

CITY OF GROVES

ANNUAL FISCAL BUDGET

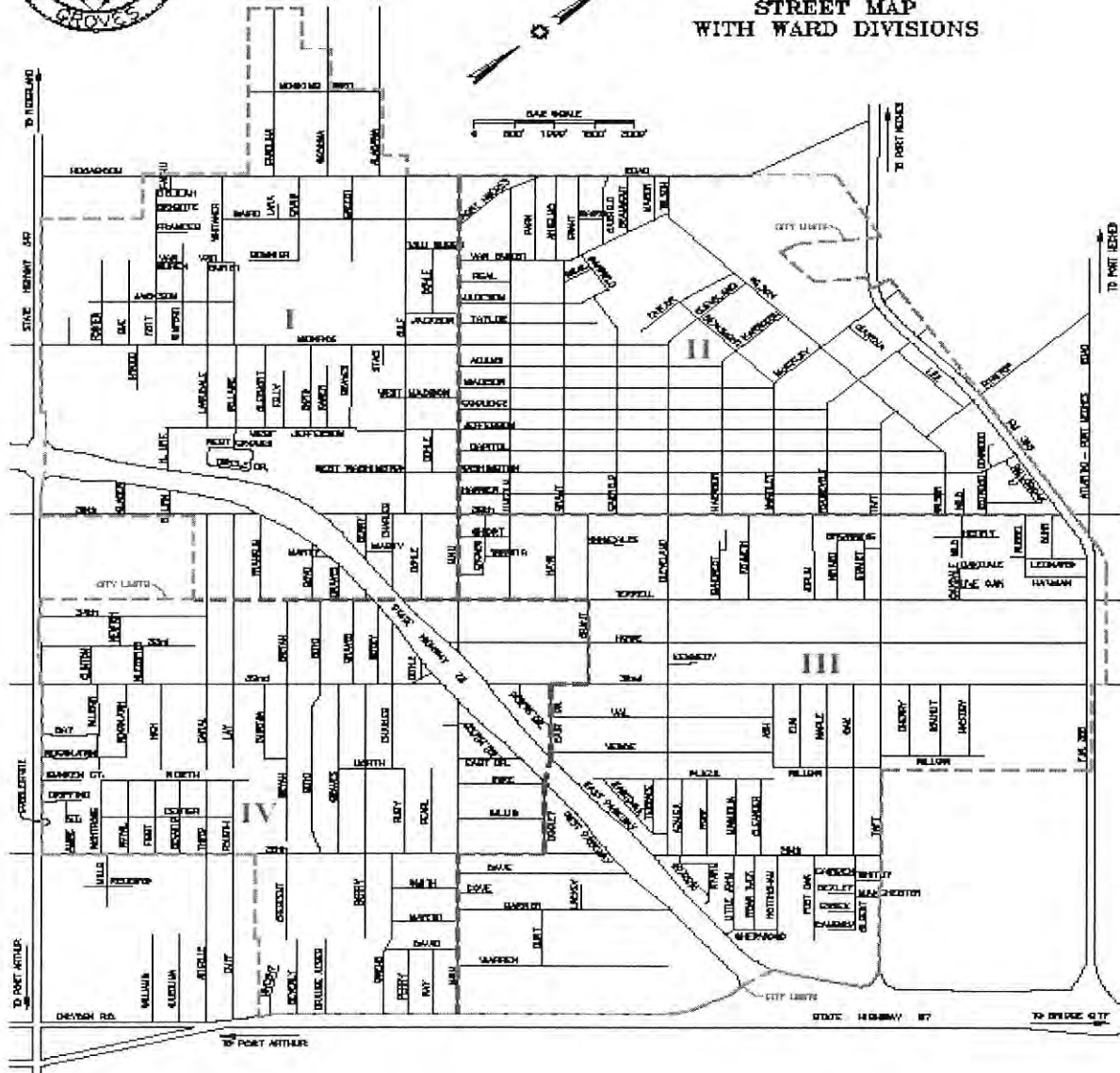
2012 – 2013

This budget will raise less total property taxes than last year's budget by \$106,813 or 4.27%, and of that total amount \$43,045 is tax revenue to be raised from new property added to the roll this year.



CITY OF GROVES

STREET MAP WITH WARD DIVISIONS



CITY OF GROVES

CITY COUNCIL

Brad P. Bailey

Mayor

Joseph P. Arisco

Councilmember, Ward I

Karen Theis

Councilmember, Ward II

Sidney Badon

Councilmember, Ward III

Kyle Hollier

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager

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 Annual Fiscal Budget
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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.



CITY OF GROVES

P.O. BOX 846 • GROVES, TEXAS 77619
(409) 962-4471 • FAX (409) 963-3388

August 15, 2012

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

Gentlemen:

As this is the TENTH 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 economy, land locked city trying to preserve its identity, and the issues of growing our local economy to create new 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 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, 2012 through September 30, 2013.

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 **\$8,001,050** for 2012/2013. Total revenues for 2011/2012 were **\$8,058,900** this represents a **\$57,850** decrease over last year's operating revenues for general fund. In anticipation of the construction of the police department EOC -- this budget anticipates additional revenues and expenditures of **\$3,600,000** for this project that will inflate this number to **\$11,601,050**. The city will issue debt in 2013 to complete this project. This debt will be used to repay the city for cost incurred before construction as well as pay the grant match for this project.

TAX VALUES

The Jefferson County Appraisal District has estimated the 2012 net taxable value to be **\$707,386,559** a decrease of **\$54,457,741** in value from the **\$761,844,500** in values of 2012. New taxable value of new improvements and personal property is **\$6,662,150**, making the net decrease in value for the city **\$47,795,791** or **7.1%** less than the 2011-2012 values of **\$761,844,500**. This translates into a net loss of **\$335,000** of tax revenue for the 2012-2013 budget. The effective tax rate is **67.49** or **5.9 cents more** than the current rate of **61.61 cents**. It is recommended that the tax rate of **64.61 cents** be adopted. This would be an increase of **3.0 cents** above the current rate and **2.9 cents** under the effective rate, changing the current fiscal year rate of **61.61¢** per \$100 valuation to **64.61 cents** per \$100 valuation. Of this amount, **59.76 cents** will be allocated to the General Fund, for maintenance and operations. The remaining amount of **4.84 cents** will go to Interest & Sinking Fund for debt retirement. This will add **\$30.00** a year per **\$100,000** of value to the current tax bill.

GENERAL FUND

This year General Fund costs will decrease by **\$57,850** compared with last year's decrease of **\$185,000**.

The decrease in expenditures is primarily attributable to realizing the benefits of last year's reorganization of city departments to eliminate three positions and reallocate labor. This, added to the creation of the property maintenance division under public works places the city's total personnel related costs down by **\$335,280** over last two budgets, with the major benefit of these savings being realized in the 2012-2013 budget. This action has allowed the city to deal with the large loss of taxable value and subsequent loss of **\$335,000** in revenue for 2012-2013 budget. It has also allowed the city to recommend the unfreezing of the wage and salary plan for eligible employees.

Capital Outlay: Equipment replacement this year is proposed in the amount of **\$287,600** 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. This is down from the **\$311,450** that was budgeted in the 2011-2012 budget.

Equipment Replacement Transfers Transfers from the equipment replacement fund to general fund are budgeted at a modest **\$30,900**. Transfers from all departments except solid waste to equipment replacement are at zero for the third budget year due to the poor economy. The current economy has improved to the point where the sales tax is up 6% but still not at 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 these transfers will be reinstated.

SOLID WASTE FUND

Revenues are estimated at **\$1,340,000** this represents a decrease in rates to residential and commercial garbage customers. Expenditures including transfers to other funds are also projected at **\$1,340,000**. The rate decrease for customers will lower the current **\$16.46** per month rate to **\$16.06**. This is primarily the result of improving efficiencies of pickup, delivery, and disposal of trash and green waste coupled with the termination of a green waste contract that was not favorable to the city.

Capital Outlay: There is no major purchase of a garbage truck scheduled for the 2012-2013 budget. There is a transfer to equipment replacement scheduled in 2012-2013.

Transfers: There is one transfer to equipment replacement budgeted in the 2012-2013 budget from Solid Waste in the amount of **\$190,000**. This is built into the rates charged and allows for the timely purchase of garbage and trash trucks.

SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$4,848,500**. This is **\$207,900** more than last year's estimate. There is a .20 cent proposed increase on the water and sewer base rates. In addition to a recommended increase in the sewer maintenance fee of .15 cents per 1000. The total impact to the water bill will only be the increase in the maintenance fee as the increase on the base rate will be offset by the decrease in the sanitation portion of the bill. For those that use over 2000 gallons there will be an increase of about .75 to \$1.00 on the average bill of 6,000 to 8,000 gallons consumption.

This budget also recommends increasing the cost to users of the city's septage receiving station by 1 cent per gallon. These increases in rates and fees is needed to help offset and pay back general fund for cost of the 2010-2011 unbudgeted mandatory repairs and improvements to the waste water plant.

Capital Outlay: There are **\$434,000** budgeted to Capital Outlay for the Systems Fund. This represents painting the Crescent water tower at **\$175,000**. Pay debt service of **\$220,000** on the meter upgrades. The remainder is allocated to purchase a vehicle and small track hoe. This is down from last budgets amount of **\$445,000**.

Transfers: Transfers from Systems are **\$1,005,000** with **\$440,000** to general fund as a franchise fee and **\$565,000** to debt service. Sales tax fund will provide **\$393,000** to debt service and EDC Fund will provide **\$407,000** to the Interest & Sinking Fund for debt service and Solid Waste will transfer **\$180,000** to general fund as a franchise fee.

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 2013 is **\$1,727,591**. A portion of this will be paid with tax revenue in the amount of **\$353,689** and the remainder will be paid from

systems fund in the amount of **\$565,000**, sales tax fund in the amount of **\$393,000**, and the EDC fund in the amount of **\$407,000**.

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 for all eligible employees in every city department. Even though the economy is still struggling, city employees have performed and made contributions in a manner that has allowed the city to move forward and keep the level of service high and the cost at or below last year's level.

This budget recommends step increases of 3% for all eligible employees currently on the Waters wage and salary plan. In addition this budget recommends an adjustment for police and firefighters that, due to rank or unrecognized longevity, need to be placed on the correct step of the Water wage and salary plan. The remaining police and firefighters will receive a 3% increase. This would cost the city **\$168,000**.

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 continue to fund the employee at **\$583.00** per month and subsidize the dependent insurance by **\$280.00**. If the employee chooses a plan 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.

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 have by **6%** over 2012 budget predictions, it is still prudent to be practical and cautious in budgeting this revenue.

Basically, our Sales Tax revenues flow into three areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the ½ 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.

The third amount is normally transferred into the Systems Fund, and as in the case of the General Fund, helps to defray the costs required for this fund. This budget does not allow for any transfer of sales tax to the Systems Fund as has been done in the past.

This budget maintains an identical prediction in sales tax of **\$1,200,000**. In the 2012 fiscal year the sales tax was showing about a 6% increase, in 2013 the sales tax looks to be about the same. It is important to note that the yearly increase for sales tax predictions prior to 2008 had been over **\$150,000**. The condition of the economy is the major reason for this slump in sales tax. We are optimistic that the economy will improve and that we will see a rebound in this revenue stream. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will remain at **\$1,200,000**. The EDC amount will also remain at **\$600,000**.

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 **64.61** cents. An increase of **3.0** cents above the current rate but still **2.9** cents under the effective rate.
- 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 meter replacement program and septage treatment program is expected 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,

A handwritten signature in black ink, appearing to read "D.E. Sosa", with a long horizontal flourish extending to the right.

D.E. Sosa
City Manager

ORDINANCE NO. 2012-10

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2012, 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 2012, was fixed by Roland R. Bieber, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$773,026,350; 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 \$773,026,350, less all exemptions provided by either State law or City ordinance in the amount of \$65,639,791, for a total taxable value of \$707,386,559, shall become the tax assessment roll of the City of Groves for the year 2012,

SECTION 2: - That there is hereby levied for the current year, 2012, 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, 2013, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 64.6100 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), 59.7615 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 5.33 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$30.00, and
- (b) For the Interest & Sinking Fund, 4.8485 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 2012 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 31.034 of the Property Tax Code, the ad valorem taxes hereby levied for the year 2012 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2013, 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, 2012, compile a list of the lands, lots, and/or property on which any taxes for the year 2011 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 indentify 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 24th day of September, 2012.

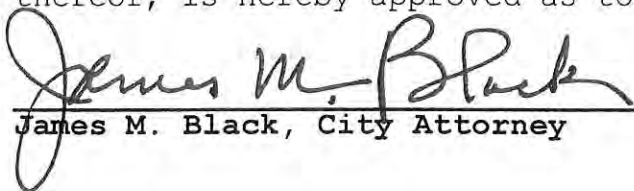

Brad P. Bailey, Mayor
City of Groves

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. 2012-11

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2012-2013 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 2012-2013; 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, 2012 through September 30, 2013 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 hearing of such budget was made stating the place, date, and hour of such hearing, which was held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 10th day of September, 2012 at 5:15 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, 2012 through September 30, 2013, is \$21,185,141.

SECTION 4: - That the sum of \$21,185,141 is appropriated and shall be disbursed for the following purposes and uses:

| | | |
|--|----|---------|
| General Government - Mayor & City Council..... | \$ | 57,648 |
| General Government - City Manager..... | \$ | 314,908 |
| General Government - Human Resources..... | \$ | 204,084 |

| | | |
|--------------------------------------|----|------------------|
| General Government - Finance..... | \$ | 336,037 |
| Municipal Court..... | \$ | 116,203 |
| Library..... | \$ | 296,825 |
| Parks & Recreation..... | \$ | 214,403 |
| Police..... | \$ | 6,174,936 |
| Fire..... | \$ | 1,433,700 |
| Animal Control..... | \$ | 70,458 |
| Animal Shelter..... | \$ | 30,700 |
| Emergency Management..... | \$ | 30,689 |
| Inspections & Permits..... | \$ | 115,121 |
| Public Works & Engineering..... | \$ | 228,271 |
| Garage..... | \$ | 340,217 |
| Warehouse..... | \$ | 71,111 |
| Streets..... | \$ | 782,531 |
| Drainage..... | \$ | 387,886 |
| City Property Maintenance..... | \$ | 163,323 |
| Special Items - General Fund..... | \$ | 232,000 |
| Solid Waste..... | \$ | 1,160,000 |
| Special Items - Solid Waste..... | \$ | 180,000 |
| Water Plant..... | \$ | 1,355,563 |
| Wastewater Plant..... | \$ | 956,822 |
| Customer Service..... | \$ | 493,325 |
| Water Distribution..... | \$ | 436,309 |
| Wastewater Collection..... | \$ | 487,901 |
| Special Items - Systems Fund..... | \$ | 1,118,579 |
| General Obligation Debt Service..... | \$ | 1,727,591 |
| Special Items - Sales Tax Fund..... | \$ | <u>1,668,000</u> |

TOTAL.....\$ 21,185,141

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 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 at least ten (10) days after its publication, and not later than September 30, 2012, 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.

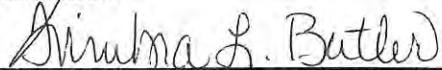
SECTION 9: - That this ordinance shall be in effect from and after its passage.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 24th day of September, 2012.



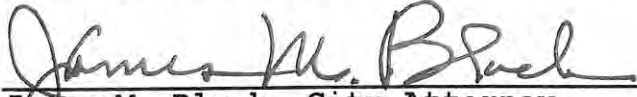
Brad P. Bailey, Mayor
City of Groves

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 WWP Opr
2 WWP Oprs
½ Laborer II

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

WASTEWATER COLLECTION
1 Hwy Equip Opr I
1 Hwy 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 Hwy Equip Opr II
1 Lt Equip Opr I
1 Laborer II
2 Laborer I

DRAINAGE
1 Hwy 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
2012-2013**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|-----------------------------|-----------------------------|------------------------------|-----------------------------|
| General Fund | \$ 9,631,625 | \$ 8,058,900 | \$ 7,528,100 | \$ 11,601,050 |
| Solid Waste Fund | 1,301,694 | 1,322,720 | 1,337,127 | 1,340,000 |
| Systems Fund | 4,755,306 | 4,641,600 | 4,620,476 | 4,848,500 |
| Sales Tax Fund | 1,119,938 | 1,209,000 | 1,247,530 | 1,668,000 |
| Debt Service Fund | 1,780,152 | 1,774,143 | 1,785,387 | 1,727,591 |
| Total Revenue | <u>\$ 18,588,715</u> | <u>\$ 17,006,363</u> | <u>\$ 16,518,620</u> | <u>\$ 21,185,141</u> |
| | | | | |
| Expenditures | | | | |
| General Fund | \$ 9,505,068 | \$ 8,058,899 | \$ 8,595,049 | \$ 11,601,050 |
| Solid Waste Fund | 1,053,640 | 1,322,720 | 923,334 | 1,340,000 |
| Systems Fund | 4,340,273 | 4,641,600 | 3,800,987 | 4,848,499 |
| Sales Tax Fund | 1,327,000 | 1,475,000 | 1,450,000 | 1,668,000 |
| Debt Service Fund | 1,674,675 | 1,695,321 | 1,695,322 | 1,727,591 |
| Total Expenditures | <u>\$ 17,900,656</u> | <u>\$ 17,193,541</u> | <u>\$ 16,464,691</u> | <u>\$ 21,185,141</u> |
| | | | | |
| Revenues Over(Under) Expenditures | <u>\$ 688,059</u> | <u>\$ (187,178)</u> | <u>\$ 53,929</u> | <u>\$ -</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

| General Fund | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|------------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Mayor & Council | \$ 57,621 | \$ 61,974 | \$ 63,242 | \$ 57,648 |
| City Manager | 369,529 | 300,284 | 292,753 | 314,908 |
| Human Resources | 194,367 | 200,118 | 191,151 | 204,084 |
| Finance | 310,025 | 303,950 | 300,622 | 336,037 |
| Municipal Court | 104,547 | 126,872 | 107,215 | 116,203 |
| Library | 296,522 | 286,466 | 284,204 | 296,825 |
| Parks & Recreation | 545,632 | 460,942 | 308,178 | 214,403 |
| Police | 2,728,693 | 2,596,783 | 3,051,601 | 6,174,936 |
| Fire | 2,749,788 | 1,398,354 | 1,627,946 | 1,433,700 |
| Animal Control | 85,331 | 70,375 | 76,129 | 70,457 |
| Emergency Management | 24,800 | 30,689 | 8,176 | 30,689 |
| Animal Shelter | 190,263 | 52,000 | 64,908 | 30,700 |
| Inspections & Permits | 138,796 | 159,642 | 135,675 | 115,121 |
| Public Works & Administration | 213,314 | 226,106 | 212,977 | 228,271 |
| Garage | 345,094 | 340,484 | 299,419 | 340,217 |
| Warehouse | 76,235 | 70,231 | 78,620 | 71,111 |
| Streets | 549,228 | 796,593 | 761,877 | 782,531 |
| Drainage | 293,361 | 356,837 | 397,212 | 387,886 |
| City Property Maintenance | - | - | 2,798 | 163,323 |
| Special Items | 231,922 | 220,200 | 330,346 | 232,000 |
| Total General Fund | \$ 9,505,068 | \$ 8,058,899 | \$ 8,595,049 | \$ 11,601,050 |
| Solid Waste Fund | | | | |
| Solid Waste | \$ 893,640 | \$ 1,162,720 | \$ 923,334 | \$ 1,160,000 |
| Administration | 160,000 | 160,000 | - | 180,000 |
| Total Expenditures | \$ 1,053,640 | \$ 1,322,720 | \$ 923,334 | \$ 1,340,000 |
| Systems Fund | | | | |
| Water Plant | \$ 1,109,995 | \$ 1,306,265 | \$ 1,235,082 | \$ 1,355,563 |
| Wastewater Plant | 821,689 | 913,603 | 839,685 | 956,822 |
| Customer Service | 273,654 | 477,836 | 289,804 | 493,325 |
| Water Distribution | 452,366 | 407,313 | 394,656 | 436,309 |
| Wastewater Collection | 604,363 | 532,703 | 500,103 | 487,901 |
| Administration | 1,078,206 | 1,003,880 | 541,657 | 1,118,579 |
| Total General Fund | \$ 4,340,273 | \$ 4,641,600 | \$ 3,800,987 | \$ 4,848,499 |
| Sales Tax Fund | | | | |
| Transfers | \$ 1,327,000 | \$ 1,475,000 | \$ 1,450,000 | \$ 1,668,000 |
| Total General Fund | \$ 1,327,000 | \$ 1,475,000 | \$ 1,450,000 | \$ 1,668,000 |
| Interest & Sinking Fund | | | | |
| Debt Retirement | \$ 1,674,675 | \$ 1,695,321 | \$ 1,695,322 | \$ 1,727,591 |
| Total General Fund | \$ 1,674,675 | \$ 1,695,321 | \$ 1,695,322 | \$ 1,727,591 |
| Total Expenditures | \$ 17,900,656 | \$ 17,193,541 | \$ 16,464,691 | \$ 21,185,140 |

GENERAL FUND

**City of Groves
Annual Fiscal Budget
2012-2013**

GENERAL FUND SUMMARY #01

| | | |
|--|-----------|-----------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$ | 2,175,642 |
| FYE 2012 | | |
| Current Estimated Revenues | | 7,528,100 |
| Current Estimated Expenses | | (8,595,049) |
| | | <u> </u> |
| Projected Gross Fund Balance 9-30-12 | \$ | 1,108,693 |
| | | <u> </u> |
| FYE 2013 | | |
| Estimated Gross Fund Balance 10-01-12 | \$ | 1,108,693 |
| Proposed Revenues | | 11,601,050 |
| Total FYE 2011 Resources | \$ | 12,709,743 |
| | | <u> </u> |
| Proposed M&O Expenditures | \$ | (11,415,950) |
| Proposed Capital Outlay | | (185,100) |
| Proposed Transfer to Capital Projects | | - |
| Proposed Transfer to Equipment Replacement | | - |
| Total Proposed Expenditures | \$ | (11,601,050) |
| | | <u> </u> |
| Gross Fund Balance | \$ | 1,108,693 |
| | | <u> </u> |
| Restricted/Designated Fund Balance Items: | | |
| Municipal Court Security | \$ | 19,047 |
| Municipal Court Technology | | 35,707 |
| Hotel Occupancy | | 223,054 |
| | \$ | 277,808 |
| | | <u> </u> |
| Projected Undesignated Fund Balance 9-30-13 | \$ | 830,885 |
| | | <u> </u> |

City of Groves
Annual Fiscal Budget
2012-2013

STATEMENT OF REVENUES AND EXPENDITURES

General Fund

| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Current Taxes | \$ 4,112,106 | \$ 4,145,680 | \$ 4,187,322 | \$ 4,100,000 |
| Delinquent Taxes | 83,442 | 75,000 | 145,994 | 85,000 |
| Hotel Tax | 74,586 | 85,000 | 61,047 | 75,000 |
| Liquor License | 2,068 | 2,500 | 2,638 | 2,000 |
| Penalties & Interest | 70,341 | 60,000 | 82,423 | 60,000 |
| Permits | 66,782 | 70,000 | 74,765 | 66,500 |
| Franchise Fees | 1,072,132 | 1,025,000 | 1,009,511 | 1,100,000 |
| License Fees | 19,079 | 18,000 | 16,286 | 15,650 |
| Demolition Revenue | 50 | 4,000 | 179 | 2,500 |
| Animal Control | 168,471 | 103,820 | 31,610 | 106,500 |
| Grass Cutting | 1,759 | 2,500 | 8,223 | 5,000 |
| Recreation Fees | 18,004 | 10,900 | 28,510 | 22,000 |
| Library Income | 14,154 | 7,000 | 10,170 | 6,000 |
| Fines & Court Costs | 209,470 | 237,500 | 160,493 | 237,000 |
| Miscellaneous | 2,040,007 | 797,000 | 325,791 | 4,402,000 |
| Earnings of Investments | 838 | 15,000 | 138 | 10,000 |
| Transfers In | 1,678,336 | 1,400,000 | 1,383,000 | 1,305,900 |
| Total Revenue | \$ 9,631,620 | \$ 8,058,900 | \$ 7,528,100 | \$ 11,601,050 |
| | | | | |
| Expenditures | | | | |
| Personnel Services | \$ 5,831,575 | \$ 5,726,065 | \$ 5,749,125 | \$ 5,783,266 |
| Supplies | 233,258 | 251,000 | 244,074 | 277,950 |
| Maintenance | 96,597 | 127,385 | 126,062 | 131,660 |
| Services | 454,682 | 614,403 | 643,166 | 590,303 |
| Miscellaneous | 1,115,571 | 1,019,797 | 995,947 | 4,618,971 |
| Capital Outlay | 1,766,595 | 311,450 | 832,039 | 190,100 |
| Transfers Out | 4,326 | 8,800 | 4,636 | 8,800 |
| Total Expenditures | \$ 9,505,068 | \$ 8,058,899 | \$ 8,595,049 | \$ 11,601,050 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ 126,552 | \$ 0 | \$ (1,066,949) | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

| | |
|---------------------|----------------|
| General Fund | 01-4-00 |
|---------------------|----------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------------|-------------------------------------|---------------------|---------------------|----------------------|---------------------|
| Taxes | | | | | |
| 310-48 | Delinquent Taxes | \$ 83,442 | \$ 75,000 | \$ 145,994 | \$ 85,000 |
| 310-49 | Current Taxes | 4,112,106 | 4,145,680 | 4,187,322 | 4,100,000 |
| 312-10 | Hotel Tax | 74,586 | 85,000 | 61,047 | 75,000 |
| 312-15 | Liquor License | 2,068 | 2,500 | 2,638 | 2,000 |
| 320-20 | Greenlawn Memorial | - | - | - | - |
| 319-00 | Current Penalty & Interest | 38,609 | 30,000 | 38,475 | 30,000 |
| 319-10 | Delinquent Penalty & Interest | 31,732 | 30,000 | 43,948 | 30,000 |
| Total Taxes | | \$ 4,342,543 | \$ 4,368,180 | \$ 4,479,424 | \$ 4,322,000 |
| Permits, Fees & Other | | | | | |
| 322-10 | Building Permits | \$ 46,261 | \$ 50,000 | \$ 47,835 | \$ 45,000 |
| 322-15 | Electrical Permits | 6,610 | 6,000 | 10,608 | 7,000 |
| 322-20 | Plumbing Permits | 5,557 | 5,000 | 9,119 | 6,000 |
| 322-60 | Cert of Occupancy - Residential | 400 | 300 | 550 | 500 |
| 322-65 | Cert of Occupancy - Commercial | 900 | 700 | 300 | 500 |
| 322-70 | Rental Property Inspec Fees | 7,054 | 8,000 | 6,353 | 7,500 |
| 322-80 | Franchise Fees | 1,072,132 | 1,025,000 | 1,009,511 | 1,100,000 |
| 322-90 | License Fees | 5,529 | 8,000 | 5,300 | 5,000 |
| 322-95 | Demolition Revenue | 50 | 4,000 | 179 | 2,500 |
| 325-10 | License Fee - General Contactor | - | 300 | - | 300 |
| 325-11 | License Fee - Gen Contactor Renewal | 1,040 | 750 | 1,365 | 750 |
| 325-20 | License Fee - Elect - Master | 3,375 | 1,500 | 2,625 | 2,000 |
| 325-21 | License Fee - Elect - Journeyman | 750 | 500 | 570 | 500 |
| 325-30 | License Fee - Plumber | - | 900 | 150 | 900 |
| 325-40 | License Fee - Mechanical | 2,250 | 1,000 | 1,500 | 1,000 |
| 325-50 | License Fee - Firealarm/suppr | 450 | 150 | 300 | 300 |
| 338-10 | Animal Shelter | 140,754 | 87,970 | 26,125 | 85,000 |
| 338-11 | Crematorium Reimbursement | 26,923 | 14,350 | 4,732 | 20,000 |
| 344-90 | Return Check Fee | 100 | - | 75 | - |
| 345-50 | Animal Control | 794 | 1,500 | 753 | 1,500 |
| 346-00 | Grass Cutting | 1,759 | 2,500 | 8,223 | 5,000 |
| 347-50 | Recreation Building Rentals | 15,943 | 10,000 | 25,446 | 20,000 |
| 347-51 | Library Building Rentals | 43 | - | 25 | - |
| 347-60 | Library Fees | 4,448 | 5,000 | 3,884 | 4,000 |
| 347-61 | Library Copy Machine | 1,863 | 1,500 | 2,121 | 1,500 |
| 347-62 | Library Miscellaneous | 1,558 | 500 | 4,140 | 500 |
| 347-80 | Class Fees | 2,061 | 900 | 3,064 | 2,000 |
| 350-00 | Accident Reports | 1,363 | 1,000 | 1,248 | 1,000 |
| 350-50 | Birth/Death Certificates | 2,994 | 3,000 | 1,838 | 2,000 |
| 351-10 | Municipal Court Fees | 182,178 | 200,000 | 144,197 | 200,000 |
| 352-10 | Warrant Fees | 10,683 | 8,500 | 13,210 | 9,000 |
| 353-10 | Court Restitution | 50 | - | - | - |
| 359-10 | Misc. Police Grants | - | 25,000 | - | 25,000 |
| 359-12 | Sane Exam Reimbursement | 12,202 | - | - | - |

| | | | | | |
|--|---------------------------|---------------------|---------------------|---------------------|---------------------|
| 360-00 | Miscellaneous | 10,003 | - | 3,614 | 3,000 |
| 361-10 | Earnings on Investments | 838 | 15,000 | 138 | 10,000 |
| 362-10 | Trailer Licenses-Annual | 120 | 400 | 122 | 400 |
| 362-20 | Trailer Licenses-Monthly | 5,565 | 4,500 | 4,354 | 4,500 |
| 363-10 | Water Tower Advertising | - | 1,000 | 1,000 | 1,000 |
| 363-30 | Garbage Truck Advertising | 600 | 3,000 | - | 3,000 |
| 367-08 | Lone Star Grant | 6,242 | - | - | - |
| 369-10 | Insurance Reimbursement | 61,102 | 60,000 | 58,275 | 48,000 |
| 369-30 | Sale of Equipment | 25,000 | 8,000 | 19,729 | 2,000 |
| 369-50 | Sale of Park Land | 10,237 | - | - | - |
| Total Permits, Fees & Other | | \$ 1,677,781 | \$ 1,565,720 | \$ 1,422,578 | \$ 1,628,150 |

Miscellaneous

| | | | | | |
|----------------------------|------------------------------------|---------------------|-------------------|----------------|---------------------|
| 370-00 | 2007 LETPP Grant Revenue | \$ - | \$ - | \$ - | \$ - |
| 371-00 | Byrne JAG 2009 Grant#2 Revenue | - | - | - | - |
| 372-00 | Storm Shedder Grant | - | - | 42,364 | - |
| 373-00 | 2008 SHSP Grant Revenue | 39,791 | - | - | - |
| 374-00 | SECO Grant Revenue | 59,514 | - | - | - |
| 375-00 | 2008 Port Security - FD | 1,016,592 | - | - | - |
| 375-01 | 2008 Port Security - Equip | - | - | - | - |
| 375-02 | 2009 SHSP - LEAP | 94,865 | - | 2,830 | - |
| 375-03 | 2010 SHSP | 35,815 | - | 43,087 | - |
| 375-04 | Port Security Grant - EOC | - | - | - | 2,000,000 |
| 375-05 | Donated Land - EOC | - | - | 72,230 | - |
| 376-00 | Impact Grant Reimbursement-Library | - | - | - | - |
| 377-00 | Forest Service Grant | - | - | - | - |
| 380-00 | City Franchise Fee | 550,000 | 600,000 | - | 620,000 |
| 380-10 | EDC Administration Fee | 125,000 | 125,000 | - | 125,000 |
| 901-10 | 2010 Tax Note Proceeds | - | - | - | - |
| 901-11 | 2013 Bond Proceeds | - | - | - | 1,600,000 |
| 906-25 | Other - FEMA | 11,388 | - | 82,587 | - |
| Total Miscellaneous | | \$ 1,932,965 | \$ 725,000 | 243,098 | \$ 4,345,000 |

Operating Transfers In

| | | | | | |
|----------------------------------|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| 390-24 | Transfer from PD Drug Forfeiture | \$ - | \$ - | \$ 8,000 | \$ - |
| 390-30 | Transfer from Sales Tax Fund | 1,275,000 | 1,275,000 | 1,250,000 | 1,275,000 |
| 390-45 | Transfer from Systems | - | - | - | - |
| 390-50 | Transfer from Capital Projects | 1,836 | - | - | - |
| 390-55 | Transfer from Equipment Replacement | 401,500 | 125,000 | 125,000 | 30,900 |
| 390-60 | Transfer from Self Insurance | - | - | - | - |
| Total Operating Transfers | | \$ 1,678,336 | \$ 1,400,000 | \$ 1,383,000 | \$ 1,305,900 |

Total General Fund Revenue

| | | | |
|---------------------|---------------------|---------------------|----------------------|
| \$ 9,631,625 | \$ 8,058,900 | \$ 7,528,100 | \$ 11,601,050 |
|---------------------|---------------------|---------------------|----------------------|

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
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - City Council 01-5-01 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 2,996 | \$ 3,250 | \$ 3,350 | \$ 3,250 |
| 01-040 | Social Security | 817 | 983 | 844 | 983 |
| 01-080 | Workers Compensation | 6 | 6 | 7 | 6 |
| 01-100 | Expense Allowance | 7,680 | 9,600 | 7,680 | 9,600 |
| 01-240 | Unemployment Compensation | 244 | - | - | - |
| 01-250 | Life Insurance-Retirees | - | 1,159 | - | 1,159 |
| | Total Personnel Services | \$ 11,743 | \$ 14,998 | \$ 11,881 | \$ 14,998 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 328 | \$ 300 | \$ 142 | \$ 300 |
| 02-040 | Miscellaneous Supplies | 190 | 200 | 120 | 200 |
| 02-050 | Data Supplies | 25 | - | - | - |
| | Total Supplies | \$ 543 | \$ 500 | \$ 262 | \$ 500 |
| Services | | | | | |
| 04-200 | Communication | \$ 657 | \$ 650 | \$ 813 | \$ 650 |
| | Total Utilities & Telephone | \$ 657 | \$ 650 | \$ 813 | \$ 650 |
| Miscellaneous | | | | | |
| 06-330 | City Attorney | \$ 36,000 | \$ 36,000 | \$ 39,000 | \$ 36,000 |
| 07-010 | Training | 100 | 2,626 | 275 | 2,000 |
| 07-020 | TML Conference | 295 | - | 3,263 | 2,000 |
| 07-030 | TML Region 16 Meetings | 1,578 | 2,000 | 50 | 300 |
| 07-390 | Insurance & Bonds | 129 | 200 | 85 | 200 |
| 07-420 | Contingencies | 6,576 | 5,000 | 7,613 | 1,000 |
| | Total Miscellaneous | \$ 44,678 | \$ 45,826 | \$ 50,286 | \$ 41,500 |
| Department Total | | \$ 57,621 | \$ 61,974 | \$ 63,242 | \$ 57,648 |

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
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - City Manager 01-5-02 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 190,381 | \$ 189,536 | \$ 194,067 | \$ 203,834 |
| 01-020 | Overtime | - | - | - | - |
| 01-040 | Social Security | 13,135 | 15,050 | 13,810 | 15,593 |
| 01-050 | TMRS | 29,724 | 20,382 | 23,288 | 20,123 |
| 01-070 | Hospitalization | 18,085 | 17,112 | 17,112 | 17,352 |
| 01-080 | Workers Compensation | 386 | 426 | 445 | 494 |
| 01-160 | ICMA | 5,275 | 5,229 | 5,351 | 5,414 |
| 01-250 | Life Insurance | 918 | 1,099 | 926 | 1,148 |
| | Total Personnel Services | \$ 257,904 | \$ 248,834 | \$ 254,999 | \$ 263,958 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 2,440 | \$ 2,000 | \$ 2,409 | \$ 2,000 |
| 02-020 | Minor Apparatus & Tools | - | - | - | - |
| 02-040 | Miscellaneous Supplies | 3,272 | 1,750 | 1,914 | 1,750 |
| 02-050 | Data Processing Supplies | 148 | - | - | - |
| 02-100 | Postage | 1,819 | 1,500 | 5 | 1,500 |
| | Total Supplies | \$ 7,679 | \$ 5,250 | \$ 4,328 | \$ 5,250 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 716 | \$ 750 | \$ - | \$ 750 |
| 03-030 | Equipment Maint. & Repair | 925 | 750 | 597 | 750 |
| | Total Maintenance | \$ 1,641 | \$ 1,500 | \$ 597 | \$ 1,500 |
| Services | | | | | |
| 04-200 | Communication | \$ 3,605 | \$ 3,000 | \$ 4,326 | \$ 3,000 |
| | Total Services | \$ 3,605 | \$ 3,000 | \$ 4,326 | \$ 3,000 |
| Miscellaneous | | | | | |
| 06-050 | Ordinance Codification | \$ 1,097 | \$ 3,000 | \$ 2,594 | \$ 3,000 |
| 06-090 | Dues & Subscriptions | 5,466 | 5,000 | 6,596 | 6,000 |
| 07-010 | Training | 6,454 | 6,000 | 6,395 | 5,000 |
| 07-050 | Auto | 7,543 | 7,200 | 7,200 | 7,200 |
| 07-060 | TCMA, ICMA, & Training | - | - | - | - |
| 07-080 | Election | 5,509 | 17,000 | 985 | 15,000 |
| 07-290 | SECO EECBG Grant | 67,686 | - | - | - |
| 07-390 | Insurance & Bonds | 4,945 | 3,500 | 4,733 | 5,000 |
| | Total Miscellaneous | \$ 98,700 | \$ 41,700 | \$ 28,503 | \$ 41,200 |
| Department Total | | \$ 369,529 | \$ 300,284 | \$ 292,753 | \$ 314,908 |

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
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Dept. - Human Resources 01-5-03 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 115,966 | \$ 115,322 | \$ 118,288 | \$ 118,084 |
| 01-020 | Overtime | - | 200 | - | 200 |
| 01-040 | Social Security | 8,061 | 8,822 | 8,768 | 9,033 |
| 01-050 | TMRS | 17,486 | 11,947 | 13,700 | 11,658 |
| 01-070 | Hospitalization | 18,221 | 17,112 | 17,112 | 17,352 |
| 01-080 | Workers Compensation | 228 | 251 | 271 | 301 |
| 01-160 | ICMA | 2,964 | 2,889 | 3,688 | 3,861 |
| 01-250 | Life Insurance | 641 | 665 | 652 | 685 |
| | Total Personnel Services | \$ 163,567 | \$ 157,208 | \$ 162,479 | \$ 161,174 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 1,225 | \$ 1,200 | \$ 1,371 | \$ 1,200 |
| 02-040 | Miscellaneous Supplies | 1,664 | 1,500 | 1,520 | 1,500 |
| 02-050 | Data Processing Supplies | 25 | 500 | 200 | 500 |
| 02-100 | Postage & Rental | 9,978 | 9,500 | 10,645 | 9,500 |
| | Total Supplies | \$ 12,892 | \$ 12,700 | \$ 13,736 | \$ 12,700 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 842 | \$ 400 | \$ - | \$ 400 |
| 03-030 | Equipment Maint. & Repair | - | 1,250 | - | 1,250 |
| | Total Maintenance | \$ 842 | \$ 1,650 | \$ - | \$ 1,650 |
| Services | | | | | |
| 04-200 | Communication | \$ 1,973 | \$ 2,200 | \$ 2,328 | \$ 2,200 |
| | Total Services | \$ 1,973 | \$ 2,200 | \$ 2,328 | \$ 2,200 |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 1,067 | \$ 1,000 | \$ 3,235 | \$ 1,000 |
| 06-146 | State Fees | 81 | 100 | 61 | 100 |
| 07-010 | Training | - | 2,000 | 25 | 2,000 |
| 07-020 | Safety Program | 3,089 | 2,060 | 1,030 | 2,560 |
| 07-050 | Auto | - | - | - | - |
| 07-390 | Insurance & Bonds | 427 | 500 | 275 | 500 |
| 07-450 | Service Awards | 1,075 | 1,700 | 1,665 | 1,700 |
| 07-620 | Pre-employment Screening | 2,934 | 4,000 | 2,602 | 4,000 |
| 07-650 | Legal Fees | 6,420 | 15,000 | 3,715 | 14,500 |
| | Total Miscellaneous | \$ 15,093 | \$ 26,360 | \$ 12,608 | \$ 26,360 |
| Department Total | | \$ 194,367 | \$ 200,118 | \$ 191,151 | \$ 204,084 |

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
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Finance 01-5-05 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 130,246 | \$ 130,274 | \$ 132,998 | \$ 133,525 |
| 01-020 | Overtime | 80 | 100 | 16 | 100 |
| 01-040 | Social Security | 9,483 | 9,966 | 9,922 | 10,215 |
| 01-050 | TMRS | 19,622 | 13,496 | 15,421 | 13,182 |
| 01-070 | Hospitalization | 17,905 | 17,112 | 17,112 | 17,352 |
| 01-080 | Workers Compensation | 260 | 287 | 306 | 340 |
| 01-160 | ICMA | 3,451 | 3,467 | 3,514 | 3,597 |
| 01-250 | Life Insurance | 671 | 698 | 682 | 776 |
| | Total Personnel Services | \$ 181,718 | \$ 175,400 | \$ 179,971 | \$ 179,087 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 458 | \$ 600 | \$ 166 | \$ 500 |
| 02-040 | Miscellaneous Supplies | 417 | 400 | 213 | 400 |
| 02-050 | Data Processing Supplies | 488 | 500 | 1,010 | 16,000 |
| 02-100 | Postage | 118 | 100 | - | 100 |
| | Total Supplies | \$ 1,481 | \$ 1,600 | \$ 1,389 | \$ 17,000 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 40 | \$ 250 | \$ 500 | \$ 250 |
| 03-030 | Equipment Maint. & Repair | 22 | 250 | - | 250 |
| | Total Maintenance | \$ 62 | \$ 500 | \$ 500 | \$ 500 |
| Services | | | | | |
| 04-200 | Communication | \$ 1,199 | \$ 1,000 | \$ 1,076 | \$ 1,000 |
| | Total Services | \$ 1,199 | \$ 1,000 | \$ 1,076 | \$ 1,000 |
| Miscellaneous | | | | | |
| 06-020 | City Auditor | \$ 30,100 | \$ 32,000 | \$ 30,000 | \$ 35,000 |
| 06-060 | Single Appraisal Payment | 59,060 | 56,000 | 44,846 | 56,000 |
| 06-090 | Dues & Subscriptions | 1,476 | 2,000 | 1,158 | 2,000 |
| 06-185 | Lien Filing Fees | 1,721 | 1,500 | 2,244 | 1,500 |
| 06-195 | Lot Cleanup/Grass Cutting | 3,787 | 3,000 | 6,547 | 3,000 |
| 06-270 | Contract Services | 15,443 | 17,500 | 15,202 | 20,000 |
| 06-300 | Collection Contract | 3,279 | 3,500 | 3,279 | 3,500 |
| 06-340 | Education | - | - | - | - |
| 07-010 | Training | 2,605 | 2,500 | 412 | 1,000 |
| 07-050 | Auto | - | - | - | - |
| 07-390 | Insurance & Bonds | 675 | 950 | 478 | 950 |
| | Total Miscellaneous | \$ 118,146 | \$ 118,950 | \$ 104,166 | \$ 122,950 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Finance | 01-5-05 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Capital Outlay | | | | | |
| 09-770 | Equipment | \$ 760 | \$ 500 | \$ - | \$ 500 |
| 09-900 | Computer System/Software | 6,659 | 6,000 | 13,520 | 15,000 |
| | Total Capital Outlay | <u>\$ 7,419</u> | <u>\$ 6,500</u> | <u>\$ 13,520</u> | <u>\$ 15,500</u> |
| Interfund Transfers | | | | | |
| 55-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u>\$ 310,025</u> | <u>\$ 303,950</u> | <u>\$ 300,622</u> | <u>\$ 336,037</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
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Municipal Court 01-5-13 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 58,507 | \$ 71,683 | \$ 59,278 | \$ 62,379 |
| 01-020 | Overtime | 2,432 | 5,000 | 3,170 | 5,000 |
| 01-040 | Social Security | 4,516 | 5,484 | 4,850 | 4,772 |
| 01-050 | TMRS | 7,251 | 4,840 | 5,829 | 4,761 |
| 01-070 | Hospitalization | 10,625 | 10,236 | 10,236 | 10,356 |
| 01-080 | Workers Compensation | 152 | 168 | 180 | 200 |
| 01-160 | ICMA | 1,456 | 1,401 | 1,519 | 1,447 |
| 01-250 | Life Insurance | 237 | 250 | 242 | 278 |
| | Total Personnel Services | \$ 85,176 | \$ 99,062 | \$ 85,304 | \$ 89,193 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 1,022 | \$ 1,300 | \$ 1,270 | \$ 1,300 |
| 02-040 | Miscellaneous Supplies | 166 | 300 | 348 | 300 |
| 02-050 | Data Processing Supplies | 1,152 | 1,250 | 1,091 | 1,250 |
| 02-120 | Contract Labor - Judge | 820 | 1,000 | 230 | 1,000 |
| | Total Supplies | \$ 3,160 | \$ 3,850 | \$ 2,939 | \$ 3,850 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 459 | \$ 300 | \$ - | \$ 300 |
| 03-030 | Equipment Maint. & Repair | - | 700 | - | 700 |
| | Total Maintenance | \$ 459 | \$ 1,000 | \$ - | \$ 1,000 |
| Services | | | | | |
| 05-200 | Communication | \$ 520 | \$ 1,020 | \$ 617 | \$ 1,020 |
| | Total Services | \$ 520 | \$ 1,020 | \$ 617 | \$ 1,020 |
| Miscellaneous | | | | | |
| 06-010 | City Prosecutor | \$ 8,400 | \$ 8,400 | \$ 9,100 | \$ 8,400 |
| 06-090 | Dues & Subscriptions | 537 | 1,800 | 2,880 | 1,000 |
| 07-010 | Training | 1,705 | 2,500 | 1,564 | 2,500 |
| 07-390 | Insurance & Bonds | 264 | 440 | 175 | 440 |
| | Total Miscellaneous | \$ 10,906 | \$ 13,140 | \$ 13,719 | \$ 12,340 |
| Interfund Transfers | | | | | |
| 09-230 | Court Security | \$ 3,088 | \$ 5,000 | \$ 4,189 | \$ 5,000 |
| 09-240 | Court Technology | 1,238 | 3,800 | 447 | 3,800 |
| 09-670 | Transfer to Equipment Replacement | - | - | - | - |
| 09-770 | Equipment | - | - | - | - |
| | Total Interfund Transfers | \$ 4,326 | \$ 8,800 | \$ 4,636 | \$ 8,800 |
| Department Total | | \$ 104,547 | \$ 126,872 | \$ 107,215 | \$ 116,203 |

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
2012-2013**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Library | 01-5-21 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 158,002 | \$ 158,512 | \$ 158,930 | \$ 165,449 |
| 01-020 | Overtime | - | - | - | - |
| 01-040 | Social Security | 11,417 | 12,126 | 12,000 | 12,657 |
| 01-050 | TMRS | 20,489 | 14,549 | 16,078 | 14,370 |
| 01-070 | Hospitalization | 25,075 | 23,988 | 23,988 | 23,348 |
| 01-080 | Workers Compensation | 308 | 340 | 363 | 404 |
| 01-160 | ICMA | 4,206 | 4,297 | 4,267 | 4,451 |
| 01-250 | Life Insurance | 727 | 754 | 735 | 846 |
| | Total Personnel Services | \$ 220,224 | \$ 214,566 | \$ 216,361 | \$ 221,525 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 2,479 | \$ 2,500 | \$ 2,837 | \$ 2,000 |
| 02-040 | Miscellaneous Supplies | 2,233 | 2,000 | 2,922 | 1,800 |
| 02-050 | Data Processing Supplies | 195 | 700 | 466 | - |
| 02-100 | Postage | 719 | 850 | 357 | 850 |
| | Total Supplies | \$ 5,626 | \$ 6,050 | \$ 6,582 | \$ 4,650 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 4,474 | \$ 4,350 | \$ 1,191 | \$ 4,000 |
| 03-020 | Furniture & Fixtures | - | - | - | - |
| 03-030 | Equipment Maint. & Repair | 5,186 | 5,500 | 4,655 | 5,500 |
| | Total Maintenance | \$ 9,660 | \$ 9,850 | \$ 5,846 | \$ 9,500 |
| Services | | | | | |
| 04-010 | Electricity | \$ 9,158 | \$ 11,000 | \$ 7,982 | \$ 11,000 |
| 04-100 | Natural Gas | 470 | 600 | 484 | 600 |
| 04-200 | Communication | 2,169 | 1,550 | 2,418 | 1,650 |
| | Total Services | \$ 11,797 | \$ 13,150 | \$ 10,884 | \$ 13,250 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Library | 01-5-21 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Miscellaneous | | | | | |
| 06-080 | Periodicals | \$ 1,253 | \$ 1,250 | \$ 1,132 | \$ 800 |
| 06-090 | Dues & Subscriptions | 609 | 650 | 626 | 650 |
| 06-190 | Janitorial Services | - | - | - | - |
| 06-270 | Contract Services | - | - | - | 1,200 |
| 07-010 | Training | 63 | 750 | 893 | 750 |
| 07-200 | Reading Clubs | 1,298 | 1,500 | 1,442 | 1,500 |
| 07-250 | Summer Reading Program | 330 | - | 3,427 | - |
| 07-291 | Lone Star Grant | 6,222 | - | - | - |
| 07-390 | Insurance & Bonds | 10,992 | 6,200 | 10,197 | 11,000 |
| | Total Miscellaneous | \$ 20,767 | \$ 10,350 | \$ 17,717 | \$ 15,900 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ - | \$ - | \$ 5,650 | \$ - |
| 09-040 | Books | 16,653 | 16,000 | 16,763 | 16,000 |
| 09-240 | Audiotapes | 4,408 | 5,000 | 3,763 | 5,000 |
| 09-770 | Equipment | 4,937 | 1,500 | 571 | 1,000 |
| 09-860 | Building Maint & Projects | 2,450 | 10,000 | 67 | 10,000 |
| | Total Capital Outlay | \$ 28,448 | \$ 32,500 | \$ 26,814 | \$ 32,000 |
| Interfund Transfers | | | | | |
| 55-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 296,522 | \$ 286,466 | \$ 284,204 | \$ 296,825 |

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
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Parks & Recreation 01-5-25 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 305,656 | \$ 229,258 | \$ 113,822 | \$ 85,903 |
| 01-020 | Overtime | 984 | 1,000 | 128 | 1,000 |
| 01-040 | Social Security | 22,279 | 16,984 | 8,727 | 6,572 |
| 01-050 | TMRS | 41,611 | 22,249 | 8,925 | 4,303 |
| 01-070 | Hospitalization | 51,183 | 47,976 | 14,752 | 6,996 |
| 01-080 | Workers Compensation | 6,022 | 6,640 | 5,119 | 5,686 |
| 01-160 | ICMA | 6,501 | 3,957 | 1,821 | 1,744 |
| 01-240 | Unemployment Compensation | - | - | 14 | - |
| 01-250 | Life Insurance | 852 | 1,178 | 488 | 249 |
| | Total Personnel Services | \$ 435,088 | \$ 329,242 | \$ 153,796 | \$ 112,453 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 498 | \$ 300 | \$ 429 | \$ 300 |
| 02-020 | Minor Apparatus & Tools | 514 | 650 | 133 | 500 |
| 02-030 | Vehicle Supplies | 9,079 | 8,000 | 13,948 | 3,000 |
| 02-040 | Miscellaneous Supplies | 4,139 | 3,000 | 3,340 | 3,000 |
| 02-050 | Data Processing Supplies | 134 | 300 | 141 | 300 |
| 02-100 | Postage | 23 | 100 | - | 100 |
| 02-160 | Building Deposit Refunds | 3,488 | - | 6,450 | - |
| 02-180 | Recreation Supplies | 4 | 1,000 | - | 500 |
| | Total Supplies | \$ 17,879 | \$ 13,350 | \$ 24,441 | \$ 7,700 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 12,131 | \$ 6,000 | \$ 12,939 | \$ 6,000 |
| 03-020 | Furniture & Fixtures | - | 100 | 763 | 250 |
| 03-030 | Equipment Maint. & Repair | 782 | 1,500 | 4,069 | 100 |
| 03-040 | Motor Vehicles | 15 | 400 | - | 400 |
| 03-070 | Parks | 3,383 | 5,000 | 247 | 5,000 |
| 03-230 | Park Restroom Repairs | 157 | 1,000 | 313 | 1,000 |
| | Total Maintenance | \$ 16,468 | \$ 14,000 | \$ 18,331 | \$ 12,750 |
| Services | | | | | |
| 04-010 | Electricity | \$ - | \$ - | \$ 811 | \$ - |
| 04-020 | Electricity-City Parks | 2,505 | 4,300 | 3,327 | 5,000 |
| 04-030 | Electricity-Ball Parks | 5,274 | 30,000 | 6,785 | 10,000 |
| 04-040 | Electricity-Activity Building | 14,712 | 11,600 | 10,703 | 11,600 |
| 04-200 | Communication | 1,077 | 1,000 | 1,277 | 1,000 |
| | Total Services | \$ 23,568 | \$ 46,900 | \$ 22,903 | \$ 27,600 |
| Contractual | | | | | |
| 05-010 | Summer Program | \$ 10,000 | \$ 14,000 | \$ 13,818 | \$ 14,000 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Parks & Recreation 01-5-25 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 05-150 | Tx. Dept. of Corrections | - | 5,000 | 6,891 | - |
| | Total Contractual | <u>\$ 10,000</u> | <u>\$ 19,000</u> | <u>\$ 20,709</u> | <u>\$ 14,000</u> |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ - | \$ 100 | \$ - | \$ 100 |
| 07-390 | Insurance & Bonds | 14,229 | 7,150 | 10,591 | 10,000 |
| 07-420 | Contingencies | - | - | - | - |
| 07-440 | Training | - | 800 | - | 800 |
| 07-600 | Mo Pmt - Sr Citizens Association | 20,400 | 20,400 | 22,100 | 24,000 |
| | Total Miscellaneous | <u>\$ 34,629</u> | <u>\$ 28,450</u> | <u>\$ 32,691</u> | <u>\$ 34,900</u> |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 8,000 | \$ - | \$ - | \$ - |
| 09-770 | Equipment | - | 10,000 | 10,856 | 5,000 |
| 09-860 | Building Maintenance & Repairs | - | - | 24,351 | - |
| 09-990 | Park Equipment | - | - | 100 | - |
| | Total Capital Outlay | <u>\$ 8,000</u> | <u>\$ 10,000</u> | <u>\$ 35,307</u> | <u>\$ 5,000</u> |
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 545,632</u></u> | <u><u>\$ 460,942</u></u> | <u><u>\$ 308,178</u></u> | <u><u>\$ 214,403</u></u> |

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
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Police 01-5-31 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 1,269,125 | \$ 1,306,767 | \$ 1,323,474 | \$ 1,348,960 |
| 01-020 | Overtime | 198,208 | 175,000 | 224,144 | 175,000 |
| 01-040 | Social Security | 106,468 | 92,196 | 116,247 | 103,195 |
| 01-050 | TMRS | 215,102 | 131,711 | 174,509 | 129,013 |
| 01-070 | Hospitalization | 187,642 | 201,984 | 177,110 | 180,792 |
| 01-080 | Workers Compensation | 27,590 | 30,422 | 30,018 | 33,342 |
| 01-160 | ICMA | 29,504 | 24,789 | 31,284 | 27,563 |
| 01-240 | Unemployment Compensation | - | - | - | - |
| 01-250 | Life Insurance | 5,938 | 6,964 | 6,288 | 7,121 |
| | Total Personnel Services | \$ 2,039,577 | \$ 1,969,833 | \$ 2,083,074 | \$ 2,004,986 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 3,453 | \$ 4,000 | \$ 1,641 | \$ 4,000 |
| 02-020 | Minor Apparatus & Tools | 7,829 | 6,000 | 5,200 | 6,000 |
| 02-030 | Vehicle Supplies | 62,575 | 42,000 | 63,427 | 45,000 |
| 02-040 | Miscellaneous Supplies | 2,390 | 1,500 | 4,074 | 1,500 |
| 02-050 | Data Processing Supplies | 3,852 | 3,500 | 3,885 | 4,500 |
| 02-100 | Postage | 1,394 | 1,000 | 173 | 1,000 |
| | Total Supplies | \$ 81,493 | \$ 58,000 | \$ 78,400 | \$ 62,000 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 1,122 | \$ 1,200 | \$ 367 | \$ 1,200 |
| 03-020 | Furniture & Fixtures | 553 | 900 | 909 | 900 |
| 03-030 | Equipment Maint. & Repair | 2,535 | 6,000 | 5,300 | 6,000 |
| 03-040 | Motor Vehicles | 9,047 | 10,000 | 10,054 | 10,000 |
| | Total Maintenance | \$ 13,257 | \$ 18,100 | \$ 16,630 | \$ 18,100 |
| Services | | | | | |
| 04-010 | Electricity | \$ 7,756 | \$ 9,000 | \$ 5,970 | \$ 8,000 |
| 04-100 | Natural Gas | 705 | 750 | 658 | 750 |
| 04-200 | Communication | 14,046 | 17,500 | 38,269 | 15,000 |
| | Total Services | \$ 22,507 | \$ 27,250 | \$ 44,897 | \$ 23,750 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|----------------------------|----------------|
| General Fund | |
| Department - Police | 01-5-31 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 5,484 | \$ 5,500 | \$ 5,842 | \$ 5,500 |
| 06-120 | Central Dispatching | 317,498 | 357,000 | 361,183 | 330,000 |
| 06-140 | Sane Examinations | 3,685 | 7,500 | 4,202 | 4,000 |
| 06-160 | Jail Contract | 21,125 | 39,000 | 14,685 | 39,000 |
| 06-190 | Janitorial Service | - | - | - | - |
| 07-010 | Training | 6,994 | 7,000 | 8,004 | 7,000 |
| 07-012 | Training - LEOSE Eligible | 243 | - | - | - |
| 07-050 | Auto Allowance/Reimburse | 6,600 | 6,600 | 6,759 | 6,600 |
| 07-290 | Uniform Allowance | 10,416 | 12,000 | 7,205 | 12,000 |
| 07-291 | 2009 LETPP Grants | 65,082 | - | - | - |
| 07-292 | 2010 LETPP Grants | - | - | - | - |
| 07-295 | Body Armor-LETPP Eligible | 2,800 | 3,000 | 2,312 | 3,000 |
| 07-296 | 2007 LETPP Grants | - | - | - | - |
| 07-297 | 2008 LETPP Grants | 19,483 | - | - | - |
| 07-298 | BYRNE JAG Grant 2009 #1 | 120 | - | 231 | - |
| 07-299 | BYRNE JAG Grant 2009 #2 | - | - | - | - |
| 07-300 | EOC Port Security Grant | - | - | - | 3,600,000 |
| 07-390 | Insurance & Bonds | 25,577 | 30,000 | 28,922 | 30,000 |
| 07-420 | Contingencies | 609 | 1,000 | 1,626 | 1,000 |
| 07-450 | K-9 Expenses | - | - | - | - |
| | Total Miscellaneous | \$ 485,716 | \$ 468,600 | \$ 440,971 | \$ 4,038,100 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 85,811 | \$ - | \$ 386,935 | \$ - |
| 09-140 | Automobile | 316 | 50,000 | - | 25,000 |
| 09-760 | Auto Equipment | 16 | 5,000 | 433 | 3,000 |
| 09-860 | Building Eng, Maint & Repair | - | - | 261 | - |
| | Total Capital Outlay | \$ 86,143 | \$ 55,000 | \$ 387,629 | \$ 28,000 |
| Interfund Transfers | | | | | |
| 09-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 09-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 2,728,693 | \$ 2,596,783 | \$ 3,051,601 | \$ 6,174,936 |

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
2012-2013**

EXPENDITURE DETAIL

| | |
|--------------------------|----------------|
| General Fund | |
| Department - Fire | 01-5-32 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------|---------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 805,204 | \$ 841,970 | \$ 846,702 | \$ 881,320 |
| 01-020 | Overtime | 77,400 | 60,000 | 79,617 | 60,000 |
| 01-040 | Social Security | 65,036 | 64,410 | 70,146 | 67,421 |
| 01-050 | TMRS | 132,927 | 86,987 | 107,681 | 87,008 |
| 01-070 | Hospitalization | 105,198 | 102,984 | 102,328 | 111,384 |
| 01-080 | Workers Compensation | 13,387 | 14,762 | 15,531 | 17,251 |
| 01-160 | ICMA | 23,736 | 22,994 | 25,596 | 23,973 |
| 01-250 | Life Insurance | 4,179 | 4,597 | 4,259 | 4,743 |
| | Total Personnel Services | \$ 1,227,067 | \$ 1,198,704 | \$ 1,251,860 | \$ 1,253,100 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 1,179 | \$ 2,200 | \$ 628 | \$ 2,200 |
| 02-020 | Minor Apparatus & Tools | 330 | 13,000 | 771 | 13,000 |
| 02-030 | Vehicle Supplies | 12,328 | 13,100 | 18,351 | 14,500 |
| 02-035 | Class A Foam | - | - | - | 1,500 |
| 02-040 | Miscellaneous Supplies | 5,229 | 5,900 | 6,955 | 5,900 |
| 02-050 | Data Supplies | 25 | - | - | - |
| 02-100 | Postage | 816 | 1,200 | 65 | 1,200 |
| 02-130 | Medical Supplies | 955 | 1,400 | 803 | 1,400 |
| | Total Supplies | \$ 20,862 | \$ 36,800 | \$ 27,573 | \$ 39,700 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 1,978 | \$ 2,000 | \$ 4,774 | \$ 2,000 |
| 03-020 | Furniture & Fixtures | 414 | 500 | - | 500 |
| 03-030 | Equipment Maint. & Repair | 4,820 | 5,000 | 1,465 | 5,000 |
| 03-040 | Motor Vehicles | 1,202 | 2,000 | 17 | 2,000 |
| 03-100 | SCBA Yearly Maint. & Inspection | 1,222 | 4,550 | 3,806 | 4,550 |
| 03-110 | Inspections - Pumpers | - | - | - | 1,500 |
| 03-120 | Certification Testing | - | - | - | 3,000 |
| 03-220 | Radio Maintenance | 213 | 800 | 381 | 800 |
| | Total Maintenance | \$ 9,849 | \$ 14,850 | \$ 10,443 | \$ 19,350 |
| Services | | | | | |
| 04-010 | Electricity | \$ 9,658 | \$ 10,000 | \$ 9,066 | \$ 10,000 |
| 04-100 | Natural Gas | 2,483 | 3,000 | 1,886 | 3,000 |
| 04-200 | Communication | 4,990 | 5,000 | 5,694 | 5,000 |
| | Total Services | \$ 17,131 | \$ 18,000 | \$ 16,646 | \$ 18,000 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Fire 01-5-32 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 1,270 | \$ 2,400 | \$ 1,310 | \$ 2,400 |
| 06-100 | Payments to Volunteers | 3,900 | 3,900 | 4,225 | 3,900 |
| 06-270 | Contract Services | - | - | - | 1,000 |
| 07-010 | Training | 1,950 | 10,000 | 4,024 | 10,000 |
| 07-100 | State Certification | 1,114 | 1,500 | 1,250 | 1,500 |
| 07-170 | Lamar Training | 981 | 2,500 | - | 2,500 |
| 07-180 | A&M Fire School | 4,596 | 5,200 | 5,794 | 5,500 |
| 07-190 | Sabine Chiefs Association | 250 | 250 | 250 | 250 |
| 07-210 | Fire Prevention | 738 | 800 | 507 | 800 |
| 07-220 | State Convention | 570 | 500 | - | 500 |
| 07-250 | Volunteer Pension | 6,432 | 6,400 | 7,748 | 7,000 |
| 07-260 | Uniform Service | 9,142 | 9,100 | 9,306 | 9,100 |
| 07-290 | Port Security Grant 2007 | 4,156 | - | - | - |
| 07-291 | 2008 Port Security - FD | - | - | - | - |
| 07-292 | 2008 Port Security - Equipment | 1,385 | - | 9,284 | - |
| 07-296 | 2007 SHSP Grant | - | - | - | - |
| 07-297 | Storm Shudder Grant | - | - | - | - |
| 07-298 | 2009 SHSP Grant | - | - | - | - |
| 07-299 | 2010 SHSP Grant | - | - | (149) | - |
| 07-390 | Insurance & Bonds | 13,557 | 25,000 | 15,290 | 25,000 |
| | Total Miscellaneous | \$ 50,041 | \$ 67,550 | \$ 58,839 | \$ 69,450 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 1,414,852 | \$ 30,000 | \$ 255,879 | \$ - |
| 09-140 | Automobile | - | - | - | - |
| 09-200 | Hose | - | - | - | - |
| 09-470 | Air Packs | - | 8,000 | - | 8,400 |
| 09-690 | Bunker Sets | 3,541 | 5,250 | 5,191 | 5,800 |
| 09-730 | Fire Equipment | 1,318 | 12,500 | 1,377 | 12,500 |
| 09-770 | Equipment | 5,127 | 6,700 | 138 | 7,400 |
| 09-780 | Hand Held Radios | - | - | - | - |
| 09-860 | Building Maint & Repairs | - | - | - | - |
| | Total Capital Outlay | \$ 1,424,838 | \$ 62,450 | \$ 262,585 | \$ 34,100 |
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 2,749,788 | \$ 1,398,354 | \$ 1,627,946 | \$ 1,433,700 |

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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Animal Control 01-5-33 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 52,045 | \$ 43,590 | \$ 50,687 | \$ 43,590 |
| 01-020 | Overtime | 2,670 | 1,000 | 996 | 1,000 |
| 01-040 | Social Security | 3,956 | 3,335 | 3,982 | 3,335 |
| 01-050 | TMRS | 8,202 | 4,516 | 6,013 | 4,303 |
| 01-070 | Hospitalization | 8,822 | 6,876 | 7,687 | 6,996 |
| 01-080 | Workers Compensation | 793 | 875 | 932 | 1,035 |
| 01-160 | ICMA | - | - | 28 | - |
| 01-250 | Life Insurance | 224 | 234 | 229 | 249 |
| | Total Personnel Services | \$ 76,712 | \$ 60,425 | \$ 70,554 | \$ 60,507 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 222 | \$ 200 | \$ 115 | \$ 200 |
| 02-020 | Minor Apparatus & Tools | - | 500 | 332 | 500 |
| 02-030 | Vehicle Supplies | 3,701 | 4,000 | 3,029 | 4,000 |
| 02-040 | Miscellaneous Supplies | 712 | 1,500 | 669 | 1,500 |
| 02-050 | Data Processing Supplies | 25 | - | - | - |
| | Total Supplies | \$ 4,660 | \$ 6,200 | \$ 4,145 | \$ 6,200 |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | \$ 286 | \$ 1,000 | \$ 43 | \$ 1,000 |
| 03-040 | Motor Vehicles | 107 | 500 | - | 500 |
| | Total Maintenance | \$ 393 | \$ 1,500 | \$ 43 | \$ 1,500 |
| Miscellaneous | | | | | |
| 07-010 | Training | \$ 50 | \$ 1,200 | \$ 387 | \$ 1,200 |
| 07-260 | Uniform Service | 603 | 550 | 550 | 550 |
| 07-390 | Insurance & Bonds | 449 | 500 | 450 | 500 |
| | Total Miscellaneous | \$ 1,102 | \$ 2,250 | \$ 1,387 | \$ 2,250 |
| Capital Outlay | | | | | |
| 09-770 | Equipment & Engineering | \$ 2,464 | \$ - | \$ - | \$ - |
| | Total Capital Outlay | \$ 2,464 | \$ - | \$ - | \$ - |
| Interfund Transfers | | | | | |
| 55-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 85,331 | \$ 70,375 | \$ 76,129 | \$ 70,457 |

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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Dept. - Emergency Mgmt. 01-5-34 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 4,859 | \$ 4,676 | \$ 4,769 | \$ 4,676 |
| 01-040 | Social Security | 359 | 358 | 355 | 358 |
| 01-050 | TMRS | 701 | 725 | 553 | 725 |
| 01-070 | Hospitalization | 492 | - | 484 | - |
| 01-080 | Workers Compensation | 84 | 93 | 98 | 93 |
| 01-160 | ICMA | 188 | 187 | 192 | 187 |
| | Total Personnel Services | \$ 6,683 | \$ 6,039 | \$ 6,451 | \$ 6,039 |
| Supplies | | | | | |
| 02-040 | Miscellaneous Supplies | \$ - | \$ - | \$ - | \$ - |
| | Total Supplies | \$ - | \$ - | \$ - | \$ - |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | \$ - | \$ 50 | \$ - | \$ 50 |
| | Total Maintenance | \$ - | \$ 50 | \$ - | \$ 50 |
| Services | | | | | |
| 04-200 | Communication | \$ - | \$ 600 | \$ - | \$ 600 |
| | Total Services | \$ - | \$ 600 | \$ - | \$ 600 |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 100 | \$ 1,000 | \$ 150 | \$ 1,000 |
| 07-005 | Reverse 911 | 11,697 | 13,000 | 29 | 13,000 |
| 07-010 | Training | 144 | 2,000 | 145 | 2,000 |
| 07-110 | Texas Gulf Coast Conference | - | - | - | - |
| 07-120 | State Emergency Mgmt Conf | 2,989 | 3,000 | 1,228 | 3,000 |
| | Total Miscellaneous | \$ 14,930 | \$ 19,000 | \$ 1,552 | \$ 19,000 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ - | \$ - | \$ - | \$ - |
| 09-770 | Equipment | 3,187 | 5,000 | 173 | 5,000 |
| | Total Capital Outlay | \$ 3,187 | \$ 5,000 | \$ 173 | \$ 5,000 |
| Department Total | | \$ 24,800 | \$ 30,689 | \$ 8,176 | \$ 30,689 |

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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|------------------------------------|----------------|
| General Fund | |
| Department - Animal Shelter | 01-5-35 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|------------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 81 | \$ - | \$ 438 | \$ - |
| 01-020 | Overtime | 6,941 | 7,250 | 7,155 | 7,250 |
| 01-040 | Social Security | 538 | - | 583 | - |
| 01-050 | TMRS | 1,013 | - | 878 | - |
| 01-070 | Hospitalization | 1,132 | - | 1,099 | - |
| 01-080 | Workers Compensation | 131 | - | 152 | - |
| 01-160 | ICMA | 33 | - | 47 | - |
| | Total Personnel Services | \$ 9,869 | \$ 7,250 | \$ 10,352 | \$ 7,250 |
| Supplies | | | | | |
| 20-020 | Minor Apparatus & Tools | \$ - | \$ 50 | \$ - | \$ 50 |
| 02-040 | Miscellaneous Supplies | 979 | 1,500 | 1,718 | 1,700 |
| 02-230 | Miscellaneous Supplies-Crematorium | - | - | - | - |
| | Total Supplies | \$ 979 | \$ 1,550 | \$ 1,718 | \$ 1,750 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 214 | \$ 11,500 | \$ 260 | \$ 2,500 |
| 03-020 | Furniture & Fixtures | - | - | - | - |
| 03-260 | Crematorium Maintenance | - | 500 | - | 2,500 |
| | Total Maintenance | \$ 214 | \$ 12,000 | \$ 260 | \$ 5,000 |
| Services | | | | | |
| 04-010 | Electricity | \$ 445 | \$ 1,500 | \$ 42 | \$ 2,000 |
| 04-060 | Electricity-Crematorium | 696 | 2,100 | 2,278 | 2,100 |
| 04-110 | Natural Gas-Crematorium | 5,905 | 6,000 | 5,391 | 6,000 |
| 04-200 | Communication | 504 | 500 | 677 | 500 |
| | Total Services | \$ 7,550 | \$ 10,100 | \$ 8,388 | \$ 10,600 |
| Miscellaneous | | | | | |
| 07-390 | Insurance & Bonds | \$ 1,057 | \$ 1,100 | \$ 868 | \$ 1,100 |
| | Total Miscellaneous | \$ 1,057 | \$ 1,100 | \$ 868 | \$ 1,100 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 170,594 | \$ - | \$ 72,908 | \$ - |
| 09-770 | Equipment | - | 20,000 | (29,586) | 5,000 |
| | Total Capital Outlay | \$ 170,594 | \$ 20,000 | \$ 43,322 | \$ 5,000 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|------------------------------------|----------------|
| General Fund | |
| Department - Animal Shelter | 01-5-35 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 190,263</u></u> | <u><u>\$ 52,000</u></u> | <u><u>\$ 64,908</u></u> | <u><u>\$ 30,700</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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| General Fund | |
| Department - Inspections | 01-5-38 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 80,450 | \$ 80,413 | \$ 79,840 | \$ 80,976 |
| 01-020 | Overtime | - | - | - | - |
| 01-040 | Social Security | 5,696 | 6,152 | 5,972 | 6,195 |
| 01-050 | TMRS | 11,509 | 7,856 | 9,025 | 7,766 |
| 01-070 | Hospitalization | 7,225 | 6,876 | 6,876 | 6,996 |
| 01-080 | Workers Compensation | 370 | 408 | 433 | 481 |
| 01-160 | ICMA | 3,080 | 3,033 | 3,126 | 3,147 |
| 01-250 | Life Insurance | 413 | 429 | 421 | 460 |
| | Total Personnel Services | \$ 108,743 | \$ 105,167 | \$ 105,693 | \$ 106,021 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 395 | \$ 1,000 | \$ 242 | \$ 1,800 |
| 02-030 | Vehicle Supplies | 784 | 1,000 | 897 | 1,000 |
| 02-040 | Miscellaneous Supplies | 310 | 250 | 285 | 250 |
| 02-050 | Data Processing Supplies | 137 | 300 | 61 | 200 |
| 02-100 | Postage | 1,192 | 1,500 | - | 1,200 |
| | Total Supplies | \$ 2,818 | \$ 4,050 | \$ 1,485 | \$ 4,450 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 175 | \$ - | \$ 50 |
| 03-030 | Equipment Maint. & Repair | - | 500 | 17 | 250 |
| 03-040 | Motor Vehicles | 125 | 250 | 15 | 250 |
| | Total Maintenance | \$ 125 | \$ 925 | \$ 32 | \$ 550 |
| Services | | | | | |
| 04-200 | Communication | \$ 926 | \$ 700 | \$ 1,005 | \$ 700 |
| | Total Services | \$ 926 | \$ 700 | \$ 1,005 | \$ 700 |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 665 | \$ 600 | \$ 280 | \$ 600 |
| 06-270 | Contract Services | - | - | - | - |
| 07-010 | Training | 995 | 2,400 | 1,169 | 2,000 |
| 07-390 | Insurance & Bonds | 606 | 800 | 462 | 800 |
| 07-590 | Building-Plumbing School | - | - | - | - |
| | Total Miscellaneous | \$ 2,266 | \$ 3,800 | \$ 1,911 | \$ 3,400 |
| Capital Outlay | | | | | |
| 09-560 | Abatements & Demolition Program | \$ 23,918 | \$ 45,000 | \$ 23,918 | \$ - |
| | Total Capital Outlay | \$ 23,918 | \$ 45,000 | \$ 25,549 | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| General Fund | |
| Department - Inspections | 01-5-38 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 138,796</u></u> | <u><u>\$ 159,642</u></u> | <u><u>\$ 135,675</u></u> | <u><u>\$ 115,121</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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|------------------------------------|----------------|
| General Fund | |
| Dept. - Public Works Admin. | 01-5-41 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 92,299 | \$ 91,142 | \$ 91,525 | \$ 93,611 |
| 01-020 | Overtime | - | - | 1,467 | - |
| 01-040 | Social Security | 6,670 | 6,972 | 7,125 | 7,161 |
| 01-050 | TMRS | 13,517 | 9,442 | 10,603 | 9,008 |
| 01-070 | Hospitalization | 14,451 | 13,752 | 13,752 | 13,992 |
| 01-080 | Workers Compensation | 458 | 505 | 214 | 237 |
| 01-160 | ICMA | 3,189 | 3,215 | 3,239 | 3,218 |
| 01-250 | Life Insurance | 542 | 561 | 550 | 527 |
| | Total Personnel Services | \$ 131,126 | \$ 125,589 | \$ 128,475 | \$ 127,754 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 1,173 | \$ 800 | \$ 308 | \$ 800 |
| 02-020 | Minor Apparatus & Tools | - | 100 | - | 100 |
| 02-030 | Vehicle Supplies | 451 | 1,500 | 687 | 1,500 |
| 02-040 | Miscellaneous Supplies | 1,264 | 1,950 | 1,885 | 1,950 |
| 02-050 | Data Processing Supplies | 659 | - | 725 | - |
| 02-100 | Postage | 45 | 300 | - | 300 |
| | Total Supplies | \$ 3,592 | \$ 4,650 | \$ 3,605 | \$ 4,650 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 1,233 | \$ 2,250 | \$ 18,263 | \$ 2,250 |
| 03-020 | Furniture & Fixtures | 2,161 | 5,600 | 3,596 | 5,600 |
| 03-030 | Equipment Maint. & Repair | 2,770 | 2,160 | 2,447 | 2,160 |
| 03-040 | Motor Vehicles | 22 | 300 | 69 | 300 |
| | Total Maintenance | \$ 6,186 | \$ 10,310 | \$ 24,375 | \$ 10,310 |
| Services | | | | | |
| 04-010 | Electricity | \$ 51,582 | \$ 40,000 | \$ 43,301 | \$ 40,000 |
| 04-100 | Natural Gas | 490 | 400 | 528 | 400 |
| 04-200 | Communication | 5,710 | 5,333 | 6,470 | 5,333 |
| | Total Services | \$ 57,782 | \$ 45,733 | \$ 50,299 | \$ 45,733 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|------------------------------------|----------------|
| General Fund | |
| Dept. - Public Works Admin. | 01-5-41 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Miscellaneous | | | | | |
| 06-027 | Contract Services | \$ - | \$ 5,300 | \$ - | \$ 5,300 |
| 06-090 | Dues & Subscriptions | 3,047 | 2,000 | 981 | 2,000 |
| 06-190 | Janitorial Services | 992 | 924 | 974 | 924 |
| 07-010 | Training | 807 | 2,500 | 421 | 2,500 |
| 07-050 | Auto Allowance/Reimbursement | - | 6,000 | - | 6,000 |
| 07-050 | Secretary Auto Reimbursement | - | 250 | - | 250 |
| 07-390 | Insurance & Bonds | 3,654 | 2,850 | 3,727 | 2,850 |
| | Total Miscellaneous | \$ 8,500 | \$ 19,824 | \$ 6,103 | \$ 19,824 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 6,128 | \$ - | \$ - | \$ - |
| 09-510 | Building Improvements | - | 20,000 | 120 | 20,000 |
| | Total Capital Outlay | \$ 6,128 | \$ 20,000 | \$ 120 | \$ 20,000 |
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 213,314 | \$ 226,106 | \$ 212,977 | \$ 228,271 |

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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Garage 01-5-42 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 223,459 | \$ 196,106 | \$ 184,323 | \$ 201,427 |
| 01-020 | Overtime | 1,285 | 5,000 | 971 | 5,000 |
| 01-040 | Social Security | 16,081 | 15,002 | 13,475 | 15,409 |
| 01-050 | TMRS | 34,465 | 20,317 | 21,661 | 19,886 |
| 01-070 | Hospitalization | 35,872 | 41,100 | 33,536 | 34,704 |
| 01-080 | Workers Compensation | 4,879 | 5,380 | 5,436 | 6,038 |
| 01-160 | ICMA | 7,025 | 6,059 | 5,739 | 6,202 |
| 01-250 | Life Insurance | 953 | 1,123 | 1,083 | 1,154 |
| | Total Personnel Services | \$ 324,019 | \$ 290,087 | \$ 266,224 | \$ 289,820 |
| Supplies | | | | | |
| 02-020 | Minor Apparatus & Tools | \$ 1,018 | \$ 3,000 | \$ 656 | \$ 3,000 |
| 02-030 | Vehicle Supplies | 2,646 | 3,000 | 3,788 | 3,000 |
| 02-040 | Miscellaneous Supplies | 3,570 | 4,500 | 5,114 | 4,500 |
| 02-050 | Data Processing Supplies | 25 | - | - | - |
| 02-060 | Small Parts Stock | 625 | 700 | 419 | 700 |
| | Total Supplies | \$ 7,884 | \$ 11,200 | \$ 9,977 | \$ 11,200 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 1,050 | \$ 2,000 | \$ 11,072 | \$ 2,000 |
| 03-020 | Furniture & Fixtures | 20 | 500 | - | 500 |
| 03-030 | Equipment Maint. & Repair | 668 | 700 | 399 | 700 |
| 03-040 | Motor Vehicles | 21 | 600 | 526 | 600 |
| | Total Maintenance | \$ 1,759 | \$ 3,800 | \$ 11,997 | \$ 3,800 |
| Services | | | | | |
| 04-010 | Electricity | \$ - | \$ 2,500 | \$ - | \$ 2,500 |
| 04-100 | Natural Gas | 1,254 | 1,700 | 831 | 1,700 |
| 04-200 | Communication | 937 | 900 | 1,256 | 900 |
| | Total Services | \$ 2,191 | \$ 5,100 | \$ 2,087 | \$ 5,100 |
| Contractual | | | | | |
| 05-220 | Disposal-Regulated Waste | \$ - | \$ 300 | \$ - | \$ 300 |
| | Total Contractual | \$ - | \$ 300 | \$ - | \$ 300 |
| Miscellaneous | | | | | |
| 07-260 | Uniform Services | \$ 1,329 | \$ 1,400 | \$ 1,376 | \$ 1,400 |
| 07-270 | Tool Allowance | 3,870 | 4,320 | 4,050 | 4,320 |
| 07-390 | Insurance & Bonds | 4,042 | 4,277 | 3,708 | 4,277 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|----------------------------|----------------|
| General Fund | |
| Department - Garage | 01-5-42 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| | Total Miscellaneous | <u>\$ 9,241</u> | <u>\$ 9,997</u> | <u>\$ 9,134</u> | <u>\$ 9,997</u> |
| | Capital Outlay | | | | |
| 09-010 | Capital Outlay | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| 09-770 | Equipment | - | 10,000 | - | 10,000 |
| | Total Capital Outlay | <u>\$ -</u> | <u>\$ 20,000</u> | <u>\$ -</u> | <u>\$ 20,000</u> |
| | Interfund Transfers | | | | |
| 09-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 09-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Department Total | <u><u>\$ 345,094</u></u> | <u><u>\$ 340,484</u></u> | <u><u>\$ 299,419</u></u> | <u><u>\$ 340,217</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
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Warehouse 01-5-43 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 44,545 | \$ 42,758 | \$ 45,739 | \$ 43,590 |
| 01-020 | Overtime | - | 50 | 3,415 | 50 |
| 01-040 | Social Security | 3,347 | 3,271 | 3,776 | 3,335 |
| 01-050 | TMRS | 6,643 | 4,430 | 5,682 | 4,303 |
| 01-070 | Hospitalization | 7,307 | 6,876 | 7,331 | 6,996 |
| 01-080 | Workers Compensation | 1,464 | 1,615 | 1,680 | 1,866 |
| 01-160 | ICMA | 879 | 855 | 964 | 872 |
| 01-250 | Life Insurance | 247 | 276 | 250 | 249 |
| | Total Personnel Services | \$ 64,432 | \$ 60,131 | \$ 68,837 | \$ 61,261 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 770 | \$ 250 | \$ 614 | \$ 250 |
| 20-020 | Minor Apparatus & Tools | 54 | 50 | 19 | 50 |
| 02-040 | Miscellaneous Supplies | 297 | 100 | 494 | 100 |
| 02-050 | Data Processing Supplies | 25 | 150 | 6 | 150 |
| | Total Supplies | \$ 1,146 | \$ 550 | \$ 1,133 | \$ 550 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 3,591 | \$ 1,000 | \$ 467 | \$ 500 |
| 03-020 | Furniture & Fixtures | - | 50 | - | 50 |
| 03-030 | Equipment Maint. & Repair | 12 | 250 | 1,585 | 500 |
| | Total Maintenance | \$ 3,603 | \$ 1,300 | \$ 2,052 | \$ 1,050 |
| Services | | | | | |
| 04-010 | Electricity | \$ 1,476 | \$ 2,500 | \$ 1,719 | \$ 2,500 |
| 04-100 | Natural Gas | 1,833 | 2,000 | 1,240 | 2,000 |
| 04-200 | Communication | 876 | 700 | 1,012 | 700 |
| | Total Services | \$ 4,185 | \$ 5,200 | \$ 3,971 | \$ 5,200 |
| Miscellaneous | | | | | |
| 07-010 | Training | \$ - | \$ 50 | \$ - | \$ 50 |
| 07-390 | Insurance & Bonds | 2,869 | 3,000 | 2,627 | 3,000 |
| | Total Miscellaneous | \$ 2,869 | \$ 3,050 | \$ 2,627 | \$ 3,050 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ - | \$ - | \$ - | \$ - |
| 09-770 | Equipment | - | - | - | - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-------------------------------|----------------|
| General Fund | |
| Department - Warehouse | 01-5-43 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 76,235</u></u> | <u><u>\$ 70,231</u></u> | <u><u>\$ 78,620</u></u> | <u><u>\$ 71,111</u></u> |

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
2012-2013**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Streets | 01-5-44 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 229,929 | \$ 274,922 | \$ 257,266 | \$ 284,843 |
| 01-020 | Overtime | 9,784 | 25,000 | 9,517 | 25,000 |
| 01-040 | Social Security | 16,628 | 21,032 | 19,529 | 21,790 |
| 01-050 | TMRS | 35,691 | 28,482 | 30,695 | 28,121 |
| 01-070 | Hospitalization | 51,357 | 85,560 | 52,265 | 59,052 |
| 01-080 | Workers Compensation | 15,090 | 16,638 | 16,853 | 18,719 |
| 01-160 | ICMA | 1,892 | 1,894 | 1,767 | 1,896 |
| 01-250 | Life Insurance | 1,619 | 1,615 | 1,903 | 1,660 |
| | Total Personnel Services | \$ 361,990 | \$ 455,143 | \$ 389,795 | \$ 441,081 |
| Supplies | | | | | |
| 02-020 | Minor Apparatus & Tools | \$ 2,862 | \$ 700 | \$ 537 | \$ 700 |
| 02-030 | Vehicle Supplies | 26,054 | 25,000 | 30,068 | 25,000 |
| 02-040 | Miscellaneous Supplies | 5,840 | 5,000 | 5,491 | 5,000 |
| 02-050 | Data Processing Supplies | 25 | - | - | - |
| 02-080 | Streets & Traffic Signs | 4,122 | 10,000 | 7,002 | 10,000 |
| 02-120 | Contract Labor | 1,537 | 20,000 | - | 20,000 |
| | Total Supplies | \$ 40,440 | \$ 60,700 | \$ 43,098 | \$ 60,700 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 50 | \$ - | \$ 50 |
| 03-030 | Equipment Maint. & Repair | 11,521 | 11,000 | 9,807 | 11,000 |
| 03-040 | Motor Vehicles | 865 | 1,000 | 859 | 1,000 |
| 03-160 | Traffic Signals | 3,319 | 4,000 | 1,095 | 4,000 |
| 03-180 | Street Striping | 1,334 | 3,500 | 2,384 | 3,500 |
| | Total Maintenance | \$ 17,039 | \$ 19,550 | \$ 14,145 | \$ 19,550 |
| Contractual | | | | | |
| 05-030 | Equipment Rental | \$ - | \$ - | \$ 117 | \$ - |
| 05-100 | Streets Materials | 117,919 | 250,000 | 267,603 | 250,000 |
| 05-150 | Texas Dept. of Corrections | 293 | - | - | - |
| | Total Contractual | \$ 118,212 | \$ 250,000 | \$ 267,720 | \$ 250,000 |
| Miscellaneous | | | | | |
| 07-010 | Training | \$ 1,240 | \$ 1,500 | \$ 577 | \$ 1,500 |
| 07-260 | Uniform Allowance | 2,129 | 1,500 | 1,745 | 1,500 |
| 07-390 | Insurance & Bonds | 8,178 | 8,200 | 7,777 | 8,200 |
| 07-640 | Drug Testing | - | - | - | - |
| | Total Miscellaneous | \$ 11,547 | \$ 11,200 | \$ 10,099 | \$ 11,200 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Streets | 01-5-44 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ - | \$ - | \$ - | \$ - |
| 09-240 | Minor Equipment | - | - | - | - |
| 09-770 | Equipment | - | - | 37,020 | - |
| | Total Capital Outlay | <u>-</u> | <u>-</u> | <u>37,020</u> | <u>-</u> |
| Interfund Transfers | | | | | |
| 09-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 09-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 549,228</u></u> | <u><u>\$ 796,593</u></u> | <u><u>\$ 761,877</u></u> | <u><u>\$ 782,531</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
2012-2013**

EXPENDITURE DETAIL

| | |
|------------------------------|----------------|
| General Fund | |
| Department - Drainage | 01-5-45 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 124,685 | \$ 119,255 | \$ 209,764 | \$ 165,656 |
| 01-020 | Overtime | 5,411 | 12,000 | 2,273 | 12,000 |
| 01-040 | Social Security | 9,045 | 9,123 | 15,706 | 12,673 |
| 01-050 | TMRS | 19,570 | 12,355 | 24,283 | 16,354 |
| 01-070 | Hospitalization | 29,382 | 44,616 | 40,679 | 34,704 |
| 01-080 | Workers Compensation | 9,071 | 10,003 | 7,858 | 8,728 |
| 01-160 | ICMA | 362 | 348 | 1,020 | 361 |
| 01-250 | Life Insurance | 1,071 | 687 | 900 | 960 |
| | Total Personnel Services | \$ 198,597 | \$ 208,387 | \$ 302,483 | \$ 251,436 |
| Supplies | | | | | |
| 02-020 | Minor Apparatus & Tools | \$ 913 | \$ 1,500 | \$ 139 | \$ 1,500 |
| 02-030 | Vehicle Supplies | 16,666 | 20,000 | 12,410 | 20,000 |
| 02-040 | Miscellaneous Supplies | 2,364 | 2,500 | 3,177 | 2,500 |
| 20-050 | Data Processing Supplies | 25 | - | - | - |
| | Total Supplies | \$ 19,968 | \$ 24,000 | \$ 15,726 | \$ 24,000 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 500 | \$ - | \$ 500 |
| 03-030 | Equipment Maint. & Repair | 10,349 | 15,000 | 12,320 | 15,000 |
| 03-040 | Motor Vehicles | 865 | 1,000 | 859 | 1,000 |
| | Total Maintenance | \$ 11,214 | \$ 16,500 | \$ 13,179 | \$ 16,500 |
| Contractual | | | | | |
| 05-030 | Equipment Rental | \$ - | \$ - | \$ - | \$ - |
| 05-070 | Culverts and Drain Boxes | 36,478 | 50,000 | 45,975 | 50,000 |
| 05-079 | Stormwater Permits | 12,756 | 12,500 | 13,433 | 15,500 |
| 05-080 | Rights-of-Way | - | - | - | - |
| | Total Contractual | \$ 49,234 | \$ 62,500 | \$ 59,408 | \$ 65,500 |
| Miscellaneous | | | | | |
| 06-270 | Contract Services | \$ 269 | \$ 3,000 | \$ - | \$ 3,000 |
| 07-260 | Uniform Allowance | 954 | 1,350 | 1,359 | 1,350 |
| 07-390 | Insurance & Bonds | 5,205 | 6,100 | 5,057 | 6,100 |
| 07-640 | Drug Testing | - | - | - | - |
| | Total Miscellaneous | \$ 6,428 | \$ 10,450 | \$ 6,416 | \$ 10,450 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 7,920 | \$ - | \$ - | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|------------------------------|----------------|
| General Fund | |
| Department - Drainage | 01-5-45 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| 09-770 | Equipment | - | 35,000 | - | 20,000 |
| | Total Capital Outlay | <u>\$ 7,920</u> | <u>\$ 35,000</u> | <u>\$ -</u> | <u>\$ 20,000</u> |
| Interfund Transfers | | | | | |
| 09-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 09-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 293,361</u></u> | <u><u>\$ 356,837</u></u> | <u><u>\$ 397,212</u></u> | <u><u>\$ 387,886</u></u> |

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
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Property Maint. 01-5-46 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ - | \$ - | \$ 2,599 | \$ 92,825 |
| 01-020 | Overtime | - | - | - | 1,000 |
| 01-040 | Social Security | - | - | 199 | 7,101 |
| 01-050 | TMRS | - | - | - | 9,164 |
| 01-070 | Hospitalization | - | - | - | 20,988 |
| 01-080 | Workers Compensation | - | - | - | - |
| 01-160 | ICMA | - | - | - | - |
| 01-250 | Life Insurance | - | - | - | 545 |
| | Total Personnel Services | \$ - | \$ - | \$ 2,798 | \$ 131,623 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ - | \$ - | \$ - | \$ 200 |
| 02-020 | Minor Apparatus & Tools | - | - | - | 400 |
| 02-030 | Motor Vehicle Supplies | - | - | - | 8,000 |
| 02-040 | Miscellaneous Supplies | - | - | - | 2,500 |
| 20-050 | Data Processing Supplies | - | - | - | - |
| | Total Supplies | \$ - | \$ - | \$ - | \$ 11,100 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ - | \$ - | \$ - | \$ - |
| 03-020 | Furniture & Fixtures | - | - | - | - |
| 03-030 | Equipment Maint. & Repair | - | - | - | 2,500 |
| 03-040 | Motor Vehicles | - | - | - | 1,000 |
| 03-070 | Parks | - | - | - | 4,500 |
| 03-230 | Parks Restroom Repairs | - | - | - | 1,000 |
| | Total Maintenance | \$ - | \$ - | \$ - | \$ 9,000 |
| Utilities & Telephone | | | | | |
| 04-010 | Electricity | \$ - | \$ - | \$ - | \$ - |
| 04-100 | Natural Gas | - | - | - | - |
| 04-200 | Communication | - | - | - | 100 |
| | Total Contractual | \$ - | \$ - | \$ - | \$ 100 |
| Materials & Contracts | | | | | |
| 05-030 | Equipment Rental | \$ - | \$ - | \$ - | \$ 500 |
| 05-150 | Texas Department of Corrections | - | - | - | 5,000 |
| | Total Miscellaneous | \$ - | \$ - | \$ - | \$ 5,500 |

| | | | | | |
|----------------------------|-----------------------------------|-------------|-------------|-----------------|-------------------|
| Miscellaneous | | | | | |
| 07-010 | Training | \$ - | \$ - | \$ - | \$ - |
| 07-260 | Uniform Allowance | - | - | - | 500 |
| 07-390 | Insurance & Bonds | - | - | - | - |
| | Total Miscellaneous | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 500</u> |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ - | \$ - | \$ - | \$ - |
| 09-240 | Minor Equipment | - | - | - | 500 |
| 09-770 | Equipment | - | - | - | 5,000 |
| | Total Capital Outlay | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 5,500</u> |
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 2,798</u> | <u>\$ 163,323</u> |

Miscellaneous

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Special Items 01-5-99 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-090 | Sick Leave Accumulation | \$ (72,660) | \$ - | \$ (2,262) | \$ - |
| | Total Personnel Services | \$ (72,660) | \$ - | \$ (2,262) | \$ - |
| Supplies | | | | | |
| 02-040 | Miscellaneous Supplies | \$ 156 | \$ - | \$ 3,537 | \$ - |
| | Total Supplies | \$ 156 | \$ - | \$ 3,537 | \$ - |
| Maintenance | | | | | |
| 03-010 | Buildings & Grounds | \$ 3,826 | \$ - | \$ 7,632 | \$ - |
| 03-020 | Furniture & Fixtures | - | - | - | - |
| | Total Maintenance | \$ 3,826 | \$ - | \$ 7,632 | \$ - |
| Services | | | | | |
| 04-010 | Electricity | \$ 2,452 | \$ 2,000 | \$ 1,784 | \$ 2,000 |
| 04-090 | Street Lighting | 119,193 | 100,000 | 123,305 | 100,000 |
| | Total Services | \$ 121,645 | \$ 102,000 | \$ 125,089 | \$ 102,000 |
| Miscellaneous | | | | | |
| 06-021 | IT Support | \$ - | \$ - | \$ 1,582 | \$ - |
| 06-025 | Hurricane Ike | - | - | - | - |
| 06-030 | Hurricane Gustav | - | - | - | - |
| 06-080 | Bank Fees | 473 | - | - | - |
| 06-090 | Dues & Subscriptions | 4,779 | 7,200 | 5,329 | 6,000 |
| 06-140 | Advertising & Publicity | 10,796 | 6,000 | 8,170 | 6,000 |
| 06-150 | Chamber of Commerce | 55,518 | 40,000 | 55,000 | 40,000 |
| 06-170 | Programming & Maintenance | 26,451 | 25,000 | 27,074 | 28,000 |
| 06-260 | Hotel Tax Expenditure | 65,952 | 40,000 | 68,664 | 50,000 |
| 07-010 | Compensation Step Plan | - | - | - | - |
| 07-400 | Healthy Initiatives | - | - | 150 | - |
| 07-410 | Flu Shots | - | - | 430 | - |
| 07-420 | Contingencies | 14,986 | - | 29,951 | - |
| | Total Miscellaneous | \$ 178,955 | \$ 118,200 | \$ 196,350 | \$ 130,000 |
| Capital Outlay | | | | | |
| 09-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 09-900 | Transfer to Grants | - | - | - | - |
| | Total Capital Projects | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 231,922 | \$ 220,200 | \$ 330,346 | \$ 232,000 |

SOLID WASTE FUND

**City of Groves
Annual Fiscal Budget
2012-2013**

SOLID WASTE FUND SUMMARY #05

| | |
|--|------------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$ 271,760 |
| FYE 2012 | |
| Current Estimated Revenues | \$ 1,337,127 |
| Current Estimated Expenses | <u>\$ (923,334)</u> |
| Projected Gross Fund Balance 9-30-12 | <u>\$ 685,553</u> |
| FYE 2013 | |
| Estimated Gross Fund Balance 10-01-12 | \$ 685,553 |
| Proposed Revenues | <u>\$ 1,340,000</u> |
| Total FYE 2011 Resources | \$ 2,025,553 |
| Proposed M&O Expenditures | \$ (1,142,301) |
| Proposed Capital Outlay | \$ - |
| Proposed Transfer to Equipment Replacement | <u>\$ (197,699)</u> |
| Total Proposed Expenditures | <u>\$ (1,340,000)</u> |
| Projected Undesignated Fund Balance 9-30-13 | <u>\$ 685,553</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|-------------------------|
| Solid Waste Fund |
|-------------------------|

| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|----------------------------|----------------------------|------------------------------|-----------------------------|
| Solid Waste | \$ 1,287,482 | \$ 1,308,720 | \$ 1,311,503 | \$ 1,326,000 |
| Garbage Bags | 13,373 | 12,000 | 13,198 | 12,000 |
| Miscellaneous | 839 | 1,000 | 8,124 | 1,000 |
| Earnings on Investments | - | 1,000 | - | 1,000 |
| Sale of Equipment | - | - | 4,302 | - |
| Transfer from Equip Replacement | - | - | - | - |
| Total Revenue | <u>\$ 1,301,694</u> | <u>\$ 1,322,720</u> | <u>\$ 1,337,127</u> | <u>\$ 1,340,000</u> |
| | | | | |
| Expenditures | | | | |
| Personnel Services | \$ 330,561 | \$ 319,330 | \$ 332,578 | \$ 317,051 |
| Supplies | 100,179 | 118,300 | 116,145 | 118,300 |
| Maintenance | 43,538 | 62,350 | 44,049 | 62,350 |
| Services | 402,546 | 436,140 | 411,933 | 448,000 |
| Miscellaneous | 176,816 | 176,600 | 18,629 | 196,600 |
| Capital Outlay | - | 210,000 | - | - |
| Transfers Out | - | - | - | 197,699 |
| Total Expenditures | <u>\$ 1,053,640</u> | <u>\$ 1,322,720</u> | <u>\$ 923,334</u> | <u>\$ 1,340,000</u> |
| | | | | |
| Revenues Over(Under) Expenditures | <u>\$ 248,054</u> | <u>\$ -</u> | <u>\$ 413,793</u> | <u>\$ -</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

| | |
|-------------------------|----------------|
| Solid Waste Fund | 05-4-00 |
|-------------------------|----------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|
| Permits, Fees & Other | | | | | |
| 344-10 | Solid Waste Sales | \$ 1,287,482 | \$ 1,308,720 | \$ 1,311,503 | \$ 1,326,000 |
| 344-60 | Garbage Bag Sales | 13,373 | 12,000 | 13,198 | 12,000 |
| 344-96 | Miscellaneous Garbage | 720 | - | 8,033 | - |
| 360-00 | Miscellaneous Income | 119 | 1,000 | 91 | 1,000 |
| 361-10 | Earnings on Investments | - | 1,000 | - | 1,000 |
| 369-30 | Sale of Equipment | - | - | 4,302 | - |
| | Total Permits, Fees & Other | <u>\$ 1,301,694</u> | <u>\$ 1,322,720</u> | <u>\$ 1,337,127</u> | <u>\$ 1,340,000</u> |
| Interfund Transfers | | | | | |
| 390-55 | Transfer from Equip Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Other Revenue | | | | | |
| 906-25 | FEMA | \$ - | \$ - | \$ - | \$ - |
| | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Solid Waste Fund Revenue | | <u><u>\$ 1,301,694</u></u> | <u><u>\$ 1,322,720</u></u> | <u><u>\$ 1,337,127</u></u> | <u><u>\$ 1,340,000</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
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Solid Waste Fund | |
| Department - Solid Waste | 05-5-55 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-----------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 217,802 | \$ 209,896 | \$ 228,446 | \$ 212,958 |
| 01-020 | Overtime | 8,460 | 14,000 | 7,214 | 14,000 |
| 01-040 | Social Security | 16,643 | 16,057 | 17,837 | 16,291 |
| 01-050 | TMRS | 33,659 | 21,745 | 27,197 | 21,024 |
| 01-070 | Hospitalization | 41,184 | 44,616 | 37,688 | 38,340 |
| 01-080 | Workers Compensation | 5,847 | 6,447 | 6,935 | 7,703 |
| 01-160 | ICMA | 5,832 | 5,421 | 6,132 | 5,499 |
| 01-240 | Unemployment Compensation | - | - | - | - |
| 01-250 | Life Insurance | 1,134 | 1,148 | 1,129 | 1,236 |
| | Total Personnel Services | \$ 330,561 | \$ 319,330 | \$ 332,578 | \$ 317,051 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 183 | \$ 700 | \$ 1,221 | \$ 700 |
| 02-020 | Minor Apparatus & Tools | - | 100 | - | 100 |
| 02-030 | Vehicle Supplies | 81,803 | 78,000 | 85,234 | 78,000 |
| 02-040 | Miscellaneous Supplies | 1,357 | 2,500 | 2,182 | 2,500 |
| 02-100 | Postage | 1,200 | 7,000 | 6,000 | 7,000 |
| 02-440 | Garbage Bags | - | 15,000 | 14,760 | 15,000 |
| 02-600 | Garbage Containers | 15,636 | 15,000 | 6,748 | 15,000 |
| | Total Supplies | \$ 100,179 | \$ 118,300 | \$ 116,145 | \$ 118,300 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 300 | \$ - | \$ 300 |
| 03-030 | Equipment Maint. & Repair | - | 50 | 14 | 50 |
| 03-040 | Motor Vehicles | 1,697 | 2,000 | 1,697 | 2,000 |
| 03-050 | Solid Waste Trucks | 41,841 | 60,000 | 42,338 | 60,000 |
| | Total Maintenance | \$ 43,538 | \$ 62,350 | \$ 44,049 | \$ 62,350 |
| Services | | | | | |
| 04-010 | Electricity | \$ 2,452 | \$ - | \$ 1,919 | \$ 2,500 |
| 04-200 | Communication | - | 500 | - | 500 |
| | Total Services | \$ 2,452 | \$ 500 | \$ 1,919 | \$ 3,000 |
| Contractual Services | | | | | |
| 05-020 | Landfill Fee | \$ 374,878 | \$ 400,000 | \$ 365,513 | \$ 400,000 |
| 05-050 | Container Service | 3,695 | 5,000 | 1,350 | 5,000 |
| 05-100 | Recycling | - | - | - | 30,000 |
| 05-110 | Demolition | - | - | 2,151 | 10,000 |
| 05-160 | Green Waste Contract | 21,521 | 30,640 | 41,000 | - |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Solid Waste Fund | |
| Department - Solid Waste | 05-5-55 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-----------------------------------|-----------------------------------|--------------------------|----------------------------|--------------------------|----------------------------|
| Total Contractual Services | | <u>\$ 400,094</u> | <u>\$ 435,640</u> | <u>\$ 410,014</u> | <u>\$ 445,000</u> |
| Miscellaneous | | | | | |
| 06-140 | Advertising & Publicity | \$ - | \$ 500 | \$ - | \$ 500 |
| 07-260 | Uniform Service | 1,140 | 2,100 | 1,218 | 2,100 |
| 07-390 | Insurance & Bonds | 15,676 | 14,000 | 17,411 | 14,000 |
| Total Miscellaneous | | <u>\$ 16,816</u> | <u>\$ 16,600</u> | <u>\$ 18,629</u> | <u>\$ 16,600</u> |
| Capital Outlay | | | | | |
| 09-770 | Equipment | \$ - | \$ 210,000 | \$ - | \$ - |
| Total Capital Outlay | | <u>\$ -</u> | <u>\$ 210,000</u> | <u>\$ -</u> | <u>\$ -</u> |
| Interfund Transfers | | | | | |
| 55-670 | Transfer to Equipment Replacement | - | - | - | 197,699 |
| Total Interfund Transfers | | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 197,699</u> |
| Department Total | | <u><u>\$ 893,640</u></u> | <u><u>\$ 1,162,720</u></u> | <u><u>\$ 923,334</u></u> | <u><u>\$ 1,160,000</u></u> |

Miscellaneous

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|--|----------------|
| Solid Waste Fund | |
| Department - Solid Waste Admin. | 05-5-99 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-------------------------|----------------------------|-------------------|-------------------|----------------------|---------------------|
| Miscellaneous | | | | | |
| 06-020 | City Auditor | \$ - | \$ - | \$ - | \$ - |
| 06-170 | Programming & Maintenance | - | - | - | - |
| 07-100 | City Franchise Fee | 160,000 | 160,000 | - | 180,000 |
| 07-420 | Contingencies | - | - | - | - |
| | Total Miscellaneous | <u>\$ 160,000</u> | <u>\$ 160,000</u> | <u>\$ -</u> | <u>\$ 180,000</u> |
| Department Total | | <u>\$ 160,000</u> | <u>\$ 160,000</u> | <u>\$ -</u> | <u>\$ 180,000</u> |

SYSTEMS FUND

**City of Groves
Annual Fiscal Budget
2012-2013**

SYSTEMS FUND SUMMARY #11

| | |
|--|---------------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$(1,980,612) |
| FYE 2012 | |
| Current Estimated Revenues | \$ 4,620,476 |
| Current Estimated Expenses | <u>\$(3,800,987)</u> |
| Projected Gross Fund Balance 9-30-12 | <u>\$(1,161,123)</u> |
| FYE 2013 | |
| Estimated Gross Fund Balance 10-01-12 | \$(1,161,123) |
| Proposed Revenues | <u>\$ 4,848,500</u> |
| Total FYE 2010 Resources | \$ 3,687,377 |
| Proposed M&O Expenditures | \$(3,835,499) |
| Proposed Capital Outlay | \$ (448,000) |
| Proposed Transfer to General Fund | \$ - |
| | \$ - |
| Proposed Transfer to Equipment Replacement | \$ - |
| Proposed Transfer to Interest and Sinking | <u>\$ (565,000)</u> |
| Total Proposed Expenditures | <u>\$(4,848,499)</u> |
| Gross Fund Balance | <u>\$(1,161,122)</u> |
| Restricted/Designated Fund Balance Items: | |
| Customer Deposits | <u>\$ 482,137</u> |
| | <u>\$ 482,137</u> |
| Projected Undesignated Fund Balance 9-30-13 | <u>\$(1,643,259)</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| Systems Fund | | | | |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
| Septage Hauling | \$ 318,221 | \$ 350,000 | \$ 379,478 | \$ 400,000 |
| Water Taps | 3,650 | 5,000 | 3,560 | 5,000 |
| New Service | 11,535 | 14,000 | 19,300 | 14,000 |
| Wastewater Taps | 3,745 | 5,000 | 4,000 | 5,000 |
| Water Sales | 1,803,788 | 1,888,900 | 1,737,365 | 1,900,000 |
| Wastewater Sales | 1,750,737 | 1,880,200 | 1,695,573 | 1,900,000 |
| Sewer Maintenance Fee | 375,390 | 330,000 | 347,025 | 450,000 |
| System Extensions | 1,053 | 10,000 | - | 1,000 |
| Delinquent Penalties | 165,696 | 153,000 | 174,168 | 153,000 |
| Miscellaneous | 114,091 | 3,000 | 142,751 | 18,000 |
| Earnings of Investments | - | 2,500 | - | 2,500 |
| Transfers In | 207,400 | - | 117,256 | - |
| Total Revenue | \$ 4,755,306 | \$ 4,641,600 | \$ 4,620,476 | \$ 4,848,500 |
| | | | | |
| Expenditures | | | | |
| Personnel Services | \$ 1,811,700 | \$ 1,695,541 | \$ 1,722,144 | \$ 1,694,259 |
| Supplies | 530,364 | 524,829 | 617,044 | 531,600 |
| Maintenance | 261,161 | 279,350 | 289,878 | 327,750 |
| Services | 229,098 | 303,000 | 234,726 | 303,000 |
| Miscellaneous | 754,723 | 928,880 | 402,165 | 978,890 |
| Capital Outlay | 50,139 | 445,000 | 1,719 | 448,000 |
| Debt Retirement | 79,500 | - | 68,273 | - |
| Transfers Out | 623,588 | 465,000 | 465,038 | 565,000 |
| Total Expenditures | \$ 4,340,273 | \$ 4,641,600 | \$ 3,800,987 | \$ 4,848,499 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ 415,033 | \$ - | \$ 819,489 | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

| | |
|--------------------|----------------|
| System Fund | 11-4-00 |
|--------------------|----------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-----------------------------------|--|---------------------------|----------------------------|----------------------------|----------------------------|
| Permits, Fees & Other | | | | | |
| 330-50 | Septage Hauling | \$ 318,221 | \$ 350,000 | \$ 379,478 | \$ 400,000 |
| 344-30 | Water Taps | 3,650 | 5,000 | 3,560 | 5,000 |
| 344-35 | New Service Fees | 11,535 | 14,000 | 19,300 | 14,000 |
| 344-40 | Wastewater Taps | 3,745 | 5,000 | 4,000 | 5,000 |
| 344-50 | Water Sales | 1,803,788 | 1,888,900 | 1,737,365 | 1,900,000 |
| 344-70 | Wastewater Sales | 1,750,737 | 1,880,200 | 1,695,573 | 1,900,000 |
| 344-75 | Sewer Maintenance Fee | 375,390 | 330,000 | 347,025 | 450,000 |
| 344-80 | System Extensions | 1,053 | 10,000 | - | 1,000 |
| 344-85 | Service Fees | 29,557 | 30,000 | 41,717 | 30,000 |
| 344-90 | Return Check Fee | 2,900 | 3,000 | 2,300 | 3,000 |
| 351-30 | Delinquent Penalties | 129,734 | 120,000 | 130,151 | 120,000 |
| 360-00 | Miscellaneous Income | 3,151 | 3,000 | 395 | 3,000 |
| 361-10 | Earnings on Investments | - | 2,500 | - | 2,500 |
| 369-10 | Insurance Reimbursement | 3,505 | - | - | - |
| 369-30 | Sale of Equipment | 968 | - | 15,401 | 15,000 |
| | Total Permits, Fees & Other | <u>\$4,437,934</u> | <u>\$ 4,641,600</u> | <u>\$ 4,376,265</u> | <u>\$ 4,848,500</u> |
| Miscellaneous | | | | | |
| 372-00 | Fina Oil and Chemical Co | \$ - | \$ - | \$ - | \$ - |
| 375-00 | Subdivision Reimbursements | 109,972 | - | - | - |
| 375-10 | TCDBG 710299 Reimbursements | - | - | 126,955 | - |
| | Total Miscellaneous | <u>\$ 109,972</u> | <u>\$ -</u> | <u>\$ 126,955</u> | <u>\$ -</u> |
| Transfers In | | | | | |
| 390-30 | Transfer from Sales Tax | \$ 52,000 | \$ - | \$ - | \$ - |
| 390-35 | Transfer from I&S Fund | 108,691 | - | 117,256 | - |
| 390-50 | Transfer from Capital Projects | 46,709 | - | - | - |
| 390-55 | Transfer from Equipment Replacement | - | - | - | - |
| | Total Transfers | <u>\$ 207,400</u> | <u>\$ -</u> | <u>\$ 117,256</u> | <u>\$ -</u> |
| Total Systems Fund Revenue | | <u>\$4,755,306</u> | <u>\$ 4,641,600</u> | <u>\$ 4,620,476</u> | <u>\$ 4,848,500</u> |

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
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Systems Fund | |
| Department - Water Plant | 11-5-63 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 298,801 | \$ 387,728 | \$ 299,858 | \$ 381,761 |
| 01-020 | Overtime | 113,064 | 90,000 | 132,984 | 90,000 |
| 01-040 | Social Security | 29,291 | 29,661 | 32,147 | 29,205 |
| 01-050 | TMRS | 61,775 | 40,169 | 50,662 | 37,689 |
| 01-070 | Hospitalization | 64,254 | 71,808 | 58,721 | 62,412 |
| 01-080 | Workers Compensation | 10,725 | 11,826 | 12,464 | 14,059 |
| 01-090 | Stick Leave Accumulation | - | - | - | - |
| 01-160 | ICMA | 4,393 | 3,837 | 4,923 | 4,245 |
| 01-250 | Life Insurance | 1,869 | 2,214 | 1,958 | 2,170 |
| | Total Personnel Services | \$ 584,172 | \$ 637,243 | \$ 593,717 | \$ 621,541 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 800 | \$ 1,500 | \$ 694 | \$ 1,500 |
| 02-020 | Minor Apparatus & Tools | 30 | 200 | 438 | 200 |
| 02-030 | Vehicle Supplies | 1,268 | 1,500 | 1,070 | 1,500 |
| 02-040 | Miscellaneous Supplies | 2,295 | 1,500 | 2,574 | 2,000 |
| 02-090 | Water Plant Supplies | - | - | - | - |
| 02-100 | Postage | 2,941 | 3,000 | 2,064 | 3,000 |
| 02-110 | Water Purchased | 169,840 | 115,000 | 170,729 | 115,000 |
| 02-120 | Chemicals | 196,455 | 203,500 | 273,014 | 203,500 |
| | Total Supplies | \$ 373,629 | \$ 326,200 | \$ 450,583 | \$ 326,700 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 20 | \$ 100 | \$ 143 | \$ 100 |
| 03-020 | Furniture & Fixtures | 635 | 100 | - | 100 |
| 03-030 | Equipment Maint. & Repair | 265 | 500 | 776 | 500 |
| 03-040 | Motor Vehicles | 184 | 200 | - | 200 |
| 03-080 | Water Plant | 13,168 | 35,000 | 39,769 | 35,000 |
| 03-280 | Water Tanks | - | 4,000 | 1,000 | 4,000 |
| | Total Maintenance | \$ 14,272 | \$ 39,900 | \$ 41,688 | \$ 39,900 |
| Services | | | | | |
| 04-010 | Electricity | \$ 362 | \$ 85,000 | \$ 357 | \$ 85,000 |
| 04-050 | Electricity-Water Production | 47,054 | - | 47,386 | - |
| 04-200 | Communication | 9,208 | 4,000 | 6,799 | 4,000 |
| | Total Services | \$ 56,624 | \$ 89,000 | \$ 54,542 | \$ 89,000 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| Systems Fund |
| Department - Water Plant 11-5-63 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------|---------------------|----------------------|---------------------|
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ - | \$ - | \$ - | \$ 500 |
| 06-180 | Fees & Permits | 15,650 | 16,000 | 18,230 | 16,000 |
| 06-220 | Laboratory Charges | 10,443 | 15,000 | 7,723 | 15,000 |
| 06-270 | Contract Services | 7,774 | 10,000 | 14,028 | 10,000 |
| 07-010 | Training | 1,882 | 3,000 | 1,398 | 3,000 |
| 07-050 | Auto Allowance/Reimbursement | - | - | 4,500 | - |
| 07-100 | Certification | 222 | 222 | 333 | 222 |
| 07-260 | Uniform Service | 1,691 | 1,400 | 1,448 | 1,400 |
| 07-390 | Insurance & Bonds | 42,688 | 42,700 | 44,811 | 42,700 |
| 07-480 | Water Utility Assoc. Dues | 948 | 600 | 981 | 600 |
| | Total Miscellaneous | \$ 81,298 | \$ 88,922 | \$ 93,452 | \$ 89,422 |
| Capital Outlay | | | | | |
| 09-840 | Vehicles | \$ - | \$ - | \$ - | \$ 14,000 |
| 09-885 | Elevated Storage Tank | - | 125,000 | 1,100 | 175,000 |
| | Total Capital Outlay | \$ - | \$ 125,000 | \$ 1,100 | \$ 189,000 |
| Interfund Transfers | | | | | |
| 50-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 50-530 | Capital Projects | - | - | - | - |
| 55-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 1,109,995 | \$ 1,306,265 | \$ 1,235,082 | \$ 1,355,563 |

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
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Systems Fund | |
| Dept. - Wastewater Plant | 11-5-64 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 176,654 | \$ 148,507 | \$ 166,737 | \$ 150,209 |
| 01-020 | Overtime | 6,105 | - | 6,697 | - |
| 01-040 | Social Security | 12,333 | 11,361 | 13,138 | 11,491 |
| 01-050 | TMRS | 25,830 | 15,385 | 19,892 | 14,829 |
| 01-070 | Hospitalization | 28,744 | 23,988 | 26,620 | 24,348 |
| 01-080 | Workers Compensation | 2,355 | 2,597 | 2,787 | 3,095 |
| 01-090 | Stick Leave Accumulation | - | - | - | - |
| 01-160 | ICMA | 6,492 | 5,940 | 6,904 | 6,008 |
| 01-240 | Unemployment Compensation | 7,714 | - | 406 | - |
| 01-250 | Life Insurance | 576 | 844 | 817 | 861 |
| | Total Personnel Services | \$ 266,803 | \$ 208,622 | \$ 243,998 | \$ 210,841 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 552 | \$ 500 | \$ 121 | \$ 500 |
| 02-011 | Supplies-Septage | 1,160 | 1,200 | 80 | 1,200 |
| 02-020 | Minor Apparatus & Tools | 553 | 500 | 106 | 500 |
| 02-030 | Vehicle Supplies | 2,862 | 2,650 | 2,634 | 2,650 |
| 02-040 | Miscellaneous Supplies | 5,024 | 5,000 | 6,083 | 5,000 |
| 02-100 | Postage | - | 400 | - | 400 |
| 02-130 | Wastewater Plant Supplies | - | 300 | - | 300 |
| 02-140 | Wastewater Plant Chemicals | 75,986 | 130,000 | 81,597 | 130,000 |
| 02-200 | Water Purchased - P.A. | 289 | 100 | 119 | 100 |
| | Total Supplies | \$ 86,426 | \$ 140,650 | \$ 90,740 | \$ 140,650 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 1 | \$ 300 | \$ 278 | \$ 300 |
| 03-030 | Equipment Maint. & Repair | 399 | 500 | 163 | 500 |
| 03-040 | Motor Vehicles | 171 | 350 | 51 | 350 |
| 03-090 | Lift Station | 25,297 | 10,000 | 10,404 | 20,000 |
| 03-110 | Plant | 52,101 | 125,000 | 79,874 | 125,000 |
| | Total Maintenance | \$ 77,969 | \$ 136,150 | \$ 90,770 | \$ 146,150 |
| Services | | | | | |
| 04-010 | Electricity | \$ 162,269 | \$ 160,000 | \$ 169,442 | \$ 160,000 |
| 04-070 | Electricity-Sewer Operations | - | 45,500 | - | 45,500 |
| 04-100 | Natural Gas | 553 | - | 591 | - |
| 04-200 | Communication | 5,455 | 5,000 | 6,105 | 5,000 |
| | Total Services | \$ 168,277 | \$ 210,500 | \$ 176,138 | \$ 210,500 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Systems Fund | |
| Dept. - Wastewater Plant | 11-5-64 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Miscellaneous | | | | | |
| 05-170 | Sludge Disposal | \$ 109,346 | \$ 100,000 | \$ 136,562 | \$ 130,000 |
| 06-090 | Dues & Subscriptions | 210 | 250 | 210 | 250 |
| 06-180 | Fees & Permits | 25,167 | 27,000 | 33,471 | 28,000 |
| 06-220 | Laboratory Charges | 31,161 | 40,000 | 21,572 | 40,000 |
| 07-010 | Training | 1,116 | 1,000 | 740 | 1,000 |
| 07-100 | Certification | 222 | 333 | 222 | 333 |
| 07-260 | Uniform Service | 624 | 800 | 867 | 800 |
| 07-390 | Insurance & Bonds | 47,743 | 48,048 | 43,738 | 48,048 |
| 07-480 | Water Utility Assoc. Dues | - | 250 | - | 250 |
| | Total Miscellaneous | \$ 215,589 | \$ 217,681 | \$ 237,382 | \$ 248,681 |
| Capital Outlay | | | | | |
| 09-115 | Plant Repairs | \$ 6,625 | \$ - | \$ 619 | \$ - |
| | Total Capital Outlay | \$ 6,625 | \$ - | \$ 619 | \$ - |
| Interfund Transfers | | | | | |
| 50-520 | Transfer to Capital Projects | \$ - | \$ - | \$ 38 | \$ - |
| 50-530 | Capital Projects | - | - | - | - |
| | Total Interfund Transfers | \$ - | \$ - | \$ 38 | \$ - |
| Department Total | | \$ 821,689 | \$ 913,603 | \$ 839,685 | \$ 956,822 |

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
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| Systems Fund |
| Department - Customer Service 11-5-66 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|-------------------|-------------------|----------------------|---------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 160,253 | \$ 155,378 | \$ 166,454 | \$ 168,079 |
| 01-020 | Overtime | 304 | 1,000 | 1,285 | 1,000 |
| 01-040 | Social Security | 11,762 | 11,886 | 12,596 | 12,858 |
| 01-050 | TMRS | 22,315 | 15,346 | 17,870 | 15,415 |
| 01-070 | Hospitalization | 33,175 | 30,864 | 31,063 | 31,344 |
| 01-080 | Workers Compensation | 3,586 | 3,954 | 4,143 | 4,602 |
| 01-160 | ICMA | 2,300 | 861 | 2,207 | 861 |
| 01-240 | Unemployment Compensation | - | - | - | - |
| 01-250 | Life Insurance | 587 | 797 | 748 | 916 |
| | Total Personnel Services | \$ 234,282 | \$ 220,086 | \$ 236,366 | \$ 235,075 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 4,591 | \$ 3,000 | \$ 3,511 | \$ 3,000 |
| 02-020 | Minor Apparatus & Tools | 4 | 500 | 135 | 500 |
| 02-030 | Vehicle Supplies | 3,780 | 2,500 | 4,288 | 2,500 |
| 02-040 | Miscellaneous Supplies | 708 | 500 | 6,674 | 2,500 |
| 02-050 | Forms and Printing | 4,815 | 3,000 | - | 3,000 |
| 02-100 | Postage | 14,069 | 14,000 | 14,625 | 14,000 |
| | Total Supplies | \$ 27,967 | \$ 23,500 | \$ 29,233 | \$ 25,500 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 488 | \$ 1,000 | \$ 900 | \$ 1,000 |
| 03-030 | Equipment Maint. & Repair | 1,093 | 1,000 | 1,871 | 1,500 |
| 03-040 | Motor Vehicles | 1,053 | 1,000 | 439 | 1,000 |
| 03-140 | Meters | 4,457 | 5,000 | 18,555 | 5,000 |
| | Total Maintenance | \$ 7,091 | \$ 8,000 | \$ 21,765 | \$ 8,500 |
| Services | | | | | |
| 04-200 | Communication | \$ 975 | \$ 900 | \$ 1,227 | \$ 900 |
| | Total Services | \$ 975 | \$ 900 | \$ 1,227 | \$ 900 |
| Miscellaneous | | | | | |
| 07-010 | Training | \$ 275 | \$ 3,000 | \$ - | \$ 1,000 |
| 07-011 | Education | - | - | - | - |
| 07-050 | Auto Allowance/Reimbursement | - | - | - | - |
| 07-260 | Uniform Service | 272 | 350 | 272 | 350 |
| 07-390 | Insurance & Bonds | 1,301 | 2,000 | 941 | 2,000 |
| | Total Miscellaneous | \$ 1,848 | \$ 5,350 | \$ 1,213 | \$ 3,350 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|--|
| Systems Fund |
| Department - Customer Service 11-5-66 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Capital Outlay | | | | | |
| 09-140 | Automobile | \$ - | \$ - | \$ - | \$ - |
| 09-770 | Equipment / Meter Lease | 1,491 | 220,000 | - | 220,000 |
| | Total Capital Outlay | <u>\$ 1,491</u> | <u>\$ 220,000</u> | <u>\$ -</u> | <u>\$ 220,000</u> |
| Interfund Transfers | | | | | |
| 50-520 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 55-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 273,654</u></u> | <u><u>\$ 477,836</u></u> | <u><u>\$ 289,804</u></u> | <u><u>\$ 493,325</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
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|--|----------------|
| Systems Fund | |
| Department - Water Distribution | 11-5-67 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 160,488 | \$ 153,422 | \$ 161,813 | \$ 154,563 |
| 01-020 | Overtime | 41,967 | 26,000 | 29,279 | 26,000 |
| 01-040 | Social Security | 14,649 | 11,737 | 14,571 | 11,824 |
| 01-050 | TMRS | 30,455 | 15,895 | 22,356 | 15,259 |
| 01-070 | Hospitalization | 30,487 | 30,864 | 34,224 | 34,704 |
| 01-080 | Workers Compensation | 5,073 | 5,594 | 4,754 | 5,280 |
| 01-090 | Stick Leave Accumulation | (19,838) | - | (15,260) | - |
| 01-160 | ICMA | 91 | - | 230 | - |
| 01-240 | Unemployment Compensation | 2,912 | - | 2,415 | - |
| 01-250 | Life Insurance | 842 | 939 | 979 | 896 |
| | Total Personnel Services | \$ 267,126 | \$ 244,451 | \$ 255,361 | \$ 248,526 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 447 | \$ 350 | \$ 71 | \$ 350 |
| 02-020 | Minor Apparatus & Tools | 1,992 | 2,000 | 1,946 | 2,000 |
| 02-030 | Vehicle Supplies | 11,781 | 8,429 | 9,187 | 8,500 |
| 02-040 | Miscellaneous Supplies | 3,163 | 4,200 | 8,210 | 5,000 |
| | Total Supplies | \$ 17,383 | \$ 14,979 | \$ 19,414 | \$ 15,850 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 150 | \$ - | \$ 1,150 |
| 03-030 | Equipment Maint. & Repair | 5,418 | 6,000 | 7,490 | 10,000 |
| 03-040 | Motor Vehicles | 468 | 950 | 439 | 950 |
| 03-240 | Cast Iron Lines | - | - | - | 30,000 |
| 03-270 | Water Lines | 132,446 | 70,000 | 103,118 | 70,000 |
| 03-271 | Inventory Adjustment | - | - | - | - |
| | Total Maintenance | \$ 138,332 | \$ 77,100 | \$ 111,047 | \$ 112,100 |
| Miscellaneous | | | | | |
| 05-030 | Equipment Rental | \$ 2,432 | \$ 1,000 | \$ 720 | \$ 1,000 |
| 06-090 | Dues & Subscriptions | - | 400 | 350 | 400 |
| 06-270 | Contract Services | 2,590 | 8,500 | 1,503 | 8,500 |
| 07-010 | Training | 1,883 | 1,850 | 2,373 | 1,900 |
| 07-100 | Certification | - | 333 | - | 333 |
| 07-260 | Uniform Service | 1,627 | 3,000 | 1,663 | 3,000 |
| 07-390 | Insurance & Bonds | 2,787 | 5,200 | 2,180 | 5,200 |
| 07-480 | Water Utility Assoc. Dues | 210 | 500 | - | 500 |
| 07-640 | Drug Testing | - | - | 45 | - |
| | Total Miscellaneous | \$ 11,529 | \$ 20,783 | \$ 8,834 | \$ 20,833 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|--|----------------|
| Systems Fund | |
| Department - Water Distribution | 11-5-67 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Capital Outlay | | | | | |
| 09-030 | Water Taps | \$ 16,304 | \$ - | \$ - | \$ - |
| 09-770 | Equipment | - | - | - | 13,000 |
| 09-910 | Heavy Equipment | 1,692 | 50,000 | - | 26,000 |
| | Total Capital Outlay | <u>\$ 17,996</u> | <u>\$ 50,000</u> | <u>\$ -</u> | <u>\$ 39,000</u> |
| Interfund Transfers | | | | | |
| 09-670 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u>\$ 452,366</u> | <u>\$ 407,313</u> | <u>\$ 394,656</u> | <u>\$ 436,309</u> |

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.

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| Systems Fund |
| Department-Wastewater Collection 11-5-68 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|---------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 287,534 | \$ 255,755 | \$ 260,466 | \$ 250,414 |
| 01-020 | Overtime | 21,648 | 13,000 | 11,366 | 13,000 |
| 01-040 | Social Security | 22,715 | 19,565 | 21,017 | 19,157 |
| 01-050 | TMRS | 46,554 | 26,496 | 31,707 | 24,722 |
| 01-070 | Hospitalization | 52,218 | 41,256 | 41,191 | 41,976 |
| 01-080 | Workers Compensation | 19,251 | 21,226 | 18,875 | 21,166 |
| 01-160 | ICMA | 7,770 | 6,377 | 6,832 | 6,383 |
| 01-250 | Life Insurance | 1,627 | 1,464 | 1,248 | 1,458 |
| | Total Personnel Services | <u>\$ 459,317</u> | <u>\$ 385,139</u> | <u>\$ 392,702</u> | <u>\$ 378,276</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 265 | \$ 300 | \$ 66 | \$ 300 |
| 02-020 | Minor Apparatus & Tools | 1,331 | 1,500 | 1,357 | 2,000 |
| 02-030 | Vehicle Supplies | 19,678 | 12,500 | 15,780 | 14,500 |
| 02-040 | Miscellaneous Supplies | 3,685 | 5,100 | 9,871 | 6,000 |
| 02-100 | Postage | - | 100 | - | 100 |
| | Total Supplies | <u>\$ 24,959</u> | <u>\$ 19,500</u> | <u>\$ 27,074</u> | <u>\$ 22,900</u> |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 100 | \$ 185 | \$ 100 |
| 03-030 | Equipment Maint. & Repair | 11,033 | 10,000 | 9,239 | 10,000 |
| 03-040 | Motor Vehicles | 501 | 100 | 639 | 1,000 |
| 03-060 | Service Lines | 11,963 | 8,000 | 14,545 | 10,000 |
| | Total Maintenance | <u>\$ 23,497</u> | <u>\$ 18,200</u> | <u>\$ 24,608</u> | <u>\$ 21,100</u> |
| Services | | | | | |
| 04-200 | Communication | \$ 773 | \$ 600 | \$ 900 | \$ 600 |
| | Total Services | <u>\$ 773</u> | <u>\$ 600</u> | <u>\$ 900</u> | <u>\$ 600</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| Systems Fund |
| Department-Wastewater Collection 11-5-68 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|-----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Miscellaneous | | | | | |
| 05-030 | Equipment Rental | \$ 4,097 | \$ 1,000 | \$ 748 | \$ 1,000 |
| 05-040 | Construction Materials | 29,247 | 35,000 | 17,382 | 40,000 |
| 06-090 | Dues & Subscriptions | - | 350 | 350 | 350 |
| 06-270 | Contract Services | 24,357 | 8,500 | 22,552 | 8,500 |
| 07-010 | Training | 1,957 | 1,250 | 1,724 | 1,900 |
| 07-050 | Auto Allowance/Reim | - | - | - | - |
| 07-100 | Certification | 222 | 222 | - | 333 |
| 07-260 | Uniform Service | 957 | 1,200 | 644 | 1,200 |
| 07-390 | Insurance & Bonds | 10,463 | 11,242 | 11,419 | 11,242 |
| 07-480 | Water Utility Assoc. Dues | 490 | 500 | - | 500 |
| | Total Miscellaneous | \$ 71,790 | \$ 59,264 | \$ 54,819 | \$ 65,025 |
| Capital Outlay | | | | | |
| 09-500 | Sewer Extensions | \$ 21,527 | \$ - | \$ - | \$ - |
| 09-640 | Barricades | - | - | - | - |
| 09-660 | Rotating Laser | - | - | - | - |
| 09-770 | Equipment | 2,500 | 50,000 | - | - |
| 09-860 | Building Main & Repairs | - | - | - | - |
| 09-880 | Plant Equipment | - | - | - | - |
| 09-910 | Heavy Equipment | - | - | - | - |
| 50-550 | 2010 CDBG 710299 Sewer Grant | \$ - | \$ - | \$ - | \$ - |
| | Total Capital Outlay | \$ 24,027 | \$ 50,000 | \$ - | \$ - |
| Interfund Transfers | | | | | |
| 50-530 | Transfer to Capital Projects | \$ - | \$ - | \$ - | \$ - |
| 55-670 | Transfer to Equipment Replacement | - | - | - | - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 604,363 | \$ 532,703 | \$ 500,103 | \$ 487,901 |

Miscellaneous

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-------------------------------|----------------|
| Systems Fund | |
| Dept. - Systems Admin. | 11-5-99 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|----------------------------------|---------------------------|---------------------------|------------------------------|-----------------------------|
| Services | | | | | |
| 04-010 | Electricity | \$ 2,449 | \$ 2,000 | \$ 1,919 | \$ 2,000 |
| 04-100 | Natural Gas | - | - | - | - |
| | Total Services | \$ 2,449 | \$ 2,000 | \$ 1,919 | \$ 2,000 |
| Miscellaneous | | | | | |
| 06-020 | City Auditor | \$ - | \$ - | \$ - | \$ - |
| 06-170 | Programming & Maintenance | - | - | - | - |
| 07-100 | City Franchise Fee | 390,000 | 390,000 | - | 440,000 |
| 07-420 | Contingencies | (24,375) | 135,880 | 300 | 100,579 |
| 07-580 | Subdivider Rebates | 7,044 | 11,000 | 6,165 | 11,000 |
| 07-900 | Allowance for Bad Debt | - | - | - | - |
| | Total Miscellaneous | \$ 372,669 | \$ 536,880 | \$ 6,465 | \$ 551,579 |
| Debt Retirement | | | | | |
| 08-050 | Capital Lease Interest | \$ 51,747 | \$ - | \$ 51,983 | \$ - |
| 08-051 | 2010 Tax Note Interest | 27,753 | - | 16,290 | - |
| | Total Debt Retirement | \$ 79,500 | \$ - | \$ 68,273 | \$ - |
| Interfund Transfers | | | | | |
| 09-500 | Transfer to General Fund | \$ - | \$ - | \$ - | \$ - |
| 09-520 | Transfer to Capital Projects | 158,588 | - | - | - |
| 10-000 | Transfer to Interest & Sinking | - | - | 465,000 | - |
| 53-040 | Transfer to Interest & Sinking | 465,000 | 465,000 | - | 565,000 |
| | Total Interfund Transfers | \$ 623,588 | \$ 465,000 | \$ 465,000 | \$ 565,000 |
| Department Total | | \$ 1,078,206 | \$ 1,003,880 | \$ 541,657 | \$ 1,118,579 |

SALES TAX FUND

**City of Groves
Annual Fiscal Budget
2012-2013**

SALES TAX FUND SUMMARY #21

| | |
|--|----------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$ 2,867,412 |
| FYE 2011 | |
| Current Estimated Revenues | \$ 1,247,530 |
| Current Estimated Expenses | <u>\$(1,450,000)</u> |
| Projected Gross Fund Balance 9-30-12 | <u>\$ 2,664,942</u> |
| FYE 2012 | |
| Estimated Gross Fund Balance 10-01-12 | \$ 2,664,942 |
| Proposed Revenues | \$ 1,209,000 |
| Total FYE 2011 Resources | <u>\$ 3,873,942</u> |
| Proposed Transfer to General Fund | <u>\$(1,668,000)</u> |
| Total Proposed Expenditures | <u>\$(1,668,000)</u> |
| Projected Undesignated Fund Balance 9-30-13 | <u>\$ 2,205,942</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| Sales Tax Fund | | | | |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
| Sales Tax | \$ 1,114,402 | \$ 1,200,000 | \$ 1,243,815 | \$ 1,200,000 |
| Mixed Beverage Tax | 3,480 | 4,000 | 3,043 | 4,000 |
| Earnings of Investments | 2,056 | 5,000 | 672 | 5,000 |
| Fund Balance Transfer | - | - | - | 459,000 |
| Total Revenue | \$ 1,119,938 | \$ 1,209,000 | \$ 1,247,530 | \$ 1,668,000 |
| | | | | |
| Expenditures | | | | |
| Transfers Out | \$ 1,327,000 | \$ 1,475,000 | \$ 1,450,000 | \$ 1,668,000 |
| Total Expenditures | \$ 1,327,000 | \$ 1,475,000 | \$ 1,450,000 | \$ 1,668,000 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ (207,062) | \$ (266,000) | \$ (202,470) | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

| | |
|-----------------------|----------------|
| Sales Tax Fund | 21-4-00 |
|-----------------------|----------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Taxes | | | | | |
| 313-00 | Sales Tax Receipts | \$ 1,114,402 | \$ 1,200,000 | \$ 1,243,815 | \$ 1,200,000 |
| 390-11 | Fund Balance Transfer | - | - | - | 459,000 |
| | Total Taxes | <u>\$ 1,114,402</u> | <u>\$ 1,200,000</u> | <u>\$ 1,243,815</u> | <u>\$ 1,659,000</u> |
| Miscellaneous | | | | | |
| 320-00 | Mixed Beverage Tax | \$ 3,480 | \$ 4,000 | \$ 3,043 | \$ 4,000 |
| 361-10 | Earnings on Investments | 2,056 | 5,000 | 672 | 5,000 |
| | Total Miscellaneous | <u>\$ 5,536</u> | <u>\$ 9,000</u> | <u>\$ 3,715</u> | <u>\$ 9,000</u> |
| Total Sales Tax Fund Revenue | | <u><u>\$ 1,119,938</u></u> | <u><u>\$ 1,209,000</u></u> | <u><u>\$ 1,247,530</u></u> | <u><u>\$ 1,668,000</u></u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-------------------------------|----------------|
| Sales Tax Fund | |
| Department - Sales Tax | 21-5-99 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------|----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Miscellaneous | | | | | |
| 07-420 | Contingencies | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Interfund Transfers | | | | | |
| 31-000 | Transfer to General Fund | \$ - | \$ - | \$ 1,250,000 | \$ - |
| 50-520 | Transfer to Capital Projects | - | - | - | - |
| 51-313 | Transfer to General Fund | 1,327,000 | 1,275,000 | - | 1,275,000 |
| 51-335 | Transfer to I&S | - | 200,000 | 200,000 | 393,000 |
| | Total Interfund Transfers | <u>\$ 1,327,000</u> | <u>\$ 1,475,000</u> | <u>\$ 1,450,000</u> | <u>\$ 1,668,000</u> |
| Department Total | | <u><u>\$ 1,327,000</u></u> | <u><u>\$ 1,475,000</u></u> | <u><u>\$ 1,450,000</u></u> | <u><u>\$ 1,668,000</u></u> |

INTEREST AND SINKING FUND

**City of Groves
Annual Fiscal Budget
2012-2013**

INTEREST & SINKING FUND SUMMARY #35

| | | |
|--|---------------|--------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$ | 6,245 |
| FYE 2011 | | |
| Current Estimated Revenues | \$ | 1,785,387 |
| Current Estimated Expenses | | <u>\$(1,695,322)</u> |
| Projected Gross Fund Balance 9-30-12 | \$ | <u>96,310</u> |
| FYE 2012 | | |
| Estimated Gross Fund Balance 10-01-12 | \$ | 96,310 |
| Proposed Revenues | \$ | <u>1,727,591</u> |
| Total FYE 2010 Resources | | <u>\$ 1,823,901</u> |
| Proposed I&S Expenditures | \$ | <u>(1,727,591)</u> |
| Total Proposed Expenditures | | <u>\$(1,727,591)</u> |
| Projected Undesignated Fund Balance 9-30-13 | \$ | <u>96,310</u> |

City of Groves
Annual Fiscal Budget
2012-2013

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|------------------------------------|
| Interest & Sinking Fund |
|------------------------------------|

| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|----------------------------|----------------------------|------------------------------|-----------------------------|
| Current Taxes | \$ 397,692 | \$ 393,822 | \$ 397,775 | \$ 332,689 |
| Delinquent Taxes | 9,615 | 10,321 | 14,424 | 15,000 |
| Current Penalty & Interest | 3,979 | 2,500 | 3,657 | 2,500 |
| Delinquent Penalty & Interest | 3,423 | 2,500 | 4,506 | 3,500 |
| Interest on Investments | 443 | - | 25 | - |
| Economic Development | 900,000 | 700,000 | 700,000 | 407,000 |
| Transfers | 465,000 | 665,000 | 665,000 | 966,902 |
| Total Revenue | <u>\$ 1,780,152</u> | <u>\$ 1,774,143</u> | <u>\$ 1,785,387</u> | <u>\$ 1,727,591</u> |
| | | | | |
| Expenditures | | | | |
| Principal | \$ 1,070,800 | \$ 1,225,000 | \$ 1,124,200 | \$ 1,300,000 |
| Interest | 493,684 | 468,821 | 452,366 | 426,091 |
| Fees & Charges | 1,500 | 1,500 | 1,500 | 1,500 |
| Transfers | 108,691 | - | 117,256 | - |
| Contingencies | - | 78,822 | - | - |
| Total Expenditures | <u>\$ 1,674,675</u> | <u>\$ 1,774,143</u> | <u>\$ 1,695,322</u> | <u>\$ 1,727,591</u> |
| | | | | |
| Revenues Over(Under) Expenditures | <u>\$ 105,477</u> | <u>\$ (0)</u> | <u>\$ 90,065</u> | <u>\$ -</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

| | |
|------------------------------------|----------------|
| Interest & Sinking Fund | 35-4-00 |
|------------------------------------|----------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------------|---|--------------------|--------------------|----------------------|---------------------|
| Taxes | | | | | |
| 310-49 | Current Taxes | \$ 397,692 | \$ 393,822 | \$ 397,775 | \$ 332,689 |
| 310-48 | Delinquent Taxes | 9,615 | 10,321 | 14,424 | 15,000 |
| 319-00 | Current Penalty & Interest | 3,979 | 2,500 | 3,657 | 2,500 |
| 319-10 | Delinquent Penalty & Interest | 3,423 | 2,500 | 4,506 | 3,500 |
| | Total Taxes | <u>\$ 414,709</u> | <u>\$ 409,143</u> | <u>\$ 420,362</u> | <u>\$ 353,689</u> |
| Permits, Fees & Other | | | | | |
| 360-00 | Miscellaneous Income | \$ - | \$ - | \$ - | \$ - |
| 361-10 | Interest on Investments | 443 | - | 25 | - |
| | Total Permits, Fees & Other | <u>\$ 443</u> | <u>\$ -</u> | <u>\$ 25</u> | <u>\$ -</u> |
| Operating Transfers In | | | | | |
| 390-00 | Transfer from Systems Fund | \$ 465,000 | \$ 465,000 | \$ 465,000 | \$ 565,000 |
| 390-11 | Transfer from Fund Balance | - | - | - | 8,902 |
| 390-21 | Transfer from Sales Tax Fund | - | 200,000 | 200,000 | 393,000 |
| 390-30 | Transfer from EDC | 900,000 | 700,000 | 700,000 | 407,000 |
| | Total Operating Transfers | <u>\$1,365,000</u> | <u>\$1,365,000</u> | <u>\$1,365,000</u> | <u>\$1,373,902</u> |
| | Total Interest & Sinking Revenue | <u>\$1,780,152</u> | <u>\$1,774,143</u> | <u>\$1,785,387</u> | <u>\$1,727,591</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-------------------------------------|----------------|
| Interest & Sinking Fund | |
| Department - Debt Retirement | 35-5-84 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------------|--------------------------|---------------------|---------------------|----------------------|---------------------|
| Debt Retirement | | | | | |
| 08-040 | Principal | \$ 1,070,800 | \$ 1,225,000 | \$ 1,124,200 | \$ 1,300,000 |
| 08-050 | Interest | 493,684 | 468,821 | 452,366 | 426,091 |
| 08-060 | Fees & Charges | 1,500 | 1,500 | 1,500 | 1,500 |
| Total Debt Retirement | | <u>\$ 1,565,984</u> | <u>\$ 1,695,321</u> | <u>\$ 1,578,066</u> | <u>\$ 1,727,591</u> |
| Interfund Transfers | | | | | |
| 35-920 | Transfer to Systems Fund | \$ 108,691 | \$ - | \$ 117,256 | \$ - |
| Total Interfund Transfers | | <u>\$ 108,691</u> | <u>\$ -</u> | <u>\$ 117,256</u> | <u>\$ -</u> |
| Department Total | | <u>\$ 1,674,675</u> | <u>\$ 1,695,321</u> | <u>\$ 1,695,322</u> | <u>\$ 1,727,591</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| Interest & Sinking Fund |
| Department - Miscellaneous 35-5-99 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------|----------------------------|-------------------|-------------------|----------------------|---------------------|
| Miscellaneous | | | | | |
| 07-420 | Contingencies | \$ - | \$ 78,822 | \$ - | \$ - |
| | Total Miscellaneous | <u>\$ -</u> | <u>\$ 78,822</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Department Total | <u>\$ -</u> | <u>\$ 78,822</u> | <u>\$ -</u> | <u>\$ -</u> |

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**City of Groves
Annual Fiscal Budget
2012-2013**

ECONOMIC DEVELOPMENT FUND SUMMARY #30

| | |
|--|--------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$ 1,166,819 |
| FYE 2011 | |
| Current Estimated Revenues | \$ 513,877 |
| Current Estimated Expenses | <u>\$ (814,977)</u> |
| Projected Gross Fund Balance 9-30-12 | <u>\$ 865,719</u> |
| FYE 2012 | |
| Estimated Gross Fund Balance 10-01-12 | \$ 865,719 |
| Proposed Revenues | <u>\$ 602,000</u> |
| Total FYE 2011 Resources | \$ 1,467,719 |
| Proposed Expenditures | \$ (195,000) |
| Proposed I&S Expenditures | <u>\$ (407,000)</u> |
| Total Proposed Expenditures | <u>\$ (602,000)</u> |
| Projected Undesignated Fund Balance 9-30-13 | <u>\$ 865,719</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Sales Taxes | \$ 557,201 | \$ 600,000 | \$ 510,397 | \$ 600,000 |
| Interest on Investments | 444 | 5,831 | 3,480 | 2,000 |
| Total Revenue | \$ 557,645 | \$ 605,831 | \$ 513,877 | \$ 602,000 |
| | | | | |
| Expenditures | | | | |
| Supplies | \$ 30 | \$ - | \$ 72 | \$ - |
| Miscellaneous | 364,447 | 145,000 | 114,905 | 195,000 |
| Transfers | 900,000 | 700,000 | 700,000 | 407,000 |
| Total Expenditures | \$ 1,264,477 | \$ 845,000 | \$ 814,977 | \$ 602,000 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ (706,832) | \$ (239,169) | \$ (301,100) | \$ - |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|----------------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Taxes | | | | | |
| 313-00 | Sales Taxes | \$ 557,201 | \$ 600,000 | \$ 510,397 | \$ 600,000 |
| | Total Taxes | <u>\$ 557,201</u> | <u>\$ 600,000</u> | <u>\$ 510,397</u> | <u>\$ 600,000</u> |
| Permits, Fees & Other | | | | | |
| 361-10 | Interest on Investments | \$ 444 | \$ 5,831 | \$ 30 | \$ 2,000 |
| 370-00 | Reimbursements | - | - | 3,450 | - |
| | Total Fees & Other | <u>\$ 444</u> | <u>\$ 5,831</u> | <u>\$ 3,480</u> | <u>\$ 2,000</u> |
| Total EDC Fund Revenue | | <u><u>\$ 557,645</u></u> | <u><u>\$ 605,831</u></u> | <u><u>\$ 513,877</u></u> | <u><u>\$ 602,000</u></u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| |
|---|
| Economic Development Fund |
| Department - Special Items 30-5-99 |

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-----------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|
| Supplies | | | | | |
| 02-040 | Miscellaneous Supplies | \$ 30 | \$ - | \$ 72 | \$ - |
| | Total Services | <u>\$ 30</u> | <u>\$ -</u> | <u>\$ 72</u> | <u>\$ -</u> |
| Miscellaneous | | | | | |
| 06-100 | Grant Disbursement | \$ 156,189 | \$ 20,000 | \$ 97,474 | \$ 50,000 |
| 06-270 | Contract Services | 83,258 | 50,000 | 17,431 | 20,000 |
| 07-100 | Administration Fee | 125,000 | 75,000 | - | 125,000 |
| 08-060 | Fees & Charges | - | - | - | - |
| | Total Miscellaneous | <u>\$ 364,447</u> | <u>\$ 145,000</u> | <u>\$ 114,905</u> | <u>\$ 195,000</u> |
| Transfers | | | | | |
| 36-000 | Transfer to Interest & Sinking | \$ 900,000 | \$ 700,000 | \$ 700,000 | \$ 407,000 |
| | Total Transfers | <u>\$ 900,000</u> | <u>\$ 700,000</u> | <u>\$ 700,000</u> | <u>\$ 407,000</u> |
| Department Total | | <u><u>\$ 1,264,477</u></u> | <u><u>\$ 845,000</u></u> | <u><u>\$ 814,977</u></u> | <u><u>\$ 602,000</u></u> |

EQUIPMENT REPLACEMENT

**City of Groves
Annual Fiscal Budget
2012-2013**

EQUIPMENT REPLACEMENT FUND SUMMARY #55

| | |
|--|------------------------------|
| Beginning Year Gross Fund Balance 10-01-11 | \$ 697,476 |
| FYE 2011 | |
| Current Estimated Revenues | \$ 97 |
| Current Estimated Expenses | <u>\$ (125,000)</u> |
| Projected Gross Fund Balance 9-30-12 | <u>\$ 572,573</u> |
| FYE 2012 | |
| Estimated Gross Fund Balance 10-01-12 | \$ 572,573 |
| Proposed Revenues | <u>\$ 192,500</u> |
| Total FYE 2011 Resources | \$ 765,073 |
| Proposed Capital Outlay | <u>\$ 30,900</u> |
| Total Proposed Expenditures | <u>\$ 30,900</u> |
| Projected Undesignated Fund Balance 9-30-13 | <u>\$ 734,173</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|-----------------------------------|
| Equipment Replacement Fund |
|-----------------------------------|

| Revenue | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|---------------------------|---------------------------|------------------------------|-----------------------------|
| Transfers In | \$ - | \$ - | \$ 10 | \$ 190,000 |
| Interest on Investments | 658 | 5,000 | 87 | 2,500 |
| Total Revenue | \$ 658 | \$ 5,000 | \$ 97 | \$ 192,500 |
| | | | | |
| Expenditures | | | | |
| Capital Outlay | 402,999 | 125,000 | 125,000 | 30,900 |
| Total Expenditures | \$ 402,999 | \$ 125,000 | \$ 125,000 | \$ 30,900 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ (402,341) | \$ (120,000) | \$ (124,903) | \$ 161,600 |

**City of Groves
Annual Fiscal Budget
2012-2013**

STATEMENT OF REVENUES

| | |
|-----------------------------------|----------------|
| Equipment Replacement Fund | 55-4-00 |
|-----------------------------------|----------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|--|----------------------------------|-------------------|-------------------|----------------------|---------------------|
| Operating Transfers In | | | | | |
| 349-05 | Finance | \$ - | \$ - | \$ - | \$ - |
| 349-13 | Municipal Court | - | - | - | - |
| 349-21 | Library | - | - | - | - |
| 349-25 | Parks & Recreation | - | - | - | - |
| 349-31 | Police | - | - | - | - |
| 349-32 | Fire | - | - | 10 | - |
| 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 |
| 349-63 | Water Plant | - | - | - | - |
| 349-66 | Customer Service | - | - | - | - |
| 349-67 | Water Distribution | - | - | - | - |
| 349-68 | Wastewater Collection | - | - | - | - |
| | Total Operating Transfers | \$ - | \$ - | \$ 10 | \$ 190,000 |
| Permits, Fees & Other | | | | | |
| 361-10 | Interest on Investments | \$ 658 | \$ 5,000 | \$ 87 | \$ 2,500 |
| | Total Fees & Other | \$ 658 | \$ 5,000 | \$ 87 | \$ 2,500 |
| Total Equipment Replacement Rev | | \$ 658 | \$ 5,000 | \$ 97 | \$ 192,500 |

**City of Groves
Annual Fiscal Budget
2012-2013**

EXPENDITURE DETAIL

| | |
|-----------------------------------|-------------|
| Equipment Replacement Fund | 55-5 |
|-----------------------------------|-------------|

| Acct # | Account Description | Actual 2010-11 | Budget 2011-12 | Estimated 2011-12 | Proposed 2012-13 |
|-------------------------|------------------------------|-------------------|-------------------|----------------------|---------------------|
| Capital Outlay | | | | | |
| 99-09-671 | Transfer To General Fund | \$ 401,500 | \$ 125,000 | \$ 125,000 | \$ 30,900 |
| 99-09-679 | Transfer To Capital Projects | 1,499 | - | - | - |
| | Total Capital Outlay | <u>\$ 402,999</u> | <u>\$ 125,000</u> | <u>\$ 125,000</u> | <u>\$ 30,900</u> |
| Department Total | | <u>\$ 402,999</u> | <u>\$ 125,000</u> | <u>\$ 125,000</u> | <u>\$ 30,900</u> |

CAPITAL OUTLAY PURCHASES

**City of Groves
Annual Fiscal Budget
2012-2013**

Proposed Capital Outlay Purchases

| Department | Description | Amount |
|-------------------------------------|----------------------------|------------------|
| Finance | Equipment | \$ 500 |
| | Computer/Software | 6,000 |
| Total Finance | | \$ 6,500 |
| Municipal Court | Court Security | \$ 5,000 |
| | Court Technology | 3,800 |
| Total Municipal Court | | \$ 8,800 |
| Library | Books | \$ 16,000 |
| | Audiotapes | \$ 5,000 |
| | Equipment | \$ 1,000 |
| | Building Maint. & Projects | 10,000 |
| Total Library | | \$ 32,000 |
| Parks & Recreation | Equipment | \$ 5,000 |
| Total Parks & Recreation | | \$ 5,000 |
| Police | Automobile | \$ 25,000 |
| | Auto Equipment | 3,000 |
| Total Police | | \$ 28,000 |
| Fire | Air Packs | \$ 8,400 |
| | Bunker Sets | \$ 5,800 |
| | Fire Equipment | \$ 12,500 |
| | Equipment | 7,400 |
| Total Fire | | \$ 34,100 |
| Emergency Mgmt. | Equipment | \$ 5,000 |
| Total Emergency Mgmt. | | \$ 5,000 |
| Animal Shelter | Equipment | \$ 5,000 |
| Total Animal Shelter | | \$ 5,000 |
| Public Works Admin. | Building Improvements | \$ 20,000 |
| Total Public Works Admin. | | \$ 20,000 |

| | | |
|-----------------------------------|-----------------------|-------------------|
| Garage | Capital Outlay | \$ 10,000 |
| | Equipment | \$ 10,000 |
| Total Garage | | \$ 20,000 |
| Drainage | Equipment | \$ 20,000 |
| Total Drainage | | \$ 20,000 |
| Property Maintenance | Minor Equipment | \$ 500 |
| | Equipementent | 5,000 |
| Total Property Maintenance | | \$ 5,500 |
| Total General Fund | | \$ 189,900 |
| Solid Waste | | |
| Solid Waste | Equipment | \$ 210,000 |
| Total Solid Waste | | \$ 210,000 |
| Systems | | |
| Water Plant | Vehicles | \$ 14,000 |
| | Elevated Storage Tank | \$ 175,000 |
| Total Water Plant | | \$ 189,000 |
| Customer Service | Equipment/Meter Lease | \$ 220,000 |
| Total Customer Service | | \$ 220,000 |
| Water Distribution | Equipment | 13,000 |
| | Heavy Equipment | \$ 26,000 |
| Total Water Distribution | | \$ 26,000 |
| Total Systems Fund | | \$ 435,000 |

INTERFUND TRANSFERS

**City of Groves
Annual Fiscal Budget
2012-2013**

Proposed Interfund Transfers

| General Fund | Source/Destination | Amount |
|--|----------------------------------|------------------------------|
| Transfers In | | |
| General | Sales Tax Fund | \$ 1,275,000 |
| General | Equipment Replacement | \$ 30,900 |
| Total Transfers In | | <u>\$ 1,305,900</u> |
| Transfers Out | | |
| Municipal Court | Court Security (Restricted) | 5,000 |
| Municipal Court | Court Technology (Restricted) | 3,800 |
| Total Transfers Out | | <u>\$ 8,800</u> |
| Total General Fund Transfers | | <u>\$ 1,297,100</u> |
| Solid Waste Fund | | |
| Transfers Out | | |
| Solid Waste | Equipment Replacement | 190,000 |
| Total Transfers Out | | <u>\$ 190,000</u> |
| Total Systems Fund Transfers | | <u>\$ (190,000)</u> |
| Systems Fund | | |
| Transfers Out | | |
| Systems | Interest & Sinking | 565,000 |
| Total Transfers Out | | <u>\$ 565,000</u> |
| Total Systems Fund Transfers | | <u>\$ (565,000)</u> |
| Sales Tax Fund | | |
| Transfers Out | | |
| Sales Tax | General Fund | \$ 1,275,000 |
| Sales Tax | Interest & Sinking | \$ 393,000 |
| Total Transfers Out | | <u>\$ 1,668,000</u> |
| Total Sales Tax Fund Transfers | | <u>\$ (1,668,000)</u> |
| Interest & Sinking Fund | | |
| Transfers In | | |
| Interest & Sinking | Systems Fund | \$ 565,000 |
| Interest & Sinking | Sales Tax | \$ 393,000 |
| Interest & Sinking | Economic Development Corporation | \$ 407,000 |
| Total Transfers In | | <u>\$ 1,365,000</u> |
| Total Interest & Sinking Fund Transfers | | <u>\$ 1,365,000</u> |

**City of Groves
Annual Fiscal Budget
2012-2013**

Proposed Interfund Transfers

| | | |
|---|--------------------|----------------------------|
| Economic Development Corporation Fund | | |
| Transfers Out | | |
| E.D.C. | Interest & Sinking | \$ 407,000 |
| Total Transfers Out | | <u>\$ 407,000</u> |
| Total E.D.C. Fund Transfers | | <u>\$ (407,000)</u> |
| Equipment Replacement Fund | | |
| Transfers In | | |
| Equipment Replacement | Solid Waste | \$ 190,000 |
| Total Transfers In | | <u>\$ 190,000</u> |
| Transfers Out | | |
| Equipment Replacement | General Fund | \$ 30,900 |
| Total Transfers Out | | <u>\$ 30,900</u> |
| Total Equipment Replacement Fund Transfers | | <u>\$ (30,900)</u> |
| Total Interfund Transfers | | <u>\$ (8,800)</u> |

DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
2012-2013

SUMMARY OF TOTAL BONDED INDEBTEDNESS

| Issue/Series | Maturity | Issue | Balance |
|---|----------|-----------------------------|-----------------------------|
| Certificates of Obligation 2004 | 2026 | \$ 715,000 | \$ 585,000 |
| General Obligation Refunding Bonds 2005 | 2015 | 10,855,000 | 6,935,000 |
| Certificates of Obligation 2006 | 2027 | 5,000,000 | 4,265,000 |
| Tax Notes Series 2010 | 2016 | 890,000 | 780,000 |
| Total | | <u>\$ 17,460,000</u> | <u>\$ 12,565,000</u> |

City of Groves
Annual Fiscal Budget
2012-2013

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

| Year | Principal | Interest | Total |
|------|-------------------------|------------------------|-------------------------|
| 2012 | 1,225,000.00 | 468,821.00 | 1,693,821.00 |
| 2013 | 1,300,000.00 | 426,091.26 | 1,726,091.26 |
| 2014 | 1,350,000.00 | 380,020.76 | 1,730,020.76 |
| 2015 | 1,415,000.00 | 330,031.26 | 1,745,031.26 |
| 2016 | 1,470,000.00 | 275,416.26 | 1,745,416.26 |
| 2017 | 1,350,000.00 | 222,882.50 | 1,572,882.50 |
| 2018 | 1,405,000.00 | 170,240.00 | 1,575,240.00 |
| 2019 | 300,000.00 | 115,287.50 | 415,287.50 |
| 2020 | 310,000.00 | 104,447.50 | 414,447.50 |
| 2021 | 315,000.00 | 93,072.50 | 408,072.50 |
| 2022 | 330,000.00 | 81,495.00 | 411,495.00 |
| 2023 | 345,000.00 | 69,195.00 | 414,195.00 |
| 2024 | 355,000.00 | 56,145.00 | 411,145.00 |
| 2025 | 370,000.00 | 42,520.00 | 412,520.00 |
| 2026 | 380,000.00 | 28,285.00 | 408,285.00 |
| 2027 | 345,000.00 | 13,455.00 | 358,455.00 |
| | <u>\$ 12,565,000.00</u> | <u>\$ 2,877,405.54</u> | <u>\$ 15,442,405.54</u> |

City of Groves
Annual Fiscal Budget
2012-2013

RECAP OF CERTIFICATES OF OBLIGATION

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2012 | 1,225,000.00 | 233,658.00 | 235,163.00 | 1,693,821.00 | 11,340,000.00 |
| 2013 | 1,300,000.00 | 212,014.38 | 214,076.88 | 1,726,091.26 | 10,040,000.00 |
| 2014 | 1,350,000.00 | 188,846.88 | 191,173.88 | 1,730,020.76 | 8,690,000.00 |
| 2015 | 1,415,000.00 | 163,571.88 | 166,459.38 | 1,745,031.26 | 7,275,000.00 |
| 2016 | 1,470,000.00 | 136,008.13 | 139,408.13 | 1,745,416.26 | 5,805,000.00 |
| 2017 | 1,350,000.00 | 111,441.25 | 111,441.25 | 1,572,882.50 | 4,455,000.00 |
| 2018 | 1,405,000.00 | 85,120.00 | 85,120.00 | 1,575,240.00 | 3,050,000.00 |
| 2019 | 300,000.00 | 57,643.75 | 57,643.75 | 415,287.50 | 2,750,000.00 |
| 2020 | 310,000.00 | 52,223.75 | 52,223.75 | 414,447.50 | 2,440,000.00 |
| 2021 | 315,000.00 | 46,536.25 | 46,536.25 | 408,072.50 | 2,125,000.00 |
| 2022 | 330,000.00 | 40,747.50 | 40,747.50 | 411,495.00 | 1,795,000.00 |
| 2023 | 345,000.00 | 34,597.50 | 34,597.50 | 414,195.00 | 1,450,000.00 |
| 2024 | 355,000.00 | 28,072.50 | 28,072.50 | 411,145.00 | 1,095,000.00 |
| 2025 | 370,000.00 | 21,260.00 | 21,260.00 | 412,520.00 | 725,000.00 |
| 2026 | 380,000.00 | 14,142.50 | 14,142.50 | 408,285.00 | 345,000.00 |
| 2027 | 345,000.00 | 13,455.00 | - | 358,455.00 | - |

City of Groves
Annual Fiscal Budget
2012-2013

CERTIFICATES OF OBLIGATION SERIES 2004

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2012 | 30,000.00 | 10,938.75 | 10,938.75 | 51,877.50 | 555,000.00 |
| 2013 | 30,000.00 | 10,488.75 | 10,488.75 | 50,977.50 | 525,000.00 |
| 2014 | 30,000.00 | 10,016.25 | 10,016.25 | 50,032.50 | 495,000.00 |
| 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
2012-2013

GENERAL OBLIGATION REFUNDING BONDS, 2005

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2012 | 855,000.00 | 135,253.00 | 135,253.00 | 1,125,506.00 | 6,080,000.00 |
| 2013 | 910,000.00 | 119,221.88 | 119,221.88 | 1,148,443.76 | 5,170,000.00 |
| 2014 | 950,000.00 | 102,159.38 | 102,159.38 | 1,154,318.76 | 4,220,000.00 |
| 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
2012-2013

CERTIFICATES OF OBLIGATION SERIES 2006

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2012 | 200,000.00 | 76,791.25 | 76,791.25 | 353,582.50 | 4,065,000.00 |
| 2013 | 210,000.00 | 73,691.25 | 73,691.25 | 357,382.50 | 3,855,000.00 |
| 2014 | 215,000.00 | 70,383.75 | 70,383.75 | 355,767.50 | 3,640,000.00 |
| 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
2012-2013

TAX NOTES SERIES 2010

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2012 | 140,000 | 10,675.00 | 12,180.00 | 162,855.00 | 640,000 |
| 2013 | 150,000 | 8,612.50 | 10,675.00 | 169,287.50 | 490,000 |
| 2014 | 155,000 | 6,287.50 | 8,614.50 | 169,902.00 | 335,000 |
| 2015 | 165,000 | 3,400.00 | 6,287.50 | 174,687.50 | 170,000 |
| 2016 | 170,000 | - | 3,400.00 | 173,400.00 | - |

INVESTMENT POLICY

RESOLUTION NO. 2012-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GROVES ESTABLISHING A REVIEW OF THE INVESTMENT POLICY OF THE CITY OF GROVES AND RECORDING CHANGES TO THE INVESTMENT POLICY OR INVESTMENT STRATEGIES

WHEREAS, the Public Funds Investment Act, V.T.C.A., Government Code § 2256.005 (e), provides that the governing body of an investing entity shall review its investment policy and investment strategies not less than annually, and further now provides that said governing body shall adopt a written instrument stating that it has reviewed the investment policy and investment strategies and further recording any changes made to the investment policy or investment strategies;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GROVES:


SECTION 1: - That the City Council of the City of Groves has reviewed the Investment Policy of the City of Groves as presented by the Finance Director of the City, and hereby adopts said Investment Policy together with the changes made thereto as recommended by the Finance Director and as provided by the Public Funds Investment Act, as amended.

SECTION 2: - That a copy of said revised Investment Policy of the City of Groves, with any changes made to either the investment policy or investment strategies indicated thereon, is attached hereto as Exhibit "A" and made a part hereof.

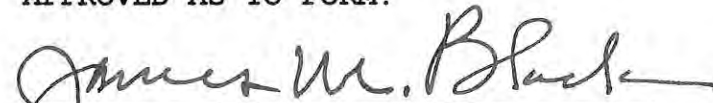
PASSED, APPROVED and ADOPTED at a regular meeting of the City Council of the City of Groves held on the 24th day of September, 2012.


Brad P. Bailey, Mayor

ATTEST:


Kimbra L. Butler, City Clerk

APPROVED AS TO FORM:


James M. Black, City Attorney

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
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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.