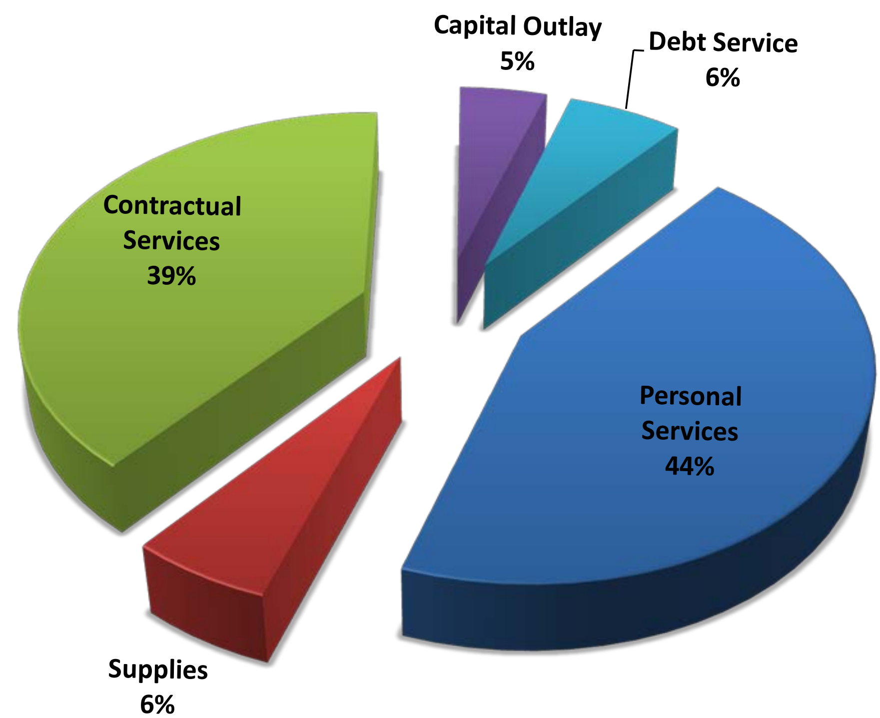
A summary of City-wide expenditure highlights appears below:
The decrease in **Personnel** reflects a 3% increase in civilian salaries, coupled with a 5% increase in public safety salaries. This is offset by a reduction in employer contribution to the municipal retirement system from 9.96% to 9.82%. Additionally, there is a reduction in staff in the Senior Center and in the Street Department. The transportation function in the Senior Center has been outsourced and pothole repair in the Street Department has been outsourced.
The decrease in **Contractual Services** reflects a lower estimate for water purchases and the elimination of the transfer to the SAFER Grant fund. The firefighters funded by this grant are transferred to the General Fund.
**Capital Outlay** expenditures include resources allocated for the completion of the Cain Street water tower.
**Debt Service** expenditures remain constant.

## CITY OF SEAGOVILLE, TEXAS
## EXPENDITURE *
## SUMMARY BY FUND

| Fund Code | Fund Name | Actual FY 2011-12 | Projected FY 2012-13 | Adopted Budget FY 2013-14 |
|---|---|---|---|---|
| 1 | General | 6,879,499 | 7,361,252 | 7,257,064 |
| 2 | Debt Service | 418,591 | 276,113 | 279,874 |
| 20 | Water and Sewer | 3,778,495 | 4,583,662 | 4,946,108 |
| 29 | State Seizure | 4,619 | 3,609 | 30,697 |
| 30 | Federal Seizure | 22,596 | - | - |
| 32 | Small Grants | 1,109 | 1,732 | 1,750 |
| 33 | SAFER Grant | 153,691 | 160,572 | - |
| 35 | Recycling Revenue | - | 185 | 1,200 |
| 36 | Municipal Court | 9,916 | 18,700 | 14,700 |
| 39 | Hotel/Motel | 11,929 | 15,000 | 16,000 |
| 40 | Capital Improvements | 2,046 | - | - |
| 45 | Animal Shelter Operations | 1,990 | 500 | 3,000 |
| 46 | Animal Shelter Building | - | - | - |
| 52 | Police Training | 902 | 485 | 3,900 |
| 53 | Energy | 27,389 | - | - |
| 61 | Storm Water | 13,105 | 2,350 | 52,100 |
| | **TOTAL EXPENDITURES** | 11,325,877 | 12,424,160 | 12,606,393 |

*** Expenditures do not include interfund transfers**

## CITY OF SEAGOVILLE, TEXAS
## EXPENDITURE SUMMARY BY FUNCTION
## ALL FUNDS
## FY 2013-14

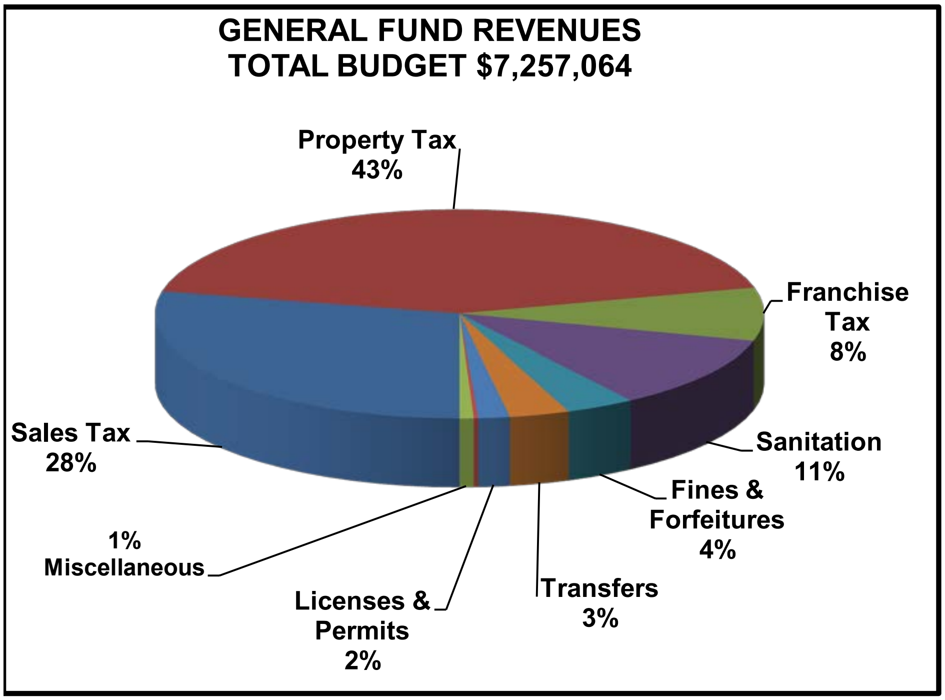


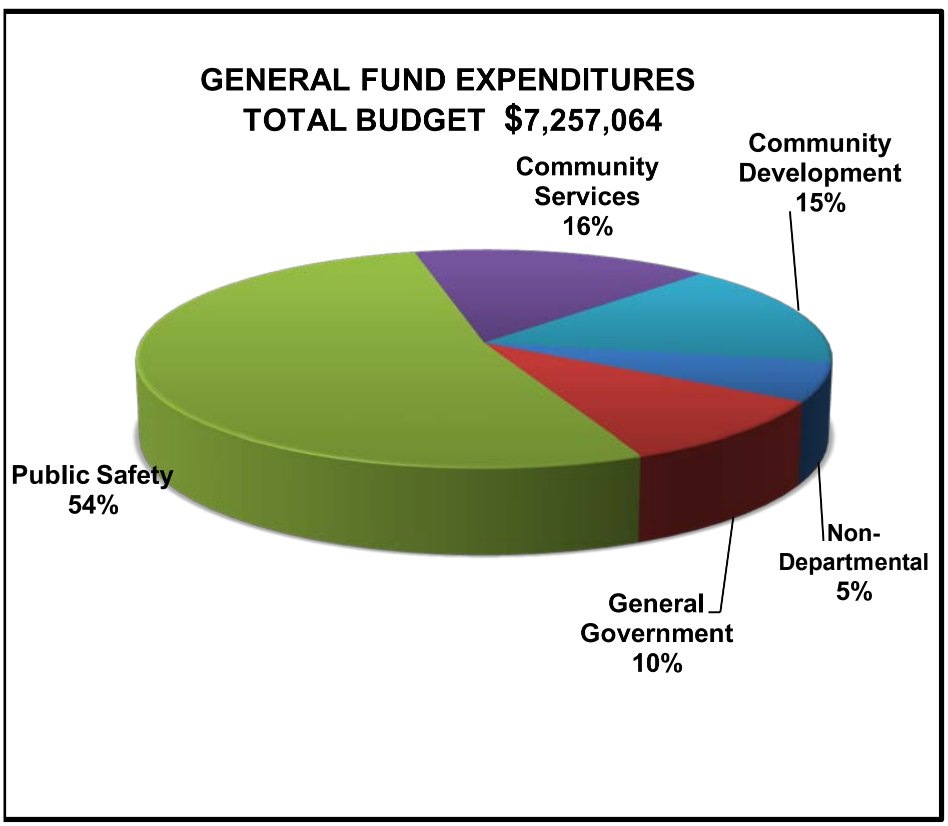

## TOTAL BUDGETED EXPENDITURES
## $12,606,393

## CITY OF SEAGOVILLE, TEXAS
## EXPENDITURE SUMMARY BY FUNCTION
## ALL FUNDS
## FY 2013-14

| Fund Code | Fund Name | Personal Services | Supplies | Contractual Services | Capital Outlay | Debt Service | Interfund Transfers | TOTAL |
|---|---|---|---|---|---|---|---|---|
| 1 | General | 4,783,356 | 335,554 | 2,119,654 | 18,500 | - | - | 7,257,064 |
| 2 | Debt Service | - | - | - | - | 279,874 | - | 279,874 |
| 20 | Water and Sewer | 879,599 | 403,505 | 2,784,008 | 583,570 | 515,544 | (220,118) | 4,946,108 |
| 29 | State Seizure | - | - | 30,697 | - | - | - | 30,697 |
| 32 | Small Grants | - | - | 1,750 | - | - | - | 1,750 |
| 35 | Revenue Recycling | - | 1,200 | - | - | - | - | 1,200 |
| 36 | Municipal Court | - | - | 14,700 | - | - | - | 14,700 |
| 39 | Hotel/Motel | - | - | 16,000 | - | - | - | 16,000 |
| 40 | Capital Improvements | - | - | - | - | - | - | - |
| 45 | Animal Shelter Operations | - | - | 3,000 | - | - | - | 3,000 |
| 52 | Police Training | - | - | 3,900 | - | - | - | 3,900 |
| 61 | Storm Water | - | - | 52,100 | - | - | - | 52,100 |
| | **TOTAL** | 5,662,955 | 740,259 | 5,025,809 | 602,070 | 795,418 | (220,118) | 12,606,393 |

## CITY OF SEAGOVILLE, TEXAS
## 2013-14 BUDGET
## GENERAL FUND



## City of Seagoville
## General Fund Financial Summary

| | Actual 2011-2012 | Adopted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$2,101,721** | **$2,342,500** | **$2,342,500** | **$1,910,551** |
| **Revenues** | | | | |
| Property Tax | $3,041,956 | $3,070,250 | $3,070,250 | $3,195,316 |
| Sales Tax | 1,929,721 | 1,972,035 | 1,972,035 | 1,973,352 |
| Franchise Fees | 624,731 | 570,600 | 570,150 | 602,500 |
| Sanitation Services | 817,194 | 790,000 | 828,800 | 831,000 |
| Licenses, Permits and Fees | 164,864 | 115,930 | 129,835 | 143,528 |
| Court and Library Fines | 287,363 | 254,000 | 253,500 | 254,000 |
| Grants and Gifts | 179,182 | 51,500 | 40,500 | 25,000 |
| Other Revenues | 14,758 | 16,250 | 20,005 | 12,250 |
| Transfers In | 220,118 | 220,118 | 220,118 | 220,118 |
| **Total Revenues** | **$7,279,886** | **$7,060,683** | **$7,105,193** | **$7,257,064** |
| **Total Available Funds** | **$9,381,607** | **$9,403,183** | **$9,447,693** | **$9,167,615** |
| **Expenditures** | | | | |
| General Government | 659,100 | 695,487 | 687,046 | 717,348 |
| Public Safety | 3,469,782 | 3,683,932 | 3,657,709 | 3,953,072 |
| Community Services | 1,123,512 | 1,110,678 | 1,160,889 | 1,151,712 |
| Community Development | 985,875 | 1,077,804 | 989,036 | 1,080,797 |
| Non-Departmental | 290,074 | 319,214 | 363,444 | 354,135 |
| City Manager Directed | - | - | - | - |
| Reserve for Capital Expenditures | 28,339 | - | - | - |
| **Total Operations** | **$6,556,682** | **$6,887,115** | **$6,858,124** | **$7,257,064** |
| **Transfers** | **$159,608** | **$122,891** | **$130,391** | **$0** |
| **Increase (Decrease) in Fund Balance** | **$563,596** | **$50,677** | **$116,678** | **$0** |
| **One Time Use of Fund Balance** | $ 322,817 | $ 111,500 | $ 548,628 | $ - |
| **Ending Fund Balance** | **$2,342,500** | **$2,281,677** | **$1,910,551** | **$1,910,551** |
| **Required Fund Balance (60 Days)** | **$1,077,811** | **$1,132,128** | **$1,127,363** | **$1,192,942** |
| **Amount over Required Fund Balance** | **$1,264,690** | **$1,149,549** | **$783,188** | **$717,608** |
| *Days of Fund Balance* | *130.4* | *120.9* | *101.7* | *96.1* |
| *1 day of operations* | *$17,964* | *$18,869* | *$18,789* | *$19,882* |
| Property Tax Rate | **0.648720** | **0.671790** | **0.671790** | **0.692960** |

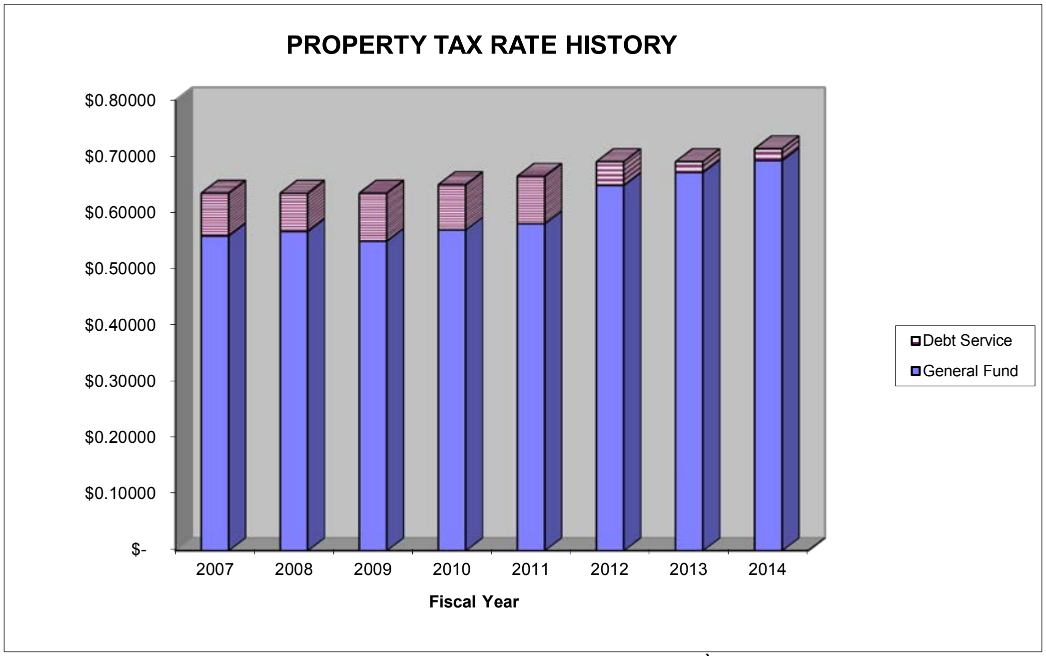
**NOTE:**

| **FY 2013 Proposed Use of Fund Balance** | | |
|---|---|---|
| Storm Water Management Program | 45,500 | 45,500 |
| SEDC Paving | | 19,160 |
| Sidewalks | | 13,260 |
| Legal Settlement | | 45,000 |
| Kaufman Street Hand Rails | | 5,488 |
| Participation in Street Projects | | 354,677 |
| Police Capital Radio Equipment | 66,000 | 65,543 |
| **TOTAL** | 111,500 | 548,628 |

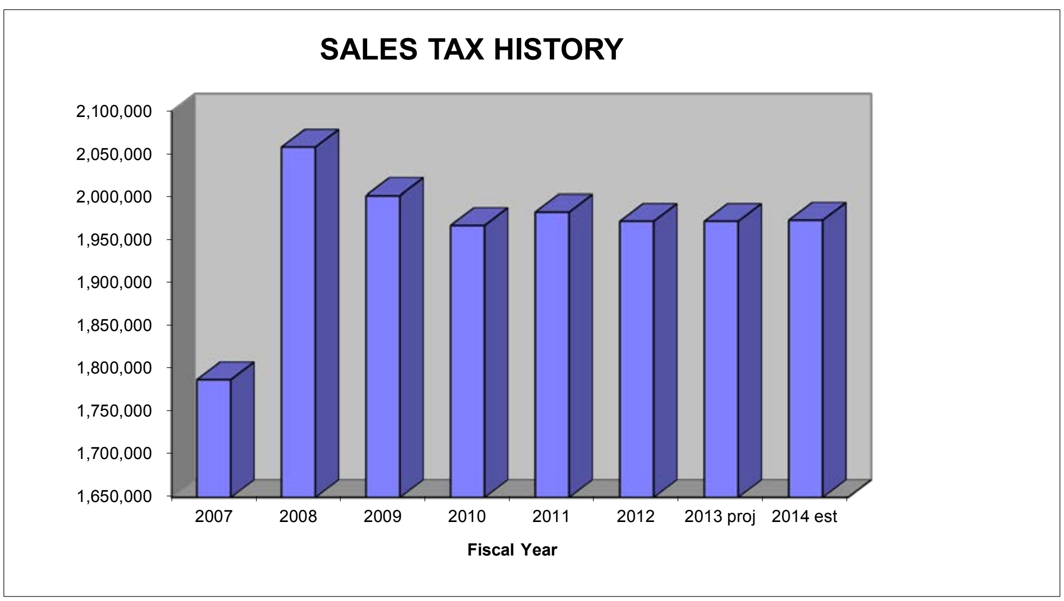
**CITY OF SEAGOVILLE**
**GENERAL FUND**
**REVENUES BY CATEGORY**

| | | Actual 2011-2012 | Adopted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|---|
| **REVENUES** | | | | | |
| **Property Taxes:** | | | | | |
| 9010 | Current ad valorem taxes | 2,918,728 | 2,998,000 | 2,998,000 | 3,123,066 |
| 9020 | Delinquent ad valorem taxes | 72,922 | 42,250 | 42,250 | 42,250 |
| 9030 | Penalty and interest | 50,306 | 30,000 | 30,000 | 30,000 |
| **Total Property Taxes** | | 3,041,956 | 3,070,250 | 3,070,250 | 3,195,316 |
| **Sales and Use Tax:** | | | | | |
| 9040 | Sales tax (Prop tax alternative) | 642,667 | 656,735 | 656,735 | 656,735 |
| 9120 | Sales tax | 1,285,333 | 1,313,500 | 1,313,500 | 1,314,817 |
| 9121 | Mixed beverage tax | 1,721 | 1,800 | 1,800 | 1,800 |
| **Total Sales and Use Tax** | | 1,929,721 | 1,972,035 | 1,972,035 | 1,973,352 |
| **Franchise Fees:** | | | | | |
| 9100 | Electric | 393,920 | 345,000 | 365,000 | 365,000 |
| 9101 | Gas | 80,937 | 87,500 | 65,800 | 87,500 |
| 9102 | Cable | 45,974 | 30,000 | 46,000 | 40,000 |
| 9103 | Telephone | 49,375 | 55,000 | 46,500 | 55,000 |
| 9104 | Duncan Disposal | 43,486 | 48,000 | 41,750 | 48,000 |
| 9110 | All Other | 11,038 | 5,100 | 5,100 | 7,000 |
| **Total Franchise Fees** | | 624,731 | 570,600 | 570,150 | 602,500 |
| **Sanitation** | | 817,194 | 790,000 | 828,800 | 831,000 |
| **Licenses, Permits and Fees** | | | | | |
| 9230 | Animal Shelter | 2,935 | 4,350 | 1,675 | 4,350 |
| 9231 | Animal Shelter Donations | 785 | - | - | - |
| 9241 | Food Health Certificates | 17,403 | 18,300 | 20,825 | 25,000 |
| 9242 | Certificate of Occupancy | 10,185 | 7,425 | 7,425 | 8,608 |
| 9244 | Food Administrative Fee | 2,618 | 3,250 | 3,850 | 5,750 |
| 9245 | Beer and Wine Permit Fees | | | 420 | - |
| 9246 | Food Handler Certification | 1,132 | 950 | 3,000 | 4,375 |
| 9250 | Zoning and Plat Fees | 4,732 | 3,500 | 3,800 | 3,500 |
| 9251 | Parks Development Fee | 1,000 | - | - | - |
| 9260 | Ball Park Fees | 2,320 | 2,600 | 2,600 | 2,600 |
| 9270 | Court Admin Fees | 1,424 | 1,630 | 1,630 | 1,630 |
| 9303 | Administrative Fee | 190 | - | 95 | - |
| 9311 | Building Permit Fees | 93,356 | 52,500 | 52,500 | 52,500 |
| 9315 | Fire Dept Permits | 740 | 400 | 8,300 | 10,000 |
| 9320 | Misc Permits | 1,070 | 1,000 | 1,000 | 1,000 |
| 9330 | Misc Licenses | 9,020 | 6,000 | 7,500 | 8,000 |
| 9409 | Court Online Fees | 143 | - | - | 1,000 |
| 9630 | Bank Charges | (94) | - | - | - |
| 9760 | Burglar Alarm Fees | 6,780 | 6,090 | 6,090 | 6,090 |
| 9770 | Tower Rental Fees | 9,125 | 7,935 | 9,125 | 9,125 |
| **Total Licenses, Permits and Fees:** | | 164,864 | 115,930 | 129,835 | 143,528 |
| **Court and Library Fines** | | | | | |
| 9410 | Court | 283,198 | 250,000 | 250,000 | 250,000 |
| 9420 | Library | 4,164 | 4,000 | 3,500 | 4,000 |
| **Total Fines** | | 287,363 | 254,000 | 253,500 | 254,000 |
| **Grants and Gifts** | | | | | |
| 9510 | Senior Grants | 19,773 | 48,500 | 16,000 | 20,000 |
| 9511 | Senior Part. Contrib. Transportation | 1,670 | 3,000 | 1,500 | - |
| 9515 | Senior Center Adm Reimbursement | 14,701 | - | 16,000 | - |
| 9521 | SEDC | | - | - | - |
| 9531 | Capital Acquisition Grant | 37,765 | - | - | - |
| 9600 | FY 2012 Firefighter Grant | 98,322 | - | - | - |
| 9550 | Senior Part. Contrib. Meals | 6,950 | - | 7,000 | 5,000 |
| | | 179,182 | 51,500 | 40,500 | 25,000 |
| **Other** | | | | | |
| 9610 | Interest | 3,406 | 1,750 | 1,600 | 1,750 |
| 9700 | Property Disposition | 1,085 | - | - | - |
| 9710 | Sale of Equipment | 266 | | 9,150 | - |
| 9721 | Phone Commission | 209 | 1,500 | - | 500 |
| 9730 | Misc | (2,439) | 8,000 | 2,000 | 5,000 |
| 9745 | Liens | 3,215 | 5,000 | 5,000 | 5,000 |
| | Insurance Recovery | 9,016 | - | 2,255 | - |
| | | 14,758 | 16,250 | 20,005 | 12,250 |
| **Transfers** | | | | | |
| 9111 | Franchise - Water | 74,826 | 74,826 | 74,826 | 74,826 |
| 9112 | Franchise - Sewer | 79,034 | 79,034 | 79,034 | 79,034 |
| 9620 | G&A Recovery W&S | 66,258 | 66,258 | 66,258 | 66,258 |
| | | 220,118 | 220,118 | 220,118 | 220,118 |
| **TOTAL REVENUES** | | 7,279,887 | 7,060,683 | 7,105,193 | 7,257,064 |

# City of Seagoville
# Revenue History




| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---|---|---|---|---|---|---|---|
| General Fund | $ 0.55890 | $ 0.56670 | $ 0.54970 | $ 0.56980 | $ 0.58065 | $ 0.64872 | $ 0.67179 | $ 0.69296 |
| Debt Service | $ 0.07610 | $ 0.06830 | $ 0.08530 | $ 0.08020 | $ 0.08435 | $ 0.04213 | $ 0.01907 | $ 0.02084 |
| TOTAL | $ 0.63500 | $ 0.63500 | $ 0.63500 | $ 0.65000 | $ 0.66500 | $ 0.69085 | $ 0.69085 | $ 0.71379 |




| Fiscal Year | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 proj | 2014 est |
|---|---|---|---|---|---|---|---|---|
| Sales Tax | 1,786,791 | 2,058,226 | 2,001,793 | 1,967,218 | 1,982,766 | 1,972,035 | 1,972,035 | 1,973,352 |

## City of Seagoville
## General Fund Summary of Expenditures

| | Actual 2011-2012 | Adopted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Expenditures** | | | | |
| City Council | $4,076 | $6,020 | $4,100 | $5,450 |
| City Manager | 131,374 | 142,233 | 143,962 | 149,977 |
| City Secretary | 92,370 | 94,947 | 94,947 | 106,637 |
| Information Technology | 35,741 | 42,440 | 42,440 | 39,800 |
| Human Resources | 97,571 | 99,249 | 99,249 | 101,804 |
| Finance | 297,968 | 310,598 | 302,348 | 313,680 |
| **General Government** | $659,100 | $695,487 | $687,046 | $717,348 |
| Police | $1,635,464 | $1,732,768 | $1,720,673 | $1,772,437 |
| Fire | 1,144,524 | 1,206,230 | 1,197,407 | 1,409,709 |
| EMS | 164,080 | 164,080 | 164,080 | 164,080 |
| Communications | - | - | - | - |
| Support Services | 431,010 | 479,602 | 479,529 | 504,457 |
| Animal Control | 94,703 | 101,252 | 96,020 | 102,389 |
| Code Enf. & Animal Control | - | - | - | - |
| **Public Safety** | $3,469,782 | $3,683,932 | $3,657,709 | $3,953,072 |
| Municipal Court | 156,736 | 168,261 | 163,261 | 169,853 |
| Library | 152,291 | 156,995 | 160,135 | 160,245 |
| Senior Center | 183,849 | 180,422 | 193,493 | 175,614 |
| Sanitation | 630,636 | 605,000 | 644,000 | 646,000 |
| **Community Services** | $1,123,512 | $1,110,678 | $1,160,889 | $1,151,712 |
| Building Inspection | - | - | - | - |
| Building Services/Code Enforcement | 321,093 | 341,607 | 341,607 | 353,395 |
| Streets | 396,364 | 423,587 | 370,079 | 429,672 |
| Parks | 190,223 | 218,896 | 200,636 | 215,011 |
| Planning | 78,195 | 93,714 | 76,714 | 82,719 |
| **Community Development** | $985,875 | $1,077,804 | $989,036 | $1,080,797 |
| **Non-Departmental** | $318,413 | $319,214 | $363,444 | $354,135 |
| **Total Operations** | **$6,556,681** | **$6,887,115** | **$6,858,124** | **$7,257,064** |
| **Transfers** | **$159,608** | **$122,891** | **$130,391** | |
| **TOTAL OPERATIONS AND TRANSFERS** | **$6,716,288** | **$7,010,006** | **$6,988,515** | **$7,257,064** |

# City Council

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

## PROGRAM SUMMARY

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

### PROGRAM EXPENDITURES:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | | | | |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 4,076 | 6,020 | 4,100 | 5,450 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **4,076** | **6,020** | **4,100** | **5,450** |

### PERSONNEL SUMMARY:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 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** |

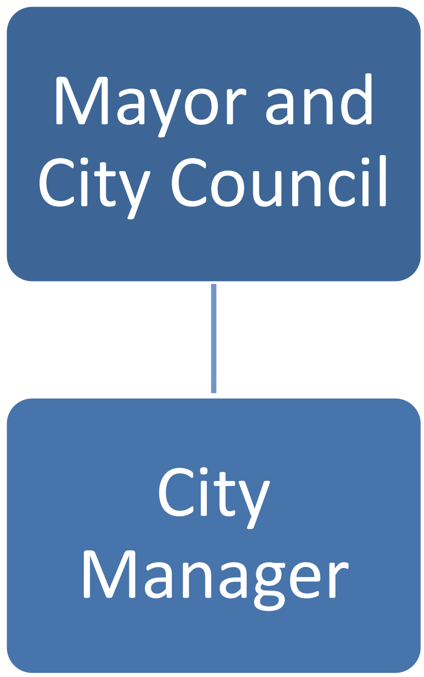
### SIGNIFICANT BUDGET CHANGES:

# City Manager

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

# CITY OF SEAGOVILLE, TEXAS

## City Manager




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2014

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

Manage City services within the parameters of the FY 2014 budget.
Conduct joint senior management – citizen monthly meetings.
Provide leadership to economic development efforts to grow the City's tax base.
Implement City Council ordinances and resolutions.
Conduct an annual review of all City operations.

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 131,269 | 141,133 | 143,812 | 149,377 |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 105 | 1,100 | 150 | 600 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **131,374** | **142,233** | **143,962** | **149,977** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| FULL TIME POSITIONS: | | | | |
| City Manager | 1 | 1 | 1 | 1 |
| Administrative Assistant | 0 | 0 | 0 | 0 |
| | | | | |
| TOTAL FULL TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **1** | **1** | **1** | **1** |

**SIGNIFICANT BUDGET CHANGES:**

**NOTE:**

Administrative Assistant position is unfunded.

## Department: City Manager Office

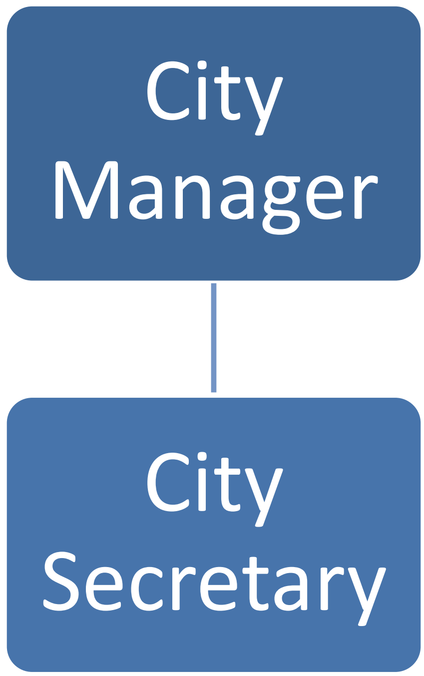
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Adopted |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Joint City Staff/Citizen Meetings | 12 | 12 | 12 | 12 |
| City Council Meetings | 24 | 24 | 21 | 24 |
| **EFFICIENCIES** | | | | |
| Operating Budget $ per Capita (General Fund) | $ 450.15 | $ 469.84 | $ 468.40 | $ 477.18 |
| **EFFECTIVENESS** | | | | |
| Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days) | | | | |
| General Fund | 130.4 | 120.9 | 101.7 | 96.1 |
| Water and Sewer Fund | 322.3 | 219.8 | 201.0 | 150.9 |

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

### GOALS FOR FISCAL YEAR 2014

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

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

## GOALS FOR FISCAL YEAR 2014 (continued)

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

Research and report on cost effective and beneficial document management software for all departments.
Post Council minutes on the City's website within 3 days upon approval.
Post agendas 72 hours before public meetings as required by state law.
Post quarterly updates to the Code of Ordinances on the City's website and by supplement.

## PROGRAM SUMMARY

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

### PROGRAM EXPENDITURES:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| | | | | |
| PERSONNEL | 76,898 | 73,197 | 73,197 | 85,887 |
| SUPPLIES | 293 | 500 | 500 | 500 |
| CONTRACTUAL SERVICES | 14,550 | 21,250 | 21,250 | 20,250 |
| CAPITAL OUTLAY | 629 | | | |
| | | | | |
| **PROGRAM TOTAL** | **92,370** | **94,947** | **94,947** | **106,637** |

### PERSONNEL SUMMARY:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| | | | | |
| FULL TIME POSITIONS: | | | | |
| City Secretary | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **1** | **1** | **1** | **1** |

### SIGNIFICANT BUDGET CHANGES:

**Personnel**

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

## Department: City Secretary Office

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| City Council meetings | 20 | 21 | 21 | 21 |
| Ordinances adopted | 17 | 18 | 18 | 18 |
| Resolutions adopted | 33 | 34 | 34 | 34 |
| Open records requests processed | 37 | 60 | 60 | 60 |
| Preparation of Council agenda packets | 18 | 20 | 20 | 20 |
| **EFFICIENCIES** | | | | |
| Quantity of records deemed eligible for destruction and destroyed | 143 boxes | NA | 114 boxes | 125 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 Exceptional Technology Services (ETS) to maintain the City's technology systems. |

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | | | | |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 29,828 | 36,440 | 36,440 | 33,800 |
| CAPITAL OUTLAY | 5,913 | 6,000 | 6,000 | 6,000 |
| | | | | |
| **PROGRAM TOTAL** | **35,741** | **42,440** | **42,440** | **39,800** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | 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** |

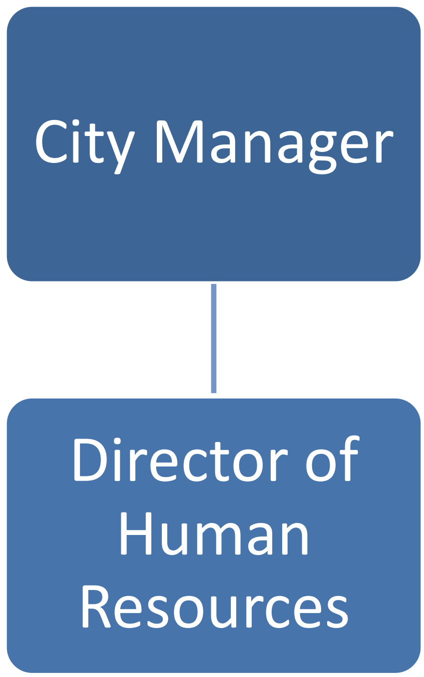
**SIGNIFICANT BUDGET CHANGES:**
**Personnel:**
Director position defunded.  IT operations managed by a third party service firm.

# Human Resources

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

# CITY OF SEAGOVILLE, TEXAS

## Human Resources




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

**CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES**

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

Analyze online training options

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 90,918 | 91,685 | 91,685 | 92,295 |
| SUPPLIES | 143 | 984 | 984 | 2,829 |
| CONTRACTUAL SERVICES | 6,510 | 6,580 | 6,580 | 6,680 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **97,571** | **99,249** | **99,249** | **101,804** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| FULL TIME POSITIONS: | | | | |
| Director | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **1** | **1** | **1** | **1** |

**SIGNIFICANT BUDGET CHANGES:**
**Personnel**
Decrease reflects staff turnover
**Contractual Services**
Decreases in expenditures for memberships and training

## Department: Human Resources

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Number of Grievances | 5 | 1 | 3 | 1 |
| Job Postings | NA | NA | 8 | 4 |
| **EFFICIENCIES** | | | | |
| Provide on-site training at reduced or no cost (Including On-line Training) | 2 | 5 | 3 | 5 |
| **EFFECTIVENESS** | | | | |
| Percentage of turnover as a measure of staff stability and staff satisfaction | 6% | 3% | 5% | 3% |

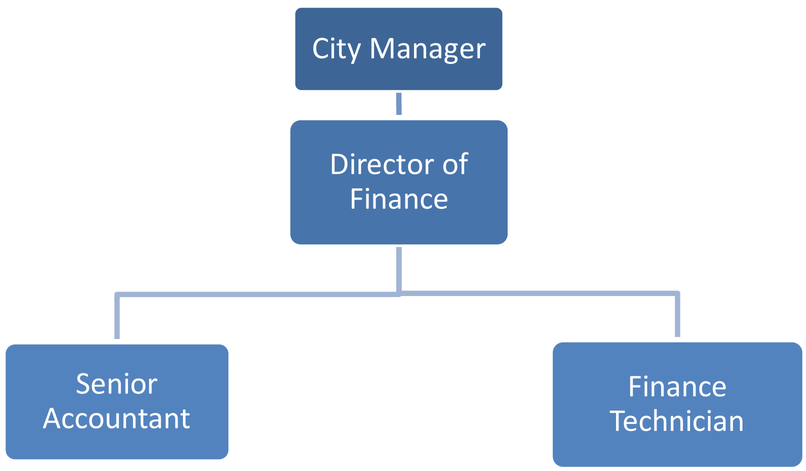
# Finance

## Finance

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

# CITY OF SEAGOVILLE, TEXAS

## Finance




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2014

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

Obtain the GFOA financial reporting achievement award for the FY 2013 comprehensive annual financial report.

Obtain the GFOA distinguished budget presentation award for the FY 2014 annual budget document.

Obtain the Texas State Comptrollers' Financial Transparency recognition.

Prepare and distribute an Operating Budget in Brief document.

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 233,842 | 241,848 | 241,848 | 246,330 |
| SUPPLIES | 1,742 | 1,500 | 1,050 | 1,500 |
| CONTRACTUAL SERVICES | 62,385 | 67,250 | 59,450 | 65,850 |
| CAPITAL OUTLAY | | | | |
| **PROGRAM TOTAL** | **297,968** | **310,598** | **302,348** | **313,680** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Director of Finance | 1 | 1 | 1 | 1 |
| Senior Accountant | 1 | 1 | 1 | 1 |
| Finance Technician | 1 | 1 | 1 | 1 |
| TOTAL FULL TIME: | 3 | 3 | 3 | 3 |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| **TOTAL FULL TIME EQUIVALENT** | **3** | **3** | **3** | **3** |

**SIGNIFICANT BUDGET CHANGES:**

## Department: Finance

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Operating Bank Reconciliation | 12 | 12 | 12 | 12 |
| Retirement Reports Processed | 12 | 12 | 12 | 12 |
| Department Budgetary Reports Distributed | 12 | 12 | 12 | 12 |
| Payroll Bank Reconciliation | 12 | 12 | 12 | 12 |
| **EFFICIENCIES** | | | | |
| %tage of Accounts Payable Customers Setup with Automatic Draft Payments | 1% | 5% | 20% | 20% |
| **EFFECTIVENESS** | | | | |
| Inhouse Completion of the Comprehensive Annual Financial Report | Yes | Yes | Yes | Yes |
| Receive GFOA Certificate of Achievement for Excellence in Financial Reporting | Yes | Yes | Yes | Yes |
| Receive GFOA Distinguished Budget Presentation Award | Yes | Yes | Yes | Yes |

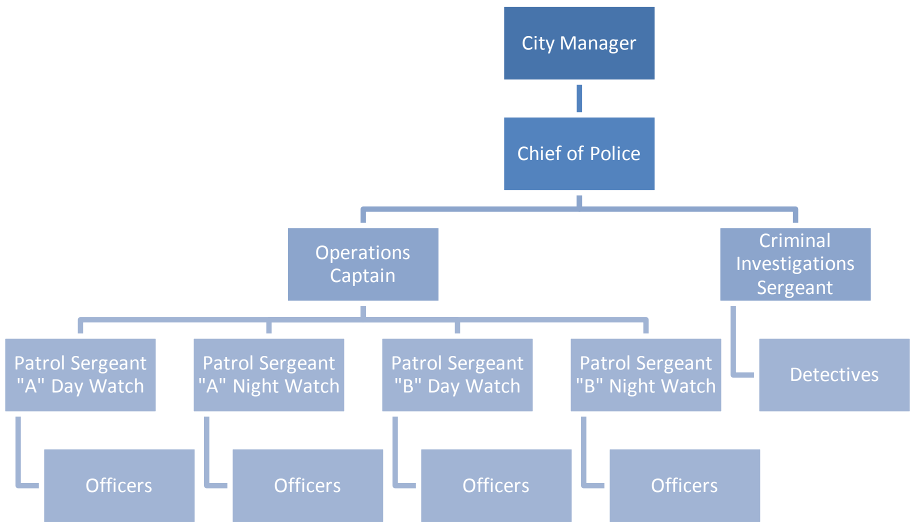
# Police

## Police

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

# CITY OF SEAGOVILLE, TEXAS

## Police




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

**CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES**

Continue to reduce the occurrences of Part I Crimes in the City.
Continue to maintain compliance standards with the Texas Police Chief's Best Practices Program. Original certification was obtained in February 2013.
Continue to offer Crime Prevention Programs throughout the fiscal year.
Provide a minimum of two (2) Citizens Police Academies.

## GOALS FOR FISCAL YEAR 2014 (continued)

**CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES**

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 1,457,506 | 1,542,454 | 1,534,609 | 1,581,934 |
| SUPPLIES | 120,878 | 126,057 | 124,307 | 126,057 |
| CONTRACTUAL SERVICES | 57,080 | 64,257 | 61,757 | 64,446 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **1,635,464** | **1,732,768** | **1,720,673** | **1,772,437** |

**PERSONNEL SUMMARY:**

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

**SIGNIFICANT BUDGET CHANGES:**

## Department: Police

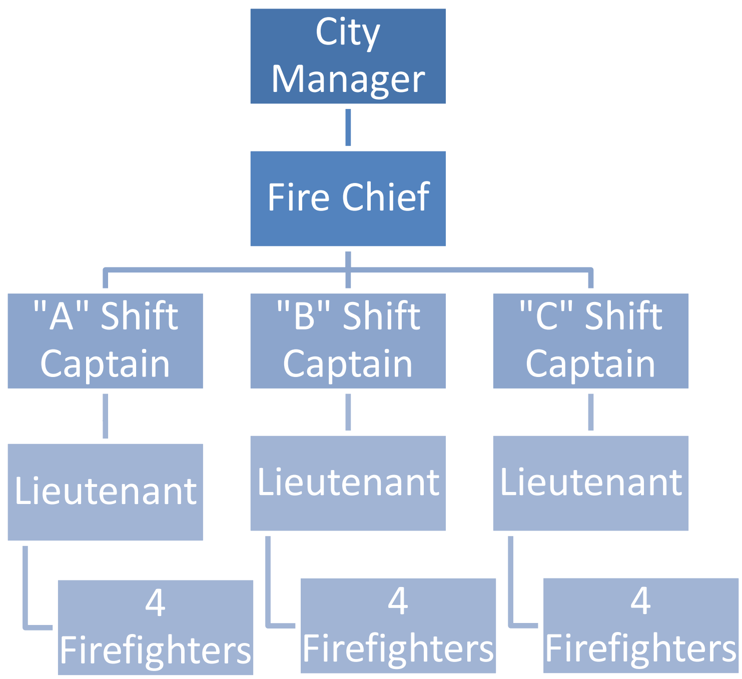
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Calls for Service | 14,500 | 15,000 | 14,000 | 15,000 |
| Arrests | 720 | 750 | 600 | 700 |
| Citations | 2,000 | 2,000 | 1,419 | 1,800 |
| Part I Crimes | 530 | 550 | 688 | 650 |
| **EFFICIENCIES** | | | | |
| Sworn Officers per 1,000 Population | 1.6 | 1.6 | 1.6 | 1.52 |
| Part Time Police Officers per 1,000 Population | 0.13 | 0.13 | 0.13 | 0.13 |
| Reserve Police Officers per 1,000 Population | 0.06 | 0.06 | 0.06 | 0.06 |
| **EFFECTIVENESS** | | | | |
| Value of Property Stolen | $1,415,434 | $1,500,000 | $1,557,000 | $1,600,000 |
| Value of Property Recovered | $429,050 | $500,000 | $620,000 | $700,000 |

# 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.

## GOALS FOR FISCAL YEAR 2014

### CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

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

The fire department expects to perform 500 fire inspections in FY 2014

Perform flow tests, maintenance and painting of 477 fire hydrants in FY 2014

Maintain an average response time on all incidents below 5 minutes

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 1,032,163 | 1,092,677 | 1,084,854 | 1,297,212 |
| SUPPLIES | 66,197 | 60,774 | 60,774 | 62,357 |
| CONTRACTUAL SERVICES | 46,164 | 52,779 | 51,779 | 50,140 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **1,144,524** | **1,206,230** | **1,197,407** | **1,409,709** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| FULL TIME POSITIONS: | | | | |
| Chief | 1 | 1 | 1 | 1 |
| Captain | 3 | 3 | 3 | 3 |
| Lieutenant | 3 | 3 | 3 | 3 |
| Firefighter (including 3 partially funded by SAFER Grant | 12 | 12 | 12 | 12 |
| | | | | |
| TOTAL FULL TIME: | 19 | 19 | 19 | 19 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| Firefighter | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **20** | **20** | **20** | **20** |

**SIGNIFICANT BUDGET CHANGES:**

## Department: Fire

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Number of Fire and EMS Responses | 2,394 | 2,450 | 2,527 | 2,729 |
| **EFFICIENCIES** | | | | |
| Fire and EMS Cost Per Capita | $ 87.71 | $ 91.51 | $ 91.25 | $ 103.13 |
| **EFFECTIVENESS** | | | | |
| Average response times. | 4:38 | 4:45 | 4:42 | 4:38 |
| Percent of Priority I emergency responses in the city within 7:59 minute response time. | NA | 92% | 96% | 97% |

# Emergency Medical Services (EMS)

| EMS |
| --- |
| 1. Administer contract with Texas Lifeline Corporation (TLC) to provide paramedic ambulance services to the citizens of Seagoville. |

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | | | | |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 164,080 | 164,080 | 164,080 | 164,080 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **164,080** | **164,080** | **164,080** | **164,080** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | 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:**

# Support Services

**Records**

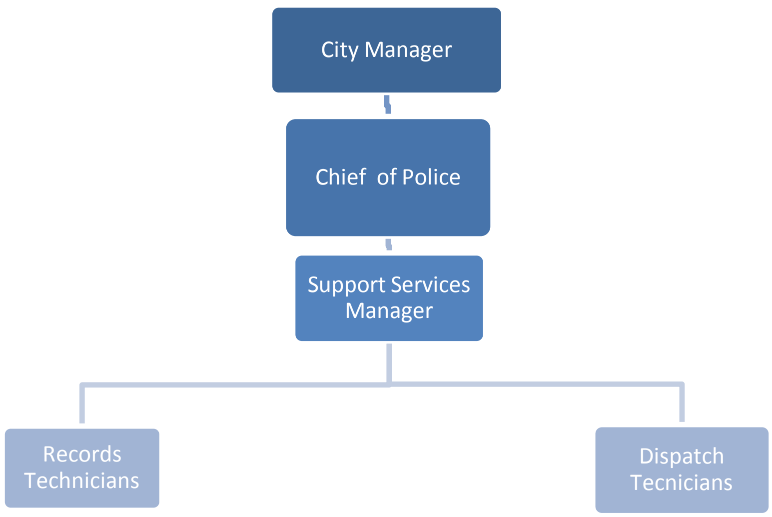
1. Manages all police reports including paperless reports entered through the computerized management system.

**Communications**

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

# CITY OF SEAGOVILLE, TEXAS

## Support Services




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2014

### CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

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

Continue to conform to the Texas Police Chief's Association Best Practices Standards for Communications.

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

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

## GOALS FOR FISCAL YEAR 2014 (continued)

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 388,316 | 438,777 | 438,704 | 445,357 |
| SUPPLIES | 13,973 | 11,230 | 11,230 | 5,946 |
| CONTRACTUAL SERVICES | 28,722 | 29,595 | 29,595 | 53,154 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **431,010** | **479,602** | **479,529** | **504,457** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| FULL TIME POSITIONS: | | | | |
| Supervisor | 1 | 1 | 1 | 1 |
| Operator | 5 | 0 | 0 | 0 |
| Technician | | 7 | 7 | 7 |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 6 | 8 | 8 | 8 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| Operator | 0.84 | 0 | 0 | 0 |
| Technician | | 0.75 | 0.75 | 0.75 |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0.84 | 0.75 | 0.75 | 0.75 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **6.84** | **8.75** | **8.75** | **8.75** |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**

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

**Department:** Support Services

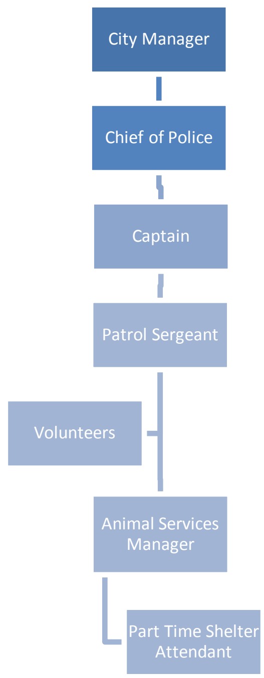
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| E911 Phone Calls | 14,900 | 14,600 | 16,478 | 16,500 |
| Alarm Permits Issued | 60 | 70 | 80 | 85 |
| Open Records Requests | 214 | 250 | 255 | 260 |
| All Dispatched Calls for Service (Police and Fire) | 30,879 | 27,150 | 29,542 | 29,600 |
| Customers Assisted at the Front Window | 1,586 | 1,250 | 1,580 | 1,585 |
| **EFFICIENCIES** | | | | |
| Full-Time Support Services Staff per 1,000 Residents | 0.53 | 0.53 | 0.53 | 0.53 |
| **EFFECTIVENESS** | | | | |
| Complete the Department of Public Safety NCIC and TCIC audits with no deficiencies. | None | None | None | Pend |

# Animal Control

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

# CITY OF SEAGOVILLE, TEXAS

## Animal Control




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2014

### CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES

Maintain the "no kill" philosophy within the program.

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

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

## GOALS FOR FISCAL YEAR 2014 (continued)

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

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

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

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 70,043 | 75,618 | 72,211 | 77,805 |
| SUPPLIES | 13,785 | 12,305 | 11,080 | 12,305 |
| CONTRACTUAL SERVICES | 10,875 | 13,329 | 12,729 | 12,279 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **94,703** | **101,252** | **96,020** | **102,389** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| FULL TIME POSITIONS: | | | | |
| Animal Control Manager/Police Officer | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| Animal Control Attendant | 0.5 | 0.5 | 0.5 | 0.5 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0.5 | 0.5 | 0.5 | 0.5 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **1.5** | **1.5** | **1.5** | **1.5** |

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

## Department: Animal Control

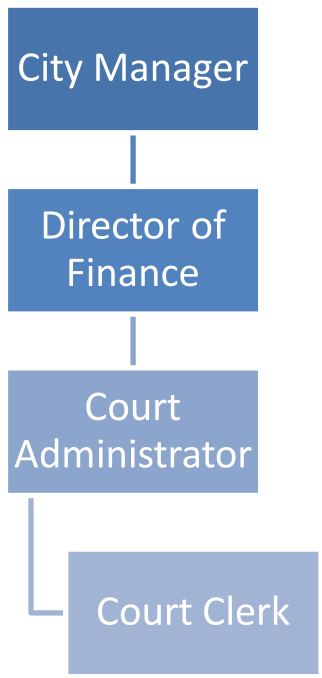
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Calls for Service | 2,500 | 2,550 | 2,945 | 3,000 |
| Canine Intakes | 1,000 | 1,100 | 600 | 600 |
| Feline Intakes | 200 | 190 | 120 | 120 |
| Animal Quarantines | 19 | 20 | 15 | 15 |
| **EFFICIENCIES** | | | | |
| Animal Control Officer per 1,000 population | 0.067 | 0.067 | 0.067 | 0.067 |
| Average Cost per Call Serviced | $ 37.88 | $ 39.71 | $32.60 | $ 34.13 |
| **EFFECTIVENESS** | | | | |
| Satisfactory Rating from State Department of Health Services | Yes | Yes | Yes | Yes |

# Municipal Court

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

# CITY OF SEAGOVILLE, TEXAS

## Municipal Court




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

**CITYWIDE GOAL (1) – PROVIDE QUALITY SAFETY SERVICES**

Upgrade the court software to notify/remind defendants of court dates and payments.

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

Increase online payments by 5%.

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| | | | | |
| PERSONNEL | 96,417 | 99,576 | 99,576 | 101,368 |
| SUPPLIES | 14 | 150 | 150 | 150 |
| CONTRACTUAL SERVICES | 60,304 | 68,535 | 63,535 | 68,335 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **156,736** | **168,261** | **163,261** | **169,853** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| | | | | |
| FULL TIME POSITIONS: | | | | |
| Court Administrator | 1 | 1 | 1 | 1 |
| Court Clerk | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 2 | 2 | 2 | 2 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **2** | **2** | **2** | **2** |

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**

Provides additional compensation for court administrator for Level II certification

**Contractual Services:**

Expands judicial roster to one presiding judge and two associate judges

## Department: Municipal Court

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| # CASES PROCESSED | 2,583 | 3,720 | 2,256 | 2,712 |
| # WARRANTS ISSUED | 1,020 | 1,464 | 1,290 | 1,548 |
| # CASES FILED | 2,757 | 3,972 | 2,460 | 2,952 |
| **EFFICIENCIES** | | | | |
| # ONLINE PAYMENTS | NA | 172 | 302 | 362 |
| **EFFECTIVENESS** | | | | |
| % WARRANTS CLEARED | 91% | 73% | 75% | 75% |

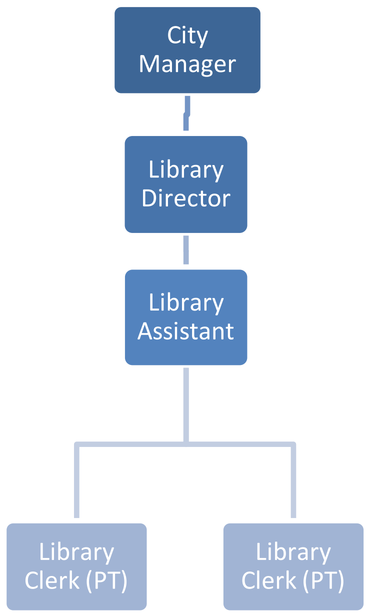
# Library

## Library

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

# CITY OF SEAGOVILLE, TEXAS

## Library




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2014

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

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

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

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

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

## PROGRAM SUMMARY

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

### PROGRAM EXPENDITURES:

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 134,217 | 138,270 | 141,410 | 142,020 |
| SUPPLIES | 1,171 | 1,050 | 1,050 | 1,050 |
| CONTRACTUAL SERVICES | 4,205 | 5,175 | 5,175 | 4,675 |
| CAPITAL OUTLAY | 12,698 | 12,500 | 12,500 | 12,500 |
| | | | | |
| **PROGRAM TOTAL** | **152,291** | **156,995** | **160,135** | **160,245** |

### PERSONNEL SUMMARY:

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | 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:

## Department: Library

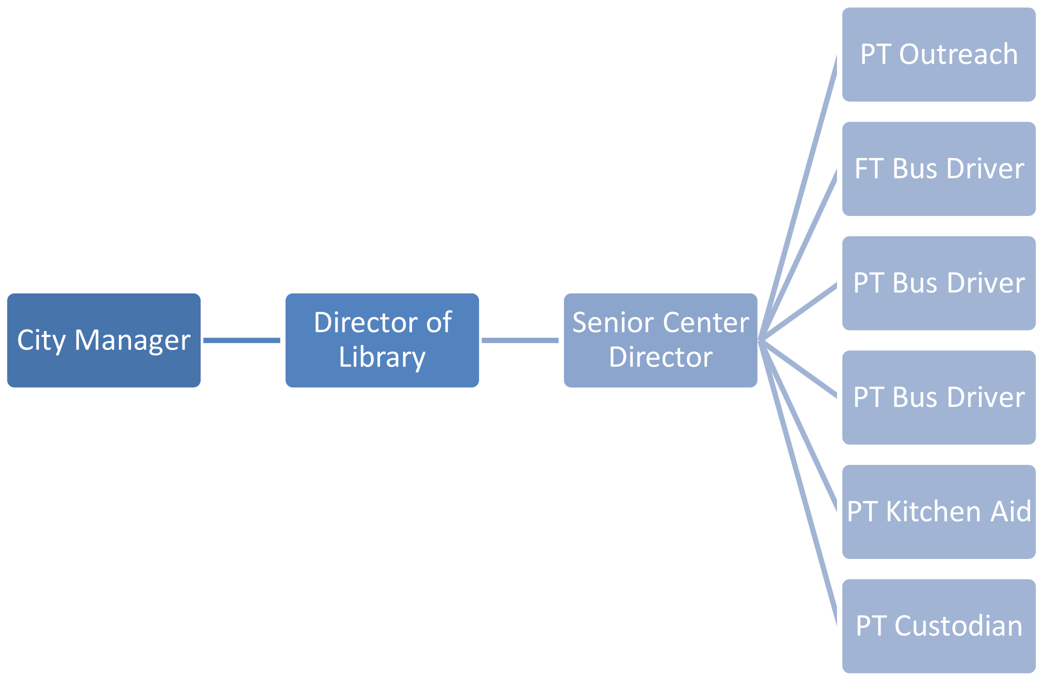
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Library Visits | 14,679 | 19,095 | 14,273 | 15,000 |
| Items Circulated | 34,856 | 36,180 | 33,551 | 34,500 |
| New Patron Cards Issued | 835 | 855 | 757 | 775 |
| **EFFICIENCIES** | | | | |
| Number of Library Visits per Library Employee | 4,893 | 6,365 | 4,758 | 4,850 |
| **EFFECTIVENESS** | | | | |
| Percentage of City Population Served | 25% | 27% | 32% | 33% |

# Senior Center

| Senior Center |
|---|
| 1. Provides activities for senior citizens. |

# CITY OF SEAGOVILLE, TEXAS

## Senior Center




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2013

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

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

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

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

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

## PROGRAM SUMMARY

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

### PROGRAM EXPENDITURES:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 158,718 | 156,507 | 144,325 | 102,379 |
| SUPPLIES | 19,496 | 19,300 | 10,589 | 3,800 |
| CONTRACTUAL SERVICES | 5,634 | 4,615 | 38,579 | 69,435 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **183,849** | **180,422** | **193,493** | **175,614** |

### PERSONNEL SUMMARY:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Manager | 1 | 1 | 1 | 1 |
| Van Driver | 1 | 1 | 0 | 0 |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 2 | 2 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| Outreach Worker | 0.5 | 0.5 | 0.5 | 0.5 |
| Van Driver | 1 | 1 | 1 | 0.25 |
| Maintenance Worker | 0.5 | 0.5 | 0.5 | 0.5 |
| Food Server | 0.33 | 0.33 | 0.33 | 0.33 |
| | | | | |
| TOTAL PART TIME: | 2.33 | 2.33 | 2.33 | 1.58 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **4.33** | **4.33** | **3.33** | **2.58** |

### SIGNIFICANT BUDGET CHANGES:

**Department:** Senior Center

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Meals Served | 12,511 | 12,735 | 12,100 | 12,459 |
| **EFFICIENCIES** | | | | |
| Cost Per Meal Served | $ 3.70 | $ 3.70 | $ 3.70 | $ 3.70 |
| **EFFECTIVENESS** | | | | |
| Senior Center Customer Satisfaction Survey | 98% | 98% | 98% | 98% |

# Sanitation

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12<br>ACTUAL | FY 13<br>AMENDED<br>BUDGET | FY 13<br>PROJECTED | FY 14<br>ADOPTED |
|---|---|---|---|---|
| PERSONNEL | | | | |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 630,636 | 605,000 | 644,000 | 646,000 |
| CAPITAL OUTLAY | | | | |
| **PROGRAM TOTAL** | **630,636** | **605,000** | **644,000** | **646,000** |

**PERSONNEL SUMMARY:**

| | FY 12<br>ACTUAL | FY 13<br>AMENDED<br>BUDGET | FY 13<br>PROJECTED | FY 14<br>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:**
**Increase in fees to third party service**

# Building Inspection and Services Code Enforcement

**Building Inspection**

1. Reviews plans and performs on-site inspections for compliance.
2. Issues permits and certificates.

**Building Services**

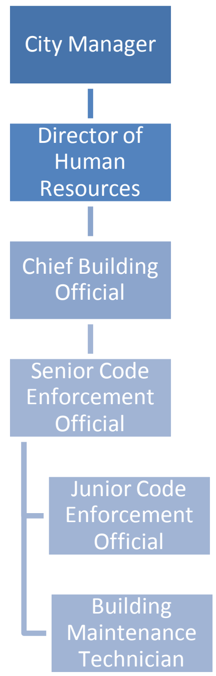
1. Maintain City buildings.

**Code Enforcement**

1. Enforces tall grass and other nuisance ordinances.

# CITY OF SEAGOVILLE, TEXAS

## Building Inspection & Services, Code Enforcement




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2013

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

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

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

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 214,001 | 222,317 | 222,317 | 226,280 |
| SUPPLIES | 14,856 | 12,560 | 12,560 | 12,560 |
| CONTRACTUAL SERVICES | 92,236 | 106,730 | 106,730 | 114,555 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **321,093** | **341,607** | **341,607** | **353,395** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Chief Building Official | 1 | 1 | 1 | 1 |
| Building Maintenance Technician | 1 | 1 | 1 | 1 |
| Senior Code Enforcement Official | | 1 | 1 | 1 |
| Code Enforcement Official | | 1 | 1 | 1 |
| | | | | |
| TOTAL FULL TIME: | 2 | 4 | 4 | 4 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **2** | **4** | **4** | **4** |

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

## Department: Building Services, Inspections and Code Enforcement

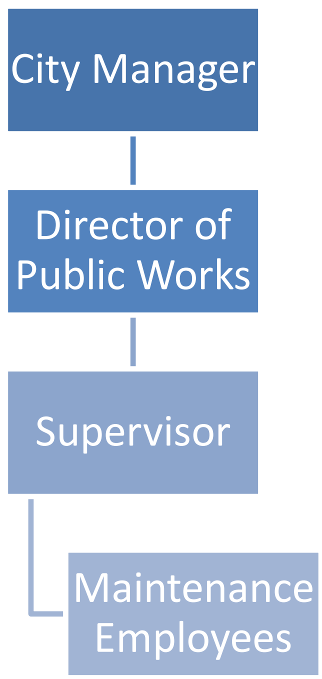
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Number of Building Inspections | 2,386 | 2,100 | 2,460 | 2,600 |
| Number of Facilities Cleaned | 2 daily | 2 daily | 2 daily | 2 daily |
| Number of Code Enforcement Violations | 1,626 | 1,800 | 1,800 | 1,800 |
| Number of Code Enforcement Cases Closed | 1,526 | 1,700 | 1,700 | 1,700 |
| Number Citations Issued | 98 | 125 | 102 | 125 |
| **EFFICIENCIES** | | | | |
| Number of Complaints per Code Enforcement Officer | 813 | 900 | 900 | 900 |
| Number of Code Enforcement Officers | 2 | 2 | 2 | 2 |
| **EFFECTIVENESS** | | | | |
| Percentage of Code Complaints resulting in Voluntary Compliance | 98% | 98% | 98% | 98% |

# Streets

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

# CITY OF SEAGOVILLE, TEXAS

## Streets




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2013

**CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE**

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

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 138,733 | 165,325 | 108,179 | 49,447 |
| SUPPLIES | 57,876 | 121,994 | 124,800 | 35,300 |
| CONTRACTUAL SERVICES | 151,178 | 136,268 | 137,100 | 344,925 |
| CAPITAL OUTLAY | 48,577 | | | |
| | | | | |
| **PROGRAM TOTAL** | **396,364** | **423,587** | **370,079** | **429,672** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| FULL TIME POSITIONS: | | | | |
| Supervisor | 1 | 1 | 0 | 0 |
| Crew Leader | 1 | 1 | 0 | 0 |
| Maintenance Worker | 2 | 2 | 1 | 1 |
| | | | | |
| TOTAL FULL TIME: | 4 | 4 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| Maintenance Apprentice | 0.25 | 0.25 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0.25 | 0.25 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **4.25** | **4.25** | **1** | **1** |

**SIGNIFICANT BUDGET CHANGES:**
Additional resources provided to privatized street maintenance

**Department: Streets**

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Number of street lane miles. | 55 | 55 | 55 | 55 |
| Repaint all school crosswalks prior to beginning of school. | Yes | Yes | Yes | Yes |
| **EFFICIENCIES** | | | | |
| Operating cost per Lane Mile | $2,736.15 | $2,673.82 | $2,673.00 | $2,673.00 |
| **EFFECTIVENESS** | | | | |
| % of potholes and utility cut repaire requests completed within 48 Hrs. | 100% | 100% | 100% | 100% |
| Number of street signs replaced within 30 day time frame. | 100% | 100% | 100% | 100% |

# Parks

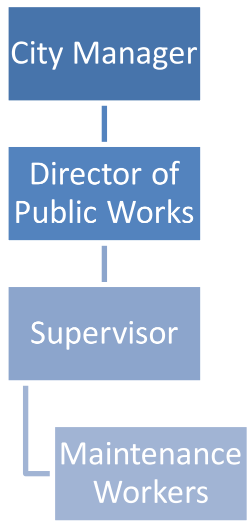
## Parks

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

**Seagoville**

# CITY OF SEAGOVILLE, TEXAS

## Parks




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

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

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

**CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE**

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 47,731 | 54,820 | 37,371 | 39,811 |
| SUPPLIES | 49,712 | 55,073 | 49,825 | 51,550 |
| CONTRACTUAL SERVICES | 92,779 | 109,003 | 113,440 | 123,650 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **190,223** | **218,896** | **200,636** | **215,011** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Supervisor | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| Maintenance Apprentice | 0.25 | 0.25 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0.25 | 0.25 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **1.25** | **1.25** | **1** | **1** |

**SIGNIFICANT BUDGET CHANGES:**
**NOTE: Personnel Summary shows funded positions only.**

## Department: Parks

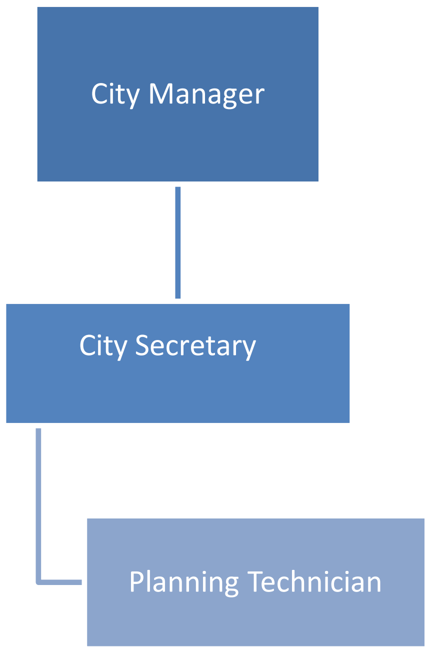
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Number of park acres maintained | 115 | 115 | 115 | 115 |
| **EFFICIENCIES** | | | | |
| Park maintenance operating cost per capita | $13.01 | $14.68 | $14.50 | $14.25 |
| **EFFECTIVENESS** | | | | |
| Achieve 100% maintenance on 115 acres of parks. | 100% | 100% | 100% | 100% |

# Planning

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

# CITY OF SEAGOVILLE, TEXAS

## Planning




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2013

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

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

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

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

## PROGRAM SUMMARY

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

### PROGRAM EXPENDITURES:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 48,900 | 36,864 | 50,464 | 51,369 |
| SUPPLIES | | 50 | 50 | 50 |
| CONTRACTUAL SERVICES | 29,295 | 56,800 | 26,200 | 31,300 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **78,195** | **93,714** | **76,714** | **82,719** |

### PERSONNEL SUMMARY:

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Planning Technician | 1 | 1 | 1 | 1 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 1 | 1 | 1 | 1 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **1** | **1** | **1** | **1** |

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

## Department: Planning

| PERFORMANCE MEASURES | FY 2012 Actual | FY2013 Budget | FY2013 Projected | FY2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Planning & Zoning Commission Agenda Packets | 9 | 10 | 12 | 10 |
| Board of Adjustments: | | | | |
| Agenda Packets | 3 | 2 | 5 | 4 |
| Variance Cases | 6 | 2 | 7 | 5 |
| **EFFICIENCIES** | | | | |
| % of Adjoining Property Owners Letters sent st least 10 Days Prior to Hearing | 100% | 100% | 100% | 100% |
| **EFFECTIVENESS** | | | | |
| % of Zoning and Variance Cases processed in compliance with State Requirements | 100% | 100% | 100% | 100% |
| Transcribed Minutes Accepted at the Next Planning & Zoning Meeting without Correrctions | 100% | 85% | 100% | 100% |

# 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<br>NON-DEPARTMENTAL | 01/10 |

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 74,333 | 91,785 | 79,500 | 94,485 |
| SUPPLIES | 22,963 | 19,600 | 21,400 | 19,600 |
| CONTRACTUAL SERVICES | 352,385 | 330,720 | 392,935 | 240,050 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **449,682** | **442,105** | **493,835** | **354,135** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 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:**
**CONTRACTUAL SERVICES:**
The budget transfer to SAFER is eliminated, the firefighters funded through the fund are now absorbed by the General Fund Fire department.

# City of Seagoville, Texas
# Debt Service Fund
# Overview

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

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

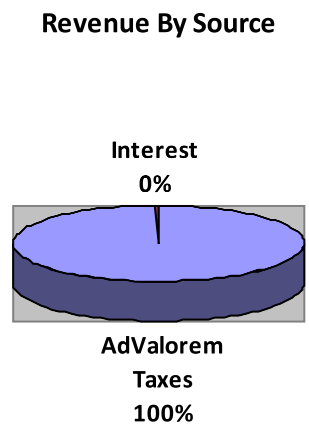
In Fiscal Year 2013, the City did not issue any new debt. In Fiscal Year 2012, the City made the final payment of the Series 1997 Certificate of Obligation Bonds. This lowered the debt portion of the property tax rate from $0.042131 in FY 2012 to $0.019066 in FY 2013. This provided additional property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

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

## Revenues

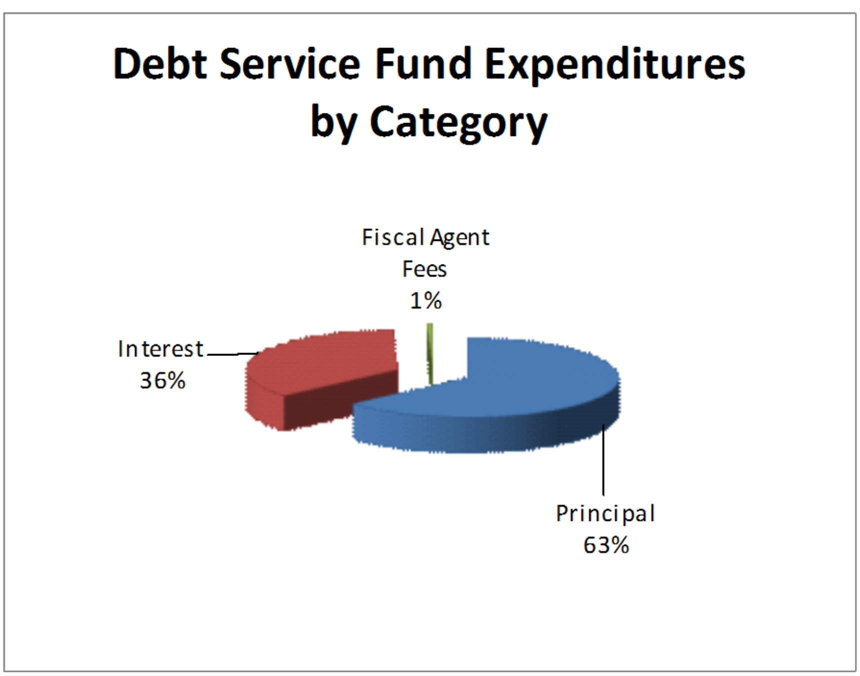
Revenues in the Debt Service Fund are budgeted at $96,000 - an increase of approximately 10% from the previous year. The I&S property tax rate for FY 2013-14 is calculated at $0.02084 - an increase of 0.20 cents from the previous year. The I&S rate is equivalent to 2.92% of the total property tax rate of $0.71379 per $100 valuation. Property tax collections, which include delinquent taxes and penalties, are budgeted at $96,000 and represent all of total fund revenues. Interest revenue is budgeted at $150.

# City of Seagoville, Texas
# Debt Service Fund
# Overview




## Expenditures

Expenditures for the Debt Service Fund are budgeted at $279,874 - an increase of 1.36% from the previous year. Principal payments on bonds are budgeted at $177,778, a 7.74% increase from the prior year. Interest payments are budgeted at $100,596, a decrease of 8.23% from the previous year. Fiscal agent and bond fees are budgeted at $1,500 and are unchanged from the previous year.

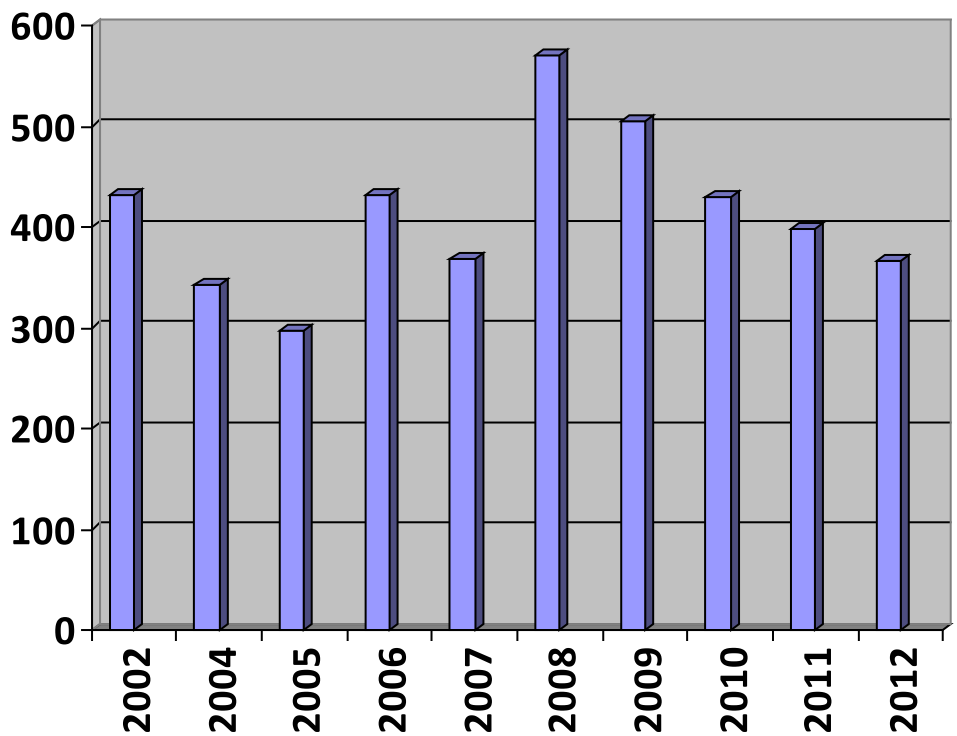


# City of Seagoville, Texas
# Debt Service Fund
# Overview

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

| Year | Outstanding Debt | Population |
|---|---|---|
| 2003 | $4,435,396 | 11,450 |
| 2004 | $4,085,396 | 11,950 |
| 2005 | $3,655,396 | 12,300 |
| 2006 | $5,420,396 | 12,550 |
| 2007 | $4,890,396 | 13,250 |
| 2008 | $7,595,395 | 13,300 |
| 2009 | $6,995,395 | 13,850 |
| 2010 | $6,366,395 | 14,835 |
| 2011 | $5,917,458 | 14,850 |
| 2012 | $5,462,693 | 14,920 |

## Per Capital Outstanding Debt



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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$17,596** | **$184,033** | **$184,033** | **$184,183** |
| **Revenues** | | | | |
| Property Tax | $205,330 | $87,135 | $87,135 | $96,000 |
| Other Revenues | $0 | | | |
| Interest Income | 108 | 150 | 150 | 150 |
| **Total Revenues** | **$205,438** | **$87,285** | **$87,285** | **$96,150** |
| **Total Available Funds** | **$223,034** | **$271,318** | **$271,318** | **$280,333** |
| **Expenditures** | | | | |
| Bond Principal | $292,222 | $165,000 | $165,000 | 177,778 |
| Interest on Bonds | 124,868 | 109,613 | 109,613 | 100,596 |
| Paying Agent Fees | 1,501 | 1,500 | 1,500 | 1,500 |
| **Total Expenditures** | **$418,591** | **$276,113** | **$276,113** | **$279,874** |
| **Transfers** | | | | |
| From Capital Projects Fund | 357,990 | 188,978 | 188,978 | - |
| From General Fund | 21,600 | - | - | - |
| **Total Transfers** | **379,590** | **188,978** | **188,978** | **-** |
| **Ending Fund Balance** | **$184,033** | **$184,183** | **$184,183** | **$459** |
| **Tax Rate** | 0.042131 | 0.019066 | 0.019066 | 0.020840 |

**CITY OF SEAGOVILLE**
**COMPUTATION OF LEGAL DEBT MARGIN**
**September 30, 2012**

| | | |
|---|---|---|
| Net Assessed Value | $ | 520,538,770 |
| Plus Exempt Property | | 92,236,415 |
| Total Assessed Value | $ | **612,775,185** |
| Debt Limit - 10 Percent of Total Assessed Value | $ | 61,277,519 |
| Amount of Debt Applicable to Debt Limit - Total Bonded Debt | $ | **2,341,666** |
| Less - Assets in Debt Service Funds Available for Payment of Principal | | 184,033 |
| Total Amount of Debt Applicable to Debt Limit | $ | 2,157,633 |
| Legal Debt Margin | $ | **59,119,886** |

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

| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2014 | 177,777.78 | 100,595.98 | 278,373.76 |
| 2015 | 185,555.56 | 91,486.96 | 277,042.52 |
| 2016 | 153,333.33 | 82,169.74 | 235,503.07 |
| 2017 | 116,111.11 | 74,726.40 | 190,837.51 |
| 2018 | 123,888.89 | 69,531.96 | 193,420.85 |
| 2019 | 129,444.44 | 63,901.40 | 193,345.84 |
| 2020 | 137,222.22 | 58,048.62 | 195,270.84 |
| 2021 | 145,000.00 | 51,828.48 | 196,828.48 |
| 2022 | 147,777.78 | 45,234.72 | 193,012.50 |
| 2023 | 158,333.33 | 38,526.38 | 196,859.71 |
| 2024 | 166,111.11 | 31,276.39 | 197,387.50 |
| 2025 | 171,666.67 | 23,659.74 | 195,326.41 |
| 2026 | 179,444.45 | 16,163.90 | 195,608.35 |
| 2027 | 90,000.00 | 8,325.00 | 98,325.00 |
| 2028 | 95,000.00 | 4,275.00 | 99,275.00 |
| | **2,176,666.67** | **759,750.67** | **2,936,417.34** |

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

| FISCAL YEAR | BONDS DUE | INTEREST | TOTAL |
|---|---|---|---|
| 2014 | 75,000.00 | 11,505.00 | 86,505.00 |
| 2015 | 80,000.00 | 7,080.00 | 87,080.00 |
| 2016 | 40,000.00 | 2,360.00 | 42,360.00 |
| **TOTAL** | **195,000.00** | **20,945.00** | **305,945.00** |

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

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

| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2014 | 52,777.78 | 38,859.72 | 91,637.50 |
| 2015 | 55,555.56 | 36,550.70 | 92,106.26 |
| 2016 | 58,333.33 | 34,328.48 | 92,661.81 |
| 2017 | 61,111.11 | 31,995.14 | 93,106.25 |
| 2018 | 63,888.89 | 29,550.70 | 93,439.59 |
| 2019 | 69,444.44 | 26,995.14 | 96,439.58 |
| 2020 | 72,222.22 | 24,217.36 | 96,439.58 |
| 2021 | 75,000.00 | 21,328.48 | 96,328.48 |
| 2022 | 77,777.78 | 18,234.72 | 96,012.50 |
| 2023 | 83,333.33 | 15,026.38 | 98,359.71 |
| 2024 | 86,111.11 | 11,526.39 | 97,637.50 |
| 2025 | 91,666.67 | 7,909.74 | 99,576.41 |
| 2026 | 94,444.45 | **4,013.90** | 98,458.35 |
| **TOTAL** | **941,666.67** | **300,536.85** | **1,242,203.52** |

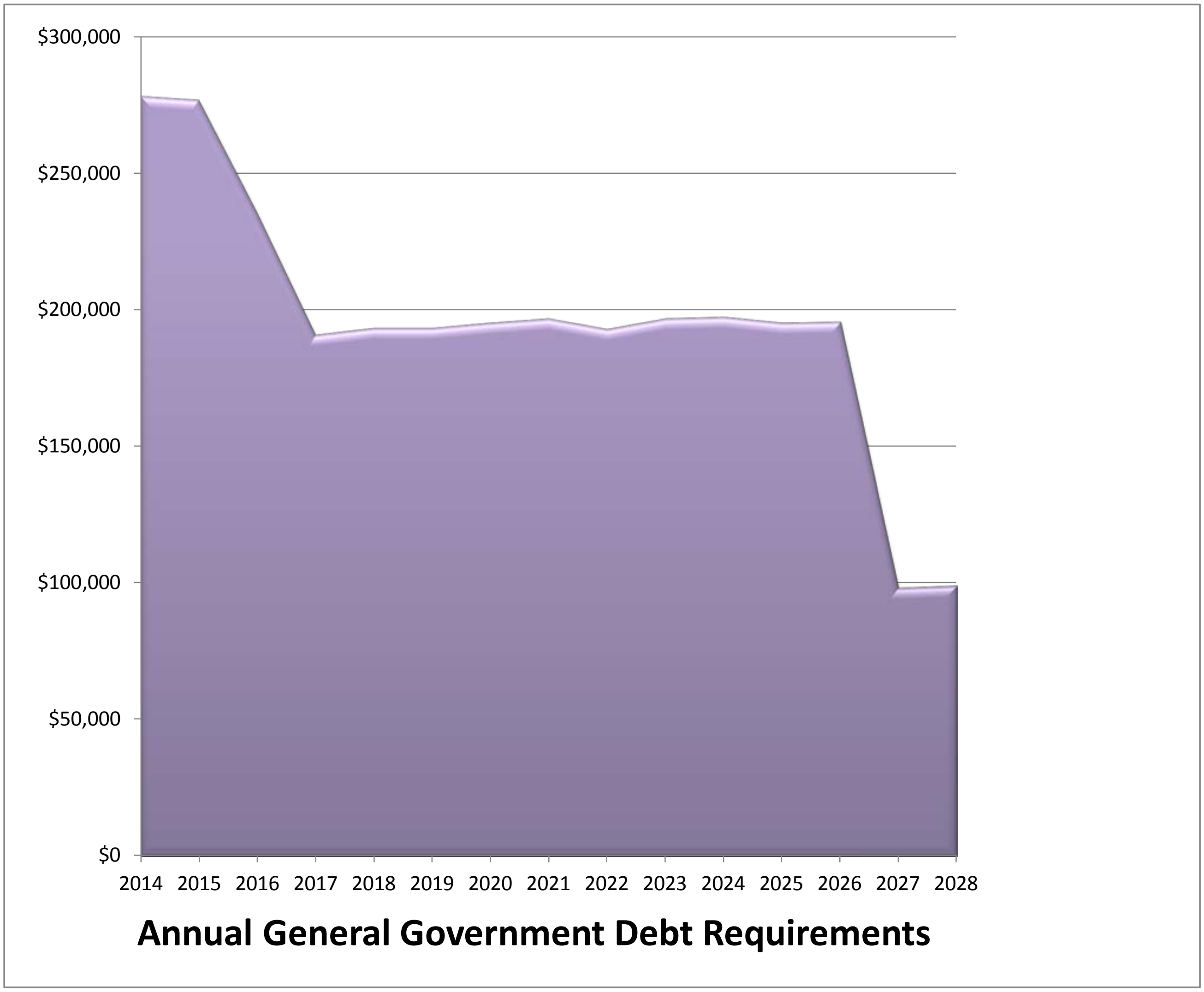
Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for (i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system and (iii) for paying legal, fiscal, engineering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

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

| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2014 | 50,000.00 | 50,231.26 | 100,231.26 |
| 2015 | 50,000.00 | 47,856.26 | 97,856.26 |
| 2016 | 55,000.00 | 45,481.26 | 100,481.26 |
| 2017 | 55,000.00 | 42,731.26 | 97,731.26 |
| 2018 | 60,000.00 | 39,981.26 | 99,981.26 |
| 2019 | 60,000.00 | 36,906.26 | 96,906.26 |
| 2020 | 65,000.00 | 33,831.26 | 98,831.26 |
| 2021 | 70,000.00 | 30,500.00 | 100,500.00 |
| 2022 | 70,000.00 | 27,000.00 | 97,000.00 |
| 2023 | 75,000.00 | 23,500.00 | 98,500.00 |
| 2024 | 80,000.00 | 19,750.00 | 99,750.00 |
| 2025 | 80,000.00 | 15,750.00 | 95,750.00 |
| 2026 | 85,000.00 | 12,150.00 | 97,150.00 |
| 2027 | 90,000.00 | 8,325.00 | 98,325.00 |
| 2028 | 95,000.00 | 4,275.00 | 99,275.00 |
| **TOTAL** | **1,040,000.00** | **438,268.82** | **1,478,268.82** |

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

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



## *Seagoville Economic Development Corporation Goals:*

### Goals and Objectives

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

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

As projects are completed, new goals and challenges will come forth and the SEDC is committed to working with the City, Chamber and Community leaders to promote and expand the business community of Seagoville and work to improve the overall quality of life therein. The year 2013 will continue to be a "building" year for SEDC as we look forward to supporting a strong, stable and vibrant community together.

### Type B Sales Tax

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

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

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

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

The primary elements of the SEDC Strategic Plan are:

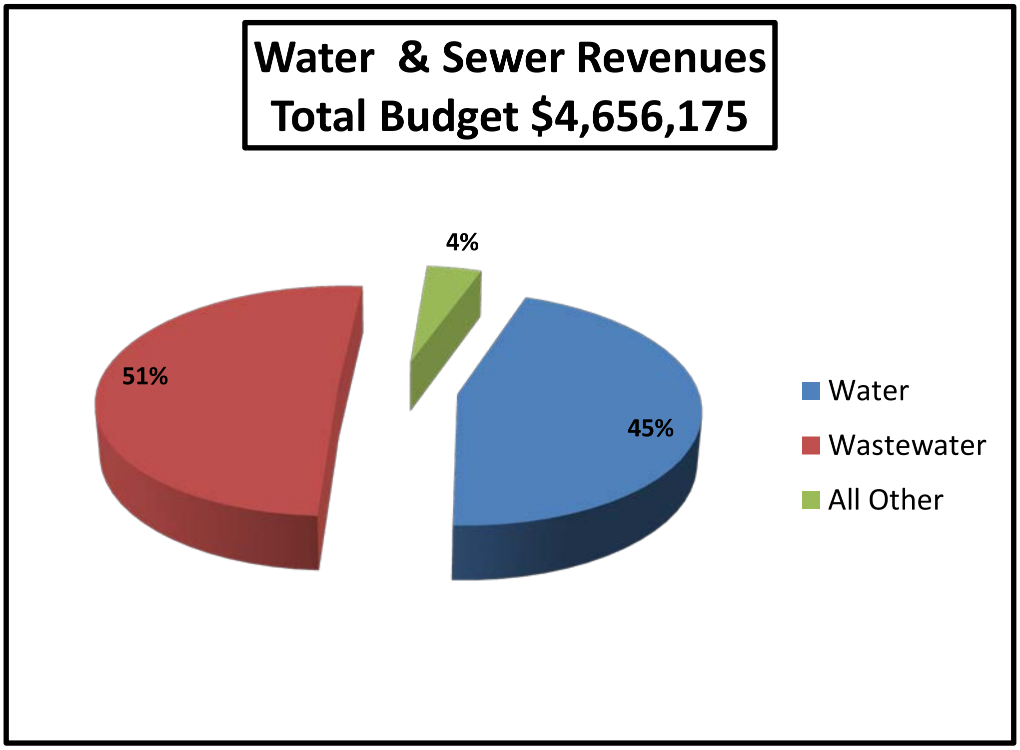
- Balanced Business Development
- Planned Land Development and Utilization
- Enhanced Parks and Recreation
- Entertainment, Medical Facilities and Retail
- Downtown Revitalization
- Improved Image of Seagoville
- Environmental Way Industrial Park Development

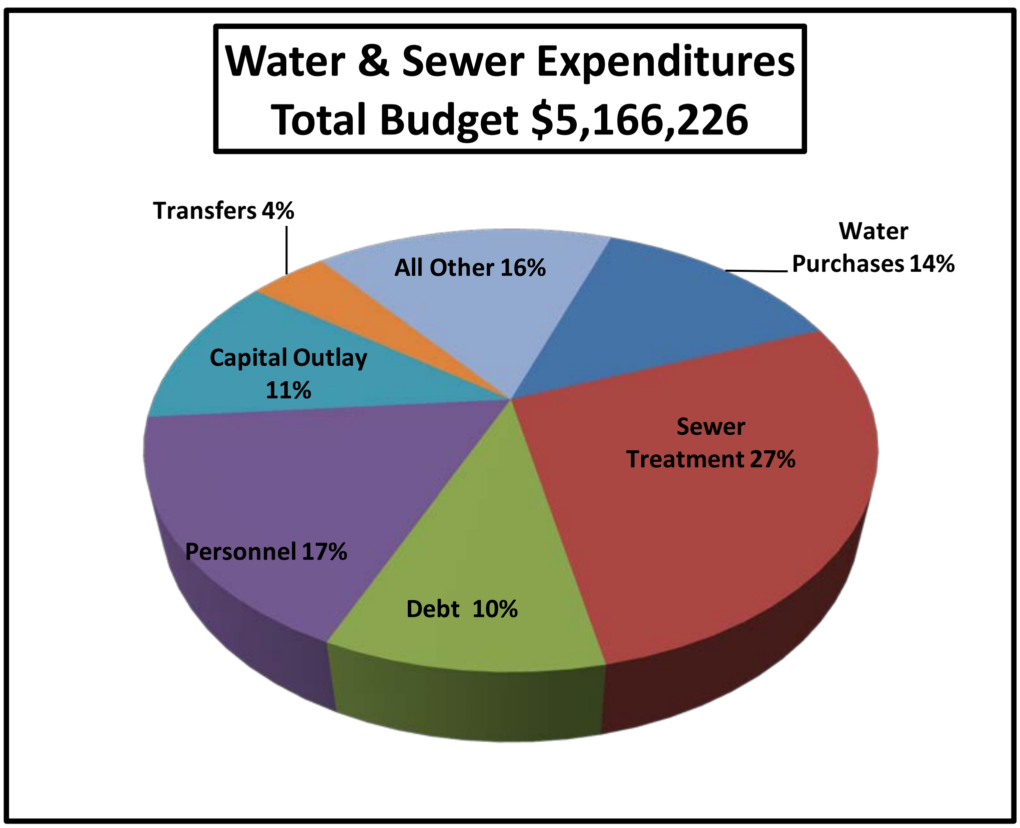
*Open Skies - Open Doors - Open For Business*

## Seagoville Economic Development Corporation
### Fund Summary FY 2014

| Account Description | Actual FY 2012 | Budget FY 2013 | Projected FY 2013 | Adopted FY 2014 |
|---|---|---|---|---|
| **Available Cash Balance October 1** | 929,921 | 597,057 | 597,057 | 74,898 |
| ***Revenues*** | | | | |
| Sales Tax Revenues | 653,683 | 660,000 | 660,000 | 660,000 |
| Debt Proceeds | 211,891 | - | - | - |
| Other Revenue | - | - | 1,000 | - |
| Interest Income | 3,104 | 7,500 | 1,345 | 1,400 |
| **Total Revenue** | 868,678 | 667,500 | 662,345 | 661,400 |
| **Total Resources Available** | 1,798,599 | 1,264,557 | 1,259,402 | 736,298 |
| ***Expenditures*** | | | | |
| Administrative Cost | 118,577 | 95,865 | 132,830 | 137,880 |
| Operations | 171,044 | 118,020 | 118,020 | 121,900 |
| Repayment to City of Seagoville | - | - | 347,423 | 179,531 |
| Ace Hardware - earmarked | 400,000 | - | - | - |
| Ace Hardware - assistance | 4,089 | - | 8,500 | - |
| Economic Development Projects | 219,515 | - | 25,987 | - |
| Downtown Redevelopment | 31,819 | - | 366,967 | - |
| City Projects | | 100,000 | 92,305 | 100,000 |
| Fireworks | 5,000 | 5,000 | 5,000 | 5,000 |
| Spray Park | 200,457 | - | - | - |
| Debt Service | 28,841 | 80,559 | 80,559 | 80,559 |
| **Facade Improvement Program** | | 50,000 | 6,913 | 50,000 |
| Best Western Motel | 9,000 | - | - | - |
| MiPanaderia La Regia | 2,150 | - | - | - |
| Alliance Adjusters | 3,800 | - | - | - |
| Frank Duggan | 5,000 | - | - | - |
| Eddie's Carpets Sign Project | 2,250 | - | - | - |
| ***Total Façade Improvement Program*** | - | 50,000 | 6,913 | 50,000 |
| ***Total Expenditures*** | 1,201,542 | 449,444 | 1,184,503 | 674,871 |
| **Available Cash Balance September 30** | 597,057 | 815,113 | 74,898 | 61,428 |

# CITY OF SEAGOVILLE, TEXAS
# 2013-14 BUDGET
# WATER AND SEWER FUND



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

| | Actual 2011-2012 | Adopted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Unrestricted Net Asset Balance** | **$3,429,257** | **$3,531,318** | **$3,531,318** | **$2,645,378** |
| **Revenues** | | | | |
| Water Services | $1,909,251 | $1,977,600 | $1,880,650 | $2,103,213 |
| Waste Water Service | 2,009,957 | 1,959,740 | 1,959,740 | 2,357,406 |
| Other Income | 181,467 | 123,450 | 77,450 | 195,555 |
| **Total Revenues** | **$4,100,675** | **$4,060,790** | **$3,917,840** | **$4,656,175** |
| **Total Available Funds** | **$7,529,932** | **$7,592,108** | **$7,449,158** | **$7,301,553** |
| **Expenditures** | | | | |
| Administrative | $211,276 | $231,505 | $231,505 | $230,620 |
| Water | 1,102,543 | 1,465,335 | 1,465,335 | 1,192,357 |
| Sewer | 1,619,746 | 1,888,638 | 1,856,532 | 1,936,605 |
| Customer Service | 203,573 | 240,992 | 240,992 | 326,246 |
| Non-Departmental | 121,957 | 177,366 | 164,924 | 162,566 |
| Transfers Out | 220,118 | 220,118 | 220,118 | 220,118 |
| Capital Outlay: | | | | |
| Cain Street Water Tower | | | 67,830 | 582,170 |
| Water Street Sewerline Repair | | | 42,000 | |
| Debt | 519,400 | 514,544 | 514,544 | 515,544 |
| **Total Operations** | **$3,998,613** | **$4,738,498** | **$4,803,780** | **$5,166,226** |
| **Ending Unrestricted Net Asset Balance** | **$3,531,318** | **$2,853,610** | **$2,645,378** | **$2,135,327** |
| *1 day of operations* | *$10,955* | *$12,982* | *$13,161* | *$14,154* |
| *Days of Fund Balance* | *322.3* | *219.8* | *201.0* | *150.9* |
| **Reserve for Capital Projects** | ***$704,944*** | ***$704,944*** | ***$595,114*** | ***$12,944*** |

**NOTE: Ending Unrestricted Net Asset Balance includes the Reserve for Capital Projects**

Seagoville

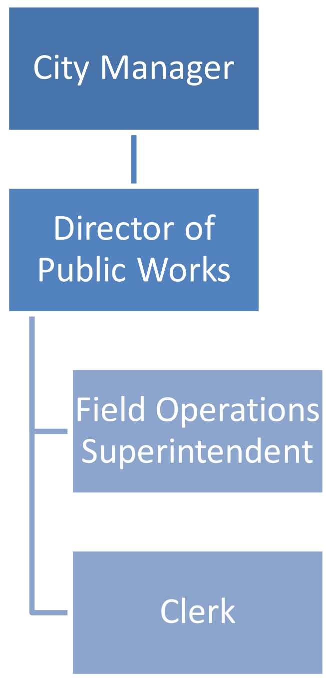
# Water and Sewer Administration

W&S Administration

1. Provides department management, field supervision and clerical support

# CITY OF SEAGOVILLE, TEXAS

## Water and Sewer Administration




## PROGRAM DESCRIPTION

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

## GOALS FOR FISCAL YEAR 2014

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

Ensure prompt notification to customers regarding failure issues.

**CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE**

Reduce operating costs through effective and efficient operational techniques.

**CITYWIDE GOAL (6) – RETAIN AND ATTRACT QUALITY EMPLOYEES**

Continue operator training to maintain State requirements and employee professionalism.

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 211,276 | 221,505 | 221,505 | 225,620 |
| SUPPLIES | | 10,000 | 10,000 | 5,000 |
| CONTRACTUAL SERVICES | | | | |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **211,276** | **231,505** | **231,505** | **230,620** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Director | 1 | 1 | 1 | 1 |
| Field Operations Superintendent | 1 | 1 | 1 | 1 |
| Clerk | 1 | 1 | 1 | 1 |
| | | | | |
| TOTAL FULL TIME: | 3 | 3 | 3 | 3 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **3** | **3** | **3** | **3** |

**SIGNIFICANT BUDGET CHANGES:**

## Department: Water and Sewer Administration

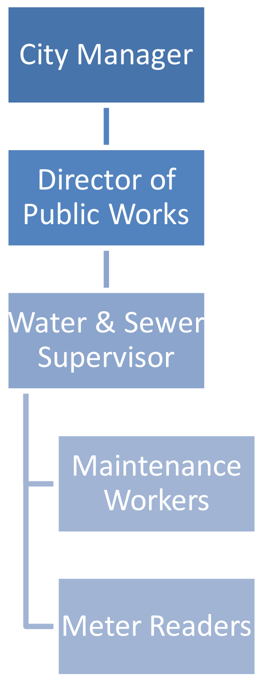
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| # of State and Federal Correspondance (TCEQ, EPA etc.) | 14 | 14 | 14 | 14 |
| **EFFICIENCIES** | | | | |
| % of Departmental Purchase Orders / Check Requests Processed with in 2 working days | 100% | 100% | 100% | 100% |
| **EFFECTIVENESS** | | | | |
| % of Citizen Request Responeded to Favorably within 24 Hours | 100% | 100% | 100% | 100% |

# Water Services

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

# CITY OF SEAGOVILLE, TEXAS

## Water Services




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

**CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE**

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

Maintain the “Superior Water System” rating with TCEQ.

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 208,496 | 229,685 | 229,685 | 154,856 |
| SUPPLIES | 97,318 | 134,450 | 134,450 | 179,950 |
| CONTRACTUAL SERVICES | 794,585 | 1,099,800 | 1,099,800 | 856,151 |
| CAPITAL OUTLAY | 2,144 | 1,400 | 1,400 | 1,400 |
| | | | | |
| **PROGRAM TOTAL** | **1,102,543** | **1,465,335** | **1,465,335** | **1,192,357** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Supervisor | 0 | 0 | 1 | 1 |
| Crew Leader | 1 | 0 | 0 | 0 |
| Maintenance Worker | 2 | 3 | 2 | 2 |
| Meter Service Technician | 2 | 2 | 2 | 0 |
| | | | | |
| TOTAL FULL TIME: | 5 | 5 | 5 | 3 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **5** | **5** | **5** | **3** |

**SIGNIFICANT BUDGET CHANGES:**
**PERSONNEL**
Meter Service Technicians moved to Customer Service department 30
**CONTRACTUAL SERVICES:**
Reflects a reduced estimate from Dallas Water Utilities for the purchase of water.

## Department: Water Services

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Water Lines Maintained ( in miles) | 73.17 | 73.17 | 73.17 | 73.17 |
| Bacterialogical Water Samplings | 180 | 180 | 180 | 180 |
| **EFFICIENCIES** | | | | |
| Maintenace Cost per Mile of Water Lines | $5,869.24 | $6,156.36 | $5,869.00 | $6,156.36 |
| **EFFECTIVENESS** | | | | |
| % of Unaccounted Water Loss | 5.00% | 5.00% | 5.00% | 5.00% |
| # of Bacteriological Water Sample Positives | 1 | 2 | 0 | 0 |

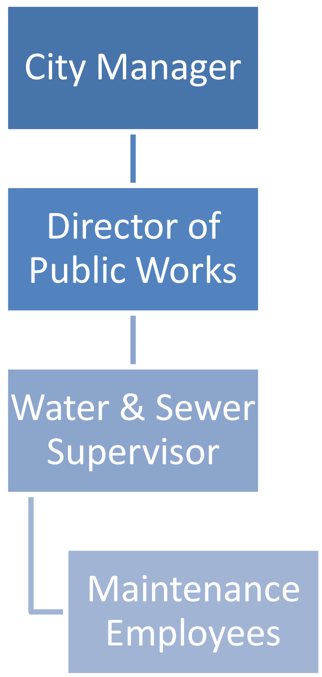
# Sewer Services

## Sewer Services

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

# CITY OF SEAGOVILLE, TEXAS

## Sewer Services




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

**CITYWIDE GOAL (5) – INFRASTRUCTURE OPERATIONS AND MAINTENANCE**

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

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

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| PERSONNEL | 195,860 | 205,723 | 205,723 | 215,497 |
| SUPPLIES | 60,540 | 189,450 | 189,450 | 189,450 |
| CONTRACTUAL SERVICES | 1,363,345 | 1,491,988 | 1,461,359 | 1,531,658 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **1,619,746** | **1,887,161** | **1,856,532** | **1,936,605** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| FULL TIME POSITIONS: | | | | |
| Public Wrks Superintendent | 1 | 1 | 0 | 0 |
| Water Supervisor | 1 | 1 | 0 | 0 |
| Sewer Supervisor | 0 | 0 | 1 | 1 |
| Maintenance Worker | 2 | 2 | 3 | 3 |
| | | | | |
| TOTAL FULL TIME: | 4 | 4 | 4 | 4 |
| | | | | |
| PART TIME POSITIONS: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **4** | **4** | **4** | **4** |

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:**

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

## Department: Sewer Services

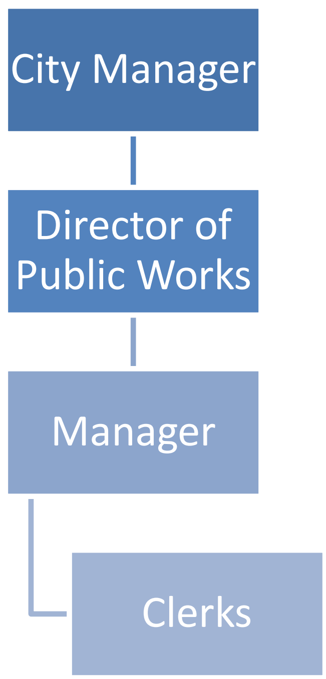
| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Sewer Lines Maintained (in miles) | 59.82 | 59.82 | 59.82 | 59.82 |
| # of Lift Stations | 11 | 11 | 11 | 11 |
| **EFFICIENCIES** | | | | |
| Maintenance Cost per Mile of Sewer Line | $9,195.62 | $8,133.96 | $8,100.00 | $8,100.00 |
| **EFFECTIVENESS** | | | | |
| % of Stormwater Infiltration into the Sewer Collection System | 8.00% | 8.00% | 7.79% | 8% |
| % of Service Calls Responded to within 30 Minutes | 100% | 100% | 100% | 100% |

# Customer Service

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

# CITY OF SEAGOVILLE, TEXAS

## Customer Service




### PROGRAM DESCRIPTION

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

### GOALS FOR FISCAL YEAR 2014

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

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

Continue offering paperless billing to all customers

Continue to provide customer service training to enhance customer relations

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| PERSONNEL | 151,932 | 182,841 | 182,841 | 262,095 |
| SUPPLIES | 18,848 | 24,105 | 24,105 | 29,105 |
| CONTRACTUAL SERVICES | 32,793 | 34,046 | 34,046 | 35,046 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **203,573** | **240,992** | **240,992** | **326,246** |

**PERSONNEL SUMMARY:**

| | FY 12 | FY 13 | FY 13 | FY 14 |
|---|---|---|---|---|
| | ACTUAL | AMENDED | PROJECTED | ADOPTED |
| | | BUDGET | | |
| | | | | |
| FULL TIME POSITIONS: | | | | |
| Manager | 1 | 1 | 1 | 1 |
| Cashier/Receptionist | 2 | 2 | 3 | 3 |
| Meter Service Technicians | 0 | 0 | 0 | 2 |
| | | | | |
| | | | | |
| TOTAL FULL TIME: | 3 | 3 | 4 | 6 |
| | | | | |
| PART TIME POSITIONS: | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL PART TIME: | 0 | 0 | 0 | 0 |
| | | | | |
| | | | | |
| **TOTAL FULL TIME EQUIVALENT** | **3** | **3** | **4** | **6** |

**SIGNIFICANT BUDGET CHANGES:**
**PERSONNEL:** Transferred meter technicians from department 10 Water Services

## Department: Customer Service

| PERFORMANCE MEASURES | FY 2012 Actual | FY 2013 Budget | FY 2013 Projected | FY 2014 Budget |
|---|---|---|---|---|
| **OUTPUTS** | | | | |
| Number of Water Customers | 3,882 | 4,313 | 3,904 | 3,926 |
| Number of Sewer Customers | 1,348 | 1,356 | 1,339 | 1,347 |
| Number of Cut-Off's | 2,029 | 1,123 | 1,275 | 1,427 |
| **EFFICIENCIES** | | | | |
| Number of Customers per Utility Customer Service Representative | | | | |
| Water | 971 | 1,078 | 976 | 982 |
| Sewer | 337 | 339 | 335 | 337 |
| **EFFECTIVENESS** | | | | |
| %tage of Payments Processed and Deposited Within One Day of Receipt | 100% | 100% | 100% | 100% |

# Non-Departmental

## Non-Departmental

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

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| | | | | |
| PERSONNEL | 19,769 | 20,331 | 20,331 | 21,531 |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 322,306 | 377,153 | 364,711 | 361,153 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **342,075** | **397,484** | **385,042** | **382,684** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 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:**
**Contractual Services:**
FY 2014 budget reduced by $20,000 which was the funding for the 2013 Water and Sewer rate study.

## PROGRAM SUMMARY

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

**PROGRAM EXPENDITURES:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 ADOPTED |
|---|---|---|---|---|
| | | | | |
| PERSONNEL | | | | |
| SUPPLIES | | | | |
| CONTRACTUAL SERVICES | 519,400 | 514,544 | 514,544 | 515,544 |
| CAPITAL OUTLAY | | | | |
| | | | | |
| **PROGRAM TOTAL** | **519,400** | **514,544** | **514,544** | **515,544** |

**PERSONNEL SUMMARY:**

| | FY 12 ACTUAL | FY 13 AMENDED BUDGET | FY 13 PROJECTED | FY 14 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:**

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

| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2014 | 151,342.27 | 363,223.99 | 514,566.26 |
| 2015 | 147,699.49 | 367,241.77 | 514,941.26 |
| 2016 | 156,666.67 | 123,719.04 | 280,385.71 |
| 2017 | 163,888.89 | 116,352.38 | 280,241.27 |
| 2018 | 171,111.11 | 108,646.82 | 279,757.93 |
| 2019 | 175,555.56 | 100,452.38 | 276,007.94 |
| 2020 | 182,777.78 | 92,080.16 | 274,857.94 |
| 2021 | 195,000.00 | 83,362.78 | 278,362.78 |
| 2022 | 202,222.22 | 74,137.78 | 276,360.00 |
| 2023 | 211,666.67 | 64,571.12 | 276,237.79 |
| 2024 | 218,888.89 | 54,521.11 | 273,410.00 |
| 2025 | 233,333.33 | 44,127.76 | 277,461.09 |
| 2026 | 240,555.55 | 33,811.10 | 274,366.65 |
| 2027 | 250,000.00 | 23,175.00 | 273,175.00 |
| 2028 | 265,000.00 | 11,925.00 | 276,925.00 |
| | **2,965,708.43** | **1,661,348.19** | **4,627,056.62** |

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

| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2014 | 109,120.05 | 235,879.95 | 345,000.00 |
| 2015 | 103,255.05 | 241,744.95 | 345,000.00 |
| **TOTAL** | **212,375.10** | **477,624.90** | **690,000.00** |

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

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

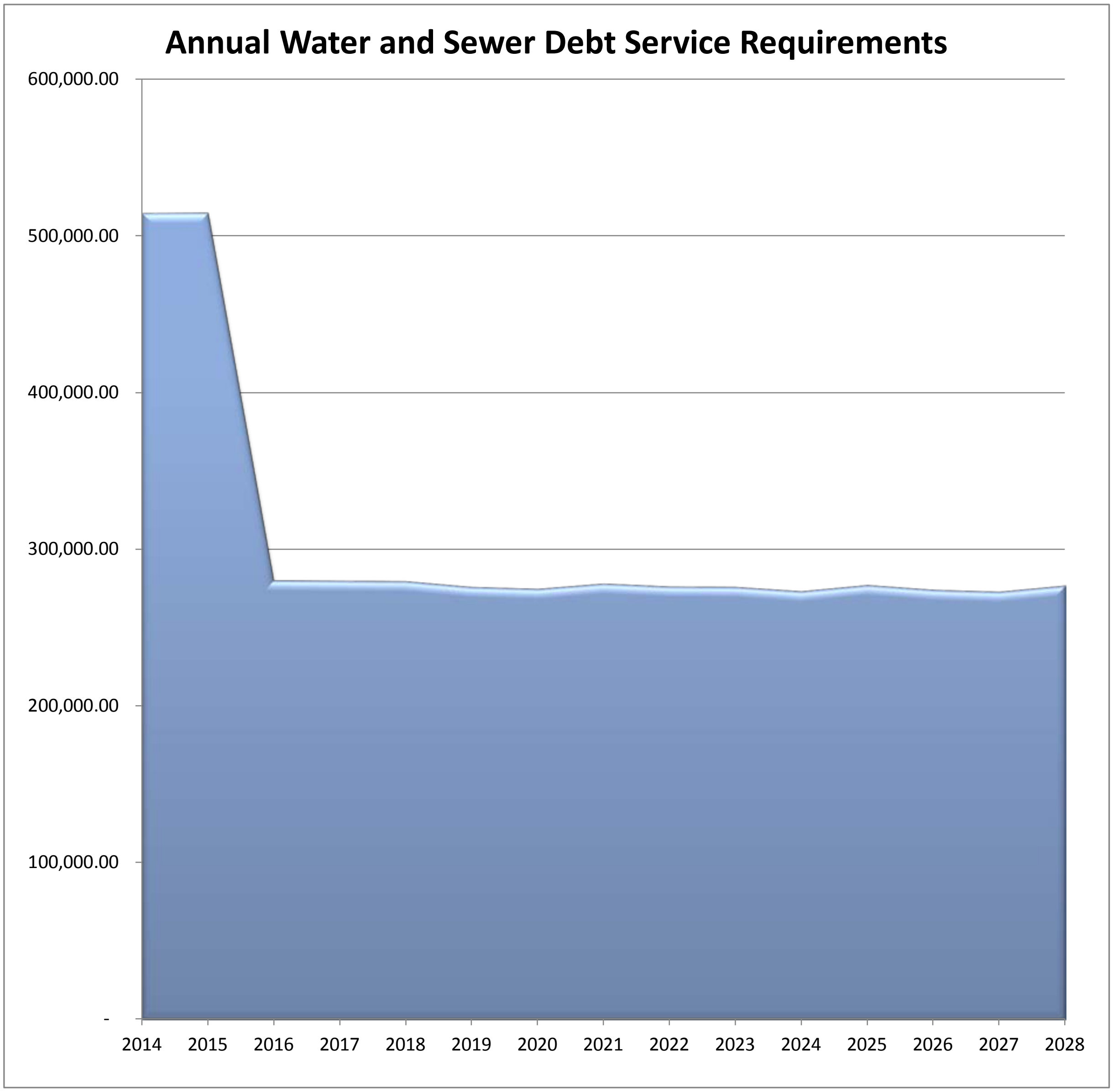
| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2014 | 42,222.22 | 31,087.78 | 73,310.00 |
| 2015 | 44,444.44 | 29,240.56 | 73,685.00 |
| 2016 | 46,666.67 | 27,462.78 | 74,129.45 |
| 2017 | 48,888.89 | 25,596.12 | 74,485.01 |
| 2018 | 51,111.11 | 23,640.56 | 74,751.67 |
| 2019 | 55,555.56 | 21,596.12 | 77,151.68 |
| 2020 | 57,777.78 | 19,373.90 | 77,151.68 |
| 2021 | 60,000.00 | 17,062.78 | 77,062.78 |
| 2022 | 62,222.22 | 14,587.78 | 76,810.00 |
| 2023 | 66,666.67 | 12,021.12 | 78,687.79 |
| 2024 | 68,888.89 | 9,221.11 | 78,110.00 |
| 2025 | 73,333.33 | 6,327.76 | 79,661.09 |
| 2026 | 75,555.55 | 3,211.10 | 78,766.65 |
| **TOTAL** | **753,333.33** | **240,429.47** | **993,762.80** |

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

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

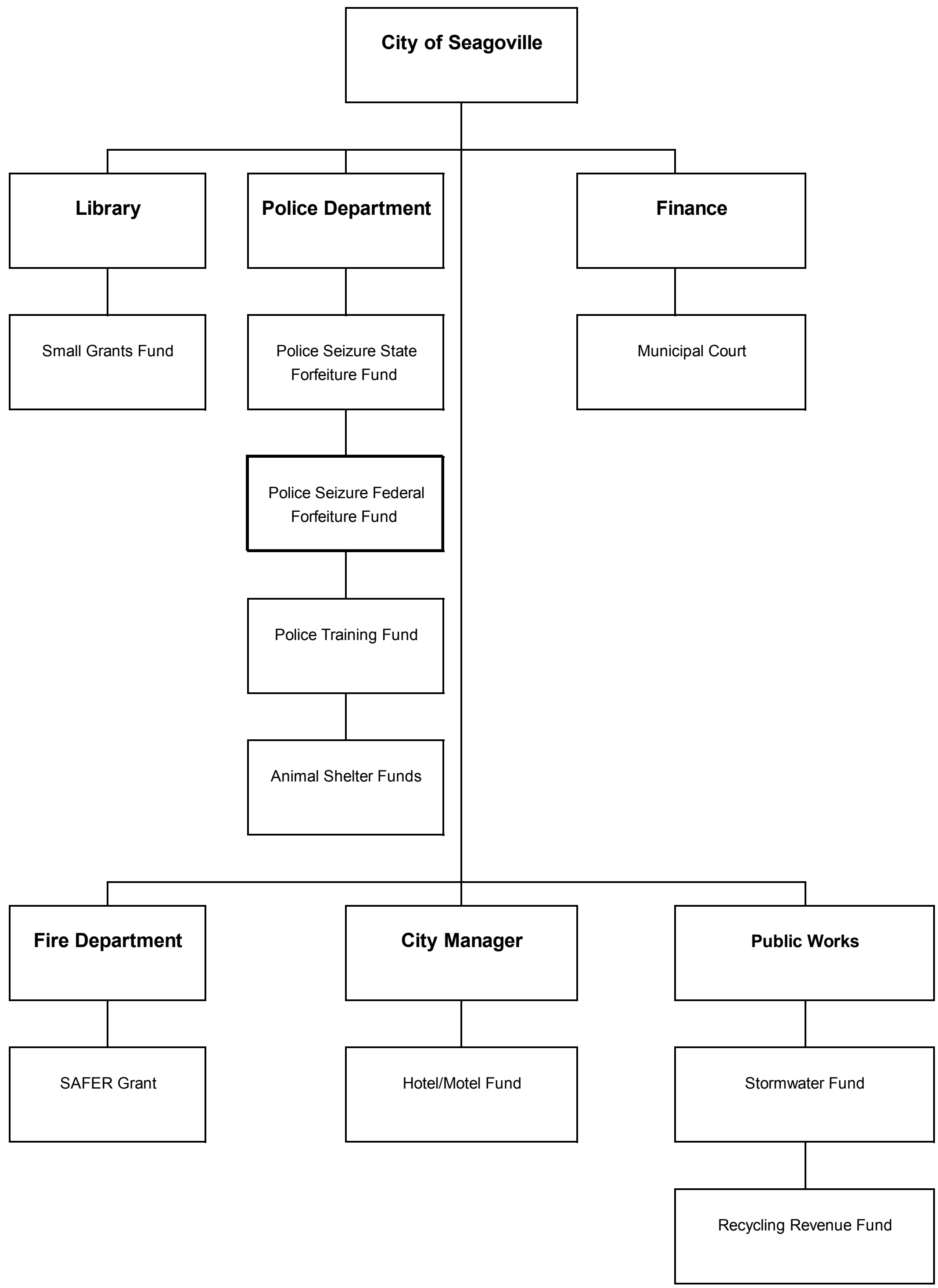
| FISCAL YEAR | BONDS DUE | INTEREST DUE | TOTAL PRINCIPAL & INTEREST |
|---|---|---|---|
| 2013 | | 96,256.26 | 96,256.26 |
| 2014 | | 96,256.26 | 96,256.26 |
| 2015 | | 96,256.26 | 96,256.26 |
| 2016 | 110,000.00 | 96,256.26 | 206,256.26 |
| 2017 | 115,000.00 | 90,756.26 | 205,756.26 |
| 2018 | 120,000.00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

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



Annual Water and Sewer Debt Service Requirements
600,000.00
500,000.00
400,000.00
300,000.00
200,000.00
100,000.00
-
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027
2028

# City of Seagoville, Texas
# Special
# Revenue Funds
# Overview



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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$6,871** | **$2,252** | **$2,252** | **$ 697** |
| **Revenues** | | | | |
| Revenue from seizures | $0 | $0 | $2,055 | $30,000 |
| **Total Revenues** | **$0** | **$0** | **$2,055** | **$30,000** |
| **Total Available Funds** | **$6,871** | **$2,252** | **$4,306** | **$30,697** |
| **Expenditures** | | | | |
| Police | $4,619 | $0 | $3,609 | $30,697 |
| **Total Operations** | **$4,619** | **$0** | **$3,609** | **$30,697** |
| **Ending Fund Balance** | **$2,252** | **$2,252** | **$697** | **$0** |

Note:
There is approximately $44,517 in pending revenue for this fund.

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$24,178** | **$1,582** | **$1,582** | **$1,582** |
| **Revenues** | | | | |
| Revenue from seizures | $0 | $0 | $0 | $0 |
| **Total Revenues** | **$0** | **$0** | **$0** | **$0** |
| **Total Available Funds** | **$24,178** | **$1,582** | **$1,582** | **$1,582** |
| **Expenditures** | | | | |
| Police | $22,596 | $0 | $0 | $0 |
| **Total Operations** | **$22,596** | **$0** | **$0** | **$0** |
| **Ending Fund Balance** | **$1,582** | **$1,582** | **$1,582** | **$1,582** |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$8,751** | **$9,458** | **$9,458** | **$9,663** |
| Revenues | $1,816 | $1,750 | $1,938 | $1,750 |
| **Total Available Funds** | **$10,566** | **$11,208** | **$11,395** | **$11,413** |
| Expenditures | $1,109 | $1,750 | $1,732 | $1,750 |
| **Ending Fund Balance** | **$9,458** | **$9,458** | **$9,663** | **$9,663** |

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

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$0** | **$2,346** | **$2,346** | **$1,460** |
| Revenues | | | | |
| Federal Funding | $58,523 | $39,010 | $29,295 | $0 |
| City Match | 97,514 | 122,891 | 130,391 | 0 |
| **Total Revenues** | **$156,037** | **$161,901** | **$159,686** | **$0** |
| **Total Available Funds** | **$156,037** | **$164,247** | **$162,032** | **$1,460** |
| Expenditures | | | | |
| Wages and Benefits | $153,691 | $160,572 | $160,572 | $0 |
| **Total Expenditures** | **$153,691** | **$160,572** | **$160,572** | **$0** |
| **Ending Fund Balance** | **$2,346** | **$3,675** | **$1,460** | **$1,460** |

**Note:**
Funds salaries and fringe benefits for three Seagoville firefighters.
FY 2013 represents the last year of grant funding.

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$0** | **$0** | **$0** | **$1,431** |
| Revenues | | | | |
| Fees | $0 | $0 | $1,616 | $1,500 |
| **Total Revenues** | **$0** | **$0** | **$1,616** | **$1,500** |
| **Total Available Funds** | **$0** | **$0** | **$1,617** | **$2,931** |
| Expenditures | | | | |
| Supplies | | | $185 | $1,200 |
| **Total Expenditures** | **$0** | **$0** | **$185** | **$1,200** |
| **Ending Fund Balance** | **$0** | **$0** | **$1,431** | **$1,731** |

**Note:**

Accounts for disposal fees and expenditures of recyclable materials

FY 2014 proposed expenditures:

| | |
|---|---|
| Thanksgiving luncheon | 800 |
| Citywide clean up | 250 |
| Training | 150 |
| | 1,200 |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$43,054** | **$47,897** | **$47,897** | **$42,197** |
| Revenues | $14,759 | $12,000 | $13,000 | $13,000 |
| **Total Available Funds** | **$57,813** | **$59,897** | **$60,897** | **$55,197** |
| Expenditures | $9,916 | $28,700 | $18,700 | $14,700 |
| **Ending Fund Balance** | **$47,897** | **$31,197** | **$42,197** | **$40,497** |

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

FY 2013 projected expenditures include $5,000 for a warrant program, $8,700 for the replacement of the camera security system for the court,and $5,000 for the annual maintenance of the automated court case system and ticketwriters

FY 2014 proposed expenditures include $7,500 for a warrant program, and $7,200 for the maintenance of the automated court case system

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$457** | **$4,789** | **$4,789** | **$4,789** |
| Hotel Motel Ocupancy Tax | 16,261 | 14,000 | 15,000 | 15,000 |
| **Total Available Funds** | **$16,718** | **$18,789** | **$19,789** | **$19,789** |
| Chamber of Commerce | $11,929 | $14,000 | $15,000 | $16,000 |
| **Ending Fund Balance** | **$4,789** | **$4,789** | **$4,789** | **$3,789** |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$0** | **$4,784** | **$4,784** | **$6,034** |
| Donations | $11,194 | $3,000 | $1,750 | $3,000 |
| **Total Available Funds** | **$11,194** | **$7,784** | **$6,534** | **$9,034** |
| Expenditures | | | | |
| Public Safety | $1,990 | $3,000 | $500 | $3,000 |
| Transfer to Animal Shelter Building Fund 46 | $4,419 | $0 | $0 | $0 |
| **Ending Fund Balance** | **$4,784** | **$4,784** | **$6,034** | **$6,034** |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$0** | **$4,419** | **$4,419** | **$4,419** |
| Transfer from Animal Shelter Operations Fund 45 | $4,419 | $0 | $0 | $0 |
| Donations | $0 | $0 | $0 | $0 |
| **Total Available Funds** | **$4,419** | **$4,419** | **$4,419** | **$4,419** |
| Expenditures | $0 | $0 | $0 | $0 |
| **Ending Fund Balance** | **$4,419** | **$4,419** | **$4,419** | **$4,419** |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$107** | **$847** | **$847** | **$1,870** |
| Training Revenues | $1,641 | $0 | $1,508 | $3,700 |
| **Total Available Funds** | **$1,748** | **$847** | **$2,355** | **$5,570** |
| Expenditures | $902 | $0 | $485 | $3,900 |
| **Ending Fund Balance** | **$847** | **$847** | **$1,870** | **$1,670** |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$0** | **$0** | **$0** | **$53,150** |
| Revenues | | | | |
| Storm Water Fees | $0 | $0 | $10,000 | $25,000 |
| Transfer from General Fund | $13,105 | $0 | $45,500 | $0 |
| **Total Revenues** | **$13,105** | **$0** | **$55,500** | **$25,000** |
| **Total Available Funds** | **$13,105** | **$0** | **$55,500** | **$78,150** |
| Expenditures | | | | |
| Contractual Services | $13,105 | $0 | $2,350 | $52,100 |
| Transfer to Water and Sewer Fund | $0 | $0 | $0 | $0 |
| **Total Expenditures** | **$13,105** | **$0** | **$2,350** | **$52,100** |
| **Ending Fund Balance** | **$0** | **$0** | **$53,150** | **$26,050** |

| FY 2014 Expenditures | |
|---|---|
| Update to Stormwater Management Plan | 45,000 |
| Participation in North Central Texas Council of Governments Regional Program | 2,100 |
| Stormwater Permit Fee | 5,000 |
| | 52,100 |

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

| | Actual 2011-2012 | Budgeted 2012-2013 | Projected 2012-2013 | Adopted 2013-2014 |
|---|---|---|---|---|
| **Beginning Fund Balance** | **$614,530** | **$255,171** | **$255,171** | **$66,743** |
| Revenues | | | | |
| Intergovernmental | - | - | - | - |
| Interest | 677 | 550 | 550 | 250 |
| **Total Revenues** | **$677** | **$550** | **$550** | **$250** |
| **Total Available Funds** | **$615,207** | **$255,721** | **$255,721** | **$66,993** |
| Expenditures | | | | |
| Capital Outlay | - | - | - | - |
| Community Development | $2,046 | - | - | - |
| Transfer to Debt Service | $357,990 | $188,978 | $188,978 | - |
| **Total Expenditures** | **$360,036** | **$188,978** | **$188,978** | **$0** |
| **Ending Fund Balance** | **$255,171** | **$66,743** | **$66,743** | **$66,993** |

**Note:**
Transfer to debt service reflects Council policy direction.

# 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

**Code Enf.** Code Enforcement

**DWI** Driving while intoxicated

**DWU** Dallas Water Utilities

**EMS** Emergency Medical Services

**EPA** Environmental Protection Agency

**F. H.** Fire hydrants

**FMLA** Family Medical Leave Act

**FT** Full time

**FY** Fiscal year

**FYE** Fiscal year end

**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 which, are billed in September, are recorded as revenues in September, even though payment in cash actually received in October. Similarly, services or supplies which have been received in September, but actually paid for by the City (expenses) in September. Accrual accounting is used for the City's enterprise funds.

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

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

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.

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 work week for 52 weeks a year, i.e., 2,080 annual hours (2,756 annual hours for firefighters).

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

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

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

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

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

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

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

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.

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

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

Storm Water Fund – Accounts for resources received for the funding of activities to comply with the storm sewer permit.

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.

***Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:***

1. This budget will raise more revenue from property taxes than last year's budget by an amount of $91,066

2. The record vote of each member of the governing body by name voting on the adoption of the budget is as follows:
   a. Mayor Harold Magill – *does not vote per Charter Section 3.01 (a)*
   b. Mayor Pro Tem Dennis Childress - Aye
   c. Terri Ashmore - Aye
   d. Bill Chambliss - Aye
   e. Lee Landess - Aye
   f. Peggy Day - Aye

3. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been adopted or calculated for the current fiscal year, include:

| Calculated Rates | FY 2013 | FY 2014 |
|---|---|---|
| Adopted Rate | 0.69085 | 0.71379 |
| Effective Tax Rate | 0.704919 | 0.693794 |
| Effective Maintenance & Operations (M&O) Tax Rate | 0.671787 | 0.672955 |
| Debt Tax Rate | 0.019066 | 0.020839 |
| Rollback Tax Rate | 0.746284 | 0.762511 |

4. Fiscal Year 2014 City debt obligations secured by property taxes is $2,176,667.

# BUDGET ORDINANCE

## ORDINANCE NO. 14-13

**AN ORDINANCE OF THE CITY OF SEAGVILLE, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 01, 2013, THROUGH SEPTEMBER 30, 2014; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS,** the City Manager of the City of Seagoville, Texas has heretofore on the 31st day of July, 2013, filed with the City Secretary a proposed general budget for the City covering the fiscal year aforesaid; and

**WHEREAS,** the governing body of the City has this date concluded its public hearing on said budget.

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

**SECTION 1.** That said budget be attached to this ordinance as Exhibit "A" and made part hereof for all purposes.

**SECTION 2**. That said budget attached hereto as Exhibit "A" be, and the same is hereby amended as follows:

**SECTION 3.** That subject to the above-mentioned amendments, if any, said budget attached hereto as Exhibit "A" be, and the same is hereby, approved and adopted by the City Council as the official budget for the City for the fiscal year aforesaid.

**SECTION 4.** That expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance, unless otherwise authorized by a duly enacted ordinance of the City.

**SECTION 5.** That specific authority is given to the City Manager to make the following adjustments:

1. Transfer of budgeted appropriations from one account classification to another account classification within the same department.

2. Transfer of appropriations from designated appropriations to any individual department or activity.

# BUDGET ORDINANCE

**SECTION 6.** That the necessity for making and approving a budget for the fiscal year as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage as the law in such cases provides.

**DULY PASSED** by the City Council of the City of Seagoville, Texas, on this the 16th day of September, 2013.

APPROVED:

Harold R. Magill

MAYOR

ATTEST:

Dara Crabtree

CITY SECRETARY

EXHIBIT “A”

**CITY OF SEAGOVILLE**
**2014 BUDGET**
**FUND EXPENDITURES**

| Description | Amount |
|---|---|
| General | 7,257,064 |
| Debt Service | 279,874 |
| Water and Sewer Operations | 4,584,056 |
| Water and Sewer Capital Projects | 582,170 |
| State Forfeiture | 30,697 |
| Small Grants | 1,750 |
| Recycling Revenue | 1,200 |
| Municipal Court | 14,700 |
| Hotel/Motel | 16,000 |
| Animal Shelter Operations | 3,000 |
| Police Training | 3,900 |
| Storm Water | 52,100 |
| | 12,826,511 |

## ORDINANCE NO. 15-13

**AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2013 AT A RATE OF $0.713794 PER ONE HUNDRED DOLLARS ($100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2013, TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.**

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

**SECTION 1.** That there be and is hereby levied for the year 2013 on all taxable property, real, personal and mixed, situated within the limits of the City of Seagoville, Texas and not exempt by the Constitution of the State and valid State laws, a tax of $0.713794 on each One Hundred Dollars ($100.00) assessed value of taxable property, and shall be appropriated and distributed as follows:

(a) For the purpose of defraying the current expenses of the municipal government of the City, a tax of $0.692955 on each One Hundred Dollars ($100.00) assessed value of all taxable property.

(b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City, not otherwise provided for, a tax of $0.020839 on each One Hundred Dollars ($100.00) assessed value of all taxable property, within the City which shall be applied to the payment of such interest and maturates of all outstanding bonds.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR'S TAX RATE.

**SECTION 2.** That all ad valorem taxes for the year shall become due and payable on October 1, 2013 and all ad valorem taxes for said year shall become delinquent if not paid before February 1, 2014. There shall be no discount for payment of taxes prior to said January 31, 2014. A delinquent tax shall incur a penalty of six percent (6%) of 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, 2014. Provided, however, a tax delinquent on July 1, 2014, shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2014, shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due in order to defray costs of collection pursuant to section 6.30 of the Property Tax Code.

**SECTION 3.** Taxes are payable in Seagoville, Texas, at the offices of the Dallas County Tax Assessor Collector and Kaufman County Tax Assessor Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 4.** That the tax rolls, as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

**SECTION 5.** This ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such cases provide.

**DULY PASSED** by the City Council of the City of Seagoville, Texas, on the 16th day of September, 2013.

APPROVED:

Harold R. Magill

MAYOR

ATTEST:

Dara Crabtree

CITY SECRETARY

APPROVED AS TO FORM:

[signature]

CITY ATTORNEY

# City of Seagoville, Texas
## Top Ten Taxpayers
## 2013 Tax Year

| Taxpayer Name | Type of Business | 2013 Assessed Value | Percentage of Total Assessed Value** | Percentage of Top Ten Taxpayers to Assessed Value |
|---|---|---|---|---|
| OReilly Auto Parts | Distribution | $34,798,940 | 7.56% | 36.74% |
| WalMart | Retailer | 16,538,480 | 3.59 | 17.46 |
| Oncor Electric Delivery | Public Utility | 10,591,350 | 2.30 | 11.18 |
| Hi Lo Auto Supply LP | Retailer | 7,459,690 | 1.62 | 7.87 |
| Yes Companies EXP2 LLC | | 6,388,880 | 1.38 | 6.74 |
| Equity Development Corp | Property Management | 5,346,000 | 1.16 | 5.64 |
| TSCA 240 LP | Property Management | 4,600,000 | 1.00 | 4.85 |
| ARC Dealership, LLC | Mobile Home Park | 3,338,650 | 0.72 | 3.52 |
| Seagoville Partners | | 2,850,000 | 0.61 | 3.00 |
| Villas of Seagoville, LP | Aging Services | 2,800,000 | 0.60 | 3.00 |
| **TOTAL** | | **$ 94,711,990** | **20.54 %** | **100.00%** |

**As compared with the 2013 certified assessed value provided by DCAD & KCAD of 459,726,300.