

# **The City of Groves, Texas**

## **Annual Fiscal Budget**

**2014-2015**



# **INTRODUCTION**

## **Mission Statement**

The goals of the City Government are to create a strong, safe and clean community, foster a high quality of life, promote neighborhood strength and integrity, to support sound community and economic development and to conserve and wisely utilize City resources to safeguard the health, safety and welfare of City Residents.

August 15, 2014

The Honorable Mayor  
And City Council members  
City of Groves  
Groves, Texas 77619

Gentlemen:

As this is the TWELFTH under my tenure as city manager it is important to comment on the dedication and productivity of the city's employees. Every department has risen to the challenges created by the circumstances of a difficult but improving economy, land locked city trying to preserve its identity, and the issues of growing our local economy, expanding housing and development opportunities, to create and expand revenue streams that will take pressure off of the property tax. It is in large part the council's leadership and progressive attitude coupled with the employee's commitment to productivity, savings, and service that has allowed the city to move forward. However, it is important to remember that our resources are limited and tax rates, utility rates, and sales tax rebates have their limits. The city will be making deliberate efforts in the coming fiscal year **to reduce and restructure the work force where practical.**

This is the fourth consecutive budget where the city has lost or just maintained a small increase in values due to new construction. There was no major value loss due to the moving and reduction of business inventory with in the city. However, collectively the city has lost about **\$88,000,000** of value over the last four years. This translates into about **\$550,000** of tax revenue. Conversely, the city's real estate values continue to improve primarily through new construction. Gross new construction value for this budget is **\$3,030,450**. The city's inventory value losses have been offset by a combination of increases in taxes, shifting more revenue from the sanitation in the form of franchise fees, as well as restructuring and shrinking the workforce.

This budget's objective is to fund the services required by the citizens at a competitive cost and within available financing resources. Managements challenge remains to increase and improve productivity, efficiency, city services, and infrastructure. As well as, recognize and develop employee strengths, contributions, and compensation, while maintaining fair and just tax and user rates. In addressing these objectives the city strives to act in the best interest of the Citizens of Groves. We feel that this budget is a positive step in the attainment of the objectives and challenges listed.

Submitted herewith is the proposed budget for the fiscal year October 1, 2014 through September 30, 2015.

The attached document with supporting schedules is submitted pursuant to the provisions of Section I, Article VII of the Charter of the City of Groves, and it is the proposed financial plan for operating the City during the forthcoming fiscal year.

Total revenues for general fund are estimated to be **\$8,504,480** for 2014/2015. Total revenues for 2013/2014 were **\$9,861,747** this represents a **\$1,367,267** decrease over last year's operating revenues for general fund. This figure is the city's portion of the EOC grant for the new police station and court. This amount will come off of the general fund and actually be shifted to debt service as the city borrowed the match for the grant. This budget has allocated about one cent of tax revenue to pay the debt service for this loan.

#### TAX VALUES

The Jefferson County Appraisal District has estimated the 2014–15 net taxable value to be **\$690,763,415**, an increase of **\$1,763,157** in value from the **\$689,000,258** in values of 2013–14. New taxable value of new improvements residential and commercial is **\$3,030,450** making the net increase in value for the city **\$1,763,157** or relatively flat from last year's values. Ironically the city has seen new residential and commercial construction generate over **\$6,000,000** of value in the last two fiscal years, only to be offset by the appraisal district formula and loss of taxable inventory.

The total effective tax rate is **66.29 cents** or **0.07 cents** less than the current rate of **66.36 cents**. It is recommended that the tax rate of **70.60 cents** be adopted. This would be an increase of **4.24 cents** above the current rate changing the current fiscal year rate of **66.36¢** per \$100 valuation to **70.60 cents** per \$100 valuation. Of this amount **60.27 cents** will be allocated to the General Fund, for maintenance and operations. The remaining amount of **10.33 cents** will go to Interest & Sinking Fund for debt retirement. This would increase the M and O by **.06 cents** above the current budget M and O rate of **59.67 cents** and increase the Debt Service amount by **3.64 cents** above the current rate of **6.69 cents**. The increase on debt service is primarily the additional cost to service the bonds sold to pay the city's portion of the Police Station/ EOC grant and the need to maintain and grow current fund balances and refrain from using fund balance to pay debt as we have in the past. The loss of city revenue over the last three years and subsequent loss of **\$550,000** of tax revenue is the reason that the debt service tax must be increased. These **3.64 cents** on debt service in addition to the **.06 cent** increase to the M & O will add **\$43.00** a year per **\$100,000** of value to the current tax bill. Of this increase **85%** will go toward debt and **15%** will go to the maintenance and operation of the city.

#### GENERAL FUND

This year General Fund costs will decrease by **\$1,367,267.00** compared with last year's increase of **\$60,697.00**

The decrease in expenditures is primarily attributable to the completion of the Police Station and EOC that removes nearly 1.5 million dollars from the general fund. When the EOC is factored out this budget will have an increase in general fund from tax revenue of **\$273,153**. The majority of this increase will be a calculated effort and intent to obtain delinquent property taxes and penalty and interest from accounts that are three or more years delinquent. This increase as well as cuts and adjustments will fund step increase in the wage and salary plan for all eligible employees estimated at a cost of **\$143,000**. In addition it will cover increases in contracts such as central dispatch and computer maintenance in the amount of **\$64,000**. This is for an additional dispatcher and IT technician.

*Capital Outlay:* Equipment replacement this year is proposed in the amount of **\$201,000** for all departments. These are capital acquisitions with the exception of heavy equipment that must be purchased in order to continue the work program and insure the productivity of the city departments. These items range from books for the library to lease payments for patrol cars to fire fighter equipment.

*Equipment Replacement Transfers* Transfers from the equipment replacement fund to general fund are budgeted at a modest **\$90,000**. Transfers from all departments except solid waste to equipment replacement are at zero for the fourth budget year due to the city values and desire to keep the tax rate as low as possible. The current economy has improved to the point where the sales tax is up 3 % and approaching the levels of pre 2008. The result is that the city has forgone any transfers to the equipment replacement fund in order to keep personnel wages competitive and city services and at their current levels. It is hoped that this will be short term and as the economy improves and values increase these transfers will be reinstated.

## **SOLID WASTE FUND**

Revenues are estimated at **\$1,413,000** this represents increasing the current rates to residential and commercial garbage customers. Expenditures including transfers to other funds are also projected at **\$1,413,000**. The rate decrease of **0.40** per month for customers in last two budgets will be increased by **0.80** cents per month, and the rate will be **\$16.86** in this budget.

*Capital Outlay:* There is no major purchase of a garbage truck scheduled for the 2014–2015 budget. There is a transfer to equipment replacement scheduled in 2014–2015.

*Transfers:* There two transfers scheduled to be made from this fund. One transfer is to equipment replacement budgeted in the 2014–2015 budgets from Solid Waste in the amount of **\$90,000**. The second is in the amount of **\$330,000** to city franchise fee. This is an increase of **\$50,000** that will go to increase the streets budget from **\$250,000** to **\$300,000** for this budget.

## SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$4,974,500**. This is **\$38,500** less than last year's estimate. There is a **0.28** cent proposed increase on the water and a **0.4** cent increase on sewer base rates. This will add **0.32** cents to the base rate of all utility bills. There is also a **0.10** per 1000 gallons increase on the sewer maintenance rate. This will make the charge for the average water bill increase by **.82** cents to **1.02** per month on an average water bill of 5,000 to 7,000 gallons respectively.

**Capital Outlay:** There are **\$486,000** budgeted to Capital Outlay for the Systems Fund. This represents painting the Cleveland water tower at **\$175,000**. Pay debt service of **\$220,000** on the meter upgrades. The remainder of **\$91,000** is allocated to purchase one truck, heavy equipment, building repairs and other small equipment and tools.

**Transfers:** Transfers from Systems are **\$1,100,000** with **\$540,000** to general fund as a franchise fee and **\$560,000** debt service. Sales tax fund will provide **\$75,000** to debt service and **EDC Fund will provide \$475,000** to the Interest & Sinking Fund for debt service.

## DEBT RETIREMENT

**Certificates of Obligation:** The debt service is set up to pay the refinanced 1996 series certificates for the construction of the city waste water plant. Additional debt was incurred from TWDB certificates of 5.7 million to begin the inflow and infiltration remediation. The amount budgeted to pay this debt service for 2015 which includes the city Emergency Operations Center and Police Station is **\$1,837,882**. A portion of this will be paid with tax revenue in the amount of **\$729,000** and the remainder will be paid from systems fund in the amount of **\$560,000**, sales tax fund in the amount of **\$75,000**, and the EDC fund in the amount of **\$475,000**.

## PERSONNEL

**Wages & Benefits:** It is important to recognize the contributions of all the city employees. These contributions and dedication to their jobs insures a productive work force and a well-maintained city. The city employees are a valuable resource and should be treated accordingly. As a result of the reorganization and shrinking of the workforce this budget has a recommendation to unfreeze the wage and salary plan and allow a step increase to eligible employees delivered in October at **2%** and the remainder delivered in April at **3%**. The wage and salary plan needs to be allowed to reward the younger employees and those employees with room to advance on their career path.

This budget recommends a STEP increase of **5%** for all eligible employees delivered in two installments. This would cost the city **\$143,000** across all funds, General, Sanitation and Systems.

***Health Insurance:*** The Texas Municipal League Intergovernmental Employee Benefits Pool notified the City that premiums will go up slightly for the current plan. However, the city will be offered seven additional plans. These plans will have different deductibles and different coinsurance percentages. Employees for the first time will be able to choose the plan that is best for their particular situation. The city will increase the funding for health insurance from **\$600.00** per month to **\$630.00** per month an increase of **\$30.00** per month and continue to subsidize the dependent insurance by **\$280.00**. If the employee chooses a plan, out of the 8 plans offered, that has lower premiums than the amount provided by the city, the employee will be able to buy down their dependent coverage or place the savings in an account that will allow them to access the savings for other medical needs and services. This choice allows the employee to obtain coverage and deductibles that are designed to serve his individual family needs, and pay the corresponding amount for those higher or lower deductibles.

## **SALES TAX STATUS**

The predicted loss of Sales Tax Revenue was the foremost concern in the preparation of this budget, as these funds are intertwined into all major areas of the budget. Although current sales tax revenues are expected to increased by **3% to 5%** over 2014 budget predictions, it is still prudent to be practical and cautious in budgeting this revenue.

Basically, our Sales Tax revenues flow into two areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the  $\frac{1}{2}$  cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act of 1979. This amount is specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility. The second stream of revenue flows into the General Fund, and is used to partially cover the various operations in that fund.

This budget maintains a projected increase of **\$50,000** over the current estimate of **\$1,250,000**. In the 2014 fiscal year the sales tax was showing about a **3% to 5%** increase. The expansion of the local LNG plants with associated construction estimates of **3.6** billion dollars gives us confidence to raise this revenue by **\$50,000**. There are current indicators in the sales tax and the hotel motel tax that give us good reason to be more optimistic about increasing this revenue stream. The condition of the economy was the major reason for the 2008 slump in sales tax. We are optimistic that the economy will improve and that we will see a rebound in this revenue stream



to pre 2008 numbers. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will be predicted at **\$1,300,000**. The EDC amount will also increase proportionally at **\$650,000**.

It is difficult, if not impossible; to accurately predict factors that may affect buying trends and private business decisions that may be made in the next year. The sales tax predictions shown are the best estimates that could be achieved through a studied assessment of all information that was available at the time that this budget was formulated. In addition the proactive reaction of the city and chamber has helped to improve the business climate in the city.

## CONCLUSION

- This budget should be reviewed in light of the objectives it was designed to accomplish:
- The careful review of current operations and the search for new revenue sources and maximizing of current revenue sources.
- The continuation of quality city services at a reasonable cost by reviewing current procedures and making improvements to operations.
- The Councils concern to balance the service demand and the ability of taxpayers to pay for that demand by establishing a reasonable tax rate of **70.60** cents. An increase of **4.24** cents above the current rate of **66.36** but only **.60** cents above the current M and O rate of **59.67** cents and an increase of **3.64** cents to the debt rate of **6.69** cents to **10.33** cents. Of the **4.24** cents increase **.06** cents will be added to the the M and O rate and **3.64** cents will go to the debt service. Eighty – five per cent of this year’s tax increase will go to debt service.
- Recognition of the value and needs of all employees and their role in the efficient delivery of services; Employee initiated ideas have allowed for the cultivation of new revenue sources, purchasing savings, and much improved productivity.
- The timely replacement of capital and the maintenance and improvement of facilities for continued optimum use; the septage treatment program is expected to continue to generate additional revenue for this budget.
- Conformation of long–term goals designed to meet the basic infrastructure and utility needs of the city today and for the future.

The insight and guidance that was provided by members of the Council during the formative stages of this budget is appreciated.

Respectfully submitted,

D.E. Sosa  
City Manager

**ORDINANCE NO. 2014-05**

**ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2014-2015 FISCAL YEAR, APPROPRIATING FUNDS FOR DISBURSEMENT FOR THE VARIOUS PURPOSES AND USES OF THE CITY, PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the City Charter of the City of Groves provides that the City Council shall adopt an appropriation ordinance each year, after public hearing and publication as provided in said Charter, showing the estimated income of the City from all sources and the disbursements for the various purposes for the fiscal year 2014-2015; now, therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GROVES:**

**SECTION 1:** - That the proposed budget for the fiscal year October 1, 2014 through September 30, 2015, of the City of Groves has been duly filed with the City Council of said City.

**SECTION 2:** - That proper public notice of the public hearings of such budget was made stating the place, date, and hour of such hearings, which were held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 8<sup>th</sup> day of September, 2014, at 5:15 p.m. and on the 15<sup>th</sup> day of September, 2014, at 5:30 p.m., as required by law.

**SECTION 3:** - That the estimated amount of revenues to be made available from all sources for the fiscal year October 1, 2014, through September 30, 2015, is \$18,134,362.

**SECTION 4:** - That the sum of \$18,134,362 is appropriated and shall be disbursed for the following purposes and uses:

General Government - Mayor & City Council.....	\$	65,599
General Government - City Manager.....	\$	304,289
General Government - Human Resources.....	\$	211,593

General Government - Finance.....	\$ 358,161
Municipal Court.....	\$ 149,900
Library.....	\$ 325,418
Parks & Recreation.....	\$ 270,742
Police.....	\$ 2,904,902
Fire.....	\$ 1,454,667
Animal Control.....	\$ 71,743
Animal Shelter.....	\$ 31,400
Emergency Management.....	\$ 30,669
Inspections & Permits.....	\$ 122,654
Public Works & Engineering.....	\$ 229,709
Garage.....	\$ 348,426
Warehouse.....	\$ 8,876
Streets.....	\$ 871,308
Drainage.....	\$ 353,677
City Property Maintenance.....	\$ 179,647
Special Items - General Fund.....	\$ 211,100
Solid Waste.....	\$ 1,054,890
Special Items - Solid Waste.....	\$ 358,110
Water Plant.....	\$ 1,395,962
Wastewater Plant.....	\$ 955,762
Customer Service.....	\$ 503,611
Water Distribution.....	\$ 895,379
Special Items - Systems Fund.....	\$ 1,223,786
General Obligation Debt Service.....	\$ 1,837,882
Special Items - Sales Tax Fund.....	\$ <u>1,404,500</u>
<b>TOTAL.....</b>	<b>\$ 18,134,362</b>

**SECTION 5:** - That the proposed budget for the fiscal year aforesaid, submitted to the City Council and on file and of record, is hereby adopted and approved.

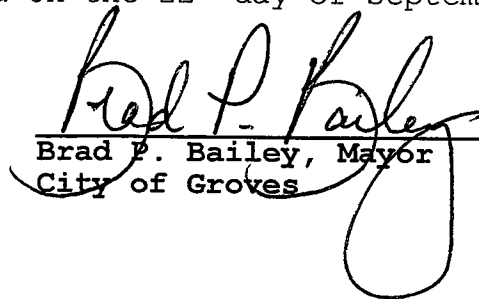
**SECTION 6:** - That pursuant to **Article VII, Section 2** of the City Charter, following the final public hearing, a summary of the information in this ordinance was published in the official newspaper of the city, that is, the Port Arthur News.

**SECTION 7:** - That this Annual Appropriation Ordinance is hereby adopted not later than September 30, 2014, as provided in the Charter of the City of Groves.

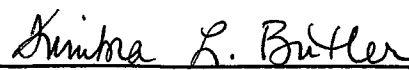
**SECTION 8:** - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

**SECTION 9:** - That this ordinance shall be in effect from and after its passage.

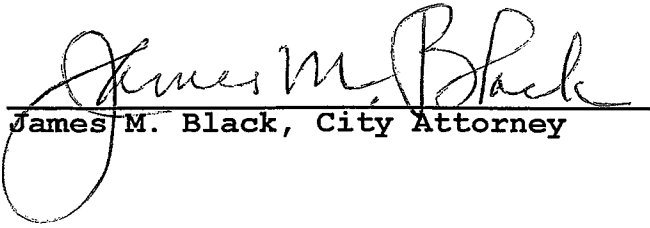
**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council of the City of Groves held on the 22<sup>nd</sup> day of September, 2014.

  
\_\_\_\_\_  
Brad P. Bailey, Mayor  
City of Groves

**ATTEST:**

  
\_\_\_\_\_  
Kimbra L. Butler, City Clerk

The foregoing ordinance, including all the provisions thereof, is hereby approved as to form and legality.

  
James M. Black, City Attorney

ORDINANCE NO. 2014-06

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2014, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF GROVES AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; LEVYING AND ASSESSING OCCUPATION TAXES AND A HOTEL OCCUPANCY TAX; PROVIDING THE DATE FOR THE COLLECTION OF TAXES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Groves, subject to ad valorem taxes for the year 2014, was fixed by Roland R. Bieber, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$757,122,243; now therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GROVES:**

SECTION 1: - That the tax assessment roll furnished to the City Council by the Tax Assessor of the City, based upon the certified roll furnished to the Tax Assessor by Roland R. Bieber, Chief Appraiser of Jefferson County Appraisal District, certifying a total value of \$757,122,243, less all exemptions provided by either State law or City ordinance in the amount of \$66,358,828, for a total taxable value of \$690,763,415, shall become the tax assessment roll of the City of Groves for the year 2014,

**SECTION 2:** - That there is hereby levied for the current year, 2014, and there shall be collected for the use and support of the municipal government of the City of Groves, and to provide interest and sinking funds for the fiscal year ending September 30, 2015, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 70.6039 cents on each \$100.00 valuation of property; said tax being so levied and apportioned to the specific purposes hereinafter set forth:

(a) For the maintenance and support of the general government (General Fund), 60.2721 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.11 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.03, and

(b) For the Interest & Sinking Fund, 10.3318 cents of each \$100 valuation of property.

**SECTION 3:** - That the Jefferson County Tax Assessor-Collector (who, pursuant to contract, is the Tax Assessor-

Collector for the City of Groves) is hereby directed to prepare Tax Statements and proceed with the collections of the 2014 taxable year, and the amounts collected shall be deposited in the Depository of the City of Groves, to be distributed in accordance with this Ordinance.

**SECTION 4:** - That there is hereby levied and there shall be collected from every person, firm, association, or corporation in the City of Groves pursuing any occupation taxed by the General Laws of the State of Texas, an annual occupation tax equal in each instance to one-fourth (1/4) of the State Occupation Tax, which said tax shall be paid annually in advance, except where otherwise provided by State law.

**SECTION 5:** - That there is hereby levied a hotel occupancy tax as provided by State law which shall be collected as provided by State law.

**SECTION 6:** - That except as provided by Sections 31.031, 31.032 and 31.04 of the Property Tax Code, the ad valorem taxes hereby levied for the year 2014 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2015, as provided by Section 31.02 of the Property Tax Code.

(a) As provided by Section 33.01 of the Property Tax Code, after delinquency, the following



penalty shall be due and payable thereon, to-wit:  
During the month of February, six percent (6%);  
during the month of March, seven percent (7%);  
during the month of April, eight percent (8%);  
during the month of May, nine percent (9%); during  
the month of June, ten percent (10%); and on and  
after the first day of July, twelve percent (12%).

(b) The split-payment option for payment of  
taxes as authorized by Section 31.03 of the  
Property Tax Code, is hereby revoked.

(c) A delinquent tax also accrues interest  
at a rate of one percent (1%) for each month or  
portion of a month the tax remains unpaid, to  
compensate the taxing unit for revenue lost because  
of the delinquency, as provided by Section 33.01 of  
the Property Tax Code.

(d) The additional penalties for collection  
costs provided by Sections 33.07 and 33.08 of the  
Property Tax Code are also adopted.

(e) The Tax Assessor-Collector shall, as of  
July 1, 2015, compile a list of the lands, lots,  
and/or property on which any taxes for the year  
2014 are delinquent, charging against the same all

unpaid taxes assessed against the owner thereof on the rolls for that year.

Penalties, interest, and costs accrued against any land, lots, and/or property need not be entered by the Tax Assessor-Collector on said list, but in each and every instance, all such penalties, interest, and costs shall be and remain a statutory charge with the same force and effect as if entered on said list. Also, the Tax Assessor-Collector shall calculate and charge all such penalties, interest, and costs on all delinquent tax receipts issued by her.

Said list, on the rolls or books on file in the office of the Tax Assessor-Collector, shall be prima facie evidence that all the requirements of the law have been complied with as to regularity of listing, assessing, and levying all taxes therein set out, and that the amount assessed against said real estate is a true and correct charge. If the description of the real estate in said list or assessment rolls or books is not sufficient to identify the same, but a sufficient description exists in the office of the Tax Assessor-Collector,

then such description shall be admissible as evidence of the description of the property.

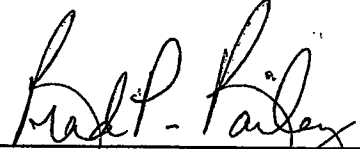
**SECTION 7:** - That all receipts of the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of said City.

**SECTION 8:** - That the tax rate and the calculations used to determine the tax rate together with the estimated amount of Interest and Sinking Fund balances and the estimated amount of Maintenance and Operation, or General Fund balances, remaining at the end of the current fiscal year which are not encumbered with or by corresponding existing debt obligation, was published in the Port Arthur News, a newspaper of general circulation within the City of Groves, in a manner designated to come to the attention of all owners of property in the City, as provided by Section 26.04 (e), V.T.C.A. Tax Code.

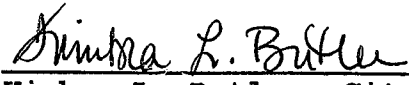
**SECTION 9:** - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

**SECTION 10:** - That this ordinance shall be in effect from and after its passage.

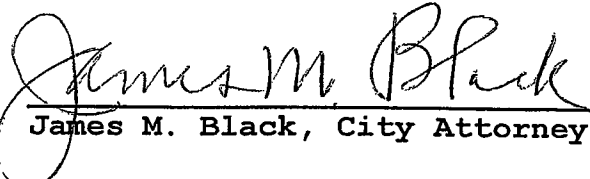
PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 22<sup>nd</sup> day of September, 2014.

  
\_\_\_\_\_  
Brad P. Bailey, Mayor  
City of Groves

ATTEST:

  
\_\_\_\_\_  
Kimbra L. Butler, City Clerk

The foregoing ordinance, including all the provisions thereof, is hereby approved as to form and legality.

  
\_\_\_\_\_  
James M. Black, City Attorney

# CITY OF GROVES

## MAYOR/CITY COUNCIL

ALL BOARDS & COMMITTEES

CITY MARSHAL

POLICE DEPT.  
1 Marshal 19 Officers  
5 Crossing Guards  
1 Sec. 2 P/T Sec.

MUNICIPAL COURT  
1 Court Clk.  
1 P/T Judge  
1 P/T Bailiff

CITY ATTORNEY

CITY JUDGE

CITY MANAGER  
1 City Manager

CITY AUDITOR

EMERGENCY MANAGEMENT

DIRECTOR OF LIBRARY

LIBRARY  
1 Director  
1 Lib. Asst I  
1 Lib. Asst II  
1 P/T ee  
1 P/T student ee

BUILDING OFFICIAL

INSPECTIONS & PERMITS  
1 Director  
1 Drafting Tech  
1 Asst.  
1 P/T Office  
2 P/T Inspectors

CITY CLERK/ EXECUTIVE ASSISTANT  
1 City Clk/Asst.

DIRECTOR OF HUMAN RESOURCES

HUMAN RESOURCES  
1 Director  
1 Asst

PARKS & RECREATION  
1 Asst  
2 Laborer I  
1 Custodian  
1 Lt Equip Opr  
2 P/T Facility  
1 P/T

PUBLIC WORKS Director

WWATER PLANT  
1 Chf WW/P Opr  
2 WW/P Oprs  
½ Laborer II

WATER DISTRIBUTION  
1 Supervisor  
2 Laborer II  
1 Hvy Equip Opr II  
1 Laborer I

WASTEWATER COLLECTION  
1 Hvy Equip Opr I  
1 Hvy Equip Opr II  
2 Laborer II  
1 Laborer I

WATER PLANT  
1 Chf WP Opr  
4 WP Opr.  
½ Laborer II

GARAGE/SOLID WASTE  
1 Supv  
3 Mechanics

SOLID WASTE  
5 SW Equipment Opr.

STREETS  
1 Foreman  
1 Utility Opr  
1 Hvy Equip Opr II  
1 Lt Equip Opr I  
1 Laborer II  
2 Laborer I

DRAINAGE  
1 Hvy Equip Opr  
3 Laborer II

DIRECTOR OF FINANCE

FINANCE  
Director  
1 Asst  
1 Warehouse Clk

CUSTOMER SERVICE  
Supervisor  
2 Reps  
1 P/T Rep  
1 Meter Reader

FIRE CHIEF

FIRE  
1 Chief  
1 Asst Chf  
3 Captains  
9 Fighters

EMERGENCY MANAGEMENT  
COMMUNICATIONS SYSTEMS

ANIMAL CONTROL  
ANIMAL SHELTER  
1 Agent

# **BUDGET SUMMARIES**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Revenue</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
General Fund	\$ 11,488,244	\$ 9,861,747	\$ 9,664,744	\$ 8,504,481
Solid Waste Fund	1,297,260	1,342,500	1,135,793	1,413,000
Systems Fund	4,469,498	5,013,000	3,940,922	4,974,500
Sales Tax Fund	1,787,966	1,675,001	1,210,253	1,404,500
Debt Service Fund	1,527,276	1,828,021	1,838,587	1,837,882
<b>Total Revenue</b>	<b>\$ 20,570,244</b>	<b>\$ 19,720,269</b>	<b>\$ 17,790,299</b>	<b>\$ 18,134,363</b>
<b>Expenditures</b>				
General Fund	\$ 9,658,650	\$ 9,861,747	\$ 12,118,020	\$ 8,504,481
Solid Waste Fund	1,376,693	1,342,500	852,079	1,413,000
Systems Fund	4,337,901	5,013,001	3,198,992	4,974,500
Sales Tax Fund	1,798,515	1,675,000	2,635,000	1,404,500
Debt Service Fund	1,605,704	1,828,021	1,828,019	1,837,882
<b>Total Expenditures</b>	<b>\$ 18,777,463</b>	<b>\$ 19,720,269</b>	<b>\$ 20,632,110</b>	<b>\$ 18,134,363</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 1,792,781</b>	<b>\$ -</b>	<b>\$ (2,841,811)</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT**

<b>General Fund</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
Mayor & Council	\$ 65,814	\$ 78,999	\$ 63,185	\$ 65,599
City Manager	299,523	303,727	297,194	304,289
Human Resources	195,921	208,296	195,506	211,593
Finance	351,124	339,069	329,768	419,196
Municipal Court	116,547	149,966	127,321	149,900
Library	289,634	309,987	320,608	325,418
Parks & Recreation	226,858	263,441	243,586	209,708
Police	3,554,586	4,358,739	5,798,039	2,904,902
Fire	1,495,051	1,422,174	1,387,649	1,454,667
Animal Control	73,894	72,030	101,430	71,743
Emergency Management	14,247	31,222	6,570	30,669
Animal Shelter	24,838	30,868	23,347	31,400
Inspections & Permits	113,375	117,621	111,759	122,654
Public Works & Administration	193,760	250,195	210,359	229,709
Garage	300,241	342,291	306,002	348,426
Warehouse	70,298	10,768	7,921	8,876
Streets	780,632	811,252	602,610	1,224,985
Drainage	335,971	367,635	302,391	-
City Property Maintenance	159,626	169,967	167,535	179,647
Special Items	996,717	223,500	1,515,253	211,100
<b>Total General Fund</b>	<b>\$ 9,658,650</b>	<b>\$ 9,861,747</b>	<b>\$ 12,118,020</b>	<b>\$ 8,504,481</b>
<b>Solid Waste Fund</b>				
Solid Waste	\$ 1,196,693	\$ 1,062,500	\$ 852,077	\$ 1,054,890
Administration	180,000	280,000	-	358,110
<b>Total Solid Waste Fund</b>	<b>\$ 1,376,693</b>	<b>\$ 1,342,500</b>	<b>\$ 852,079</b>	<b>\$ 1,413,000</b>
<b>Systems Fund</b>				
Water Plant	\$ 1,055,093	\$ 1,371,889	\$ 1,094,348	\$ 1,395,962
Wastewater Plant	977,209	960,160	768,779	955,762
Customer Service	290,852	495,467	487,296	503,611
Water Distribution	417,832	940,854	809,579	895,379
Wastewater Collection	580,427	-	16,745	-
Administration	1,016,488	1,244,630	22,245	1,223,786
<b>Total Systems Fund</b>	<b>\$ 4,337,901</b>	<b>\$ 5,013,001</b>	<b>\$ 3,198,992</b>	<b>\$ 4,974,500</b>
<b>Sales Tax Fund</b>				
Transfers	\$ 1,798,515	\$ 1,675,000	\$ 2,635,000	\$ 1,404,500
<b>Total Sales Tax Fund</b>	<b>\$ 1,798,515</b>	<b>\$ 1,675,000</b>	<b>\$ 2,635,000</b>	<b>\$ 1,404,500</b>
<b>Interest &amp; Sinking Fund</b>				
Debt Retirement	\$ 1,605,704	\$ 1,828,021	\$ 1,828,019	\$ 1,837,882
<b>Total I &amp; S Fund</b>	<b>\$ 1,605,704</b>	<b>\$ 1,828,021</b>	<b>\$ 1,828,019</b>	<b>\$ 1,837,882</b>
<b>Total Expenditures</b>	<b>\$ 18,777,463</b>	<b>\$ 19,720,269</b>	<b>\$ 20,632,110</b>	<b>\$ 18,134,363</b>



# **GENERAL FUND**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**GENERAL FUND SUMMARY #01**

<b>Beginning Year Gross Fund Balance 10-01-13</b>	<b>\$</b>	<b>941,819</b>
 <b>FYE 2014</b>		
Current Estimated Revenues		9,664,744
Current Estimated Expenses		<u>(12,118,020)</u>
 <b>Projected Gross Fund Balance 9-30-14</b>	 <b>\$</b>	 <b><u>(1,511,457)</u></b>
 <b>FYE 2015</b>		
Estimated Gross Fund Balance 10-01-14	\$	(1,511,457)
Proposed Revenues		<u>8,504,480</u>
Total FYE 2015 Resources	\$	6,993,023
 Proposed M&O Expenditures	 \$	 (8,296,081)
Proposed Capital Outlay		(208,400)
Proposed Transfer to Equipment Replacement		-
Total Proposed Expenditures	\$	<u>(8,504,481)</u>
 <b>Gross Fund Balance</b>	 <b>\$</b>	 <b><u>(1,511,458)</u></b>
 Restricted/Designated Fund Balance Items:		
Municipal Court Security	\$	24,047
Municipal Court Technology		39,507
Hotel Occupancy		<u>198,054</u>
	\$	261,608
 <b>Projected Undesignated Fund Balance 9-30-15</b>	 <b>\$</b>	 <b><u>(1,773,066)</u></b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**STATEMENT OF REVENUES AND EXPENDITURES**

<b>General Fund</b>				
<b>Revenue</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
Current Taxes	\$ 4,041,386	\$ 4,070,104	\$ 3,912,029	\$ 4,105,400
Delinquent Taxes	118,446	110,143	122,307	195,000
Hotel Tax	53,320	80,000	55,942	100,000
Liquor License	2,165	3,000	2,143	3,000
Penalties & Interest	73,225	72,000	90,842	90,000
Permits	81,472	74,500	79,907	91,500
Franchise Fees	967,774	1,100,000	891,139	1,050,000
License Fees	16,748	13,300	15,232	17,200
Demolition Revenue	969	2,500	151	1,000
Animal Control	(45,260)	36,000	1,660	1,500
Grass Cutting	10,148	10,000	12,237	5,000
Recreation Fees	40,842	37,000	36,548	42,000
Library Income	6,935	6,500	21,859	59,700
Fines & Court Costs	160,534	162,200	121,689	223,200
Miscellaneous	4,019,942	2,807,500	3,000,202	1,219,480
Earnings of Investments	38	2,000	450	500
Transfers In	1,939,560	1,275,000	1,300,407	1,300,000
<b>Total Revenue</b>	<b>\$ 11,488,244</b>	<b>\$ 9,861,747</b>	<b>\$ 9,664,744</b>	<b>\$ 8,504,480</b>
<b>Expenditures</b>				
Personnel Services	\$ 5,835,665	\$ 5,796,487	\$ 5,702,625	\$ 6,030,867
Supplies	237,348	276,100	230,540	254,500
Maintenance	121,873	140,860	129,456	143,825
Services	686,319	630,036	538,354	706,895
Miscellaneous	1,896,485	2,850,664	5,359,119	1,149,494
Capital Outlay	880,967	167,600	157,939	218,900
Transfers Out				
<b>Total Expenditures</b>	<b>\$ 9,658,657</b>	<b>\$ 9,861,747</b>	<b>\$ 12,118,033</b>	<b>\$ 8,504,481</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 1,829,587</b>	<b>\$ -</b>	<b>\$ (2,453,289)</b>	<b>\$ -</b>

**City of Groves  
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2014-2015**

**STATEMENT OF REVENUES**

**General Fund** **01-4-00**

Acct #	Account Description	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Proposed 2014-15
<b>Taxes</b>					
310-48	Delinquent Taxes	\$ 118,446	\$ 110,143	\$ 122,307	\$ 195,000
310-49	Current Taxes	4,041,386	4,070,104	3,912,029	4,105,400
312-10	Hotel Tax	53,320	80,000	55,942	100,000
312-15	Liquor License	2,165	3,000	2,143	3,000
319-00	Current Penalty & Interest	42,384	36,000	41,135	40,000
319-10	Delinquent Penalty & Interest	30,841	36,000	49,707	50,000
<b>Total Taxes</b>		<b>\$ 4,288,542</b>	<b>\$ 4,335,247</b>	<b>\$ 4,183,263</b>	<b>\$ 4,493,400</b>
<b>Permits, Fees &amp; Other</b>					
322-10	Building Permits	\$ 52,657	\$ 45,000	\$ 49,152	\$ 60,000
322-15	Electrical Permits	11,701	11,000	11,935	12,000
322-20	Plumbing Permits	9,352	9,000	11,917	10,000
322-60	Cert of Occupancy - Residential	500	1,000	600	1,000
322-65	Cert of Occupancy - Commercial	200	1,000	200	1,000
322-70	Rental Property Inspec Fees	7,062	7,500	6,103	7,500
322-80	Franchise Fees	967,774	1,100,000	891,139	1,050,000
322-90	License Fees	7,488	5,000	5,370	5,000
322-95	Demolition Revenue	969	2,500	151	1,000
325-10	License Fee - General Contactor	-	-	-	-
325-11	License Fee - Gen Contactor Renewal	1,300	1,000	1,050	1,000
325-20	License Fee - Elect - Master	3,000	2,000	2,400	2,000
325-21	License Fee - Elect - Journeyman	495	500	390	500
325-30	License Fee - Plumber	75	-	-	-
325-40	License Fee - Mechanical	1,500	1,000	1,650	1,500
325-50	License Fee - Firealarm/suppr	645	500	1,175	1,200
338-10	Animal Shelter	(50,053)	30,000	-	-
338-11	Crematorium Reimbursement	4,425	5,000	-	-
344-90	Return Check Fee	75	-	25	-
345-50	Animal Control	368	1,000	1,660	1,500
346-00	Grass Cutting	10,148	10,000	12,237	5,000
347-50	Recreation Building Rentals	38,366	35,000	34,295	40,000
347-51	Library Building Rentals	-	-	25	12,000
347-60	Library Fees	3,128	3,500	3,260	3,500
347-61	Library Copy Machine	2,185	2,000	2,193	2,200
347-62	Library Miscellaneous	1,622	1,000	6,885	42,000
347-80	Class Fees	2,476	2,000	2,253	2,000
350-00	Accident Reports	1,346	1,200	925	1,200
350-50	Birth/Death Certificates	2,015	2,000	2,052	2,000
351-10	Municipal Court Fees	144,747	150,000	107,042	210,000
352-10	Warrant Fees	10,637	9,000	11,670	10,000
353-10	Court Restitution	(45)	-	-	-
359-10	Misc. Police Grants	1,834	-	-	-
359-11	Misc. Fire Grants	1,000	-	-	-
359-12	Sane Exam Reimbursement	-	-	-	-
360-00	Miscellaneous	35,804	10,000	50,181	36,000
361-10	Earnings on Investments	38	2,000	450	500

361-30	Hebert Grant	-	-	7,000	-
362-10	Trailer Licenses-Annual	54	300	68	1,000
362-20	Trailer Licenses-Monthly	2,191	3,000	3,129	5,000
363-10	Water Tower Advertising	2,500	1,000	-	1,000
363-30	Garbage Truck Advertising	300	-	300	-
367-09	Tx State Library Grant	-	-	2,496	-
369-10	Insurance Reimbursement	39,447	48,000	23,007	40,000
369-30	Sale of Equipment	266	2,000	-	2,000
<b>Total Permits, Fees &amp; Other</b>		<b>\$ 1,319,592</b>	<b>\$ 1,505,000</b>	<b>\$ 1,254,385</b>	<b>\$ 1,570,600</b>

**Miscellaneous**

370-01	PD Leose State Grant	\$ -	\$ -	\$ 1,937	\$ -
370-03	2013 SHSP-LETPP	\$ -	\$ -	\$ 17,725	-
375-02	2009 SHSP - LEAP	-	-	-	-
375-03	2010 SHSP	-	-	-	-
375-04	Port Security Grant - EOC	654,513	1,800,000	1,584,940	-
375-05	Donated Land - EOC	-	-	-	-
375-06	2011 SHSP Grant	16,598	-	-	-
375-07	2011 SHSP-LETPA Grant	17,344	-	-	-
375-08	Jag Grant	-	-	30,618	-
375-09	2015 Jag Grant	-	-	-	19,980
376-00	Impact Grant Reimbursement-Library	6,500	1,000	-	-
376-01	TSLAC-Edge Grant Reimbursement	-	-	4,837	-
377-00	Forest Service Grant	595	500	-	500
380-00	City Franchise Fee	620,000	820,000	-	995,000
380-10	EDC Administration Fee	125,000	125,000	-	125,000
901-11	2013 Bond Proceeds	2,500,000	-	-	-
906-25	Other - FEMA	-	-	1,286,632	-
<b>Total Miscellaneous</b>		<b>\$ 3,940,550</b>	<b>\$ 2,746,500</b>	<b>2,926,689</b>	<b>\$ 1,140,480</b>

**Operating Transfers In**

390-24	Transfer from PD Drug Forfeiture	\$ 145	\$ -	-	\$ -
390-30	Transfer from Sales Tax Fund	1,905,515	1,275,000	1,275,000	1,300,000
390-45	Transfer from Systems	3,000	-	-	-
390-55	Transfer from Equipment Replacement	30,900	-	25,407	-
<b>Total Operating Transfers</b>		<b>\$ 1,939,560</b>	<b>\$ 1,275,000</b>	<b>\$ 1,300,407</b>	<b>\$ 1,300,000</b>

**Total General Fund Revenue**

<b>\$ 11,488,244</b>	<b>\$ 9,861,747</b>	<b>\$ 9,664,744</b>	<b>\$ 8,504,480</b>
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## **City Council**

The City Council, as a legislative and policy representative of the citizens, establishes policies as a guide for all City activities. Every operation within the City is conceived within the framework of the Ordinances and Resolutions adopted by the elected City Council.

**City of Groves  
Annual Fiscal Budget  
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**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - City Council      01-5-01</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 3,530	\$ 1,700	\$ 6,428	\$ 1,700
01-040	Social Security	1,531	1,599	1,577	1,599
01-080	Workers Compensation	7	-	3	-
01-100	Expense Allowance	7,680	29,200	6,080	19,200
	<b>Total Personnel Services</b>	<b>\$ 12,748</b>	<b>\$ 32,499</b>	<b>\$ 14,088</b>	<b>\$ 22,499</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 167	\$ 300	\$ 210	\$ 300
02-040	Miscellaneous Supplies	188	200	366	200
02-050	Data Supplies	-	-	28	100
	<b>Total Supplies</b>	<b>\$ 355</b>	<b>\$ 500</b>	<b>\$ 604</b>	<b>\$ 600</b>
<b>Services</b>					
04-200	Communication	\$ 328	\$ 500	\$ 528	\$ 500
	<b>Total Utilities &amp; Telephone</b>	<b>\$ 328</b>	<b>\$ 500</b>	<b>\$ 528</b>	<b>\$ 500</b>
<b>Miscellaneous</b>					
06-330	City Attorney	\$ 36,000	\$ 36,000	\$ 33,000	\$ 36,000
07-010	Training	9,238	2,000	9,150	2,000
07-020	TML Conference	1,600	2,000	910	1,000
07-030	TML Region 16 Meetings	50	300	-	300
07-390	Insurance & Bonds	74	200	137	200
07-420	Contingencies	5,421	5,000	4,768	2,500
	<b>Total Miscellaneous</b>	<b>\$ 52,383</b>	<b>\$ 45,500</b>	<b>\$ 47,965</b>	<b>\$ 42,000</b>
<b>Department Total</b>		<b>\$ 65,814</b>	<b>\$ 78,999</b>	<b>\$ 63,185</b>	<b>\$ 65,599</b>

## **City Manager**

The City Manager coordinates and directs the activities of various City functions so policies of the City Council will be carried out in an efficient and economical manner. He is responsible to and serves at the will and pleasure of the City Council; he may be removed at any time by a majority vote of that body.

He is the Chief Administrative Officer of the City and is charged with the responsibility of properly executing the laws, ordinances and policies adopted by the governing body. He acts as the Budget Officer for the City.



**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - City Manager 01-5-02</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 199,279	\$ 196,809	\$ 195,570	\$ 204,411
01-040	Social Security	14,193	15,607	13,890	16,188
01-050	TMRS	20,446	19,779	20,448	20,331
01-070	Hospitalization	17,352	18,149	17,760	18,869
01-080	Workers Compensation	505	494	442	326
01-160	ICMA	6,900	6,789	7,032	7,035
01-250	Life Insurance	1,031	1,200	1,039	1,329
	<b>Total Personnel Services</b>	<b>\$ 259,706</b>	<b>\$ 258,827</b>	<b>\$ 256,181</b>	<b>\$ 268,489</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,308	\$ 2,000	\$ 3,736	\$ 2,400
02-040	Miscellaneous Supplies	3,043	1,000	2,060	-
05-050	Data Processing Supplies	-	-	28	1,000
02-100	Postage	-	1,000	44	500
	<b>Total Supplies</b>	<b>\$ 5,351</b>	<b>\$ 4,000</b>	<b>\$ 5,868</b>	<b>\$ 3,900</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 750	\$ 375	\$ 700
03-030	Equipment Maint. & Repair	639	750	818	300
	<b>Total Maintenance</b>	<b>\$ 639</b>	<b>\$ 1,500</b>	<b>\$ 1,193</b>	<b>\$ 1,000</b>
<b>Services</b>					
04-200	Communication	\$ 4,176	\$ 3,200	\$ 3,573	\$ 3,200
	<b>Total Services</b>	<b>\$ 4,176</b>	<b>\$ 3,200</b>	<b>\$ 3,573</b>	<b>\$ 3,200</b>
<b>Miscellaneous</b>					
06-050	Ordinance Codification	\$ 2,358	\$ 3,000	\$ 2,160	\$ 2,000
06-090	Dues & Subscriptions	6,530	6,000	6,267	6,500
07-010	Training	5,588	5,000	6,645	5,000
07-050	Auto	7,200	7,200	7,222	7,200
07-080	Election	3,532	10,000	3,290	2,000
07-390	Insurance & Bonds	4,443	5,000	4,795	5,000
	<b>Total Miscellaneous</b>	<b>\$ 29,651</b>	<b>\$ 36,200</b>	<b>\$ 30,379</b>	<b>\$ 27,700</b>
<b>Department Total</b>		<b>\$ 299,523</b>	<b>\$ 303,727</b>	<b>\$ 297,194</b>	<b>\$ 304,289</b>

## **Human Resources**

Functions of the Human Resource Department includes recruitment of employees at all levels, risk management, safety, insurance, job analysis, job classification, compensation administration, evaluation and maintenance of benefits, personnel policy administration and development, grievance resolution, worker's compensation administration, maintenance of personnel files and records, labor negotiations, maintaining employee data base.

**City of Groves  
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**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Dept. - Human Resources 01-5-03</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 123,781	\$ 123,786	\$ 122,565	\$ 127,042
01-020	Overtime	-	200	-	200
01-040	Social Security	9,250	9,470	9,140	9,719
01-050	TMRS	12,240	12,001	12,384	12,206
01-070	Hospitalization	17,352	18,104	17,760	18,824
01-080	Workers Compensation	293	301	279	326
01-160	ICMA	4,467	4,464	4,996	5,082
	Life Insurance	729	770	770	844
	<b>Total Personnel Services</b>	<b>\$ 168,112</b>	<b>\$ 169,096</b>	<b>\$ 167,894</b>	<b>\$ 174,243</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 750	\$ 1,000	\$ 625	\$ 1,000
02-040	Miscellaneous Supplies	461	1,000	600	1,000
02-050	Data Processing Supplies	192	400	28	400
02-100	Postage & Rental	10,128	10,200	10,621	10,200
	<b>Total Supplies</b>	<b>\$ 11,531</b>	<b>\$ 12,600</b>	<b>\$ 11,874</b>	<b>\$ 12,600</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 400	\$ 24	\$ -
03-030	Equipment Maint. & Repair	2,476	1,000	130	1,000
	<b>Total Maintenance</b>	<b>\$ 2,476</b>	<b>\$ 1,400</b>	<b>\$ 154</b>	<b>\$ 1,000</b>
<b>Services</b>					
04-200	Communication	\$ 2,249	\$ 2,500	\$ 2,397	\$ 2,650
	<b>Total Services</b>	<b>\$ 2,249</b>	<b>\$ 2,500</b>	<b>\$ 2,397</b>	<b>\$ 2,650</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 805	\$ 1,000	\$ 140	\$ 1,000
06-146	State Fees	88	150	59	150
07-010	Training	527	2,000	36	1,500
07-015	EAP	-	1,600	1,508	1,600
07-020	Safety Program	4,100	2,600	2,565	2,600
07-390	Insurance & Bonds	261	500	362	500
07-450	Service Awards	1,453	850	580	2,250
07-620	Pre-employment Screening	3,304	4,000	5,529	4,000
07-650	Legal Fees	1,015	10,000	2,408	7,500
	<b>Total Miscellaneous</b>	<b>\$ 11,553</b>	<b>\$ 22,700</b>	<b>\$ 13,187</b>	<b>\$ 21,100</b>
<b>Department Total</b>		<b>\$ 195,921</b>	<b>\$ 208,296</b>	<b>\$ 195,506</b>	<b>\$ 211,593</b>

## **Finance**

The Finance Department is responsible for the financial administration, accounting, treasury, cash management, and utility billing functions of the City. The Director of Finance administers all fiscal affairs of the City, including duties and responsibilities pertaining to the City's accounting system, disbursement of funds, collection of revenue, financial reporting, etc. The Department manages the annual audit, assists the City Manager in preparation of the annual budget and advises management on all aspects of financial planning and debt management of the City.

The Director of Finance is the designated Computer Network Administrator for the City. Responsibilities include overall administration, maintenance, monitoring and security of all computers owned by the City.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Finance</b> <span style="float: right;"><b>01-5-05</b></span>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 133,479	\$ 134,477	\$ 129,455	\$ 170,742
01-020	Overtime	-	100	-	100
01-040	Social Security	9,900	10,287	9,547	13,903
01-050	TMRS	13,253	13,038	13,086	17,461
01-070	Hospitalization	17,352	17,999	17,760	26,579
01-080	Workers Compensation	331	340	303	326
01-160	ICMA	3,548	3,602	4,235	5,492
01-250	Life Insurance	767	776	784	1,143
	<b>Total Personnel Services</b>	<b>\$ 178,630</b>	<b>\$ 180,619</b>	<b>\$ 175,170</b>	<b>\$ 235,746</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 566	\$ 500	\$ 206	\$ 500
02-040	Miscellaneous Supplies	898	400	679	400
02-050	Data Processing Supplies	820	7,500	676	2,500
02-100	Postage	16	100	-	100
	<b>Total Supplies</b>	<b>\$ 2,300</b>	<b>\$ 8,500</b>	<b>\$ 1,561</b>	<b>\$ 3,500</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 96	\$ 250	\$ 30	\$ 250
03-030	Equipment Maint. & Repair	360	250	-	250
	<b>Total Maintenance</b>	<b>\$ 456</b>	<b>\$ 500</b>	<b>\$ 30</b>	<b>\$ 500</b>
<b>Services</b>					
04-200	Communication	\$ 913	\$ 1,000	\$ 995	\$ 1,000
	<b>Total Services</b>	<b>\$ 913</b>	<b>\$ 1,000</b>	<b>\$ 995</b>	<b>\$ 1,000</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ 37,000	\$ 40,000	\$ 41,500	\$ 42,000
06-060	Single Appraisal Payment	49,809	56,000	35,695	56,000
06-090	Dues & Subscriptions	1,358	2,000	608	2,000
06-185	Lien Filing Fees	2,080	1,500	3,810	1,500
06-195	Lot Cleanup/Grass Cutting	6,060	3,000	4,928	3,000
06-270	Contract Services	16,247	20,000	16,549	18,000
06-300	Collection Contract	3,289	3,500	3,248	3,500
07-010	Training	-	1,000	240	1,000
07-390	Insurance & Bonds	490	950	589	950
	<b>Total Miscellaneous</b>	<b>\$ 116,333</b>	<b>\$ 127,950</b>	<b>\$ 107,167</b>	<b>\$ 127,950</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Finance</b> <b>01-5-05</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 36,722	\$ -	\$ -	\$ -
09-770	Equipment	-	500	-	500
09-900	Computer System/Software	15,770	20,000	44,845	50,000
	<b>Total Capital Outlay</b>	<u>\$ 52,492</u>	<u>\$ 20,500</u>	<u>\$ 44,845</u>	<u>\$ 50,500</u>
 <b>Department Total</b>		 <u><u>\$ 351,124</u></u>	 <u><u>\$ 339,069</u></u>	 <u><u>\$ 329,768</u></u>	 <u><u>\$ 419,196</u></u>

## **Municipal Court**

Municipal Court enforces Class C misdemeanor criminal laws and ordinances of the City. It supports the local community by providing efficient and effective services through the promotion of justice. The Municipal Court is responsible for maintaining accurate records of all cases.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Municipal Court</b>	<b>01-5-13</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 67,393	\$ 91,465	\$ 64,662	\$ 92,140
01-020	Overtime	2,529	5,000	3,292	5,000
01-040	Social Security	5,331	6,997	5,314	7,049
01-050	TMRS	5,118	4,701	5,195	4,724
01-070	Hospitalization	10,356	10,560	10,560	11,070
01-080	Workers Compensation	167	200	217	326
01-160	ICMA	1,554	1,455	1,608	1,475
01-250	Life Insurance	272	278	281	306
	<b>Total Personnel Services</b>	<b>\$ 92,720</b>	<b>\$ 120,656</b>	<b>\$ 91,129</b>	<b>\$ 122,090</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 1,260	\$ 1,300	\$ 1,229	\$ 1,300
02-040	Miscellaneous Supplies	282	300	184	300
02-050	Data Processing Supplies	-	1,250	-	1,250
02-120	Contract Labor - Judge	320	1,000	460	1,000
	<b>Total Supplies</b>	<b>\$ 1,862</b>	<b>\$ 3,850</b>	<b>\$ 1,873</b>	<b>\$ 3,850</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ 229	\$ 300
03-030	Equipment Maint. & Repair	-	700	-	700
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 229</b>	<b>\$ 1,000</b>
<b>Services</b>					
05-200	Communication	\$ 568	\$ 1,020	\$ 527	\$ 1,020
	<b>Total Services</b>	<b>\$ 568</b>	<b>\$ 1,020</b>	<b>\$ 527</b>	<b>\$ 1,020</b>
<b>Miscellaneous</b>					
06-010	City Prosecutor	\$ 8,700	\$ 12,000	\$ 11,000	\$ 12,000
06-090	Dues & Subscriptions	811	1,000	2,258	1,500
07-010	Training	2,547	2,500	1,101	2,500
07-390	Insurance & Bonds	149	440	261	440
	<b>Total Miscellenous</b>	<b>\$ 12,207</b>	<b>\$ 15,940</b>	<b>\$ 14,620</b>	<b>\$ 16,440</b>
<b>Capital Outlay</b>					
09-230	Court Security	\$ 3,150	\$ 5,000	\$ 4,125	\$ 3,000
09-240	Court Technology	6,040	2,500	14,818	2,500
09-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 9,190</b>	<b>\$ 7,500</b>	<b>\$ 18,943</b>	<b>\$ 5,500</b>
<b>Department Total</b>		<b>\$ 116,547</b>	<b>\$ 149,966</b>	<b>\$ 127,321</b>	<b>\$ 149,900</b>



## **Library**

To provide books and other reading material for the use of Citizens in order to broaden the cultural life of the individual and to encourage reading for the purpose of self improvement and relaxation.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Library</b>	<b>01-5-21</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 162,296	\$ 172,375	\$ 164,109	\$ 182,999
01-040	Social Security	12,138	13,187	12,236	13,999
01-050	TMRS	14,181	14,156	14,182	14,400
01-070	Hospitalization	24,348	25,199	24,960	26,323
01-080	Workers Compensation	401	404	379	324
01-160	ICMA	4,393	4,467	4,475	4,581
01-250	Life Insurance	832	849	851	942
	<b>Total Personnel Services</b>	<b>\$ 218,589</b>	<b>\$ 230,637</b>	<b>\$ 221,192</b>	<b>\$ 243,568</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,269	\$ 1,800	\$ 2,654	\$ 2,000
02-040	Miscellaneous Supplies	2,226	1,800	3,371	2,000
02-100	Postage	(173)	500	1,039	500
	<b>Total Supplies</b>	<b>\$ 4,322</b>	<b>\$ 4,100</b>	<b>\$ 7,064</b>	<b>\$ 4,500</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 3,858	\$ 6,000	\$ 15,007	\$ 6,300
03-030	Equipment Maint. & Repair	5,289	6,200	5,717	6,200
	<b>Total Maintenance</b>	<b>\$ 9,147</b>	<b>\$ 12,200</b>	<b>\$ 20,724</b>	<b>\$ 12,500</b>
<b>Services</b>					
04-010	Electricity	\$ 9,299	\$ 11,000	\$ 8,688	\$ 11,000
04-100	Natural Gas	865	800	1,255	900
04-200	Communication	4,437	5,500	5,895	6,000
	<b>Total Services</b>	<b>\$ 14,601</b>	<b>\$ 17,300</b>	<b>\$ 15,838</b>	<b>\$ 17,900</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Library</b>	<b>01-5-21</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Miscellaneous</b>					
06-080	Periodicals	\$ 1,243	\$ 800	\$ 396	\$ 850
06-090	Dues & Subscriptions	502	700	766	750
06-270	Contract Services	1,229	2,200	3,616	4,000
07-010	Training	25	550	995	550
07-200	Reading Clubs	1,394	1,500	2,043	1,800
07-250	Summer Reading Program	44	-	498	-
07-291	Texas Impact Grant	6,316	-	566	-
07-292	TSLAC-Edge Grant	-	-	4,870	-
07-390	Insurance & Bonds	9,941	12,000	10,656	12,000
	<b>Total Miscellaneous</b>	<b><u>\$ 20,694</u></b>	<b><u>\$ 17,750</u></b>	<b><u>\$ 24,406</u></b>	<b><u>\$ 19,950</u></b>
<b>Capital Outlay</b>					
09-040	Books	14,301	16,500	15,417	15,000
09-240	Audiotapes	4,733	5,500	3,263	5,000
09-770	Equipment	3,147	1,000	1,527	2,000
09-860	Building Maint & Projects	100	5,000	11,177	5,000
	<b>Total Capital Outlay</b>	<b><u>\$ 22,281</u></b>	<b><u>\$ 28,000</u></b>	<b><u>\$ 31,384</u></b>	<b><u>\$ 27,000</u></b>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Department Total</b>		<b><u><u>\$ 289,634</u></u></b>	<b><u><u>\$ 309,987</u></u></b>	<b><u><u>\$ 320,608</u></u></b>	<b><u><u>\$ 325,418</u></u></b>

## **Parks and Recreation**

The Parks and Recreation Department is responsible for developing and supervising a comprehensive recreation program for the benefit of Groves citizens as well as scheduling and supervising private rentals of the activity building.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Parks &amp; Recreation 01-5-25</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 83,334	\$ 122,686	\$ 115,452	\$ 88,599
01-020	Overtime	-	1,000	294	1,000
01-040	Social Security	6,390	9,385	8,888	6,778
01-050	TMRS	4,443	8,617	8,656	4,270
01-070	Hospitalization	6,996	14,789	14,079	7,755
01-080	Workers Compensation	2,042	5,686	2,601	522
01-160	ICMA	1,797	2,666	2,687	1,778
01-250	Life Insurance	301	562	310	356
	<b>Total Personnel Services</b>	<b>\$ 105,303</b>	<b>\$ 165,391</b>	<b>\$ 152,967</b>	<b>\$ 111,058</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 377	\$ 300	\$ 223	\$ 300
02-020	Minor Apparatus & Tools	-	500	2	500
02-030	Vehicle Supplies	-	2,000	-	-
02-040	Miscellaneous Supplies	2,833	1,500	1,584	3,500
02-050	Data Processing Supplies	57	300	28	300
02-100	Postage	-	100	-	100
02-160	Building Deposit Refunds	8,338	-	10,209	-
02-180	Recreation Supplies	176	500	-	500
	<b>Total Supplies</b>	<b>\$ 11,781</b>	<b>\$ 5,200</b>	<b>\$ 12,046</b>	<b>\$ 5,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 5,811	\$ 5,000	\$ 4,685	\$ 8,000
03-020	Furniture & Fixtures	5	250	-	250
03-030	Equipment Maint. & Repair	1,652	100	24	100
03-040	Motor Vehicles	-	400	-	-
03-070	Parks	4,197	5,000	455	5,000
03-230	Park Restroom Repairs	985	1,000	39	1,000
	<b>Total Maintenance</b>	<b>\$ 12,650</b>	<b>\$ 11,750</b>	<b>\$ 5,203</b>	<b>\$ 14,350</b>
<b>Utilities &amp; Telephone</b>					
04-010	Electricity	\$ (474)	\$ -	\$ -	\$ -
04-020	Electricity-City Parks	4,880	5,000	7,272	5,000
04-030	Electricity-Ball Parks	7,515	10,000	6,518	8,000
04-040	Electricity-Activity Building	11,699	10,000	11,279	10,000
04-200	Communication	1,424	1,000	1,337	1,000
	<b>Total Services</b>	<b>\$ 25,044</b>	<b>\$ 26,000</b>	<b>\$ 26,406</b>	<b>\$ 24,000</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Parks &amp; Recreation 01-5-25</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Materials &amp; Contracts</b>					
05-010	Summer Program	\$ 13,196	\$ 16,000	\$ 14,583	\$ 10,000
05-150	Tx. Dept. of Corrections	485	-	-	-
	<b>Total Materials &amp; Contracts</b>	<b>\$ 13,681</b>	<b>\$ 16,000</b>	<b>\$ 14,583</b>	<b>\$ 10,000</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
07-390	Insurance & Bonds	9,471	10,000	9,010	10,000
07-600	Mo Pmt - Sr Citizens Association	24,000	24,000	22,000	24,000
	<b>Total Miscellaneous</b>	<b>\$ 33,471</b>	<b>\$ 34,100</b>	<b>\$ 31,010</b>	<b>\$ 34,100</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 18,800	\$ -	\$ -	\$ -
09-770	Equipment	2,165	5,000	1,371	3,000
09-860	Building Maintenance & Repairs	3,963	-	-	8,000
	<b>Total Capital Outlay</b>	<b>\$ 24,928</b>	<b>\$ 5,000</b>	<b>\$ 1,371</b>	<b>\$ 11,000</b>
<b>Department Total</b>		<b>\$ 226,858</b>	<b>\$ 263,441</b>	<b>\$ 243,586</b>	<b>\$ 209,708</b>

## **Police**

The function of the City of Groves Police Department is to enforce City Ordinances, state and federal laws to maintain public order and improve quality of life. This includes the protection of life and property, preservation of peace and suppression of disorder, crime prevention and traffic safety.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Police</b>	<b>01-5-31</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-214	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 1,313,256	\$ 1,304,620	\$ 1,301,650	\$ 1,406,320
01-020	Overtime	276,099	175,000	209,368	175,000
01-040	Social Security	120,243	100,750	114,911	109,678
01-050	TMRS	153,003	123,594	148,793	131,308
01-070	Hospitalization	162,818	172,370	177,820	239,315
01-080	Workers Compensation	32,638	33,342	28,385	23,980
01-160	ICMA	36,157	31,510	33,867	30,505
01-250	Life Insurance	6,616	7,153	6,770	8,366
	<b>Total Personnel Services</b>	<b>\$ 2,100,830</b>	<b>\$ 1,948,339</b>	<b>\$ 2,021,564</b>	<b>\$ 2,124,472</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 4,075	\$ 4,000	\$ 3,904	\$ 4,000
02-020	Minor Apparatus & Tools	2,826	6,000	6,283	6,000
02-030	Vehicle Supplies	58,112	50,000	60,601	50,000
02-040	Miscellaneous Supplies	1,695	2,000	2,010	2,000
02-050	Data Processing Supplies	3,026	3,000	3,477	3,000
02-051	System Maintenance and Support				5,000
02-100	Postage	495	500	69	500
	<b>Total Supplies</b>	<b>\$ 70,229</b>	<b>\$ 65,500</b>	<b>\$ 76,344</b>	<b>\$ 70,500</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 741	\$ 1,200	\$ 3,490	\$ 1,200
03-020	Furniture & Fixtures	242	900	278	200
03-030	Equipment Maint. & Repair	1,636	5,000	3,403	3,000
03-040	Motor Vehicles	25,450	15,000	14,387	15,000
	<b>Total Maintenance</b>	<b>\$ 28,069</b>	<b>\$ 22,100</b>	<b>\$ 21,558</b>	<b>\$ 19,400</b>
<b>Utilities &amp; Telephone</b>					
04-010	Electricity	\$ 6,478	\$ 6,000	\$ 21,940	\$ 19,400
04-100	Natural Gas	1,088	900	3,321	2,500
04-200	Communication	17,586	23,500	28,793	27,000
04-201	Regional Radio Maintenance	-	21,000	15,989	25,000
	<b>Total Services</b>	<b>\$ 25,152</b>	<b>\$ 51,400</b>	<b>\$ 70,043</b>	<b>\$ 73,900</b>



**City of Groves  
Annual Fiscal Budget  
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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Police</b>	<b>01-5-31</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-214	Proposed 2014-2015
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 4,861	\$ 5,500	\$ 3,710	\$ 5,000
06-120	Central Dispatching	397,359	370,000	320,656	434,050
06-140	Sane Examinations	3,618	4,000	8,933	4,000
06-160	Jail Contract	22,438	20,000	29,508	20,000
07-010	Training	8,838	7,000	8,236	11,000
07-012	Training - LEOSE Eligible	-	-	250	1,800
07-050	Auto Allowance/Reimburse	6,600	6,600	6,600	13,800
07-290	Uniform Allowance	9,900	18,300	13,673	11,000
07-294	2013 SHSP-LETPP Grant	-	-	17,725	-
07-295	Body Armor - BJP Eliogible	2,157	3,000	4,314	3,000
07-300	EOC Port Secutiy Grant	817,912	1,800,000	3,122,068	-
07-301	2013 JAG Grant	-	-	14,993	-
07-302	2015 Jag Grant	-	-	-	19,980
07-303	2014 Port Security Grant	-	-	-	40,000
07-390	Insurance & Bonds	28,669	30,000	45,838	30,000
07-420	Contingencies	911	3,000	1,036	3,000
	<b>Total Miscellaneous</b>	<b><u>\$ 1,303,263</u></b>	<b><u>\$ 2,267,400</u></b>	<b><u>\$ 3,597,540</u></b>	<b><u>\$ 596,630</u></b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	24,987	-	-	-
09-140	Automobile	-	-	10,595	15,000
09-760	Auto Equipment	2,056	4,000	395	5,000
	<b>Total Capital Outlay</b>	<b><u>\$ 27,043</u></b>	<b><u>\$ 4,000</u></b>	<b><u>\$ 10,990</u></b>	<b><u>\$ 20,000</u></b>
<b>Department Total</b>		<b><u>\$ 3,554,586</u></b>	<b><u>\$ 4,358,739</u></b>	<b><u>\$ 5,798,039</u></b>	<b><u>\$ 2,904,902</u></b>

## **Fire**

The City of Groves Fire Department is comprised of both paid and volunteer firefighters. This department is responsible for the protection of life and property from fire within the City. This responsibility includes firefighting activities and non-firefighting activities.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Fire</b> <span style="float: right;"><b>01-5-32</b></span>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 877,897	\$ 883,794	\$ 847,157	\$ 881,622
01-020	Overtime	77,002	60,000	79,132	60,000
01-040	Social Security	72,258	67,610	70,394	69,023
01-050	TMRS	94,189	85,684	93,714	86,019
01-070	Hospitalization	104,322	97,854	107,825	123,278
01-080	Workers Compensation	17,136	17,251	15,371	14,371
01-160	ICMA	24,713	21,233	23,239	19,652
01-250	Life Insurance	4,860	4,948	4,874	5,202
	<b>Total Personnel Services</b>	<b>\$ 1,272,377</b>	<b>\$ 1,238,374</b>	<b>\$ 1,241,706</b>	<b>\$ 1,259,167</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 1,532	\$ 2,400	\$ 1,058	\$ 2,400
02-020	Minor Apparatus & Tools	1,944	13,000	318	13,000
02-030	Vehicle Supplies	16,138	14,500	16,355	14,500
02-035	Class A Foam	1,365	1,500	680	1,500
02-040	Miscellaneous Supplies	4,807	5,900	4,398	5,900
02-050	Data Processing Supplies	-	-	28	-
02-100	Postage	-	1,200	-	1,200
02-130	Medical Supplies	1,280	1,400	1,596	1,800
	<b>Total Supplies</b>	<b>\$ 27,066</b>	<b>\$ 39,900</b>	<b>\$ 24,433</b>	<b>\$ 40,300</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 9,046	\$ 2,500	\$ 5,150	\$ 4,000
03-020	Furniture & Fixtures	-	500	32	500
03-030	Equipment Maint. & Repair	2,963	5,000	9,316	6,000
03-040	Motor Vehicles	43	2,000	648	2,000
03-100	SCBA Yearly Maint. & Inspection	2,678	4,550	3,604	4,550
03-110	Inspections - Pumpers	2,540	3,000	1,540	3,000
03-120	Certification Testing	-	3,000	-	3,000
03-220	Radio Maintenance	425	800	5	800
	<b>Total Maintenance</b>	<b>\$ 17,695</b>	<b>\$ 21,350</b>	<b>\$ 20,295</b>	<b>\$ 23,850</b>
<b>Services</b>					
04-010	Electricity	\$ 8,075	\$ 10,000	\$ 7,337	\$ 10,000
04-100	Natural Gas	3,311	3,000	4,571	3,500
04-200	Communication	5,416	5,000	5,372	5,000
	<b>Total Services</b>	<b>\$ 16,802</b>	<b>\$ 18,000</b>	<b>\$ 17,280</b>	<b>\$ 18,500</b>

**City of Groves  
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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Fire</b>	<b>01-5-32</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 1,912	\$ 2,400	\$ 1,450	\$ 2,400
06-100	Payments to Volunteers	5,635	3,900	3,575	3,900
06-270	Contract Services	-	1,000	-	1,000
07-010	Training	5,385	10,000	1,204	7,000
07-100	State Certification	1,635	1,500	1,285	1,500
07-170	Lamar Training	804	2,500	-	2,500
07-180	A&M Fire School	2,654	5,500	4,929	5,500
07-190	Sabine Chiefs Association	250	250	250	250
07-210	Fire Prevention	636	800	102	800
07-220	State Convention	-	500	-	500
07-250	Volunteer Pension	7,776	8,000	4,788	8,000
07-260	Uniform Service	7,877	9,100	8,527	9,100
07-294	2012 SHSP Grant	4,724	-	10,901	-
07-390	Insurance & Bonds	19,949	25,000	22,512	25,000
	<b>Total Miscellaneous</b>	<b>\$ 59,237</b>	<b>\$ 70,450</b>	<b>\$ 59,523</b>	<b>\$ 67,450</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 79,436	\$ -	\$ -	\$ 10,000
09-470	Air Packs	7,979	8,400	7,271	8,600
09-690	Bunker Sets	5,623	5,800	5,544	6,200
09-730	Fire Equipment	2,780	12,500	4,802	12,500
09-770	Equipment	6,056	7,400	6,795	8,100
	<b>Total Capital Outlay</b>	<b>\$ 101,874</b>	<b>\$ 34,100</b>	<b>\$ 24,412</b>	<b>\$ 45,400</b>
<b>Department Total</b>		<b>\$ 1,495,051</b>	<b>\$ 1,422,174</b>	<b>\$ 1,387,649</b>	<b>\$ 1,454,667</b>

## **Animal Control**

To respond to complaints regarding stray, injured, dead or mistreated animals. To administer and enforce City Ordinances pertaining to animals within the City.

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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Animal Control</b>	<b>01-5-33</b>

Acct #	Account Description	Actual 2012-213	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 50,579	\$ 44,777	\$ 73,604	\$ 44,367
01-020	Overtime	163	1,000	151	1,000
01-040	Social Security	3,908	3,425	5,649	3,394
01-050	TMRS	5,039	4,341	7,353	4,263
01-070	Hospitalization	8,059	7,244	8,243	7,604
01-080	Workers Compensation	985	1,035	942	861
01-160	ICMA	12	-	12	-
01-250	Life Insurance	252	258	124	304
	<b>Total Personnel Services</b>	<b>\$ 68,997</b>	<b>\$ 62,080</b>	<b>\$ 96,078</b>	<b>\$ 61,793</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 167	\$ 200	\$ 76	\$ 200
02-020	Minor Apparatus & Tools	6	500	47	500
02-030	Vehicle Supplies	3,318	4,000	2,364	4,000
02-040	Miscellaneous Supplies	383	1,500	297	1,500
02-050	Data Processing Supplies			28	
	<b>Total Supplies</b>	<b>\$ 3,874</b>	<b>\$ 6,200</b>	<b>\$ 2,812</b>	<b>\$ 6,200</b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ -	\$ 1,000	\$ 407	\$ 1,000
03-040	Motor Vehicles	11	500	61	500
	<b>Total Maintenance</b>	<b>\$ 11</b>	<b>\$ 1,500</b>	<b>\$ 468</b>	<b>\$ 1,500</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 1,200	\$ 1,074	\$ 1,200
07-260	Uniform Service	546	550	564	550
07-390	Insurance & Bonds	466	500	434	500
	<b>Total Miscellaneous</b>	<b>\$ 1,012</b>	<b>\$ 2,250</b>	<b>\$ 2,072</b>	<b>\$ 2,250</b>
<b>Department Total</b>		<b>\$ 73,894</b>	<b>\$ 72,030</b>	<b>\$ 101,430</b>	<b>\$ 71,743</b>

## **Emergency Management**

The purpose of the Emergency Management Department is to avoid or lessen the impact of conditions caused by accidental or natural disasters, civil disorder, nuclear attack, radioactive fallout and industrial disasters in order to protect lives and property. This department has the responsibility to prepare for implementation of emergency functions to prevent, minimize, repair and recover from injury and damage as a result of a disaster situation.

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**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Dept. - Emergency Mgmt. 01-5-34</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013--2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 4,912	\$ 5,394	\$ 4,818	\$ 5,011
01-040	Social Security	366	383	358	383
01-050	TMRS	487	486	487	281
01-070	Hospitalization	498	-	495	-
01-080	Workers Compensation	103	109	111	109
01-250	Life Insurance	-	-	-	35
01-160	ICMA	197	200	201	200
	<b>Total Personnel Services</b>	<b>\$ 6,563</b>	<b>\$ 6,572</b>	<b>\$ 6,470</b>	<b>\$ 6,019</b>
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ 4,395	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 4,395</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>Services</b>					
04-200	Communication	\$ -	\$ 600	\$ -	\$ 600
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ -	\$ 1,000	\$ 100	\$ 1,000
07-005	Reverse 911	2,084	13,000	-	13,000
07-010	Training	905	2,000	-	2,000
07-120	State Emergency Mgmt Conf	300	3,000	-	3,000
	<b>Total Sundry</b>	<b>\$ 3,289</b>	<b>\$ 19,000</b>	<b>\$ 100</b>	<b>\$ 19,000</b>
<b>Capital Outlay</b>					
09-770	Equipment	-	5,000	-	5,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>
<b>Department Total</b>		<b>\$ 14,247</b>	<b>\$ 31,222</b>	<b>\$ 6,570</b>	<b>\$ 30,669</b>



## **Animal Shelter**

The Animal Shelter is a joint operation of the City of Groves and the City of Port Neches which provides for the housing and care of animals that are sick, injured, running loose or abandoned within the city limits of Groves and Port Neches.

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**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Animal Shelter      01-5-35</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 213-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 358	\$ -	\$ 269	\$ -
01-020	Overtime	7,194	7,250	7,166	7,250
01-040	Social Security	579	-	570	-
01-050	TMRS	749	-	747	-
01-070	Hospitalization	1,174	-	1,202	-
01-080	Workers Compensation	160	168	149	-
01-160	ICMA	48	-	38	-
	<b>Total Personnel Services</b>	<b>\$ 10,262</b>	<b>\$ 7,418</b>	<b>\$ 10,141</b>	<b>\$ 7,250</b>
<b>Supplies</b>					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	1,253	1,700	1,396	2,000
02-230	Miscellaneous Supplies-Crematorium	-	-	-	-
	<b>Total Supplies</b>	<b>\$ 1,253</b>	<b>\$ 1,750</b>	<b>\$ 1,396</b>	<b>\$ 2,050</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 52	\$ 2,500	\$ 1,115	\$ 2,500
03-020	Furniture & Fixtures	-	-	-	-
03-260	Crematorium Maintenance	76	2,500	-	2,500
	<b>Total Maintenance</b>	<b>\$ 128</b>	<b>\$ 5,000</b>	<b>\$ 1,115</b>	<b>\$ 5,000</b>
<b>Services</b>					
04-010	Electricity	\$ -	\$ 2,000	\$ -	\$ 2,000
04-060	Electricity-Crematorium	2,367	2,100	2,495	2,500
04-110	Natural Gas-Crematorium	5,968	6,000	6,641	6,000
04-200	Communication	777	500	687	500
	<b>Total Services</b>	<b>\$ 9,112</b>	<b>\$ 10,600</b>	<b>\$ 9,823</b>	<b>\$ 11,000</b>
<b>Miscellaneous</b>					
07-390	Insurance & Bonds	\$ 813	\$ 1,100	\$ 872	\$ 1,100
	<b>Total Miscellaneous</b>	<b>\$ 813</b>	<b>\$ 1,100</b>	<b>\$ 872</b>	<b>\$ 1,100</b>
<b>Capital Outlay</b>					
09-770	Equipment	3,270	5,000	-	5,000
	<b>Total Capital Outlay</b>	<b>\$ 3,270</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 5,000</b>

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**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Animal Shelter      01-5-35</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 213-2014	Proposed 2014-2015
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 24,838</u></u>	<u><u>\$ 30,868</u></u>	<u><u>\$ 23,347</u></u>	<u><u>\$ 31,400</u></u>

## **Inspections and Permits**

The function of the Inspections and Permits Department is to administrate, interpret and enforce zoning, building, housing, plumbing and electrical codes; issue all building, plumbing and electrical permits in accordance with the ordinances and codes of the City; inspect all building, plumbing and electrical work performed in the City.

This department acts as a local repository where flood insurance, maps and rate schedules are made available for public inspection and to work in conjunction with, and attend meetings of the Board of Adjustments and Appeals, Planning and Zoning Commission and Zoning Board of Adjustments.

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**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Inspections      01-5-38</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 82,565	\$ 81,072	\$ 82,165	\$ 87,944
01-020	Overtime	-	-	-	-
01-040	Social Security	6,069	6,202	6,297	6,728
01-050	TMRS	7,953	7,636	7,935	7,908
01-070	Hospitalization	6,996	7,394	7,200	7,754
01-080	Workers Compensation	461	481	413	365
01-160	ICMA	3,219	3,150	3,274	3,293
01-250	Life Insurance	477	486	488	537
	<b>Total Personnel Services</b>	<b>\$ 107,740</b>	<b>\$ 106,421</b>	<b>\$ 107,772</b>	<b>\$ 114,529</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 631	\$ 1,200	\$ 96	\$ 1,000
02-030	Vehicle Supplies	1,005	1,000	1,113	1,000
02-040	Miscellaneous Supplies	278	300	173	300
02-050	Data Processing Supplies	1,086	200	28	200
02-100	Postage	-	1,200	-	1,200
	<b>Total Supplies</b>	<b>\$ 3,000</b>	<b>\$ 3,900</b>	<b>\$ 1,410</b>	<b>\$ 3,700</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 50	\$ -	\$ 50
03-030	Equipment Maint. & Repair	82	100	4	100
03-040	Motor Vehicles	40	250	407	275
	<b>Total Maintenance</b>	<b>\$ 122</b>	<b>\$ 400</b>	<b>\$ 411</b>	<b>\$ 425</b>
<b>Services</b>					
04-200	Communication	\$ 1,134	\$ 1,000	\$ 1,231	\$ 1,100
	<b>Total Services</b>	<b>\$ 1,134</b>	<b>\$ 1,000</b>	<b>\$ 1,231</b>	<b>\$ 1,100</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 386	\$ 600	\$ 416	\$ 600
06-270	Contract Services	-	2,500	-	-
07-010	Training	475	2,000	85	1,500
07-390	Insurance & Bonds	383	800	434	800
07-590	Building-Plumbing School	85	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 1,329</b>	<b>\$ 5,900</b>	<b>\$ 935</b>	<b>\$ 2,900</b>
<b>Capital Outlay</b>					
09-560	Abatements & Demolition Program	\$ 50	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Groves  
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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Inspections</b>	<b>01-5-38</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Department Total</b>		<u><u>\$ 113,375</u></u>	<u><u>\$ 117,621</u></u>	<u><u>\$ 111,759</u></u>	<u><u>\$ 122,654</u></u>

## **Public Works Administration**

Public Works Administration furnishes field engineering for all construction and maintenance functions, prepares field surveys for planning projects, acquires necessary rights-of-way, drafts and maintains all City maps and engineering drawings, inspects subdivision developments, coordinates work of contractors with City efforts, and performs other tasks which may be assigned by the City Manager.

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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Dept. - Public Works Admin.</b>	<b>01-5-41</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 96,518	\$ 109,124	\$ 95,347	\$ 97,942
01-020	Overtime	-	-	-	-
01-040	Social Security	7,402	8,348	7,302	7,493
01-050	TMRS	9,359	9,487	9,535	9,410
01-070	Hospitalization	14,092	14,639	14,458	15,359
01-080	Workers Compensation	232	237	245	1,784
01-160	ICMA	3,324	3,427	3,439	3,430
01-250	Life Insurance	606	641	641	692
	<b>Total Personnel Services</b>	<b>\$ 131,533</b>	<b>\$ 145,903</b>	<b>\$ 130,967</b>	<b>\$ 136,110</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 331	\$ 800	\$ 331	\$ 800
02-020	Minor Apparatus & Tools	-	100	-	100
02-030	Vehicle Supplies	671	1,500	473	1,500
02-040	Miscellaneous Supplies	1,735	1,950	1,220	1,950
02-050	Data Processing Supplies	831	7,500	28	5,000
02-100	Postage	-	300	-	300
	<b>Total Supplies</b>	<b>\$ 3,568</b>	<b>\$ 12,150</b>	<b>\$ 2,052</b>	<b>\$ 9,650</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 5,272	\$ 2,250	\$ 3,553	\$ 2,250
03-020	Furniture & Fixtures	326	2,500	-	2,500
03-030	Equipment Maint. & Repair	2,948	2,160	3,081	3,300
03-040	Motor Vehicles	36	300	15	300
	<b>Total Maintenance</b>	<b>\$ 8,582</b>	<b>\$ 7,210</b>	<b>\$ 6,649</b>	<b>\$ 8,350</b>
<b>Services</b>					
04-010	Electricity	\$ 36,194	\$ 40,000	\$ 41,737	\$ 40,000
04-100	Natural Gas	936	775	1,279	775
04-200	Communication	6,713	5,333	6,638	7,000
	<b>Total Services</b>	<b>\$ 43,843</b>	<b>\$ 46,108</b>	<b>\$ 49,654</b>	<b>\$ 47,775</b>



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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Dept. - Public Works Admin.</b>	<b>01-5-41</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Miscellaneous</b>					
06-027	Contract Services	\$ -	\$ 5,300	\$ -	\$ 5,300
06-090	Dues & Subscriptions	753	1,000	1,026	1,000
06-190	Janitorial Services	831	924	709	924
07-010	Training	1,240	2,500	678	2,500
07-050	Auto Allowance/Reimbursement	-	6,000	-	-
07-050	Secretary Auto Reimbursement	-	250	-	250
07-390	Insurance & Bonds	3,389	2,850	3,692	2,850
	<b>Total Miscellaneous</b>	<u>\$ 6,213</u>	<u>\$ 18,824</u>	<u>\$ 6,105</u>	<u>\$ 12,824</u>
<b>Capital Outlay</b>					
09-510	Building Improvements	21	20,000	14,932	15,000
	<b>Total Capital Outlay</b>	<u>\$ 21</u>	<u>\$ 20,000</u>	<u>\$ 14,932</u>	<u>\$ 15,000</u>
<b>Department Total</b>		<u><u>\$ 193,760</u></u>	<u><u>\$ 250,195</u></u>	<u><u>\$ 210,359</u></u>	<u><u>\$ 229,709</u></u>

## **Garage**

The Garage maintains equipment used in the City's operations which includes reconditioning, overhauling, tune-ups, paint and body work, brake and front-end repair and all other work associated with the maintenance of automobiles, trucks, tractors, motor graders, pumps, etc., owned by the City of Groves.

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**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Garage</b>	<b>01-5-42</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 190,839	\$ 199,179	\$ 190,914	\$ 204,851
01-020	Overtime	783	5,000	170	5,000
01-040	Social Security	13,905	15,520	13,818	15,954
01-050	TMRS	19,388	19,669	19,720	20,037
01-070	Hospitalization	37,583	39,119	38,327	40,709
01-080	Workers Compensation	5,899	6,038	5,325	4,700
01-160	ICMA	5,993	6,261	6,242	6,403
01-250	Life Insurance	1,215	1,235	1,237	1,352
	<b>Total Personnel Services</b>	<b>\$ 275,605</b>	<b>\$ 292,021</b>	<b>\$ 275,753</b>	<b>\$ 299,006</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 327	\$ 3,000	\$ 2,115	\$ 3,000
02-030	Vehicle Supplies	3,140	3,000	3,176	3,000
02-040	Miscellaneous Supplies	4,671	4,500	4,317	4,500
02-050	Data Processing Supplies	-	-	28	-
02-060	Small Parts Stock	362	700	649	700
	<b>Total Supplies</b>	<b>\$ 8,500</b>	<b>\$ 11,200</b>	<b>\$ 10,285</b>	<b>\$ 11,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 3,055	\$ 2,000	\$ 2,499	\$ 2,000
03-020	Furniture & Fixtures	-	500	-	500
03-030	Equipment Maint. & Repair	147	700	467	700
03-040	Motor Vehicles	133	600	375	600
	<b>Total Maintenance</b>	<b>\$ 3,335</b>	<b>\$ 3,800</b>	<b>\$ 3,341</b>	<b>\$ 3,800</b>
<b>Services</b>					
04-010	Electricity	\$ -	\$ 2,500	\$ -	\$ 2,500
04-100	Natural Gas	1,767	1,700	1,982	1,700
04-200	Communication	1,338	1,200	1,450	1,350
	<b>Total Services</b>	<b>\$ 3,105</b>	<b>\$ 5,400</b>	<b>\$ 3,432</b>	<b>\$ 5,550</b>
<b>Contractual</b>					
05-220	Disposal-Regulated Waste	\$ -	\$ 300	\$ -	\$ 300
	<b>Total Contractual</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 300</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Garage</b>	<b>01-5-42</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Miscellaneous</b>					
07-010	Training	-	-	1,030	3,000
07-260	Uniform Services	\$ 1,843	\$ 1,650	\$ 1,281	\$ 1,650
07-270	Tool Allowance	4,320	4,320	4,320	4,320
07-390	Insurance & Bonds	3,533	3,600	3,648	3,600
	<b>Total Miscellaneous</b>	<u>\$ 9,696</u>	<u>\$ 9,570</u>	<u>\$ 10,279</u>	<u>\$ 12,570</u>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ 10,000	\$ -	\$ 8,000
09-770	Equipment	-	10,000	2,912	8,000
	<b>Total Capital Outlay</b>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 2,912</u>	<u>\$ 16,000</u>
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 300,241</u></u>	<u><u>\$ 342,291</u></u>	<u><u>\$ 306,002</u></u>	<u><u>\$ 348,426</u></u>

## **Warehouse**

The Warehouse is responsible for purchasing inventory items of the best quality at the lowest possible price, maintaining proper inventory levels, and distributing inventory as required by the various departments of the City.

The Warehouse is to maintain proper safekeeping of inventory assets.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Warehouse</b>	<b>01-5-43</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 45,249	\$ -	\$ -	\$ -
01-020	Overtime	-	-	-	-
01-040	Social Security	3,469	-	1	-
01-050	TMRS	4,482	-	164	-
01-070	Hospitalization	6,996	-	300	-
01-080	Workers Compensation	1,810	1,892	-	-
01-160	ICMA	907	-	34	-
01-250	Life Insurance	275	26	284	26
	<b>Total Personnel Services</b>	<b>\$ 63,188</b>	<b>\$ 1,918</b>	<b>\$ 783</b>	<b>\$ 26</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 283	\$ 250	\$ 76	\$ 250
20-020	Minor Apparatus & Tools	-	50	-	50
02-040	Miscellaneous Supplies	326	100	-	100
02-050	Data Processing Supplies	-	150	-	150
	<b>Total Supplies</b>	<b>\$ 609</b>	<b>\$ 550</b>	<b>\$ 76</b>	<b>\$ 550</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 188	\$ 500	\$ -	\$ 500
03-020	Furniture & Fixtures	-	50	-	50
03-030	Equipment Maint. & Repair	646	500	419	500
	<b>Total Maintenance</b>	<b>\$ 834</b>	<b>\$ 1,050</b>	<b>\$ 419</b>	<b>\$ 1,050</b>
<b>Services</b>					
04-010	Electricity	\$ -	\$ 1,500	\$ -	\$ 1,500
04-100	Natural Gas	2,114	2,000	3,251	2,000
04-200	Communication	954	700	720	700
	<b>Total Services</b>	<b>\$ 3,068</b>	<b>\$ 4,200</b>	<b>\$ 3,971</b>	<b>\$ 4,200</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 50	\$ -	\$ 50
07-390	Insurance & Bonds	2,599	3,000	2,672	3,000
	<b>Total Miscellaneous</b>	<b>\$ 2,599</b>	<b>\$ 3,050</b>	<b>\$ 2,672</b>	<b>\$ 3,050</b>
<b>Department Total</b>		<b>\$ 70,298</b>	<b>\$ 10,768</b>	<b>\$ 7,921</b>	<b>\$ 8,876</b>

## **Streets**

The Street Department is responsible for the streets located within the city limits of the City of Groves, not including state highways that run through the City, and to implement the annual construction program which consists of rebuilding approximately five to six miles of streets per year.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Streets</b> <span style="float: right;">01-5-44</span>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 263,511	\$ 282,763	\$ 249,180	\$ 450,619
01-020	Overtime	4,145	25,000	1,343	37,000
01-040	Social Security	19,481	21,570	18,334	34,411
01-050	TMRS	26,440	27,336	25,461	43,217
01-070	Hospitalization	54,308	60,702	55,162	108,086
01-080	Workers Compensation	18,406	18,719	16,375	22,358
01-160	ICMA	1,874	1,935	2,202	3,522
01-250	Life Insurance	2,169	1,797	2,367	3,042
	<b>Total Personnel Services</b>	<b>\$ 390,334</b>	<b>\$ 439,822</b>	<b>\$ 370,424</b>	<b>\$ 702,255</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 58	\$ 700	\$ 387	\$ 2,200
02-030	Vehicle Supplies	31,440	25,000	26,199	45,000
02-040	Miscellaneous Supplies	7,669	5,000	2,525	7,500
02-050	Data Processing Supplies	-	-	28	-
02-080	Streets & Traffic Signs	3,067	10,000	14,143	10,000
02-120	Contract Labor	1,475	20,000	-	-
	<b>Total Supplies</b>	<b>\$ 43,709</b>	<b>\$ 60,700</b>	<b>\$ 43,282</b>	<b>\$ 64,700</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 50	\$ -	\$ 550
03-030	Equipment Maint. & Repair	11,729	12,000	11,199	25,000
03-040	Motor Vehicles	859	1,000	904	2,000
03-160	Traffic Signals	4,374	6,000	2,175	6,000
03-180	Street Striping	510	3,500	248	3,500
	<b>Total Maintenance</b>	<b>\$ 17,472</b>	<b>\$ 22,550</b>	<b>\$ 14,526</b>	<b>\$ 37,050</b>
<b>Contractual</b>					
05-030	Equipment Rental	\$ 42	\$ 10,000	\$ 10,583	\$ 10,000
05-070	Culverts and Drain Boxes	\$ -	\$ -	\$ -	\$ 42,000
05-079	Stormwater Permits	-	-	-	\$ 10,000
05-100	Streets Materials	319,814	250,000	145,845	300,000
	<b>Total Contractual</b>	<b>\$ 319,856</b>	<b>\$ 260,000</b>	<b>\$ 156,428</b>	<b>\$ 362,000</b>
<b>Miscellaneous</b>					
06-270	Contract Services	-	-	-	23,000
	<b>Total Miscellaneous</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,000</b>
07-010	Training	\$ 80	\$ 1,500	\$ -	\$ 1,500



**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Streets</b>	<b>01-5-44</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
07-260	Uniform Allowance	1,700	2,200	2,124	3,900
07-390	Insurance & Bonds	7,481	7,480	7,676	13,580
07-640	Drug Testing	-	-	-	-
	<b>Total Miscellaneous</b>	<u>\$ 9,261</u>	<u>\$ 11,180</u>	<u>\$ 9,800</u>	<u>\$ 18,980</u>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	-	17,000	8,150	17,000
	<b>Total Capital Outlay</b>	<u>-</u>	<u>17,000</u>	<u>8,150</u>	<u>17,000</u>
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 780,632</u></u>	<u><u>\$ 811,252</u></u>	<u><u>\$ 602,610</u></u>	<u><u>\$ 1,224,985</u></u>

## **Drainage**

The Drainage Department installs and maintains the storm sewers, catch basins, manholes and culverts in the City. It is the responsibility of this department to maintain roadside ditches, outfall ditches and weed control. This department assists the Street Department during the annual construction program.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>	
<b>Department - Drainage</b>	<b>01-5-45</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 163,866	\$ 167,461	\$ 153,012	\$ -
01-020	Overtime	1,032	12,000	71	-
01-040	Social Security	12,143	12,811	11,288	-
01-050	TMRS	16,430	16,235	15,520	-
01-070	Hospitalization	34,642	35,909	34,225	-
01-080	Workers Compensation	11,244	8,728	10,167	-
01-160	ICMA	377	361	215	-
01-250	Life Insurance	992	1,022	1,009	-
	<b>Total Personnel Services</b>	<b>\$ 240,726</b>	<b>\$ 254,527</b>	<b>\$ 225,507</b>	<b>\$ -</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 325	\$ 1,500	\$ -	\$ -
02-030	Vehicle Supplies	21,855	20,000	14,271	-
02-040	Miscellaneous Supplies	3,349	2,500	1,865	-
20-050	Data Processing Supplies	-	-	28	-
	<b>Total Supplies</b>	<b>\$ 25,529</b>	<b>\$ 24,000</b>	<b>\$ 16,164</b>	<b>\$ -</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 260	\$ 500	\$ -	\$ -
03-030	Equipment Maint. & Repair	6,953	13,000	22,377	-
03-040	Motor Vehicles	1,069	1,000	860	-
	<b>Total Maintenance</b>	<b>\$ 8,282</b>	<b>\$ 14,500</b>	<b>\$ 23,237</b>	<b>\$ -</b>
<b>Contractual</b>					
05-070	Culverts and Drain Boxes	41,513	48,808	17,883	-
05-079	Stormwater Permits	13,058	15,000	12,235	-
05-080	Rights-of-Way	(24)	-	-	-
	<b>Total Contractual</b>	<b>\$ 54,547</b>	<b>\$ 63,808</b>	<b>\$ 30,118</b>	<b>\$ -</b>
<b>Miscellaneous</b>					
06-270	Contract Services	\$ -	\$ 3,000	\$ 13	\$ -
07-260	Uniform Allowance	1,391	1,700	1,854	-
07-390	Insurance & Bonds	5,496	6,100	5,498	-
07-640	Drug Testing	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 6,887</b>	<b>\$ 10,800</b>	<b>\$ 7,365</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 335,971</b>	<b>\$ 367,635</b>	<b>\$ 302,391</b>	<b>\$ -</b>

## **City Property Maintenance**

The City Property Maintenance Department maintains the grounds for all City facilities, including City Hall, library, activity building, police station, animal shelter, public works, water plants, water towers and wastewater plants.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Property Maint. 01-5-46</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 91,615	\$ 94,253	\$ 90,682	\$ 96,598
01-020	Overtime	229	1,000	-	1,000
01-040	Social Security	6,889	7,210	6,693	7,390
01-050	TMRS	8,976	9,138	9,189	9,281
01-070	Hospitalization	20,845	22,183	23,840	26,623
01-080	Workers Compensation	2,205	-	5,396	-
01-160	ICMA	943	1,030	1,039	1,045
01-250	Life Insurance	-	553	-	610
	<b>Total Personnel Services</b>	<b>\$ 131,702</b>	<b>\$ 135,367</b>	<b>\$ 136,839</b>	<b>\$ 142,547</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ -	\$ 200	\$ 20	\$ 200
02-020	Minor Apparatus & Tools	380	800	54	800
02-030	Motor Vehicle Supplies	6,841	8,000	8,874	8,000
02-040	Miscellaneous Supplies	777	2,500	2,096	2,500
	<b>Total Supplies</b>	<b>\$ 7,998</b>	<b>\$ 11,500</b>	<b>\$ 11,044</b>	<b>\$ 11,500</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 35	\$ -	\$ -	\$ -
03-020	Furniture & Fixtures	-	-	-	-
03-030	Equipment Maint. & Repair	5,239	4,000	4,170	4,000
03-040	Motor Vehicles	582	1,000	360	1,000
03-070	Parks	1,940	4,500	670	4,500
03-230	Parks Restroom Repairs	43	1,000	20	1,000
	<b>Total Maintenance</b>	<b>\$ 7,839</b>	<b>\$ 10,500</b>	<b>\$ 5,220</b>	<b>\$ 10,500</b>
<b>Utilities &amp; Telephone</b>					
04-010	Electricity	\$ -	\$ -	\$ -	\$ -
04-100	Natural Gas	-	-	-	-
04-200	Communication	-	100	-	100
	<b>Total Utilities and Telephone</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ -</b>	<b>\$ 100</b>
<b>Materials &amp; Contracts</b>					
05-030	Equipment Rental	\$ -	\$ 500	\$ -	\$ 500
05-150	Texas Department of Corrections	10,635	10,000	12,423	12,500
	<b>Total Materials &amp; Contracts</b>	<b>\$ 10,635</b>	<b>\$ 10,500</b>	<b>\$ 12,423</b>	<b>\$ 13,000</b>

**Miscellaneous**

07-010	Training	\$ -	\$ -	\$ -	\$ -
07-260	Uniform Allowance	149	500	281	500
07-390	Insurance & Bonds	-	-	1,728	-
	<b>Total Miscellaneous</b>	<u>\$ 149</u>	<u>\$ 500</u>	<u>\$ 2,009</u>	<u>\$ 500</u>

**Capital Outlay**

09-240	Minor Equipment	-	500	-	500
09-770	Equipment	1,303	1,000	-	1,000
	<b>Total Capital Outlay</b>	<u>\$ 1,303</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,500</u>

**Interfund Transfers**

09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Department Total**

	<b>Department Total</b>	<u><u>\$ 159,626</u></u>	<u><u>\$ 169,967</u></u>	<u><u>\$ 167,535</u></u>	<u><u>\$ 179,647</u></u>
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## **Miscellaneous**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>General Fund</b>
<b>Department - Special Items 01-5-99</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-090	Sick Leave Accumulation	\$ -	\$ -	\$ -	\$ -
	<b>Total Personnel Services</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ 116	\$ -	\$ 352	\$ -
	<b>Total Supplies</b>	<b>\$ 116</b>	<b>\$ -</b>	<b>\$ 352</b>	<b>\$ -</b>
<b>Maintenance</b>					
03-010	Buildings & Grounds	\$ 4,136	\$ 2,500	\$ 3,468	\$ 2,500
03-020	Ofc. Furniture, fixture M & R	\$ -	\$ -	\$ 1,216	\$ -
	<b>Total Maintenance</b>	<b>\$ 4,136</b>	<b>\$ 2,500</b>	<b>\$ 4,684</b>	<b>\$ 2,500</b>
<b>Services</b>					
04-010	Electricity	\$ 1,950	\$ 1,000	\$ 1,880	\$ 1,600
04-090	Street Lighting	146,190	100,000	129,647	120,000
	<b>Total Services</b>	<b>\$ 148,140</b>	<b>\$ 101,000</b>	<b>\$ 131,527</b>	<b>\$ 121,600</b>
<b>Miscellaneous</b>					
06-021	IT Support	\$ 15	\$ -	\$ 14,498	\$ -
06-025	Hurricane Ike	-	-	1,254,931	-
06-080	Bank Fees	48,450	-	390	-
06-090	Dues & Subscriptions	4,829	6,000	4,829	6,000
06-140	Advertising & Publicity	9,085	6,000	8,164	6,000
06-150	Chamber of Commerce	56,600	40,000	44,184	40,000
06-170	Programming & Maintenance	25,041	28,000	7,668	-
06-260	Hotel Tax Expenditure	61,205	40,000	43,576	35,000
07-400	Healthy Initiatives	150	-	-	-
07-410	Flu Shots	410	-	450	-
07-420	Contingencies	25	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 205,810</b>	<b>\$ 120,000</b>	<b>\$ 1,378,690</b>	<b>\$ 87,000</b>
<b>Capital Outlay</b>					
09-521	Transfer to Sales Tax	\$ 630,515	\$ -	\$ -	\$ -
09-525	Transfer to Federal Forfeiture	8,000	-	-	-
	<b>Total Capital Projects</b>	<b>\$ 638,515</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Special Items</b>		<b>\$ 996,717</b>	<b>\$ 223,500</b>	<b>\$ 1,515,253</b>	<b>\$ 211,100</b>



# **SOLID WASTE FUND**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**SOLID WASTE FUND SUMMARY #05**

<b>Beginning Year Gross Fund Balance 10-01-13</b>	<b>\$ 446,716</b>
 <b>FYE 2014</b>	
Current Estimated Revenues	\$ 1,135,793
Current Estimated Expenses	<u>\$ (852,077)</u>
 <b>Projected Gross Fund Balance 9-30-14</b>	 <b><u>\$ 730,432</u></b>
 <b>FYE 2015</b>	
Estimated Gross Fund Balance 10-01-14	\$ 730,432
Proposed Revenues	<u>\$ 1,413,000</u>
Total FYE 2015 Resources	\$ 2,143,432
 Proposed M&O Expenditures	 \$ (1,323,000)
Proposed Capital Outlay	\$ -
Proposed Transfer to Equipment Replacement	<u>\$ (90,000)</u>
Total Proposed Expenditures	\$ (1,413,000)
 <b>Projected Undesignated Fund Balance 9-30-15</b>	 <b><u>\$ 730,432</u></b>

**City of Groves  
Annual Fiscal Budget  
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**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Solid Waste Fund</b>
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<b>Revenue</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
Solid Waste	\$ 1,282,437	\$ 1,327,000	\$ 1,117,000	\$ 1,400,000
Garbage Bags	13,042	15,000	11,735	12,000
Miscellaneous	1,781	500	7,058	1,000
Earnings on Investments	-	-	-	-
Sale of Equipment	-	-	-	-
Transfer from Equip Replacement	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,297,260</b>	<b>\$ 1,342,500</b>	<b>\$ 1,135,793</b>	<b>\$ 1,413,000</b>
<b>Expenditures</b>				
Personnel Services	\$ 319,907	\$ 327,252	\$ 304,716	\$ 319,642
Supplies	5,248	15,000	12,187	15,000
Maintenance	46,984	60,000	58,981	60,000
Services	-	500	-	500
Miscellaneous	180,000	280,000	-	358,110
Capital Outlay	-	-	-	-
Transfers Out	-	90,000	-	90,000
<b>Total Expenditures</b>	<b>\$ 552,139</b>	<b>\$ 772,752</b>	<b>\$ 375,884</b>	<b>\$ 843,252</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 745,121</b>	<b>\$ 569,748</b>	<b>\$ 759,909</b>	<b>\$ 569,749</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**STATEMENT OF REVENUES**

<b>Solid Waste Fund</b>	<b>05-4-00</b>
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Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Permits, Fees &amp; Other</b>					
344-10	Solid Waste Sales	\$ 1,282,437	\$ 1,327,000	\$ 1,117,000	\$ 1,400,000
344-60	Garbage Bag Sales	13,042	15,000	11,735	12,000
344-96	Miscellaneous Garbage	1,506	-	3,319	-
360-00	Miscellaneous Income	275	500	3,739	1,000
361-10	Earnings on Investments	-	-	-	-
369-30	Sale of Equipment	-	-	-	-
	<b>Total Permits, Fees &amp; Other</b>	<u><b>\$ 1,297,260</b></u>	<u><b>\$ 1,342,500</b></u>	<u><b>\$ 1,135,793</b></u>	<u><b>\$ 1,413,000</b></u>
<b>Interfund Transfers</b>					
390-55	Transfer from Equip Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>
<b>Total Solid Waste Fund Revenue</b>		<u><u><b>\$ 1,297,260</b></u></u>	<u><u><b>\$ 1,342,500</b></u></u>	<u><u><b>\$ 1,135,793</b></u></u>	<u><u><b>\$ 1,413,000</b></u></u>

## **Solid Waste**

The Solid Waste Department has the responsibility to collect all types of refuse, including household garbage and dry trash.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>Solid Waste Fund</b>	
<b>Department - Solid Waste</b>	<b>05-5-55</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 225,702	\$ 220,446	\$ 213,464	\$ 220,895
01-020	Overtime	1,443	14,000	979	14,000
01-040	Social Security	17,061	16,905	16,690	16,940
01-050	TMRS	22,462	21,425	22,252	21,274
01-070	Hospitalization	38,551	39,688	37,736	38,322
01-080	Workers Compensation	7,432	7,703	6,875	2,289
01-160	ICMA	6,003	5,776	5,413	4,504
01-250	Life Insurance	1,253	1,309	1,307	1,418
	<b>Total Personnel Services</b>	<b>\$ 319,907</b>	<b>\$ 327,252</b>	<b>\$ 304,716</b>	<b>\$ 319,642</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 300	\$ 700	\$ 220	\$ 700
02-020	Minor Apparatus & Tools	-	100	-	100
02-030	Vehicle Supplies	81,240	78,000	74,312	78,000
02-040	Miscellaneous Supplies	1,678	2,000	1,024	2,000
02-050	Data Processing Supplies	-	-	28	-
02-100	Postage	8,724	7,000	7,200	7,000
02-440	Garbage Bags	15,167	15,000	12,780	15,000
02-600	Garbage Containers	5,248	15,000	12,187	15,000
	<b>Total Supplies</b>	<b>\$ 112,357</b>	<b>\$ 117,800</b>	<b>\$ 107,751</b>	<b>\$ 117,800</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	-	50	-	50
03-040	Motor Vehicles	1,833	2,000	2,151	2,000
03-050	Solid Waste Trucks	46,984	60,000	58,981	60,000
	<b>Total Maintenance</b>	<b>\$ 48,817</b>	<b>\$ 62,350</b>	<b>\$ 61,132</b>	<b>\$ 62,350</b>
<b>Services</b>					
04-010	Electricity	\$ 1,614	\$ 2,500	\$ 1,880	\$ 2,500
04-100	Natural Gas	200	-	-	-
04-200	Communication	-	500	-	500
	<b>Total Services</b>	<b>\$ 1,814</b>	<b>\$ 3,000</b>	<b>\$ 1,880</b>	<b>\$ 3,000</b>
<b>Contractual Services</b>					
05-020	Landfill Fee	\$ 339,065	\$ 400,000	\$ 314,308	\$ 400,000
05-050	Container Service	2,080	5,000	2,040	5,000
05-100	Recycling	4,327	30,000	779	30,000
05-110	Demolition	23,180	10,000	26,903	10,000

**City of Groves  
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**EXPENDITURE DETAIL**

<b>Solid Waste Fund</b>	
<b>Department - Solid Waste</b>	<b>05-5-55</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
05-160	Green Waste Contract	20,776	-	12,000	-
	<b>Total Contractual Services</b>	<b>\$ 389,428</b>	<b>\$ 445,000</b>	<b>\$ 356,030</b>	<b>\$ 445,000</b>
<b>Miscellaneous</b>					
06-140	Advertising & Publicity	\$ -	\$ 458	\$ -	\$ 458
07-260	Uniform Service	1,748	2,100	1,635	2,100
07-270	Tool Allowance	90	540	540	540
07-390	Insurance & Bonds	19,006	14,000	18,393	14,000
	<b>Total Miscellaneous</b>	<b>\$ 20,844</b>	<b>\$ 17,098</b>	<b>\$ 20,568</b>	<b>\$ 17,098</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfer to Capital Projects</b>					
50-520	Transfer to capital projects	\$ 190,000	\$ -	\$ -	\$ -
	<b>Total transfers to capital projects</b>	<b>\$ 190,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfer to Equipment Replacemen</b>					
55-670	Transfer to Equipment Replacement	-	90,000	-	90,000
55-555	Depreciation	113,526	-	-	-
	<b>Total transfer to equip repl.</b>	<b>\$ 113,526</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<b>Department Total</b>		<b>\$ 1,196,693</b>	<b>\$ 1,062,500</b>	<b>\$ 852,077</b>	<b>\$ 1,054,890</b>

## **Miscellaneous**



**City of Groves  
Annual Fiscal Budget  
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**EXPENDITURE DETAIL**

<b>Solid Waste Fund</b>
<b>Department - Solid Waste Admin. 05-5-99</b>

Acct #	Account Description	Actual 2012-213	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Miscellaneous</b>					
06-020	City Auditor	\$ -	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	-	-	-	-
07-100	City Franchise Fee	180,000	280,000	-	340,000
07-420	Contingencies	-	-	-	18,110
	<b>Total Miscellaneous</b>	<u>\$ 180,000</u>	<u>\$ 280,000</u>	<u>\$ -</u>	<u>\$ 358,110</u>
<b>Department Total</b>		<u>\$ 180,000</u>	<u>\$ 280,000</u>	<u>\$ -</u>	<u>\$ 358,110</u>

# **SYSTEMS FUND**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**SYSTEMS FUND SUMMARY #11**

<b>Beginning Year Gross Fund Balance 10-01-13</b>	<b>\$ 496,327</b>
 <b>FYE 2014</b>	
Current Estimated Revenues	\$ 3,940,922
Current Estimated Expenses	<u>\$(3,198,992)</u>
 <b>Projected Gross Fund Balance 9-30-14</b>	 <b><u>\$ 1,238,257</u></b>
 <b>FYE 2015</b>	
Estimated Gross Fund Balance 10-01-14	\$ 1,238,257
Proposed Revenues	<u>\$ 4,974,500</u>
Total FYE 2015 Resources	<u>\$ 6,212,757</u>
 Proposed M&O Expenditures	 \$(3,928,500)
Proposed Capital Outlay	\$ (486,000)
Proposed Transfer to General Fund	\$ -
Proposed Transfer to Equipment Replacement	\$ -
Proposed Transfer to Interest and Sinking	<u>\$ (560,000)</u>
Total Proposed Expenditures	<u>\$(4,974,500)</u>
 <b>Gross Fund Balance</b>	 <b><u>\$ 1,238,257</u></b>
 Restricted/Designated Fund Balance Items:	
Customer Deposits	<u>\$ 496,327</u>
	<u>\$ 496,327</u>
 <b>Projected Undesignated Fund Balance 9-30-15</b>	 <b><u>\$ 741,930</u></b>

**City of Groves**  
**Annual Fiscal Budget**  
**2014-2015**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Systems Fund</b>				
<b>Revenue</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
Septage Hauling	\$ 214,980	\$ 400,000	\$ 245,157	\$ 350,000
Water Taps	4,839	6,000	4,688	6,000
New Service	20,525	15,000	20,665	15,000
Wastewater Taps	4,750	5,000	3,000	5,000
Water Sales	1,657,005	1,980,000	1,557,095	2,000,000
Wastewater Sales	1,663,460	1,980,000	1,544,831	2,000,000
Sewer Maintenance Fee	388,462	450,000	354,466	400,000
System Extensions	-	1,000	33,707	15,000
Delinquent Penalties	186,753	168,000	166,325	178,500
Miscellaneous	206,837	8,000	2,602	5,000
Earnings of Investments	-	-	8,386	-
Transfers In	121,887	-	-	-
<b>Total Revenue</b>	<b>\$ 4,469,498</b>	<b>\$ 5,013,000</b>	<b>\$ 3,940,922</b>	<b>\$ 4,974,500</b>
<b>Expenditures</b>				
Personnel Services	\$ 1,700,973	\$ 1,718,659	\$ 1,593,798	\$ 1,672,803
Supplies	490,360	532,100	491,623	513,600
Maintenance	286,231	328,250	186,840	323,250
Services	216,543	302,600	231,556	315,100
Miscellaneous	950,699	1,116,391	425,336	1,103,747
Capital Outlay	125,095	455,000	269,839	486,000
Transfers Out	568,000	560,000	-	560,000
<b>Total Expenditures</b>	<b>\$ 4,337,901</b>	<b>\$ 5,013,000</b>	<b>\$ 3,198,992</b>	<b>\$ 4,974,500</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 131,597</b>	<b>\$ -</b>	<b>\$ 741,930</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**STATEMENT OF REVENUES**

<b>System Fund</b>	<b>11-4-00</b>
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Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Permits, Fees &amp; Other</b>					
330-50	Septage Hauling	\$ 214,980	\$ 400,000	\$ 245,157	\$ 350,000
344-30	Water Taps	4,839	6,000	4,688	6,000
344-35	New Service Fees	20,525	15,000	20,665	15,000
344-40	Wastewater Taps	4,750	5,000	3,000	5,000
344-50	Water Sales	1,657,005	1,980,000	1,557,095	2,000,000
344-70	Wastewater Sales	1,663,460	1,980,000	1,544,831	2,000,000
344-75	Sewer Maintenance Fee	388,462	450,000	354,466	400,000
344-80	System Extensions	-	1,000	33,707	15,000
344-85	Service Fees	41,197	35,000	31,505	36,000
344-90	Return Check Fee	1,950	3,000	2,250	2,500
351-30	Delinquent Penalties	143,606	130,000	132,570	140,000
360-00	Miscellaneous Income	19,388	3,000	1,669	3,000
360-01	Funds Recovery	-	-	8,386	-
369-30	Sale of Equipment	143	5,000	933	2,000
	<b>Total Permits, Fees &amp; Other</b>	<b><u>\$4,160,305</u></b>	<b><u>\$ 5,013,000</u></b>	<b><u>\$3,940,922</u></b>	<b><u>\$4,974,500</u></b>
<b>Miscellaneous</b>					
375-00	Subdivision Reimbursements	\$ 90,000	\$ -	-	\$ -
375-10	TCDBG 710299 Reimbursements	97,306	-	-	-
	<b>Total Miscellaneous</b>	<b><u>\$ 187,306</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Transfers In</b>					
390-35	Transfer from I & S Fund	\$ 121,887	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<b><u>\$ 121,887</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
	<b>Total Systems Fund Revenue</b>	<b><u><u>\$4,469,498</u></u></b>	<b><u><u>\$ 5,013,000</u></u></b>	<b><u><u>\$ 3,940,922</u></u></b>	<b><u><u>\$ 4,974,500</u></u></b>

## **Water Plant**

The Water Plant Department operates and maintains the water treatment plants, sludge dewatering system and water storage facilities of the City of Groves.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department - Water Plant      11-5-63</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 284,148	\$ 378,152	\$ 268,317	\$ 385,480
01-020	Overtime	126,454	90,000	117,093	90,000
01-040	Social Security	31,438	29,388	30,113	29,948
01-050	TMRS	41,433	37,344	40,993	37,611
01-070	Hospitalization	59,231	68,022	62,999	77,952
01-080	Workers Compensation	13,214	14,059	11,741	4,273
01-160	ICMA	5,362	5,592	6,048	6,518
01-250	Life Insurance	2,201	2,310	2,308	2,558
	<b>Total Personnel Services</b>	<b>\$ 563,481</b>	<b>\$ 624,867</b>	<b>\$ 539,612</b>	<b>\$ 634,340</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 479	\$ 1,500	\$ 240	\$ 1,500
02-020	Minor Apparatus & Tools	139	200	93	200
02-030	Vehicle Supplies	2,776	1,500	1,553	1,500
02-040	Miscellaneous Supplies	2,693	2,000	2,636	2,000
02-100	Postage	1,936	3,000	1,248	3,000
02-110	Water Purchased	162,216	115,000	170,214	150,000
02-120	Chemicals	148,300	203,500	187,880	170,000
	<b>Total Supplies</b>	<b>\$ 318,539</b>	<b>\$ 326,700</b>	<b>\$ 363,864</b>	<b>\$ 328,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 86	\$ 100	\$ 170	\$ 100
03-020	Furniture & Fixtures	2,394	100	-	100
03-030	Equipment Maint. & Repair	556	500	383	500
03-040	Motor Vehicles	15	200	239	200
03-080	Water Plant	40,081	35,000	45,753	40,000
03-280	Water Tanks	(11,500)	4,000	-	4,000
	<b>Total Maintenance</b>	<b>\$ 31,632</b>	<b>\$ 39,900</b>	<b>\$ 46,545</b>	<b>\$ 44,900</b>
<b>Services</b>					
04-010	Electricity	\$ 389	\$ 85,000	\$ 297	\$ 85,000
04-050	Electricity-Water Production	37,286	-	38,788	-
04-200	Communication	6,062	4,000	9,381	4,000
	<b>Total Services</b>	<b>\$ 43,737</b>	<b>\$ 89,000</b>	<b>\$ 48,466</b>	<b>\$ 89,000</b>

**City of Groves  
Annual Fiscal Budget  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department - Water Plant      11-5-63</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 100	\$ 500	\$ -	\$ 500
06-180	Fees & Permits	15,750	16,000	15,650	16,000
06-220	Laboratory Charges	10,070	15,000	10,955	15,000
06-270	Contract Services	15,352	10,000	9,216	10,000
07-010	Training	2,757	3,000	936	3,000
07-050	Auto Allowance/Reimbursement	6,000	6,000	6,000	6,000
07-100	Certification	444	222	111	222
07-260	Uniform Service	1,527	1,400	2,227	2,200
07-390	Insurance & Bonds	45,214	42,700	49,822	50,000
07-480	Water Utility Assoc. Dues	490	600	944	600
	<b>Total Miscellaneous</b>	<b>\$ 97,704</b>	<b>\$ 95,422</b>	<b>\$ 95,861</b>	<b>\$ 103,522</b>
<b>Capital Outlay</b>					
09-840	Vehicles	\$ -	\$ 21,000	\$ -	\$ 21,000
09-885	Elevated Storage Tank	-	175,000	-	175,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 196,000</b>	<b>\$ -</b>	<b>\$ 196,000</b>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,055,093</b>	<b>\$ 1,371,889</b>	<b>\$ 1,094,348</b>	<b>\$ 1,395,962</b>



## **Wastewater Plant**

The Wastewater Plant operates and maintains the wastewater facilities and lift stations of the City of Groves.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>Systems Fund</b>	
<b>Dept. - Wastewater Plant</b>	<b>11-5-64</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 169,899	\$ 152,180	\$ 160,517	\$ 154,285
01-020	Overtime	7,122	-	4,181	-
01-040	Social Security	13,570	11,642	13,054	11,803
01-050	TMRS	17,815	14,754	17,183	14,823
01-070	Hospitalization	27,993	25,499	27,836	26,623
01-080	Workers Compensation	2,087	3,095	2,707	2,472
01-160	ICMA	7,162	6,087	7,000	6,171
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	908	922	924	1,004
	<b>Total Personnel Services</b>	<b>\$ 246,556</b>	<b>\$ 214,179</b>	<b>\$ 233,402</b>	<b>\$ 217,181</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 675	\$ 500	\$ 381	\$ 500
02-011	Supplies-Septage	23	1,200	165	1,200
02-020	Minor Apparatus & Tools	240	500	186	500
02-030	Vehicle Supplies	2,482	2,650	2,254	2,650
02-040	Miscellaneous Supplies	5,839	5,000	3,142	5,000
02-100	Postage	41	400	-	400
02-130	Wastewater Plant Supplies	-	300	-	300
02-140	Wastewater Plant Chemicals	85,655	130,000	63,533	110,000
02-200	Water Purchased - P.A.	96	100	133	100
	<b>Total Supplies</b>	<b>\$ 95,051</b>	<b>\$ 140,650</b>	<b>\$ 69,794</b>	<b>\$ 120,650</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 7	\$ 300	\$ 37	\$ 300
03-030	Equipment Maint. & Repair	1,000	500	481	500
03-040	Motor Vehicles	347	350	51	350
03-090	Lift Station	14,569	20,000	19,687	20,000
03-110	Plant	76,231	125,000	29,775	100,000
	<b>Total Maintenance</b>	<b>\$ 92,154</b>	<b>\$ 146,150</b>	<b>\$ 50,031</b>	<b>\$ 121,150</b>
<b>Services</b>					
04-010	Electricity	\$ 159,318	\$ 160,000	\$ 170,439	\$ 170,000
04-070	Electricity-Sewer Operations	-	45,500	-	45,500
04-100	Natural Gas	2,415	-	905	2,500
04-200	Communication	7,199	5,000	7,935	5,000
	<b>Total Services</b>	<b>\$ 168,932</b>	<b>\$ 210,500</b>	<b>\$ 179,279</b>	<b>\$ 223,000</b>

**City of Groves  
Annual Fiscal Budget  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>	
<b>Dept. - Wastewater Plant</b>	<b>11-5-64</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Miscellaneous</b>					
05-170	Sludge Disposal	\$ 136,685	\$ 130,000	\$ 122,545	\$ 130,000
06-090	Dues & Subscriptions	-	250	-	250
06-180	Fees & Permits	34,109	28,000	30,400	28,000
06-220	Laboratory Charges	31,751	40,000	32,230	40,000
07-010	Training	556	1,000	1,050	1,000
07-100	Certification	927	333	111	333
07-260	Uniform Service	821	800	1,631	900
07-390	Insurance & Bonds	45,151	48,048	48,096	48,048
07-480	Water Utility Assoc. Dues	210	250	210	250
	<b>Total Miscellaneous</b>	<b>\$ 250,210</b>	<b>\$ 248,681</b>	<b>\$ 236,273</b>	<b>\$ 248,781</b>
<b>Capital Outlay</b>					
09-115	Plant Repairs	\$ 124,306	\$ -	\$ -	\$ -
09-860	Building Maint. And Repairs	\$ -	-	-	\$ 25,000
	<b>Total Capital Outlay</b>	<b>\$ 124,306</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	-	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 977,209</b>	<b>\$ 960,160</b>	<b>\$ 768,779</b>	<b>\$ 955,762</b>

## **Customer Service**

The Customer Service Department is responsible for the cashier functions for the City of Groves including billing and collection of City receivables. This department interacts with various departments by providing billing and collection services for all City Departments.

This department is responsible for reading, maintenance and repair of customer water meters and to compile and maintain customer records.

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department - Customer Service 11-5-66</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-213</b>	<b>Budget 2013-214</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 170,268	\$ 168,646	\$ 163,742	\$ 174,345
01-020	Overtime	708	500	1,472	500
01-040	Social Security	12,832	12,901	12,745	13,337
01-050	TMRS	15,675	15,261	16,172	15,690
01-070	Hospitalization	32,299	32,443	33,091	33,883
01-080	Workers Compensation	4,736	4,602	4,242	4,599
01-160	ICMA	888	895	924	932
01-250	Life Insurance	873	919	924	1,025
	<b>Total Personnel Services</b>	<b>\$ 238,279</b>	<b>\$ 236,167</b>	<b>\$ 233,312</b>	<b>\$ 244,311</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 4,333	\$ 3,500	\$ 5,102	\$ 3,500
02-020	Minor Apparatus & Tools	207	500	1,549	500
02-030	Vehicle Supplies	5,019	3,000	4,393	3,000
02-040	Miscellaneous Supplies	4,215	2,500	1,970	2,500
02-050	Forms and Printing	1,570	2,500	28	2,500
02-100	Postage	14,680	14,000	14,635	14,000
	<b>Total Supplies</b>	<b>\$ 30,024</b>	<b>\$ 26,000</b>	<b>\$ 27,677</b>	<b>\$ 26,000</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 1,000	\$ 6	\$ 1,000
03-030	Equipment Maint. & Repair	1,731	2,000	1,744	2,000
03-040	Motor Vehicles	1,038	1,000	1,060	1,000
03-140	Meters	17,496	5,000	3,145	5,000
	<b>Total Maintenance</b>	<b>\$ 20,265</b>	<b>\$ 9,000</b>	<b>\$ 5,955</b>	<b>\$ 9,000</b>
<b>Services</b>					
04-200	Communication	\$ 1,160	\$ 1,500	\$ 1,028	\$ 1,500
	<b>Total Services</b>	<b>\$ 1,160</b>	<b>\$ 1,500</b>	<b>\$ 1,028</b>	<b>\$ 1,500</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 1,000	\$ 616	\$ 1,000
07-260	Uniform Service	218	300	311	300
07-390	Insurance & Bonds	906	1,500	1,128	1,500
	<b>Total Miscellaneous</b>	<b>\$ 1,124</b>	<b>\$ 2,800</b>	<b>\$ 2,055</b>	<b>\$ 2,800</b>

**City of Groves  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department - Customer Service 11-5-66</b>

Acct #	Account Description	Actual 2012-213	Budget 2013-214	Estimated 2013-2014	Proposed 2014-2015
<b>Capital Outlay</b>					
09-140	Automobile	\$ -	\$ -	\$ -	\$ -
09-770	Equipment / Meter Lease		220,000	217,269	220,000
	<b>Total Capital Outlay</b>	<u>\$ -</u>	<u>\$ 220,000</u>	<u>\$ 217,269</u>	<u>\$ 220,000</u>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 290,852</u></u>	<u><u>\$ 495,467</u></u>	<u><u>\$ 487,296</u></u>	<u><u>\$ 503,611</u></u>

## **Water Distribution**

The Water Distribution Department is responsible for water line extensions, water taps, replacing deteriorated cast iron lines, flushing lines, repair water breaks, and responds to citizen requests relative to the water distribution system.

**City of Groves  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>	
<b>Department - Water Distribution</b>	<b>11-5-67</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 167,495	\$ 417,088	\$ 401,963	\$ 356,376
01-020	Overtime	23,136	39,000	17,019	39,000
01-040	Social Security	14,048	31,855	31,836	27,211
01-050	TMRS	18,766	40,371	42,144	34,174
01-070	Hospitalization	35,682	79,525	82,052	89,801
01-080	Workers Compensation	5,058	26,446	10,460	25,504
01-090	Stick Leave Accumulation	-	-	-	-
01-160	ICMA	175	6,515	5,151	2,392
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	1,273	2,646	1,905	2,513
	<b>Total Personnel Services</b>	<b>\$ 265,633</b>	<b>\$ 643,446</b>	<b>\$ 592,530</b>	<b>\$ 576,971</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 297	\$ 650	\$ 290	\$ 650
02-020	Minor Apparatus & Tools	2,036	4,000	2,616	4,000
02-030	Vehicle Supplies	12,095	23,000	13,646	23,000
02-040	Miscellaneous Supplies	6,556	11,000	5,333	11,000
02-100	Postage	-	100	-	100
	<b>Total Supplies</b>	<b>\$ 20,984</b>	<b>\$ 38,750</b>	<b>\$ 21,885</b>	<b>\$ 38,750</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 1,016	\$ 1,250	\$ -	\$ 1,250
03-030	Equipment Maint. & Repair	9,114	20,000	13,360	20,000
03-040	Motor Vehicles	459	1,950	445	1,950
03-060	Service Lines	-	10,000	2,660	25,000
03-240	Cast Iron Lines	29,938	30,000	-	30,000
03-270	Water Lines	80,556	70,000	61,397	70,000
03-271	Inventory Adjustment	-	-	-	-
	<b>Total Maintenance</b>	<b>\$ 121,083</b>	<b>\$ 133,200</b>	<b>\$ 77,862</b>	<b>\$ 148,200</b>
<b>Services</b>					
04-200	Communication	\$ -	\$ 600	\$ -	\$ 600
	<b>Total Services</b>	<b>\$ -</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>



**City of Groves  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department - Water Distribution 11-5-67</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Miscellaneous</b>					
05-030	Equipment Rental	\$ 1,658	\$ 2,000	\$ -	\$ 2,000
06-040	Construction Materials	-	40,000	35,945	40,000
06-090	Dues & Subscriptions	-	750	-	750
06-270	Contract Services	1,650	17,000	8,838	17,000
07-010	Training	701	3,800	2,540	3,800
07-100	Certification	111	666	240	666
07-260	Uniform Service	2,170	4,200	3,231	4,200
07-390	Insurance & Bonds	2,773	16,442	14,025	16,442
07-480	Water Utility Assoc. Dues	280	1,000	560	1,000
07-640	Drug Testing	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 9,343</b>	<b>\$ 85,858</b>	<b>\$ 65,379</b>	<b>\$ 85,858</b>
<b>Capital Outlay</b>					
09-600	Heritage Point Subdivision	\$ -	\$ -	\$ 51,711	\$ -
09-770	Equipment	789	13,000	212	13,000
09-910	Heavy Equipment	-	26,000	-	32,000
	<b>Total Capital Outlay</b>	<b>\$ 789</b>	<b>\$ 39,000</b>	<b>\$ 51,923</b>	<b>\$ 45,000</b>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 417,832</b>	<b>\$ 940,854</b>	<b>\$ 809,579</b>	<b>\$ 895,379</b>

## **Wastewater Collection**

The Wastewater Collection Department is responsible for sewer line extensions, sewer taps, replacement of deteriorated lines, preventative maintenance programs, cleaning lines and responding to citizen requests relative to the wastewater collection system.

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**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department-Wastewater Collection 11-5-68</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 257,752	\$ -	\$ (8,079)	\$ -
01-020	Overtime	11,969	-	-	-
01-040	Social Security	20,420	-	(2)	-
01-050	TMRS	26,764	-	911	-
01-070	Hospitalization	42,363	-	1,632	-
01-080	Workers Compensation	19,745	-	-	-
01-160	ICMA	6,679	-	277	-
01-250	Life Insurance	1,332	-	203	-
	<b>Total Personnel Services</b>	<b>\$ 387,024</b>	<b>\$ -</b>	<b>\$ (5,058)</b>	<b>\$ -</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 311	\$ -	\$ 76	\$ -
02-020	Minor Apparatus & Tools	1,657	-	975	-
02-030	Vehicle Supplies	15,910	-	5,869	-
02-040	Miscellaneous Supplies	7,884	-	1,483	-
02-100	Postage	-	-	-	-
	<b>Total Supplies</b>	<b>\$ 25,762</b>	<b>\$ -</b>	<b>\$ 8,403</b>	<b>\$ -</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -
03-030	Equipment Maint. & Repair	8,265	-	2,911	-
03-040	Motor Vehicles	439	-	430	-
03-060	Service Lines	12,393	-	3,106	-
	<b>Total Maintenance</b>	<b>\$ 21,097</b>	<b>\$ -</b>	<b>\$ 6,447</b>	<b>\$ -</b>
<b>Services</b>					
04-200	Communication	\$ 899	\$ -	\$ 903	\$ -
	<b>Total Services</b>	<b>\$ 899</b>	<b>\$ -</b>	<b>\$ 903</b>	<b>\$ -</b>

**City of Groves  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>
<b>Department-Wastewater Collection 11-5-68</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Miscellaneous</b>					
05-030	Equipment Rental	\$ 24,968	\$ -	\$ -	\$ -
05-040	Construction Materials	104,196	-	3,936	-
06-090	Dues & Subscriptions	-	-	-	-
06-270	Contract Services	3,063	-	618	-
07-010	Training	406	-	325	-
07-100	Certification	111	-	-	-
07-260	Uniform Service	639	-	524	-
07-390	Insurance & Bonds	11,842	-	-	-
07-480	Water Utility Assoc. Dues	420	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 145,645</b>	<b>\$ -</b>	<b>\$ 5,403</b>	<b>\$ -</b>
<b>Capital Outlay</b>					
09-500	Sewer Extensions	\$ -	\$ -	\$ 647	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 647</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 580,427</b>	<b>\$ -</b>	<b>\$ 16,745</b>	<b>\$ -</b>

## **Miscellaneous**

**City of Groves  
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**EXPENDITURE DETAIL**

<b>Systems Fund</b>	
<b>Dept. - Systems Admin.</b>	<b>11-5-99</b>

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
<b>Services</b>					
04-010	Electricity	\$ 1,815	\$ 1,000	\$ 1,880	\$ 1,000
04-100	Natural Gas	-	-	-	-
	<b>Total Services</b>	<b>\$ 1,815</b>	<b>\$ 1,000</b>	<b>\$ 1,880</b>	<b>\$ 1,000</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ -	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	-	-	-	-
07-400	Healthy Initiative Fees	-	-	150	-
07-100	City Franchise Fee	440,000	540,000	-	655,000
07-420	Contingencies	600	136,630	13,487	786
07-580	Subdivider Rebates	6,073	7,000	6,728	7,000
07-900	Allowance for Bad Debt	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 446,673</b>	<b>\$ 683,630</b>	<b>\$ 20,365</b>	<b>\$ 662,786</b>
<b>Interfund Transfers</b>					
09-500	Transfer to General Fund	\$ 3,000	\$ -	-	\$ -
53-040	Transfer to Interest & Sinking	565,000	560,000	-	560,000
	<b>Total Interfund Transfers</b>	<b>\$ 568,000</b>	<b>\$ 560,000</b>	<b>\$ -</b>	<b>\$ 560,000</b>
<b>Department Total</b>		<b>\$ 1,016,488</b>	<b>\$ 1,244,630</b>	<b>\$ 22,245</b>	<b>\$ 1,223,786</b>

# **SALES TAX FUND**

**City of Groves  
Annual Fiscal Budget  
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**SALES TAX FUND SUMMARY #21**

<b>Beginning Year Gross Fund Balance 10-01-13</b>	<b>\$ 1,730,621</b>
<b>FYE 2014</b>	
Current Estimated Revenues	\$ 1,210,253
Current Estimated Expenses	<u>\$(2,635,000)</u>
<b>Projected Gross Fund Balance 9-30-14</b>	<b><u>\$ 305,874</u></b>
<b>FYE 2015</b>	
Estimated Gross Fund Balance 10-01-14	\$ 305,874
Proposed Revenues	<u>\$ 1,304,500</u>
Total FYE 2014 Resources	\$ 1,610,374
Proposed Transfer to General Fund	<u>\$(1,404,500)</u>
Total Proposed Expenditures	<u>\$(1,404,500)</u>
<b>Projected Undesignated Fund Balance 9-30-15</b>	<b><u>\$ 205,874</u></b>



**City of Groves  
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2014-2015**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Sales Tax Fund</b>
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<b>Revenue</b>	<b>Actual 2012-13</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
Sales Tax	\$ 1,153,438	\$ 1,250,000	\$ 1,206,879	\$ 1,300,000
Mixed Beverage Tax	3,614	4,000	3,116	3,500
Earnings of Investments	399	1,000	258	1,000
Fund Balance Transfer	630,515	420,000	-	100,000
<b>Total Revenue</b>	<b>\$ 1,787,966</b>	<b>\$ 1,675,000</b>	<b>\$ 1,210,253</b>	<b>\$ 1,404,500</b>
<b>Expenditures</b>				
Transfers Out	\$ 1,798,515	\$ 1,675,000	\$ 2,635,000	\$ 1,404,500
<b>Total Expenditures</b>	<b>\$ 1,798,515</b>	<b>\$ 1,675,000</b>	<b>\$ 2,635,000</b>	<b>\$ 1,404,500</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (10,549)</b>	<b>\$ -</b>	<b>\$ (1,424,747)</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**STATEMENT OF REVENUES**

<b>Sales Tax Fund</b>	<b>21-4-00</b>
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<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-2013</b>	<b>Budget 2013-2014</b>	<b>Estimated 2013-2014</b>	<b>Proposed 2014-2015</b>
<b>Taxes</b>					
313-00	Sales Tax Receipts	\$ 1,153,438	\$ 1,250,000	\$ 1,206,879	\$ 1,300,000
390-11	Fund Balance Transfer	-	420,000	-	100,000
390-01	Transfer from General Fund	630,515	-	-	-
	<b>Total Taxes</b>	<b><u>\$1,783,953</u></b>	<b><u>\$ 1,670,000</u></b>	<b><u>\$1,206,879</u></b>	<b><u>\$ 1,400,000</u></b>
<b>Miscellaneous</b>					
320-00	Mixed Beverage Tax	\$ 3,614	\$ 4,000	\$ 3,116	\$ 3,500
361-10	Earnings on Investments	399	1,000	258	1,000
	<b>Total Miscellaneous</b>	<b><u>\$ 4,013</u></b>	<b><u>\$ 5,000</u></b>	<b><u>\$ 3,374</u></b>	<b><u>\$ 4,500</u></b>
<b>Total Sales Tax Fund Revenue</b>		<b><u><u>\$ 1,787,966</u></u></b>	<b><u><u>\$ 1,675,000</u></u></b>	<b><u><u>\$ 1,210,253</u></u></b>	<b><u><u>\$ 1,404,500</u></u></b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**EXPENDITURE DETAIL**

<b>Sales Tax Fund</b>	
<b>Department - Sales Tax</b>	<b>21-5-99</b>

Acct #	Account Description	Actual 2012-13	Budget 2013-14	Estimated 2013-14	Proposed 2014-15
<b>Miscellaneous</b>					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ 29,500
	<b>Total Miscellaneous</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,500</u>
<b>Interfund Transfers</b>					
51-313	Transfer to General Fund	\$ 1,405,515	\$ 1,275,000	\$ 1,275,000	\$ 1,300,000
51-335	Transfer to I&S	393,000	400,000	1,360,000	75,000
	<b>Total Interfund Transfers</b>	<u>\$ 1,798,515</u>	<u>\$ 1,675,000</u>	<u>\$ 2,635,000</u>	<u>\$ 1,375,000</u>
<b>Department Total</b>		<u><u>\$ 1,798,515</u></u>	<u><u>\$ 1,675,000</u></u>	<u><u>\$ 2,635,000</u></u>	<u><u>\$ 1,404,500</u></u>

# **INTEREST AND SINKING FUND**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**INTEREST & SINKING FUND SUMMARY #35**

<b>Beginning Year Gross Fund Balance 10-01-13</b>		<b>\$ 1,472</b>
 <b>FYE 2014</b>		
Current Estimated Revenues		\$ 1,838,587
Current Estimated Expenses		<u>\$(1,828,019)</u>
 <b>Projected Gross Fund Balance 9-30-14</b>		 <b><u>\$ 12,040</u></b>
 <b>FYE 2015</b>		
Estimated Gross Fund Balance 10-01-14		\$ 12,040
Proposed Revenues		<u>\$ 1,837,882</u>
Total FYE 2015 Resources		\$ 1,849,922
 Proposed I&S Expenditures		 <u>\$(1,837,882)</u>
Total Proposed Expenditures		<u>\$(1,837,882)</u>
 <b>Projected Undesignated Fund Balance 9-30-15</b>		 <b><u>\$ 12,040</u></b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Interest & Sinking Fund**

<b>Revenue</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
Current Taxes	\$ 327,881	\$ 448,021	\$ 438,694	\$ 692,200
Delinquent Taxes	10,885	15,000	10,654	26,682
Current Penalty & Interest	3,419	2,500	4,613	3,000
Delinquent Penalty & Interest	3,089	2,500	4,603	6,000
Interest on Investments	98	-	23	-
Economic Development	223,904	400,000	20,000	475,000
Transfers	958,000	960,000	1,360,000	635,000
<b>Total Revenue</b>	<b><u>\$ 1,527,276</u></b>	<b><u>\$ 1,828,021</u></b>	<b><u>\$ 1,838,587</u></b>	<b><u>\$ 1,837,882</u></b>
<b>Expenditures</b>				
Principal	\$ 1,192,000	\$ 1,375,000	\$ 1,375,000	\$ 1,440,000
Interest	412,204	451,521	451,519	396,382
Fees & Charges	1,500	1,500	1,500	1,500
Contingencies	-	-	-	-
<b>Total Expenditures</b>	<b><u>\$ 1,605,704</u></b>	<b><u>\$ 1,828,021</u></b>	<b><u>\$ 1,828,019</u></b>	<b><u>\$ 1,837,882</u></b>
<b>Revenues Over(Under) Expenditures</b>	<b><u>\$ (78,428)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 10,568</u></b>	<b><u>\$ -</u></b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**STATEMENT OF REVENUES**

<b>Interest &amp; Sinking Fund</b>	<b>35-4-00</b>
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Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Taxes</b>					
310-49	Current Taxes	\$ 327,881	\$ 448,021	\$ 438,694	\$ 692,200
310-48	Delinquent Taxes	10,885	15,000	10,654	26,682
319-00	Current Penalty & Interest	3,419	2,500	4,613	3,000
319-10	Delinquent Penalty & Interest	3,089	2,500	4,603	6,000
	<b>Total Taxes</b>	<u>\$ 345,274</u>	<u>\$ 468,021</u>	<u>\$ 458,564</u>	<u>\$ 727,882</u>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 98	\$ -	\$ 23	\$ -
	<b>Total Permits, Fees &amp; Other</b>	<u>\$ 98</u>	<u>\$ -</u>	<u>\$ 23</u>	<u>\$ -</u>
<b>Operating Transfers In</b>					
390-00	Transfer from Systems Fund	\$ 565,000	\$ 560,000	\$ -	\$ 560,000
390-11	Transfer from Fund Balance	-	-	-	-
390-21	Transfer from Sales Tax Fund	393,000	400,000	1,360,000	75,000
390-30	Transfer from EDC	223,904	400,000	20,000	475,000
	<b>Total Operating Transfers</b>	<u>\$1,181,904</u>	<u>\$1,360,000</u>	<u>\$1,380,000</u>	<u>\$1,110,000</u>
	<b>Total Interest &amp; Sinking Revenue</b>	<u>\$1,527,276</u>	<u>\$1,828,021</u>	<u>\$1,838,587</u>	<u>\$1,837,882</u>

**City of Groves  
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2014-2015**

**EXPENDITURE DETAIL**

<b>Interest &amp; Sinking Fund</b>	
<b>Department - Debt Retirement</b>	<b>35-5-84</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Debt Retirement</b>					
08-040	Principal	\$ 1,192,000	\$ 1,375,000	\$ 1,375,000	\$ 1,440,000
08-050	Interest	412,204	451,521	451,519	396,382
08-060	Fees & Charges	1,500	1,500	1,500	1,500
<b>Total Debt Retirement</b>		<u><u>\$ 1,605,704</u></u>	<u><u>\$ 1,828,021</u></u>	<u><u>\$ 1,828,019</u></u>	<u><u>\$ 1,837,882</u></u>
<b>Department Total</b>		<u><u>\$ 1,605,704</u></u>	<u><u>\$ 1,828,021</u></u>	<u><u>\$ 1,828,019</u></u>	<u><u>\$ 1,837,882</u></u>



**GROVES  
ECONOMIC  
DEVELOPMENT  
CORPORATION  
FUND**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**ECONOMIC DEVELOPMENT FUND SUMMARY #30**

<b>Beginning Year Gross Fund Balance 10-01-13</b>	<b>\$ 384,719</b>
<b>FYE 2014</b>	
Current Estimated Revenues	\$ 497,379
Current Estimated Expenses	<u>\$ (136,930)</u>
<b>Projected Gross Fund Balance 9-30-14</b>	<b><u>\$ 745,168</u></b>
<b>FYE 2015</b>	
Estimated Gross Fund Balance 10-01-14	\$ 745,168
Proposed Revenues	<u>\$ 650,000</u>
Total FYE 2015 Resources	\$ 1,395,168
Proposed Expenditures	\$ (175,000)
Proposed I&S Expenditures	<u>\$ (475,000)</u>
Total Proposed Expenditures	\$ (650,000)
<b>Projected Undesignated Fund Balance 9-30-15</b>	<b><u>\$ 745,168</u></b>

**City of Groves  
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**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Economic Development Fund**

<b>Revenue</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
Sales Taxes	\$ 576,719	\$ 625,000	\$ 497,370	\$ 650,000
Interest on Investments	1,344	-	9	-
<b>Total Revenue</b>	<b>\$ 578,063</b>	<b>\$ 625,000</b>	<b>\$ 497,379</b>	<b>\$ 650,000</b>
<b>Expenditures</b>				
Supplies	\$ -	\$ -	\$ 3,918	\$ -
Miscellaneous	202,667	225,000	112,195	175,000
Materials & Contracts	-	-	817	-
Transfers	223,904	400,000	20,000	475,000
<b>Total Expenditures</b>	<b>\$ 426,571</b>	<b>\$ 625,000</b>	<b>\$ 136,930</b>	<b>\$ 650,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 151,492</b>	<b>\$ -</b>	<b>\$ 360,449</b>	<b>\$ -</b>

**City of Groves  
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**STATEMENT OF REVENUES**

**Economic Development Fund 30-4-00**

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
<b>Taxes</b>					
313-00	Sales Taxes	\$ 576,719	\$ 625,000	\$ 497,370	\$ 650,000
	<b>Total Taxes</b>	<u>\$ 576,719</u>	<u>\$ 625,000</u>	<u>\$ 497,370</u>	<u>\$ 650,000</u>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 13		\$ 9	\$ -
370-00	Reimbursements	1,331	-	-	-
	<b>Total Fees &amp; Other</b>	<u>\$ 1,344</u>	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ -</u>
<b>Total EDC Fund Revenue</b>		<u><u>\$ 578,063</u></u>	<u><u>\$ 625,000</u></u>	<u><u>\$ 497,379</u></u>	<u><u>\$ 650,000</u></u>

**City of Groves  
Annual Fiscal Budget  
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**EXPENDITURE DETAIL**

<b>Economic Development Fund</b>
<b>Department - Special Items 30-5-99</b>

Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ -	\$ -	\$ 3,918	\$ -
	<b>Total Services</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,918</u>	<u>\$ -</u>
<b>Miscellaneous</b>					
06-100	Grant Disbursement	\$ 64,255	\$ 75,000	\$ 75,859	\$ 37,500
06-270	Contract Services	13,412	25,000	36,336	12,500
07-100	Administration Fee	125,000	125,000	-	125,000
08-060	Fees & Charges	-	-	-	-
	<b>Total Miscellaneous</b>	<u>\$ 202,667</u>	<u>\$ 225,000</u>	<u>\$ 112,195</u>	<u>\$ 175,000</u>
<b>Materials &amp; Contracts</b>					
05-040	Construction Materials	\$ -	\$ -	\$ 817	\$ -
	<b>Total Materials &amp; Contracts</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 817</u>	<u>\$ -</u>
<b>Transfers</b>					
36-000	Transfer 96 Cert, Oblig. I & S	\$ 223,904	\$ 400,000	\$ 20,000	\$ 475,000
	<b>Total Transfers</b>	<u>\$ 223,904</u>	<u>\$ 400,000</u>	<u>\$ 20,000</u>	<u>\$ 475,000</u>
<b>Department Total</b>		<u><u>\$ 426,571</u></u>	<u><u>\$ 625,000</u></u>	<u><u>\$ 136,930</u></u>	<u><u>\$ 650,000</u></u>

# **EQUIPMENT REPLACEMENT**

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**EQUIPMENT REPLACEMENT FUND SUMMARY #55**

<b>Beginning Year Gross Fund Balance 10-01-13</b>	<b>\$ 568,643</b>
<b>FYE 2014</b>	
Current Estimated Revenues	\$ 53
Current Estimated Expenses	<u>\$ (25,407)</u>
<b>Projected Gross Fund Balance 9-30-14</b>	<b><u>\$ 543,289</u></b>
<b>FYE 2015</b>	
Estimated Gross Fund Balance 10-01-14	\$ 543,289
Proposed Revenues	<u>\$ 90,500</u>
Total FYE 2015 Resources	<u>\$ 633,789</u>
Proposed Capital Outlay	<u>\$ -</u>
Total Proposed Expenditures	<u>\$ -</u>
<b>Projected Undesignated Fund Balance 9-30-15</b>	<b><u>\$ 633,789</u></b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Equipment Replacement Fund**

<b>Revenue</b>	<b>Actual 2012-13</b>	<b>Budget 2013-14</b>	<b>Estimated 2013-14</b>	<b>Proposed 2014-15</b>
Transfers In	\$ 190,000	\$ 90,000	\$ -	\$ 90,000
Interest on Investments	69	500	53	500
<b>Total Revenue</b>	<b>\$ 190,069</b>	<b>\$ 90,500</b>	<b>\$ 53</b>	<b>\$ 90,500</b>
<b>Expenditures</b>				
Capital Outlay	107,740	-	25,407	-
<b>Total Expenditures</b>	<b>\$ 107,740</b>	<b>\$ -</b>	<b>\$ 25,407</b>	<b>\$ -</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 82,329</b>	<b>\$ 90,500</b>	<b>\$ (25,354)</b>	<b>\$ 90,500</b>



**City of Groves  
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**STATEMENT OF REVENUES**

<b>Equipment Replacement Fund</b>	<b>55-4-00</b>
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Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Operating Transfers In</b>					
349-05	Finance	\$ -	\$ -	\$ -	\$ -
349-13	Municipal Court	-	-	-	-
349-21	Library	-	-	-	-
349-25	Parks & Recreation	-	-	-	-
349-31	Police	-	-	-	-
349-32	Fire	-	-	-	-
349-33	Animal Control	-	-	-	-
349-35	Animal Shelter	-	-	-	-
349-38	Inspections	-	-	-	-
349-41	Public Works Admin.	-	-	-	-
349-42	Garage	-	-	-	-
349-43	Warehouse	-	-	-	-
349-44	Streets	-	-	-	-
349-45	Drainage	-	-	-	-
349-55	Solid Waste	190,000	90,000	-	90,000
349-63	Water Plant	-	-	-	-
349-66	Customer Service	-	-	-	-
349-67	Water Distribution	-	-	-	-
349-68	Wastewater Collection	-	-	-	-
	<b>Total Operating Transfer</b>	<b>\$ 190,000</b>	<b>\$ 90,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 69	\$ 500	\$ 53	\$ 500
	<b>Total Fees &amp; Other</b>	<b>\$ 69</b>	<b>\$ 500</b>	<b>\$ 53</b>	<b>\$ 500</b>
<b>Total Equipment Replacement Rev</b>		<b>\$ 190,069</b>	<b>\$ 90,500</b>	<b>\$ 53</b>	<b>\$ 90,500</b>

**City of Groves  
Annual Fiscal Budget  
2014-2015**

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**EXPENDITURE DETAIL**

<b>Equipment Replacement Fund</b>	<b>55-5</b>
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Acct #	Account Description	Actual 2012-2013	Budget 2013-2014	Estimated 2013-2014	Proposed 2014-2015
<b>Capital Outlay</b>					
99-09-671	Transfer To General Fund	\$ 30,900	\$ -	\$ -	\$ -
99-09-672	Transfer To GF EOC Project	76,840	-	25,407	-
	<b>Total Capital Outlay</b>	<u><b>\$ 107,740</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 25,407</b></u>	<u><b>\$ -</b></u>
<b>Department Total</b>		<u><b>\$ 107,740</b></u>	<u><b>\$ -</b></u>	<u><b>\$ 25,407</b></u>	<u><b>\$ -</b></u>

# **CAPITAL OUTLAY PURCHASES**

**City of Groves  
Annual Fiscal Budget  
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**Proposed Capital Outlay Purchases**

Department	Description	Amount
Finance	Equipment	\$ 500
	Computer/Software	50,000
<b>Total Finance</b>		<b>\$ 50,500</b>
Municipal Court	Court Security	\$ 3,000
	Court Technology	2,500
<b>Total Municipal Court</b>		<b>\$ 5,500</b>
Library	Training	\$ 15,000
	Audiotapes	\$ 5,000
	Equipment	\$ 2,000
	Building Maint. & Projects	5,000
<b>Total Library</b>		<b>\$ 27,000</b>
Parks & Recreation	Equipment	\$ 3,000
	Building Main. & Repairs	\$ 8,000
<b>Total Parks &amp; Recreation</b>		<b>\$ 11,000</b>
Police	Automobile	\$ 15,000
	Auto Equipment	5,000
<b>Total Police</b>		<b>\$ 20,000</b>
Fire	Air Packs	\$ 8,600
	Capital Outlay	\$ 10,000
	Bunker Sets	\$ 6,200
	Fire Equipment	\$ 12,500
	Equipment	8,100
<b>Total Fire</b>		<b>\$ 45,400</b>
Emergency Mgmt.	Equipment	\$ 5,000
<b>Total Emergency Mgmt.</b>		<b>\$ 5,000</b>
Animal Shelter	Equipment	\$ 5,000
<b>Total Animal Shelter</b>		<b>\$ 5,000</b>
Public Works Admin.	Building Improvements	\$ 15,000
<b>Total Public Works Admin.</b>		<b>\$ 15,000</b>

Garage	Capital Outlay	\$ 8,000
	Equipment	\$ 8,000
<b>Total Garage</b>		<b>\$ 16,000</b>
<b>Streets</b>	Equipment	\$ 17,000
<b>Total Streets</b>		<b>17,000</b>
Property Maintenance	Minor Equipment	\$ 500
	Equipement	1,000
<b>Total Property Maintenance</b>		<b>\$ 1,500</b>
<b>Total General Fund</b>		<b>\$ 218,900</b>
<b>Systems</b>		
Water Plant	Vehicles	\$ 21,000
	Elevated Storage Tank	\$ 175,000
<b>Total Water Plant</b>		<b>\$ 196,000</b>
Customer Service	Equipment/Meter Lease	\$ 220,000
<b>Total Customer Service</b>		<b>\$ 220,000</b>
Water Distribution	Equipment	13,000
	Heavy Equipment	\$ 26,000
<b>Total Water Distribution</b>		<b>\$ 39,000</b>
WastewaterPlant	Building Maint. & Repairs	\$ 25,000
<b>Total Wastewater Plant</b>		<b>\$ 25,000</b>
<b>Total Systems Fund</b>		<b>\$ 480,000</b>

# **INTERFUND TRANSFERS**

**City of Groves  
Annual Fiscal Budget  
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**Proposed Interfund Transfers**

<b>General Fund</b>	<b>Source/Destination</b>	<b>Amount</b>
<b>Transfers In</b>		
General	Sales Tax Fund	\$ 1,300,000
General	Equipment Replacement	\$ -
<b>Total Transfers In</b>		<b><u>\$ 1,300,000</u></b>
 <b>Transfers Out</b>		
Municipal Court	Court Security (Restricted)	5,000
Municipal Court	Court Technology (Restricted)	3,800
<b>Total Transfers Out</b>		<b><u>\$ 8,800</u></b>
 <b>Total General Fund Transfers</b>		 <b><u>\$ 1,291,200</u></b>
 <b>Solid Waste Fund</b>		
<b>Transfers Out</b>		
Solid Waste	Equipment Replacement	90,000
<b>Total Transfers Out</b>		<b><u>\$ 90,000</u></b>
 <b>Total Systems Fund Transfers</b>		 <b><u>\$ (90,000)</u></b>
 <b>Systems Fund</b>		
<b>Transfers Out</b>		
Systems	Interest & Sinking	560,000
<b>Total Transfers Out</b>		<b><u>\$ 560,000</u></b>
 <b>Total Systems Fund Transfers</b>		 <b><u>\$ (560,000)</u></b>
 <b>Sales Tax Fund</b>		
<b>Transfers Out</b>		
Sales Tax	General Fund	\$ 1,300,000
Sales Tax	Interest & Sinking	\$ 75,000
<b>Total Transfers Out</b>		<b><u>\$ 1,375,000</u></b>
 <b>Total Sales Tax Fund Transfers</b>		 <b><u>\$ (1,375,000)</u></b>
 <b>Interest &amp; Sinking Fund</b>		
<b>Transfers In</b>		
Interest & Sinking	Systems Fund	\$ 560,000
Interest & Sinking	Sales Tax	\$ 75,000
Interest & Sinking	Economic Development Corporation	\$ 475,000
<b>Total Transfers In</b>		<b><u>\$ 1,110,000</u></b>
 <b>Total Interest &amp; Sinking Fund Transfers</b>		 <b><u>\$ 1,110,000</u></b>

**City of Groves  
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**Proposed Interfund Transfers**

<b>Economic Development Corporation Fund</b>		
<b>Transfers Out</b>		
E.D.C.	Interest & Sinking	\$ 475,000
<b>Total Transfers Out</b>		<u><u>\$ 475,000</u></u>
<b>Total E.D.C. Fund Transfers</b>		<u><u>\$ (475,000)</u></u>
<b>Total Interfund Transfers</b>		<u><u>\$ (8,800)</u></u>



# **DEBT SCHEDULES**

**City of Groves**  
**Annual Fiscal Budget**  
**2014-2015**

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**SUMMARY OF TOTAL BONDED INDEBTEDNESS**

<b>Issue/Series</b>	<b>Maturity</b>	<b>Issue</b>	<b>Balance</b>
Certificates of Obligation 2004	2026	\$ 715,000	\$ 495,000
General Obligation Refunding Bonds 2005	2015	10,855,000	4,220,000
Certificates of Obligation 2006	2027	5,000,000	3,640,000
Tax Notes Series 2010	2016	890,000	335,000
Certificates of Obligation 2013	2033	2,500,000	2,475,000
<b>Total</b>		<b>\$ 19,960,000</b>	<b>\$ 11,165,000</b>

**City of Groves**  
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**SCHEDULE OF DEBT REQUIREMENTS TO MATURITY**

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2015	1,440,000.00	394,381.26	1,834,381.26
2016	1,495,000.00	339,116.26	1,834,116.26
2017	1,375,000.00	285,932.50	1,660,932.50
2018	1,430,000.00	232,640.00	1,662,640.00
2019	430,000.00	177,037.50	607,037.50
2020	445,000.00	162,817.50	607,817.50
2021	455,000.00	147,932.50	602,932.50
2022	470,000.00	132,715.00	602,715.00
2023	490,000.00	116,775.00	606,775.00
2024	505,000.00	99,955.00	604,955.00
2025	525,000.00	82,430.00	607,430.00
2026	535,000.00	64,165.00	599,165.00
2027	505,000.00	45,305.00	550,305.00
2028	165,000.00	27,690.00	192,690.00
2029	170,000.00	23,400.00	193,400.00
2030	175,000.00	18,980.00	193,980.00
2031	180,000.00	14,430.00	194,430.00
2032	185,000.00	9,750.00	194,750.00
2033	190,000.00	4,940.00	194,940.00
	<u>\$ 11,165,000.00</u>	<u>\$ 2,380,392.52</u>	<u>\$ 13,545,392.52</u>

**City of Groves**  
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**RECAP OF OUTSTANDING DEBT**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2015	1,440,000.00	195,746.88	198,634.38	1,834,381.26	9,725,000.00
2016	1,495,000.00	167,858.13	171,258.13	1,834,116.26	8,230,000.00
2017	1,375,000.00	142,966.25	142,966.25	1,660,932.50	6,855,000.00
2018	1,430,000.00	116,320.00	116,320.00	1,662,640.00	5,425,000.00
2019	430,000.00	88,518.75	88,518.75	607,037.50	4,995,000.00
2020	445,000.00	81,408.75	81,408.75	607,817.50	4,550,000.00
2021	455,000.00	73,966.25	73,966.25	602,932.50	4,095,000.00
2022	470,000.00	66,357.50	66,357.50	602,715.00	3,625,000.00
2023	490,000.00	58,387.50	58,387.50	606,775.00	3,135,000.00
2024	505,000.00	49,977.50	49,977.50	604,955.00	2,630,000.00
2025	525,000.00	41,215.00	41,215.00	607,430.00	2,105,000.00
2026	535,000.00	32,082.50	32,082.50	599,165.00	1,570,000.00
2027	505,000.00	29,380.00	15,925.00	550,305.00	1,065,000.00
2028	165,000.00	13,845.00	13,845.00	192,690.00	900,000.00
2029	170,000.00	11,700.00	11,700.00	193,400.00	730,000.00
2030	175,000.00	9,490.00	9,490.00	193,980.00	555,000.00
2031	180,000.00	7,215.00	7,215.00	194,430.00	375,000.00
2032	185,000.00	4,875.00	4,875.00	194,750.00	190,000.00
2033	190,000.00	2,470.00	2,470.00	194,940.00	-

**City of Groves**  
**Annual Fiscal Budget**  
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**CERTIFICATES OF OBLIGATION SERIES 2004**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2015	35,000.00	9,528.75	9,528.75	54,057.50	460,000.00
2016	35,000.00	8,933.75	8,933.75	52,867.50	425,000.00
2017	35,000.00	8,330.00	8,330.00	51,660.00	390,000.00
2018	35,000.00	7,708.75	7,708.75	50,417.50	355,000.00
2019	40,000.00	7,070.00	7,070.00	54,140.00	315,000.00
2020	40,000.00	6,330.00	6,330.00	52,660.00	275,000.00
2021	40,000.00	5,570.00	5,570.00	51,140.00	235,000.00
2022	45,000.00	4,800.00	4,800.00	54,600.00	190,000.00
2023	45,000.00	3,922.50	3,922.50	52,845.00	145,000.00
2024	45,000.00	3,022.50	3,022.50	51,045.00	100,000.00
2025	50,000.00	2,100.00	2,100.00	54,200.00	50,000.00
2026	50,000.00	1,062.50	1,062.50	52,125.00	-

**City of Groves**  
**Annual Fiscal Budget**  
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**GENERAL OBLIGATION REFUNDING BONDS 2005**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2015	990,000.00	83,753.13	83,753.13	1,157,506.26	3,230,000.00
2016	1,035,000.00	63,953.13	63,953.13	1,162,906.26	2,195,000.00
2017	1,075,000.00	43,900.00	43,900.00	1,162,800.00	1,120,000.00
2018	1,120,000.00	22,400.00	22,400.00	1,164,800.00	-

**City of Groves**  
**Annual Fiscal Budget**  
**2014-2015**

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**CERTIFICATES OF OBLIGATION SERIES 2006**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2015	225,000.00	66,890.00	66,890.00	358,780.00	3,415,000.00
2016	230,000.00	63,121.25	63,121.25	356,242.50	3,185,000.00
2017	240,000.00	59,211.25	59,211.25	358,422.50	2,945,000.00
2018	250,000.00	55,011.25	55,011.25	360,022.50	2,695,000.00
2019	260,000.00	50,573.75	50,573.75	361,147.50	2,435,000.00
2020	270,000.00	45,893.75	45,893.75	361,787.50	2,165,000.00
2021	275,000.00	40,966.25	40,966.25	356,932.50	1,890,000.00
2022	285,000.00	35,947.50	35,947.50	356,895.00	1,605,000.00
2023	300,000.00	30,675.00	30,675.00	361,350.00	1,305,000.00
2024	310,000.00	25,050.00	25,050.00	360,100.00	995,000.00
2025	320,000.00	19,160.00	19,160.00	358,320.00	675,000.00
2026	330,000.00	13,080.00	13,080.00	356,160.00	345,000.00
2027	345,000.00	13,455.00	-	358,455.00	-

**City of Groves**  
**Annual Fiscal Budget**  
**2014-2015**

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**TAX NOTES SERIES 2010**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2015	165,000	3,400.00	6,287.50	174,687.50	170,000
2016	170,000	-	3,400.00	173,400.00	-



**City of Groves**  
**Annual Fiscal Budget**  
**2014-2015**

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**CERTIFICATES OF OBLIGATION SERIES 2013**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2015	25,000.00	32,175.00	32,175.00	89,350.00	2,450,000.00
2016	25,000.00	31,850.00	31,850.00	88,700.00	2,425,000.00
2017	25,000.00	31,525.00	31,525.00	88,050.00	2,400,000.00
2018	25,000.00	31,200.00	31,200.00	87,400.00	2,375,000.00
2019	130,000.00	30,875.00	30,875.00	191,750.00	2,245,000.00
2020	135,000.00	29,185.00	29,185.00	193,370.00	2,110,000.00
2021	140,000.00	27,430.00	27,430.00	194,860.00	1,970,000.00
2022	140,000.00	25,610.00	25,610.00	191,220.00	1,830,000.00
2023	145,000.00	23,790.00	23,790.00	192,580.00	1,685,000.00
2024	150,000.00	21,905.00	21,905.00	193,810.00	1,535,000.00
2025	155,000.00	19,955.00	19,955.00	194,910.00	1,380,000.00
2026	155,000.00	17,940.00	17,940.00	190,880.00	1,225,000.00
2027	160,000.00	15,925.00	15,925.00	191,850.00	1,065,000.00
2028	165,000.00	13,845.00	13,845.00	192,690.00	900,000.00
2029	170,000.00	11,700.00	11,700.00	193,400.00	730,000.00
2030	175,000.00	9,490.00	9,490.00	193,980.00	555,000.00
2031	180,000.00	7,215.00	7,215.00	194,430.00	375,000.00
2032	185,000.00	4,875.00	4,875.00	194,750.00	190,000.00
2033	190,000.00	2,470.00	2,470.00	194,940.00	-

# **INVESTMENT POLICY**

Adopted: 10/09/95  
Revised: 12/16/96  
Revised: 04/20/98  
Revised: 08/23/99  
Revised: 10/02/00  
Revised: 09/10/01  
Revised: 10/08/01  
Revised: 09/23/02  
Revised: 11/27/06  
Revised: 09/14/09

## **CITY OF GROVES**

### **INVESTMENT POLICY**

**It is the policy of the City of Groves to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds, including the Public Funds Investment Act of 1995 as stated in Chapter 2256, Government Code and subsequent amendments thereto.**

#### **I. SCOPE**

**This investment policy applies to all transactions involving the financial assets and related activity for all the foregoing funds. However, this policy does not apply to the assets administered for the benefit of the City by outside agencies under deferred compensation or retirement programs. The funds to which this policy applies are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:**

- **General Fund**
- **Special Revenue Funds**
- **Debt Service Funds**
- **Capital Project Funds**
- **Enterprise Fund**
- **Trust and Agency Funds**
- **(any new fund created by the legislative body unless specifically exempted)**

#### **II. OBJECTIVES**

**The City of Groves shall manage and invest its cash with four objectives, listed in order of priority: Safety, Liquidity, Yield, and Public Trust. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with state and local law. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies in order to insure maximum cash availability and maximum yield on short-term investment of pooled idle cash.**

## **SAFETY**

**The primary objective of the City's investment activity is the preservation of capital in the overall portfolio. Each investment transaction shall be conducted in a manner to avoid capital losses, whether they be from securities defaults or erosion of market value.**

## **LIQUIDITY**

**The City's investment portfolio shall be structured such that the City is able to meet all operating requirements which might be reasonably anticipated.**

## **YIELD**

**The City's cash management portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints and the cash flow characteristics of the portfolio.**

## **PUBLIC TRUST**

**All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transactions which might impair public confidence in the City's ability to govern effectively.**

# **III. RESPONSIBILITY AND CONTROL**

## **DELEGATION OF AUTHORITY AND TRAINING**

**Authority to manage the City's investment program is derived from the Charter of the City of Groves. The Director of Finance and the City Manager are designated as investment officers of the City and are responsible for investment decisions and activities. The investment officers shall exercise the judgement and care, under prevailing circumstances, that a prudent person would exercise in the management of the person's own affairs. This does not prohibit an investment officer from using the entity's employees or the services of a contractor of the entity to aid the investment officer in the execution of the officer's duties under this policy.**

**The investment officers shall attend at least one training session containing at least ten (10) hours of instruction relating to the officer's responsibility under the Act within twelve (12) months after assuming duties. An investment officer also shall attend a training session not less than once in a two-year period and may receive not less than ten (10) hours of instruction relating to investment responsibilities from an independent source approved by the City Council. Such training must include education in investment controls, security risks, strategy risks, market risks, diversification of investment portfolio, and compliance with state law pertaining to investment of public funds.**

## **INTERNAL CONTROLS**

**The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity 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 judgements by management.**

**Accordingly, the Director of Finance shall establish a process for annual independent review by an external auditor to assure compliance with policies and procedures.**

## **PRUDENCE**

**The standard of prudence to be applied by the investment officer shall be the “prudent investor” rule which states: “Investments shall be made with judgement 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.” In determining whether an officer has exercised prudence with respect to investment decision, the determination shall be made taking into consideration:**

- A. The investment of all funds, or funds under the City’s control, over which the officer had responsibility rather than a consideration as to the prudence of a single investment.**
- B. Whether the investment decision was consistent with the investment policy of the City.**

**The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security’s credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.**

## **ETHICS AND CONFLICTS**

**City staff involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. City staff shall disclose to the City Manager any material financial interests in financial institutions that conduct business with the City; and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City’s portfolio, particularly with regard to timing of purchases and sales.**

**An investment officer of the City who has a personal business relationship, as defined by state law, with a business organization offering to engage in an investment transaction with the City shall file a statement disclosing that personal business interest. An investment officer who is related within the second degree by affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the governing body of the entity.**

## IV. REPORTING

### QUARTERLY REPORTING

The Director of Finance shall submit a signed quarterly investment report that summarizes investment transactions for all funds covered under this policy for the preceding reporting period.

### METHODS

The quarterly investment report shall be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report must:

- A. Describe in detail the investment position of the City on the date of the report;
- B. Be prepared jointly by all investment officers of the City;
- C. Be signed by each investment officer of the City;
- D. Contain a summary statement prepared in compliance with generally accepted accounting principles of each pooled fund group that states the:
  - (1) beginning market value for the reporting period,
  - (2) additions and changes to the market value during the period, and
  - (3) ending market value for the period;
- E. State the book value and market value of each separately invested asset at the beginning and end of the reporting period by the type of asset and fund type invested that has a maturity date;
- F. State the maturity date of each separately invested asset that has a maturity date; and
- G. State the account or fund or pooled group fund in the City for which each individual investment was acquired.

### ANNUAL AUDIT

If the City invests in other than money market mutual funds, investment pools, or accounts offered by its depository bank in the form of certificates of deposit, money market accounts, or similar accounts, the above required reports prepared by the investment officers shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the City Council by that auditor.

## V. INVESTMENT PORTFOLIO

### INVESTMENTS

Assets of the City of Groves may be invested in the following instruments provided, however, that at no time shall assets of the City be invested in any instrument or security not authorized for investment under the Act, as the Act may from time to time be amended.

### AUTHORIZED INSTRUMENTS

- A. Obligations, including letters of credit, of the United States of America, its agencies and instrumentalities
- B. Direct obligations of the State of Texas and agencies thereof
- C. Other obligations, the principal of and interest on which are unconditionally guaranteed by the State of Texas or United States of America
- D. Obligations of the States, agencies thereof, Counties, Cities, and other political subdivisions of any state having been rated as investment quality by a nationally recognized investment rating firm, and having received a rating of not less than "A" or its equivalent.
- E. Certificates of Deposit of state and national banks or savings banks domiciled in Texas, or state or federal credit unions in Texas, guaranteed or insured by the Federal Deposit Insurance or its successor or secured by obligations described in A through D above, which are intended to include all direct agency or instrumentally issued mortgage backed securities rated AAA by a nationally recognized rating agency, or by Article 2529b-1, V.T.C.S., and that have a market value of not less than the principal amount of the certificates
- F. Fully collateralized direct repurchase agreements with a defined termination date secured by obligations of the United States or its agencies and instrumentalities pledged with a third party, selected by the Director of Finance, other than an agency for the pledgor. Repurchase agreements must be purchased through a primary government securities dealer, as defined by the Federal Reserve, or a bank domiciled in Texas. Investments in this type of instrument may not exceed \$20,000 in total.
- G. Joint pools of political subdivisions in the State of Texas which invest in instruments and follow practices allowed by current law.
- H. No-load money market mutual funds registered with and regulated by the Securities and Exchange Commission with a dollar-weighted average stated maturity of 90 or fewer days and included in its investment objectives the maintenance of a stable net asset value of \$1 for each share.

No-load mutual funds are also authorized if they are registered with the Securities and Exchange Commission, have an average weighted maturity of less than two years, and

are invested in obligations authorized in this section. Such mutual funds must be continuously rated as to investment quality by at least one nationally recognized investment rating firm of not less than AAA or its equivalent and conform to the requirements set forth in current law relating to the eligibility of investment pools to receive and invest funds of investing entities.

Amounts invested in money market mutual funds and no-load mutual funds described above may not exceed \$20,000 in total and must meet the requirements of state law.

#### **UNAUTHORIZED INSTRUMENTS**

The City's authorized investments options are more restrictive than those allowed by State law. State law specifically prohibits investment in the following investments securities.

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

#### **EXISTING INVESTMENTS**

The City is not required to liquidate investments that were authorized investments at the time of purchase.

#### **HOLDING PERIOD**

The City of Groves intends to match the holding periods of investment funds with liquidity needs of the City. In no case will the average maturity of investments of the City's operating funds exceed one year. This dollar weighted average maturity will be calculated using the stated final maturity dates of each security.

Investments in all funds shall be managed in such a way that the market price losses resulting from interest rate volatility would be offset by coupon income and current income received from the volume of the portfolio during a 12 month period.

#### **RISK AND DIVERSIFICATION**

The City of Groves recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity.



Risk is controlled through portfolio diversification which shall be achieved by the following general guidelines.

- A. Risk of issuer default is controlled by limiting investments to those instruments allowed by the Act which are described herein.
- B. Risk of market price changes shall be controlled by avoiding over-concentration of assets in a specific maturity sector and avoidance of over-concentration of assets in specific instruments other than U. S. Treasury Securities and Insured or Collateralized Certificates of Deposits.
- C. Risk of illiquidity due to technical complications shall be controlled by selection of securities dealers as described herein.

The following maximum limits, by instrument, are established for the City's total portfolio:

<u>1. U.S. Treasury Securities</u>	<u>100%</u>
<u>2. Certificates of Deposit</u>	<u>100%</u>
<u>3. Agencies and Instrumentalities</u>	<u>75%</u>
<u>4. Authorized Pools</u>	<u>50%</u>
<u>5. Other Obligations Described in V. B-C</u>	<u>50%</u>
<u>6. Repurchase Agreements</u>	<u>5%</u>
<u>7. Money Market Mutual Funds</u>	<u>5%</u>
<u>7. Collateralized Accounts</u>	<u>100%</u>

## MONITORING

Market price of investments acquired with public funds will be based on values listed in the Wall Street Journal.

## SETTLEMENT

All transactions, except investment pool funds and mutual funds, are to be settled on a delivery versus payment basis.

## VI. SELECTION OF BROKERS/DEALERS

### SELECTION OF AUTHORIZED BROKERS

The City Council shall at least annually review, revise, and adopt a list of qualified brokers authorized to engage in investment transactions with the City.

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

- certification of having read the City's investment policy signed by a qualified representative of the organization

- **acknowledgement that the organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the City and the organization that are not authorized by the City's investment policy, except to the extent that this authorization is dependent on an analysis of the makeup of the entity's entire portfolio or requires an interpretation of subjective investment standards.**

## **VII. SAFEKEEPING AND CUSTODY**

### **INSURANCE OR COLLATERAL**

**All deposits and investments of City funds in certificates of deposit or repurchase agreements shall be secured by pledged collateral. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102% of market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC. Evidence of the pledged collateral shall be maintained by the Director of Finance or a third party financial institution. Repurchase agreements shall be documented by a specific agreement noting the collateral pledge in each agreement. Collateral shall be reviewed monthly to assure that the market value of the pledged securities is adequate. Collateral will be registered in the City's name and held by third party custodian.**

### **SAFEKEEPING AGREEMENT**

**Collateral pledged to secure deposits of the City shall be held by a Safekeeping Agreement which clearly defines the procedural steps for gaining access to the collateral should the City of Groves determine that the City's funds are in jeopardy. The safekeeping institution, or Trustee, shall be the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral.**

### **COLLATERAL DEFINED**

**The City of Groves shall accept only the following securities as collateral:**

- A. FDIC insurance coverage;**
- B. Direct obligations of the United States of America, its agencies and instrumentalities, which have a liquid market with a readily determinable market value.**
- C. Obligations the principal and interest on which are unconditionally guaranteed or insured by the State of Texas; or**
- D. A bond of the State of Texas, or of a county, city or other political subdivision of the State of Texas, having been rated as investment grade (investment rating no less than "A" or its equivalent) by a nationally recognized rating agency with a remaining maturity of ten years or less.**

## **SUBJECT TO AUDIT**

**All collateral shall be subject to inspection and audit by the Director of Finance or the City's independent auditors.**

## **VIII. INVESTMENT POLICY ADOPTION**

**The City of Groves investment policy shall be adopted by resolution of the City Council. The policy and strategies shall be reviewed on an annual basis by the City Council. The City Council shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies; and the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.**

## **IX. INVESTMENT STRATEGY**

**The City of Groves maintains portfolios which utilize four specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolios:**

- A. Investment strategies for governmental and proprietary fund types, other than debt service and capital projects funds, will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio structure which will experience minimal volatility during economic cycles. This may be accomplished by purchasing high quality, short-to medium-term securities which will complement each other in a laddered or Barbell maturity structure.**
- B. Investment strategies for debt service funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund from securities with a low degree of volatility. Securities should be of high quality and, except as may be required by the bond ordinance specific to an individual issue, of short-to intermediate-term maturities.**
- C. Investment strategies for capital projects or special purpose fund portfolios will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. These portfolios should include at least 10% in highly liquid securities to allow for flexibility and unanticipated project outlays. The stated final maturity dates of securities held should not exceed the estimated project completion date.**
- D. For pooled fund groups, the maximum dollar-weighted average maturity allowed, based on the stated maturity date, for the portfolio may not exceed 365 days.**

## GLOSSARY

of

### COMMON TREASURY TERMINOLOGY

**AGENCIES:** Federal agency securities

**ASKED:** Price at which securities are offered

**BID:** Price offered for securities

**BOOK VALUE:** The original acquisition cost of an investment, plus or minus the accrued amortization or accretion.

**BROKER:** A broker brings buyers and sellers together for a commission paid by the initiator of the transaction or by both sides; he does not position. In the money market, brokers are active in markets in which banks buy and sell money and in inter-dealer markets.

**CERTIFICATE OF DEPOSIT (CD):** A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

**COLLATERAL:** Securities, evidence of deposit, or other property which a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR):** Official annual report for the City of Groves which includes five combined statements and basic financial statements for each individual fund and account group prepared in conformity with GAAP. Also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**COUPON:** (a) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (b) A certificate attached to a bond evidencing interest due on a payment date.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**DEBENTURE:** A bond secured only by the general credit of the issuer.

**DELIVERY vs. PAYMENT:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt (also called free). Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

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

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

**DIVERSIFICATION:** Dividing investment funds among a variety of securities offering independent returns.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., savings and loans, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A Federal agency that insures bank deposits, currently up to \$250,000 per deposit.

**FEDERAL FUNDS RATE:** The rate of interest at which Federal funds are traded. This rate is currently pledged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** The institutions that regulate and lend to savings and loan associations. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA, was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA'S securities are also highly liquid and widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of government securities in the open-market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional banks, and about 5,700 commercial banks that are members of the system.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae):** Securities guaranteed by GNMA and issued by mortgage bankers, commercial banks,

savings and loan associations, and other institutions. Security holder is protected by full faith and credit of the U. S. Government. Ginnie Mae securities are backed by FHA, VA, or FMHM mortgages. The term pass-through is often used to describe Ginnie Maes.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable quantities can be purchased at those quotes.

**LOCAL GOVERNMENT INVESTMENT POOL (LGIP):** Aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**MARKET VALUE:** The current face or par value of an investment, multiplied by the net selling price of the security as quoted by a recognized market pricing source quoted on the valuation date.

**MASTER REPURCHASE AGREEMENT:** To protect investors, many public investors will request that repurchase agreements be preceded by a master repurchase agreement between the investor and the financial institution or dealer. The master agreement should define the nature of the transaction, identify the relationship between the parties, establish normal practices regarding ownership and custody of the collateral securities during the term of the investment, provide remedies in the case of default by either party, and clarify issues of ownership. The master repurchase agreement protects the investor by eliminating the uncertainty of ownership and hence, allowing investors to liquidate collateral if a bank or dealer defaults during the term of the agreement.

**MATURITY:** Date on which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** Market in which short-term debt instruments (bills, commercial paper, bankers' acceptance, etc.) are issued and traded.

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** Group of government securities dealers that submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include the Securities and Exchange Commission (SEC), registered securities broker-dealers, banks, and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. 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 own capital as well as the probable income to be derived.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**QUALIFIED REPRESENTATIVE:** A person, holding a position with a business organization, who is authorized to act on behalf of the business organization and who is one of the following:

- for a business organization doing business regulated by or registered with a securities commission, a person who is registered under the rules of the National Association of Securities Dealers;
- for a state or federal bank, savings bank, or state or federal credit union, a member of the loan committee for the bank or branch of the bank, or a person authorized by corporate resolution to act on behalf of and bind the banking institution; or
- for an investment pool, the person authorized by the elected official or board with authority to administer the activities of the investment pool and to sign the written instrument on behalf of the investment pool; or
- for an investment management firm registered under the Investment Advisers Act of 1940 (15 U.S.C. Section 80b-1 et seq.) or, if not subject to registration under that Act, registered with the State Securities Board, a person who is an officer or principal of the investment management firm.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be amortized yield to maturity on a bond or the current income return.

**REPURCHASE AGREEMENT (RP or REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security “buyer” in effect lends the “seller” money for the period of the agreement, and the terms of the agreement are structured to compensate for this. Dealers use RP extensively to finance their positions. Exception-when the Fed is said to be doing RP, it is lending money, that is, increasing bank reserves.

**SAFEKEEPING:** Service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank’s vaults for protection.

**SEC RULE 15C3-1:** See uniform net capital rule.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITIES & EXCHANGE COMMISSION:** Agency created by Congress to protect investors in securities transactions by administering securities legislation.

**TREASURY BILLS:** Non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY BOND:** Long-term U. S. Treasury securities having initial maturities of more than ten years.

**TREASURY NOTES:** Intermediate-term coupon bearing U. S. Treasury securities having initial maturities from one to ten years.

**YIELD:** Rate of annual income return on an investment, expressed as a percentage. (a) **Income Yield** is obtained by dividing the current dollar income by the current market price of the security. (b) **Net Yield or Yield to Maturity** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period from the date of purchase to the date of maturity of the bond.

**UNIFORM NET CAPITAL RULE:** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called **NET CAPITAL RULE** and **NET CAPITAL RATIO**. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

