

City of Seagoville, Texas

Annual Operating Budget

October 1, 2010 – September 30, 2011

To be Adopted by the City Council
September 16, 2010

To comply with H.B. 3195, we are providing the following information. The FY2011 Proposed Budget was filed with the City of Seagoville City Clerk (City Secretary) on August 2, 2010. The following information is provided.

This budget will raise less total property tax than last year's budget by \$50,157 and the percentage of this amount is -1.6%, and \$25,583 is tax revenue to be raised from new property added to the roll this year.

City of Seagoville, Texas
Principal City Officials
2010-2011

City Council

Sidney M. Sexton	Mayor	Term Expires May, 2011
Brenda Thompson	Mayor Pro-Tem, Place 2	Term Expires May, 2011
Harold Magill	Council Member, Place 1	Term Expires May, 2012
Lee Landess	Council Member, Place 3	Term Expires May, 2012
Carl Polnac	Council Member, Place 4	Term Expires May, 2011
Peggy Day	Council Member, Place 5	Term Expires May, 2012

City Executive Staff

Denny Wheat	City Manager
Mike Hitt	Public Works Director/ACM
Joe Stegall	Director of Finance
Pat Stallings	Police Chief
Tommy Lemond	Fire Chief
Sheila Martin	City Secretary
Shareese Davis	Director of Communications/Technology
Liz Gant	Director of Library
Ralph Mendez	Director of Parks & Recreation
Janet Goad	Director of Human Resources

City of Seagoville Organizational Chart 2010

City Council
(May 09 - April 10)

Sid Sexton	Mayor
Brenda Thompson	Mayor Pro Tem
Harold Magill	Place 1
Lee Landess	Place 2
Carl K. Polnac	Place 3
Peggy Day	Place 4
	Place 5

Citizens of Seagoville

CITY COUNCIL

CITY MANAGER
DENNY WHEAT

EXEC ASST
JANIE WILLMAN

City Attorney
Municipal Judges
City Secretary**

CITY SECRETARY
Sheila Martin

FINANCE
Joe Stegall

UTILITY BILLING

FIRE
Tommy Leonard

**COMMUNICATIONS
INFO TECHNOLOGY**
SHAREESE DAVIS

HUMAN RESOURCES
JANET GOAD

MUNICIPAL CT

LIBRARY
Liz Gantt

POLICE
Pat Stallings

PUBLIC WORKS
MIKE HITT

SOLID WASTE

PLANNING

BUILDING INSPECTION

CODE ENFORCEMENT

PARK & RECREATION
RALPH MENDEZ

FIELD SERVICES

Streets

Wastewater

WATER

Senior Services

Boards and Commissions
Board of Adjustments
Keep Seagoville Beautiful Library Board
Parks and Recreation Board
Planning and Zoning Commission
Seagoville Economic Development Corporation
Animal Shelter Advisory Commission

** City Secretary appointed by City Council - Reports to City Manager

**City of Seagoville, Texas
Annual Operating Budget
October 1, 2010 – September 30, 2011**

Table of Contents

Cover Page.....	i
Principal City Officials.....	ii
Organizational Chart.....	iii
Table of Contents.....	iv-vi
Budget Message and Summary.....	vii-xi
Combined Fund Summary Information:	
Combined Fund Summary.....	1
Governmental Funds:	
General Operating Fund	
Fund Summary.....	2-3
Supplements.....	4
Revenues by Source.....	5-7
Expenditures Summary by Department by Division..	8
Department Summaries:	
General Government Division.....	9
City Council.....	10
City Manager.....	11
City Secretary.....	12
Communications & Technology.....	13
Human Resources.....	14
Finance.....	15
Public Safety Division.....	16
Police.....	17
Fire.....	18
Emergency Medical Services.....	19
Communications.....	20
Code Enforcement/Animal Control.....	21

City of Seagoville, Texas
 Annual Operating Budget
 October 1, 2010 – September 30, 2011

Table of Contents

Community Services Division	22
Municipal Court.....	23
Library.....	24
Senior Center.....	25
Sanitation.....	26
Community Development Division.....	27
Building Inspection.....	28
Street Department.....	29
Park Department.....	30
Planning Department.....	31
Non-Departmental & Transfers.....	32-34
General Debt Service Fund	
Summary.....	35
Revenues.....	36
Expenditures.....	37
Bond Schedules.....	38-39
Special Revenue Funds	
Police Forfeiture Fund.....	40
Small Grants Fund.....	41
Municipal Court Fund.....	42
Hotel Motel Fund.....	43
SAFER Grant Fund	44
JAG Grant Fund	45
Energy Grant	46
Police Training Fund	47

**City of Seagoville, Texas
Annual Operating Budget
October 1, 2010 – September 30, 2011**

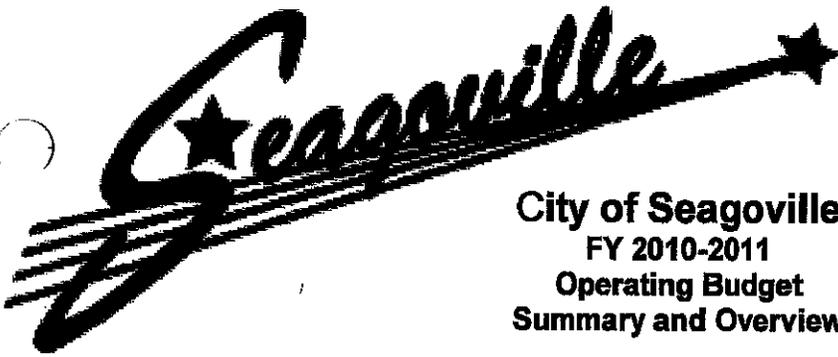
Table of Contents

Proprietary/Enterprise Funds

Insurance Internal Service Fund	48
Water and Sewer Operating Fund	
Fund Summary.....	49
Department Summaries:	
Water and Sewer Revenues.....	50
Water and Sewer Administrative.....	51
Water Department.....	52
Sewer Department.....	53
Customer Service Department.....	54
Non-Departmental.....	55
Transfers to Water and Sewer Debt.....	56
Water and Sewer Debt Service Fund	
Summary.....	57
Revenue.....	58
Expenses.....	59
Bond Schedules.....	60-61
Storm Water Fund	62

Appendix

Financial Policy Statements.....	63-69
Investment Policy.....	70-76
Authorized Positions.....	77
Tax Rate Analysis.....	78



City of Seagoville
FY 2010-2011
Operating Budget
Summary and Overview

Summary

The staff has spent a significant amount of time in developing what I believe is a fiscally sound program of work under what will be next year's constraints. The proposed budget also draws on the feedback received at the Council Retreat held July 10, 2010. This Summary & Overview provide the significant portions of the proposed budget that require policy level decisions.

Both the proposed General Fund and Water and Sewer budget this year are very modest. This year's proposed budget does not provide for an employee compensation package. Also, the proposed budget only provides for replacement of one police vehicle and two desk top computers. This issue has been addressed in the proposed budget. In addressing one of the Council's goals, we are proposing to continue our contract median maintenance to Malloy Bridge Road and Seagoville Road. This will take pressure off the park maintenance personnel and equipment to focus on other areas and maintain the appearance of our main corridors.

Background

The FY 2005 Operating Budget incorporated significant changes from previous budgets. The FY 2006 through FY 2010 budgets continued this format and process. As with each year, we continue to make improvements that better reflect the budgetary information provided to the Council and the public. The FY 2011 budget will be the fifth prepared on the automated budget system. So as to facilitate comparisons from year to year, the fund summary formats remain essentially the same.

GENERAL FUND

Revenues

Revenues ending September of this year (FY 2010) are below the budget by \$107,052. Total General Fund revenues for the proposed FY 2011 are forecasted at \$6,671,566 for a decrease under 2010 estimated revenues by \$94,201 or -1.4%. Excluding the property tax protest our market values decreased by \$16,341,383 or 2.7% to a total of \$574,909,926. The decline in market values was mitigated somewhat by \$3,847,030 in new construction values. After abatements and exemptions, taxable values decreased

\$16,638,507 or 3.4% to \$472,719,423. Based on both the current and proposed tax rate of 65 cents, the result is an anticipated decrease in property tax revenues of \$118,243 or an decrease of 3.8%..

It is anticipated that sales tax will remain flat next fiscal year with no increase anticipated. The estimated sales tax revenue for FY 2011 is \$1.971.970.

Tax Rate

You will notice in the appendix of the draft budget our Property Tax Rate Analysis. As mentioned above, the certified market value is \$575,010,740. After exemptions and abatements, including protested values our certified taxable value is \$472,820,237. At a 96% collection rate and 65 cent tax rate, this taxable value yields \$2,950,398 in property tax revenue. As you know, a portion of this amount (87.023%) goes to the General Fund for O&M and a portion (12.977%) goes to service debt.

Expenditures

This year's (FY 2010) expenditures at year end are estimated to fall below current appropriations by approximately \$198,803. The total proposed expenditures for FY 2011 are \$6,831,460. This is \$331,410 or 4.6% below the 2010 amended budget.

Base Budget

As with the previous two years, the proposed FY 2011 operating budget was presented with a 'base budget' and 'supplemental decision packages'. However, this year we have had more focus on budget reductions over supplements with 54 reductions as compared to 4 supplements. The base budget for FY 2011 operational expenditures was targeted at 100% of approved FY 2010 operational appropriations. After multiple meetings of the City Manager, staff and department heads, the proposed budget expenses reduced from the base budget of \$7,356,173 to the proposed budget of \$6,831,460, decreasing by \$524,713 or 7.1%, as compared to the base budget.

Supplemental Decision Packages & Base Budget Reductions

Supplemental Decision Packages reflect programs or projects that have been identified as significant community or organizational needs that sustain or improve the delivery of services or the efficiency of the organization and are typically over and above what was provided in the previous year. Supplements may also be used to focus on larger replacement capital items. The use of

supplements allows decision makers to see the total cost of a particular decision and make relative comparisons against other policy decisions. As mentioned, four supplemental decision packages are being recommended for funding. Those are the replacement of one marked police vehicle and two computers, one for the Police Department and one for Municipal Court. The fourth supplement would cover the 8.46% increase in group health and dental insurance.

In addition, the proposed street repair and maintenance budget was reduced by \$80,000 in the previous year. The Street Department's proposed maintenance budget will, however, maintain the basic level of maintenance as last year. No additional funds, however, have been proposed for the Residential Repair and Reconstruction Program.

In all, departments identified and requested 4 projects or programs over and above the base budget. These requests totaled \$71,200 and include one police vehicle replacement and the replacement of two desktop computers, one for Municipal Court and one for the Police Department. The fourth program increase is the increase in group insurance. There are 54 budget reductions of \$595,913.

Fund Balance

Since the fund balance is essentially the beginning and ending point, it becomes the key element in budget development. It also is a key barometer used by the rating agencies, financial advisors and City financial staff. The Council's financial policies have established for the General Fund a fund balance requirement of 45 days. The standard used by most cities and recommended by the Government Finance Officers Association is from 30 to 60 days, although some cities may go a little higher and some a little lower. A fund balance that is too low may be an indication that a city could not meet an emergency situation should it arise or necessary unanticipated expenditures that occur during the fiscal year. A fund balance that is too high may indicate that the city is not providing adequate services to its citizens or that the tax rate is excessive. In the absence of a capital budget, it was a financial goal in the FY 2005 and FY 2006 operating budget to keep the fund balance artificially high in anticipation of a Capital Improvement Program (CIP). Although the 2006 CIP was adopted, additional growth in property tax and sales tax during 2006 and 2007 allowed the operating budget to continue with a relatively high fund balance. With the adoption of the 2006 and the 2008 CIP and future tax supported capital budgets, the Council can expect to see a slight draw down of fund balance over the next five years as a larger portion of the property tax goes to support capital projects. This managed draw down of fund balance was presented to the rating agency during the last bond sale and the rating agency was comfortable with this strategy.

Our ending fund balance for FY 2010 is forecasted to be \$1,413,550 or 74.1 days. After significant reductions and tight budgetary controls, the ending fund balance increased \$91,751 or 6.1% above the adopted and amended budget. This becomes the starting point for developing the FY 2011 budget. As noted above, one time expenditures in this year's budget are not reflected in the proposed FY 2011. This results in a Base budget fund balance of \$653,943 or 62.4 days. After the proposed supplements and reductions discussed above the FY 2011 ending fund balance is \$1,253,656 or 67.0 days.

Capital Budget/Five Year Forecast

The financial key to a capital budget is a long range forecast that fairly represents the City's debt capacity over time. The five year outlook suggested that with some additional growth we would have been able to fund a modest general obligation CIP. The assumption in this model would have used 1.6 cents of the property tax rate each year (cumulatively) for five years to fund approximately \$5-7 million dollars of infrastructure improvements. As the economy has worsened the last 18 months, these numbers will have to be adjusted to reflect the downturn in the economy. ,

WATER AND SEWER FUND

Revenues

Revenues ending FY 2010 are forecasted to be \$139,598 or -3.3% below the approved budget. Revenues for 2011 are expected to remain flat and the rates adopted this year appear to be performing as expected and will generate \$4,106,849.

Expenditures

Expenditures ending FY 2010 are estimated at \$4,107,044 and \$250,456 less than the adopted budget. The total proposed 2011 budget for Water and Sewer Fund is \$4,456,482. This represents a \$98,982 increase or a 2.0% increase from the FY 2010 year's adopted appropriation. All of the increase is associated with the Lower East Fork Interceptor System (LEFIS) debt of \$216,000 in FY 2011. The previous two years of debt were absorbed by NTMWD bond fund reserves at the completion of the project.

Supplemental Decision Packages

There are no Supplemental request proposed for the water and sewer fund.

Fund Balance

Fund Balances in the water and sewer fund follow similar criteria as the general fund 'fund balance'. The Council has adopted a 60 day fund balance for the Water and Sewer Fund. We expect to end FY 2010 with operating reserves of \$3,133,383 or 5.7% less the original adopted fund balance. The fund balance as proposed for FY 2011 would be \$2,783,750 or 228.0 days. With the aggressive construction and improvement program adopted by the City Council, and state and federal mandates the Water and Sewer Fund will necessarily see some moderate declines in the fund balance.

BUDGET WORK SESSIONS

As previously discussed with the Council, there are four work sessions scheduled to review and discuss the proposed budget. These 6:30 p.m. work sessions are open to the public and are scheduled as follows:

Monday, August 2, 2010
Monday, August 9, 2010
Monday, August 16, 2010
Monday, August 23, 2010

Summary

The City Manager's proposed budget was filed with the City Secretary on August 2, 2010 and copies are available for review in the public library and the City Secretary's office located at 702 N. Highway 175, Seagoville, Texas. The FY 2010-2011 operating budget is scheduled to be adopted on Thursday, September 16, 2010.

City of Seagoville
 Combined Fund Summary
 FY 2010-2011

Fund Type and Name	October 1	Total Receipts	Total Funds Available	Total Expenditures	September
	Estimated Fund Balance				30 Estimated Fund Balance
Governmental Fund Types					
<u>General Operating Funds</u>					
General Fund	1,398,817	6,739,652	8,138,469	6,935,089	1,203,380
	<u>1,398,817</u>	<u>6,739,652</u>	<u>8,138,469</u>	<u>6,935,089</u>	<u>1,203,380</u>
<u>Debt Service Funds</u>					
General Obligation Debt Service	47,634	397,840	445,474	422,717	22,757
	<u>47,634</u>	<u>397,840</u>	<u>445,474</u>	<u>422,717</u>	<u>22,757</u>
<u>Special Revenue Funds</u>					
Police Seizure Fund	-	-	-	-	-
Small Grants Fund	7,503	9,000	16,503	9,000	7,503
Municipal Court Fund	40,530	12,000	52,530	12,000	40,530
Hotel Motel Fund	457	14,000	14,457	14,000	457
SAFER Grant Fund	-	157,125	157,125	157,125	-
JAG Grant Fund	-	20,000	20,000	20,000	-
Crime Scene Grant	-	-	-	-	-
Energy Grant	-	-	-	-	-
Police Training Fund	-	4,000	4,000	4,000	-
	<u>48,490</u>	<u>216,125</u>	<u>264,615</u>	<u>216,125</u>	<u>48,490</u>
Total Governmental Fund Types	1,494,941	7,353,617	8,848,558	7,573,931	1,274,627
<u>Seagoville Economic Development C. Projects and Administrative</u>					
	1,472,696	664,234	2,136,930	686,820	1,450,110
	<u>1,472,696</u>	<u>664,234</u>	<u>2,136,930</u>	<u>686,820</u>	<u>1,450,110</u>
Total Reporting Entity	2,967,637	8,017,851	10,985,488	8,260,751	2,724,737
Proprietary Fund Types					
<u>Internal Service Funds</u>					
<u>Insurance Fund</u>	\$85,295	\$0	\$85,295	\$80,000	\$5,295
	<u>\$85,295</u>	<u>\$0</u>	<u>\$85,295</u>	<u>\$80,000</u>	<u>\$5,295</u>
<u>Enterprise Funds</u>					
<u>Water and Sewer Funds</u>					
Water and Sewer Operating Fund	3,133,383	4,106,849	7,240,232	4,456,482	2,783,750
Water and Sewer Debt Service Fund	130,167	521,747	651,914	523,477	128,437
Storm Water Fund	-	83,103	83,103	70,550	12,553
	<u>3,263,550</u>	<u>4,711,699</u>	<u>7,975,249</u>	<u>5,050,509</u>	<u>2,924,740</u>
Total Proprietary Fund Types	3,348,845	4,711,699	8,060,544	5,130,509	2,930,036
Total All Operating Funds	6,316,482	12,729,550	19,046,032	13,391,260	5,654,772

City of Seagoville, Texas
General Fund Summary

	Actual 2007-2008	Actual 2008-2009	Adopted Budget 2009-2010	Amended Budget 2009-2010	Estimated 2009-2010	Base Budget 2010-2011	Supplements	Reductions	Proposed 2010-2011
Beginning Fund Balance	\$1,967,232	\$1,963,454	\$1,560,333	\$1,611,850	\$1,611,850	\$1,398,817			\$1,398,817
Revenues									
Property Tax	\$2,658,907	\$2,698,888	\$2,811,992	\$2,811,992	\$2,777,950	\$2,742,622			\$2,742,622
Sales Tax	2,056,226	2,001,794	2,040,600	2,040,600	1,971,970	1,971,970			\$1,971,970
Franchise Fees	598,896	600,360	611,217	611,217	565,201	565,201			\$565,201
Sanitation Services	684,831	707,250	717,000	717,000	715,652	715,652			\$715,652
Permits, Fees, and Fines	439,244	349,957	379,334	379,334	469,789	383,089	75,000		\$458,089
Grants and Gifts	49,431	53,273	53,058	53,058	52,500	52,500			\$52,500
Other Revenues	132,931	166,563	39,500	39,500	37,546	13,500			\$13,500
Transfers In	181,943	171,848	220,118	220,118	220,118	220,118			\$220,118
Total Revenues	\$6,804,409	\$6,749,933	\$6,872,819	\$6,872,819	\$6,810,726	\$6,664,652	\$75,000	\$0	\$6,739,652
Total Available Funds	\$8,771,641	\$8,713,387	\$8,433,152	\$8,484,669	\$8,422,576	\$8,063,469	\$75,000	\$0	\$8,138,469
Expenditures									
City Council	\$24,743	\$15,255	\$13,170	\$13,170	\$9,110	\$10,220		60,946	\$10,220
City Manager/HR	366,132	295,668	213,388	213,388	273,491	245,187		5,000	\$184,241
City Secretary	93,205	97,735	100,798	100,798	96,421	101,919		1,980	\$96,919
Communications and Info.	3,164	118,985	117,978	117,978	113,173	118,612		1,000	\$116,632
Human Resources	-	-	109,706	109,706	106,248	105,844			\$104,844
Finance	298,234	328,920	332,302	332,302	337,431	335,495			\$335,495
General Government	\$785,478	\$856,543	\$887,342	\$887,342	\$935,874	\$917,277	\$0	\$68,926	\$848,351
Police	\$1,544,527	\$1,726,173	\$1,668,464	\$1,668,464	\$1,653,433	\$1,722,468	\$25,350	\$47,881	\$1,699,937
Fire	1,174,694	1,215,175	1,184,904	1,184,904	1,173,502	1,214,156		31,626	\$1,182,530
EMS	146,500	164,080	164,080	164,080	164,080	164,080			\$164,080
Communications	275,553	319,896	358,177	358,177	352,768	363,120		9,821	\$353,299
Code Enf. & Animal Control	290,160	252,091	264,473	264,473	197,813	292,501		58,793	\$233,708
Public Safety	\$3,431,434	\$3,677,355	\$3,640,098	\$3,640,098	\$3,541,596	\$3,756,325	\$25,350	\$148,121	\$3,633,554
Municipal Court	\$113,438	\$124,244	\$127,159	\$127,159	\$127,166	\$131,694	\$850	100	\$132,544
Library	147,885	150,311	151,441	151,441	150,831	152,875			\$152,775
Senior Center	207,929	188,016	188,628	188,628	191,515	192,663			\$192,663
Sanitation	495,691	531,696	531,000	531,000	563,136	547,000			\$547,000
Community Services	\$964,943	\$994,267	\$998,228	\$998,228	\$1,032,648	\$1,024,232	\$850	\$100	\$1,024,982
Building Inspection	\$204,162	\$217,678	\$225,706	\$225,706	\$215,067	\$227,875		\$14,853	\$213,022
Street	469,169	449,887	487,208	487,208	450,133	502,774		79,657	\$423,117

City of Seagoville, Texas
General Fund Summary

	Actual 2007-2008	Actual 2008-2009	Adopted Budget 2008-2010	Amended Budget 2008-2010	Estimated 2009-2010	Base Budget 2010-2011	Supplements	Reductions	Proposed 2010-2011
Park	378,890	345,334	350,757	350,757	340,911	362,060		137,078	\$224,982
Planning	135,548	174,950	123,783	123,783	119,114	124,495		5,000	\$119,495
Community Development	\$1,187,769	\$1,187,849	\$1,187,454	\$1,187,454	\$1,125,225	\$1,217,204	\$0	\$236,588	\$980,616
Non-Departmental	\$358,563	\$385,523	\$449,748	\$449,748	\$388,416	\$465,946	\$45,000	\$63,360	\$447,586
Total Expenditures	\$6,728,187	\$7,101,537	\$7,162,870	\$7,162,870	\$7,023,759	\$7,380,984	\$71,200	\$517,095	\$6,935,089
Transfers	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,963,454	\$1,611,850	\$1,270,282	\$1,321,799	\$1,398,817	\$682,485			\$1,203,380
1 day of operations	\$18,433	\$19,456	\$19,624	\$19,624	\$19,243	\$20,222			\$19,000
Days of Fund Balance	106.5	82.8	64.7	67.4	72.7	33.7			63.3

City of Seagoville, Texas
 General Fund Budget 2010-2011
 General Fund Budget Adjustments

\$ 882,485 | 33.7 | \$ 7,380,884
 Base Budget Ending F.Y. Days Base Exps.

	C.M. Rank	Title	Amount	Accum. Amount	Fund Bal. With Suppl.	Days	Exps.
REVENUES	SUPPLEMENTS	REDUCTIONS			882,485	33.7	7,380,884
Non-departmental	53	INSURANCE	45,000	45,000	837,485	31.3	7,425,884
REVENUES	52	COURT FINES	(75,000)	(30,000)	712,485	35.0	7,425,884
PS Communications	51	NETWORK MAINTENANCE	(1,000)	(31,000)	713,485	35.1	7,424,884
Building Inspection	80	RADIO MAINTENANCE	(800)	(31,800)	714,285	35.1	7,424,184
Building Inspection	49	ENERGY GRANT	(5,500)	(37,300)	719,785	35.4	7,418,684
Building Inspection	48	ENERGY SAVINGS	(2,000)	(39,300)	721,785	35.5	7,416,684
Police	47	COMPUTER	880	(38,480)	720,938	35.6	7,417,534
Municipal Court	46	COMPUTER	880	(37,600)	720,085	35.4	7,418,384
Non-departmental	45	TEMPORARY SUSPENSION OF NEWSLETTER	(3,069)	(40,669)	723,154	35.6	7,415,316
PS Communications	44	TRAINING	(1,000)	(41,669)	724,154	35.6	7,414,315
Communications & Technology	43	ANTI VIRUS COST REDUCTION	(1,980)	(43,649)	725,134	35.8	7,412,335
City Secretary	42	RECORD RETENTION PROGRAM SUSPENSION	(5,000)	(48,649)	731,134	36.0	7,407,335
Code Enforcement / Animal Control	41	SUBSISTENCE - ANIMAL FOOD	(1,000)	(49,649)	732,134	36.1	7,406,336
Building Inspection	40	BOOKS AND MANUALS	(300)	(49,949)	732,434	36.1	7,406,036
Building Inspection	39	JANTORIAL SUPPLIES	(870)	(50,819)	733,304	36.1	7,405,165
Non-departmental	38	K&B ADOPT A SPOT	(422)	(51,241)	733,726	36.2	7,404,743
Library	37	OFFICE SUPPLIES	(100)	(51,341)	733,626	36.2	7,404,643
Human Resource / Risk	36	SERVICE AWARDS	(400)	(51,741)	734,226	36.2	7,404,243
Human Resource / Risk	35	CONFERENCE SUSPENSION	(600)	(52,341)	734,626	36.2	7,403,643
Park & Recreation	34	PLANTS AND MULCH	(2,000)	(54,341)	736,626	36.3	7,401,643
Street	33	UNIFORMS	(475)	(54,816)	737,301	36.4	7,401,168
Street	32	BUILDING MAINT.	(2,000)	(56,816)	739,301	36.5	7,399,168
Fire	31	UNIFORMS	(1,500)	(58,316)	740,801	36.6	7,397,668
Fire	30	CLASS A FOAM	(770)	(59,086)	741,571	36.6	7,396,898
Fire	29	BUNKER GEAR	(3,000)	(62,086)	744,571	36.8	7,393,898
Building Inspection	28	HVAC QTRLY, PEST CONTROL, LAWN	(1,000)	(63,086)	745,571	36.8	7,392,898
Code Enforcement / Animal Control	27	UNIFORM REDUCTION	(780)	(63,786)	746,271	36.8	7,392,198
Code Enforcement / Animal Control	26	REDUCTION OF TRAVEL	(1,000)	(64,786)	747,271	36.9	7,391,198
Building Inspection	25	TRAINING REDUCTION	(600)	(65,386)	748,071	36.9	7,390,398
Street	24	TRAFFIC LIGHT SERVICE	(2,500)	(68,886)	750,571	37.1	7,387,898
Police	23	UNIFORM REDUCTIONS	(3,249)	(71,332)	753,817	37.3	7,384,652
Fire	22	OVERTIME REDUCTION	(3,651)	(74,983)	757,378	37.5	7,381,091
Police	21	CRIME PREVENTION	(1,900)	(76,753)	759,278	37.6	7,379,191
Building Inspection	20	THIRD PARTY INSPECTION	(4,000)	(80,793)	763,278	37.6	7,378,191
Planning	19	PLZ COMM. TRAINING	(6,000)	(86,793)	769,278	38.0	7,370,191
Police	18	PATROL VEHICLE	24,500	(61,293)	743,778	36.7	7,394,691
Code Enforcement / Animal Control	17	DEMOLITION REDUCTION	(8,500)	(69,793)	752,278	37.2	7,386,191
Code Enforcement / Animal Control	16	VACANT - CODE OFF. (was 44,887)	-	(69,793)	752,278	37.2	7,386,191
PS Communications	15	VACANT - COMM OPERATOR (was 40852)	(7,321)	(77,114)	769,299	37.6	7,379,170
Street	14	VACANT - STREET MAINTENANCE WORKER	(32,902)	(109,716)	792,201	39.4	7,346,268
Park & Recreation	13	VACANT - PARK MAINTENANCE WORKER	(32,831)	(142,547)	825,032	41.2	7,313,437
Code Enforcement / Animal Control	12	VACANT - ANIMAL CONTROL	(46,733)	(189,320)	871,895	43.8	7,266,664
Police	11	VACANT - RECORDS CLERK	(36,714)	(226,034)	908,519	45.9	7,229,950
Street	10	CONTRACT MOWING	(28,000)	(254,034)	934,519	47.3	7,203,950
Park & Recreation	9	VACANT - PARKS MAINTENANCE WORKER (32 H	(19,237)	(271,271)	953,786	48.8	7,184,713
Park & Recreation	8	VACANT - PARKS & RECREATION DIRECTOR	(81,821)	(353,092)	1,036,577	53.2	7,102,992
City Manager	7	VACANT - EXEC ASS'T - CITY MANAGER'S OFFIC	(60,948)	(414,038)	1,096,523	56.8	7,041,946
Fire	6	PART TIME REDUCTION	(20,320)	(434,358)	1,116,843	58.1	7,021,626
Street	5	DRAINAGE TO STORM WATER	(10,000)	(444,358)	1,126,843	58.7	7,011,626
Street	5	STORM WATER PROGRAM TO STORM WATER	(4,550)	(448,908)	1,131,393	58.9	7,007,076
Non-departmental	4	PROFESSIONAL FEES	(60,000)	(498,908)	1,181,393	62.0	6,957,076
Non-departmental	2	NEWSLETTER POSTAGE	(4,000)	(502,908)	1,185,393	62.2	6,963,076
Non-departmental	2	PARTIAL REDUCTION OF NEWSLETTER	(8,888)	(508,777)	1,191,282	62.6	6,947,207
Code Enforcement / Animal Control	1	FUEL REDUCTION TO \$2.34	(820)	(509,597)	1,192,082	62.6	6,946,387
Building Inspection	1	FUEL REDUCTION TO \$2.34	(363)	(508,980)	1,192,465	62.7	6,946,004
Police	1	FUEL REDUCTION TO \$2.34	(5,021)	(519,001)	1,188,488	63.0	6,938,683
Fire	1	FUEL REDUCTION TO \$2.34	(2,478)	(519,476)	1,200,961	63.2	6,937,608
Street	1	FUEL REDUCTION TO \$2.60	(1,230)	(519,708)	1,202,191	63.3	6,936,278
Park & Recreation	1	FUEL REDUCTION TO \$2.60	(1,189)	(520,895)	1,203,380	63.3	6,935,088

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	COMMUNITY DEVELOPMENT	01-00-00 ADMINISTRATIVE
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
9010 CURRENT YR. GF PROP. TAX M&O	\$2,593,471	\$2,589,992	\$2,680,950	\$2,635,622
9020 PRIOR YEAR GF PROP TAX M&O	\$68,353	\$70,000	\$55,000	\$60,000
9030 PROP TAX PEN & INT GF - M&O	\$49,064	\$52,000	\$42,000	\$47,000
PROPERTY TAXES	\$2,690,888	\$2,611,992	\$2,777,950	\$2,742,622
9035 INT ON TAXES COLL (DAL COUNTY)	\$88	\$0	\$0	\$0
9610 INTEREST INCOME	\$22,996	\$30,000	\$4,000	\$4,000
9710 SALE OF EQUIPMENT	\$1,966	\$0	\$46	\$0
9721 PHONE COMMISSION	\$1,744	\$1,500	\$1,500	\$1,500
9730 MISC. INCOME & 2009 LEASE PROC.	\$102,703	\$8,000	\$26,000	\$8,000
9731 INSURANCE RECOVERY	\$97,056	\$0	\$6,000	\$0
OTHER REVENUE	\$166,563	\$39,500	\$37,546	\$13,500
9040 SALES TAX (PROP TAX ALTERNATE)	\$666,575	\$679,625	\$668,734	\$668,734
9120 SALES TAX	\$1,333,150	\$1,369,250	\$1,313,468	\$1,313,468
9121 SALES TAX (LIQUOR)	\$2,069	\$1,725	\$1,788	\$1,768
SALES TAX	\$2,001,794	\$2,040,600	\$1,971,970	\$1,971,970
9100 FRANCHISE FEE TXU ELECTRIC	\$345,371	\$357,035	\$345,000	\$345,000
9101 FRANCHISE FEE TXU GAS	\$114,692	\$113,232	\$83,925	\$83,925
9102 FRANCHISE FEE CLASSIC CABLE	\$29,440	\$27,750	\$28,668	\$28,668
9103 FRANCHISE FEE SBC COMMUNICATIO	\$57,486	\$55,000	\$53,774	\$53,774
9104 FRANCHISE FEE DUNCAN DISPOSAL	\$45,413	\$50,200	\$48,734	\$48,734
9110 ALL OTHER FRANCISE TAXES	\$7,849	\$8,000	\$5,100	\$5,100
FRANCHISE FEES	\$600,360	\$611,217	\$565,201	\$565,201
9111 FRANCHISE TAX- WATER	\$69,465	\$74,826	\$74,826	\$74,826
9112 FRANCHISE TAX-SEWAGE	\$59,009	\$79,034	\$79,034	\$79,034
9620 SG&A RECOVERY W/S	\$43,374	\$66,258	\$66,258	\$66,258
TRANSFERS IN	\$171,848	\$220,118	\$220,118	\$220,118
9113 TXU LAWSUIT SETTLEMT FRANCHISE	\$12,642	\$0	\$0	\$0
9210 SANITATION SERVICES	\$707,250	\$717,000	\$715,652	\$715,652
9230 DOG POUND/ LICENSE	\$2,751	\$4,586	\$4,640	\$4,640
9241 FOOD HEALTH CERTIFICATES	\$18,800	\$20,000	\$18,300	\$18,300
9242 CERTIFICATE OF OCCUPANCY	\$9,625	\$9,685	\$7,425	\$7,425
9244 FOOD ADMINSTRATIVE FEE	\$2,775	\$3,295	\$4,500	\$4,500
9246 FOOD HANDLER CERTIFICATION	\$1,255	\$1,593	\$1,300	\$1,300
9250 ZONING AND PLAT FEES	\$1,270	\$1,500	\$3,496	\$3,496
9260 BALL PARK FEES	\$3,280	\$3,000	\$4,997	\$4,997
9270 COURT ADMIN FEES	\$1,458	\$2,085	\$1,630	\$1,630
9280 CULVERT FEES	\$579	\$450	\$450	\$450
9309 ADMINISTRATIVE FEE	\$7,340	\$9,000	\$9,000	\$9,000
9310 CONSTRUCTION PERMITS	\$0	\$0	\$0	\$0
9311 BUILDING PERMIT FEES	\$47,415	\$46,000	\$140,000	\$52,500
9315 FIRE DEPT PERMITS	\$505	\$625	\$400	\$400
9320 MISC. PERMITS	\$1,230	\$900	\$1,000	\$1,000
9330 MISC. LICENSES	\$7,570	\$6,800	\$6,000	\$6,000
9410 FINES AND FORFEITURES	\$210,086	\$251,000	\$244,463	\$319,463
9420 LIBRARY FINES	\$4,441	\$3,750	\$3,983	\$3,983
9740 CASH OVER/SHORT	\$1,021	\$0	\$0	\$0
9745 CLEANING/DEMOLITION REFUNDS	\$1,099	\$0	\$4,200	\$5,000
9750 CASH CONTRIBUTIONS TO CITY	\$0	\$0	\$0	\$0
9760 BURGLAR ALARM FEES	\$5,745	\$4,330	\$6,080	\$6,080
9766 INTERAGENCY PUBLIC SAFETY TRNG.	\$1,255	\$4,000	\$0	\$0
9770 TOWER RENTAL FEES	\$7,935	\$7,935	\$7,935	\$7,935
PERMITS, FEES, FINES & FORFEITURES	\$1,057,297	\$1,096,334	\$1,186,441	\$1,173,741
9510 SSCAT GRANTS	\$49,632	\$48,458	\$48,500	\$48,500

General Fund
Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2009	Estimated FY 2010	Proposed FY 2011
General Government				
01	City Council	15,255	9,110	10,220
02	City Manager/HR	295,668	273,491	184,241
03	City Secretary	97,735	96,421	96,919
22	Communications and Info.	118,965	113,173	116,632
23	Human Resources	-	106,248	104,844
04	Finance	328,920	337,431	335,495
	<i>Subtotal</i>	856,643	935,874	848,351
Public Safety				
08	Police Department	1,726,173	1,653,433	1,699,937
11	Fire	1,215,175	1,173,502	1,182,530
19	EMS	164,080	164,080	164,080
17	Communications	319,836	352,768	353,299
06	Code Enf. & Animal Ctl	252,091	197,813	233,708
	<i>Subtotal</i>	3,677,355	3,541,596	3,633,554
Community Services				
12	Municipal Court	124,244	127,166	132,544
13	Library	150,311	150,831	152,775
14	Senior Center	188,016	191,515	192,663
16	Sanitation Department	531,696	563,136	547,000
	<i>Subtotal</i>	994,267	1,032,648	1,024,982
Community Development				
08	Building Inspection	217,678	215,067	213,022
15	Street Department	449,887	450,133	423,117
18	Park Department	345,334	340,911	224,982
09	Planning Department	174,950	119,114	119,495
	<i>Subtotal</i>	1,187,849	1,125,225	980,616
Non-Departmental				
50	Non-Departmental	370,164	345,466	379,336
	<i>Subtotal</i>	370,164	345,466	379,336
Transfers Out				
	Transfers to Other Funds	15,359	42,950	68,250
	(Accounts in Non-Departmental)			
	<i>Subtotal</i>	15,359	42,950	68,250
TOTAL GENERAL FUND		7,101,537	7,023,759	6,935,089

General Government
Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2008	Estimated FY 2009	Proposed FY 2010
General Government				
01	City Council	15,255	9,110	10,220
02	City Manager/HR	295,668	273,491	184,241
03	City Secretary	97,735	96,421	96,919
22	Communications and Info.	118,965	113,173	116,632
23	Human Resources	-	106,248	104,844
04	Finance	328,920	337,431	335,495
	<i>Subtotal</i>	856,543	935,874	848,351

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	GENERAL GOVERNMENT	01-01-00 CITY COUNCIL
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
3902 CONSULTING FEES	\$0	\$4,200	\$4,200	\$4,200
3901 DUES AND MEMBERSHIPS	\$0	\$0	\$0	\$0
3902 MEETINGS AND CONFERENCES	\$11,455	\$4,820	\$1,760	\$2,570
3903 EDUCATION/TRNG/TRAVEL	\$188	\$0	\$0	\$0
3992 OTHER APPROVED EXPENSE	\$3,612	\$4,150	\$3,150	\$3,450
OPERATIONS	\$15,255	\$13,170	\$9,110	\$10,220
TOTAL CITY COUNCIL	\$15,255	\$13,170	\$9,110	\$10,220

FUND 01 GENERAL FUND	City of SEAGOVILLE DEPARTMENT GENERAL GOVERNMENT	DIVISION 01-02-00 CITY MANAGER
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$221,993	\$184,971	\$224,663	\$144,136
1106 LONGEVITY	\$188	\$388	\$388	\$288
1109 ALLOWANCE	\$3,860	\$5,323	\$5,323	\$6,200
SALARY	\$225,431	\$170,680	\$230,382	\$150,624
1121 FICA	\$16,046	\$13,058	\$13,058	\$11,523
1151 GROUP INSURANCE	\$13,780	\$5,323	\$6,704	\$0
1152 TMRS	\$25,181	\$18,307	\$18,307	\$16,504
1155 SERVICE AWARDS	\$1,089	\$0	\$0	\$0
SALARY RELATED	\$56,036	\$36,688	\$38,089	\$28,027
2101 OFFICE SUPPLIES	\$67	\$76	\$200	\$200
2103 BOOKS AND MAGAZINES	\$586	\$200	\$0	\$100
3101 CONTRACTUAL EXPENSE	\$7,109	\$2,000	\$2,000	\$2,000
3901 DUES AND MEMBERSHIPS	\$1,651	\$735	\$790	\$790
3902 MEETINGS AND CONFERENCES	\$1,848	\$800	\$600	\$800
3903 EDUCATION/TRNG/TRAVEL	\$1,228	\$2,200	\$1,250	\$1,700
OPERATIONS	\$12,479	\$6,010	\$5,040	\$5,690
4311 CAPITAL OUTLAY - OFFICE FURNITURE	\$290	\$0	\$0	\$0
4317 CAP OUTLAY-COMPUTER SYSTEM	\$0	\$0	\$0	\$0
CAPITAL	\$290	\$0	\$0	\$0
TOTAL CITY MANAGER	\$284,236	\$213,388	\$273,491	\$184,241

FUND 01 GENERAL FUND	City of SEAGOVILLE DEPARTMENT GENERAL GOVERNMENT	DIVISION 01-03-00 CITY SECRETARY
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1103 WAGES AND SALARIES	\$59,854	\$60,000	\$60,000	\$60,000
1108 LONGEVITY	\$104	\$0	\$0	\$88
SALARY	\$59,958	\$60,000	\$60,000	\$60,088
1121 FICA	\$4,579	\$4,590	\$4,590	\$4,597
1151 GROUP INSURANCE	\$5,323	\$5,323	\$6,304	\$6,200
1152 TMRS	\$6,555	\$6,435	\$6,435	\$6,584
SALARY RELATED	\$16,457	\$16,348	\$17,329	\$17,381
2101 OFFICE SUPPLIES	\$1,109	\$200	\$200	\$200
2103 BOOKS AND MAGAZINES	\$127	\$200	\$200	\$200
3101 CONTRACTUAL EXPENSE	\$5,084	\$5,000	\$4,800	\$0
3109 ELECTION OFFICERS	\$4,992	\$8,000	\$6,000	\$8,000
3301 PUBLIC NOTICES	\$5,055	\$5,785	\$3,877	\$5,785
3304 PRINTING AND BINDING	\$1,582	\$4,500	\$1,750	\$4,500
3901 DUES AND MEMBERSHIPS	\$180	\$385	\$385	\$385
3902 MEETINGS AND CONFERENCES	\$730	\$1,100	\$1,100	\$1,100
3903 EDUCATION/TRNG/TRAVEL	\$838	\$1,300	\$1,300	\$1,300
OPERATIONS	\$18,805	\$24,450	\$19,092	\$19,440
4317 CAP OUTLAY-COMPUTER SYSTEM	\$1,375	\$0	\$0	\$0
CAPITAL	\$1,375	\$0	\$0	\$0
TOTAL CITY SECRETARY	\$97,285	\$100,798	\$86,421	\$88,919

FUND	City of SEAGOVILLE		DIVISION
01 GENERAL FUND	DEPARTMENT		01-22-00 COMM. & TECHNOLOGY
	GENERAL GOVERNMENT		
DETAILS			

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$54,008	\$54,785	\$54,785	\$54,785
1106 LONGEVITY	\$448	\$488	\$488	\$544
1109 ALLOWANCE	\$0	\$900	\$900	\$900
SALARY	\$54,254	\$56,181	\$56,181	\$56,229
1121 FICA	\$4,188	\$4,300	\$4,300	\$4,301
1151 GROUP INSURANCE	\$5,323	\$5,323	\$5,244	\$5,200
1152 TMR8	\$8,030	\$8,028	\$8,028	\$8,162
1155 SERVICE AWARDS	\$0	\$0	\$0	\$0
SALARY RELATED	\$16,551	\$16,652	\$16,573	\$16,663
2103 BOOKS AND MAGAZINES	\$0	\$0	\$0	\$0
3508 INTERNET	\$1,320	\$2,640	\$2,640	\$2,640
3808 NETWORK EQUIP./MAINTENANCE	\$38,800	\$34,815	\$32,515	\$32,835
3901 DUES AND MEMBERSHIPS	\$185	\$185	\$185	\$185
3902 MEETINGS AND CONFERENCES	\$375	\$0	\$0	\$0
3903 EDUCATION/TRNG/TRAVEL	\$1,015	\$4,525	\$828	\$1,485
OPERATIONS	\$38,775	\$41,945	\$38,248	\$38,935
4317 CAPITAL OUTLAY-COMPUTER EQUIP	\$7,050	\$4,200	\$4,173	\$8,805
CAPITAL	\$7,050	\$4,200	\$4,173	\$8,805
TOTAL COMMUNICATIONS & TECHNOLOGY	\$116,830	\$117,978	\$113,173	\$116,632

FUND	City of SEAGOVILLE	DIVISION
01 GENERAL FUND	DEPARTMENT GENERAL GOVERNMENT	01-23-00 HUMAN RESOURCES
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$181	\$75,242	\$75,242	\$75,242
1108 LONGEVITY	\$0	\$82	\$88	\$140
1109 ALLOWANCE	\$0	\$4,200	\$4,200	\$0
SALARY	\$181	\$79,534	\$79,530	\$75,382
1121 FICA	\$37	\$6,084	\$6,084	\$5,767
1151 GROUP INSURANCE	\$0	\$8,323	\$8,334	\$9,200
1152 TMRS	\$57	\$8,530	\$8,530	\$8,260
1155 SERVICE AWARDS	\$0	\$1,000	\$150	\$800
SALARY RELATED	\$94	\$20,937	\$21,068	\$20,827
2101 OFFICE SUPPLIES	\$0	\$500	\$250	\$500
2103 BOOKS AND MAGAZINES	\$0	\$800	\$880	\$800
3101 CONTRACTUAL EXPENSE	\$0	\$1,700	\$1,600	\$1,700
3112 MEDICAL/HOSPITAL SERVICES	\$0	\$2,700	\$1,800	\$2,700
3120 OTHER PROFESSIONAL FEES	\$0	\$0	\$0	\$0
3901 DUES AND MEMBERSHIPS	\$0	\$655	\$670	\$655
3902 MEETINGS AND CONFERENCES	\$0	\$480	\$250	\$480
3903 EDUCATION/TRNG/TRAVEL	\$0	\$2,400	\$200	\$1,800
3992 OTHER UNCLASSIFIED EXPENSES	\$0	\$0	\$0	\$0
OPERATIONS	\$0	\$9,235	\$5,650	\$8,635
TOTAL HUMAN RESOURCES	\$275	\$109,706	\$106,248	\$104,844

City of SEAGOVILLE

FUND
01 GENERAL FUND

DEPARTMENT
GENERAL GOVERNMENT

DIVISION
01-04-00 FINANCE

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$168,422	\$168,469	\$168,469	\$168,469
1106 LONGEVITY	\$1,476	\$1,824	\$1,824	\$1,769
SALARY	\$169,898	\$168,093	\$168,093	\$168,237
1121 FICA	\$11,820	\$12,859	\$12,859	\$12,870
1151 GROUP INSURANCE	\$15,989	\$15,989	\$18,810	\$18,800
1152 TMRS	\$16,017	\$16,028	\$16,028	\$18,435
SALARY RELATED	\$43,826	\$44,976	\$46,997	\$49,905
2219 DATA PROCESSING SUPPLIES	\$855	\$1,000	\$500	\$1,000
3102 STUDIES AND PLANS	\$0	\$0	\$0	\$0
3104 DALLAS CO. TAX SERVICE FEES	\$22,718	\$24,617	\$23,609	\$24,617
3120 OTHER PROFESSIONAL FEES	\$47,392	\$42,500	\$44,810	\$42,500
3304 PRINTING AND BINDING	\$0	\$0	\$0	\$0
3605 DATA PROCESSING EQUIP MAINT.	\$5,532	\$4,048	\$7,000	\$4,048
3608 SOFTWARE SUPPORT	\$19,995	\$23,875	\$22,855	\$23,875
3609 NETWORK EQUIP/MAINTENANCE	\$0	\$0	\$0	\$0
3901 DUES AND MEMBERSHIPS	\$840	\$850	\$430	\$850
9903 EDUCATION/TRNG/TRAVEL	\$913	\$2,000	\$2,000	\$2,000
9906 BANK TRANSFER FEES	\$0	\$0	\$0	\$0
OPERATIONS	\$98,285	\$98,890	\$101,214	\$98,890
4317 CAP OUTLAY-COMPUTER SYSTEM	\$18,427	\$18,463	\$18,427	\$18,463
CAPITAL	\$18,427	\$18,463	\$18,427	\$18,463
TOTAL FINANCE	\$327,536	\$332,302	\$337,431	\$336,485

Public Safety

Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2008	Estimated FY 2009	Proposed FY 2010
	Public Safety			
08	Police Department	1,726,173	1,653,433	1,699,937
11	Fire	1,215,175	1,173,502	1,182,530
19	EMS	164,080	164,080	164,080
17	Communications	319,836	352,768	353,299
05	Code Enf. & Animal Ctl	252,091	197,813	233,708
	<i>Subtotal</i>	3,677,355	3,541,596	3,633,554

FUND	City of SEAGOVILLE	DEPARTMENT	DIVISION
01 GENERAL FUND		PUBLIC SAFETY	01-08-00 POLICE
DETAILS			

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
4307 CAP OUTLAY-AUTOMOTIVE EQUIP	\$78,399	\$31,000	\$30,048	\$34,546
4315 CAP OUTLAY-COMMUNICATION EQ	\$6,766	\$0	\$0	\$0
4317 CAP OUTLAY-COMPUTER EQUIP	\$0	\$0	\$530	\$650
4320 OTHER EQUIPMENT	\$0	\$0	\$0	\$0
CAPITAL	\$85,165	\$31,000	\$30,578	\$35,196
1101 WAGES AND SALARIES	\$1,012,556	\$1,011,722	\$1,090,946	\$1,003,736
1102 OUT OF CAPACITY PAY	\$2,627	\$6,000	\$4,042	\$6,000
1103 HOLIDAY PAY	\$0	\$42,661	\$0	\$39,473
1105 OVERTIME	\$46,616	\$47,500	\$36,000	\$47,500
1106 LONGEVITY	\$6,564	\$7,614	\$7,614	\$6,160
1108 PART TIME	\$6,653	\$6,166	\$6,166	\$6,166
1109 AUTO ALLOWANCE	\$6,050	\$6,600	\$6,600	\$6,600
SALARY	\$1,083,266	\$1,128,465	\$1,083,570	\$1,118,637
1121 FICA	\$62,556	\$66,340	\$64,368	\$65,779
1151 GROUP INSURANCE	\$124,202	\$124,650	\$147,568	\$142,600
1162 TMRS	\$117,664	\$120,469	\$117,747	\$122,206
SALARY RELATED	\$324,444	\$331,659	\$349,713	\$380,585
2101 OFFICE SUPPLIES	\$3,480	\$4,465	\$4,000	\$4,000
2103 BOOKS AND MAGAZINES	\$308	\$490	\$361	\$361
2104 PRISONER SUBSISTENCE	\$4,728	\$4,750	\$4,750	\$4,750
2212 UNIFORMS	\$6,034	\$6,679	\$7,166	\$5,330
2213 SAFETY EQUIPMENT	\$968	\$5,445	\$5,390	\$5,877
2214 FUEL AND LUBRICANTS	\$41,807	\$64,748	\$50,000	\$51,316
2215 MISC. SUPPLIES	\$621	\$1,550	\$1,550	\$1,550
2216 AMMUNITION	\$1,648	\$2,680	\$2,680	\$2,680
2219 DATA PROCESSING SUPPLIES	\$3,172	\$4,500	\$4,000	\$3,600
2320 VEHICLE/EQUIP MAINTENANCE	\$28,538	\$18,221	\$29,614	\$26,000
2367 JANITORIAL	\$2,102	\$2,200	\$2,000	\$2,000
2368 COMMUNICATION EQUIP. MAINT.	\$0	\$0	\$0	\$0
2369 OTHER MAINTENANCE SUPPLIES	\$468	\$2,000	\$1,050	\$1,500
2401 MINOR EQUIPMENT	\$3,647	\$7,200	\$6,600	\$6,000
3102 CONSULTING FEES	\$4,775	\$2,000	\$500	\$1,000
3106 FORENSIC ANALYSIS	\$654	\$700	\$700	\$700
3107 CRIME PREVENTION EXPENSE	\$3,854	\$1,800	\$1,000	\$0
3304 PRINTING AND BINDING	\$2,073	\$2,100	\$2,000	\$2,000
3601 GAS	\$752	\$3,600	\$1,600	\$2,000
3502 ELECTRICITY	\$28,347	\$25,000	\$26,000	\$29,000
3505 CELLULAR PHONE	\$7,675	\$6,600	\$7,928	\$7,928
3506 INTERNET	\$2,391	\$0	\$0	\$0
3604 BUILDING MAINT.	\$9,263	\$5,000	\$6,600	\$5,172
3605 DATA PROCESSING EQUIP MAINT.	\$0	\$0	\$0	\$0
3608 SOFTWARE SUPPORT	\$0	\$0	\$0	\$0
3609 NETWORK EQUIP/MAINTENANCE	\$0	\$0	\$0	\$0
3703 EQUIPMENT RENTALS	\$5,669	\$3,930	\$3,930	\$3,930
3801 DUES AND MEMBERSHIPS	\$466	\$666	\$525	\$525
3903 EDUCATION/TRNG/TRAVEL	\$5,537	\$7,000	\$7,000	\$6,000
OPERATIONS	\$176,428	\$177,340	\$179,574	\$176,349
TOTAL POLICE	\$1,662,326	\$1,668,464	\$1,653,433	\$1,699,937

City of SEAGOVILLE

FUND
01 GENERAL FUND

DEPARTMENT
PUBLIC SAFETY

DIVISION
01-11-00 FIRE

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$738,828	\$715,888	\$746,270	\$716,688
1102 OUT OF CAPACITY PAY	\$1,054	\$1,000	\$1,000	\$1,000
1103 HOLIDAY PAY	\$0	\$31,672	\$0	\$31,652
1105 OVERTIME	\$6,263	\$10,008	\$7,008	\$7,008
1106 LONGEVITY	\$6,136	\$7,830	\$6,818	\$7,480
1108 PART TIME	\$45,008	\$33,188	\$30,298	\$30,280
1110 FL8A OVERTIME	\$22,278	\$28,748	\$19,311	\$28,732
SALARY	\$819,885	\$826,143	\$810,588	\$819,631
1121 FICA	\$59,882	\$63,200	\$62,004	\$62,702
1151 GROUP INSURANCE	\$84,280	\$85,167	\$88,856	\$89,200
1152 TMRS	\$84,328	\$84,882	\$84,882	\$84,418
SALARY RELATED	\$228,471	\$233,350	\$245,862	\$248,320
2101 OFFICE SUPPLIES	\$236	\$500	\$500	\$500
2102 POSTAGE	\$10	\$25	\$25	\$25
2103 BOOKS AND MAGAZINES	\$252	\$252	\$380	\$380
2104 SUBSISTENCE	\$75	\$100	\$100	\$150
2202 CHEMICALS	\$0	\$1,536	\$1,038	\$511
2208 MED SUPPLIES	\$45	\$300	\$100	\$100
2212 UNIFORMS	\$5,883	\$8,503	\$7,503	\$6,571
2213 SAFETY EQUIPMENT	\$17,755	\$15,830	\$14,230	\$11,588
2214 FUEL AND LUBRICANTS	\$11,880	\$14,349	\$12,325	\$13,700
2218 DATA PROCESSING SUPPLIES	\$321	\$900	\$800	\$900
2320 VEHICLE/EQUIP MAINTENANCE	\$33,128	\$17,880	\$19,880	\$22,680
2387 JANITORIAL	\$2,058	\$2,200	\$2,200	\$2,200
2388 COMMUNICATION EQUIP. MAINT.	\$1,888	\$1,100	\$1,100	\$1,100
2401 MINOR EQUIPMENT	\$3,484	\$5,820	\$5,370	\$4,670
3112 MEDICAL/ HOSPITAL SERVICES	\$1,350	\$2,250	\$2,250	\$900
3120 OTHER PROFESSIONAL FEES	\$0	\$0	\$0	\$0
3304 PRINTING AND BINDING	\$425	\$500	\$500	\$500
3501 GAS	\$1,805	\$2,500	\$2,500	\$2,500
3502 ELECTRICITY	\$18,210	\$18,700	\$18,700	\$18,700
3505 CELLULAR PHONE	\$1,887	\$2,300	\$2,300	\$1,840
3603 OFFICE EQUIPMENT MAINTENANCE	\$0	\$0	\$0	\$0
3604 BUILDING MAINT.	\$8,436	\$7,210	\$6,810	\$6,000
3605 DATA PROCESSING EQUIP MAINT.	\$0	\$500	\$0	\$500
3608 SOFTWARE SUPPORT	\$985	\$985	\$985	\$985
3635 CIVIL DEFENSE	\$3,210	\$4,000	\$3,000	\$4,000
3680 OTHER CONTRACT MAINTENANCE	\$5,490	\$5,578	\$5,578	\$5,785
3703 EQUIPMENT RENTALS	\$1,827	\$3,012	\$3,012	\$3,012
3801 DUES AND MEMBERSHIPS	\$1,198	\$1,288	\$1,247	\$1,258
3803 EDUCATION/TRNG/TRAVEL	\$6,121	\$5,414	\$4,414	\$5,414
OPERATIONS	\$128,488	\$124,402	\$116,745	\$118,428
4304 FIRE FIGHTING EQUIPMENT	\$0	\$0	\$0	\$0
4307 CAP OUTLAY-VEHICLES	\$0	\$0	\$0	\$0
4317 CAP OUTLAY-COMPUTER SYSTEM	\$1,802	\$1,000	\$400	\$1,150
CAPITAL	\$1,802	\$1,000	\$400	\$1,150
TOTAL FIRE	\$1,178,347	\$1,184,984	\$1,173,602	\$1,182,630

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	PUBLIC SAFETY	01-18-00 EMS
DETAILS		

LINE ITEMS	ACTUAL 2008-2008	BUDGET 2008-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
3115 AMBULANCE CONTRACT	\$164,080	\$164,080	\$164,080	\$164,080
OPERATIONS	\$164,080	\$164,080	\$164,080	\$164,080
TOTAL EMS	\$164,080	\$164,080	\$164,080	\$164,080

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	PUBLIC SAFETY	01-17-00 PS COMMUNICATIONS
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$175,793	\$193,902	\$194,595	\$180,286
1103 HOLIDAY PAY	\$0	\$6,880	\$0	\$6,590
1105 OVERTIME	\$16,359	\$18,000	\$21,488	\$18,000
1106 LONGEVITY	\$920	\$1,256	\$1,256	\$908
1106 PART TIME	\$18,099	\$20,600	\$20,600	\$24,412
SALARY	\$211,171	\$240,738	\$237,857	\$232,186
1121 FICA	\$15,810	\$18,415	\$18,415	\$17,783
1151 GROUP INSURANCE	\$24,840	\$31,938	\$34,138	\$37,200
1152 TMRS	\$23,015	\$20,921	\$20,921	\$22,775
SALARY RELATED	\$83,785	\$71,274	\$73,474	\$77,738
2388 COMMUNICATIONS EQUIPMENT MAINTENANCE	\$7,343	\$11,800	\$9,800	\$11,000
2401 MINOR EQUIPMENT	\$980	\$1,020	\$1,047	\$2,270
3506 INTERNET	\$4,319	\$8,640	\$8,640	\$8,640
3808 SOFTWARE SUPPORT	\$18,750	\$20,000	\$18,750	\$18,750
3809 NETWORK EQUIP./MAINTENANCE	\$0	\$2,000	\$1,000	\$1,000
3901 DUES AND MEMBERSHIPS	\$212	\$220	\$100	\$220
3903 EDUCATION	\$1,593	\$2,485	\$2,100	\$1,485
OPERATIONS	\$33,177	\$48,165	\$41,437	\$43,365
4315 CAP OUTLAY-COMMUNICATION EQ	\$0	\$0	\$0	\$0
4317 CAP OUTLAY-COMPUTER EQUIP	\$6,408	\$0	\$0	\$0
4318 BUILDING IMPROVEMENTS	\$0	\$0	\$0	\$0
CAPITAL	\$6,408	\$0	\$0	\$0
TOTAL PS COMMUNICATIONS	\$314,821	\$358,177	\$352,768	\$383,299

FUND 01 GENERAL FUND	City of SEAGOVILLE DEPARTMENT PUBLIC SAFETY	DIVISION 01-05-00 CODE
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$124,420	\$114,709	\$79,460	\$98,035
1105 OVERTIME	\$8,622	\$12,000	\$6,606	\$12,000
1106 LONGEVITY	\$780	\$820	\$808	\$708
1106 PART TIME	\$12,476	\$11,169	\$18,962	\$11,169
SALARY	\$148,300	\$138,698	\$105,836	\$121,913
1121 FICA	\$11,104	\$10,910	\$6,904	\$9,326
1151 GROUP INSURANCE	\$19,516	\$18,391	\$13,881	\$18,800
1152 TMRS	\$15,982	\$13,719	\$12,227	\$12,134
SALARY RELATED	\$46,604	\$42,720	\$36,012	\$40,060
2103 BOOKS AND MAGAZINES	\$473	\$550	\$100	\$550
2104 SUBSISTENCE	\$1,771	\$3,000	\$1,000	\$2,000
2202 CHEMICALS	\$2,367	\$1,700	\$800	\$1,700
2212 UNIFORMS	\$1,737	\$1,750	\$1,750	\$1,050
2213 SAFETY EQUIPMENT	\$11	\$400	\$125	\$400
2214 FUEL AND LUBRICANTS	\$4,083	\$6,480	\$4,750	\$6,940
2215 MISC. SUPPLIES	\$480	\$300	\$200	\$300
2320 VEHICLES	\$2,862	\$2,760	\$1,000	\$2,760
2367 JANITORIAL	\$1,983	\$1,000	\$800	\$1,000
2368 COMMUNICATION EQUIP. MAINT.	\$0	\$0	\$0	\$0
2401 MINOR EQUIPMENT	\$3,521	\$4,130	\$3,465	\$4,130
3101 CONTRACTUAL EXPENSE	\$11,300	\$10,575	\$10,575	\$11,300
3102 PLANS AND STUDIES/CONSULTING	\$1,807	\$1,000	\$1,000	\$1,600
3120 OTHER PROFESSIONAL FEES	\$130	\$1,200	\$1,200	\$1,200
3304 PRINTING AND BINDING	\$1,651	\$1,930	\$1,930	\$1,450
3602 ELECTRICITY	\$6,381	\$8,000	\$7,800	\$8,000
3605 CELLULAR PHONE	\$0	\$0	\$0	\$0
3604 BUILDING MAINT.	\$1,942	\$2,500	\$2,200	\$2,500
3690 OTHER CONTRACT MAINTENANCE	\$9,858	\$13,000	\$12,000	\$12,705
3703 EQUIPMENT RENTALS	\$225	\$800	\$400	\$800
3901 DUES AND MEMBERSHIPS	\$583	\$450	\$420	\$450
3903 EDUCATION/TRNG/TRAVEL	\$681	\$3,000	\$3,000	\$2,000
3987 HUMANE SOCIETY FEES	\$0	\$0	\$0	\$0
3989 LANDFILL	\$286	\$250	\$450	\$400
9999 DEMOLITION / CLEAN UP	\$700	\$18,500	\$2,000	\$10,000
OPERATIONS	\$57,842	\$63,055	\$55,955	\$71,735
TOTAL CODE ENFORCEMENT/ANIMAL CONTROL	\$250,746	\$264,473	\$197,813	\$233,706

Community Services

Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2008	Estimated FY 2009	Proposed FY 2010
	Community Services			
12	Municipal Court	124,244	127,166	132,544
13	Library	150,311	150,831	152,775
14	Senior Center	188,016	191,515	192,663
16	Sanitation Department	531,698	563,136	547,000
	<i>Subtotal</i>	<u>994,267</u>	<u>1,032,648</u>	<u>1,024,982</u>

FUND	City of SEAGOVILLE	DIVISION
01.GENERAL FUND	DEPARTMENT COMMUNITY SERVICES	01-12-00 MUNICIPAL COURT
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2008-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$84,820	\$88,448	\$88,440	\$85,820
1105 OVERTIME	\$0	\$0	\$0	\$0
1108 LONGEVITY	\$168	\$216	\$216	\$356
SALARY	\$84,988	\$88,664	\$88,656	\$86,176
1121 FICA	\$4,161	\$4,870	\$4,870	\$5,040
1151 GROUP INSURANCE	\$7,984	\$10,646	\$12,283	\$12,400
1152 TMRS	\$5,670	\$8,827	\$8,827	\$7,218
SALARY RELATED	\$17,815	\$22,343	\$22,927	\$24,658
2108 BOOKS AND MAGAZINES	\$130	\$200	\$200	\$200
3101 CONTRACTUAL EXPENSE	\$22,750	\$20,800	\$20,700	\$20,900
3102 CONSULTING FEES	\$0	\$0	\$0	\$0
3120 OTHER PROFESSIONAL FEES	\$14,481	\$11,100	\$11,100	\$11,100
3304 PRINTING AND BINDING	\$1,448	\$1,500	\$1,200	\$1,500
3608 SOFTWARE SUPPORT	\$7,624	\$3,940	\$3,940	\$3,940
3808 NETWORK EQUIP/MAINTENANCE	\$0	\$0	\$0	\$850
3709 EQUIPMENT RENTALS	\$1,329	\$1,100	\$1,100	\$1,100
3705 ELECTRONIC EQUIP RENTAL	\$0	\$0	\$0	\$0
3801 DUES AND MEMBERSHIPS	\$225	\$170	\$170	\$170
3803 EDUCATION/TRNG/TRAVEL	\$2,773	\$2,250	\$1,120	\$2,250
OPERATIONS	\$50,758	\$41,160	\$39,830	\$42,010
TOTAL MUNICIPAL COURT	\$123,551	\$127,169	\$127,186	\$132,844

FUND	City of SEAGOVILLE	DIVISION
01 GENERAL FUND	DEPARTMENT COMMUNITY SERVICES	01-13-00 LIBRARY
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$76,333	\$76,854	\$76,854	\$76,854
1105 LONGEVITY	\$1,124	\$1,272	\$1,270	\$1,812
1108 PART TIME	\$28,398	\$22,871	\$22,871	\$22,871
SALARY	\$102,793	\$100,797	\$100,795	\$101,137
1121 FICA	\$7,385	\$7,711	\$7,711	\$7,737
1151 GROUP INSURANCE	\$10,848	\$10,848	\$12,008	\$12,400
1162 TMRS	\$11,240	\$10,807	\$10,807	\$11,101
1288 COMPENSAT ABSENCE BENEFIT COST	\$0	\$0	\$0	\$0
SALARY RELATED	\$29,281	\$29,164	\$30,526	\$31,238
2101 OFFICE SUPPLIES	\$447	\$500	\$400	\$400
2219 DATA PROCESSING SUPPLIES	\$682	\$500	\$450	\$450
2302 BOOK MAINTENANCE	\$913	\$800	\$700	\$800
2401 MINOR EQUIPMENT	\$0	\$950	\$540	\$100
3101 CONTRACTUAL EXPENSES	\$0	\$0	\$0	\$0
3304 PRINTING AND BINDING	\$298	\$400	\$350	\$350
3808 INTERNET	\$249	\$250	\$250	\$250
3803 OFFICE EQUIPMENT MAINTENANCE	\$407	\$700	\$700	\$700
3608 SOFTWARE SUPPORT	\$1,085	\$1,100	\$1,085	\$1,100
3703 EQUIPMENT RENTALS	\$0	\$1,800	\$1,800	\$1,800
3901 DUES AND MEMBERSHIPS	\$0	\$155	\$125	\$125
3802 MEETINGS AND CONFERENCES	\$0	\$625	\$0	\$625
3803 EDUCATION/TRNG/TRAVEL	\$451	\$900	\$900	\$900
OPERATIONS	\$4,482	\$8,300	\$8,510	\$7,400
4305 CAP OUTLAY - LIBRARY BOOKS	\$13,032	\$13,000	\$13,000	\$13,000
CAPITAL	\$13,032	\$13,000	\$13,000	\$13,000
TOTAL LIBRARY	\$149,839	\$151,441	\$150,831	\$152,775

City of SEAGOVILLE			
FUND	DEPARTMENT	DIVISION	
01 GENERAL FUND	COMMUNITY SERVICES	01-14-00 SENIOR CENTER	
DETAILS			

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2008-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$55,376	\$53,656	\$53,656	\$53,656
1106 LONGEVITY	\$2,620	\$4,612	\$4,612	\$4,686
1108 PART TIME	\$83,752	\$64,241	\$64,241	\$64,241
SALARY	\$121,747	\$122,412	\$122,412	\$122,798
1121 FICA	\$9,239	\$10,129	\$10,129	\$10,159
1151 GROUP INSURANCE	\$10,648	\$10,648	\$12,333	\$12,400
1152 TMRS	\$10,915	\$11,488	\$11,488	\$11,633
SALARY RELATED	\$39,797	\$32,263	\$33,950	\$34,192
2101 OFFICE SUPPLIES	\$350	\$1,300	\$2,600	\$1,000
2214 FUEL AND LUBRICANTS	\$10,599	\$12,000	\$12,000	\$12,000
2320 VEHICLE/EQUIP. MAINTENANCE	\$4,114	\$2,500	\$4,000	\$3,500
2367 JANITORIAL	\$2,951	\$3,000	\$3,000	\$2,800
3101 CONTRACTUAL EXPENSES	\$0	\$0	\$0	\$0
3304 PRINTING AND BINDING	\$793	\$700	\$700	\$3,000
3603 OFFICE EQUIPMENT MAINTENANCE	\$0	\$150	\$150	\$0
3604 BUILDING MAINT.	\$900	\$1,000	\$1,000	\$500
3703 EQUIPMENT RENTALS	\$2,249	\$1,603	\$1,703	\$1,650
3902 MEETINGS AND CONFERENCES	\$350	\$500	\$0	\$375
3903 EDUCATION/TRNG/TRAVEL	\$939	\$1,200	\$0	\$850
6161 BUILDING RENT	\$12,000	\$0	\$0	\$0
OPERATIONS	\$34,945	\$23,953	\$25,153	\$26,675
TOTAL SENIOR CENTER	\$187,289	\$186,628	\$191,515	\$192,663

City of SEAGOVILLE

FUND
01 GENERAL FUND

DEPARTMENT
COMMUNITY SERVICES

DIVISION
01-16-00 SANITATION

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
3110 CONTRACT SANITATION	\$927,000	\$926,000	\$864,136	\$842,000
3118 COUNTY HHWASTE CONTRACT	\$4,688	\$5,000	\$5,000	\$5,000
3999 LANDFILL	\$0	\$0	\$0	\$0
OPERATIONS	\$931,688	\$931,000	\$869,136	\$847,000
TOTAL SANITATION	\$931,688	\$931,000	\$869,136	\$847,000

Community Development

Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2008	Estimated FY 2009	Proposed FY 2010
	Community Development			
06	Building Inspection	217,678	215,067	213,022
15	Street Department	449,887	450,133	423,117
18	Park Department	345,334	340,911	224,982
09	Planning Department	174,950	119,114	119,495
	<i>Subtotal</i>	1,187,849	1,125,225	980,616

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	COMMUNITY DEVELOPMENT	01-06-00 BUILDING INSPECTION
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$87,211	\$87,071	\$87,071	\$87,071
1105 OVERTIME	\$1,011	\$1,000	\$1,000	\$1,000
1108 LONGEVITY	\$188	\$284	\$284	\$380
SALARY	\$88,410	\$88,355	\$88,355	\$88,451
1121 FICA	\$8,214	\$8,683	\$8,683	\$8,767
1151 GROUP INSURANCE	\$10,848	\$10,848	\$12,504	\$12,400
1152 TMRS	\$8,045	\$8,389	\$8,389	\$8,892
SALARY RELATED	\$26,505	\$26,533	\$26,533	\$26,533
2103 BOOKS AND MAGAZINES	\$886	\$800	\$500	\$500
2212 UNIFORMS	\$589	\$700	\$881	\$700
2214 FUEL AND LUBRICANTS	\$285	\$1,203	\$735	\$732
2320 VEHICLE/EQUIP MAINTENANCE	\$0	\$600	\$350	\$500
2387 JANITORIAL	\$1,823	\$2,870	\$1,850	\$1,800
2401 MINOR EQUIPMENT	\$228	\$800	\$650	\$938
3120 OTHER PROFESSIONAL FEES	\$704	\$8,000	\$4,000	\$3,000
3501 GAS	\$5,092	\$8,000	\$8,000	\$8,000
3502 ELECTRICITY	\$35,341	\$48,000	\$44,000	\$44,000
3804 BUILDING MAINT.	\$38,518	\$38,500	\$30,000	\$28,000
3880 OTHER CONTRACT MAINTENANCE	\$5,351	\$8,180	\$8,180	\$5,944
3703 EQUIPMENT RENTALS	\$84	\$150	\$125	\$150
3901 DUES & MEMBERSHIPS	\$480	\$350	\$275	\$450
3903 EDUCATION/TRNG/TRAVEL	\$1,165	\$1,800	\$800	\$1,000
OPERATIONS	\$88,288	\$110,883	\$98,158	\$95,712
4311 OFFICE FURNITURE	\$0	\$0	\$0	\$0
4917 CAP OUTLAY-COMPUTER SYSTEM	\$18,500	\$0	\$0	\$0
CAPITAL	\$18,500	\$0	\$0	\$0
TOTAL BUILDING INSPECTION	\$216,873	\$225,766	\$215,067	\$213,022

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	COMMUNITY DEVELOPMENT	01-15-00 STREETS

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2008-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$122,880	\$114,886	\$104,008	\$103,767
1105 OVERTIME	\$3,188	\$9,000	\$9,000	\$9,000
1108 LONGEVITY	\$1,380	\$1,892	\$1,892	\$1,818
1108 PART TIME	\$0	\$11,169	\$5,584	\$5,584
SALARY	\$127,216	\$136,766	\$120,282	\$120,167
1121 FICA	\$9,875	\$10,068	\$9,805	\$9,194
1151 GROUP INSURANCE	\$25,728	\$23,714	\$24,614	\$24,800
1152 TMRS	\$13,892	\$13,476	\$11,485	\$12,557
SALARY RELATED	\$49,295	\$47,258	\$46,104	\$46,551
2212 UNIFORMS	\$1,840	\$2,375	\$1,800	\$1,800
2213 SAFETY EQUIPMENT	\$189	\$800	\$800	\$800
2214 FUEL AND LUBRICANTS	\$6,693	\$10,760	\$9,000	\$9,520
2216 MISC. SUPPLIES	\$125	\$500	\$500	\$500
2301 PAVING SUPPLIES	\$86,891	\$90,711	\$90,711	\$90,711
2303 STREET MARKERS	\$4,589	\$10,000	\$10,000	\$10,000
2304 TRAFFIC SIGNS	\$9,148	\$12,000	\$12,000	\$12,000
2305 TRAFFIC LIGHT	\$1,548	\$5,000	\$2,500	\$2,500
2320 VEHICLE / EQUIPMENT MAINT	\$7,093	\$7,500	\$7,500	\$7,500
2387 JANITORIAL	\$1,116	\$1,000	\$1,000	\$1,000
2388 COMMUNICATIONS EQUIPMENT MAINT.	\$100	\$0	\$0	\$0
2390 OTHER MAINTENANCE SUPPLIES	\$0	\$0	\$0	\$0
2401 MINOR EQUIPMENT	\$1,370	\$2,500	\$2,500	\$2,500
3120 OTHER PROFESSIONAL FEES	\$1,285	\$0	\$0	\$0
3502 ELECTRICITY	\$112,124	\$108,000	\$118,091	\$108,000
3604 BUILDING MAINT.	\$3,784	\$4,000	\$2,000	\$2,000
3831 DRAINAGE MAINTENANCE	\$792	\$10,000	\$6,000	\$0
3832 STORM WATER PROGRAM	\$9,670	\$4,550	\$7,177	\$0
3880 OTHER CONTRACT MAINTENANCE	\$21,711	\$28,000	\$8,000	\$2,000
3703 EQUIPMENT RENTALS	\$3,010	\$5,168	\$4,768	\$5,168
3903 EDUCATION/TRNG/TRAVEL	\$0	\$300	\$300	\$300
OPERATIONS	\$271,687	\$303,154	\$284,747	\$286,388
TOTAL STREETS	\$448,198	\$487,206	\$450,133	\$423,117

FUND	City of SEAGOVILLE	DEPARTMENT	DIVISION
01 GENERAL FUND		COMMUNITY DEVELOPMENT	01-18-00 PARKS
DETAILS			

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$160,709	\$142,497	\$142,457	\$56,622
1105 OVERTIME	\$4,140	\$3,858	\$2,008	\$3,858
1108 LONGEVITY	\$1,104	\$1,338	\$1,328	\$1,252
1108 PART TIME	\$5,988	\$16,748	\$5,584	\$5,579
SALARY	\$161,961	\$164,187	\$151,977	\$67,009
1121 FICA	\$12,238	\$12,581	\$11,827	\$5,127
1151 GROUP INSURANCE	\$20,840	\$21,292	\$24,714	\$12,400
1152 TMRS	\$16,925	\$15,807	\$15,888	\$8,735
SALARY RELATED	\$60,003	\$49,680	\$52,434	\$24,262
2202 CHEMICALS	\$2,486	\$2,500	\$2,500	\$2,500
2212 UNIFORMS	\$1,360	\$1,425	\$1,425	\$1,425
2213 SAFETY EQUIPMENT	\$317	\$500	\$500	\$500
2214 FUEL AND LUBRICANTS	\$8,250	\$8,675	\$8,675	\$7,488
2215 MISC. SUPPLIES	\$0	\$0	\$0	\$0
2320 VEHICLE/EQUIPMENT MAINTENANCE	\$6,221	\$10,000	\$10,000	\$10,000
2381 PARK MAINTENANCE	\$12,031	\$26,100	\$26,100	\$26,100
2382 SPECIAL EVENT SUPPLIES	\$3,600	\$3,000	\$3,000	\$3,000
2380 OTHER MAINTENANCE SUPPLIES	\$0	\$100	\$100	\$100
2401 MINOR EQUIPMENT	\$7,893	\$7,700	\$7,700	\$7,700
3502 ELECTRICITY	\$55,042	\$38,000	\$38,000	\$39,000
3680 OTHER CONTRACT MAINTENANCE	\$32,051	\$38,000	\$36,000	\$34,000
3703 EQUIPMENT RENTALS	\$2,687	\$1,200	\$1,200	\$1,200
3903 EDUCATION/TRNG/TRAVEL	\$1,572	\$700	\$700	\$700
OPERATIONS	\$131,839	\$136,600	\$136,900	\$133,711
TOTAL PARKS	\$343,793	\$350,757	\$340,911	\$224,982

FUND	City of SEAGOVILLE	DIVISION
01 GENERAL FUND	DEPARTMENT COMMUNITY DEVELOPMENT	01-09-00 PLANNING

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$35,916	\$36,109	\$36,109	\$35,851
1108 LONGEVITY	\$82	\$140	\$140	\$188
SALARY	\$36,008	\$36,249	\$36,249	\$36,039
1121 FICA	\$2,755	\$2,773	\$2,773	\$2,757
1151 GROUP INSURANCE/CITY COST	\$5,323	\$5,323	\$5,204	\$5,200
1152 TMRS	\$3,929	\$3,888	\$3,888	\$3,849
SALARY RELATED	\$12,007	\$11,984	\$12,865	\$12,556
2109 BOOKS AND MAGAZINES	\$0	\$50	\$0	\$50
3102 STUDIES AND PLANS	\$27,428	\$0	\$0	\$0
3120 OTHER PROFESSIONAL FEES	\$98,131	\$70,000	\$70,000	\$70,000
3903 EDUCATION/TRNG/TRAVEL	\$0	\$5,500	\$0	\$500
OPERATIONS	\$126,557	\$75,500	\$70,000	\$70,500
TOTAL PLANNING	\$174,572	\$123,783	\$119,114	\$119,495

Non-Departmental Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2008	Estimated FY 2009	Proposed FY 2010
	Non-Departmental			
50	Non-Departmental	370,164	345,466	379,336
	<i>Subtotal</i>	370,164	345,466	379,336

Transfers Out

Expenditure Summary by Department by Division

Dept. Number	Department	Actual FY 2008	Estimated FY 2009	Proposed FY 2010
	Transfers Out			
	Transfers to Other Funds	15,359	42,950	68,250
	(Accounts in Non-Departmental)			
	Subtotal	15,359	42,950	68,250

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
01 GENERAL FUND	NON-DEPARTMENTAL	01-10-00 NON-DEPARTMENTAL
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1122 WORKERS COMPENSATION	\$81,238	\$68,000	\$64,585	\$64,585
1161 GROUP INSURANCE	\$0	\$40,000	\$0	\$45,000
1152 TMRS	\$0	\$0	\$0	\$0
1163 UNEMPLOYMENT	\$6,278	\$5,500	\$40,000	\$40,000
1154 EMPLOYEE LIFE INSURANCE	\$8,488	\$8,500	\$8,682	\$8,500
SALARY RELATED	\$77,998	\$122,000	\$113,247	\$158,685
2101 OFFICE SUPPLIES	\$15,238	\$16,000	\$14,000	\$14,000
2102 POSTAGE	\$14,362	\$17,000	\$13,000	\$13,000
2215 MISC. SUPPLIES	\$290	\$900	\$300	\$478
2218 DATA PROCESSING SUPPLIES	\$1,030	\$1,200	\$2,451	\$1,200
3112 MEDICAL/ HOSPITAL SERVICES	\$3,194	\$0	\$0	\$0
3120 OTHER PROFESSIONAL SERVICES	\$85,136	\$90,000	\$40,000	\$40,000
3304 PRINTING AND BINDING	\$13,301	\$13,333	\$12,020	\$4,395
3401 PUBLIC OFFICIAL INSURANCE	\$8,857	\$8,880	\$10,857	\$8,880
3402 AUTO INSURANCE	\$28,417	\$28,420	\$24,311	\$26,420
3403 COMMERCIAL INSURANCE	\$3,699	\$3,700	\$4,067	\$3,700
3404 GENERAL LIABILITY	\$14,286	\$19,050	\$15,333	\$19,050
3504 PHONE	\$48,414	\$45,750	\$47,883	\$45,750
3505 CELLULAR PHONE	\$12,910	\$10,000	\$12,725	\$10,000
3803 OFFICE EQUIPMENT MAINTENANCE	\$1,277	\$1,800	\$500	\$1,800
3809 NETWORK EQUIP/MAINTENANCE	\$6,318	\$0	\$0	\$0
3708 EQUIPMENT RENTALS	\$12,267	\$7,413	\$12,920	\$7,413
3901 DUES & MEMBERSHIPS	\$25,683	\$21,572	\$21,572	\$23,085
3902 MEETINGS AND CONFERENCES	\$0	\$0	\$0	\$0
3903 EDUCATION/TRNG/TRAVEL	\$581	\$1,000	\$300	\$1,300
3980 BANK TRANSFER FEES	\$0	\$0	\$0	\$0
3992 OTHER APPROVED EXPENSE	\$231	\$0	\$0	\$0
OPERATIONS	\$292,168	\$284,788	\$232,219	\$221,251
6101 TRANSFERS TO CIP	\$0	\$0	\$0	\$0
6107 TRANSFER TO OTHER FUNDS	\$15,359	\$42,950	\$42,950	\$68,250
TRANSFERS	\$15,359	\$42,950	\$42,950	\$68,250
TOTAL NON-DEPARTMENTAL	\$385,523	\$449,748	\$388,416	\$447,586

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

	Actual 2008-2009	Adopted Budget 2009-2010	Amended Budget 2009-2010	Estimate 2009-2010	Proposed 2010-2011
Beginning Fund Balance	\$75,456	\$74,694	\$74,694	\$74,694	\$47,634
Revenues					
Property Tax	\$416,658	\$393,582	\$393,582	\$390,934	\$397,690
Interest Income	548	2,000	2,000	150	150
Total Revenues	\$417,206	\$395,582	\$395,582	\$391,084	\$397,840
Total Available Funds	\$492,662	\$470,276	\$470,276	\$465,778	\$445,474
Expenditures					
Bond Principal	\$246,667	\$264,444	\$264,444	\$264,444	\$282,222
Interest on Bonds	169,857	152,200	152,200	152,200	138,995
Paying Agent Fees	1,444	1,500	1,500	1,500	1,500
Total Operations	\$417,968	\$418,144	\$418,144	\$418,144	\$422,717
Ending Fund Balance	\$74,694	\$52,132	\$52,132	\$47,634	\$22,757

City of SEAGOVILLE

FUND	DEPARTMENT	DIVISION
02 GENERAL DEBT SERVICE FUND	GENERAL DEBT SERVICE REVENUES	02-00-00 GENERAL DEBT SERVICE

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
9010 CURRENT YEAR TAXES	\$401,114	\$378,849	\$377,357	\$382,882
9020 PRIOR YEAR TAX	\$8,346	\$8,028	\$7,700	\$8,028
9030 PENALTY & INTEREST	\$7,188	\$8,905	\$8,877	\$8,800
9810 INTEREST INCOME	\$548	\$2,000	\$150	\$150
REVENUES	\$417,206	\$395,682	\$391,084	\$397,840
TOTAL GENERAL DEBT SERVICE REVENUES	\$417,206	\$395,682	\$391,084	\$397,840

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
02 GENERAL DEBT SERVICE FUND	GENERAL DEBT SERVICE	02-01-00 GENERAL DEBT SERVICE

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
5205 1998 BOND INTEREST EXPENSE	\$28,385	\$28,470	\$28,470	\$23,110
5206 1996 BONDS PRINCIPAL PAYMENT	\$55,000	\$60,000	\$60,000	\$65,000
5207 1997 BOND INTEREST EXPENSE	\$24,789	\$18,000	\$18,000	\$13,000
5208 1997 BOND PRINCIPAL PAYMENT	\$115,000	\$120,000	\$120,000	\$125,000
5211 2006 BOND INTEREST EXPENSE	\$51,540	\$48,249	\$48,249	\$48,804
5212 2006 BOND PRINCIPAL PAYMENT	\$41,887	\$44,444	\$44,444	\$47,222
5213 2008 BOND INTEREST EXPENSE	\$54,072	\$57,481	\$57,481	\$56,081
5214 2008 BOND PRINCIPAL PAYMENT	\$35,000	\$40,000	\$40,000	\$45,000
5289 OTHER DEBT EXPENSES	\$1,443	\$1,500	\$1,500	\$1,500
DEBT SERVICE	\$417,967	\$418,144	\$418,144	\$422,717
TOTAL GENERAL DEBT SERVICE EXPENDITURES	\$417,967	\$418,144	\$418,144	\$422,717

City of Seagoville, Texas
 Certificates of Obligation
 General Debt Service Schedule

Payment Date	Combination Tax & Revenue Certificates of Obligation, Series 1998 Law Enforcement Center - \$1,000,000			Combination Tax & Revenue Certificates of Obligation, Series 1997 Street Improvements - \$1,400,000			Combination Tax & Revenue Certificates of Obligation, Series 2006 \$1,250,000 of \$2,250,000 Issue			Combination Tax & Revenue Certificates of Obligation, Series 2008 \$1,250,000 of \$3,250,000 Issue		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
3/1/2011	65,000.00	11,555.00	76,555.00	125,000.00	6,500.00	131,500.00	47,222.22	28,402.08	75,624.30	45,000.00	28,400.63	73,400.63
9/1/2011	65,000.00	11,555.00	76,555.00	125,000.00	6,500.00	131,500.00	47,222.22	28,402.08	75,624.30	45,000.00	28,400.63	73,400.63
2010-2011	130,000.00	23,110.00	153,110.00	250,000.00	13,000.00	263,000.00	94,444.44	56,804.16	151,248.60	90,000.00	56,801.26	146,801.26
3/1/2012	65,000.00	9,702.50	74,702.50	135,000.00	3,375.00	138,375.00	47,222.22	22,103.47	69,325.69	45,000.00	27,253.13	72,253.13
9/1/2012	65,000.00	9,702.50	74,702.50	135,000.00	3,375.00	138,375.00	47,222.22	22,103.47	69,325.69	45,000.00	27,253.13	72,253.13
2011-2012	130,000.00	19,405.00	149,405.00	270,000.00	6,750.00	276,750.00	94,444.44	44,206.94	138,651.38	90,000.00	54,506.26	144,506.26
3/1/2013	70,000.00	7,817.50	77,817.50	50,000.00	20,804.86	70,804.86	50,000.00	20,804.86	70,804.86	45,000.00	25,184.38	71,184.38
9/1/2013	70,000.00	7,817.50	77,817.50	50,000.00	20,804.86	70,804.86	50,000.00	20,804.86	70,804.86	45,000.00	25,184.38	71,184.38
2012-2013	140,000.00	15,635.00	155,635.00	100,000.00	41,609.72	141,609.72	100,000.00	41,609.72	141,609.72	90,000.00	52,368.76	142,368.76
3/1/2014	75,000.00	5,752.50	80,752.50	52,777.78	19,429.86	72,207.64	52,777.78	19,429.86	72,207.64	50,000.00	25,115.63	75,115.63
9/1/2014	75,000.00	5,752.50	80,752.50	52,777.78	19,429.86	72,207.64	52,777.78	19,429.86	72,207.64	50,000.00	25,115.63	75,115.63
2013-2014	150,000.00	11,505.00	161,505.00	105,555.56	38,859.72	144,415.28	105,555.56	38,859.72	144,415.28	90,000.00	50,231.26	140,231.26
3/1/2015	80,000.00	3,540.00	83,540.00	55,555.56	18,275.35	73,830.91	55,555.56	18,275.35	73,830.91	50,000.00	23,928.13	73,928.13
9/1/2015	80,000.00	3,540.00	83,540.00	55,555.56	18,275.35	73,830.91	55,555.56	18,275.35	73,830.91	50,000.00	23,928.13	73,928.13
2014-2015	160,000.00	7,080.00	167,080.00	111,111.11	36,550.70	147,661.81	111,111.11	36,550.70	147,661.81	90,000.00	47,856.26	137,856.26
3/1/2016	40,000.00	1,160.00	41,160.00	58,333.33	34,328.48	92,661.81	58,333.33	34,328.48	92,661.81	55,000.00	22,740.63	77,740.63
9/1/2016	40,000.00	1,160.00	41,160.00	58,333.33	34,328.48	92,661.81	58,333.33	34,328.48	92,661.81	55,000.00	22,740.63	77,740.63
2015-2016	80,000.00	2,320.00	82,320.00	116,666.66	68,656.96	185,323.62	116,666.66	68,656.96	185,323.62	95,000.00	45,481.28	140,481.28
3/1/2017	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
9/1/2017	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
2016-2017	100,000.00	3,175.14	103,175.14	122,222.22	39,975.14	162,197.36	122,222.22	39,975.14	162,197.36	95,000.00	42,751.26	137,751.26
3/1/2018	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
9/1/2018	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
2017-2018	100,000.00	3,175.14	103,175.14	122,222.22	39,975.14	162,197.36	122,222.22	39,975.14	162,197.36	95,000.00	42,751.26	137,751.26
3/1/2019	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
9/1/2019	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
2018-2019	100,000.00	3,175.14	103,175.14	122,222.22	39,975.14	162,197.36	122,222.22	39,975.14	162,197.36	95,000.00	42,751.26	137,751.26
3/1/2020	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
9/1/2020	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
2019-2020	100,000.00	3,175.14	103,175.14	122,222.22	39,975.14	162,197.36	122,222.22	39,975.14	162,197.36	95,000.00	42,751.26	137,751.26
3/1/2021	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
9/1/2021	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
2020-2021	100,000.00	3,175.14	103,175.14	122,222.22	39,975.14	162,197.36	122,222.22	39,975.14	162,197.36	95,000.00	42,751.26	137,751.26
3/1/2022	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
9/1/2022	50,000.00	1,587.57	51,587.57	61,111.11	19,987.57	81,098.68	61,111.11	19,987.57	81,098.68	55,000.00	21,365.63	76,365.63
2021-2022	100,000.00	3,175.14	103,175.14	122,222.22	39,975.14	162,197.36	122,222.22	39,975.14	162,197.36	95,000.00	42,751.26	137,751.26

City of Seagoville, Texas
 Certificates of Obligation
 General Debt Service Schedule

Payment Date	Combination Tax & Revenue Certificates of Obligation, Series 1986 Law Enforcement Center - \$1,000,000			Combination Tax & Revenue Certificates of Obligation, Series 1997 Street Improvements - \$1,400,000			Combination Tax & Revenue Certificates of Obligation, Series 2006 \$1,250,000 of \$2,250,000 Issue			Combination Tax & Revenue Certificates of Obligation, Series 2008 \$1,250,000 of \$3,500,000 Issue			Total GO Debt	
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total		
3/1/2023	-	-	-	-	7,513.19	7,513.19	-	-	-	-	-	-	-	-
9/1/2023	-	-	-	83,933.33	7,513.19	91,446.52	-	-	-	75,000.00	11,750.00	86,750.00	-	117,500.00
2023-2023	-	-	-	83,933.33	15,026.38	98,959.71	-	-	-	75,000.00	23,500.00	98,500.00	-	198,859.71
3/1/2024	-	-	-	-	5,763.19	5,763.19	-	-	-	-	-	-	-	-
9/1/2024	-	-	-	88,111.11	5,763.20	93,874.31	-	-	-	80,000.00	9,875.00	89,875.00	-	89,875.00
2024-2024	-	-	-	88,111.11	11,526.39	99,637.50	-	-	-	80,000.00	19,750.00	99,750.00	-	197,397.50
3/1/2025	-	-	-	-	3,854.87	3,854.87	-	-	-	-	-	-	-	-
9/1/2025	-	-	-	91,668.67	3,854.87	95,523.54	-	-	-	80,000.00	7,875.00	87,875.00	-	87,875.00
2024-2025	-	-	-	91,668.67	7,709.74	99,378.41	-	-	-	80,000.00	15,750.00	95,750.00	-	195,328.41
3/1/2026	-	-	-	-	2,006.95	2,006.95	-	-	-	-	-	-	-	-
9/1/2026	-	-	-	94,444.45	2,006.95	96,451.40	-	-	-	85,000.00	9,075.00	94,075.00	-	94,075.00
2025-2026	-	-	-	94,444.45	4,013.90	98,458.35	-	-	-	85,000.00	12,150.00	97,150.00	-	195,898.35
3/1/2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9/1/2027	-	-	-	-	-	-	-	-	-	90,000.00	4,182.50	94,182.50	-	94,182.50
2026-2027	-	-	-	-	-	-	-	-	-	90,000.00	8,325.00	98,325.00	-	98,325.00
3/1/2028	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9/1/2028	-	-	-	-	-	-	-	-	-	95,000.00	2,137.50	97,137.50	-	97,137.50
2027-2028	-	-	-	-	-	-	-	-	-	95,000.00	4,275.00	99,275.00	-	99,275.00
305,000.00	79,085.00	474,085.00	279,750.00	1,069,111.11	433,157.87	1,519,268.78	1,069,111.11	433,157.87	1,519,268.78	1,176,000.00	261,225.10	1,776,225.10	4,049,338.80	

City of Seagoville, Texas
Police Forfeiture Fund

	<u>Actual 2008-2009</u>	<u>Estimate 2009-2010</u>	<u>Prposed 2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$0
Revenues			
Revenue from seizures	\$0	\$0	\$0
Total Revenues	\$0	\$0	\$0
Total Available Funds	\$0	\$0	\$0
Expenditures			
Expenditures	\$0	\$0	\$0
Total Operations	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0

City of Seagoville, Texas
Small Grants Fund

	Actual 2008-2009	Estimate 2009-2010	Adopted 2010-2011
Beginning Fund Balance	\$36,189	\$8,503	\$7,503
Revenues	\$25,254	\$9,000	\$9,000
Total Available Funds	\$60,443	\$17,503	\$16,503
Expenditures	\$51,940	\$10,000	\$9,000
Ending Fund Balance	\$8,503	\$7,503	\$7,503

City of Seagoville, Texas
Municipal Court Fund

	<u>Actual</u> <u>2008-2009</u>	<u>Estimate</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	\$33,543	\$28,530	\$40,530
Revenues	\$10,757	\$12,000	\$12,000
Total Available Funds	\$44,300	\$40,530	\$52,530
Expenditures	\$15,770	\$0	\$12,000
Ending Fund Balance	\$28,530	\$40,530	\$40,530

City of Seagoville, Texas
Hotel / Motel Fund

	<u>Actual 2008-2009</u>	<u>Estimate 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Fund Balance	\$457	\$457	\$457
Hotel Motel Occupancy Tax	14,110	14,000	14,000
Total Available Funds	\$14,567	\$14,457	\$14,457
Chamber of Commerce	\$14,110	\$14,000	\$14,000
Ending Fund Balance	\$457	\$457	\$457

City of Seagoville, Texas
SAFER GRANT

	<u>Actual 2008-2009</u>	<u>Estimate 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$0
Revenues			
Federal Funding	\$41,120	\$113,627	\$88,875
City Match	15,359	42,950	68,250
Total Revenues	\$56,479	\$156,577	\$157,125
Total Available Funds	\$56,479	\$156,577	\$157,125
Expenditures			
Wages and Benefits	\$56,479	\$156,577	\$157,125
Total Expenditures	\$56,479	\$156,577	\$157,125
Ending Fund Balance	\$0	\$0	\$0

City of Seagoville, Texas
JAG GRANT

	<u>Actual 2008-2009</u>	<u>Estimate 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$0
Federal Funding	0	21,080	20,000
Total Available Funds	\$0	\$21,080	\$20,000
Expenditures	\$0	\$21,080	\$20,000
Ending Fund Balance	\$0	\$0	\$0

City of Seagoville, Texas
Energy Grant

	<u>Actual</u> <u>2008-2009</u>	<u>Estimate</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$0
Federal Funding	0	57,576	0
Total Available Funds	\$0	\$57,576	\$0
Expenditures	\$0	\$57,576	\$0
Ending Fund Balance	\$0	\$0	\$0

City of Seagoville, Texas
Police Training Fund

	<u>Actual</u> <u>2008-2009</u>	<u>Estimate</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$0
Transfer from General Fund	\$0	\$4,000	\$0
Training Revenues	\$0	\$0	\$4,000
Total Available Funds	\$0	\$4,000	\$4,000
Expenditures	\$0	\$4,000	\$4,000
Ending Fund Balance	\$0	\$0	\$0

City of Seagoville, Texas
CRIME SCENE GRANT

	<u>Actual 2008-2009</u>	<u>Estimate 2009-2010</u>	<u>Proposed 2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$0
Federal Funding	\$0	\$88,196	\$0
Total Available Funds	\$0	\$88,196	\$0
Expenditures	\$0	\$88,196	\$0
Ending Fund Balance	\$0	\$0	\$0

City of Seagoville, Texas
Insurance Internal Service Fund

	<u>Actual</u> <u>2008-2009</u>	<u>Estimate</u> <u>2009-2010</u>	<u>Proposed</u> <u>2010-2011</u>
Beginning Fund Balance	\$0	\$0	\$85,295
Insurance Recovery	0	125,295	0
Total Available Funds	\$0	\$125,295	\$85,295
Expenditures Repairs and Maint.	\$0	\$40,000	\$80,000
Ending Fund Balance	\$0	\$85,295	\$5,295

Water and Sewer Fund

	Actual 2008-2009	Adopted Budget 2009-2010	Amended Budget 2009-2010	Estimate 2009-2010	Proposed 2010-2011
Beginning Fund (C&E) Balance	\$3,026,249	\$3,491,198	\$3,491,198	\$3,491,198	\$3,133,383
Revenues					
Water Services	\$2,023,974	\$2,074,736	\$2,074,736	\$1,985,000	\$1,985,000
Waste Water Service	1,926,000	1,977,991	1,977,991	1,938,926	1,955,546
Other Income	139,706	136,100	136,100	125,303	166,303
Total Revenues	\$4,089,680	\$4,188,827	\$4,188,827	\$4,049,229	\$4,106,849
Total Available Funds	\$7,115,929	\$7,680,025	\$7,680,025	\$7,540,427	\$7,240,232
Expenses					
Administrative	\$213,865	\$223,097	\$223,097	\$219,102	\$226,100
Water	1,191,983	1,270,054	1,270,054	1,287,383	1,366,330
Sewer	1,235,546	1,770,058	1,770,058	1,562,982	1,776,746
Customer Service	287,181	278,353	278,353	280,009	195,616
Non-Departmental	241,801	361,583	702,583	603,213	370,213
Transfers to Debt	454,355	454,355	454,355	454,355	521,477
Total Operations	\$3,624,731	\$4,357,500	\$4,698,500	\$4,407,044	\$4,456,482
Ending (C&E) Fund Balance	\$3,491,198	\$3,322,525	\$2,981,525	\$3,133,383	\$2,783,750
<i>1 day of operations</i>	<i>\$9,931</i>	<i>\$11,938</i>	<i>\$12,873</i>	<i>\$12,074</i>	<i>\$12,210</i>
<i>Days of Fund Balance</i>	<i>351.6</i>	<i>278.3</i>	<i>231.6</i>	<i>259.5</i>	<i>228.0</i>

City of SEAGOVILLE

FUND
20-WATER & SEWER FUND

DEPARTMENT
WATER AND SEWER

DIVISION
20-00-00 WATER AND SEWER REV.

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
9101 WATER SERVICE	\$1,912,569	\$1,870,860	\$1,778,304	\$1,778,304
9102 WATER TAPS	\$4,600	\$3,000	\$1,600	\$1,600
9104 RECONNECT FEES	\$30,467	\$25,000	\$28,860	\$28,860
9105 COMBINE DEMAND CHARGE	\$174,633	\$174,636	\$174,636	\$174,636
9106 METER INSTALLATION FEES	\$1,976	\$1,450	\$1,600	\$1,600
9201 SEWER SERVICES	\$1,923,250	\$1,976,841	\$1,920,808	\$1,920,808
9202 SEWER TAPS	\$2,750	\$2,150	\$1,500	\$1,500
9204 PRETREATMENT SEWER REVENUE	\$0	\$0	\$16,620	\$33,240
9301 INTEREST INCOME	\$21,828	\$30,000	\$5,050	\$5,050
9302 PENALTIES AND INTEREST	\$112,513	\$103,000	\$117,216	\$117,216
9303 MISC. INCOME	\$481	\$100	\$427	\$427
9304 CASH OVER/SHORT	\$0	\$0	\$0	\$0
9400 BANK AND NSF FEES	\$3,270	\$3,000	\$2,610	\$2,610
9791 INSURANCE RECOVERY	\$1,636	\$0	\$0	\$0
9792 REV. OTHER SOURCE/STORM WATER	\$0	\$0	\$0	\$41,000
REVENUES	\$4,089,689	\$4,186,827	\$4,049,229	\$4,106,849
TOTAL WATER AND SEWER REVENUES	\$4,089,689	\$4,186,827	\$4,049,229	\$4,106,849

FUND	City of SEAGOVILLE	DIVISION
20 WATER & SEWER FUND	DEPARTMENT WATER AND SEWER	20-05-00 ADMINISTRATIVE
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$183,888	\$185,078	\$185,184	\$185,078
1105 OVERTIME	\$278	\$2,000	\$800	\$2,000
1108 LONGEVITY	\$2,008	\$2,852	\$2,752	\$2,998
1109 AUTO ALLOWANCE	\$8,050	\$8,800	\$8,800	\$8,800
SALARY	\$182,832	\$186,628	\$184,986	\$186,872
1121 FICA	\$12,124	\$12,738	\$12,821	\$12,874
1151 GROUP INSURANCE	\$16,989	\$15,969	\$18,800	\$18,800
1152 TMRS	\$17,876	\$17,881	\$17,685	\$18,154
SALARY RELATED	\$46,989	\$46,589	\$49,116	\$49,428
9120 OTHER PROFESSIONAL FEES	\$3,577	\$10,000	\$5,000	\$10,000
OPERATIONS	\$3,577	\$10,000	\$5,000	\$10,000
TOTAL ADMINISTRATIVE	\$212,477	\$223,897	\$219,402	\$226,100

FUND	City of SEAGOVILLE	DIVISION
20 WATER & SEWER FUND	DEPARTMENT WATER AND SEWER	20-10-00 WATER
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$76,141	\$74,788	\$74,788	\$130,888
1105 OVERTIME	\$17,941	\$10,218	\$16,850	\$16,850
1106 LONGEVITY	\$188	\$376	\$368	\$1,740
SALARY	\$94,270	\$85,382	\$92,006	\$149,578
1121 FICA	\$7,123	\$5,750	\$7,039	\$11,443
1151 GROUP INSURANCE	\$15,625	\$15,969	\$18,512	\$31,000
1152 TMRB	\$10,230	\$8,061	\$9,868	\$16,404
SALARY RELATED	\$32,978	\$29,780	\$35,719	\$58,847
2202 CHEMICALS	\$300	\$500	\$500	\$500
2212 UNIFORMS	\$2,559	\$2,375	\$2,375	\$3,325
2213 SAFETY EQUIPMENT	\$495	\$1,000	\$1,000	\$1,000
2214 FUEL AND LUBRICANTS	\$6,603	\$9,300	\$10,690	\$13,030
2215 MISC. SUPPLIES	\$0	\$100	\$100	\$100
2301 PAVING SUPPLIES	\$14,240	\$12,000	\$12,000	\$12,000
2320 VEHICLE/EQUIP. MAINTENANCE	\$8,140	\$7,000	\$7,000	\$8,500
2360 WATER MAINS AND VALVES	\$41,974	\$55,000	\$55,000	\$55,000
2361 WATER SERVICES	\$0	\$0	\$0	\$0
2362 WATER METERS	\$15,981	\$22,000	\$22,000	\$22,000
2363 FIRE HYDRANTS	\$2,657	\$14,000	\$9,650	\$9,650
2364 PUMPING AND STORAGE	\$0	\$0	\$0	\$0
2368 COMMUNICATION EQUIP. MAINT.	\$573	\$1,000	\$1,000	\$1,000
2401 MINOR EQUIPMENT	\$5,461	\$14,100	\$7,300	\$7,800
3102 CONSULTING FEES	\$0	\$0	\$0	\$0
3120 OTHER PROFESSIONAL SERVICES	\$13,479	\$25,900	\$50,142	\$44,000
3502 ELECTRICITY	\$91,730	\$90,000	\$90,000	\$90,000
3521 WATER PURCHASES	\$697,089	\$821,917	\$846,869	\$847,000
3601 OUTSIDE MAINTENANCE	\$1,773	\$10,000	\$10,000	\$10,000
3605 DATA PROCESSING EQUIP MAINT.	\$380	\$4,500	\$4,500	\$4,500
3606 PUMPS AND MOTORS	\$14,000	\$15,000	\$17,000	\$15,000
3607 CONTROLS, SIGNALS & ELECTRONICS	\$2,463	\$1,800	\$1,800	\$1,800
3660 OTHER CONTRACT MAINTENANCE	\$0	\$4,000	\$4,000	\$4,000
3709 EQUIPMENT RENTALS	\$40	\$2,000	\$2,000	\$2,000
3901 DUES AND MEMBERSHIPS	\$78	\$100	\$78	\$100
3909 EDUCATION/TRNG/TRAVEL	\$4,253	\$3,800	\$3,800	\$4,300
OPERATIONS	\$1,053,878	\$1,117,482	\$1,168,904	\$1,168,805
4302 CAPITAL - SERVICE TRUCK	\$0	\$99,000	\$0	\$0
4314 CAPITAL - HEAVY EQUIPMENT	\$0	\$0	\$0	\$0
4317 CAP OUTLAY-COMPUTER SYSTEM	\$0	\$1,400	\$1,054	\$1,400
CAPITAL	\$0	\$97,400	\$1,054	\$1,400
TOTAL WATER	\$1,181,028	\$1,270,054	\$1,287,383	\$1,388,330

FUND	City of SEAGOVILLE	DIVISION
20 WATER & SEWER FUND	DEPARTMENT	20-20-00 SEWER
	WATER AND SEWER	
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2008-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$118,827	\$134,346	\$151,740	\$128,920
1105 OVERTIME	\$37,424	\$38,304	\$38,304	\$38,304
1108 LONGEVITY	\$2,032	\$2,176	\$2,176	\$2,362
SALARY	\$158,283	\$174,826	\$172,210	\$169,516
1121 FICA	\$11,863	\$13,374	\$13,174	\$12,974
1151 GROUP INSURANCE	\$18,188	\$21,282	\$24,916	\$24,800
1152 TMRS	\$17,111	\$18,817	\$18,470	\$18,818
SALARY RELATED	\$47,270	\$53,483	\$56,560	\$56,592
2202 CHEMICALS	\$1,188	\$3,000	\$3,000	\$3,000
2212 UNIFORMS	\$1,831	\$1,900	\$1,900	\$1,900
2213 SAFETY EQUIPMENT	\$1,115	\$1,600	\$1,600	\$1,600
2214 FUEL AND LUBRICANTS	\$5,810	\$11,200	\$8,800	\$8,800
2215 MSC. SUPPLIES	\$0	\$100	\$100	\$100
2301 PAVING SUPPLIES	\$1,465	\$6,000	\$5,000	\$6,000
2320 VEHICLE/EQUIP. MAINTENANCE	\$10,488	\$8,500	\$8,500	\$8,500
2364 PUMPING AND STORAGE	\$1,887	\$0	\$0	\$0
2365 SEWER MAINS	\$87,174	\$154,000	\$154,000	\$154,000
2366 SEWER SERVICES	\$0	\$0	\$0	\$0
2368 COMMUNICATION EQUIP. MAINT.	\$100	\$1,000	\$1,000	\$1,000
2401 MINOR EQUIPMENT	\$3,218	\$3,000	\$3,580	\$3,000
3120 OTHER PROFESSIONAL SERVICES	\$18,778	\$80,000	\$80,000	\$80,000
3502 ELECTRICITY	\$20,408	\$20,000	\$20,000	\$20,000
3522 PURCHASED SEWER SERVICES	\$88,481	\$88,000	\$88,000	\$88,000
3835 CONTRACT SEWER NTWD	\$798,804	\$780,000	\$880,388	\$890,388
3536 LEFIS DEBT SHARE	\$29,899	\$355,000	\$38,884	\$255,000
3804 BUILDING MAINT.	\$0	\$5,000	\$5,000	\$5,000
3806 LIFT STATIONS	\$27,057	\$38,500	\$38,500	\$38,500
3703 EQUIPMENT RENTALS	\$119	\$2,000	\$2,000	\$2,000
3901 DUES AND MEMBERSHIPS	\$0	\$50	\$0	\$50
3903 EDUCATION/TRNG/TRAVEL	\$2,467	\$3,000	\$3,000	\$3,000
OPERATIONS	\$1,025,658	\$1,541,750	\$1,334,212	\$1,660,738
4302 CAPITAL - SERVICE TRUCK	\$0	\$0	\$0	\$0
4317 CAP OUTLAY-COMPUTER SYSTEM	\$1,052	\$0	\$0	\$0
CAPITAL	\$1,052	\$0	\$0	\$0
TOTAL SEWER	\$1,234,263	\$1,770,058	\$1,682,982	\$1,776,748

FUND	City of SEAGOVILLE	DIVISION
20 WATER & SEWER FUND	DEPARTMENT WATER AND SEWER	20-30-00 CUSTOMER SERVICE
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2008-2010	PROPOSED 2010-2011
1101 WAGES AND SALARIES	\$181,972	\$157,288	\$157,288	\$101,051
1105 OVERTIME	\$9,004	\$6,000	\$6,000	\$1,500
1108 LONGEVITY	\$3,212	\$3,482	\$3,488	\$2,512
SALARY	\$174,188	\$166,742	\$166,738	\$105,063
1121 FICA	\$12,948	\$12,756	\$12,756	\$8,038
1151 GROUP INSURANCE	\$28,815	\$28,815	\$28,020	\$18,600
1152 TMRS	\$18,581	\$17,894	\$17,894	\$11,514
SALARY RELATED	\$69,344	\$57,266	\$59,570	\$38,152
2101 OFFICE SUPPLIES	\$265	\$400	\$400	\$400
2102 POSTAGE	\$21,885	\$20,700	\$20,755	\$20,755
2212 UNIFORMS	\$828	\$700	\$700	\$0
2213 SAFETY EQUIPMENT	\$0	\$300	\$300	\$0
2214 FUEL AND LUBRICANTS	\$3,854	\$3,300	\$3,300	\$0
2218 DATA PROCESSING SUPPLIES	\$308	\$200	\$200	\$200
2320 VEHICLE/EQUIP. MAINTENANCE	\$1,356	\$1,500	\$1,500	\$0
2401 MINOR EQUIPMENT	(\$45)	\$500	\$500	\$0
3110 W&S BILLING SERVICE FEES	\$15,822	\$15,000	\$15,000	\$17,500
3304 PRINTING AND BINDING	\$55	\$500	\$500	\$500
3605 DATA PROCESSING EQUIP MAINT.	\$2,474	\$2,300	\$1,500	\$2,200
3608 SOFTWARE SUPPORT	\$2,850	\$4,100	\$4,100	\$5,000
3610 C/S CHARGES AND FEES	\$3,828	\$4,000	\$4,000	\$5,500
3703 EQUIPMENT RENTALS	\$0	\$98	\$86	\$98
3803 EDUCATION/TRNG/TRAVEL	\$51	\$750	\$750	\$250
OPERATIONS	\$53,037	\$54,346	\$53,801	\$52,401
TOTAL CUSTOMER SERVICE	\$285,369	\$278,353	\$280,009	\$195,616

FUND	City of SEAGOVILLE	DIVISION
20 WATER & SEWER FUND	DEPARTMENT WATER AND SEWER	20-50-00 NON-DEPARTMENTAL
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
1122 WORKERS COMPENSATION	\$15,308	\$16,000	\$16,146	\$16,146
1151 GROUP INSURANCE	\$0	\$0	\$0	\$6,000
1153 UNEMPLOYMENT	\$0	\$1,500	\$1,500	\$1,500
1154 EMPLOYEE LIFE INSURANCE	\$1,327	\$1,000	\$1,500	\$1,500
SALARY RELATED	\$16,633	\$18,500	\$18,146	\$27,146
3401 PUBLIC OFFICIAL INSURANCE	\$2,699	\$3,000	\$3,376	\$3,376
3402 AUTO INSURANCE	\$6,057	\$6,060	\$5,717	\$5,717
3403 COMMERCIAL INSURANCE	\$3,027	\$3,030	\$3,327	\$3,327
3404 GENERAL LIABILITY	\$2,521	\$3,375	\$2,527	\$2,527
3505 WIRELESS SERVICE	\$7,362	\$7,500	\$8,000	\$8,000
6999 BAD DEBT EXPENSE	\$31,355	\$0	\$0	\$0
OPERATIONS	\$53,321	\$22,965	\$22,949	\$22,949
5106 GIF SG&A ALLOCATION	\$43,374	\$88,256	\$88,256	\$56,256
5107 TRANSFER TO STORM WATER	\$0	\$41,000	\$41,000	\$0
5122 TRANSFER TO CIP	\$0	\$300,000	\$300,000	\$100,000
5110 FRANCHISE FEE - WATER	\$89,485	\$74,826	\$74,826	\$74,826
5111 FRANCHISE FEE - SEWER	\$59,009	\$79,034	\$79,034	\$79,034
DEBT SERVICE	\$171,848	\$661,118	\$661,118	\$320,118
TOTAL NON-DEPARTMENTAL	\$241,892	\$702,583	\$668,213	\$370,213

City of SEAGOVILLE		
FUND	DEPARTMENT	DIVISION
20 WATER & SEWER FUND	WATER AND SEWER	20-60-00 TRANSFER TO DEBT
DETAILS		

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
4102 TRANSFER TO "B3" SERIES J & S	\$454,355	\$454,355	\$454,355	\$521,477
DEBT SERVICE	\$454,355	\$454,355	\$454,355	\$521,477
TOTAL TRANSFER TO DEBT SERVICE	\$454,355	\$454,355	\$454,355	\$521,477

**City of Seagoville, Texas
Water and Sewer Debt Service Fund**

	Actual 2008-2009	Adopted Budget 2009-2010	Amended Budget 2009-2010	Estimate 2009-2010	Proposed 2010-2011
Beginning Fund Balance	\$244,669	\$182,528	\$182,528	\$182,528	\$130,167
Revenues					
Transfer from W&S Oper.	\$454,355	\$454,355	\$454,355	\$454,355	\$521,477
Interest Income	1,408	3,000	3,000	270	270
Total Revenues	\$455,763	\$457,355	\$457,355	\$454,625	\$521,747
Total Available Funds	\$700,432	\$639,883	\$639,883	\$637,153	\$651,914
Expenditures					
Bond Principal	\$353,333	\$360,556	\$360,556	\$360,556	\$170,715
Interest on Bonds	162,605	144,430	144,430	144,430	350,762
Paying Agent Fees	1,966	2,000	2,000	2,000	2,000
Total Operations	\$517,904	\$506,986	\$506,986	\$506,986	\$523,477
Ending Fund Balance	\$182,528	\$132,897	\$132,897	\$130,167	\$128,437

City of SEAGOVILLE

FUND	DEPARTMENT	DIVISION
21 W&S DEBT SERVICE FUND	WATER AND SEWER DEBT SERVICE	21-00-00 WATER AND SEWER DEBT

DETAILS

LINE ITEMS	ACTUAL 2008-2009	BUDGET 2009-2010	ESTIMATE 2009-2010	PROPOSED 2010-2011
0810 INTEREST INCOME	\$1,408	\$0,000	\$270	\$270
9988 TRANSFER FROM W & S OPER.	\$454,355	\$454,355	\$454,355	\$521,477
REVENUES	\$455,763	\$457,355	\$454,625	\$521,747
TOTAL WATER AND SEWER DEBT SERVICE REVENUES	\$455,763	\$457,355	\$454,625	\$521,747

City of Seagov, Texas
 Combination Tax & Revenue Bonds
 Water & Sewer Debt Service Schedule

Payment Date	Combination Tax & Revenue Refunding Bonds, Series 1983 Non-Callable \$5,390,396			Combination Tax & Surplus Revenue Refunding Bonds, Series 2004 Callable on 9-1-2009 \$2,125,000			Combination Tax & Revenue Certificates of Obligation, Series 2006 \$1,000,000 of \$2,250,000 Issue			Combination Tax & Revenue Certificates of Obligation, Series 2008 \$2,000,000 of \$3,250,000 Issue			Total GO Debt
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
3/1/2011													
9/1/2011	132,837.00	217,053.00	350,000.00		18,721.67	18,721.67		48,128.13	48,128.13		48,128.13	48,128.13	
2010-2011	132,837.00	217,053.00	350,000.00	37,777.78	18,721.67	56,499.45		48,128.13	48,128.13		96,256.26	96,256.26	519,398.60
3/1/2012													
9/1/2012	124,769.00	225,232.00	350,000.00	37,777.78	17,682.78	55,460.56		48,128.13	48,128.13		48,128.13	48,128.13	
2011-2012	124,769.00	225,232.00	350,000.00	37,777.78	35,365.56	73,143.34		96,256.26	96,256.26		96,256.26	96,256.26	519,398.60
3/1/2013													
9/1/2013	115,315.25	229,683.75	345,000.00	40,000.00	16,643.89	56,643.89		48,128.13	48,128.13		48,128.13	48,128.13	
2012-2013	115,315.25	229,683.75	345,000.00	40,000.00	33,287.78	73,287.78		96,256.26	96,256.26		96,256.26	96,256.26	514,544.04
3/1/2014													
9/1/2014	109,120.05	235,879.95	345,000.00	42,222.22	15,543.88	57,766.11		48,128.13	48,128.13		48,128.13	48,128.13	
2013-2014	109,120.05	235,879.95	345,000.00	42,222.22	31,087.78	73,310.00		96,256.26	96,256.26		96,256.26	96,256.26	514,544.04
3/1/2015													
9/1/2015	103,255.05	241,744.95	345,000.00	44,444.44	14,620.28	59,064.72		48,128.13	48,128.13		48,128.13	48,128.13	
2014-2015	103,255.05	241,744.95	345,000.00	44,444.44	28,240.56	72,685.00		96,256.26	96,256.26		96,256.26	96,256.26	514,544.04
3/1/2016													
9/1/2016				46,693.67	13,731.39	60,425.06		48,128.13	48,128.13		48,128.13	48,128.13	
2015-2016				46,693.67	27,462.78	74,156.45		96,256.26	96,256.26		96,256.26	96,256.26	280,261.27
3/1/2017													
9/1/2017				46,888.89	12,798.06	59,686.95		45,378.13	45,378.13		45,378.13	45,378.13	
2016-2017				46,888.89	25,596.12	72,485.01		90,756.26	90,756.26		90,756.26	90,756.26	280,261.27
3/1/2018													
9/1/2018				51,111.11	11,620.28	62,731.39		42,503.13	42,503.13		42,503.13	42,503.13	
2017-2018				51,111.11	23,240.56	74,351.67		85,006.26	85,006.26		85,006.26	85,006.26	279,751.63
3/1/2019													
9/1/2019				55,655.89	10,798.06	66,453.95		39,428.13	39,428.13		39,428.13	39,428.13	
2018-2019				55,655.89	21,596.12	77,252.01		78,856.26	78,856.26		78,856.26	78,856.26	279,007.94
3/1/2020													
9/1/2020				57,777.78	9,688.95	67,466.73		36,553.13	36,553.13		36,553.13	36,553.13	
2019-2020				57,777.78	19,377.90	77,155.68		72,706.26	72,706.26		72,706.26	72,706.26	274,667.94
3/1/2021													
9/1/2021				60,000.00	8,531.39	68,531.39		33,150.00	33,150.00		33,150.00	33,150.00	
2020-2021				60,000.00	17,062.78	77,062.78		66,300.00	66,300.00		66,300.00	66,300.00	270,362.78
3/1/2022													
9/1/2022				62,222.22	7,293.89	69,516.11		29,775.00	29,775.00		29,775.00	29,775.00	
2021-2022				62,222.22	14,587.78	76,810.00		59,550.00	59,550.00		59,550.00	59,550.00	279,362.78

City of Seago, Texas
 Combination Tax & Revenue Bonds
 Water & Sewer Debt Service Schedule

Payment Date	Combination Tax & Revenue Refunding Bonds, Series 1983 Non-Callable \$5,380,356			Combination Tax & Revenue Refunding Bonds, Series 2004 Callable on 9-1-2009 \$2,125,000			Combination Tax & Revenue Certificates of Obligation, Series 2006 \$1,000,000 of \$2,250,000 Issue			Combination Tax & Revenue Certificates of Obligation, Series 2008 \$2,000,000 of \$3,250,000 Issue			Total GO Debt
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	
3/1/2023	-	-	-	-	6,010.56	6,010.56	-	-	-	-	28,275.00	28,275.00	-
9/1/2023	-	-	-	56,595.57	6,010.56	72,677.23	-	-	-	146,000.00	28,275.00	171,275.00	-
2023-2023	-	-	-	64,886.67	12,021.12	76,907.79	-	-	-	145,900.00	52,550.00	197,650.00	270,277.79
3/1/2024	-	-	-	-	4,610.56	4,610.56	-	-	-	-	22,950.00	22,950.00	-
9/1/2024	-	-	-	58,888.88	4,610.55	73,499.44	-	-	-	150,000.00	22,950.00	172,650.00	-
2024-2024	-	-	-	68,888.88	9,221.11	78,110.00	-	-	-	149,800.00	46,380.00	185,380.00	273,410.00
3/1/2025	-	-	-	-	3,168.88	3,168.88	-	-	-	-	18,900.00	18,900.00	-
9/1/2025	-	-	-	73,333.33	3,168.88	76,497.21	-	-	-	190,000.00	18,900.00	178,900.00	-
2025-2025	-	-	-	73,333.33	6,337.76	79,671.09	-	-	-	190,000.00	37,800.00	197,800.00	277,451.00
3/1/2026	-	-	-	-	1,605.55	1,605.55	-	-	-	-	15,300.00	15,300.00	-
9/1/2026	-	-	-	75,555.55	1,605.55	77,161.10	-	-	-	185,000.00	16,300.00	180,300.00	-
2026-2026	-	-	-	75,555.55	3,211.10	78,766.65	-	-	-	185,000.00	30,600.00	185,600.00	274,366.65
3/1/2027	-	-	-	-	-	-	-	-	-	-	11,597.50	11,597.50	-
9/1/2027	-	-	-	-	-	-	-	-	250,000.00	-	11,597.50	261,597.50	-
2026-2027	-	-	-	-	-	-	-	-	250,000.00	-	23,175.00	273,175.00	273,175.00
3/1/2028	-	-	-	-	-	-	-	-	-	-	5,992.50	5,992.50	-
9/1/2028	-	-	-	-	-	-	-	-	255,000.00	-	5,992.50	270,652.50	-
2027-2028	-	-	-	-	-	-	-	-	255,000.00	-	11,926.00	276,926.00	276,926.00
	685,384.35	1,149,610.65	1,735,000.00	808,608.89	346,536.16	1,215,415.04	-	-	2,000,000.00	1,233,082.50	3,232,962.50	6,182,477.64	

City of Seagoville, Texas

Financial Policy Statements

I. Purpose

The purpose of the following financial policy statements is to provide guidelines to City Management and the Finance Director in their roles as custodians of the City's funds.

II. General

The City will follow a five-year review and optional rotation of outside (independent) auditor. The audit must demonstrate that they have the breadth and depth of staff to handle the City's audit in a timely manner. The audited financial statements should be prepared within 180 days of the close of the fiscal year.

Annual reporting will be done within the guidelines set forth in the Governmental Accounting and Auditing Financial Review and under the standards currently being set by the Governmental Accounting Standards Board. Interim activity reports will be made available to Council and Management.

Full disclosure will be provided in the financial statements and bond representations.

Financial systems will be maintained to monitor expenditures and revenues on a monthly basis with a thorough analysis and adjustment (if required) at mid-year.

The City will strive to maintain accounting policies and practices in the preparation of its annual financial report. The report will be presented to the Government Finance Officers Association for review of qualifications that meet those necessary to obtain the *CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING*.

III. Staffing and Training

Staffing levels shall be adequate for the fiscal departments of the City to function effectively. Overtime shall be used to address temporary or seasonal demands that require excessive hours. Possible ways to increase efficiency shall be explored before adding staff. However, the staffing levels shall not be inadequate or marginal such that the internal controls are jeopardized or personnel turnover rates are unacceptable.

**City of Seagoville, Texas
Financial Policy Statements**

The City shall support the continuing education efforts of all financial staff including the investment in time and material for maintaining a current perspective concerning financial issues. Staff shall be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and related educational efforts.

IV. Revenues

A certainty of the revenue source increases the reliability of the revenue system. The City shall try to establish certain revenue sources as well as consistent collection policies so that assurance can be provided that the revenue base will materialize according to budgets and plans.

The revenue system of the City shall strive to maintain equity in its structure. That is, the City shall seek to minimize or eliminate all forms for subsidization between entities, funds, services, utilities, or customers.

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

The City shall require that there be a balance in the revenue system. That is, the revenue base shall have the characteristic of neutrality as it applies to cost of service, willingness to pay, and ability to pay issues.

The City shall use due caution in the analysis of any tax incentives that are used to encourage development.

Quarterly reports shall be prepared to compare actual revenues to budgeted revenues, variances determined, and actions taken thereon.

A desirable balance between elastic and inelastic revenue sources shall be attempted. Any changes in revenue structure shall result in the examination of this change.

Any potential grants shall be examined for matching requirements so that the source and availability of these funds may be determined before grant application is made. These revenue sources should emphasize capital improvements that are consistent with the Capital Improvement Plan whose operating and maintenance costs have been included in the operating budget.

One-time revenues shall not be used for on-going operations. Non-recurring revenues shall be used only for non-recurring expenditures. Care shall be taken not to use these revenues for budget balancing purposes.

**City of Seagoville, Texas
Financial Policy Statements**

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**City of Seagoville, Texas
Financial Policy Statements**

The cumulative increase of revenue from the levy of property tax will not exceed the preceding fiscal year:

- Excluding taxable value gained through annexation or consolidation;
- Excluding the taxable value gained through new construction;
- Excluding increases mandated by the voters for debt service;
- Excluding 3% of the effective tax rate.

For services associated with a user fee or charge, a fee shall strive to offset the direct and indirect costs of that service.

The fees based on user charges shall be reviewed annually to insure continuing coverage of the cost of services. The City shall revise user fees, with review by the City Council, to adjust for the costs of inflation and additional recovery increments.

The City shall review and adopt utility rates annually 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.

A method is established whereby the General Fund can impose a charge to the Enterprise Fund (Water and Sewer) for general and administrative services performed on the Enterprise Fund's behalf. The process shall be documented and disclosed to the City's auditors for review.

Interest earned from investment of available funds, whether pooled or not, shall be distributed to the fund from which monies were provided to be invested.

All revenue collections will be consolidated under Finance and be audited at least annually.

V. Expenditures

Monthly management reports will be prepared showing actual expenditures compared to original budget. Modifications within a respective fund's operating categories (materials, supplies, and services) and/or modifications with the personnel and capital categories may be made with the approval of the City Manager.

**City of Seagoville, Texas
Financial Policy Statements**

Where appropriate, performance measures and productivity indicators shall be used as guidelines and reviewed for efficiency and effectiveness. This information shall be included in the annual budgeting process.

Purchases shall conform to the State's statutory formal bidding process. Where funds have been appropriated, recommendations of bids and contracts in excess of \$25,000 shall be made to the City Council for approval.

For previously appropriated expenditures, the City Manager may, by policy, establish signature authority in a less amount for division directors and department heads.

VI. Operating Budget

Current available unrestricted operating revenue shall be sufficient to support current operating expenditures.

Debt or bond financing will not be used to finance current operating expenditures.

Annually recurring revenue will not be less than annually recurring operating budget expenditures (operating budget minus capital outlays).

The City will develop a program to integrate performance measures and productivity indicators with the annual budget.

VII. Operating Position

Current expenditures will be paid with current revenues. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves (fund balance) will be used only for emergencies or when balances can be reduced if levels exceed guideline minimums and as long as they are spent for non-recurring items.

The City will maintain an unallocated fund balance to be used for unanticipated emergencies of forty-five (45) days of the general operating budget (excluding capital outlay), and sixty (60) days of the proprietary funds' operating budgets (excluding capital outlay). These funds will be used to avoid cash-flow interruptions, generate interest income, reduce the need for short-term borrowing and assist in maintaining an investment-grade bond rating.

Periodic review of cash flow position shall be performed to determine performance of cash management and investment policies. A detailed policy structure shall be followed with respect to Cash/Treasury Management. The underlying theme shall be that idle cash shall be invested with the intent to:

**City of Seagoville, Texas
Financial Policy Statements**

- **Safeguard assets;**
- **Maintain liquidity;**
- **Maximize return.**

Procedures shall be taken so as to maximize any discounts offered by creditors. Current liabilities shall be paid within 30 days of receiving the invoice. Accounts Receivable procedures shall target for a maximum of 60 days from service.

VII. Debt

Long Term Debt shall not be used for operating purposes. The term of any debt shall not exceed the useful life of the project for which the debt was issued.

When appropriate, self-supporting debt shall be issued before general obligation bonds.

Full disclosure of operations and open lines of communication shall be made to the rating agencies. The City Staff, with the assistance of bond advisors, shall prepare the necessary materials and presentation to the rating agencies.

The Debt Services Fund(s) should not have reserves or balances in excess of the average of one (1) month of principal and interest not including the amounts accruing for the next debt payment.

Interest earnings on bond proceeds shall be credited to the appropriate bond/capital fund unless otherwise stipulated by State statute.

The City shall elect to use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the bond advisor shall present the reasons why to the City. Also, the City shall participate in the selection of the underwriter with the assistance of the bond advisor in the case of a negotiated bid.

The bonds shall have a provision which allows them to be recalled after the tenth year of the issue.

The City shall be actively involved in the selection of all bond advisors, underwriters, paying agents, and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants and the kinds of services and fee structures available from independent financial advisors, investment

**City of Seagoville, Texas
Financial Policy Statements**

banking firms and commercial banks. Also, the City shall carefully itemize and scrutinize all costs associated with the issuance of bonds.

The City shall explore all funding alternatives in addition to long-term debt including leasing, grants, and other aid, developer contributions, capital recovery fees, and current funds.

IX Capital

A Capital Improvement Program shall be adopted for a period of five (5) years and reviewed annually for prioritization, based on analysis of the City's infrastructure. The replacement and maintenance for capital items shall also be projected for the next five (5) years. Future maintenance shall be fully costed, providing sufficient funding for future maintenance and replacement. The City shall identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to Council for approval. The City shall determine the least costly financing method for all new projects.

Where applicable, assessments, pro-rated charges, or other user-based fees should be explored to fund capital projects, which have a limited benefit to the whole City.

Assets shall be maintained to protect the government's investment and minimize the future replacement and maintenance costs.

The annual operating budget shall provide for adequate maintenance and insurance of all capital plant and equipment.

X Purchasing

The State of Texas purchasing policies as adopted for guidelines for municipalities to adhere too will be inherently followed through our purchasing process.

XI Fund Accounting

The City will establish funds as required to exist for the operations of all activities we currently engage. The following funds currently exist and will be budgeted for in the city's annual budget beginning 2004-2005 fiscal year.

- Governmental Fund
 - General Fund
 - Special Revenue Funds
 - Capital Improvement Fund
 - Debt Service Fund

**City of Seagoville, Texas
Financial Policy Statements**

**Proprietary Funds (Enterprise Funds)
Water and Sewer Operating Fund
Water and Sewer Capital Improvement Fund
Water and Sewer Deposit Fund
Water and Sewer Debt Service Fund**

The Staff will add new funds as required by either new funding sources such as grants or other activities. The Staff will bring to the council budget amendments for these new funding sources to appropriate the funds for their intended use. The Staff will also bring budget amendments for funding sources and new appropriations to existing funds when appropriation increases are deemed to be necessary. The budget amendments will be inclusive of the justification for such needs.

City of Seagoville, Texas
Investment Policy
Reviewed and Approved in Fiscal Year 2009-2010

I. Governing Authority

Legality

The City of Seagoville investment program shall be operated in conformance with federal, state, and other legal requirements, including all applicable State of Texas statutes related to the governing and management of public funds.

II. Scope

This policy applies to the investment of all funds, excluding the investment of employees' retirement funds.

1. Pooling of Funds

The City of Seagoville consolidates cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles. The City of Seagoville has investments in pool accounts and the pools are fully covered by pledged collateral. Some of the investment policy will address investments for which the City of Seagoville does not participate. The City Council has authorized in prior investment policies the investment into U.S. Treasury Obligations, U.S. Agency Securities, Certificates of Deposit, and TexPool. Adoption of the policy will provide for the use of TexSTAR as an optional investment pool. Any different investment instruments will require specific approval by the City Council prior to the investment.

III. General Objectives

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. Safety

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The City of Seagoville will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the City of Seagoville will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized.

b. Interest Rate Risk

Investment Policy – FY 2009-2010

The City of Seagoville will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see section VIII).

2. *Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

IV. Standards of Care

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

2. *Ethics and Conflicts of Interest*

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall

further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City of Seagoville.

3. *Delegation of Authority*

Authority to manage the investment program is granted to designated official, hereinafter referred to as investment officer serving in the position of Finance Director. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with established written procedures and internal controls for the operation of the investment program consistent with this investment policy. Procedures should include references to: safekeeping, delivery vs. payment, investment accounting, repurchase agreements, wire transfer agreements, and collateral/depository agreements. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials and shall require one of the other two signature requirements as set out in the depository agreement..

V. Authorized Financial Institutions, Depositories, and Broker/Dealers

1. *Authorized Financial Institutions, Depositories, and Broker/Dealers*

A list will be maintained of financial institutions and depositories authorized to provide investment services. In addition, a list will be maintained of approved security broker/dealers selected by creditworthiness (e.g., a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following as appropriate:

- Audited financial statements demonstrating compliance with state and federal capital adequacy guidelines
- Proof of National Association of Securities Dealers (NASD) certification (not applicable to Certificate of Deposit counterparties)
- Proof of state registration
- Completed broker/dealer questionnaire (not applicable to Certificate of Deposit counterparties)
- Certification of having read and understood and agreeing to comply with the [entity's] investment policy.
- Evidence of adequate insurance coverage.

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the investment officer.

2. *Minority and Community Financial Institutions*

From time to time, the investment officer may choose to invest in instruments offered by minority and community financial institutions. In such situations, a waiver to certain parts of the criteria under Paragraph 1 may be granted. All terms and relationships will be fully disclosed prior to purchase and will be reported to the appropriate entity on a consistent basis and should be consistent with state or local law. These types of investment purchases should be approved by the appropriate legislative or governing body in advance.

VI. Safekeeping and Custody

1. *Delivery vs. Payment*

All trades of marketable securities will be executed by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds.

2. *Safekeeping*

Securities will be held by an independent third-party custodian selected by the City as evidenced by safekeeping receipts in the City of Seagoville's name. The safekeeping institution shall annually provide a copy of their most recent report on internal controls (Statement of Auditing Standards No. 70, or SAS 70).

3. *Internal Controls*

The investment officer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Seagoville are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls structure shall adhere to the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Dual authorizations of wire transfers
- Development of a wire transfer agreement with the lead bank and third-party custodian

Accordingly, the investment officer shall establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures or alternatively, compliance should be assured through the [entity] annual independent audit.

VII. Suitable and Authorized Investments

1. *Investment Types*

Consistent with the GFOA Policy Statement on State and Local Laws Concerning Investment Practices, the following investments will be permitted by this policy and are those defined by state and local law where applicable. Exceptions to the currently approved list of investments as provided in the Scope paragraph of the investment policy will require specific approval by the City Council prior to the investment into the instrument.

- U.S. Treasury obligations which carry the full faith and credit guarantee of the United States government and are considered to be the most secure instruments available;
- U.S. government agency and instrumentality obligations that have a liquid market with a readily

Investment Policy – FY 2009-2010

determinable market value;

- Canadian government obligations (payable in local currency);
- Certificates of deposit and other evidences of deposit at financial institutions,
- Bankers' acceptances;
- Investment-grade obligations of state, provincial and local governments and public authorities;
- Money market mutual funds regulated by the Securities and Exchange Commission and whose portfolios consist only of dollar-denominated securities; and
- Local government investment pools either state-administered or developed through joint powers statutes and other intergovernmental agreement legislation.

Investment in derivatives of the above instruments shall require authorization by the appropriate governing authority. (GFOA Recommended Practice on "Use of Derivatives by State and Local Governments," 2002.)

2. Collateralization

Where allowed by state law and in accordance with the GFOA Recommended Practices on the Collateralization of Public Deposits, full collateralization will be required on all demand deposit accounts, including checking accounts and non-negotiable certificates of deposit. (GFOA Recommended Practices)

VIII. Investment Parameters

1. Diversification

The investments shall be diversified by:

- limiting investments to avoid overconcentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities),
- limiting investment in securities that have higher credit risks,
- investing in securities with varying maturities, and
- Continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations. (GFOA Recommended Practice on "Diversification of Investments in a Portfolio")

In establishing specific diversification strategies, the following general policies and constraints shall apply: Portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector. Maturities selected shall provide for stability of income and reasonable liquidity.

For cash management funds:

- Liquidity shall be assured through practices ensuring that the next disbursement date and payroll date are covered through maturing investments or marketable U.S. Treasury bills.
- Risks of market price volatility shall be controlled through maturity diversification such that aggregate price losses on instruments with maturities exceeding one year shall not be greater than coupon interest and investment income received from the balance of the portfolio.
- The investment officer shall establish strategies and guidelines for the percentage of the total portfolio that may be invested in securities other than local government investment pools, repurchase agreements, Treasury bills or collateralized certificates of deposit. The investment officer shall conduct a quarterly review of these guidelines

and evaluate the probability of market and default risk in various investment sectors as part of its considerations. In the event securities of this nature are approved by council, an investment committee will be adopted to review these quarterly.

2. *Maximum Maturities*

To the extent possible, the City of Seagoville shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City of Seagoville will not directly invest in securities maturing more than one year from the date of purchase or in accordance with state and local statutes and ordinances.

3. *Competitive Bids*

The investment officer shall obtain competitive bids from at least two brokers or financial institutions on all purchases of investment instruments purchased on the secondary market.

IX. Reporting

1. *Methods*

The investment officer shall prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last quarter. This management summary will be prepared in a manner which will allow the City of Seagoville to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the entity's chief administrative officer, the legislative body, and any pool participants as required by the City. The report will include the following:

- Listing of individual securities held at the end of the reporting period.
- Realized and unrealized gains or losses, if applicable, resulting from appreciation or depreciation by listing the cost and market value of securities over one-year duration that are not intended to be held until maturity (in accordance with Governmental Accounting Standards Board (GASB) requirements).
- Average weighted yield to maturity of portfolio on investments.
- Listing of investment by maturity date, if applicable.
- Market values (beginning and ending) for the reporting period, additions and changes, interest earned for the reporting period and for the fiscal year to date.
- Statement of compliance to all federal, state, and local investment statutes and policies.

X. Approval of Investment Policy

The investment policy shall be formally approved and adopted by the governing body of the City of Seagoville and reviewed annually.

XI. List of Attachments

The following, as applicable, are attached to this policy:

- Listing of authorized personnel,
- Listing of authorized broker/dealers, local investment pool and financial institutions,

Investment Policy – FY 2009-2010

Authorized Personnel:

Office of the 'Mayor'

Office of the 'City Manager'

Office of the 'Finance Director'

Currently held, Sidney M. Sexton

Currently held, Denny Wheat

Currently held, Joe A. Stegall

Authorized Dealers:

American National Bank

Home Bank

TexPool

TexSTAR

Authorized Positions

		Actual 2009-2010				Banked Positions				Budget 2010-2011			
DEPT.	DEPARTMENT/TITLE	FT PERM	FT PERM	FT TEMP	FTES	FT PERM	FT PERM	FT TEMP	FTES	FT PERM	FT PERM	FT TEMP	FTES
102	City Manager/Human Resources												
	City Manager	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Executive Assistant to the City Manager	1.00	0.00	0.00	1.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00
	Director of Human Resources/Risk Management	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
103	City Secretary												
	City Secretary	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
104	Finance Department												
	Director of Finance	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Senior Accountant	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Payable & Payroll Manager	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
105	Code Enforcement												
	Code Enforcement Officer (footnote 2)	2.00	0.00	0.00	2.00	-1.00	0.00	0.00	-1.00	1.00	0.00	0.00	1.00
	Animal Control Officer	2.00	0.00	0.00	2.00	-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	0.00	0.00	0.00	0.00	1.00	0.00	0.50
106	Building Services/Operations Support												
	Chief Building Official	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Building Maintenance Technician	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
108	Police Department												
	Chief of Police	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Lieutenant	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Sergeant	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	5.00	0.00	0.00	5.00
	Police Officer	14.00	0.00	0.00	14.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00
	Records 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
	Records Clerk (footnote 2)	2.00	0.00	0.00	2.00	-1.00	0.00	0.00	-1.00	1.00	0.00	0.00	1.00
	Crossing Guard	0.00	2.00	0.00	0.34	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.34
109	Planning Department												
	Planning Technician	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
111	Fire Department												
	Fire Chief	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Captain	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
	Lieutenant	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00	0.00	0.00	3.00
	Fire Fighter (footnote 1 & 2)	12.00	9.00	0.00	13.00	0.00	0.00	0.00	0.00	12.00	9.00	0.00	13.00
112	Municipal Court												
	Court Administrator	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Court Clerk	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
113	Library												
	Library Director	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Library Assistant	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Library Clerk	0.00	2.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	1.00
114	Senior Center												
	Senior Center Manager	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Outreach Worker	0.00	1.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.50
	Senior Center Aide	0.00	2.00	0.00	0.35	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.35
	Building Maintenance Worker	0.00	1.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.50
	Driver	1.00	2.00	0.00	1.93	0.00	0.00	0.00	0.00	1.00	2.00	0.00	1.93
115	Street Department												
	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	3.00	0.00	0.00	3.00	-1.00	0.00	0.00	-1.00	2.00	0.00	0.00	2.00
	Maintenance Apprentice - Temp (Summer Only)	0.00	0.00	1.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.25
117	Public Safety Communications												
	Communications 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
	Communications Operator	5.00	2.00	0.00	5.84	-1.00	0.00	0.00	-1.00	4.00	2.00	0.00	4.84
118	Parks Department												
	Director of Parks and Recreation	1.00	0.00	0.00	1.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00
	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
	Maintenance Worker	2.00	1.00	0.00	2.80	-1.00	-1.00	0.00	-1.80	1.00	0.00	0.00	1.00
	Maintenance Apprentice - Temp (Summer Only)	0.00	0.00	1.00	0.25	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.25
122	Communications IT												
	Director of Communications & Info. Services	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	General	79.00	23.00	2.00	86.26	-8.00	-1.00	0.00	-8.80	71.00	22.00	2.00	86.26
2005	W & S Administrative												
	Director of Public Works/ACM	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Field 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
	Public Works Clerk	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
2010	Water Services Department												
	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	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
2020	Sewer Services Department												
	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	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
2030	Customer Service Department												
	Customer Service Manager	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	1.00
	Cashier/Receptionist	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	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
	Water and Sewer	15.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	15.00
Total		94.00	23.00	2.00	101.26	-8.00	-1.00	0.00	-8.80	86.00	22.00	2.00	92.46

Footnote 1: Three Firefighters partially funded from SAFER Grant

Tax Rate Analysis
October 1, 2010 - September 30, 2011

Revenue Calculation	
Assessed Value	\$ 575,010,740
Value Under Protest	100,814
Exemptions & Abatements	<u>(102,291,317)</u>
 Taxable Value	 \$ 472,820,237
Proposed Tax Rate	<u>0.6650</u>
 Gross Property Tax Revenue	 \$ 3,144,255
Collection Rate	<u>96.0%</u>
 Property Tax Revenue	 \$ 3,018,484

Fund	Distribution		
	Percentage	Rate	Amount
Operations and Maintenance	87.316%	0.580650	\$ 2,635,622
Debt Service	12.684%	0.084350	\$ 382,862
Total	100.000%	0.665000	\$ 3,018,484

