

CITY OF SEAGOVILLE, TEXAS  
ANNUAL OPERATING BUDGET  
OCTOBER 1, 2014- SEPTEMBER 30, 2015



SEAGOVILLE HONOR GUARD





**City of Seagoville, Texas**

**Annual Operating Budget**

October 1, 2014 – September 30, 2015

This budget will raise more revenue from property taxes than last year's budget by an amount of \$69,462.00, which is a 2.12 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$18,908.00.

# City of Seagoville

## Fiscal Year 2014-2015

### Budget Cover Page

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

**FOR:** Mayor Pro Tem Tommy Lemond, Councilmember Terry Ashmore, Councilmember Rick Howard, Councilmember Bill Chambliss, and Councilmember Jon Epps

**AGAINST:** No one

**PRESENT** ( not voting Per Charter Section 3.05): Mayor Dennis K. Childress

**ABSENT:** No one

#### Property Tax Rate Comparison

	<b>2014-2015</b>	<b>2013-2014</b>
Property Tax Rate:	\$0.713800/100	\$0.713794/100
Effective Tax Rate:	\$0.700827/100	\$0.693794/100
Effective Maintenance & Operations Tax Rate:	\$0.680122/100	\$0.676038/100
Rollback Tax Rate:	\$0.768155/100	\$0.762511/100
Debt Rate:	\$0.020705/100	\$0.020839/100

Total debt obligation for City of Seagoville secured by property taxes:  
\$1,998,889.00



City of Seagoville, Texas  
Annual Operating Budget  
October 1, 2014 – September 30, 2015

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# **City of Seagoville, Texas Readers Guide FY 2014-2015 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 2015 budget. It discusses the overall provisions of the FY 2015 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 2015 department goals.

## **Policies**

This section highlights the budget calendar and the policies underlying the development of the FY 2014-2015 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, 2015 for all city funds.
- Combined Fund Statement – provides an expanded view of available resources and expenditures by department for each fund type – Actual FY 2012-13, Projected FY 2013-14 and Adopted FY 2014-15
- Explanation of Major Changes in Fund Balance.
- Changes in Fund Balances – All Funds Projected FY 2014
- Changes in Fund Balances – All Funds Actual FY 2013

**City of Seagoville, Texas**  
**Readers Guide**  
**FY 2014-2015 Budget**

**Financial Analysis (continued)**

- Explanation of Changes in Fund Balance – Actual FY 2013, Projected FY 2014 and Adopted FY 2015
- 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
- Long-Term Planning – provides a five year financial forecast for the General, Water & Sewer and Debt Service 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 2014-2015 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.

## **Capital Expenditures**

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

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

**City of Seagoville, Texas  
Readers Guide  
FY 2014-2015 Budget**

**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 FY2015 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	2014	2004	2000
<b>City</b>	15,130	11,100	10,823
<b>County</b>	2,480,331	2,287,288	2,218,899

## INCENTIVES

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

## TRANSPORTATION

### AIR SERVICE

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

<b>Provider:</b>	None
<b>Dallas Logistics Hub</b>	15 miles

## TAXATION

TAX RATE (PER \$100 ASSESSED VALUE) – Oct. 2013	
<b>Dallas County:</b>	\$0.243100
<b>Seagoville, City:</b>	0.690860
<b>Dallas ISD:</b>	1.290347
<b>Special Districts: (Hospital, College, etc.)</b>	0.400312
<b>TOTAL:</b>	\$2.624619
<b>Municipal Sales Tax:</b>	1-1/2%
<b>State Sales Tax:</b>	6-1/4%
<b>Econ. Dev. Sales Tax:</b>	1/2%
<b>Other Sales Taxes:</b>	%

## 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:	23
Paid Firemen:	19
Volunteers:	0
City Zoning Body:	Yes
Master Plan:	Yes

## UTILITIES

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

<b>NATURAL GAS:</b>	ATMOS Gas
<b>BTU Content Per Cubic Foot:</b>	1,050

<b>TELEPHONE SERVICE:</b>	A T & T
<b>Digital:</b>	*
<b>Analog:</b>	*

<b>Electromechanical:</b>	
<b>Make and Model:</b>	#5 Digital ESS
<b>Software Level:</b>	5E4
<b>Fiber Optics:</b>	Yes
<b>Switched 56 KBPS:</b>	Yes
<b>High Capacity Digital (T-1):</b>	Yes
<b>Digital Data Service:</b>	Yes
<b>911:</b>	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

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

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

## EDUCATION

### DALLAS ISD

Public School Budget: (Seagoville-2014-15)  
\$21,419,718

	Schools	Enrollment
<b>Elementary:</b>	3	1,870
<b>Intermediate:</b>		
<b>Middle/Jr. High:</b>	1	1,177
<b>High Schools:</b>	1	1,310
<b>Private:</b>	2	180
<b>Special/Head Start:</b>	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

<b>State Industrial Job Training:</b>	Yes
<b>Vocational Program:</b>	Yes

## COMMUNITY INFORMATION

### HEALTH CARE

<b>Total Hospital Beds in City:</b>	0
<b>Total Doctors (medical) in City:</b>	2
<b>Total Dentist:</b>	3

### MEDIA

<b>Papers:</b>	1 – weekly
<b>Radio Stations:</b>	0
<b>TV Stations/TV Cable:</b>	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

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

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

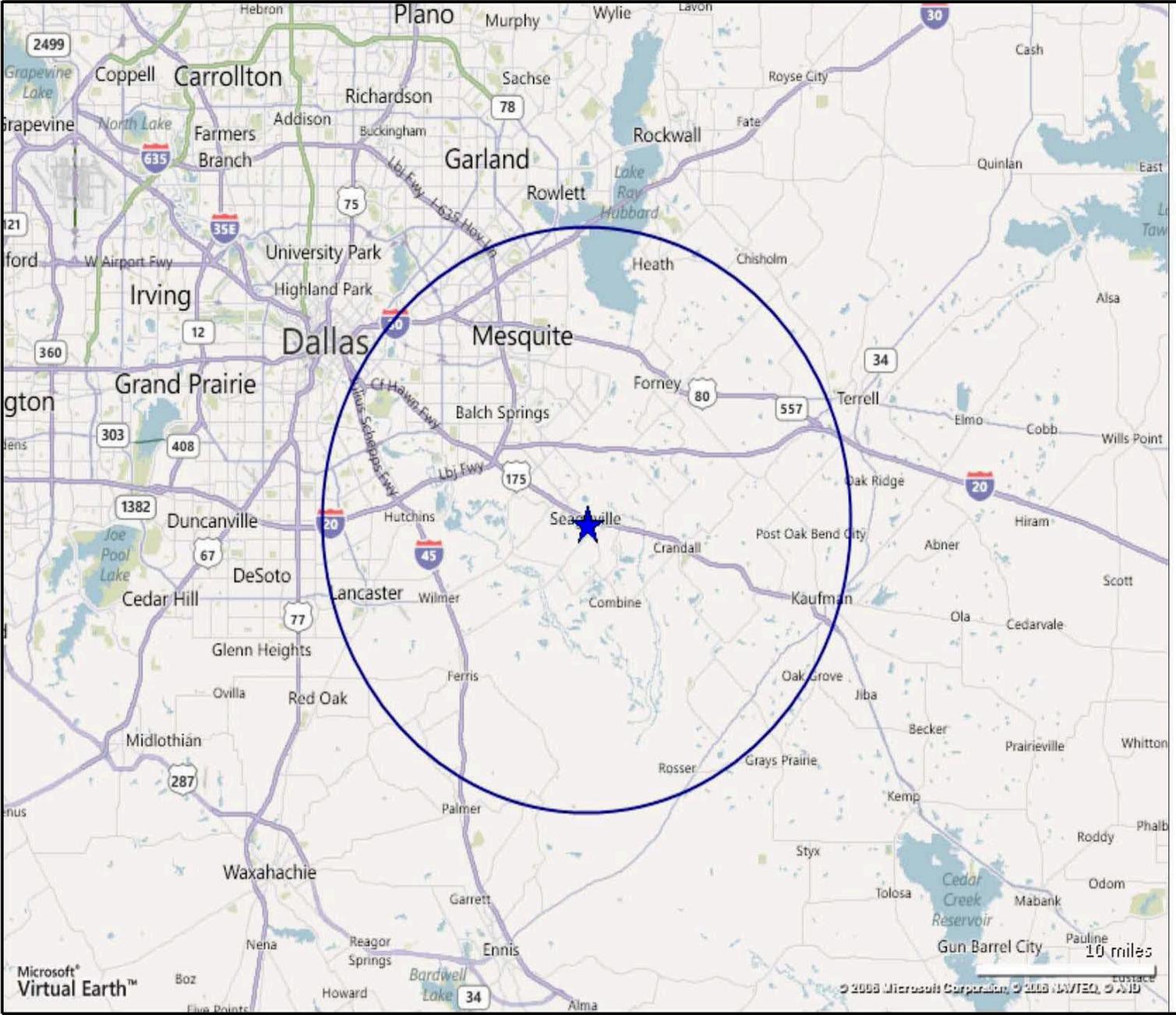
### FINANCE

American National Bank
Home Bank
WoodForest Bank

**MAJOR AREA EMPLOYERS**

<b>EMPLOYER</b>	<b>PRODUCT</b>	<b>EMPLOYEES</b>	<b>UNION AFFILIATION</b>
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.

*Seagoville* ★



**City of Seagoville, Texas**  
Principal City Officials  
2014 - 2015

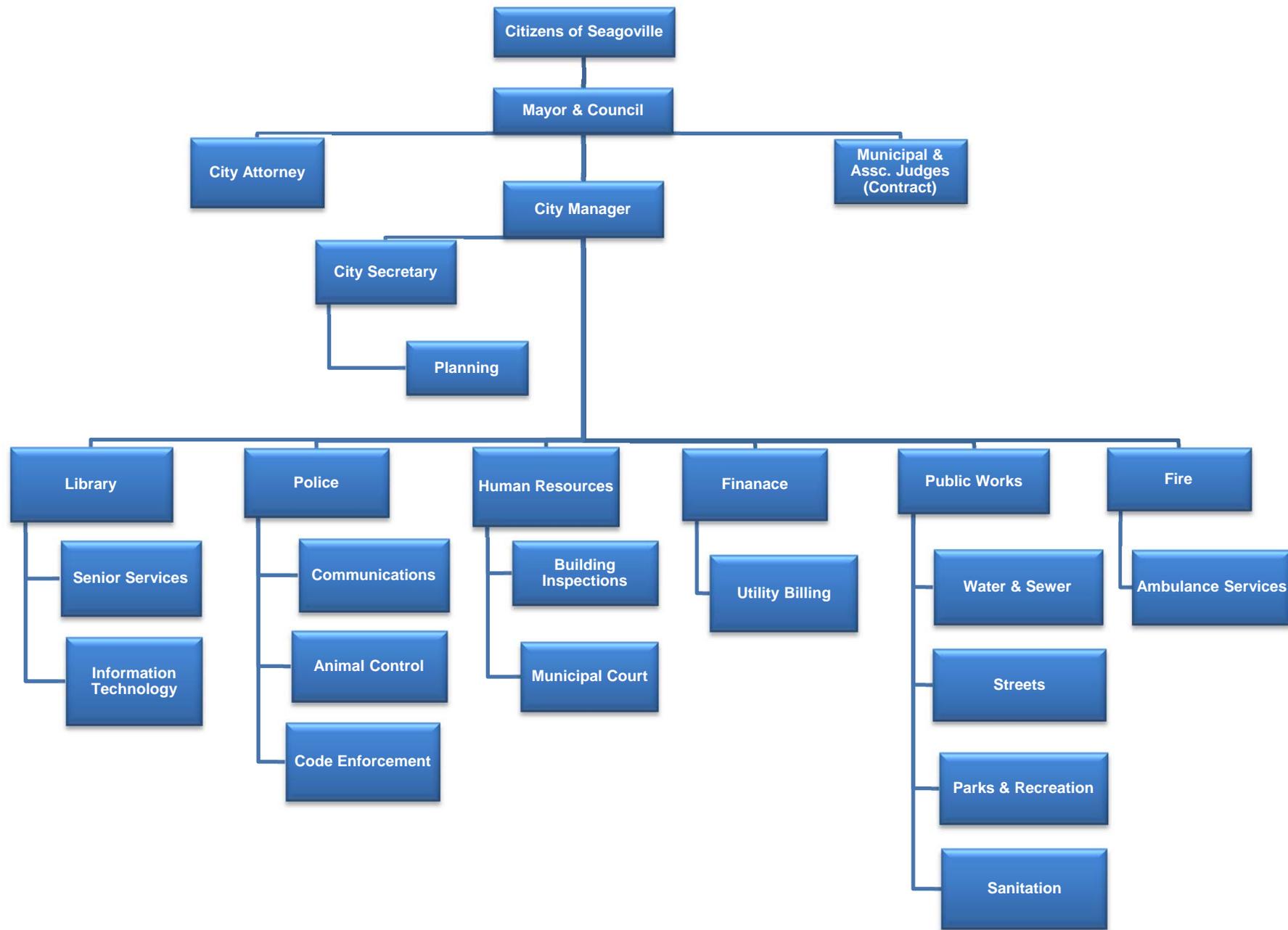
**City Council**

Dennis Childress	Mayor	Term Expires May, 2015
Tommy Lemond	Mayor Pro-Tem, Place 3	Term Expires May, 2016
Rick Howard	Council Member, Place 1	Term Expires May, 2016
Terri Ashmore	Council Member, Place 2	Term Expires May, 2015
Bill Chambliss	Council Member, Place 4	Term Expires May, 2015
Jon Epps	Council Member, Place 5	Term Expires May, 2016

**City Executive Staff**

Larry Graves	City Manager
Patrick Harvey	Finance Director
Pat Stallings	Police Chief
Todd Gilcrease	Fire Chief
Cindy Brown	Human Resources/Risk Mgmt Director
Dara Crabtree	City Secretary
Liz Gant	Library Director
Steve Miller	Public Works Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Seagoville**

**Texas**

For the Fiscal Year Beginning

**October 1, 2013**

Executive Director

*Seagoville* ★



# Memorandum

**To:** Mayor and City Council  
**From:** Larry Graves, City Manager  
**Subject:** FY 2014-2015 Proposed Budget  
**Date:** July 31, 2014

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As provided for in the City Charter, transmitted herewith is the City Manager's proposed FY 2014-2015 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, 2014 and ending on September 30, 2015.

## **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**

<b>This Year</b>	<b>Last Year</b>
Street Reconstruction and Repair	Stagnant Assessed Property Valuations
Unfunded Federal Mandates	Unfunded Federal Mandates
Rising Demand on the City's Animal Shelter	Water and Sewer Fund Rate
Public Safety Compensation	Restructuring

## **Street Reconstruction and Repair**

**Issue:** The City has identified over \$35 million in needed street reconstruction and repair. The community's concern about poor street conditions in the City has been expressed in City Council meetings.

**Response:** The City begin the process of street reconstruction through participating with Dallas County in FY 2014 in two road and bridge project specific agreements: (1)

Reconstruction of Farmers Road from U.S. Highway 175 to Hall Street and Hall Street to May Road. The City bore the entire project cost of \$144,493, funded by a transfer from the General Fund reserve, and (2) Farmers Road and Simonds Road Reconstruction situated in the territorial limits of the City. The City bore 50% of the project cost of \$569,370, funded by a transfer from the General Fund reserve.

In FY 2015, the City plans to continue the street reconstruction process through the issuance of general government debt (approximately \$4 million) for the FY 2015 Street Reconstruction Program to repair residential streets in the Robinwood Addition (\$508,000), Catherine Lane (\$355,000) and Elizabeth Lane and Tunnell Street (\$447,000).

Much street reconstruction work still remains. The FY 2015 Street Improvement Program is funded by debt that will be serviced by water and sewer revenues. Additional street reconstruction is anticipated to take place given future growth in the tax base.

#### **Unfunded Federal Mandates**

**Issue:** The federal government requires the City to obtain a permit to operate a municipal separate storm sewer system. Under the provisions of the permit, the City is required to do the following (with no funding provided by the federal government);

- Reduce non-point source pollution in storm water runoff through implementation of Best Management Practices (BMP)
- Develop a 5-year storm water management plan with annual schedules of BMPs'
- Report annually on status

**Response:** The City has established a schedule of drainage fees and penalties against real property in the service area to mitigate the cost of compliance. The City's revenues and expenditures associated with this initiative are reflected in the Storm Water Fund (Fund 61).

#### **Rising Demand**

**Issue:** The City maintains a "no-kill" policy for its animal shelter. The rising demand for its services is straining the limited resources of its current staff.

**Response:** The City is adding an additional part time staffer and increasing the overtime hours for the existing staff in the amount of \$20,510, in the Animal Control program in the General Fund.

#### **Public Safety Compensation**

**Issue:** Acquiring the qualified fire and police personnel is extremely competitive in the Dallas Fort Worth metroplex. This is complicated by the testing requirements by candidates must pass to join the ranks of first responders in the City. Currently, the City's entry level compensation for first responders ranks significantly below comparable cities in the area.

**Response:** The City is allocating \$166,635 to provide an 8% raise to fire and police personnel. It is anticipated that this additional funding will place the City in a more competitive position in first responder compensation.

### **Budget Assumptions**

Assumptions taken into consideration when building the fiscal year 2015 budget include:

- Utilizes a \$0.71381 property tax rate to an appraised valuation of \$468,560,132.
- Applies a Council approved storm water fee of \$.50 per impervious surface area to properties in the City to meet the federal government's unfunded storm water quality mandate.
- An increase in the water/sewer rates in the amount of \$4.61 monthly and \$8.36 monthly to the average monthly user of 5,000 gallons and 10,000 gallons, respectively
- An increase in the municipal retirement contribution rate from 9.82% to 9.88%
- Provides \$166,635 in raises for public safety personnel (8%) and \$33,588 in raises to general government civilian personnel (4%) and \$15,617 in raises to utility fund personnel (4%).

### **Budget Provisions**

The fiscal year 2015 budget accomplishes the following:

- Provides resources through the issuance of general government debt to initiate the 2015 Street Improvements Program, with an FY 2015 estimated expenditure of \$1,310,000 to repair Robinwood Addition, Catherine and Elizabeth/Tunnell streets. An additional \$2.7 million in street repair will be designated by Council in FY 2015.
- Provides \$1,403,000 in resources through the Water & Sewer fund reserves for the Alto Road Water Line, the Highway 175 Water Line from Water Street to Bluff Road, the Ard Road Pump Station Improvements and Shady Lane Improvements.
- Absorbs cost increases in operating expenses
- Provides resources to acquire a brush truck for the Fire Department from the General Fund reserve (one time use of fund balance)
- Provides resources to enable the City to comply with the requirements of the Storm Water license – an unfunded federal mandate
- Provide additional resources for increased staffing in the animal shelter and Support Services (Police dispatch services).
- Provides additional resources for the third party management of the City's information systems.

Memorandum  
 Transmitting the Proposed FY 2014-2015 Budget  
 July 31, 2014

**Long Term Issues**

In the process of building the fiscal year 2015 budget, a number of long term issues were identified.

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

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

**Budget in Brief**

**October 1, Estimated Fund Balance** \$ 5,026,573

**Revenues**

Property Taxes	3,415,850	
Sales and Other Taxes	1,993,535	
Franchises	617,500	
Licenses and Permits	184,315	
Intergovernmental	24,000	
Service Charges	5,744,025	
Fines	264,979	
Bond Proceeds	4,005,000	
All Other	211,831	
<b>Total Revenues</b>		<u>16,461,035</u>

Total Funds Available 21,487,608

**Expenditures**

Provide Quality Safety Services	4,331,301	
Open, Transparent and Accountable Governance and Business Services	1,571,293	
Provide Quality Leisure Services	583,429	
Support Economic and Community Development Initiatives	1,086,537	
Infrastructure Operations and Maintenance	7,363,212	
Retain, Attract and Develop Quality Employees	400,812	
<b>Total Expenditures</b>		<u>15,336,584</u>

**September 30, Estimated Fund Balance** \$ 6,151,024

Memorandum  
 Transmitting the Proposed FY 2014-2015 Budget  
 July 31, 2014

**City of Seagoville**  
**Combined Fund Summary**  
 FY 2014-2015

Fund Type and Name	October 1		Total Funds Available	Total Expenditures	Transfers In (Out)	September
	Estimated Fund Balance	Total Receipts				Estimated Fund Balance
<b>Governmental Fund Types</b>						
<u>General Operating Funds</u>						
General Fund	1,909,291	7,227,200	9,136,491	7,694,504	352,304	1,794,291
	<u>1,909,291</u>	<u>7,227,200</u>	<u>9,136,491</u>	<u>7,694,504</u>	<u>352,304</u>	<u>1,794,291</u>
<u>Debt Service Funds</u>						
General Obligation Debt Service	9,134	96,025	105,159	353,314	366,385	118,230
	<u>9,134</u>	<u>96,025</u>	<u>105,159</u>	<u>353,314</u>	<u>366,385</u>	<u>118,230</u>
<u>Special Revenue Funds</u>						
Police State Forfeiture	11,006	-	11,006	11,006	-	-
Police Federal Forfeiture	1,582	-	1,582	-	-	1,582
Small Grants Fund	13,022	1,750	14,772	1,750	-	13,022
Municipal Court Fund	45,317	10,979	56,296	11,009	-	45,287
Hotel Motel Fund	-	15,000	15,000	15,000	-	-
Revenue Recycle Fund	1,550	-	1,550	-	-	1,550
Animal Shelter Operations	3,411	1,500	4,911	3,000	-	1,911
Animal Shelter Building	4,489	-	4,489	-	-	4,489
Police Training Fund	2,305	3,000	5,305	5,000	-	305
Storm Water Fund	60,478	55,200	115,678	55,300	-	60,378
	<u>143,160</u>	<u>87,429</u>	<u>230,589</u>	<u>102,065</u>	<u>-</u>	<u>128,524</u>
<u>Capital Projects Funds</u>						
Capital Projects Fund	66,385	-	66,385	-	(66,385)	-
FY 2015 Street Projects Fund	-	4,005,000	4,005,000	1,310,000	-	2,695,000
	<u>66,385</u>	<u>4,005,000</u>	<u>4,071,385</u>	<u>1,310,000</u>	<u>(66,385)</u>	<u>2,695,000</u>
<b>Total Governmental Fund Types</b>	<u>2,127,970</u>	<u>11,415,654</u>	<u>13,543,624</u>	<u>9,459,883</u>	<u>652,304</u>	<u>4,736,046</u>
<b>Business-Type Activities</b>						
<u>Water and Sewer Funds</u>						
Water and Sewer Operating Fund	2,898,603	5,045,381	7,943,984	5,876,701	(652,304)	1,414,979
<b>Total Business-Type Activities</b>	<u>2,898,603</u>	<u>5,045,381</u>	<u>7,943,984</u>	<u>5,876,701</u>	<u>(652,304)</u>	<u>1,414,979</u>
<b>Total All Funds</b>	<u>5,026,573</u>	<u>16,461,035</u>	<u>21,487,608</u>	<u>15,336,584</u>	<u>-</u>	<u>6,151,024</u>

NOTE:  
 Revenues and Expenditures do not include interfund transfers.

**Budget Document Organization**

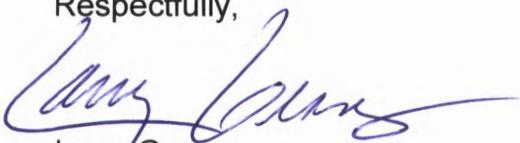
This budget document is formulated to highlight the goals, operational objectives and performance measures for every department by fund. The City received the Distinguished Budget Presentation Award from the Government Finance Officers Association of the United States and Canada (GFOA) for the fiscal year beginning October 1, 2013. 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 2015.

**CONCLUSION**

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

Respectfully,



Larry Graves  
City Manager



Patrick Harvey  
Director of Finance

CITY OF SEAGOVILLE,  
TEXAS  
FY 2015 DEPARTMENT GOALS AND  
STRATEGIES RELATIVE TO LONG TERM  
CITYWIDE GOALS

Goal	Description	Department Assignment
1	<p><b>Long Term Goal: Provide Quality Public Safety Services</b></p> <p>Implementation Strategy:</p> <ol style="list-style-type: none"> <li>1. Continue to reduce the occurrences of Part I crimes in the City</li> <li>2. Continue to offer Crime Prevention Programs</li> <li>3. Provide a minimum of two (2) Citizen Police Academies.</li> <li>4. Maintain an average response time on all incidents below five (5) minutes</li> </ol>	<p>Police</p> <p>Police</p> <p>Police</p> <p>Fire/EMS</p>
1	<p><b>Long Term Goal: Provide Quality Public Safety Services</b></p> <p>Implementation Strategy:</p> <ol style="list-style-type: none"> <li>5. Maintain the “no kill” philosophy within the Animal Control program.</li> <li>6. Complete the Texas Department of Public Safety NCIC and TCIC audits with no deficiencies.</li> <li>7. Upgrade the court software to notify/remind defendants of court dates and payments.</li> </ol>	<p>Animal Control</p> <p>Support Services</p> <p>Municipal Court</p>
2	<p><b>Long Term Goal: Open, Transparent and Responsive Governance and Business Services</b></p> <p>Implementation Strategy:</p> <ol style="list-style-type: none"> <li>1. Manage City Services within the parameters of the FY 2015 budget.</li> <li>2. Conduct joint senior management-citizen monthly meetings.</li> <li>3. Conduct an annual review of all City operations.</li> <li>4. Post Council minutes on the City’s website within three (3) days upon approval.</li> <li>5. Post agendas seventy two (72) hours before public meetings as required by state law.</li> <li>6. Post Quarterly Updates to the Code of Ordinances on the City’s website and by supplement.</li> </ol>	<p>City Manager</p> <p>City Manager</p> <p>City Manager</p> <p>City Secretary</p> <p>City Secretary</p> <p>City Secretary</p>

CITY OF SEAGOVILLE,  
TEXAS  
FY 2015 DEPARTMENT GOALS AND  
STRATEGIES RELATIVE TO LONG TERM  
CITYWIDE GOALS

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

CITY OF SEAGOVILLE,  
TEXAS  
FY 2015 DEPARTMENT GOALS AND  
STRATEGIES RELATIVE TO LONG TERM  
CITYWIDE GOALS

Goal	Description	Department Assignment
4	<p><b>Long Term Goal: Support Economic and Community Development Initiatives</b></p> <p>Implementation Strategy:</p> <ol style="list-style-type: none"> <li>1. Facilitate the continued partnership with the Dallas School System Agricultural Education Program.</li> <li>2. Create and provide public education classes concerning responsible pet ownership</li> <li>3. Provide a quality inspection of local development assuring compliance with City codes</li> <li>4. Inspect Code Enforcement complaints received within 24 hours of receipt</li> </ol>	<p>Animal Control</p> <p>Animal Control</p> <p>Building Inspection</p> <p>Code Enforcement</p>
5	<p><b>Long Term Goal: Infrastructure Operations and Maintenance</b></p> <p>Implementation Strategy:</p> <ol style="list-style-type: none"> <li>1. Install, upgrade and maintain adequate signage in compliance with the Texas Manual of Uniform Traffic Control Devices</li> <li>2. Ensure water system meets or exceeds EPA/TCEQ requirements for a public water system</li> <li>3. Reduce inflow and infiltration into the sewer system by repairing and replacing damaged sewer mains and manholes</li> </ol>	<p>Streets</p> <p>Water Services</p> <p>Sewer Services</p>
6	<p><b>Long Term Goal: Retain, Attract and Develop Quality Employees</b></p> <p>Implementation Strategy:</p> <ol style="list-style-type: none"> <li>1. Provide a continually improving and competitive benefits package</li> <li>2. Analyze online training options</li> <li>3. Provide a minimum of ten (10) onsite TCLEOSE approved law enforcement training courses at the Seagoville Law Enforcement Center</li> <li>4. Provide customer service training to enhance customer relations</li> </ol>	<p>Human Resources</p> <p>Police</p> <p>Water Customer Service</p>

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## FY 2015 BUDGET CALENDAR

April, 2014	FY 2014 Operating Budget Review, Mid-Year Expenditure Projection	Department Heads
	Review of Mid Year Projections and FYE Fund Balance Estimate	City Manager, Finance Director
May 12 – 15, 2014	Department Operating Budget Preparation	Department Heads
June 9 – June 12, 2014	Budget Review – All Funds	Department Heads, Finance
June 2014	Budget Review – All Funds	City Manager, Department Heads, Finance
June, July 2014	Insurance Costs – TML and Health	Human Resources, Finance
July 2014	Completion of Budget Drafting of Budget Message from CM	City Manager, Finance Director, Department Heads
July 19, 2014	Council Budget Workshop – Discuss W&S Rates, Tax Rate Overview	Council, City Manager, Finance Director
July 25, 2014	Receive Certified Appraisal Roll	Dallas/Kaufman County Appraisal Districts
August 4, 2014	Calculate Effective Tax Rate	Tax Assessor/Collector
August 7, 2014	Publish Notice of Two Public Hearings 1. Proposed Budget FY 2015 (Two Public Hearings) 2. Hotel/Motel Budget and Water/Sewer Rates (One Public Hearing)	City Secretary
August 9, 2014	Present Budget to Council, Discuss Tax Rate	City Manager, Finance Director, City Council
August 11, 2014	Resolution Accepting Tax Roll, Discuss Tax Rate and take record vote, Public Hearing on Water/Sewer Rates	City Council
August 16, 2014	Detailed Council Budget Workshop	Council, City Manager, Finance Director
August 25, 2014	First of Two Public Hearings on FY 2015 Budget and Tax Rate Public Hearing on Hotel/Motel, First Reading of Water/Sewer Rate Ord.	City Council, City Secretary, City Manager, Finance Director
August 28, 2014	Publish “Notice of Vote on Tax Rate” Simplified Tax Rate Notice	City Secretary
September 2, 2014	Second of Two Public Hearings on FY 2015 Budget and Tax Rate Second reading of Water/Sewer Rate Ord. Adoption of Water/Sewer Rate Ordinance	City Council, City Secretary, City Manager, Finance Director
September 15, 2014	Adoption of Budget FY 2015, Hotel/Motel Budget, SEDC Budget and Tax Rate	City Council
September 17, 2014	Notify Tax Assessor/Collector of Adopted Tax Rate	Finance Director
October 1	Fiscal Year 2015 Begins	

# City of Seagoville, Texas

## Budget Policies

### Procedures for preparing and adopting the annual budget

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

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

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

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

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# **City of Seagoville, Texas**

## **Basis of Budgeting and Accounting**

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

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

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

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

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

# City of Seagoville Financial Policies

## **Purpose Statement**

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

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

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

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

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

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

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

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

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

## **Internal Controls**

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

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

## **Fiscal**

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

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

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

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

## **Financial Condition and Reserve**

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

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

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

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

## **Revenue Management**

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

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

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

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

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

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

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

### **Expenditure Control**

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

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

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

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

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

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

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

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

# 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 2015 Budget**

The overall revenue posture for the City has improved, thanks to the approximately \$8.8 million dollar increase in assessed valuations, sales tax inflows and utility fund fees. Therefore, in building the FY 2015 budget, the focus is on improving street infrastructure and utility fund capital projects.

# Authorized Positions

DEPT. DEPARTMENT/TITLE	Actual 2012-2013				Projected 2013-2014				Budget 2014-2015			
	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
2 <b>City Manager</b>												
City Manager	1.00	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 <b>City Secretary</b>												
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 <b>Finance Department</b>												
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 <b>Animal Control</b>												
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	2.00	0.00	1.00
6 <b>Building Inspection/Building Services</b>												
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
8 <b>Police Department</b>												
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	16.00	0.00	0.70	16.70	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 <b>Planning Department</b>												
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 <b>Fire Department</b>												
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 <b>Municipal Court</b>												
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 <b>Library</b>												
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 <b>Senior Center</b>												
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	0.75
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*****	0.00	1.00	0.00	0.25	0.00	1.00	0.00	0.25	0.00	0.00	0.00	0.00
15 <b>Street Department</b>												
Supervisor*	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	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
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
17 <b>Support Services</b>												
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	8.00	0.00	3.00	8.75
18 <b>Parks Department</b>												
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	0.00	0.00
22 <b>Communications /IT</b>												
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 <b>Human Resources</b>												
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
25 <b>Code Enforcement</b>												
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
<b>General</b>	<b>78.00</b>	<b>9.00</b>	<b>3.70</b>	<b>84.08</b>	<b>73.00</b>	<b>9.00</b>	<b>8.00</b>	<b>79.08</b>	<b>76.00</b>	<b>8.00</b>	<b>7.00</b>	<b>82.33</b>

\* Authorized, but not funded in FY 2015  
 \*\* Only one position is funded in FY 2015  
 \*\*\*\*\* Driver eliminated due to outsourcing of transportation services

## Authorized Positions

DEPT. DEPARTMENT/TITLE	Actual 2012-2013				Projected 2013-2014				Budget 2014-2015			
	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's	FT PERM.	PT PERM.	PT TEMP.	FTE's
5 <b>W &amp; S Administrative</b>												
Director of 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	0.00	0.00	0.00	0.00
Assistant Director of Public Works	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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 <b>Water Services Department</b>												
Public Works Superintendent****	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
20 <b>Sewer Services Department</b>												
Public Works Superintendent****	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sewer Supervisor	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Maintenance Worker	2.00	0.00	0.00	2.00	4.00	0.00	0.00	4.00	4.00	0.00	0.00	4.00
30 <b>Customer Service Department</b>												
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	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00	3.00	0.00	0.00	3.00
Meter Service Technician***	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00
<b>Water and Sewer</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16.00</b>
<b>Total</b>	<b>94.00</b>	<b>9.00</b>	<b>3.70</b>	<b>100.08</b>	<b>89.00</b>	<b>9.00</b>	<b>8.00</b>	<b>95.08</b>	<b>92.00</b>	<b>8.00</b>	<b>7.00</b>	<b>98.33</b>

- \* Authorized, but not funded in FY 2015
- \*\* Only one position is funded in FY 2015
- \*\*\* Moved to Customer Services department in FY 2014
- \*\*\*\* Moved to Water Services department in FY 2014
- \*\*\*\*\* Driver eliminated due to outsourcing of transportation services



## 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.

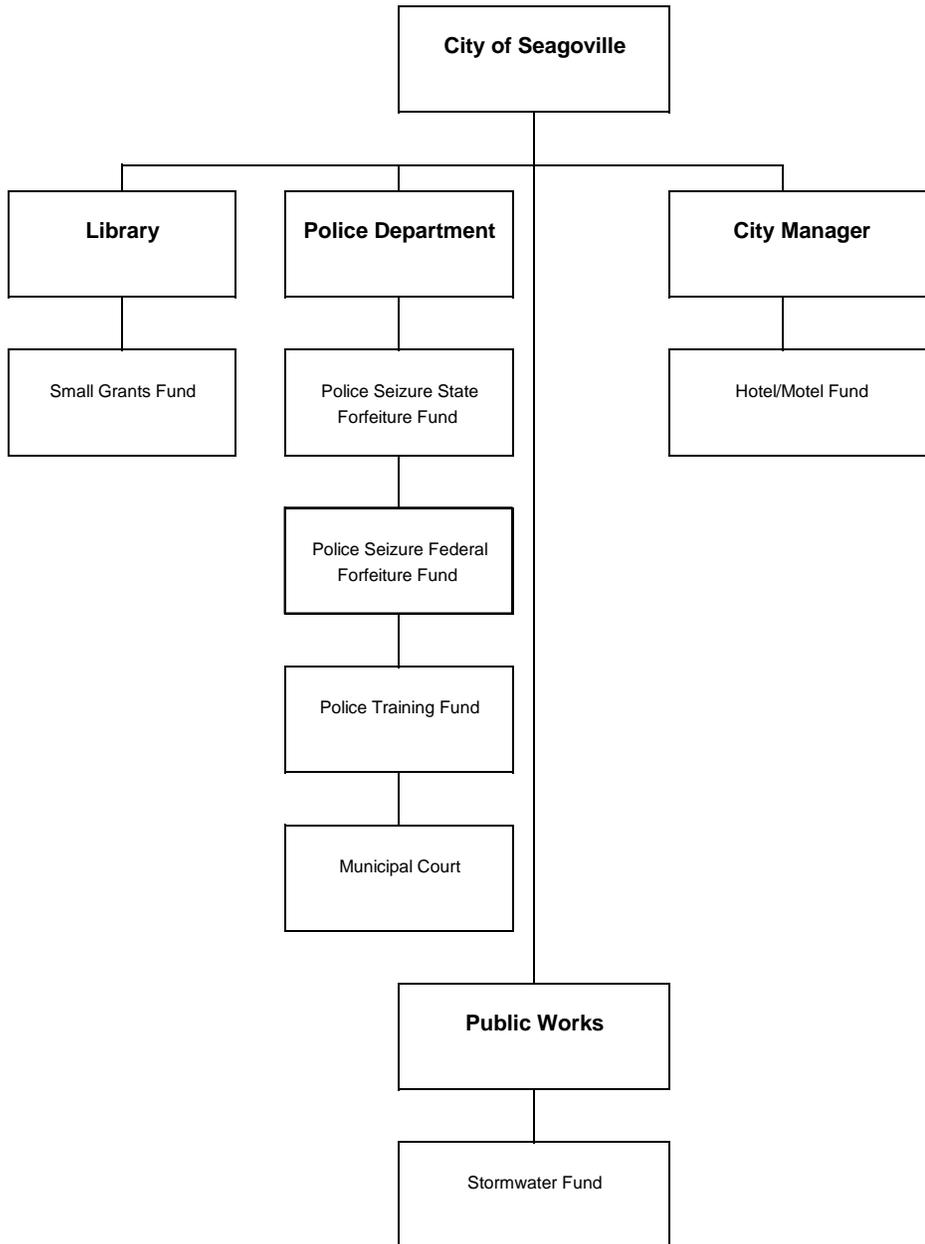
5. Enterprise Funds:  
Accounts for operations that are financed and operated in a manner similar to private business enterprises. The costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges.
6. Internal Service Fund:  
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 2014-15**

	Measurement Focus		Budgetary Basis/ Basis of Accounting	
	Flow of Current Financial Resources	Flow of Economic Resources	Modified Accrual	Full Accrual
<b>I. Governmental Funds:</b>				
General	x		x	
<b>Special Revenue Funds:</b>				
Police State Forfeiture	x		x	
Police Federal Forfeiture	x		x	
Small Grants	x		x	
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	
<b>Debt Service Funds:</b>				
General Bond Debt Service	x		x	
<b>Capital Projects Funds:</b>				
Capital Projects	x		x	
<b>II. Proprietary Funds</b>				
<b>Enterprise Funds:</b>				
Water and Sewer Utility		x		x
	<b>General</b>	<b>Special Revenue</b>	<b>Water and Sewer</b>	
<b>General Government</b>				
City Council	x			
City Manager	x	x		
City Secretary	x			
Information Technology	x			
Human Resources	x			
Finance	x	x		
<b>Public Safety</b>				
Police	x	x		
Fire	x	x		
EMS	x			
Support Services	x			
Animal Control	x			
<b>Community Services</b>				
Municipal Court	x			
Library	x	x		
Senior Center	x			
Sanitation	x			
<b>Community Development</b>				
Building Services/Code Enforcement	x	x		
Streets	x			
Parks	x			
Planning	x			
<b>Utilities</b>				
Administrative			x	
Water			x	
Sewer			x	
Customer Service			x	

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



**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
FY 2014-15**

	<b>General</b>	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Funds</b>
<b>Fund Balance, beginning</b>	<b>1,909,291</b>	<b>143,160</b>	<b>9,134</b>	<b>66,385</b>
<b>Revenues:</b>				
Property Taxes	3,319,850	-	96,000	-
Sales & Other Taxes	1,978,535	-	-	-
Hotel/Motel Tax	-	15,000	-	-
Franchise Fees	617,500	-	-	-
Licenses & Permits	184,315	-	-	-
Intergovernmental	24,000	0	-	-
Charges for Services	836,000	58,200	-	-
Fines & Forfeitures	254,000	10,979	-	-
Other	13,000	3,250	25	5,000
Bond Proceeds	-	-	-	4,000,000
<b>Total Revenues</b>	<b>7,227,200</b>	<b>87,429</b>	<b>96,025</b>	<b>4,005,000</b>
Transfers In	352,304	-	366,385	-
<b>Total Available Resources</b>	<b>9,488,795</b>	<b>230,589</b>	<b>471,544</b>	<b>4,071,385</b>
<b>Expenditures:</b>				
General Government	775,705	15,000	-	-
Public Safety	4,185,612	30,015	-	-
Community Services	1,171,892	1,750	-	-
Community Development	1,078,627	55,300	-	-
Non Departmental	363,025	-	-	-
Reserve for Capital Expenditures	8,000	-	-	-
City Manager Recommended	-	-	-	-
Debt Service	-	-	353,314	-
Capital Improvements	111,643	-	-	1,310,000
<b>Total Expenditures</b>	<b>7,694,504</b>	<b>102,065</b>	<b>353,314</b>	<b>1,310,000</b>
Transfers Out	-	-	-	66,385
<b>Fund Balance, ending</b>	<b>1,794,291</b>	<b>128,524</b>	<b>118,230</b>	<b>2,695,000</b>

**CITY OF SEAGOVILLE, TEXAS  
COMBINED FUND STATEMENT  
FY 2014-15**

	<b>Enterprise Funds</b>	<b>Adopted Budget FY 2015</b>	<b>Projected FY 2013-14</b>	<b>Actual FY 2012-13</b>
<b>Fund Balance, beginning</b>	<b>2,898,603</b>	<b>5,026,573</b>	<b>6,087,910</b>	<b>6,391,396</b>
<b>Revenues:</b>				
Property Taxes	-	3,415,850	3,295,066	3,141,923
Sales & Other Taxes	-	1,978,535	2,032,000	2,014,198
Hotel/Motel Tax	-	15,000	14,500	15,925
Franchise Fees	-	617,500	602,500	608,373
Licenses & Permits	-	184,315	203,345	214,382
Intergovernmental	-	24,000	72,816	68,766
Charges for Services	5,043,381	5,937,581	5,606,351	5,046,802
Fines & Forfeitures	-	264,979	302,862	300,452
Other	2,000	23,275	40,411	43,906
Bond Proceeds	-	4,000,000	-	-
<b>Total Revenues</b>	<b>5,045,381</b>	<b>16,461,035</b>	<b>12,169,851</b>	<b>11,454,726</b>
Transfers In	-	718,689	220,118	454,596
<b>Total Available Resources</b>	<b>7,943,984</b>	<b>22,206,297</b>	<b>18,477,878</b>	<b>18,300,718</b>
<b>Expenditures:</b>				
General Government	-	790,705	772,312	675,179
Public Safety	-	4,215,627	3,965,575	3,546,490
Community Services	-	1,173,642	1,146,409	1,166,764
Community Development	3,793,344	4,927,271	4,760,584	4,299,499
Non Departmental	164,216	527,241	533,701	335,907
Reserve for Capital Expenditures	-	8,000	10,000	7,148
City Manager Recommended	-	-	-	632,852
Debt Service	516,141	869,455	795,218	790,445
Capital Improvements	1,403,000	2,824,643	1,247,389	303,927
<b>Total Expenditures</b>	<b>5,876,701</b>	<b>15,336,584</b>	<b>13,231,188</b>	<b>11,758,213</b>
Transfers Out	652,304	718,689	220,118	454,596
<b>Fund Balance, ending</b>	<b>1,414,979</b>	<b>6,151,024</b>	<b>5,026,573</b>	<b>6,087,910</b>

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**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 \$1,794,291. This is primarily due to

- An increased in property tax assessed valuations of \$8,833,832, yielding an additional \$123,834 in property tax revenue compared to last year's budget
- An increase of 8% to uniformed personnel salaries and a 4% increase in salaries to civilian staff.
- Providing resources in the amount of \$111,643 to enable the City's fire department to acquire a brush truck.

**SPECIAL REVENUE FUNDS**

The 2015 Budget provides for an overall decrease in this category of funds of \$14,636, a 10.2% decrease in the estimated beginning fund balance of \$143,160. The overall decrease is due to the following:

**Police State Forfeiture Fund**

The FY 2015 budget provides resources for the purchase of equipment, furniture, computers and uniforms, etc., that are not funded within the General Fund budget.

**Police Training Fund**

The FY 2015 budget provides resources for the acquisition of training equipment, supplies and various other items to carry out the training function of the program.

**DEBT SERVICE FUND**

The 2015 Budget provides for an increase in this fund of \$109,096, with an estimated ending fund balance of \$118,230. This is due to a planned transfer of Water and Sewer Fund resources to provide for debt service of the FY 2015 Street Improvement bonds.

**ENTERPRISE FUND**

The 2015 Budget provides for a reduction in this fund of \$1,483,624, a 51.2% decrease of the estimated beginning fund balance of \$2,898,603. This overall decrease is a result of (1) a transfer of \$300,000 to the debt service fund to provide resources for the FY 2015 Street Improvement Program bond sale, (2) an additional transfer of \$100,000 to the General Fund to provide funding for employee raises, (3) provide \$317,000 for the Alto Road Water Line, a project that will extend a new water line from Dakota Lane to the end of Alto Road for an approximate length of 5,200 linear feet. This project will bring domestic water and fire protection to a residential area that is not currently served with city water. (4) Provide \$215,000 for the Highway 175 Water Line, a project will extend a new water line from Water Street to Bluff Road for an approximate length of 2,800 linear feet. This project will bring domestic water and fire protection to an area that is not currently served with city water. (5) Provide \$300,000 for improvements to the Ard Road Pump Station, which contains three ground water storage tanks totaling 2 million gallons. Four pumps feed the city distribution system and the two elevated water storage tanks that provide adequate water pressure throughout the City. This project includes the upsizing of one pump and upsizing internal water supply piping to meet projected 2030 water demand for the City. (6) Provide \$571,000 in repairs to Shady Lane, in which a major 15" sanitary sewer trunk line runs down the center of Shady Lane. The poor condition of the street caused by base failures and drainage, and high traffic volumes has created a situation of concern for the integrity of the sewer trunk line. This project will repave Shady Lane from Thedford Drive to Smith Lane.

**CITY OF SEAGOVILLE  
CHANGES IN FUND BALANCE  
PROJECTED 2014**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Projected FY 2014
<b>Fund Balance, beginning</b>	<b>2,294,394</b>	<b>130,180</b>	<b>189,033</b>	<b>66,370</b>	<b>3,407,933</b>	<b>6,087,910</b>
<b>Revenues:</b>						
Property Taxes	3,195,316	-	99,750	-	-	3,295,066
Sales & Other Taxes	2,032,000	-	-	-	-	2,032,000
Hotel/Motel Tax	-	14,500	-	-	-	14,500
Franchise Fees	602,500	-	-	-	-	602,500
Licenses & Permits	203,345	-	-	-	-	203,345
Intergovernmental	72,816	-	-	-	-	72,816
Charges for Services	831,000	56,402	-	-	4,718,949	5,606,351
Fines & Forfeitures	254,000	48,862	-	-	-	302,862
Other	30,990	7,381	25	15	2,000	40,411
<b>Total Revenues</b>	<b>7,221,967</b>	<b>127,145</b>	<b>99,775</b>	<b>15</b>	<b>4,720,949</b>	<b>12,169,852</b>
Transfers In	220,118	-	-	-	-	220,118
<b>Total Available Resources</b>	<b>9,736,479</b>	<b>257,325</b>	<b>288,808</b>	<b>66,385</b>	<b>8,128,882</b>	<b>18,477,879</b>
<b>Expenditures:</b>						
General Government	751,768	20,544	-	-	-	772,312
Public Safety	3,921,251	44,324	-	-	-	3,965,575
Community Services	1,144,212	2,197	-	-	-	1,146,409
Community Development	1,019,396	47,100	-	-	3,694,088	4,760,584
Non Departmental	371,135	-	-	-	162,566	533,701
Reserve for Capital Expenditures	10,000	-	-	-	-	10,000
City Manager Recommended	-	-	-	-	-	-
Debt Service	-	-	279,674	-	515,544	795,218
Capital Improvements	609,426	-	-	-	637,963	1,247,389
<b>Total Expenditures</b>	<b>7,827,188</b>	<b>114,165</b>	<b>279,674</b>	<b>-</b>	<b>5,010,161</b>	<b>13,231,188</b>
Transfers Out	-	-	-	-	220,118	220,118
<b>Fund Balance, ending</b>	<b>1,909,291</b>	<b>143,160</b>	<b>9,134</b>	<b>66,385</b>	<b>2,898,603</b>	<b>5,026,573</b>

**CITY OF SEAGOVILLE  
CHANGES IN FUND BALANCE  
ACTUAL 2013**

	General	Special Revenue Funds	Debt Service Fund	Capital Funds	Enterprise Funds	Actual FY 2013
<b>Fund Balance, beginning</b>	<b>2,342,501</b>	<b>78,373</b>	<b>184,033</b>	<b>255,171</b>	<b>3,531,318</b>	<b>6,391,396</b>
<b>Revenues:</b>						
Property Taxes	3,050,086	-	91,837	-	-	3,141,923
Sales & Other Taxes	2,014,198	-	-	-	-	2,014,198
Hotel/Motel Tax	-	15,925	-	-	-	15,925
Franchise Fees	608,373	-	-	-	-	608,373
Licenses & Permits	214,382	-	-	-	-	214,382
Intergovernmental	68,766	-	-	-	-	68,766
Charges for Services	836,400	14,016	-	-	4,196,386	5,046,802
Fines & Forfeitures	283,680	16,772	-	-	-	300,452
Other	36,051	6,055	86	177	1,537	43,906
<b>Total Revenues</b>	<b>7,111,935</b>	<b>52,768</b>	<b>91,923</b>	<b>177</b>	<b>4,197,923</b>	<b>11,454,726</b>
Transfers In	220,118	45,500	188,978	-	-	454,596
<b>Total Available Resources</b>	<b>9,674,554</b>	<b>176,641</b>	<b>464,934</b>	<b>255,348</b>	<b>7,729,241</b>	<b>18,300,718</b>
<b>Expenditures:</b>						
General Government	659,742	15,437	-	-	-	675,179
Public Safety	3,520,694	25,796	-	-	-	3,546,490
Community Services	1,164,957	1,807	-	-	-	1,166,764
Community Development	1,031,207	3,421	-	-	3,264,872	4,299,499
Non-Departmental	318,059	-	-	-	17,848	335,907
Reserve for Capital Expenditures	7,148	-	-	-	-	7,148
City Manager Recommended	632,852	-	-	-	-	632,852
Debt Service	-	-	275,901	-	514,544	790,445
Capital Improvements	-	-	-	-	303,927	303,927
<b>Total Expenditures</b>	<b>7,334,661</b>	<b>46,461</b>	<b>275,901</b>	<b>-</b>	<b>4,101,191</b>	<b>11,758,212</b>
Transfers Out	45,500	-	-	188,978	220,118	454,596
<b>Fund Balance, ending</b>	<b>2,294,394</b>	<b>130,180</b>	<b>189,033</b>	<b>66,370</b>	<b>3,407,933</b>	<b>6,087,910</b>

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

**Actual FY 2012-2013**

The decrease in fund balance from \$6,391,396 to \$6,087,910 was due to the planned transfer of unallocated capital project resources to debt service payments. Additionally, the General Fund provided resources to the Storm Water Fund for upgrading the storm water management plan. In Capital Improvements for the Water and Sewer Fund, the Water Street sewer renovation project was completed, consisting of 1,100 feet of replacement pipe, upgrading the sewer line from clay tile to PVC, adding a new manhole and 18 new sewer taps. Project cost: \$54,629. Capital expenditures totaling \$249,248 were allocated to the beginning of the Cain Street Water Tower Improvement Project. This project was completed in FY 2014.

**Projected FY 2013-2014**

The projected decline in fund balance from \$6,087,910 to \$5,026,573 is due to a planned increase in General Fund spending of \$609,426 to provide resources to Dallas County for a joint street reconstruction project (\$293,001), acquisition of public safety equipment (\$214,646), funding the Alto Street repair project (\$75,000), and facility improvements at City Hall (\$26,779). Resources from the Water and Sewer Fund reserve were used for (1) completing Cain Street Water Tower Improvements (\$369,112), painting interior and exterior of the water tank, performed structural modifications to bring tank up to TCEQ standards, installed an altitude valve and a vault to house additional valves in the yard, (2) Ballard Road Water line (\$199,051), replacing approximately 500 feet of substandard 2" water line with new 6" PVC water line and extended the 6" water line for an additional 2,500 feet to an area of the city that previously had no water service or fire protection, and (3) Kleberg Water line (\$69,800), replacing approximately 1,000 feet of substandard 2" water line with a new 6" PVC water line. Existing waterline was in poor condition and was undersized to adequately serve the number of customers on the line. Fire protection has been enhanced along Kleberg Road by having the 6" water line installed.

**Adopted Budget FY 2015**

The anticipated increase in fund balance from \$5,026,573 to \$6,159,024 is due to the planned issuance of debt to provide resources for the FY 2015 Street Improvement Program, providing an estimated \$4,000,000 in debt financing for the following projects in the Capital Projects Fund:

**Robinwood Addition:** The streets in the Robinwood Addition are nearly 60 years old and have outlived their useful service life. They are in very poor condition with a deteriorated riding surface and base failures. The method of reconstruction will consist of removing the existing asphalt pavement, stabilizing the road base with a six inch (6") deep lime mixture, and repaving the street with two inches (2") of hot mix asphalt paving. The new pavement with proper road base stabilization and drainage improvements by properly grading the adjacent drainage ditches is designed to eliminate periodic maintenance repairs for a number of years. Project cost: \$508,000.

**Catherine Lane:** Catherine Lane is a street that has outlived its useful service life. This street carries significant vehicular and bus traffic as it abuts Central Elementary school. The street is in very poor condition with a deteriorated riding surface and base failures. The method of reconstruction will consist of removing the existing asphalt pavement, stabilizing the road base with a six inch (6") deep lime mixture, and repaving the street with two inches (2") of hot mix asphalt paving. The new pavement with proper road base stabilization is designed to eliminate periodic maintenance repairs for a number of years. Project cost: \$355,000.

**Elizabeth Lane and Tunnell Street:** These streets have outlived their useful service life. The streets serve an industrial area and were not constructed to carry heavy truck loadings. The

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

streets are in very poor condition with a deteriorated riding surface and base failures. The method of reconstruction will consist of removing the existing asphalt pavement and curbs/gutters, stabilizing the road base with a ten inch (10") deep lime mixture, and repaving the street with two inches (2") of hot mix asphalt paving and rebuilding new concrete curbs and gutters. The new pavement with proper road base stabilization and drainage improvements by grading the adjacent drainage ditches is designed to eliminate periodic maintenance repairs for a number of years. Project cost: \$447,000.

The capital reserve of the Water and Sewer Fund is utilized to provide resources for the following projects:

**Alto Road Water Line:** This project will extend a new water line from Dakota Lane to the end of Alto Road for an approximate length of 5,200 linear feet. This project will bring domestic water and fire protection to a residential area that is not currently served with city water. Project cost: \$317,000.

**Highway 175 Water Line:** This project will extend a new water line from Water Street to Bluff Road for an approximate length of 2,800 linear feet. This project will bring domestic water and fire protection to an area that is not currently served with city water. Project cost: \$215,000

**Ard Road Pump Station:** The Ard Road pump Station contains three ground water storage tanks totaling 2 million gallons. Four pumps feed the city distribution system and the two elevated water storage tanks that provide adequate water pressure throughout the City. This project includes the upsizing of one pump and upsizing internal water supply piping to meet projected 2030 water demand for the City. Project cost: \$300,000

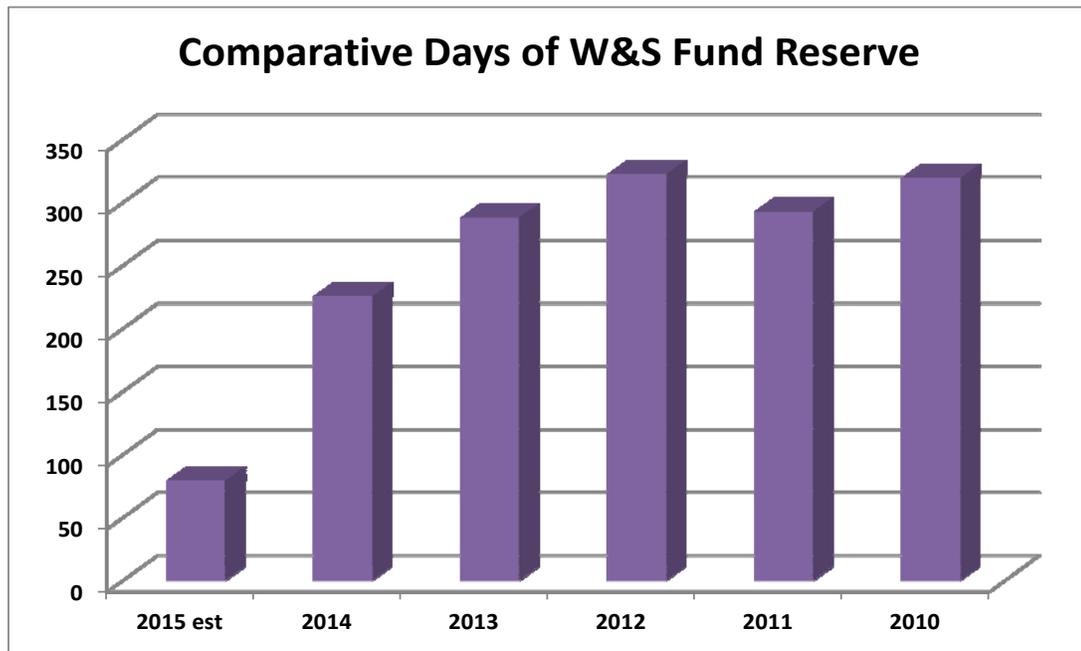
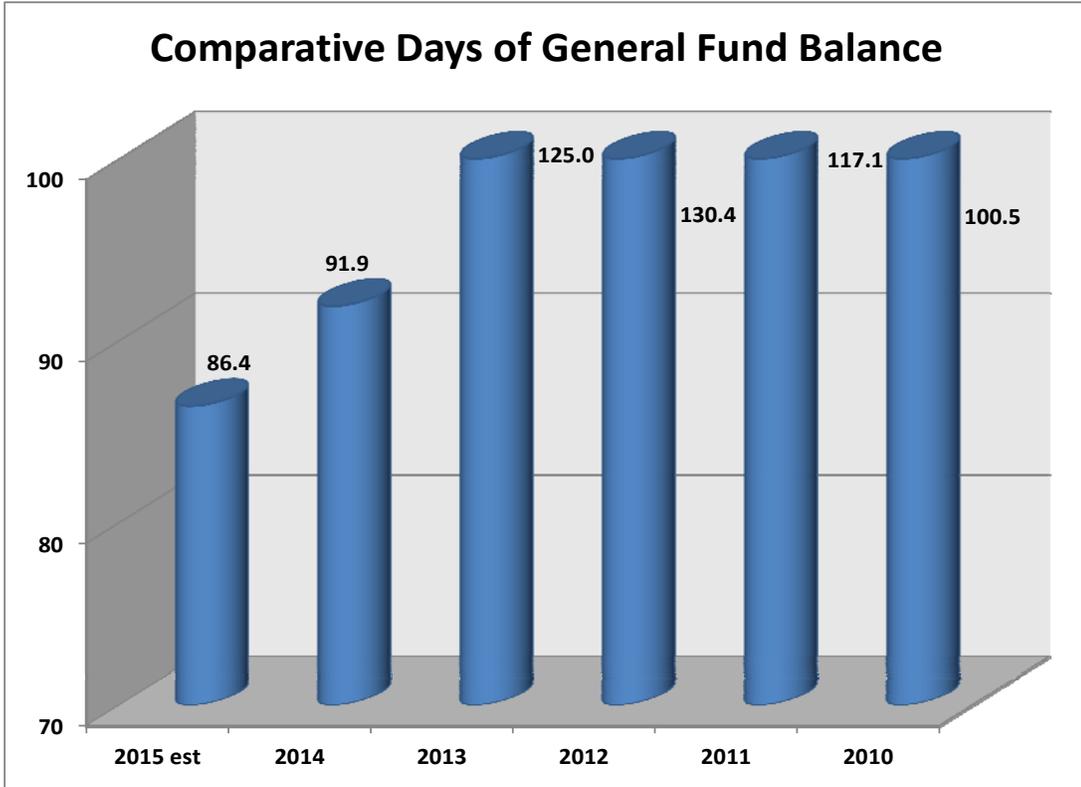
**Shady Lane:** A major 15" sanitary sewer trunk line runs down the center of Shady Lane. The poor condition of the street caused by base failures and drainage, and high traffic volumes has created a situation of concern for the integrity of the sewer trunk line. This project will repave Shady Lane from Thedford Drive to Smith Lane. Project cost: \$571,000

Despite the estimated FY 2015 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 26.4 days above the Council's 60 day requirement, and the Water and Sewer fund is projected to be 19.1 days above the Council's 60 day requirement.

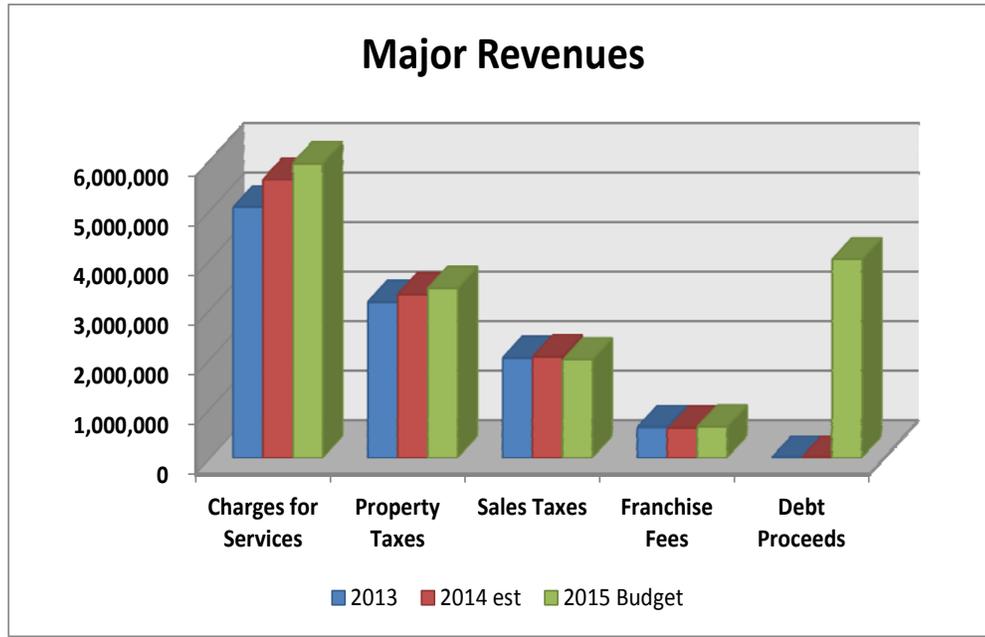
The following charts provide a comparative analysis of reserves for the General Fund and the Water and Sewer Fund:

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



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



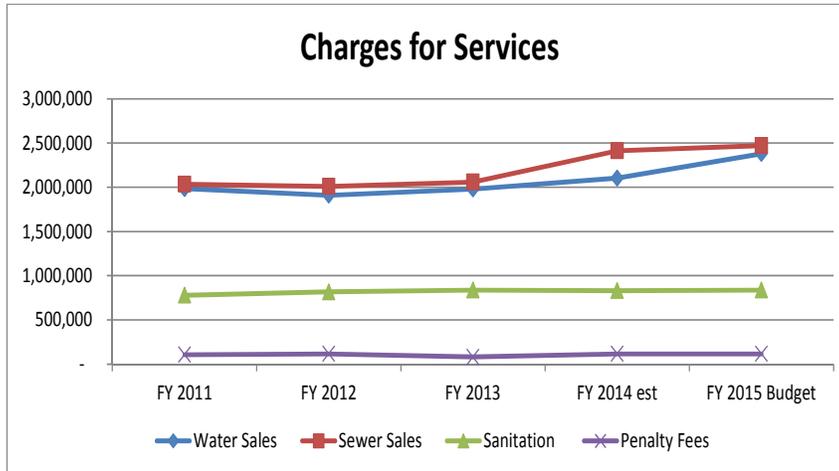
	2013	2014 est	2015 Budget
Charges for Services	5,046,802	5,606,351	5,937,581
Property Taxes	3,141,923	3,295,066	3,415,850
Sales Taxes	2,014,198	2,032,000	1,978,535
Franchise Fees	608,373	602,500	617,500
Debt Proceeds	-	-	4,000,000

The first column for each group represents the actual revenues for the FY 2013, the second column represents the projected revenues for the FY 2014 and the third column represents the adopted revenues for FY 2015.

**Charges for services** are the City's largest revenue source, representing 36% 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 \$4.61 monthly. For the average monthly user of 10,000 gallons, the increase in the combined water/sewer rate is \$8.36 monthly. The increased rates are estimated to yield an additional \$276,200 in water revenues and an additional \$113,006 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 \$55,200 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 2011	FY 2012	FY 2013	FY 2014 est	FY 2015 Budget
Water Sales	1,983,510	1,909,251	1,979,243	2,103,213	2,379,413
Sewer Sales	2,034,337	2,009,957	2,058,874	2,412,986	2,470,412
Sanitation	778,197	817,194	836,400	831,000	836,000
Penalty Fees	107,067	115,482	80,004	115,000	115,000

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

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

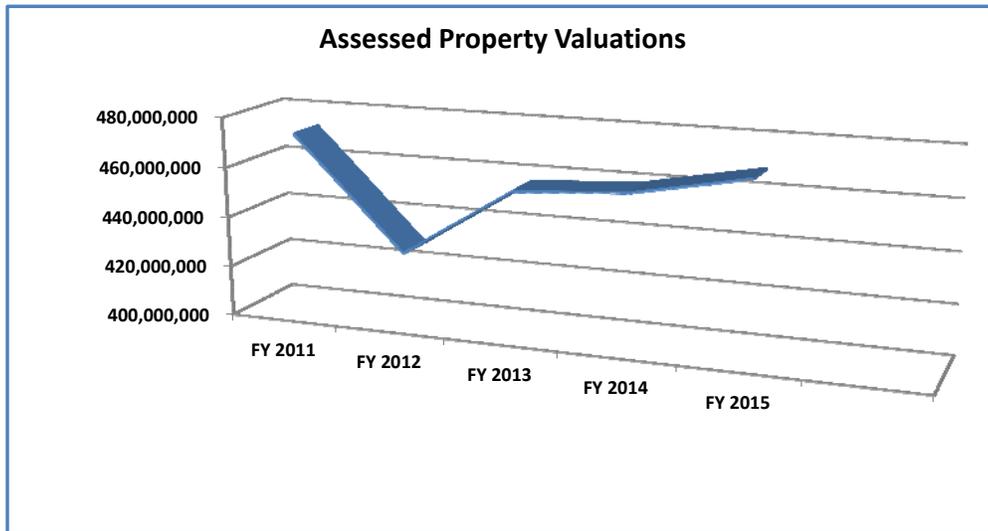
**Property Taxes** represent 21% of total budgeted revenues. Property taxes are levied each October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located within the City. Assessed values represent the appraised value less applicable exemptions. Appraised 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 2014 certified taxable value of \$468,560,132 is a 1.925% increase from the 2013 certified taxable value of \$459,726,300. The City has adopted a property tax rate of \$0.713800 per \$100 of valuation. This is virtually the same as the prior fiscal year tax rate of \$0.713794 per \$100 of valuation. There are two components of the tax rate. The first component is for maintenance and operations (M&O) while the second component relates to debt service interest and sinking fund requirements. The City has adopted a tax rate of \$0.693095 for operations and maintenance, which is a .014 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 \$0.020705 for debt service interest and sinking fund requirements, which is collected through the Debt Service Fund. This is a decrease of 0.0134 cents from last year. Taxes for the current year are due and payable in full on October 1, and are delinquent if not paid on or before January 31. State law requires that a penalty be charged on taxes paid after January 31.

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

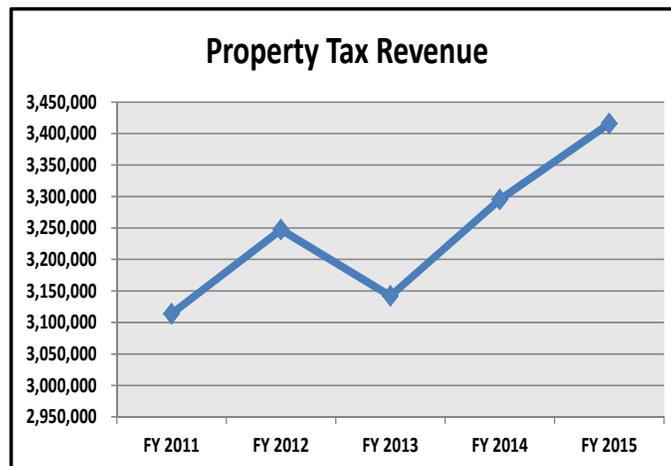
Delinquent taxes are subject to a 6% penalty and 1% interest. Delinquent taxes not paid before July 1 become subject to an additional 15% penalty.

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

<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>472,719,423</b>	<b>428,302,305</b>	<b>456,595,534</b>	<b>459,726,300</b>	<b>468,560,132</b>



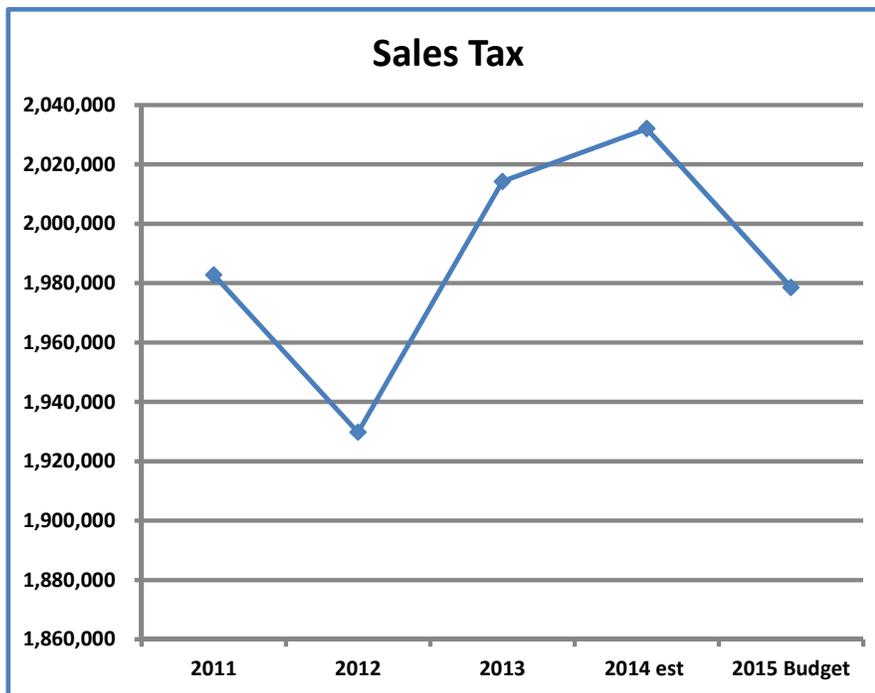
<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>3,113,709</b>	<b>3,247,286</b>	<b>3,141,923</b>	<b>3,295,066</b>	<b>3,415,850</b>



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

**Sales Taxes** represent 12% 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 impact of a new Wal-Mart opening in a neighboring city on the sales of the Seagoville Wal-Mart in FY 2014, sales taxes are conservatively estimated to experience a slight decrease in FY 2015.

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



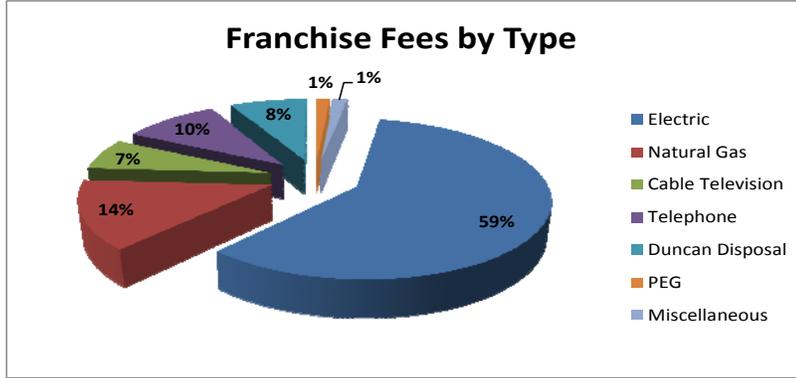
Fiscal Year	2011	2012	2013	2014 est	2015 Budget
Sales Tax	1,982,767	1,929,721	2,014,198	2,032,000	1,978,535

**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 2015 fiscal year are estimated to increase approximately \$15,000 from the FY 2014 budget of \$602,500.

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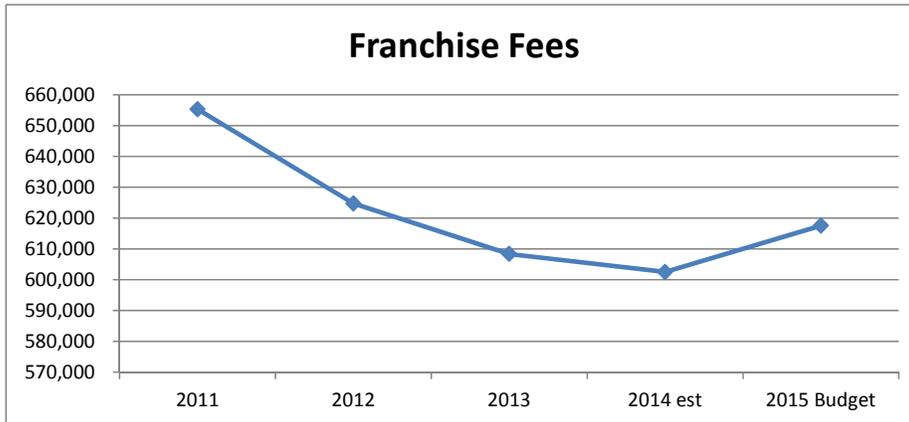
**City of Seagoville, Texas  
Trend Analysis of Major Revenues  
ALL FUNDS**

The composition of the FY 2015 franchise fees for the city of Seagoville appears below:



<b>Electric</b>	<b>365,000</b>	<b>61%</b>
<b>Natural Gas</b>	<b>87,500</b>	<b>14%</b>
<b>Cable Television</b>	<b>40,000</b>	<b>7%</b>
<b>Telephone</b>	<b>60,000</b>	<b>9%</b>
<b>Duncan Disposal</b>	<b>48,000</b>	<b>8%</b>
<b>PEG</b>	<b>8,000</b>	<b>1%</b>
<b>Miscellaneous</b>	<b>9,000</b>	<b>1%</b>

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



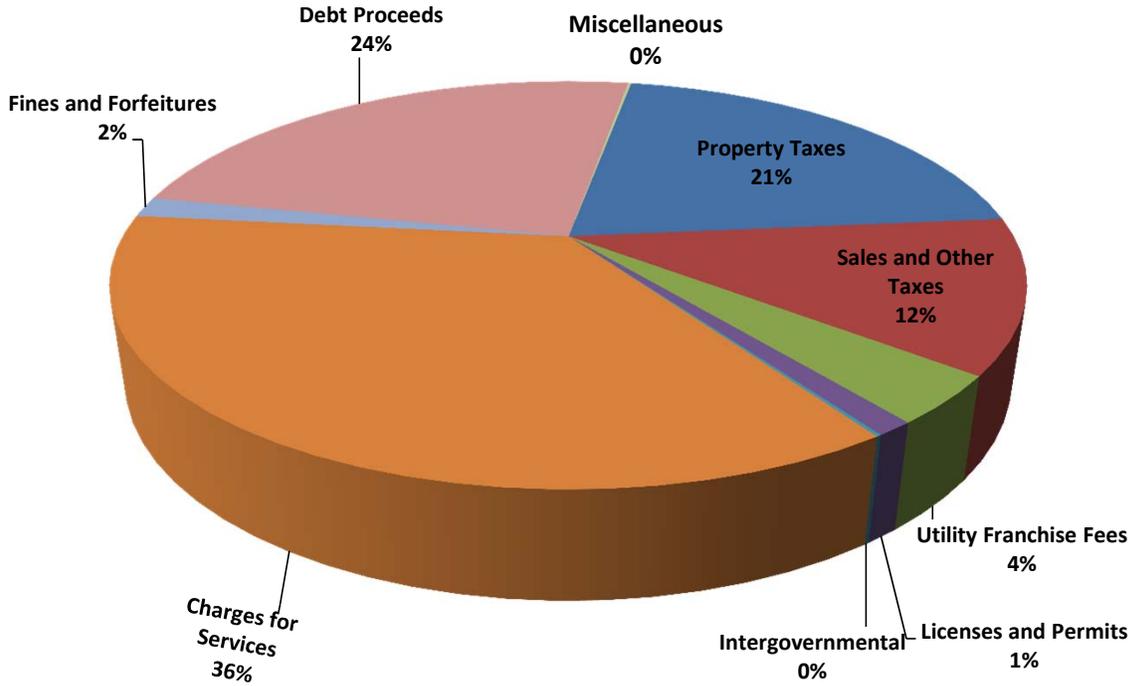
Fiscal Year	2011	2012	2013	2014 est	2015 Budget
Franchise Fees	655,294	624,731	608,373	602,500	617,500

**Debt Proceeds** represent the issuance of general government debt to initiate the FY 2015 Street Improvements Program.

**Excluding debt proceeds, these four revenue sources combined represent 96% of the city's FY 2015 budgeted revenue.**

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**CITY OF SEAGOVILLE, TEXAS  
REVENUE SUMMARY BY MAJOR TYPE  
ALL FUNDS  
FY 2014-15**



**TOTAL BUDGETED REVENUE  
\$16,461,035**

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

	<b>Actual FY 2012-13</b>	<b>Projected FY 2013-14</b>	<b>Adopted Budget FY 2014-15</b>
<b>Property Taxes</b>			
Current	3,059,738	3,222,816	3,342,900
Delinquent	45,633	42,250	42,950
Penalties & Interest	36,551	30,000	30,000
sub-total	<u>3,141,923</u>	<u>3,295,066</u>	<u>3,415,850</u>
<b>Sales Taxes</b>	2,014,198	2,032,000	1,978,535
<b>Hotel/Motel Taxes</b>	15,925	14,500	15,000
<b>Utility Franchise Fees</b>			
Electric	365,777	365,000	365,000
Natural Gas	68,376	87,500	87,500
Cable Television	42,842	32,500	40,000
Telephone	64,544	55,000	60,000
Duncan Disposal	49,446	48,000	48,000
PEG	7,148	7,500	8,000
Miscellaneous	10,240	7,000	9,000
sub-total	<u>608,373</u>	<u>602,500</u>	<u>617,500</u>
<b>Licenses and Permits</b>			
Animal Shelter	1,993	4,350	500
Food Health Certificates	32,571	45,000	33,000
Certificates of Occupancy	9,725	7,425	8,000
Food Administrative Fee	5,368	5,750	6,000
Beer and Wine Permit Fees	600	-	-
Food Handler Certification	5,970	4,375	4,500
Zoning & Plat Fees	4,881	3,500	3,500
Park Development Fee	250	-	-
Ballpark Fees	1,080	2,600	2,600
Court Admin Fees	1,393	1,630	1,500
Culvert Fees	440	-	-
Administrative Fees	198	-	-
Construction Permits	6,398	-	-
Building Permits	96,089	87,500	85,000
Fire Dept Fees	14,860	16,000	14,500
Misc Permits	1,269	1,000	1,000
Misc Licenses	13,315	8,000	8,000
Court Online Fees	878	1,000	1,000
Burglar Alarm Fees	7,980	6,090	6,090
Tower Rental Fees	9,125	9,125	9,125
sub-total	<u>214,382</u>	<u>203,345</u>	<u>184,315</u>
<b>Intergovernmental</b>	68,766	72,816	24,000

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

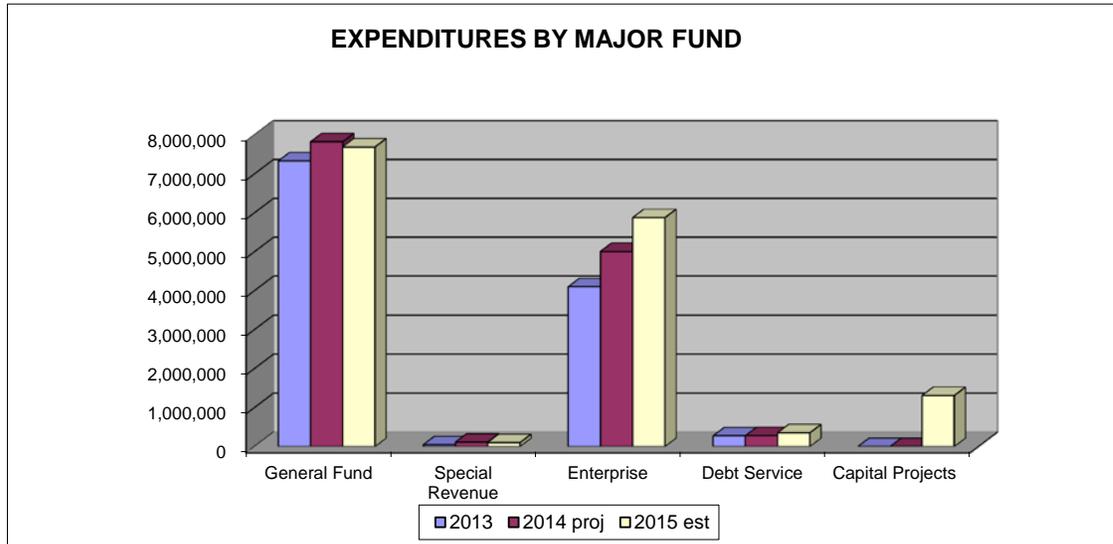
	<u>Actual FY 2012-13</u>	<u>Projected FY 2013-14</u>	<u>Adopted Budget FY 2014-15</u>
<b>Charges for Services</b>			
Water Meters	2,050	1,600	1,600
Reconnection Fees	44,407	35,000	35,000
Water Sales	1,979,243	2,103,213	2,379,413
Sewer Service Charge	2,058,874	2,412,986	2,470,412
Tap Fees	3,800	3,500	3,500
Training Fees	1,508	3,410	3,000
Penalty Fees	80,004	115,000	115,000
Other	28,008	47,650	38,456
Drainage Charges	12,508	52,992	55,200
Sanitation Fees	836,400	831,000	836,000
sub-total	<u>5,046,802</u>	<u>5,606,351</u>	<u>5,937,581</u>
<b>Fines and Forfeitures</b>	300,452	302,862	264,979
<b>Bond Proceeds</b>	-	-	4,000,000
<b>Miscellaneous</b>			
Interest	3,800	3,790	8,525
Phone Commission	-	500	500
Miscellaneous	29,622	5,000	6,000
Liens	4,492	5,000	5,000
Insurance Recovery	2,255	18,740	-
Contributions	3,739	7,381	3,250
sub-total	<u>43,906</u>	<u>40,411</u>	<u>23,275</u>
<b>TOTAL REVENUES</b>	11,454,726	12,169,852	16,461,035
<b>Interfund Transfers</b>			
From Water and Sewer Fund to General Fund	220,118	220,118	352,304
From Water and Sewer Fund Fund to Debt Service	-	-	300,000
From Capital Projects Fund to Debt Service Fund	188,978	-	66,385
From General Fund to Drainage Fund	45,500	-	-
sub-total	<u>454,596</u>	<u>220,118</u>	<u>718,689</u>
<b>GRAND TOTAL</b>	<u><u>11,909,322</u></u>	<u><u>12,389,970</u></u>	<u><u>17,179,724</u></u>

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

<b>Fund Code</b>	<b>Fund Name</b>	<b>Actual FY 2012-13</b>	<b>Projected FY 2013-14</b>	<b>Adopted Budget FY 2014-15</b>
1	General	7,111,935	7,221,967	7,227,200
2	Debt Service	91,923	99,775	96,025
20	Water and Sewer	4,197,923	4,720,949	5,045,381
29	State Seizure	3,030	38,203	-
32	Small Grants	1,938	5,631	1,750
35	Recycling Revenue	2,316	-	-
36	Municipal Court	13,743	10,659	10,979
39	Hotel/Motel	15,925	14,500	15,000
40	Capital Improvements	177	15	-
41	FY 2015 Street Projects	-	-	4,005,000
45	Animal Shelter Operations	1,731	1,750	1,500
46	Animal Shelter Building	70	-	-
52	Police Training	1,508	3,410	3,000
61	Storm Water	12,508	52,992	55,200
<b>TOTAL</b>		<b>11,454,726</b>	<b>12,169,851</b>	<b>16,461,035</b>

\* Revenues do not include interfund transfers

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



	2013	2014 proj	2015 est
<b>General Fund</b>	7,334,661	7,827,188	7,694,504
<b>Special Revenue</b>	46,461	114,165	102,065
<b>Enterprise</b>	4,101,191	5,010,161	5,876,701
<b>Debt Service</b>	275,901	279,674	353,314
<b>Capital Projects</b>	-	-	1,310,000

**CITY EXPENDITURES - BY CATEGORY**

Description	2013 Actual	2014 Budget	2014 Projected	2015 Budget	\$ Increase (Decrease)	% Change
Personnel	5,204,834	5,662,955	5,590,633	5,950,998	288,043	5%
Supplies	767,298	740,259	733,559	753,695	13,436	2%
Contractual Services	4,679,499	4,805,691	5,342,673	4,851,368	45,677	1%
Capital Outlay	830,682	602,070	1,284,649	2,911,068	2,308,998	384%
Debt Service	275,901	795,418	279,674	869,455	74,037	9%
<b>Total Expenditures</b>	<b>11,758,214</b>	<b>12,606,393</b>	<b>13,231,188</b>	<b>15,336,584</b>	<b>2,730,191</b>	<b>22%</b>

Total fiscal year 2013 expenditures increase \$2,730,191, a 22% increase from the previous fiscal year. Personnel Supplies and Contractual Services increased \$288,043, \$13,436 and \$45,677 respectively. Capital Outlay and Debt increased \$2,308,998 (384%) and \$74,037 (9%) respectively.

A summary of City-wide expenditure highlights appears below:

The increase in **Personnel** reflects a 4% increase in civilian salaries, coupled with a 8% increase in public safety salaries. Additionally, there is an increase in employer contribution to the municipal retirement system from 9.82% to 9.88%.

There is additional overtime (\$5,877) and an additional part time position (\$14,633) for Animal Control Services to improve staff coverage. A part time Dispatch position in Support Services has been upgraded to full time (\$8,482).

**Capital Outlay** expenditures include general government resources allocated for the FY 2015 Street Improvements Program (\$1,310,000), repairing Robinwood Addition, Catherine and Elizabeth/Tunnell streets. This category also includes funding for the acquisition of a brush truck for the Fire Department (\$111,643). Enterprise Fund capital outlay includes an estimated \$1,403,000 for the Alto Road water line, the Highway 175 water line improvements from Water Street to Bluff Road, the Ard Road Pump Station Improvements and Shady Lane improvements. \$56,400 is allocated for the acquisition of handheld meter devices, software and radio read meters.

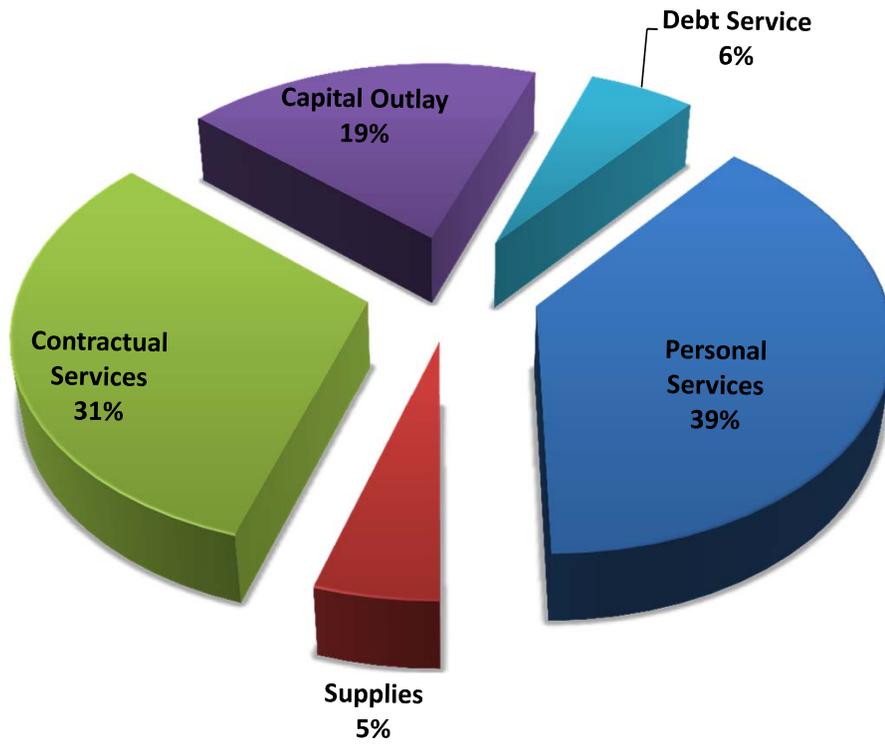
**Debt Service** expenditures include estimated payments for a new FY 2015 bond issue.

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

<b>Fund Code</b>	<b>Fund Name</b>	<b>Actual FY 2012-13</b>	<b>Projected FY 2013-14</b>	<b>Adopted Budget FY 2014-15</b>
1	General	7,334,661	7,827,188	7,694,504
2	Debt Service	275,901	279,674	353,314
20	Water and Sewer	4,101,191	5,010,161	5,876,701
29	State Seizure	3,609	28,870	11,006
32	Small Grants	1,807	2,197	1,750
33	SAFER Grant	2,347	-	-
35	Recycling Revenue	506	259	-
36	Municipal Court	16,632	10,350	11,009
39	Hotel/Motel	14,929	20,285	15,000
45	FY 2015 Street Improvements	-	-	1,310,000
45	Animal Shelter Operations	354	4,500	3,000
52	Police Training	2,855	604	5,000
61	Storm Water	3,421	47,100	55,300
<b>TOTAL EXPENDITURES</b>		<b>11,758,213</b>	<b>13,231,188</b>	<b>15,336,584</b>

\* Expenditures do not include interfund transfers

**CITY OF SEAGOVILLE, TEXAS  
EXPENDITURE SUMMARY BY FUNCTION  
ALL FUNDS  
FY 2014-15**



**TOTAL BUDGETED EXPENDITURES  
\$15,336,584**

**CITY OF SEAGOVILLE, TEXAS  
EXPENDITURE SUMMARY BY FUNCTION  
ALL FUNDS  
FY 2014-15**

<b>Fund Code</b>	<b>Fund Name</b>	<b>Personal Services</b>	<b>Supplies</b>	<b>Contractual Services</b>	<b>Capital Outlay</b>	<b>Debt Service</b>	<b>Interfund Transfers</b>	<b>TOTAL</b>
1	General	5,066,006	349,440	2,137,390	141,668	-	-	7,694,504
2	Debt Service	-	-	-	-	353,314	-	353,314
20	Water and Sewer	884,992	404,255	2,611,913	1,459,400	516,141	-	5,876,701
29	State Seizure	-	-	11,006	-	-	-	11,006
32	Small Grants	-	-	1,750	-	-	-	1,750
36	Municipal Court	-	-	11,009	-	-	-	11,009
39	Hotel/Motel	-	-	15,000	-	-	-	15,000
41	FY 2015 Street Improvements	-	-	-	1,310,000	-	-	1,310,000
45	Animal Shelter Operations	-	-	3,000	-	-	-	3,000
52	Police Training	-	-	5,000	-	-	-	5,000
61	Storm Water	-	-	55,300	-	-	-	55,300
<b>TOTAL</b>		<b>5,950,998</b>	<b>753,695</b>	<b>4,851,368</b>	<b>2,911,068</b>	<b>869,455</b>	<b>-</b>	<b>15,336,584</b>



## City of Seagoville, Texas Long-Term Planning

This section outlines the City of Seagoville's long-term planning process that seeks to ensure achievement of the City's mission and goals. Included in this section is an outline of the City's five year financial forecasting model.

The five year forecast is a tool that can be used for long-range financial planning and budgeting purposes. It is a series of estimates – educated estimates, but estimates nonetheless. There are a large number of variables involved in the development of a multiple year financial forecast, and a number of assumptions for each of those variables, on both the revenue and expenditure side.

The forecast projects revenues and expenditures for the General Fund, the Water and Sewer Fund and the Debt Service Fund for FY 2016 through 2020.

The following assumptions were used in developing the five year financial plan:

- The base year for forecasts is the budget for FY 2015
- Inflationary factors were included in projections
- Personnel costs increase over time due to merit increases and rising costs for health insurance and retirement contributions
- No changes in fees or fee structure unless noted
- No changes in policies and procedures
- No changes in legislation that would impact City finances

### **GENERAL FUND: FIVE-YEAR FORECAST**

The following chart outlines the City's five year forecast of General Fund revenues and expenditures for FY 2015 through FY 2020. The forecast shows the potential for challenging future budget preparation, as growth in expenditures in years three through five is projected to outpace growth in revenues. These projections are based upon a series of conservative assumptions and do not reflect actions the City will take during this period to close the projected gaps.

The conclusion to be drawn from the five year forecast is that the City will be facing a structural issue arising from the growth in expenditures outpacing the growth in revenues. This imbalance represents a major issue for the City and challenges it to take additional steps to address this impending issue.

*Seagoville* ★

**City of Seagoville  
General Fund Five Year Forecast**

	<b>FY 2015 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>
<b>Beginning Fund Balance</b>	<b>\$1,909,291</b>	<b>\$1,794,291</b>	<b>\$1,888,939</b>	<b>\$1,322,610</b>	<b>\$1,228,022</b>	<b>\$1,190,608</b>
<b>Revenues</b>						
Property Tax	\$3,319,850	\$3,528,871	\$3,695,488	\$3,767,939	\$4,044,712	\$4,124,148
Sales Tax	1,978,535	2,018,106	2,058,468	2,099,637	2,141,630	2,184,463
Franchise Fees	617,500	623,675	629,912	636,211	642,573	648,999
Sanitation Services	836,000	856,900	878,323	900,281	922,788	945,857
Licenses, Permits and Fees	184,315	185,140	185,986	186,852	187,741	188,651
Court and Library Fines	254,000	256,500	259,025	261,575	264,151	266,753
Grants and Gifts	24,000	21,540	19,080	14,121	14,162	14,204
Other Revenues	13,000	13,000	13,000	13,000	13,000	13,000
Transfers In	352,304	352,304	352,304	352,304	352,304	352,304
<b>Total Revenues</b>	<b>\$7,579,504</b>	<b>\$7,856,036</b>	<b>\$8,091,585</b>	<b>\$8,231,920</b>	<b>\$8,583,061</b>	<b>\$8,738,378</b>
<b>Total Available Funds</b>	<b>\$9,488,795</b>	<b>\$9,650,327</b>	<b>\$9,980,524</b>	<b>\$9,554,530</b>	<b>\$9,811,083</b>	<b>\$9,928,986</b>
<b>Expenditures</b>						
General Government	775,705	797,455	817,919	839,194	861,332	884,390
Public Safety	4,185,612	4,269,658	4,458,577	4,639,747	4,830,130	5,030,327
Community Services	1,171,892	1,200,010	1,229,120	1,259,218	1,290,361	1,322,608
Community Development	1,078,627	1,104,289	1,130,347	1,157,455	1,185,680	1,215,095
Non-Departmental	363,025	381,176	400,235	420,247	441,259	463,322
Reserve for Capital Expenditures	8,000	8,800	9,680	10,648	11,713	12,884
<b>Total Operations</b>	<b>\$7,582,861</b>	<b>\$7,761,388</b>	<b>\$8,045,879</b>	<b>\$8,326,509</b>	<b>\$8,620,475</b>	<b>\$8,928,628</b>
<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>(\$3,357)</b>	<b>\$94,648</b>	<b>\$45,706</b>	<b>(\$94,589)</b>	<b>(\$37,414)</b>	<b>(\$190,250)</b>
<b>One Time Use of Fund Balance</b>	<b>\$ 111,643</b>	<b>\$ -</b>				
<b>Ending Fund Balance</b>	<b>\$1,794,291</b>	<b>\$1,888,939</b>	<b>\$1,934,646</b>	<b>\$1,228,022</b>	<b>\$1,190,608</b>	<b>\$1,000,358</b>
<b>Required Fund Balance (60 Days)</b>	<b>\$1,246,498</b>	<b>\$1,275,845</b>	<b>\$1,322,610</b>	<b>\$1,368,741</b>	<b>\$1,417,064</b>	<b>\$1,467,720</b>
<b>Amount over Required Fund Balance</b>	<b>\$547,793</b>	<b>\$613,095</b>	<b>\$612,036</b>	<b>(\$140,719)</b>	<b>(\$226,456)</b>	<b>(\$467,361)</b>
<i>Days of Fund Balance</i>	<i>86.4</i>	<i>88.8</i>	<i>87.8</i>	<i>53.8</i>	<i>50.4</i>	<i>40.9</i>
<i>1 day of operations</i>	<i>\$20,775</i>	<i>\$21,264</i>	<i>\$22,044</i>	<i>\$22,812</i>	<i>\$23,618</i>	<i>\$24,462</i>

*Seagoville* ★

## **REVENUES**

### Property Taxes

- In FY 2015, the property tax valuation base is \$468,560,132. In the projected years, the valuation is conservatively estimated to increase 2% annually.
- In FY 2016, the property tax rate is increased 2 cents per \$100 of valuation.
- In FY 2017, the property tax rate is increased 2 cents per \$100 of valuation and remains at that level until FY 2019
- In FY 2019, the property tax rate is increased 2 cents per \$100 of valuation.

### Other Revenue Growth Rates

The following revenues are projected to grow with inflation:

- Sales Taxes
- Franchise Fees
- Sanitation Revenue
- Food Health Certifications
- Court Fines

## **EXPENDITURES**

### Personnel Costs

- No increase in staff projected
- Wages are projected to increase 4% for public safety personnel and 2% for civilian personnel
- Medical insurance premiums are projected to increase 10%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 10% of wages

### Non-personnel Costs

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

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

	<b>FY 2015 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>
<b>Beginning Unrestricted Net Asset Balance</b>	<b>\$2,898,603</b>	<b>\$1,414,979</b>	<b>\$1,364,402</b>	<b>\$1,312,382</b>	<b>\$1,258,865</b>	<b>\$1,203,823</b>
<b>Revenues</b>						
Water Services	\$2,379,413	\$2,242,592	\$2,306,534	\$2,372,933	\$2,440,543	\$2,512,262
Waste Water Service	2,470,412	2,478,303	2,548,966	2,622,343	2,697,060	2,776,317
Other Income	195,556	195,556	195,556	195,556	195,556	195,556
<b>Total Revenues</b>	<b>\$5,045,381</b>	<b>\$4,916,452</b>	<b>\$5,051,056</b>	<b>\$5,190,832</b>	<b>\$5,333,159</b>	<b>\$5,484,135</b>
<b>Total Available Funds</b>	<b>\$7,943,984</b>	<b>\$6,331,431</b>	<b>\$6,415,457</b>	<b>\$6,503,214</b>	<b>\$6,592,024</b>	<b>\$6,687,957</b>
<b>Expenditures</b>						
Administrative	\$243,021	\$249,720	\$256,405	\$263,390	\$270,699	\$278,355
Water	1,380,011	1,371,167	1,420,294	1,471,400	1,524,579	1,579,935
Sewer	1,929,954	1,996,388	2,065,323	2,137,075	2,211,773	2,289,549
Customer Service	240,358	248,365	256,458	264,954	273,885	283,285
Non-Departmental	164,216	167,500	170,850	174,267	177,753	181,308
Transfers Out	652,304	652,304	652,304	652,304	652,304	652,304
Capital Outlay:						
2015 Projects	1,403,000	-	-	-	-	-
Debt	516,141	281,586	281,441	280,958	277,208	276,058
<b>Total Operations</b>	<b>\$6,529,005</b>	<b>\$4,967,029</b>	<b>\$5,103,075</b>	<b>\$5,244,349</b>	<b>\$5,388,201</b>	<b>\$5,540,794</b>
<b>Ending Unrestricted Net Asset Balance</b>	<b>\$1,414,979</b>	<b>\$1,364,402</b>	<b>\$1,312,382</b>	<b>\$1,258,865</b>	<b>\$1,203,823</b>	<b>\$1,147,163</b>
<i>1 day of operations</i>	<i>\$17,888</i>	<i>\$13,608</i>	<i>\$13,981</i>	<i>\$14,368</i>	<i>\$14,762</i>	<i>\$15,180</i>
<i>Days of Reserve Balance</i>	<i>79.1</i>	<i>100.3</i>	<i>93.9</i>	<i>87.6</i>	<i>81.5</i>	<i>75.6</i>

**WATER AND SEWER FUND: FIVE-YEAR FORECAST**

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

## **REVENUES**

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

## **EXPENDITURES**

### Personnel Costs

- No increase in staff projected
- Wages are projected to increase 2%
- Medical insurance premiums are projected to increase 10%, dental insurance premiums are projected to increase 2% annually
- Retirement contributions are projected at 10% of wages

### Non-personnel Costs

- Raw water purchases are projected to increase 4% annually
- Sewer treatment services are projected to increase 4% annually
- Other contractual services are projected to increase 3% annually
- There are no new capital projects programmed beyond FY 2015

**City of Seagoville, Texas  
Five Year Forecast  
General Debt Service Fund**

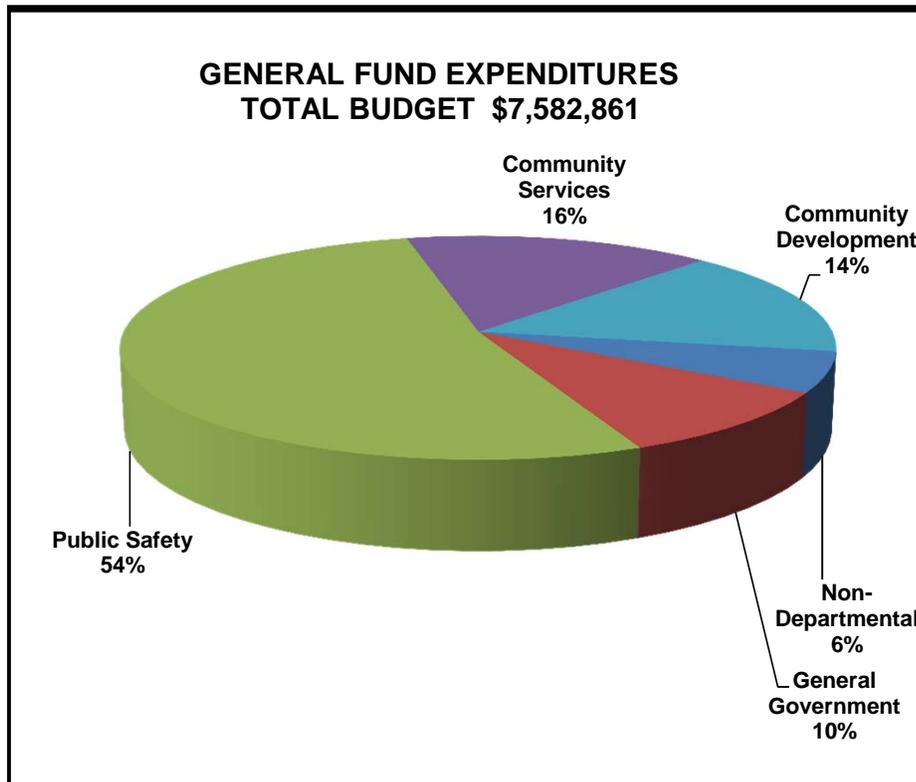
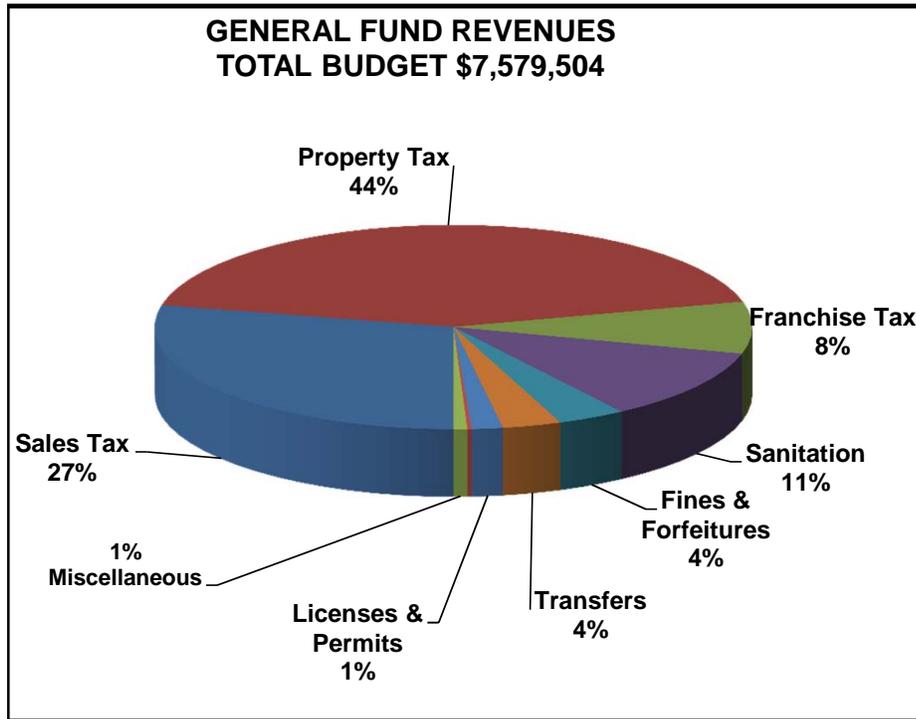
	<b>FY 2015 Adopted</b>	<b>FY 2016 Projected</b>	<b>FY 2017 Projected</b>	<b>FY 2018 Projected</b>	<b>FY 2019 Projected</b>	<b>FY 2020 Projected</b>
<b>Beginning Fund Balance</b>	<b>\$9,134</b>	<b>\$118,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>						
Property Tax	\$96,000	\$116,338	\$186,703	\$191,086	\$192,711	\$191,236
Interest Income	25	25	25	25	25	25
<b>Total Revenues</b>	<b>\$96,025</b>	<b>\$116,363</b>	<b>\$186,728</b>	<b>\$191,111</b>	<b>\$192,736</b>	<b>\$191,261</b>
<b>Total Available Funds</b>	<b>\$105,159</b>	<b>\$234,593</b>	<b>\$186,728</b>	<b>\$191,111</b>	<b>\$192,736</b>	<b>\$191,261</b>
<b>Expenditures</b>						
Bond Principal	185,556	313,333	276,111	288,889	299,444	307,222
Interest on Bonds	166,397	219,760	209,116	200,722	191,791	182,539
Paying Agent Fees	1,361	1,500	1,500	1,500	1,500	1,500
<b>Total Expenditures</b>	<b>\$353,314</b>	<b>\$534,593</b>	<b>\$486,728</b>	<b>\$491,111</b>	<b>\$492,736</b>	<b>\$491,261</b>
<b>Transfers</b>						
From Capital Projects Fund	66,385	-	-	-	-	-
From Water & Sewer Fund	300,000	300,000	300,000	300,000	300,000	300,000
<b>Total Transfers</b>	<b>366,385</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Ending Fund Balance</b>	<b>\$118,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Tax Rate</b>	<b>0.020705</b>	<b>0.024342</b>	<b>0.038299</b>	<b>0.038429</b>	<b>0.037996</b>	<b>0.036966</b>
<b>Assessed Valuation</b>	<b>468,560,132</b>	<b>477,931,335</b>	<b>487,489,961</b>	<b>497,239,761</b>	<b>507,184,556</b>	<b>517,328,247</b>
<b>Estimated Increase in Assessed Valuations</b>		<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

## **DEBT SERVICE FUND: FIVE-YEAR FORECAST**

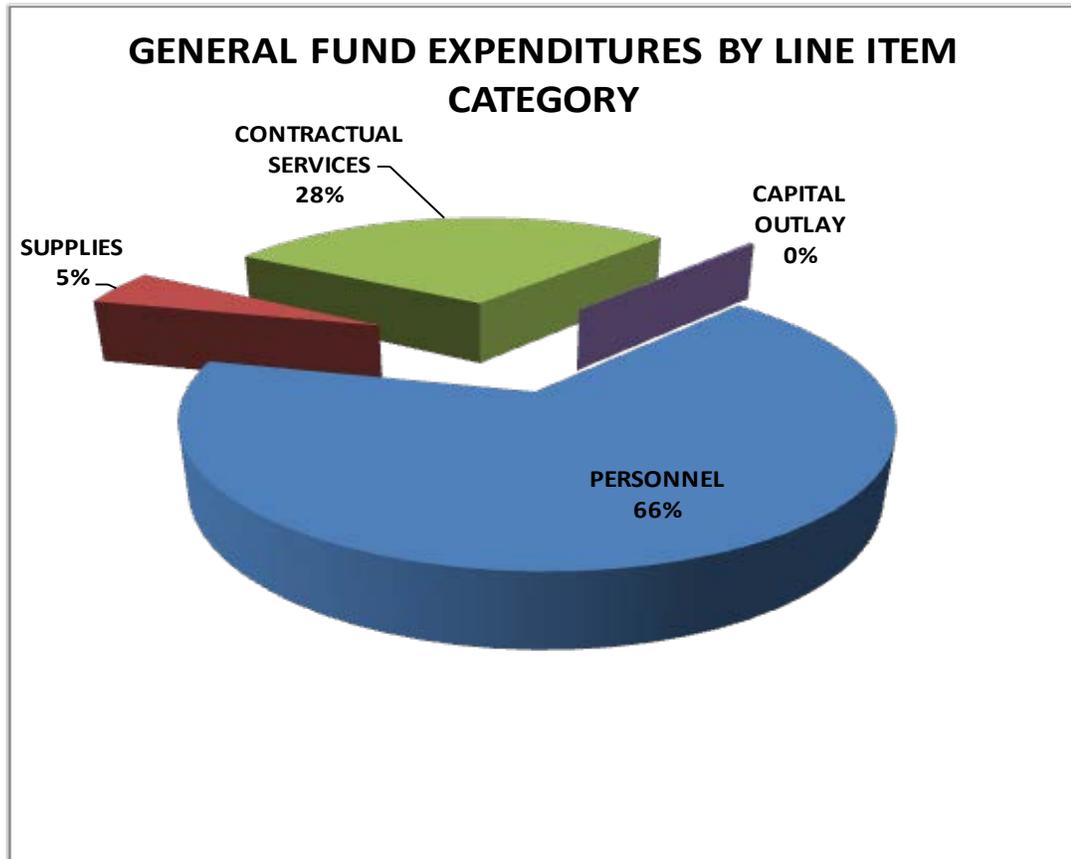
Continued residential and commercial development and contributions of self-supporting revenue is essential to managing the amount of property tax resources to service future debt requirements.

*Seagoville* ★

**CITY OF SEAGOVILLE, TEXAS  
2014-15 BUDGET  
GENERAL FUND**



**CITY OF SEAGOVILLE, TEXAS  
2014-2015 BUDGET  
GENERAL FUND**



Personnel – Expenditures for salaries, wages and fringe benefits. Total adopted FY 2015 expenditure is \$5,066,006 or 66% of total General Fund adopted expenditures.

Supplies – Amounts paid for items that are consumed or deteriorated through use. Examples include uniforms, prisoner food and janitorial supplies. Total adopted FY 2015 expenditure is \$349,440 or 5% of total General Fund adopted expenditures.

Contractual Services – Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Services purchased to operate, repair and maintain property owned or used by the City. These services are performed by persons other than City employees. Amounts paid for services rendered by organizations or personnel not on the payroll of the City (separate from professional and technical services or property services). Examples include sanitation pickup services,

mowing services, electricity, insurance, and annual audit services. Total adopted FY 2015 expenditure is \$2,137,390 or 28% of total General Fund adopted expenditures.

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. Total adopted FY 2015 expenditure is \$30,025 or less than 1% of total General Fund adopted expenditures.

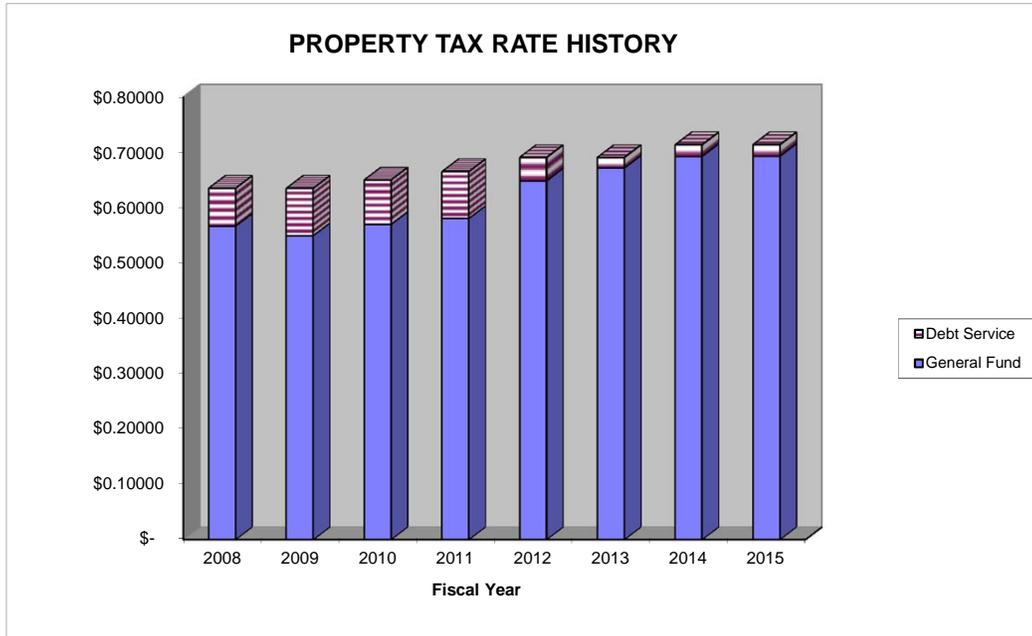
*Seagoville* ★



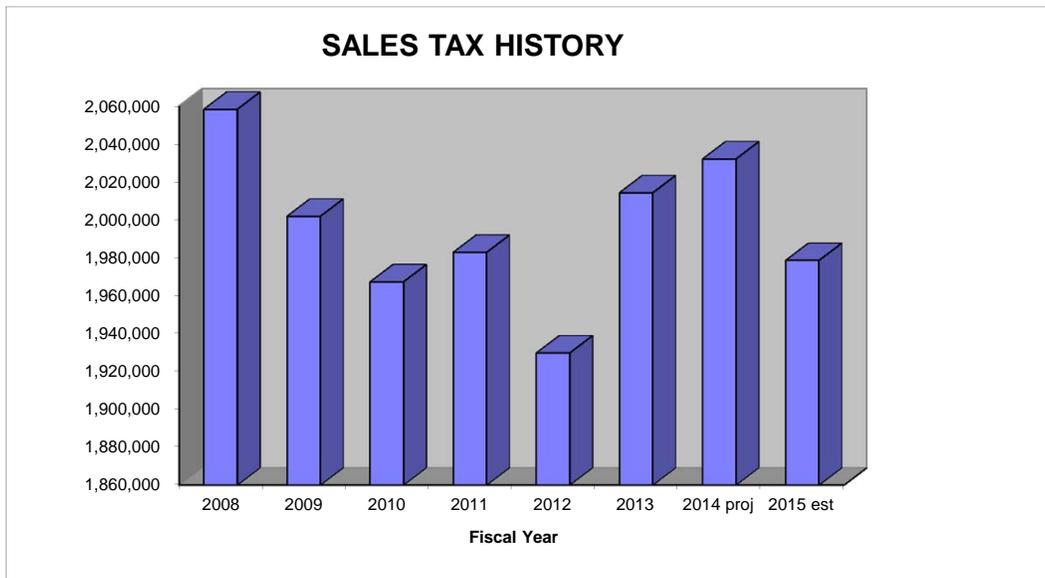
**CITY OF SEAGOVILLE  
GENERAL FUND  
REVENUES BY CATEGORY**

	Actual 2012-2013	Adopted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>REVENUES</b>				
<b>Property Taxes:</b>				
9010 Current ad valorem taxes	2,967,901	3,123,066	3,123,066	3,246,900
9020 Delinquent ad valorem taxes	45,633	42,250	42,250	42,950
9030 Penalty and interest	36,551	30,000	30,000	30,000
<b>Total Property Taxes</b>	<b>3,050,086</b>	<b>3,195,316</b>	<b>3,195,316</b>	<b>3,319,850</b>
<b>Sales and Use Tax:</b>				
9040 Sales tax (Prop tax alternative)	670,771	656,735	676,000	656,735
9120 Sales tax	1,341,541	1,313,500	1,353,000	1,320,000
9121 Mixed beverage tax	1,886	1,800	3,000	1,800
<b>Total Sales and Use Tax</b>	<b>2,014,198</b>	<b>1,972,035</b>	<b>2,032,000</b>	<b>1,978,535</b>
<b>Franchise Fees:</b>				
9100 Electric	365,777	365,000	365,000	365,000
9101 Gas	68,376	87,500	87,500	87,500
9102 Cable	42,842	40,000	32,500	40,000
9103 Telephone	64,544	55,000	55,000	60,000
9104 Duncan Disposal	49,446	48,000	48,000	48,000
9108 PEG	7,148	-	7,500	8,000
9110 All Other	10,240	7,000	7,000	9,000
<b>Total Franchise Fees</b>	<b>608,373</b>	<b>602,500</b>	<b>602,500</b>	<b>617,500</b>
<b>Sanitation</b>	<b>836,400</b>	<b>831,000</b>	<b>831,000</b>	<b>836,000</b>
<b>Licenses, Permits and Fees</b>				
9230 Animal Shelter	1,968	4,350	4,350	500
9231 Animal Shelter Donations	25	-	-	-
9241 Food Health Certificates	32,571	25,000	45,000	33,000
9242 Certificate of Occupancy	9,725	7,425	7,425	8,000
9244 Food Administrative Fee	5,368	5,750	5,750	6,000
9245 Beer and Wine Permit Fees	600	-	-	-
9246 Food Handler Certification	5,970	4,375	4,375	4,500
9250 Zoning and Plat Fees	4,881	3,500	3,500	3,500
9251 Parks Development Fee	250	-	-	-
9260 Ball Park Fees	1,080	2,600	2,600	2,600
9270 Court Admin Fees	1,393	1,630	1,630	1,500
9280 Culvert Fees	440	-	-	-
9303 Administrative Fee	198	-	-	-
9310 Construction Permits	6,398	-	-	-
9311 Building Permit Fees	96,089	52,500	87,500	85,000
9315 Fire Dept Permits	14,860	10,000	16,000	14,500
9320 Misc Permits	1,269	1,000	1,000	1,000
9330 Misc Licenses	13,315	8,000	8,000	8,000
9409 Court Online Fees	878	1,000	1,000	1,000
9630 Bank Charges	-	-	-	-
9760 Burglar Alarm Fees	7,980	6,090	6,090	6,090
9770 Tower Rental Fees	9,125	9,125	9,125	9,125
<b>Total Licenses, Permits and Fees:</b>	<b>214,382</b>	<b>142,345</b>	<b>203,345</b>	<b>184,315</b>
<b>Court and Library Fines</b>				
9410 Court	280,015	250,000	250,000	250,000
9420 Library	3,665	4,000	4,000	4,000
<b>Total Fines</b>	<b>283,680</b>	<b>254,000</b>	<b>254,000</b>	<b>254,000</b>
<b>Grants and Gifts</b>				
9510 Senior Grants	25,000	22,500	27,500	20,000
9511 Senior Part. Contrib. Transportation	1,481	-	-	-
9515 Senior Center Adm Reimbursement	14,550	-	-	-
9521 SEDC	-	-	-	-
9531 Capital Acquisition Grant	20,090	-	40,316	-
9600 FY 2012 Firefighter Grant	-	-	-	-
9550 Senior Part. Contrib. Meals	7,644	5,000	5,000	4,000
	68,766	27,500	72,816	24,000
<b>Other</b>				
9610 Interest	1,999	1,750	1,750	1,500
9700 Property Disposition	-	-	-	-
9710 Sale of Equipment	17,723	-	-	-
9721 Phone Commission	-	500	500	500
9730 Misc	9,583	5,000	5,000	6,000
9745 Liens	4,492	5,000	5,000	5,000
Insurance Recovery	2,255	-	18,740	-
	36,051	12,250	30,990	13,000
<b>Transfers</b>				
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	198,444
	220,118	220,118	220,118	352,304
<b>TOTAL REVENUES</b>	<b>7,332,053</b>	<b>7,257,064</b>	<b>7,442,085</b>	<b>7,579,504</b>

## City of Seagoville Revenue History



Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015
<b>General Fund</b>	\$ 0.56670	\$ 0.54970	\$ 0.56980	\$ 0.58065	\$ 0.64872	\$ 0.67179	\$ 0.69296	\$ 0.69310
<b>Debt Service</b>	\$ 0.06830	\$ 0.08530	\$ 0.08020	\$ 0.08435	\$ 0.04213	\$ 0.01907	\$ 0.02084	\$ 0.02071
<b>TOTAL</b>	\$ 0.63500	\$ 0.63500	\$ 0.65000	\$ 0.66500	\$ 0.69085	\$ 0.69085	\$ 0.71379	\$ 0.71381



Fiscal Year	2008	2009	2010	2011	2012	2013	2014 proj	2015 est
<b>Sales Tax</b>	2,058,226	2,001,793	1,967,218	1,982,766	1,929,721	2,014,198	2,032,000	1,978,535

**City of Seagoville  
General Fund Summary of Expenditures**

	<b>Actual 2012-2013</b>	<b>Adopted 2013-2014</b>	<b>Projected 2013-2014</b>	<b>Adopted 2014-2015</b>
<b>Expenditures</b>				
City Council	\$3,209	\$5,450	\$3,450	\$5,450
City Manager	144,515	149,977	149,977	155,306
City Secretary	88,730	106,637	111,637	114,824
Information Technology	33,340	39,800	79,000	76,000
Human Resources	95,554	101,804	100,304	104,878
Finance	294,393	313,680	307,400	319,247
<b>General Government</b>	<b>\$659,741</b>	<b>\$717,348</b>	<b>\$751,768</b>	<b>\$775,705</b>
Police	\$1,656,146	\$1,772,437	\$1,754,715	\$1,871,704
Fire	1,165,251	1,409,709	1,395,610	1,483,093
EMS	164,080	164,080	164,080	164,080
Support Services	446,767	504,457	504,457	540,148
Animal Control	88,450	102,389	102,389	126,587
<b>Public Safety</b>	<b>\$3,520,694</b>	<b>\$3,953,072</b>	<b>\$3,921,251</b>	<b>\$4,185,612</b>
Municipal Court	152,233	169,853	162,353	172,450
Library	156,905	160,245	160,245	165,477
Senior Center	196,276	175,614	175,614	187,965
Sanitation	659,543	646,000	646,000	646,000
<b>Community Services</b>	<b>\$1,164,957</b>	<b>\$1,151,712</b>	<b>\$1,144,212</b>	<b>\$1,171,892</b>
Building Services/Code Enforcement	324,330	353,395	363,395	-
Building Inspection and Services	-	-	-	191,333
Code Enforcement	-	-	-	164,104
Streets	427,862	429,672	388,271	418,642
Parks	214,154	215,011	200,011	230,699
Planning	64,862	82,719	67,719	73,849
<b>Community Development</b>	<b>\$1,031,207</b>	<b>\$1,080,797</b>	<b>\$1,019,396</b>	<b>\$1,078,627</b>
<b>Non-Departmental</b>	<b>\$403,072</b>	<b>\$354,135</b>	<b>\$371,135</b>	<b>\$363,025</b>
<b>Total Operations</b>	<b>\$6,779,673</b>	<b>\$7,257,064</b>	<b>\$7,207,762</b>	<b>\$7,574,861</b>
<b>Transfers</b>	<b>\$45,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL OPERATIONS AND TRANSFERS</b>	<b>\$6,825,173</b>	<b>\$7,257,064</b>	<b>\$7,207,762</b>	<b>\$7,574,861</b>



# City Council

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## 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**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	3,209	5,450	3,450	5,450
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>3,209</b>	<b>5,450</b>	<b>3,450</b>	<b>5,450</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**



# City Manager

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## City Manager

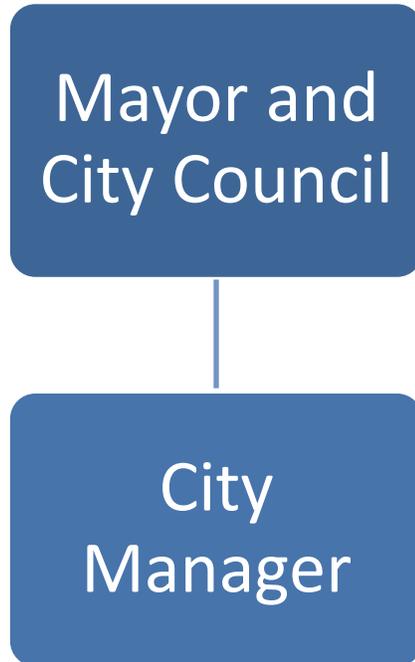
1. Responsible for implementing and carrying out the goals & objectives set forth by the City Council.
2. Responsible for the operations of the entire city.

*Seagoville* ★



## 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 2015**

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

Manage City services within the parameters of the FY 2015 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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	144,450	149,377	149,377	154,706
SUPPLIES				
CONTRACTUAL SERVICES	65	600	600	600
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>144,515</b>	<b>149,977</b>	<b>149,977</b>	<b>155,306</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
City Manager	1	1	1	1
Administrative Assistant	0	0	0	0
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**NOTE:**

Administrative Assistant position is unfunded.



**Department: City Manager Office**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Joint City Staff/Citizen Meetings	12	12	12	12
City Council Meetings	24	24	21	24
<b>EFFICIENCIES</b>				
Operating Budget \$ per Capita (General Fund)	\$ 457.45	\$ 483.16	\$ 479.88	\$ 487.43
<b>EFFECTIVENESS</b>				
Number of Days of Fund Reserve in General Fund and Water and Sewer Fund (Council Policy = 60 Days)				
General Fund	125.0	91.9	96.6	86.4
Water and Sewer Fund	287.9	225.5	202.6	79.1



# City Secretary

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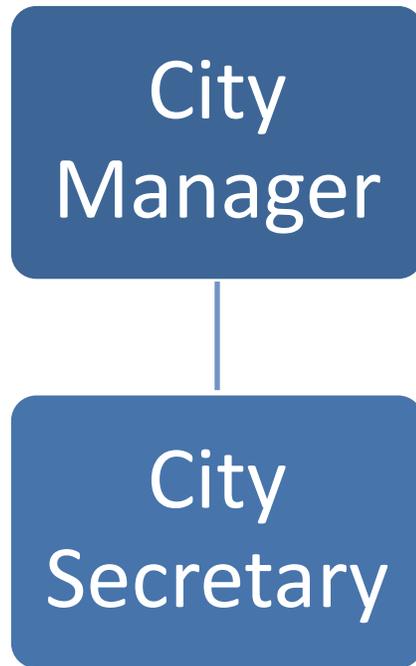
## City Secretary

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



## CITY OF SEAGOVILLE, TEXAS

### City Secretary



### **PROGRAM DESCRIPTION**

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

### **GOALS FOR FISCAL YEAR 2015**

#### **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 2015 (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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	74,209	85,887	85,887	89,774
SUPPLIES	208	500	500	1,400
CONTRACTUAL SERVICES	14,313	20,250	25,250	23,650
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>88,730</b>	<b>106,637</b>	<b>111,637</b>	<b>114,824</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
City Secretary	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: City Secretary Office**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
City Council meetings	23	21	24	24
Ordinances adopted	16	18	15	15
Resolutions adopted	44	34	53	45
Preparation of Council agenda packets	21	20	18	20
<b>EFFICIENCIES</b>				
Quantity of records deemed eligible for destruction and destroyed	124 boxes	125 boxes	110 boxes	115 boxes
<b>EFFECTIVENESS</b>				
Percent of approved Council Minutes posted on website within 3 days of approval	98%	100%	98%	98%



# Information Technology

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## Information Technology

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

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	28,709	33,800	73,000	70,000
CAPITAL OUTLAY	4,631	6,000	6,000	6,000
<b>PROGRAM TOTAL</b>	<b>33,340</b>	<b>39,800</b>	<b>79,000</b>	<b>76,000</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
	0	0	0	0
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:				
	0	0	0	0
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**

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

**Contractual Services:**

Additional resources provided for third party service firm. The City switched to a new company in FY 2014.

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# Human Resources

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## Human Resources

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

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## 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 2015**

#### **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

Provide recommendations, advice and support to all City departments and employees to help employees to succeed in their jobs.

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	90,969	92,295	92,295	95,369
SUPPLIES		2,829	2,329	2,529
CONTRACTUAL SERVICES	4,586	6,680	5,680	6,980
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>95,554</b>	<b>101,804</b>	<b>100,304</b>	<b>104,878</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Director	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
	0	0	0	0
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Human Resources**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of Grievances	3	1	3	1
Job Postings	8	4	10	5
<b>EFFICIENCIES</b>				
Provide on-site training at reduced or no cost (Including On-line Training)	3	5	2	5
<b>EFFECTIVENESS</b>				
Percentage of turnover as a measure of staff stability and staff satisfaction	3%	3%	11.5%	3%
Number of Workers' Compensation Claims	NA	NA	5	2
Percentage of employees receiving annual performance evaluations	NA	NA	30%	75%



# Finance

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## Finance

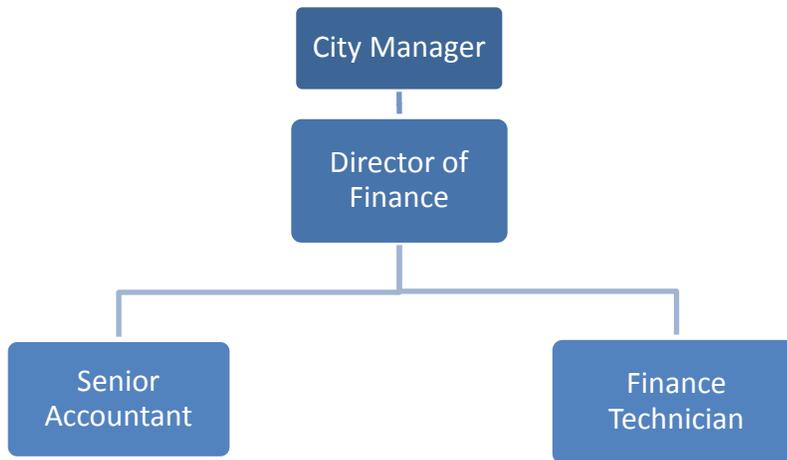
1. Handles financial affairs, i.e., disbursement and investing city funds
2. Manages the bond and debt service requirements.
3. Responsible for internal and external financial reporting.

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## 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 2015**

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

Obtain the GFOA financial reporting achievement award for the FY 2014 comprehensive annual financial report.

Obtain the GFOA distinguished budget presentation award for the FY 2015 annual budget document.

Obtain the Texas State Comptrollers' Financial Transparency recognition.

Prepare and distribute an Operating Budget in Brief document.

Prepare the FY 2014 Popular Annual Financial Report.

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	242,201	246,330	246,330	251,897
SUPPLIES	541	1,500	1,500	1,500
CONTRACTUAL SERVICES	51,651	65,850	59,570	65,850
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>294,393</b>	<b>313,680</b>	<b>307,400</b>	<b>319,247</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Director of Finance	1	1	1	1
Senior Accountant	1	1	1	1
Finance Technician	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME POSITIONS:</b>				
	0	0	0	0
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Finance**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
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
<b>EFFICIENCIES</b>				
%tage of Accounts Payable Customers Setup with Automatic Draft Payments	20%	20%	43%	45%
<b>EFFECTIVENESS</b>				
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
Completion of GFOA Popular Annual Financial Report	Yes	Yes	Yes	Yes



# Police

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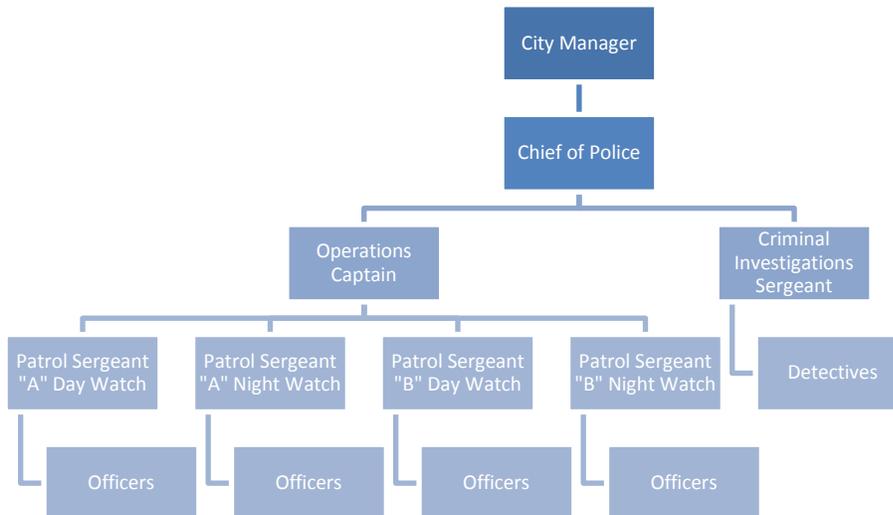
## Police

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 2015**

### **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 2015 (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.

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	1,481,622	1,581,934	1,564,212	1,680,201
SUPPLIES	122,280	126,057	126,057	128,057
CONTRACTUAL SERVICES	52,245	64,446	64,446	63,446
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>1,656,146</b>	<b>1,772,437</b>	<b>1,754,715</b>	<b>1,871,704</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Chief	1	1	1	1
Captain	1	1	1	1
Sergeant	5	5	5	5
Police Officer	16	16	16	16
<b>TOTAL FULL TIME:</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>PART TIME POSITIONS:</b>				
Crossing Guard	0.3	0.3	0.3	0.3
Police Officer	0.7	0.7	0.7	0.7
<b>TOTAL PART TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>24</b>	<b>24</b>	<b>24</b>	<b>24</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 8% salary increase for uniformed staff.



**Department: Police**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Calls for Service	13,072	15,000	14,900	15,000
Arrests	503	750	675	725
Citation Violations	2,233	1,800	1,900	1,700
Part I Crimes	626	650	621	630
<b>EFFICIENCIES</b>				
Sworn Officers per 1,000 Population	1.52	1.52	1.52	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
<b>EFFECTIVENESS</b>				
Value of Property Stolen	\$1,700,000	\$1,600,000	\$1,800,000	\$1,750,000
Value of Property Recovered	\$900,000	\$700,000	\$800,000	\$850,000

The above data is based on calendar year.



# Fire

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## Fire

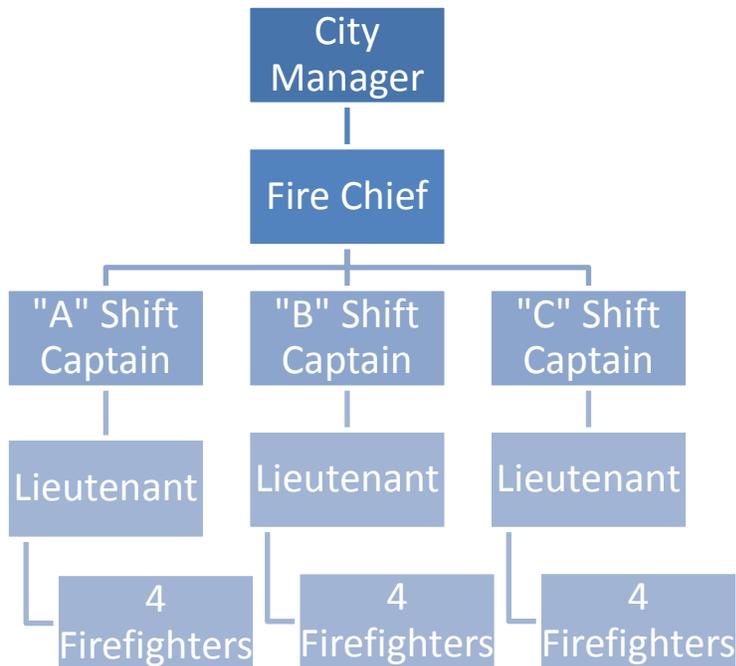
1. Provides 24-hour fire protection and emergency medical services.

*Seagoville* ★



## 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 2015**

#### **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 2015

Perform flow tests, maintenance and painting of 477 fire hydrants in FY 2015

Maintain an average response time on all incidents below 5 minutes

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	1,060,605	1,297,212	1,283,113	1,364,239
SUPPLIES	60,566	62,357	62,357	69,643
CONTRACTUAL SERVICES	44,081	50,140	50,140	49,211
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>1,165,251</b>	<b>1,409,709</b>	<b>1,395,610</b>	<b>1,483,093</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	3	3	3	3
Firefighter	12	12	12	12
<b>TOTAL FULL TIME:</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>
<b>PART TIME POSITIONS:</b>				
Firefighter	1	1	1	1
<b>TOTAL PART TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 8% salary increase for full time personnel and salary adjustments for part time personnel.



**Department: Fire**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of Fire and EMS Responses	2,546	2,729	2,600	2,780
<b>EFFICIENCIES</b>				
Fire and EMS Cost Per Capita	\$ 89.10	\$ 103.13	\$ 103.84	\$ 104.90
<b>EFFECTIVENESS</b>				
Average response times.	4:35	4:38	4:45	4:45
Percent of Priority I emergency responses in the city within 7:59 minute response time.	97%	97%	97%	97%



# Emergency Medical Services (EMS)

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## EMS

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

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	164,080	164,080	164,080	164,080
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>164,080</b>	<b>164,080</b>	<b>164,080</b>	<b>164,080</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

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# Support Services

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## 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 2015**

#### **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 2015 (continued)**

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

Continue to provide TCLEOSE approved training to staff assigned to Support Services.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	414,628	445,357	445,357	498,023
SUPPLIES	11,452	5,946	5,946	6,946
CONTRACTUAL SERVICES	20,687	53,154	53,154	33,154
CAPITAL OUTLAY				2,025
<b>PROGRAM TOTAL</b>	<b>446,767</b>	<b>504,457</b>	<b>504,457</b>	<b>540,148</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Supervisor	1	1	1	1
Technician	7	7	7	8
<b>TOTAL FULL TIME:</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>
<b>PART TIME POSITIONS:</b>				
Operator	0	0	0	0
Technician	0.75	0.75	0.75	0.75
<b>TOTAL PART TIME:</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>9.75</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** A part time technician position elevated to full time status in FY 2015  
Also, includes 4% salary increase for staff.



**Department:** Support Services

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
E911 Phone Calls	15,884	16,500	15,800	16,000
Alarm Permits Issued	87	85	70	70
Open Records Requests	620	260	920	950
All Dispatched Calls for Service (Police and Fire)	28,548	29,600	29,600	29,900
Customers Assisted at the Front Window	2,300	1,585	2,340	2,400
<b>EFFICIENCIES</b>				
Full-Time Support Services Staff per 1,000 Residents	0.53	0.53	0.53	0.59
<b>EFFECTIVENESS</b>				
Complete the Department of Public Safety NCIC and TCIC audits with no deficiencies.	Passed 2 deficiencies	NA	NA	Pending



# Animal Control

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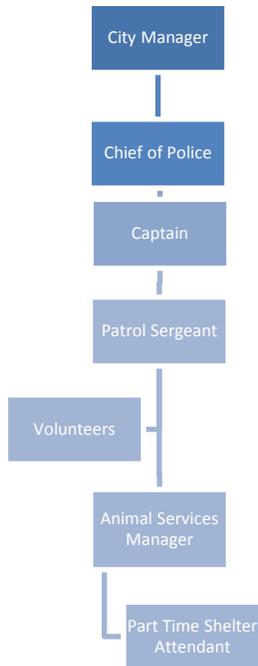
## Animal Control

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 2015**

#### **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 2015 (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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	69,391	77,805	77,805	102,003
SUPPLIES	10,373	12,305	12,305	12,305
CONTRACTUAL SERVICES	8,685	12,279	12,279	12,279
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>88,450</b>	<b>102,389</b>	<b>102,389</b>	<b>126,587</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Animal Control Manager/Police Officer	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
Animal Control Attendant	0.5	0.5	0.5	1
<b>TOTAL PART TIME:</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>1</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:**

The addition of a part time position to provide increased coverage at the animal shelter. Also includes salary increases in varying amounts to staff, ranging from 8% to 2%.



**Department: Animal Control**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Calls for Service	2,721	3,000	3,100	3,150
Canine Intakes	514	600	595	620
Feline Intakes	149	120	155	160
Animal Quarantines	4	15	5	6
<b>EFFICIENCIES</b>				
Animal Control Officer per 1,000 population	0.067	0.067	0.067	0.067
Average Cost per Call Serviced	\$ 32.51	\$ 41.05	\$33.03	\$ 40.19
<b>EFFECTIVENESS</b>				
Satisfactory Rating from State Department of Health Services	NA	Yes	NA	Yes



# Municipal Court

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## Municipal Court

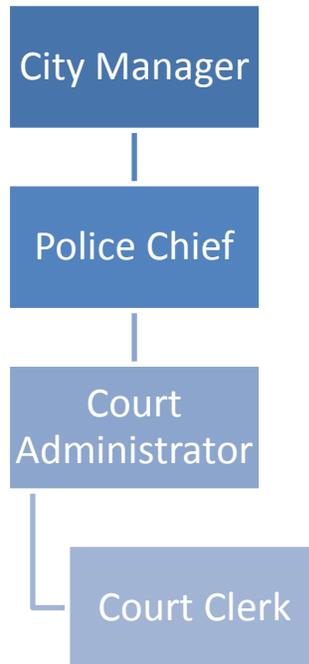
1. Collects fines, fees and state costs.
2. Schedules court hearings & generates production of arrest warrants.
3. Maintains records relating to court proceedings.

*Seagoville* ★



## 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 2015**

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

Upgrade the court software to notify/remind defendants of court dates and payments and electronic warrants to reduce paper costs and reduced effort for judges.

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

Increase online payments by 5%.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	99,243	101,368	101,368	103,965
SUPPLIES	87	150	150	150
CONTRACTUAL SERVICES	52,903	68,335	60,835	68,335
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>152,233</b>	<b>169,853</b>	<b>162,353</b>	<b>172,450</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Court Administrator	1	1	1	1
Court Clerk	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Municipal Court**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
# CASES PROCESSED	3,720	2,712	2,124	2,544
# WARRANTS ISSUED	1,464	1,548	1,044	1,248
# CASES FILED	3,972	2,952	2,124	2,544
<b>EFFICIENCIES</b>				
# ONLINE PAYMENTS	172	362	361	433
<b>EFFECTIVENESS</b>				
% WARRANTS CLEARED	73%	75%	125%	99%



# Library

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## Library

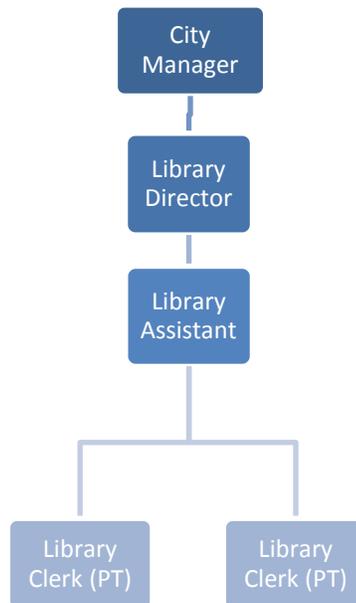
Provide material and services to fulfill the informational, recreational and educational needs of the residents of Seagoville. The term "residents" encompasses individuals and groups of every age, education, philosophy, occupation, economic level, ethnic origin and human condition.

*Seagoville* ★



## 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 2015**

#### **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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	139,228	142,020	142,020	145,752
SUPPLIES	835	1,050	1,050	1,050
CONTRACTUAL SERVICES	4,208	4,675	4,675	4,675
CAPITAL OUTLAY	12,634	12,500	12,500	14,000
<b>PROGRAM TOTAL</b>	<b>156,905</b>	<b>160,245</b>	<b>160,245</b>	<b>165,477</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Library Director	1	1	1	1
Library Assistant	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>				
Library Clerk	1	1	1	1
<b>TOTAL PART TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Library**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Library Visits	14,403	15,000	14,433	15,000
Items Circulated	29,904	34,500	33,200	34,500
New Patron Cards Issued	819	775	788	800
<b>EFFICIENCIES</b>				
Number of Library Visits per Library Employee	4,801	4,850	4,811	5,000
<b>EFFECTIVENESS</b>				
Percentage of City Population Served	26%	33%	25%	25%



# Senior Center

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## Senior Center

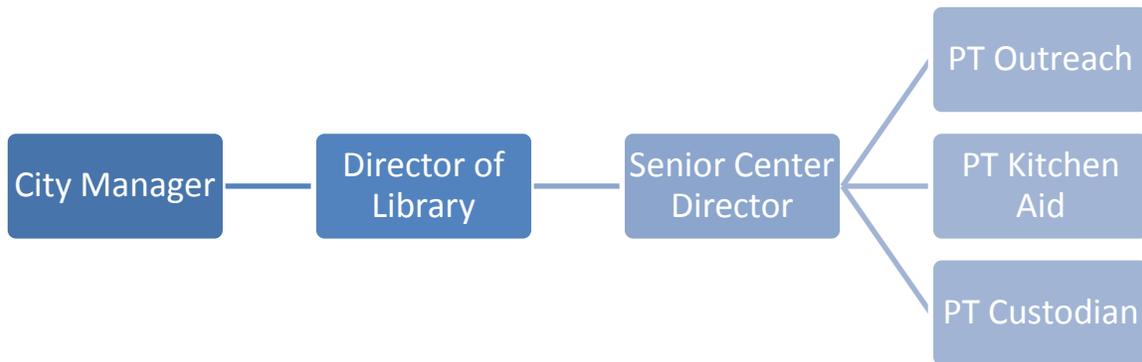
1. Provides activities for senior citizens.

*Seagoville* ★



## 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 2015**

#### **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.

In association with STAR transit services, 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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	145,122	102,379	102,379	114,730
SUPPLIES	10,931	3,800	3,800	3,800
CONTRACTUAL SERVICES	40,223	69,435	69,435	69,435
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>196,276</b>	<b>175,614</b>	<b>175,614</b>	<b>187,965</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Manager	1	1	1	1
Van Driver	0	0	0	0
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
Outreach Worker	0.5	0.5	0.5	0.75
Van Driver	0.25	0.25	0.25	0
Maintenance Worker	0.5	0.5	0.5	0.5
Food Server	0.33	0.33	0.33	0.33
<b>TOTAL PART TIME:</b>	<b>1.58</b>	<b>1.58</b>	<b>1.58</b>	<b>1.58</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>2.58</b>	<b>2.58</b>	<b>2.58</b>	<b>2.58</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Privatization of the transportation function led to the elimination of the driver position. The Outreach Worker position is allocated additional hours and fringe benefits.



**Department:** Senior Center

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Meals Served	11,880	12,459	11,800	11,930
<b>EFFICIENCIES</b>				
Cost Per Meal Served	\$ 3.70	\$ 3.70	\$ 3.70	\$ 3.70
<b>EFFECTIVENESS</b>				
Senior Center Customer Satisfaction Survey	98%	98%	98%	99%



# Sanitation

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## Sanitation

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

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	659,543	646,000	646,000	646,000
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>659,543</b>	<b>646,000</b>	<b>646,000</b>	<b>646,000</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:	0	0	0	0
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

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# Building Inspection and Services

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## Building Inspection

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

## Building Services

1. Maintain City buildings.

*Seagoville* ★



## CITY OF SEAGOVILLE, TEXAS

### Building Inspection and Services



#### **PROGRAM DESCRIPTION**

The Building Inspection program provides public safety by enforcing local and state regulations and codes relative to the construction, enlargement, alteration, repair, demolition, occupancy, etc., of all buildings or structures in the city. Building Services strives to maintain a clean, safe and effective environment for city employees at city facilities.

#### **GOALS FOR FISCAL YEAR 2015**

##### **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 2015.

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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	220,535	226,280	226,280	126,838
SUPPLIES	12,881	12,560	12,560	5,945
CONTRACTUAL SERVICES	90,914	114,555	124,555	58,550
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>324,330</b>	<b>353,395</b>	<b>363,395</b>	<b>191,333</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Chief Building Official	0	0	0	1
Building Maintenance Technician	0	0	0	1
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**

Code Enforcement separated from Building Inspection/Building Services in FY 2015.



**Department: Building Inspection and Building Services**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of Building Inspections	2,386	2,600	1,974	2,200
Number of Facilities Cleaned	2 daily	2 daily	2 daily	2 daily
<b>EFFICIENCIES</b>				
Average Time to Complete an Inspection (minutes)				
Certificate of Occupancy	45	45	45	45
Frame Inspection	45	45	45	45
Plumbing Inspection	25	25	25	25
Roof Inspection	15	15	15	15
Slab Inspection	35	35	35	35
<b>EFFECTIVENESS</b>				
Ensure all Building Projects Meet Recognized Standards for Building Safety and Code Compliance	100%	100%	100%	100%



# Streets

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## Streets

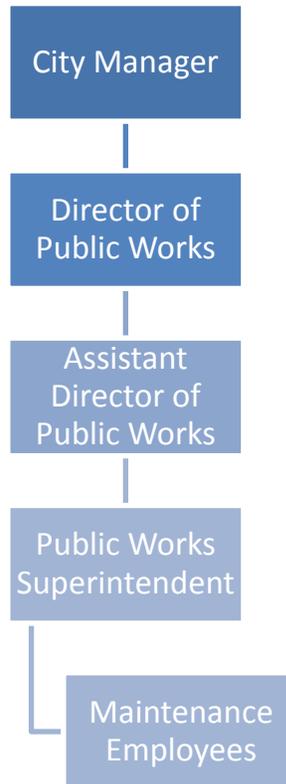
1. Maintain approximately 85 street lane miles, filling potholes, cleaning ditches, maintaining signage and pavement markings in the City.
2. Takes care of illegal dumping, sanding streets during icy weather, culvert installation & maintenance.

*Seagoville* ★



## CITY OF SEAGOVILLE, TEXAS

### Streets



### **PROGRAM DESCRIPTION**

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

### **GOALS FOR FISCAL YEAR 2015**

#### **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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	78,227	49,447	8,046	41,542
SUPPLIES	210,424	35,300	35,300	40,300
CONTRACTUAL SERVICES	139,211	344,925	344,925	336,800
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>427,862</b>	<b>429,672</b>	<b>388,271</b>	<b>418,642</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Supervisor	1	0	0	0
Crew Leader	1	0	0	0
Maintenance Worker	2	1	1	1
<b>TOTAL FULL TIME:</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>4</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Streets**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of street lane miles.	85	55	85	85
Repaint all school crosswalks prior to beginning of school.	Yes	Yes	Yes	Yes
<b>EFFICIENCIES</b>				
Operating cost per Lane Mile	\$5,033.00	\$2,673.00	\$4,567.00	\$5,010.00
<b>EFFECTIVENESS</b>				
% of potholes and utility cut repaire requests completed within 48 Hrs.	80%	100%	75%	90%
Number of street signs replaced within 30 day time frame.	80%	100%	75%	90%



# Parks

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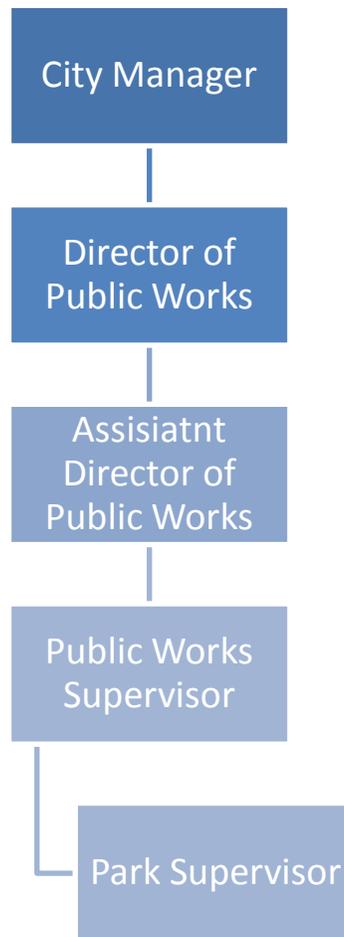
## Parks

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



## CITY OF SEAGOVILLE, TEXAS

### Parks



### **PROGRAM DESCRIPTION**

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

## **GOALS FOR FISCAL YEAR 2015**

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

Operate the newly installed spray park at C.O. Bruce Park

Host the annual Patriotic Festival, Seagofest, Fishing Derby, Holiday Tree Lighting 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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	38,217	54,820	39,811	48,699
SUPPLIES	62,109	55,073	51,550	49,550
CONTRACTUAL SERVICES	113,828	109,003	108,650	132,450
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>214,154</b>	<b>218,896</b>	<b>200,011</b>	<b>230,699</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Supervisor	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>				
Maintenance Apprentice	0.25	0.25	0	0
<b>TOTAL PART TIME:</b>	<b>0.25</b>	<b>0.25</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1.25</b>	<b>1.25</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:** Additional resources provided to park maintenance.



**Department: Parks**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of park acres maintained	105	115	106	106
<b>EFFICIENCIES</b>				
Park maintenance operating cost per capita	\$12.66	\$14.25	\$13.26	\$14.15
<b>EFFECTIVENESS</b>				
Achieve 100% maintenance on 106 acres of parks.	100%	100%	100%	100%



# Planning

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## Planning

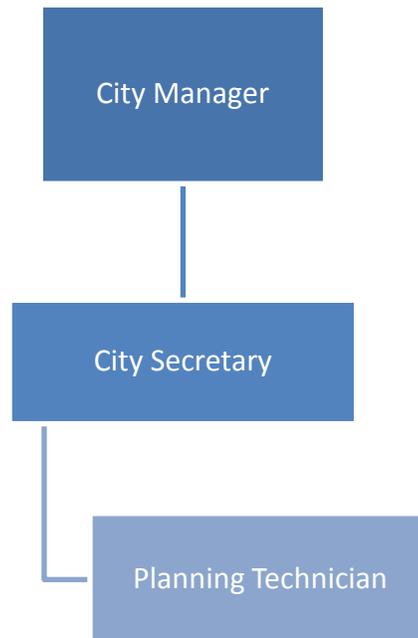
1. Processes and reviews all zoning applications, plat applications, development plans and various appeals.
2. Adheres to and maintains the Comprehensive Plan of the City

*Seagoville* ★



## 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, and the Housing Standards Commission.

### **GOALS FOR FISCAL YEAR 2015**

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

Update the City's website to include more detail information and forms.

Develop indexing system for approved commercial plans.

Create information sheets and/or packets for submittal requirements on each type of plan and each type of permit.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	50,308	51,369	51,369	52,799
SUPPLIES		50	50	50
CONTRACTUAL SERVICES	14,553	31,300	16,300	21,000
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>64,862</b>	<b>82,719</b>	<b>67,719</b>	<b>73,849</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Planning Technician	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:**

Reduction in resources for consulting services.



**Department: Planning**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY2014 Budget</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>
<b>OUTPUTS</b>				
Planning & Zoning Commission Agenda Packets	11	10	11	10
Board of Adjustments:				
Agenda Packets	5	4	4	4
Variance Cases	8	5	4	5
<b>EFFICIENCIES</b>				
% of Adjoining Property Owners Letters sent st least 10 Days Prior to Hearing	100%	100%	100%	100%
<b>EFFECTIVENESS</b>				
% 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 Corrrections	100%	100%	100%	100%



# Code Enforcement

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## Code Enforcement

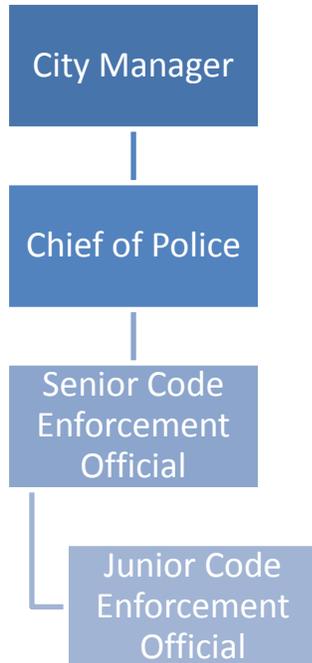
1. Enforces tall grass and other nuisance ordinances.

*Seagoville* ★



## CITY OF SEAGOVILLE, TEXAS

### Code Enforcement



### **PROGRAM DESCRIPTION**

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 2015**

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

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.

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				105,984
SUPPLIES				6,615
CONTRACTUAL SERVICES				51,505
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,104</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Senior Code Enforcement Official		0	0	1
Code Enforcement Official		0	0	1
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

**SIGNIFICANT BUDGET CHANGES:**

Code Enforcement separated from Building Inspection/Building Services in FY 2015.



**Department: Code Enforcement**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of Code Enforcement Cases Reported	1,311	1,350	1,375	1,375
Number of Code Enforcement Cases Closed	1,286	1,325	1,360	1,360
Number Citations Issued	87	125	120	125
Total Violations Cited	140	150	150	150
<b>EFFICIENCIES</b>				
Number of Complaints per Code Enforcement Officer	656	675	688	688
Number of Code Enforcement Officers	2	2	2	2
<b>EFFECTIVENESS</b>				
Percentage of Code Complaints resulting in Voluntary Compliance	98%	98%	98.9%	98.9%



# Non-Departmental

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## Non-Departmental

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

*Seagoville* ★

**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	74,333	91,785	94,485	89,485
SUPPLIES	22,963	19,600	19,600	19,600
CONTRACTUAL SERVICES	351,275	330,720	257,050	253,940
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>448,572</b>	<b>442,105</b>	<b>371,135</b>	<b>363,025</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

**CONTRACTUAL SERVICES:**

The budget transfer to SAFER is eliminated, the firefighters funded through the fund are now absorbed by the General Fund Fire department.

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## **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 2014, the City did not issue any new debt. The 2014 certified taxable value of \$468,560,132 is a 1.925% increase from the 2013 certified taxable value of \$459,726,300. This lowered the debt portion of the property tax rate from \$0.02084 in FY 2014 to \$0.02071 in FY 2015. 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. However, the property tax rate for debt service may increase in future years because there will be no transfers of unused resources from prior year capital project funds. In Fiscal Year 2015, the City plans to issue approximately \$4,000,000 for the FY 2015 Street Improvement Program. Water and Sewer Fund revenues are providing resources for debt service payments over the life of the new debt.

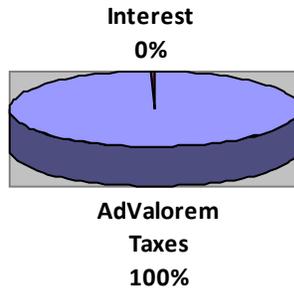
The City's current bond rating is A1 (Moody's).

### **Revenues**

Revenues in the Debt Service Fund are budgeted at \$96,000 – the same as the previous year. The I&S property tax rate for FY 2014-15 is calculated at \$0.020705 - a decrease of 0.01 cent from the previous year. The I&S rate is equivalent to 2.90% of the total property tax rate of \$0.71381 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 \$25.

# City of Seagoville, Texas Debt Service Fund Overview

## Revenue By Source



## Expenditures

Expenditures for the Debt Service Fund are budgeted at \$353,314 - increasing 26.24% from the previous year. Principal payments on bonds are budgeted at \$185,556, a 4.38% increase from the prior year. Interest payments are budgeted at \$166,397, an increase of 65.41%. This reflects the impact of the planned FY 2015 bond sale.

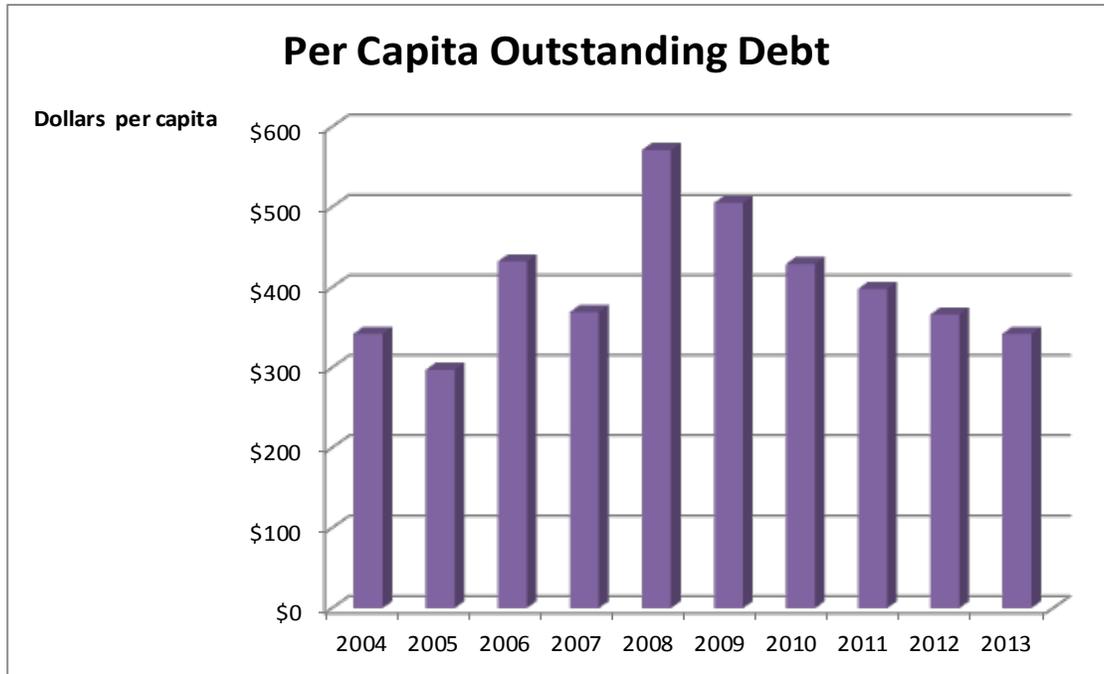
## Debt Service Fund Expenditures by Category



## City of Seagoville, Texas Debt Service Fund Overview

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

Year	Outstanding Debt	Population
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
2013	\$5,142,377	15,020



*Seagoville* ★

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$184,033</b>	<b>\$189,033</b>	<b>\$189,033</b>	<b>\$9,134</b>
<b>Revenues</b>				
Property Tax	\$91,837	\$96,000	\$99,750	\$96,000
Interest Income	86	150	25	25
<b>Total Revenues</b>	<b>\$91,923</b>	<b>\$96,150</b>	<b>\$99,775</b>	<b>\$96,025</b>
<b>Total Available Funds</b>	<b>\$275,956</b>	<b>\$285,183</b>	<b>\$288,808</b>	<b>\$105,159</b>
<b>Expenditures</b>				
Bond Principal	\$165,000	\$177,778	\$177,778	185,556
Interest on Bonds	109,614	100,596	100,596	166,397
Paying Agent Fees	1,287	1,500	1,300	1,361
<b>Total Expenditures</b>	<b>\$275,901</b>	<b>\$279,874</b>	<b>\$279,674</b>	<b>\$353,314</b>
<b>Transfers</b>				
From Capital Projects Fund	188,978	-	-	66,385
From Water & Sewer Fund	-	-	-	300,000
<b>Total Transfers</b>	<b>188,978</b>	<b>-</b>	<b>-</b>	<b>366,385</b>
<b>Ending Fund Balance</b>	<b>\$189,033</b>	<b>\$5,309</b>	<b>\$9,134</b>	<b>\$118,230</b>
<b>Tax Rate</b>	<b>0.019066</b>	<b>0.020840</b>	<b>0.020840</b>	<b>0.020705</b>

**CITY OF SEAGOVILLE  
COMPUTATION OF LEGAL DEBT MARGIN  
September 30, 2013**

Net Assessed Value		\$	459,726,300
Plus Exempt Property			<u>101,703,420</u>
Total Assessed Value		\$	<b>561,429,720</b>
Debt Limit - 10 Percent of Total Assessed Value		\$	<u>56,142,972</u>
Amount of Debt Applicable to Debt Limit - Total Bonded Debt		\$	<b>2,176,666</b>
Less - Assets in Debt Service Funds Available for Payment of Principal			<u>189,033</u>
Total Amount of Debt Applicable to Debt Limit		\$	<u>1,987,633</u>
Legal Debt Margin		\$	<b><u>54,155,339</u></b>

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

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2015	185,555.56	166,397.07	351,952.63
2016	313,333.33	219,759.74	533,093.07
2017	276,111.11	209,116.40	485,227.51
2018	288,888.89	200,721.96	489,610.85
2019	299,444.44	191,791.40	491,235.84
2020	307,222.22	182,538.62	489,760.84
2021	320,000.00	171,218.48	491,218.48
2022	327,777.78	159,374.72	487,152.50
2023	343,333.33	147,266.38	490,599.71
2024	361,111.11	134,466.39	495,577.50
2025	371,666.67	120,999.74	492,666.41
2026	384,444.45	106,503.90	490,948.35
2027	300,000.00	92,105.00	392,105.00
2028	315,000.00	81,020.00	396,020.00
2029	225,000.00	69,045.00	294,045.00
2030	235,000.00	60,832.50	295,832.50
2031	245,000.00	52,137.50	297,137.50
2032	255,000.00	42,827.50	297,827.50
2033	265,000.00	33,010.00	298,010.00
2034	275,000.00	22,542.50	297,542.50
2035	285,000.00	11,542.50	296,542.50
	<b>6,178,888.89</b>	<b>2,475,217.30</b>	<b>8,654,106.19</b>

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

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST</b>	<b>TOTAL</b>
2015	80,000.00	7,080.00	87,080.00
2016	40,000.00	2,360.00	42,360.00
<b>TOTAL</b>	<b>120,000.00</b>	<b>9,440.00</b>	<b>219,440.00</b>

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
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	<b>4,013.90</b>	98,458.35
<b>TOTAL</b>	<b>888,888.89</b>	<b>261,677.13</b>	<b>1,150,566.02</b>

Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for (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
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
<b>TOTAL</b>	<b>990,000.00</b>	<b>388,037.56</b>	<b>1,378,037.56</b>

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) constructing 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.

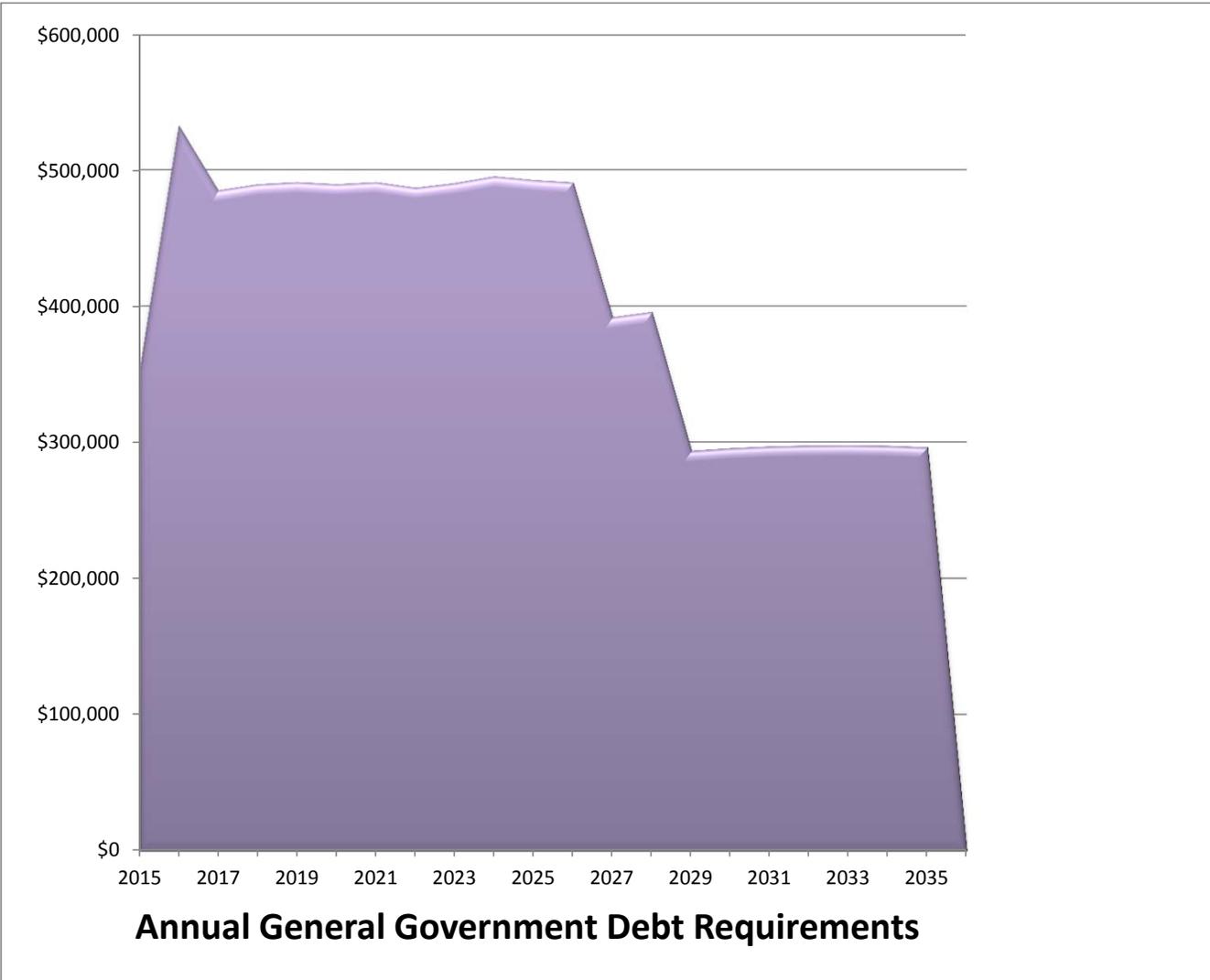
**DEBT SERVICE  
SCHEDULE OF REQUIREMENTS  
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION  
SERIES 2015**

FISCAL YEAR	BONDS DUE	INTEREST DUE	TOTAL PRINCIPAL & INTEREST
2015	-	74,910.11	74,910.11
2016	160,000.00	137,590.00	297,590.00
2017	160,000.00	134,390.00	294,390.00
2018	165,000.00	131,190.00	296,190.00
2019	170,000.00	127,890.00	297,890.00
2020	170,000.00	124,490.00	294,490.00
2021	175,000.00	119,390.00	294,390.00
2022	180,000.00	114,140.00	294,140.00
2023	185,000.00	108,740.00	293,740.00
2024	195,000.00	103,190.00	298,190.00
2025	200,000.00	97,340.00	297,340.00
2026	205,000.00	90,340.00	295,340.00
2027	210,000.00	83,780.00	293,780.00
2028	220,000.00	76,745.00	296,745.00
2029	225,000.00	69,045.00	294,045.00
2030	235,000.00	60,832.50	295,832.50
2031	245,000.00	52,137.50	297,137.50
2032	255,000.00	42,827.50	297,827.50
2033	265,000.00	33,010.00	298,010.00
2034	275,000.00	22,542.50	297,542.50
2034	285,000.00	11,542.50	296,542.50
<b>TOTAL</b>	<b>4,180,000.00</b>	<b>1,816,062.61</b>	<b>5,996,062.61</b>

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) acquiring land and rights of way, and
- (iii) 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 2015 will continue to be a “building” year for SEDC as we look forward to supporting a strong, stable and vibrant community together.

### **Type B Sales Tax**

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

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

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

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

The primary elements of the SEDC Strategic Plan are:

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

*Open Skies - Open Doors - Open For Business*

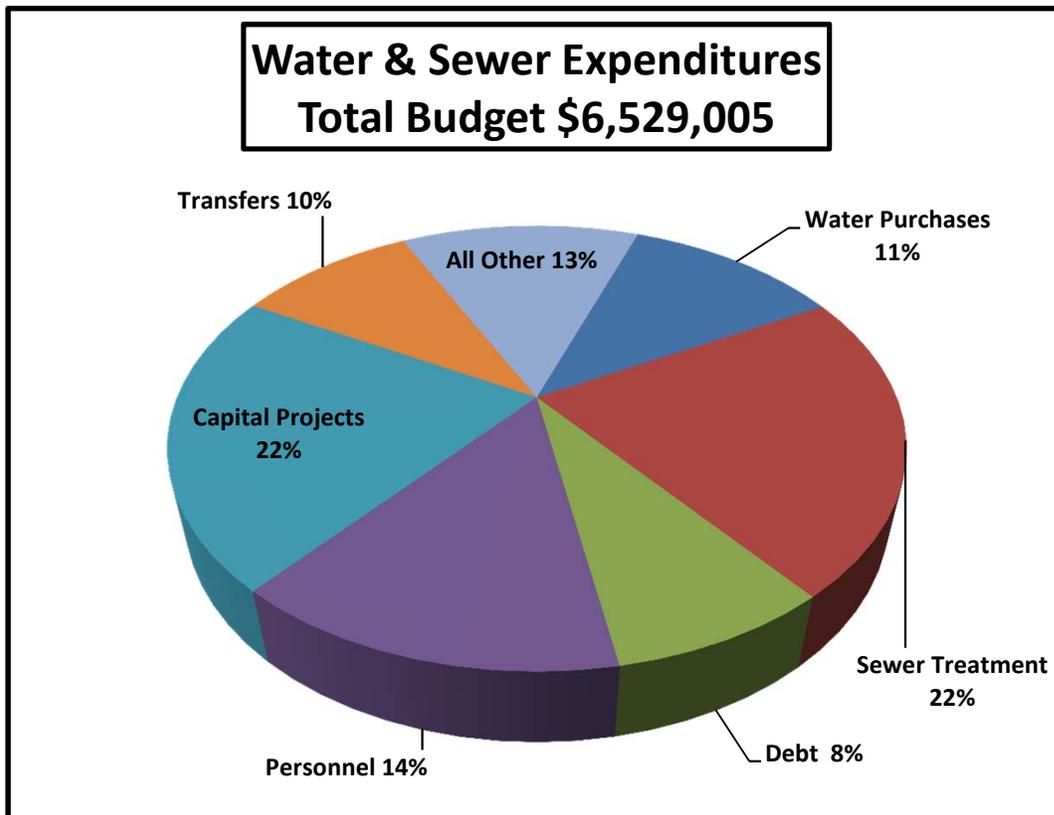
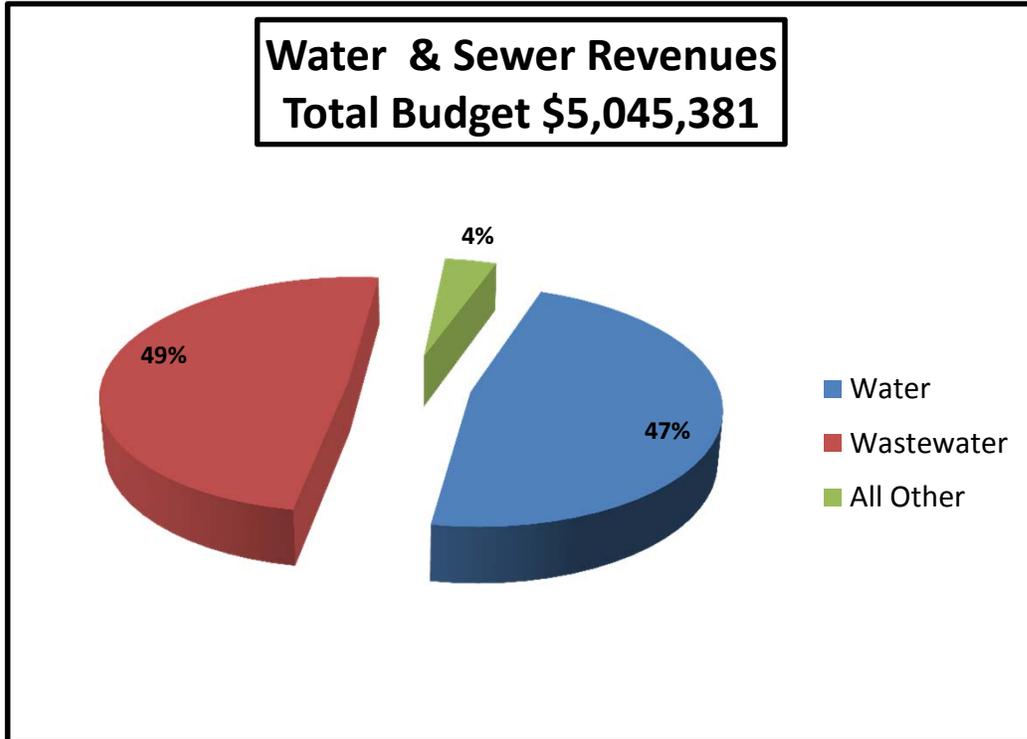
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**Seagoville Economic Development Corporation  
Fund Summary FY 2015**

Account Description	Actual FY 2013	Budget FY 2014	Projected FY 2014	Adopted FY 2015
<b>Available Balance October 1</b>	(71,932)	145,110	145,110	590,222
<b>Revenues</b>				
Sales Tax Revenues	670,770	660,000	685,000	665,000
Other Revenues	2,850			
Interest Income	1,609	1,400	1,400	1,400
<b>Total Revenue</b>	675,230	661,400	686,400	666,400
<b>Total Resources Available</b>	603,297	806,510	831,510	1,256,622
<b>Expenditures</b>				
Administrative Cost	134,255	137,880	63,224	137,880
Operations	147,577	121,900	66,350	51,067
Projects	34,962	-	3,100	-
<b>City Projects*</b>				
Fireworks	10,000	5,000	5,000	5,000
Kidfish Event	2,713	-	-	1,250
Parks Projects	96,100	100,000	-	100,000
Debt Service	25,668	80,559	103,615	164,907
<b>Facade Improvement Program</b>	6,913	50,000	-	50,000
<b>Total Expenditures</b>	458,187	495,339	241,289	510,104
<b>Fund Balance September 30</b>	145,110	311,171	590,222	746,518

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CITY OF SEAGOVILLE, TEXAS  
2014-15 BUDGET  
WATER AND SEWER FUND



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

	Actual 2012-2013	Adopted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Unrestricted Net Asset Balance</b>	<b>\$3,531,318</b>	<b>\$3,407,933</b>	<b>\$3,407,933</b>	<b>\$2,898,603</b>
<b>Revenues</b>				
Water Services	\$1,979,243	\$2,103,213	\$2,103,213	\$2,379,413
Waste Water Service	2,058,874	2,357,406	2,380,980	2,470,412
Other Income	159,806	195,555	236,755	195,556
<b>Total Revenues</b>	<b>\$4,197,923</b>	<b>\$4,656,175</b>	<b>\$4,720,949</b>	<b>\$5,045,381</b>
<b>Total Available Funds</b>	<b>\$7,729,241</b>	<b>\$8,064,108</b>	<b>\$8,128,882</b>	<b>\$7,943,984</b>
<b>Expenditures</b>				
Administrative	\$224,440	\$230,620	\$231,520	\$243,021
Water	1,150,442	1,192,357	1,199,717	1,380,011
Sewer	1,659,531	1,936,605	1,936,605	1,929,954
Customer Service	230,458	326,246	326,246	240,358
Non-Departmental	17,848	162,566	162,566	164,216
Transfers Out	220,118	220,118	220,118	652,304
Capital Outlay:				
Cain Street Water Tower	249,298	400,702	369,112	-
Ballard Street Water Line	-	-	199,051	-
Kleberg Road Water Line	-	-	69,800	-
Water Street Sewerline Repair	54,629	-	-	-
2015 Projects	-	-	-	1,403,000
Debt	514,544	515,544	515,544	516,141
<b>Total Operations</b>	<b>\$4,321,309</b>	<b>\$4,984,758</b>	<b>\$5,230,279</b>	<b>\$6,529,005</b>
<b>Ending Unrestricted Net Asset Balance</b>	<b>\$3,407,933</b>	<b>\$3,079,350</b>	<b>\$2,898,603</b>	<b>\$1,414,979</b>
<i>1 day of operations</i>	\$11,839	\$13,657	\$14,330	\$17,888
<i>Days of Reserve Balance</i>	287.9	225.5	202.3	79.1
<b>Reserve for Capital Projects</b>	<b>\$401,380</b>	<b>\$678</b>	<b>\$0</b>	<b>\$0</b>

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

FY 2015 W&S Capital Projects	
Alto Road Water Line	317,000
Highway 175 Water Line: Water Street to Bluff Road	215,000
Ard Road Pump Station Improvements	300,000
Shady Lane	571,000
	<u>1,403,000</u>

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# Water and Sewer Administration

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## W&S Administration

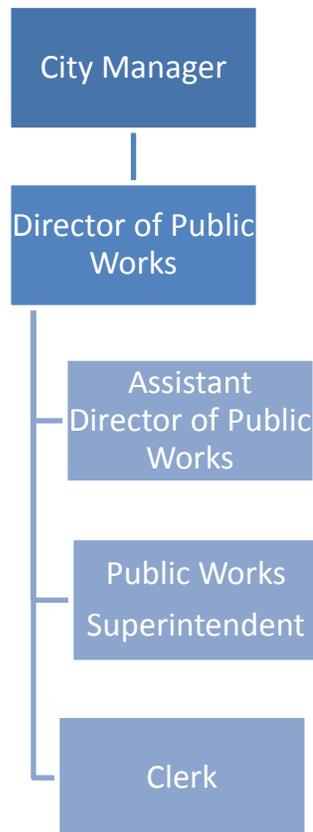
1. Provides department management, field supervision and clerical support

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## 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 2015**

##### **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.

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	221,580	225,620	226,520	238,021
SUPPLIES				
CONTRACTUAL SERVICES	2,860	5,000	5,000	5,000
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>224,440</b>	<b>230,620</b>	<b>231,520</b>	<b>243,021</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Director	1	1	1	1
Assistant Director	1	1	1	1
Clerk	1	1	1	1
<b>TOTAL FULL TIME:</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**SIGNIFICANT BUDGET CHANGES:**

**Personnel:** Includes 4% salary increase to staff.



**Department: Water and Sewer Administration**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
# of State and Federal Correspondance (TCEQ, EPA etc.)	14	14	14	14
<b>EFFICIENCIES</b>				
% of Departmental Purchase Orders / Check Requests Processed with in 2 working days	100%	100%	100%	100%
<b>EFFECTIVENESS</b>				
% of Citizen Request Responeded to Favorably within 24 Hours	100%	100%	100%	100%



# Water Services

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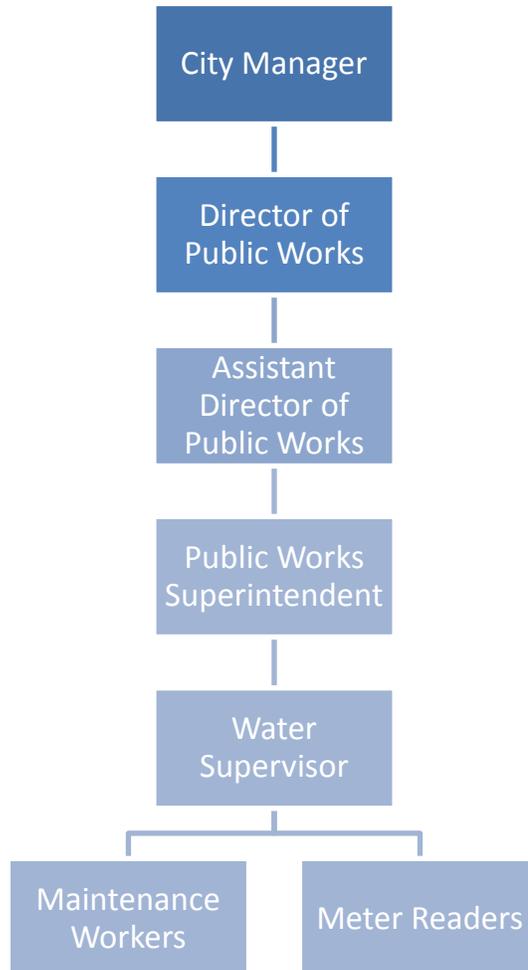
## Water Services

1. Responsible for all water system maintenance including Ard Road pump station, and elevated and ground storage tanks.



## 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  $\frac{3}{4}$  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 2015**

### **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.

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	223,548	154,856	154,856	252,886
SUPPLIES	119,571	179,950	179,950	188,025
CONTRACTUAL SERVICES	807,324	856,151	856,151	882,700
CAPITAL OUTLAY		1,400	8,760	56,400
<b>PROGRAM TOTAL</b>	<b>1,150,442</b>	<b>1,192,357</b>	<b>1,199,717</b>	<b>1,380,011</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Public Works Superintendent	1	1	1	1
Maintenance Worker	2	2	2	2
Meter Service Technician	2	0	0	2
<b>TOTAL FULL TIME:</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>5</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>5</b>	<b>3</b>	<b>3</b>	<b>5</b>

**SIGNIFICANT BUDGET CHANGES:**

**PERSONNEL**

Meter Service Technicians moved from Customer Service department 30

**CONTRACTUAL SERVICES:**

Reflects a proposed increase from Dallas Water Utilities for the purchase of water.

**CAPITAL OUTLAY:**

Includes the acquisition of handheld meter reader devices, software and radio read meters.



**Department: Water Services**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Water Lines Maintained ( in miles)	105	105	105	105
Bacteriological Water Samplings	180	180	180	180
<b>EFFICIENCIES</b>				
Maintenance Cost per Mile of Water Lines	\$3,575.00	\$4,063.00	\$4,133.00	\$4,153.00
<b>EFFECTIVENESS</b>				
% of Unaccounted Water Loss	4.00%	5.00%	4.00%	4.00%
# of Bacteriological Water Sample Positives	0	0	0	0



# Sewer Services

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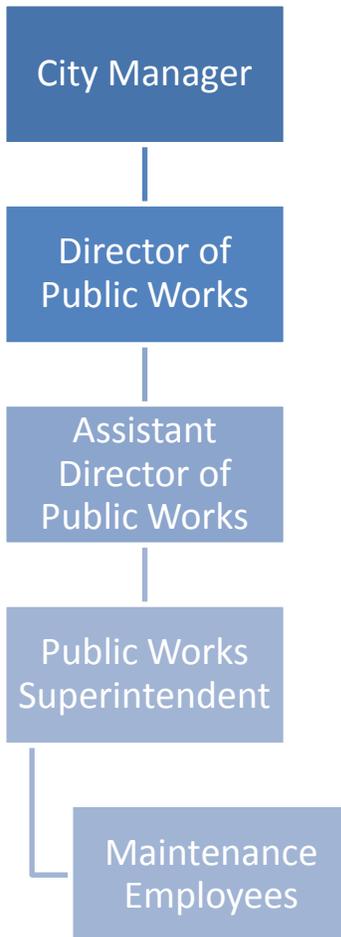
## Sewer Services

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 2015**

### **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.

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	148,369	215,497	215,497	196,347
SUPPLIES	101,419	189,450	189,450	189,450
CONTRACTUAL SERVICES	1,409,743	1,531,658	1,531,658	1,544,157
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>1,659,531</b>	<b>1,936,605</b>	<b>1,936,605</b>	<b>1,929,954</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Public Wrks Superintendent	1	0	0	0
Sewer Supervisor	1	1	0	0
Maintenance Worker	2	3	4	4
<b>TOTAL FULL TIME:</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>PART TIME POSITIONS:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

**SIGNIFICANT BUDGET CHANGES:**



**Department: Sewer Services**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Sewer Lines Maintained (in miles)	95	95	95	95
# of Lift Stations	11	11	11	11
<b>EFFICIENCIES</b>				
Maintenance Cost per Mile of Sewer Line	\$2,817.00	\$5,231.00	\$5,231.00	\$5,167.00
<b>EFFECTIVENESS</b>				
% of Service Calls Responded to within 60 Minutes	100%	100%	100%	100%



# Customer Service

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## Customer Service

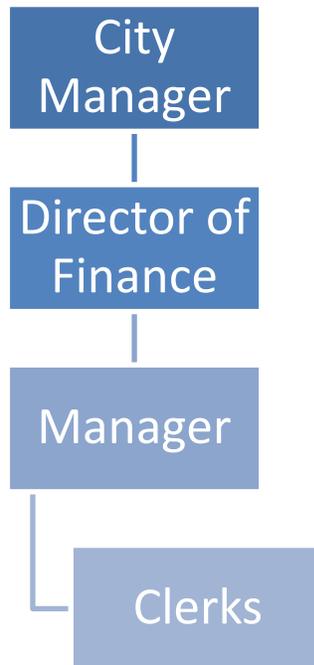
1. Maintains utility billing records and accounts.
2. Bills and collects from utility customers.

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## 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 2015**

##### **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

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**PROGRAM SUMMARY**

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

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	173,854	262,095	262,095	176,207
SUPPLIES	20,659	29,105	29,105	26,780
CONTRACTUAL SERVICES	35,945	35,046	35,046	37,371
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>230,458</b>	<b>326,246</b>	<b>326,246</b>	<b>240,358</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
<b>FULL TIME POSITIONS:</b>				
Manager	1	1	1	1
Cashier/Receptionist	3	3	3	3
Meter Service Technicians	0	2	2	0
<b>TOTAL FULL TIME:</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>4</b>
<b>PART TIME POSITIONS:</b>				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>4</b>	<b>6</b>	<b>6</b>	<b>4</b>

**SIGNIFICANT BUDGET CHANGES:**

**PERSONNEL:** Transferred meter technicians to department 10 Water Seervices



**Department: Customer Service**

<b>PERFORMANCE MEASURES</b>	<b>FY 2013 Actual</b>	<b>FY 2014 Budget</b>	<b>FY 2014 Projected</b>	<b>FY 2015 Budget</b>
<b>OUTPUTS</b>				
Number of Water Customers	3,904	3,926	3,953	3,992
Number of Sewer Customers	3,568	3,600	3,661	3,698
Number of Cut-Off's	1,275	1,427	1,490	1,535
<b>EFFICIENCIES</b>				
Number of Customers per Utility Customer Service Representative				
Water	976	982	988	998
Sewer	892	900	915	925
<b>EFFECTIVENESS</b>				
%tage of Payments Processed and Deposited Within One Day of Receipt	100%	100%	100%	100%



# Non-Departmental

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## Non-Departmental

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

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**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
NONDEPARTMENTAL	20/50

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL	14,195	21,531	21,531	21,531
SUPPLIES				
CONTRACTUAL SERVICES	223,771	361,153	361,153	794,989
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>237,966</b>	<b>382,684</b>	<b>382,684</b>	<b>816,520</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

**Contractual Services:**

FY 2015 budget increased to provide additional transfers to the General (\$100,000) and Debt Service funds (\$300,000).

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**PROGRAM SUMMARY**

<b>DEPARTMENT/PROGRAM NAME:</b>	<b>FUND/ DEPARTMENT/ PROGRAM CODE:</b>
DEBT SERVICE	21/1

**PROGRAM EXPENDITURES:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
PERSONNEL				
SUPPLIES				
CONTRACTUAL SERVICES	514,544	515,544	515,544	516,141
CAPITAL OUTLAY				
<b>PROGRAM TOTAL</b>	<b>514,544</b>	<b>515,544</b>	<b>515,544</b>	<b>516,141</b>

**PERSONNEL SUMMARY:**

	FY 13	FY 14	FY 14	FY 15
	ACTUAL	AMENDED	PROJECTED	ADOPTED
		BUDGET		
FULL TIME POSITIONS:				
<b>TOTAL FULL TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
PART TIME POSITIONS:				
<b>TOTAL PART TIME:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**SIGNIFICANT BUDGET CHANGES:**

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

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
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
	<b>2,814,366.16</b>	<b>1,298,124.20</b>	<b>4,112,490.36</b>

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

<b>FISCAL YEAR</b>	<b>BONDS DUE</b>	<b>INTEREST DUE</b>	<b>TOTAL PRINCIPAL &amp; INTEREST</b>
2015	103,255.05	241,744.95	345,000.00
<b>TOTAL</b>	<b>103,255.05</b>	<b>241,744.95</b>	<b>345,000.00</b>

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
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
<b>TOTAL</b>	<b>711,111.11</b>	<b>209,341.69</b>	<b>920,452.80</b>

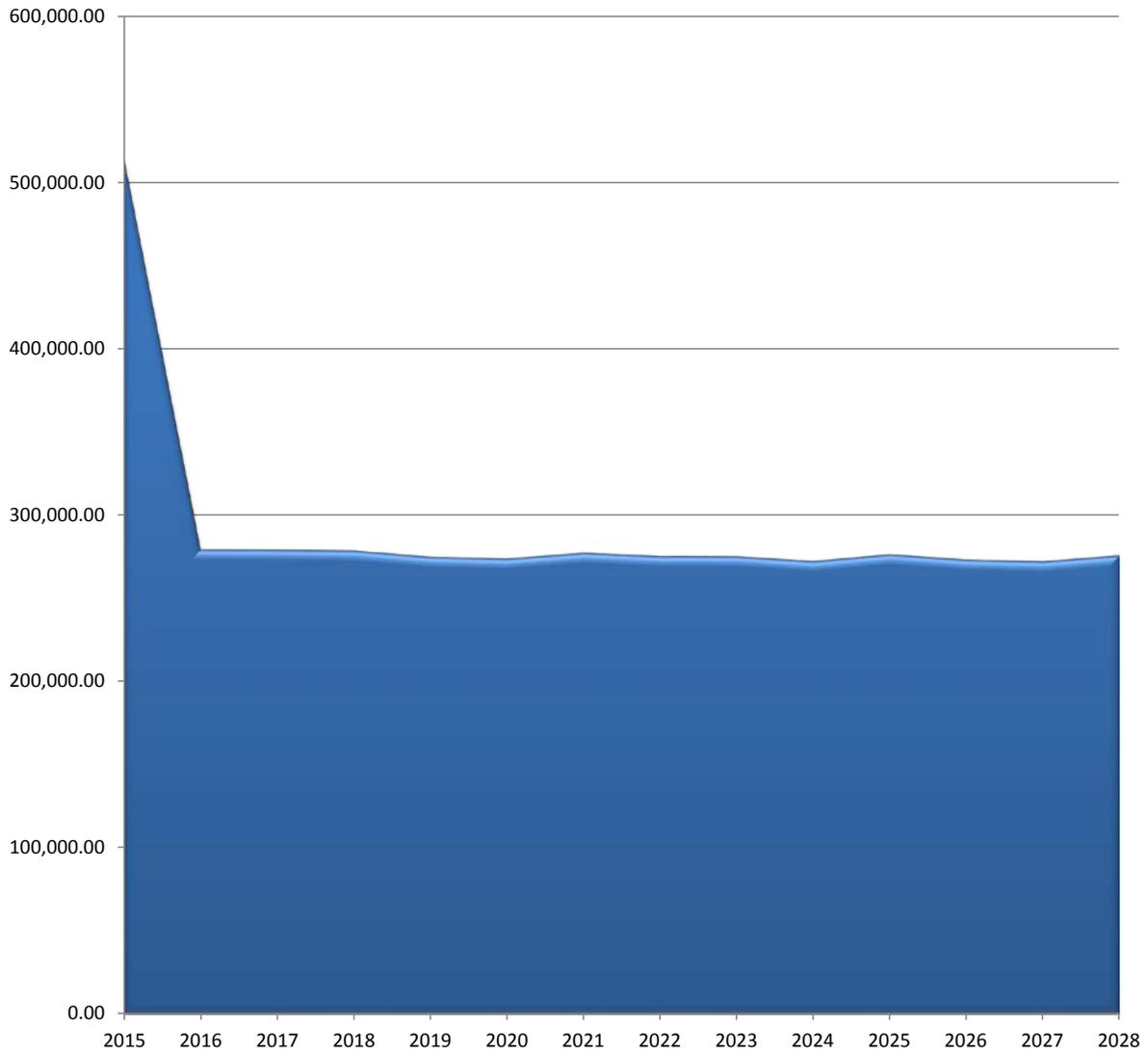
Proceeds from the sale of the certificates were used for the purpose of paying all or a portion of the City's contractual obligations for (i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system and (iii) for paying legal, fiscal, engineering 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
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
<b>TOTAL</b>	<b>2,000,000.00</b>	<b>847,037.56</b>	<b>2,847,037.56</b>

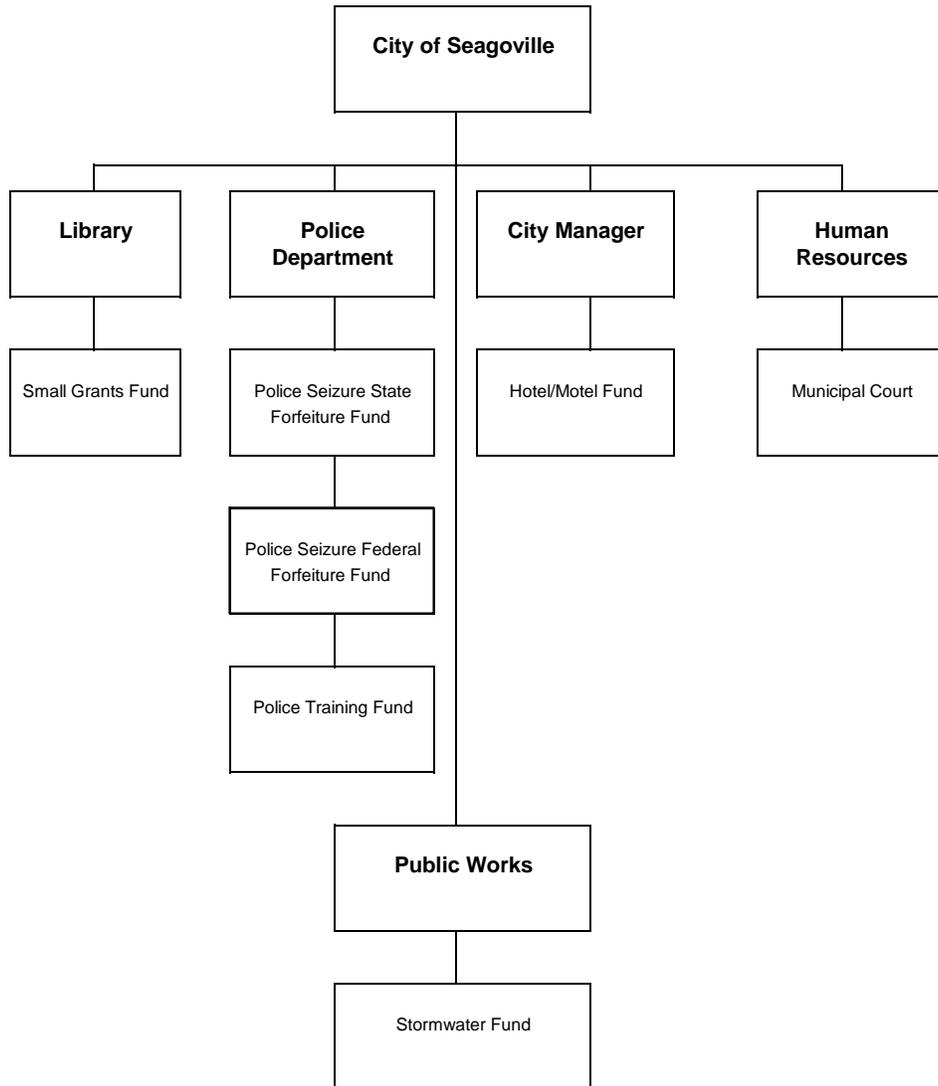
Proceeds from the sale of the certificates are being used for the purpose of paying all or a portion of the City's contractual obligations for (i) constructing and improving city streets; (ii) constructing and improving the City's waterworks and sewer system; (iii) acquiring land and rights of way; and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

### Annual Water and Sewer Debt Service Requirements



*Seagoville* ★

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



*Seagoville* ★

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$2,252</b>	<b>\$1,673</b>	<b>\$1,673</b>	<b>\$ 11,006</b>
<b>Revenues</b>				
Revenue from seizures	\$3,030	\$30,000	\$38,203	\$0
<b>Total Revenues</b>	<b>\$3,030</b>	<b>\$30,000</b>	<b>\$38,203</b>	<b>\$0</b>
<b>Total Available Funds</b>	<b>\$5,282</b>	<b>\$31,673</b>	<b>\$39,876</b>	<b>\$11,006</b>
<b>Expenditures</b>				
Police	\$3,609	\$30,697	\$28,870	\$11,006
<b>Total Operations</b>	<b>\$3,609</b>	<b>\$30,697</b>	<b>\$28,870</b>	<b>\$11,006</b>
<b>Ending Fund Balance</b>	<b>\$1,673</b>	<b>\$976</b>	<b>\$11,006</b>	<b>\$0</b>

Note:

There is approximately \$1,150 in pending revenue for this fund.

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>
<b>Revenues</b>				
Revenue from seizures	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Funds</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>
<b>Expenditures</b>				
Police	\$0	\$0	\$0	\$0
<b>Total Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>	<b>\$1,582</b>

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$9,458</b>	<b>\$9,588</b>	<b>\$9,588</b>	<b>\$13,022</b>
<b>Revenues</b>	\$1,938	\$1,750	\$5,631	\$1,750
<b>Total Available Funds</b>	<b>\$11,395</b>	<b>\$11,338</b>	<b>\$15,219</b>	<b>\$14,772</b>
<b>Expenditures</b>	\$1,807	\$1,750	\$2,197	\$1,750
<b>Ending Fund Balance</b>	<b>\$9,588</b>	<b>\$9,588</b>	<b>\$13,022</b>	<b>\$13,022</b>

**Note: FY 2015**

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**  
**Recycling Revenue (Fund 35)**

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$1,809</b>	<b>\$1,809</b>	<b>\$1,550</b>
<b>Revenues</b>				
Fees	\$2,316	\$1,500	\$0	\$0
<b>Total Revenues</b>	<b>\$2,316</b>	<b>\$1,500</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Available Funds</b>	<b>\$2,316</b>	<b>\$3,309</b>	<b>\$1,809</b>	<b>\$1,550</b>
<b>Expenditures</b>				
Supplies	\$506	\$800	\$259	\$0
Contractual Services	\$0	\$400	\$0	\$0
<b>Total Expenditures</b>	<b>\$506</b>	<b>\$1,200</b>	<b>\$259</b>	<b>\$0</b>
<b>Ending Fund Balance</b>	<b>\$1,809</b>	<b>\$2,109</b>	<b>\$1,550</b>	<b>\$1,550</b>

**Note:**

Accounts for disposal fees and expenditures of recyclable materials

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$47,897</b>	<b>\$45,008</b>	<b>\$45,008</b>	<b>\$45,317</b>
<b>Revenues</b>				
Fines	\$13,743	\$13,000	\$10,659	\$10,979
<b>Total Available Funds</b>	<b>\$61,640</b>	<b>\$58,008</b>	<b>\$55,667</b>	<b>\$56,296</b>
<b>Expenditures</b>	\$16,632	\$14,700	\$10,350	\$11,009
<b>Ending Fund Balance</b>	<b>\$45,008</b>	<b>\$43,308</b>	<b>\$45,317</b>	<b>\$45,287</b>

**Note:**

FY 2013 expenditures consist of \$666 for annual maintenance for automated cash drawer and printers, \$8,031 for the replacement of the camera security system, \$6,128 for annual maintenance of the court software system, \$346 for miscellaneous supplies and \$1,461 for baliff pay.

FY 2015 expenditures include \$1,535 for baliff pay, \$897 for the maintenance of the automated cash drawer and printer, \$2,231 for the maintenance of the camera security system, \$6,000 for annual maintenance of the court software system and \$346 for miscellaneous supplies.

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$4,789</b>	<b>\$5,785</b>	<b>\$5,785</b>	<b>\$0</b>
<b>Revenues:</b>				
Hotel Motel Ocupancy Tax	15,925	15,000	14,500	15,000
<b>Total Available Funds</b>	<b>\$20,714</b>	<b>\$20,785</b>	<b>\$20,285</b>	<b>\$15,000</b>
<b>Expenditures:</b>				
Chamber of Commerce	\$14,929	\$16,000	\$20,285	\$15,000
<b>Ending Fund Balance</b>	<b>\$5,785</b>	<b>\$4,785</b>	<b>(\$0)</b>	<b>(\$0)</b>

**Note:** Funds local Chamber of Commerce activities.

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$4,784</b>	<b>\$6,161</b>	<b>\$6,161</b>	<b>\$3,411</b>
<b>Revenue:</b>				
Donations	\$1,731	\$3,000	\$1,750	\$1,500
<b>Total Available Funds</b>	<b>\$6,515</b>	<b>\$9,161</b>	<b>\$7,911</b>	<b>\$4,911</b>
<b>Expenditures:</b>				
Public Safety	\$354	\$3,000	\$4,500	\$3,000
<b>Ending Fund Balance</b>	<b>\$6,161</b>	<b>\$6,161</b>	<b>\$3,411</b>	<b>\$1,911</b>

Established to account for donations received and utilized for the operations of the City's animal shelter

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$4,419</b>	<b>\$4,489</b>	<b>\$4,489</b>	<b>\$4,489</b>
<b>Revenues:</b>				
Donations	\$70	\$0	\$0	\$0
<b>Total Available Funds</b>	<b>\$4,489</b>	<b>\$4,489</b>	<b>\$4,489</b>	<b>\$4,489</b>
<b>Expenditures</b>	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	<b>\$4,489</b>	<b>\$4,489</b>	<b>\$4,489</b>	<b>\$4,489</b>

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

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$847</b>	<b>(\$501)</b>	<b>(\$501)</b>	<b>\$2,305</b>
<b>Revenues:</b>				
Training Revenues	\$1,508	\$3,700	\$3,410	\$3,000
<b>Total Available Funds</b>	<b>\$2,355</b>	<b>\$3,199</b>	<b>\$2,909</b>	<b>\$5,305</b>
<b>Expenditures</b>	<b>\$2,855</b>	<b>\$3,900</b>	<b>\$604</b>	<b>\$5,000</b>
<b>Ending Fund Balance</b>	<b>(\$501)</b>	<b>(\$701)</b>	<b>\$2,305</b>	<b>\$305</b>

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

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$54,587</b>	<b>\$54,587</b>	<b>\$60,478</b>
<b>Revenues</b>				
Storm Water Fees	\$12,508	\$25,000	\$52,992	\$55,200
Transfer from General Fund	\$45,500	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$58,008</b>	<b>\$25,000</b>	<b>\$52,992</b>	<b>\$55,200</b>
<b>Total Available Funds</b>	<b>\$58,008</b>	<b>\$79,587</b>	<b>\$107,578</b>	<b>\$115,678</b>
<b>Expenditures</b>				
Supplies	\$0	\$0	\$0	\$2,100
Contractual Services	\$3,421	\$52,100	\$47,100	\$53,200
<b>Total Expenditures</b>	<b>\$3,421</b>	<b>\$52,100</b>	<b>\$47,100</b>	<b>\$55,300</b>
<b>Ending Fund Balance</b>	<b>\$54,587</b>	<b>\$27,487</b>	<b>\$60,478</b>	<b>\$60,378</b>

For FY 2015, the Drainage Fund will be utilized to implement the components of the City's new Stormwater Management Plan (SWMP). The SWMP and a Notice of Intent (NOI) for coverage under the new Texas Pollutant Discharge Elimination System Stormwater Phase II MS4 General Permit were submitted to the Texas Commission on Environmental Quality (TCEQ) in June, 2014. Consultant Services will be retained to assist city staff in ensuring required goals are being met and preparing necessary reports for submission to the TCEQ. Other tasks for FY 15 will be to adopt and document procedures to address stormwater pollution, additional public outreach, training, construction site inspections, and mapping city drainage systems.

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

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$255,171</b>	<b>\$66,370</b>	<b>\$66,370</b>	<b>\$66,385</b>
<b>Revenues</b>				
Interest	177	250	15	-
<b>Total Revenues</b>	<b>\$177</b>	<b>\$250</b>	<b>\$15</b>	<b>\$0</b>
<b>Total Available Funds</b>	<b>\$255,348</b>	<b>\$66,620</b>	<b>\$66,385</b>	<b>\$66,385</b>
<b>Expenditures</b>				
Capital Outlay		-	-	-
Community Development	-	-	-	-
Transfer to Debt Service	\$188,978	-	-	66,385
<b>Total Expenditures</b>	<b>\$188,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$66,385</b>
<b>Ending Fund Balance</b>	<b>\$66,370</b>	<b>\$66,620</b>	<b>\$66,385</b>	<b>\$0</b>

**Note:**

Transfer to debt service reflects Council policy direction.

**City of Seagoville, Texas**  
**Budget Summary**  
**FY 2015 Street Projects Fund (Fund 41)**

	Actual 2012-2013	Budgeted 2013-2014	Projected 2013-2014	Adopted 2014-2015
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenues</b>				
Bond Proceeds	-	-	-	4,000,000
Interest	-	-	-	5,000
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,005,000</b>
<b>Total Available Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,005,000</b>
<b>Expenditures</b>				
Capital Outlay	-	-	-	1,310,000
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,310,000</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,695,000</b>

**Note:**

FY 2015 Proposed Capital Projects

Robinwood Addition

508,000

Catherine

355,000

Elizabeth/Tunnell

447,000

1,310,000



## **City of Seagoville, Texas**

### **Capital Expenditures**

### **Criteria**

In many instances, budgeted capital expenditures when acquired become capital assets. Capital assets include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Renewals and betterments are capitalized.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life is not capitalized.

**City of Seagoville, Texas**  
**Capital Expenditures**  
 General Government

<b>Project Description</b>	<b>Amount</b>
<b>Brush Truck – Fire Department</b>	<b>\$111,643</b>

Wild land fires require apparatus that can easily navigate difficult terrain. Normally, this equipment has high clearance and is a 4 wheel drive vehicle. Brush trucks are smaller than typical fire apparatus and are primarily used for vegetation fires, but can also respond to a variety of emergencies. One major difference is that the fire pumps on these apparatus are independent of the transmission. This allows for a “pump and roll attack”. By utilizing this capability firefighters can remain in the vehicle while actively extinguishing these emergencies minimizing the rate of fire spread. Brush trucks are able to carry other equipment, including medical supplies, making this apparatus an easy choice for hard to get to medical calls (e.g. large events where there are a lot of citizens gathered.)

Funding Source: General Fund Reserve

Estimated Annual Maintenance: Between \$450 and \$650

<b>Project Description</b>	<b>Amount</b>
<b>Robinwood Addition</b>	<b>\$508,000</b>

The streets in the Robinwood Addition are nearly 60 years old and have outlived their useful service life. They are in very poor condition with a deteriorated riding surface and base failures. The method of reconstruction will consist of removing the existing asphalt pavement, stabilizing the road base with a six inch (6”) deep lime mixture, and repaving the street with two inches (2”) of hot mix asphalt paving. The new pavement with proper road base stabilization and drainage improvements by properly grading the adjacent drainage ditches is designed to eliminate periodic maintenance repairs for a number of years.

Funding Source: FY 2015 Street Projects Fund (Fund 41)

Estimated Annual Maintenance: \$500 annually beginning in year 4, increasing to \$1,000 annually in Year 5

<b>Project Description</b>	<b>Amount</b>
<b>Catherine Lane</b>	<b>\$355,000</b>

Catherine Lane is a street that has outlived its useful service life. This street carries significant vehicular and bus traffic as it abuts Central Elementary school. The street is in very poor condition with a deteriorated riding surface and base failures. The method of reconstruction will

consist of removing the existing asphalt pavement, stabilizing the road base with a six inch (6") deep lime mixture, and repaving the street with two inches (2") of hot mix asphalt paving. The new pavement with proper road base stabilization is designed to eliminate periodic maintenance repairs for a number of years.

Funding Source: FY 2015 Street Projects Fund (Fund 41)

Estimated Annual Maintenance: \$500 annually beginning in year 3, increasing to \$1,500 annually in Year 5

<b>Project Description</b>	<b>Amount</b>
<b>Elizabeth Lane and Tunnell Street</b>	<b>\$447,000</b>

These streets have outlived their useful service life. The streets serve an industrial area and were not constructed to carry heavy truck loadings. The streets are in very poor condition with a deteriorated riding surface and base failures. The method of reconstruction will consist of removing the existing asphalt pavement and curbs/gutters, stabilizing the road base with a ten inch (10") deep lime mixture, and repaving the street with two inches (2") of hot mix asphalt paving and rebuilding new concrete curbs and gutters. The new pavement with proper road base stabilization and drainage improvements by grading the adjacent drainage ditches is designed to eliminate periodic maintenance repairs for a number of years.

Funding Source: FY 2015 Street Projects Fund (Fund 41)

Estimated Annual Maintenance: \$1,000 annually beginning in Year 3, \$1,500 in Year 4 and increasing to \$2,000 annually beginning in Year 5

# City of Seagoville, Texas

## Capital Expenditures

Enterprise Fund: Business-type Activities

<b>Project Description</b>	<b>Amount</b>
<b>Alto Road Water Line</b>	<b>\$317,000</b>

This project will extend a new water line from Dakota Lane to the end of Alto Road for an approximate length of 5,200 linear feet. This project will bring domestic water and fire protection to a residential area that is not currently served with city water.

Funding Source: Water and Sewer Fund

Estimated Annual Maintenance: Approximately \$600 annually beginning in year 4

<b>Project Description</b>	<b>Amount</b>
<b>Highway 175 Water Line</b>	<b>\$215,000</b>

This project will extend a new water line from Water Street to Bluff Road for an approximate length of 2,800 linear feet. This project will bring domestic water and fire protection to an area that is not currently served with city water.

Funding Source: Water and Sewer Fund

Estimated Annual Maintenance: Approximately \$600 annually beginning in year 4

<b>Project Description</b>	<b>Amount</b>
<b>Ard Road Pump Station</b>	<b>\$300,000</b>

The Ard Road pump Station contains three ground water storage tanks totaling 2 million gallons. Four pumps feed the city distribution system and the two elevated water storage tanks that provide adequate water pressure throughout the City. This project includes the upsizing of one pump and upsizing internal water supply piping to meet projected 2030 water demand for the City.

Funding Source: Water and Sewer Fund

Estimated Annual Maintenance: Approximately \$150 annually in years 1-3, \$750 to \$1,500 annually beginning in year 4.

**Project Description**  
**Shady Lane**

**Amount**  
**\$571,000**

A major 15” sanitary sewer trunk line runs down the center of Shady Lane. The poor condition of the street caused by base failures and drainage, and high traffic volumes has created a situation of concern for the integrity of the sewer trunk line. This project will repave Shady Lane from Thedford Drive to Smith Lane.

Funding Source: Water and Sewer Fund

Estimated Annual Maintenance: \$800 annually beginning in Year 4

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## **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.

**Contractual Services** – Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Services purchased to operate, repair and maintain property owned or used by the City. These services are performed by persons other than City employees. Amounts paid for services rendered by organizations or personnel not on the payroll of the City (separate from professional and technical services or property services).

**Current Taxes** – Taxes levied and due within one year.

Debt Service - Payment of interest and principal on an obligation resulting from bond sales or lease-purchase agreements.

Debt Service Fund – A fund used to account for resources and expenditures related to retirement of the City’s general obligation debt service, sometimes referred to as an “interest and sinking fund.”

Department - A major administrative unit of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area.

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

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

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

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

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

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

Full-Time Equivalent (FTE) Position – A position for an employee working a 40-hour 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.

Sales Tax for General Revenue – The sales tax for general revenue is a one-percent tax that may be levied by a City on all goods sold in the City. The revenues from the tax may be spent on almost any lawful purpose of the City.

Sales Tax for Property Tax Relief – The sales tax for property tax relief is an optional, dedicated City sales tax, the revenues of which offset an equivalent amount of City property tax revenue. The rate of a sales tax for property tax relief may be one-eighth, one-fourth, three-eighths, or one-half of one percent of the cost of goods sold within the

City that are subject to sales taxes. The combined rate of all local sales taxes within the City, however, cannot exceed two percent.

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

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

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

Supplies – Amounts paid for items that are consumed or deteriorated through use.

Tax Base – The total value of all real and personal property in the City as of January 1 each year, as certified by the County Appraisal District's Appraisal Review Board. The tax base represents the net taxable value after exemptions. (Also sometimes referred to as "assessed taxable value.")

Tax Levy - The total revenues to be raised by ad valorem taxes for expenditures as authorized by the City Council.

Tax Rate - The amount of tax levied for each \$100 of valuation.

Taxes – Compulsory charges levied by the City for financing services performed for the common benefit.

Taxes Prior Years - Taxes that remain unpaid on or after the date on which a penalty for non-payment is attached.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Water and Sewer Fund - Accounts for all revenues and expenses relating to the operation of the water and wastewater system.

Working Capital – The current assets less the current liabilities of a fund. For budgetary purposes, working capital, rather than retained earnings, is generally used to reflect the available resources of enterprise funds.

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

**ORDINANCE NO. 21-14**

**AN ORDINANCE OF THE CITY OF SEAGVILLE, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 01, 2014, THROUGH SEPTEMBER 30, 2015; 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 7<sup>th</sup> day of August, 2014, 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; and

**WHEREAS, THIS BUDGET WILL RAISE MORE PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$69,462.00 OR 2.12%, AND OF THAT AMOUNT, \$18,908.00 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR;**

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

**SECTION 1.** That said budget fund expenditures 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.

**SECTION 6.** That the City Council hereby ratifies, adopts, and approves all actual expenditures and changes to the Fiscal 2013-2014 Budget; and hereby authorizes the same as if previously approved and adopted.

**SECTION 7.** 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 15<sup>th</sup> day of September, 2014.

APPROVED:

  
\_\_\_\_\_  
MAYOR

ATTEST:

  
\_\_\_\_\_  
CITY SECRETARY



*Seagoville* ★

**CITY OF SEAGOVILLE  
2015 BUDGET  
FUND EXPENDITURES**

<b>Description</b>	<b>Amount</b>
General	\$ 7,694,504.00
Debt Service	\$ 353,313.63
Water and Sewer Operations	\$ 5,876,701.26
State Forfeiture	\$ 11,005.87
Small Grants	\$ 1,750.00
Municipal Court	\$ 11,009.00
Hotel/Motel	\$ 15,000.00
Animal Shelter Operations	\$ 3,000.00
Police Training	\$ 5,000.00
Storm Water	\$ 55,300.00
FY 2015 Street Improvements	\$ 1,310,000.00
Storm Water	
	<hr/>
	<b><u>\$ 15,336,583.76</u></b>

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

**ORDINANCE NO. 22-14**

**AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, LEVYING AD VALOREM TAXES FOR THE YEAR 2014 AT A RATE OF \$0.713800 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2014, 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 2014 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 \$0.713800 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 \$0.693095 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 \$0.020705 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, 2014 and all ad valorem taxes for said year shall become delinquent if not paid before February 1, 2015. There shall be no discount for payment of taxes prior to said January 31, 2015. 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, 2015. Provided, however, a tax delinquent on July 1, 2015, 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, 2015, 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 15<sup>th</sup> day of September, 2014.

APPROVED:



MAYOR

ATTEST:



CITY SECRETARY



*Seagoville* ★

RESOLUTION NO. 53-R-14

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SEAGOVILLE, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2014-2015 THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN PREVIOUS YEAR; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, following public notice duly posted and published in all things as required by law, a public hearing was held, by and before the City Council of the City of Seagoville, the subject of which was the proposed budget for the City of Seagoville for Fiscal Year 2014-2015; and

**WHEREAS**, Section 102.007(c) of the Texas Local Government Code requires a separate vote on a budget that will require raising more revenue from property taxes than the previous year and shall be ratified by a separate vote from the adoption of the budget or tax rate.

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

**SECTION 1.** The City Council hereby ratifies by a record vote of the Council's adoption of a budget for Fiscal Year 2014-2015 which will raise more revenue from property taxes than previous year.

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

**DULY PASSED** by the City Council of the City of Seagoville, Texas, on the 15<sup>th</sup> day of September, 2014.

APPROVED:



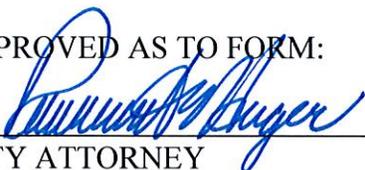
MAYOR

ATTEST:



CITY SECRETARY

APPROVED AS TO FORM:

  
CITY ATTORNEY

*Seagoville* ★



# City of Seagoville, Texas

## Top Ten Taxpayers

### 2014 Tax Year

Taxpayer Name	Type of Business	2014 Assessed Value	Percentage of Total Assessed Value**	Percentage of Top Ten Taxpayers to Assessed Value
OReilly Auto Parts	Distribution	\$39,137,315	8.30%	41.09%
WalMart	Retailer	16,700,620	3.50	17.53
Oncor Electric Delivery	Public Utility	10,928,410	2.30	11.47
Yes Companies EXP2 LLC	Mobile Home Park	9,896,640	2.10	10.39
TSCA 240 LP	Property Management	4,700,000	1.00	4.93
Round Hill LTD PS	Mobile Home Park	3,231,170	0.69	3.39
Villas of Seagoville, LP	Aging Services	2,947,370	0.63	3.09
FGG Retail Portfolio II	Property Management	2,650,000	0.57	2.78
AT&T Corporation	Public Utility	2,537,410	0.54	2.67
Equity Development	Property Management	2,516,600	0.54	2.66
<b>TOTAL</b>		<b>\$ 95,245,535</b>	<b>20.17 %</b>	<b>100.00%</b>

\*\*As compared with the 2014 certified assessed value provided by DCAD & KCAD of 468,560,132.

