

CITY OF Groves, Texas



2013  2014
Annual Budget

CITY OF GROVES

ANNUAL FISCAL BUDGET

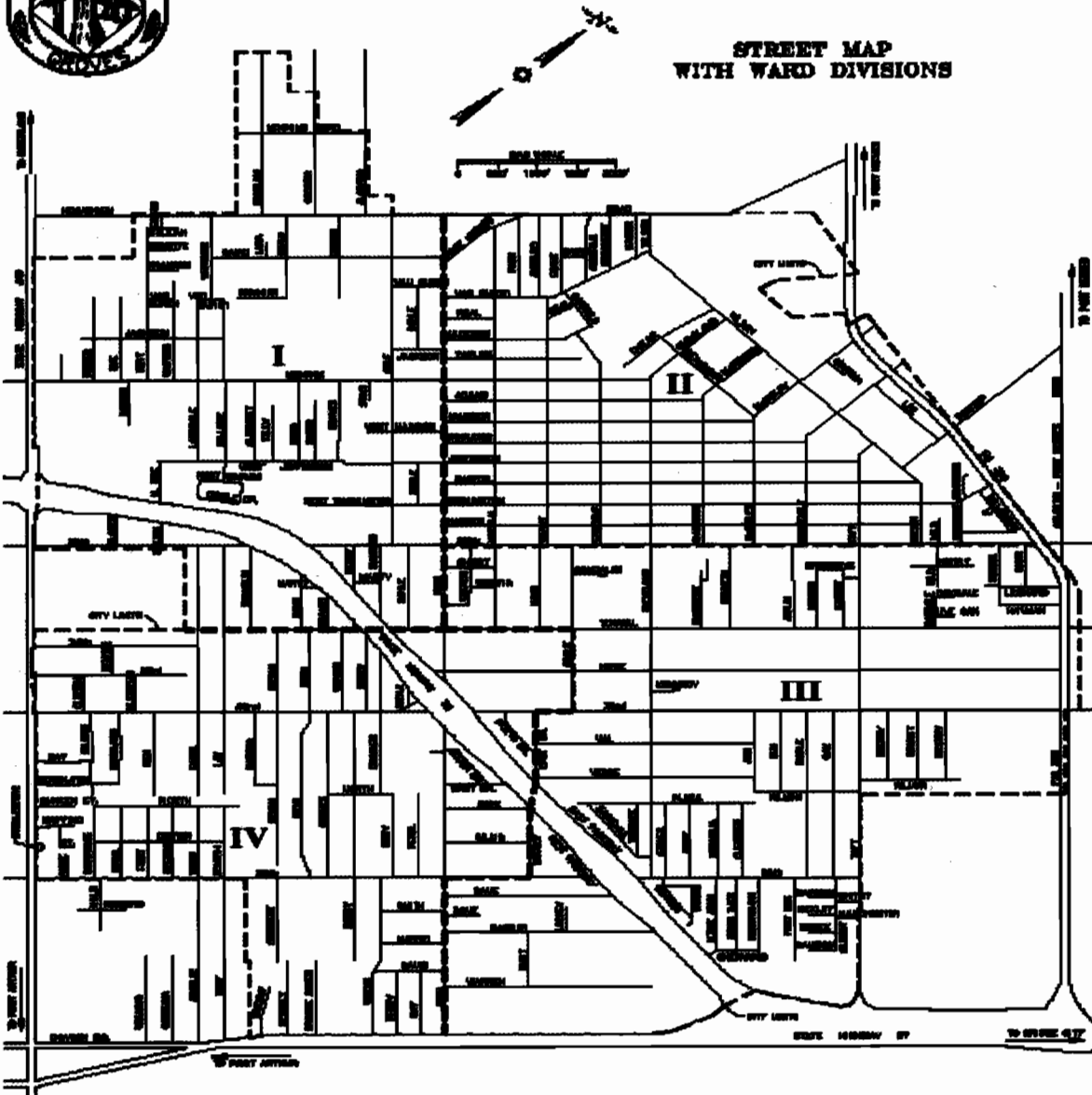
2013 – 2014

This budget will raise less total property taxes than last year's budget by \$29,896 or 0.01%, and of that total amount \$44,210 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

City of Groves
Annual Fiscal Budget
2013 - 2014
Table of Contents

Introduction	1
Mission Statement	2
City Manager's Letter	3
Ordinance No. 2013-15	9
Ordinance No. 2013-16	13
Organization Chart	20
Budget Summaries	21
Summary Statement of Revenues and Expenditures	22
Summary Statement of Expenditures by Department	23
General Fund	24
Summary	25
Statement of Revenues and Expenditures	26
Statement of Revenues	27
City Council	29
Expenditure Detail	30
City Manager	31
Expenditure Detail	32
Human Resources	33
Expenditure Detail	34
Finance	35
Expenditure Detail	36
Municipal Court	38
Expenditure Detail	39
Library	40
Expenditure Detail	41
Parks and Recreation	43
Expenditure Detail	44
Police	46
Expenditure Detail	47
Fire	49
Expenditure Detail	50
Animal Control	52
Expenditure Detail	53
Emergency Management	54
Expenditure Detail	55
Animal Shelter	56
Expenditure Detail	57

City of Groves
 Annual Fiscal Budget
 2013 - 2014
 Table of Contents

General Fund-Continued	
Inspections and Permits	59
Expenditure Detail	60
Public Works Administration	62
Expenditure Detail	63
Garage	65
Expenditure Detail	66
Warehouse	68
Expenditure Detail	69
Streets	71
Expenditure Detail	72
Drainage	74
Expenditure Detail	75
City Property Maintenance	77
Expenditure Detail	78
Miscellaneous	80
Expenditure Detail	81
Solid Waste Fund	82
Summary	83
Statement of Revenues and Expenditures	84
Statement of Revenues	85
Solid Waste	86
Expenditure Detail	87
Miscellaneous	89
Expenditure Detail	90
Systems Fund	91
Summary	92
Statement of Revenues and Expenditures	93
Statement of Revenues	94
Water Plant	95
Expenditure Detail	96
Wastewater Plant	98
Expenditure Detail	99
Customer Service	101
Expenditure Detail	102
Water Distribution	104
Expenditure Detail	105

City of Groves
Annual Fiscal Budget
2013 - 2014
Table of Contents

Systems Fund-Continued	107
Wastewater Collection	107
Expenditure Detail	108
Miscellaneous	110
Expenditure Detail	111
Sales Tax Fund	112
Summary	113
Statement of Revenues and Expenditures	114
Statement of Revenues	115
Expenditure Detail	116
Interest and Sinking Fund	117
Summary	118
Statement of Revenues and Expenditures	119
Statement of Revenues	120
Expenditure Detail-Debt Retirement	121
Economic Development Corporation Fund	122
Summary	123
Statement of Revenues and Expenditures	124
Statement of Revenues	125
Expenditure Detail	126
Equipment Replacement Fund	127
Summary	128
Statement of Revenues and Expenditures	129
Statement of Revenues	130
Expenditure Detail	131
Debt Schedules	132
Summary of Total Bonded Indebtedness	133
Schedule of Debt Requirements to Maturity	134
Recap of Certificates of Obligation	135
Certificates of Obligation Series 2004	136
Certificates of Obligation Series 2005	137
Certificates of Obligation Series 2006	138
Tax Notes Series 2010	139
Certificates of Obligation Series 2013	140
Investment Policy	141
Investment Policy	142

INTRODUCTION

Mission Statement

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

August 15, 2013

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

Gentlemen:

As this is the ELEVENTH 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 is the third consecutive budget where the city has lost overall value due to the moving and reduction of business inventory with in the city. Collectively the city has lost about **\$88,000,000** of value over the last three years. This translates into about **\$550,000** of tax revenue. Conversely, the city's real estate values continue to improve primarily through new construction. The city's inventory value losses have been offset by a combination of increases in taxes, shifting more revenue from the sanitation in the form of franchise fees, as well as restructuring and shrinking the workforce. **SHOULD THIS TREND CONTINUE THE CITY WILL BE FORCED TO MAKE MORE DRASTIC ADJUSTMENTS IN THE FUTURE.**

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, 2013 through September 30, 2014.

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 **\$8,061,747** for 2013/2014. Total revenues for 2012/2013 were **\$8,001,050** this represents a **\$60,697** increase 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 **\$1,800,000** for this project. This will inflate the general fund revenue amount to **\$9,861,747**. The city will issue debt in July of 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 2013–14 net taxable value to be **\$689,000,258** a decrease of **\$18,386,301** in value from the **\$707,386,559** in values of 2012–13. New taxable value of new improvements residential and commercial is **\$3,480,110**, making the net decrease in value for the city **\$14,906,191** or **2.1%** less than the 2012–2013 values of **\$707,386,559**. This translates into a net loss of **\$96,294** of tax revenue for the 2013–2014 budget. The total effective tax rate is **66.36 cents** or **1.76 cents** more than the current rate of **64.61 cents**. It is recommended that the tax rate of **66.36 cents** be adopted. This would be an increase of **1.76 cents** above the current rate changing the current fiscal year rate of **64.60¢** per \$100 valuation to **66.36 cents** per \$100 valuation. Of this amount **59.67 cents** will be allocated to the General Fund, for maintenance and operations. The remaining amount of **6.69 cents** will go to Interest & Sinking Fund for debt retirement. This would decrease the M and O by **0.09 cents** below the current budget M and O rate of **59.76 cents** and increase the Debt Service amount by **1.85 cents** above the current rate of **4.84 cents**. The increase on debt service is primarily the additional cost to service the bonds sold to pay the city's portion of the Police Station/ EOC grant. These **1.85 cents** on debt service in addition to the **0.09 cent** decrease to the M & O will add **\$22.00** a year per **\$100,000** of value to the current tax bill.

GENERAL FUND

This year General Fund costs will increase by **\$60,697.00** compared with last year's decrease of **\$57,850.00**

The increase in expenditures is primarily attributable to a 2% COLA for all employees estimated at a cost of **\$160,000** well as some increases in cooperative contracts such as central dispatch and computer maintenance. This budget is structured to eliminate and reduce part time positions and reallocate labor. This action has allowed the city to deal with the large loss of taxable value and subsequent loss of **\$96,000** in revenue for 2013–2014 budget.

Capital Outlay: Equipment replacement this year is proposed in the amount of **\$130,600** 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 **\$287,600** that was budgeted in the 2012–2013 budget.

Equipment Replacement Transfers Transfers from the equipment replacement fund to general fund are budgeted at a modest **\$120,000**. 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 1 to 2 % 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 **\$1,342,500** this represents maintaining the current rates to residential and commercial garbage customers. Expenditures including transfers to other funds are also projected at **\$1,342,500**. The rate decrease for customers in last year's budget will remain and the per month rate will remain at **\$16.06**. This is primarily the result of improving efficiencies of pickup, delivery, and disposal of trash and green waste. Currently green waste is chipped on site saving the haul and tipping fees of this large portion of the waste stream.

Capital Outlay: There is no major purchase of a garbage truck scheduled for the 2013–2014 budget. There is a transfer to equipment replacement scheduled in 2013–2014.

Transfers: There two transfers scheduled to be made from this fund. One transfer is to equipment replacement budgeted in the 2013–2014 budgets from Solid Waste in the amount of **\$90,000**. The second is in the amount of **\$280,000** to city franchise fee. This is an increase of **\$100,000** made possible by the savings from new handling methods in the area of green waste. This transfer is also a major reason that General Fund can afford to give employees a recommended 2% COLA in the 2013–2014 budget.

SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$5,020,000**. This is **\$171,500** more than last year's estimate. There is a .06 cent proposed increase on the water and a **0.23** cent increase on sewer per 1000 rates. This will make the charge for water and sewer **\$3.25** per 1000 gallons of usage for each component. This will cause the average water, sewer and garbage bill to increase by **\$1.50** per month.

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 **\$458,000** budgeted to Capital Outlay for the Systems Fund. This represents painting the Cleveland water tower at **\$175,000**. Pay debt service of **\$220,000** on the meter upgrades. The remainder is allocated to purchase two trucks and other small equipment and tools. This is up **\$24,000** from last budgets amount of **\$434,000**.

Transfers: Transfers from Systems are **\$1,105,000** with **\$540,000** to general fund as a franchise fee and **\$565,000** debt service. Sales tax fund will provide **\$400,000** to debt service and **EDC Fund will provide \$407,000** to the Interest & Sinking Fund for debt service and Solid Waste will transfer **\$280,000** 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 2014 is **\$1,828,021**. A portion of this will be paid with tax revenue in the amount of **\$468,021** and the remainder will be paid from systems fund in the amount of **\$560,000**, sales tax fund in the amount of **\$400,000**, and the EDC fund in the amount of **\$400,000**.

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 freeze the wage and salary plan but provide a **2% COLA** for all eligible employees. 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 a COLA increase of **2%** for all eligible employees. This would cost the city **\$160,000**. The breakdown of this **2%** COLA would be **\$112,000** funded by General Fund, **\$8,000** funded by Solid Waste and **\$40,000** funded by Systems.

Health Insurance: The Texas Municipal League Intergovernmental Employee Benefits Pool notified the City that premiums will go up slightly for the current plan. However,

the city will be offered seven additional plans. These plans will have different deductibles and different coinsurance percentages. Employees for the first time will be able to choose the plan that is best for their particular situation. The city will increase the funding for health insurance from **\$583.00** per month to **\$600.00** per month an increase of **\$17.00** per month and continue to subsidize the dependent insurance by **\$280.00**. If the employee chooses a plan, out of the 8 plans offered, that has lower premiums than the amount provided by the city, the employee will be able to buy down their dependent coverage or place the savings in an account that will allow them to access the savings for other medical needs and services. This choice allows the employee to obtain coverage and deductibles that are designed to serve his individual family needs, and pay the corresponding amount for those higher or lower deductibles.

SALES TAX STATUS

The predicted loss of Sales Tax Revenue was the foremost concern in the preparation of this budget, as these funds are intertwined into all major areas of the budget. Although current sales tax revenues have increased by **1%** over 2013 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 $\frac{1}{2}$ cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act of 1979. This amount is specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility.

The second stream of revenue flows into the General Fund, and is used to partially cover the various operations in that fund.

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 a projected increase of **\$50,000** over the current estimate of **\$1,200,000**. In the 2013 fiscal year the sales tax was showing about a **1% increase**. The expansion of the local LNG plants with construction estimates of **3.6** billion dollars gives us confidence to raise this revenue by **\$50,000**. There are current indicators in the sales tax and the hotel motel tax that give us good reason to be more optimistic about increasing this revenue stream. The condition of the economy was the major reason for the 2008 slump in sales tax. We are optimistic that the economy will improve and that we will see a rebound in this revenue stream. It is prudent to make realistic but cautious predictions about the future of this revenue

stream. General Fund allocation will be predicted at **\$1,250,000**. The EDC amount will also increase proportionally at **\$625,000**.

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 **66.36** cents. An increase of **1.76** cents above the current rate but still **.09** cents under the current M and O rate and an increase of **1.85** cents to the debt rate of **4.84** cents to **6.69** cents. Of the **1.76** cents increase **.09** cents will be deducted from the M and O rate and **1.85** cents will go to the debt service.
- Recognition of the value and needs of all employees and their role in the efficient delivery of services; Employee initiated ideas have allowed for the cultivation of new revenue sources, purchasing savings, and much improved productivity.
- The timely replacement of capital and the maintenance and improvement of facilities for continued optimum use; the septage treatment program is expected to continue to generate additional revenue for this budget.
- Conformation of long-term goals designed to meet the basic infrastructure and utility needs of the city today and for the future.

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

Respectfully submitted,

D.E. Sosa
City Manager

ORDINANCE NO. 2013-15

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2013-2014 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 2013-2014; 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, 2013 through September 30, 2014 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 26th day of August, 2013 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, 2013, through September 30, 2014, is \$19,720,238.

SECTION 4: - That the sum of \$19,720,238 is appropriated and shall be disbursed for the following purposes and uses:

General Government - Mayor & City Council	\$	78,999
General Government - City Manager	\$	303,727
General Government - Human Resources	\$	208,296
General Government - Finance	\$	339,069

Municipal Court	\$ 149,966
Library	\$ 309,987
Parks & Recreation	\$ 263,411
Police	\$ 4,358,739
Fire	\$ 1,422,174
Animal Control	\$ 72,030
Animal Shelter	\$ 30,868
Emergency Management	\$ 31,222
Inspections & Permits	\$ 117,621
Public Works & Engineering	\$ 250,195
Garage	\$ 342,291
Warehouse	\$ 10,768
Streets	\$ 811,252
Drainage	\$ 367,635
City Property Maintenance	\$ 169,967
Special Items - General Fund	\$ 223,500
Solid Waste	\$ 1,062,500
Special Items - Solid Waste	\$ 280,000
Water Plant	\$ 1,371,889
Wastewater Plant	\$ 960,160
Customer Service	\$ 495,467
Water Distribution	\$ 445,640
Wastewater Collection	\$ 495,214
Special Items - Systems Fund	\$ 1,244,630
General Obligation Debt Service	\$ 1,828,021
Special Items - Sales Tax Fund	\$ <u>1,675,000</u>
TOTAL	\$ 19,720,238

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, 2013, 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 9th day of September, 2013.



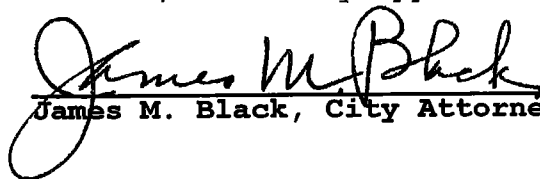
Brad P. Bailey, Mayor
City of Groves

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. 2013-16

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2013, 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 2013, was fixed by Roland R. Bieber, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$754,706,304; 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 \$754,706,304, less all exemptions provided by either State law or City ordinance in the amount of \$65,706,046, for a total taxable value of \$689,000,258, shall become the tax assessment roll of the City of Groves for the year 2013,

SECTION 2: - That there is hereby levied for the current year, 2013, 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, 2014, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 66.3606 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), 59.6693 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 0.15 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.92, and

(b) For the Interest & Sinking Fund, 6.6913 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 2013 taxable year, and the amounts collected shall be deposited in the Depository of the City of Groves, to be distributed in accordance with this Ordinance.

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

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

SECTION 6: - That except as provided by Sections 31.031, 31.032 and 31.04 of the Property Tax Code, the ad valorem taxes hereby levied for the year 2013 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2014, 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, 2014, compile a list of the lands, lots, and/or property on which any taxes for the year

2013 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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

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

exists in the office of the Tax Assessor-Collector, then such description shall be admissible as evidence of the description of the property.

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

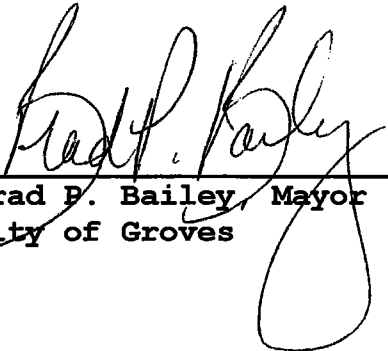
SECTION 8: - That the tax rate and the calculations used to determine the tax rate together with the estimated amount of Interest and Sinking Fund balances and the estimated amount of Maintenance and Operation, or General Fund balances, remaining at the end of the current fiscal year which are not encumbered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

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

SECTION 10: - That this ordinance shall be in effect

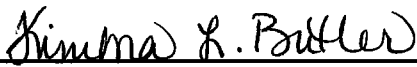
from and after its passage.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 9th day of September, 2013.



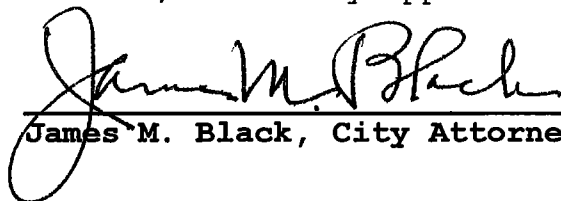
Brad P. Bailey, Mayor
City of Groves

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

EMERGENCY MANAGEMENT

CITY AUDITOR

CITY MANAGER
1 City Manager

CITY JUDGE

CITY ATTORNEY

CITY MARSHAL

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

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

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

WATER PLANT
1 Chf WWP Opr
2 WWP Oprs
1/2 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 III
2 Laborer II
1 Laborer I

WATER PLANT
1 Chf WWP Opr
4 WP Opr.
1/2 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
2013-2014**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
General Fund	\$ 7,528,100	\$ 11,601,050	\$ 11,488,244	\$ 9,861,747
Solid Waste Fund	1,337,127	1,340,000	1,297,260	1,342,500
Systems Fund	4,503,220	4,848,500	4,347,611	5,013,000
Sales Tax Fund	1,247,530	1,668,000	1,787,966	1,675,000
Debt Service Fund	1,785,387	1,727,591	1,527,276	1,828,021
Total Revenue	\$ 16,401,364	\$ 21,185,141	\$ 20,448,357	\$ 19,720,268
Expenditures				
General Fund	\$ 8,595,040	\$ 11,601,050	\$ 9,658,650	\$ 9,861,747
Solid Waste Fund	923,334	1,340,000	1,263,169	1,342,501
Systems Fund	3,931,713	4,848,500	4,575,296	5,013,000
Sales Tax Fund	1,450,000	1,668,000	2,298,515	1,675,000
Debt Service Fund	1,695,321	1,727,591	1,727,591	1,828,021
Total Expenditures	\$ 16,595,408	\$ 21,185,141	\$ 19,523,221	\$ 19,720,270
Revenues Over(Under) Expenditures	\$ (194,044)	\$ -	\$ 925,136	\$ -

City of Groves Annual Fiscal Budget 2013-2014

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

General Fund	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Mayor & Council	\$ 63,242	\$ 57,648	\$ 65,814	\$ 78,999
City Manager	292,753	314,908	299,523	303,727
Human Resources	191,151	204,084	195,921	208,296
Finance	300,622	336,037	351,124	339,069
Municipal Court	107,215	116,203	116,547	149,966
Library	284,204	296,825	289,635	309,987
Parks & Recreation	308,178	214,403	226,858	263,441
Police	3,051,601	6,174,936	3,554,586	4,358,739
Fire	1,627,946	1,433,700	1,495,051	1,422,174
Animal Control	76,129	70,457	73,894	72,030
Emergency Management	8,176	30,689	14,247	31,222
Animal Shelter	64,908	30,700	24,838	30,868
Inspections & Permits	135,675	115,121	113,375	117,621
Public Works & Administration	212,977	228,271	193,760	250,195
Garage	299,419	340,217	300,241	342,291
Warehouse	78,620	71,111	70,298	10,768
Streets	761,877	782,531	780,632	811,252
Drainage	397,212	387,886	335,971	367,635
City Property Maintenance	2,798	163,323	159,626	169,967
Special Items	330,346	232,000	996,717	223,500
Total General Fund	\$ 8,595,040	\$ 11,601,050	\$ 9,658,650	\$ 9,861,747
Solid Waste Fund				
Solid Waste	\$ 923,334	\$ 1,160,000	\$ 1,083,167	\$ 1,062,501
Administration	-	180,000	180,000	280,000
Total Solid Waste Fund	\$ 923,334	\$ 1,340,000	\$ 1,263,169	\$ 1,342,501
Systems Fund				
Water Plant	\$ 1,235,082	\$ 1,355,563	\$ 1,055,093	\$ 1,371,889
Wastewater Plant	821,415	956,822	995,985	960,160
Customer Service	507,073	493,325	508,121	495,467
Water Distribution	394,656	436,309	417,832	940,854
Wastewater Collection	500,103	487,901	580,427	-
Administration	473,384	1,118,579	1,017,838	1,244,630
Total Systems Fund	\$ 3,931,713	\$ 4,848,500	\$ 4,575,296	\$ 5,013,000
Sales Tax Fund				
Transfers	\$ 1,450,000	\$ 1,668,000	\$ 2,298,515	\$ 1,675,000
Total Sales Tax Fund	\$ 1,450,000	\$ 1,668,000	\$ 2,298,515	\$ 1,675,000
Interest & Sinking Fund				
Debt Retirement	\$ 1,695,321	\$ 1,727,591	\$ 1,727,591	\$ 1,828,021
Total I & S Fund	\$ 1,695,321	\$ 1,727,591	\$ 1,727,591	\$ 1,828,021
Total Expenditures	\$ 16,595,408	\$ 21,185,141	\$ 19,523,221	\$ 19,720,269

GENERAL FUND

**City of Groves
Annual Fiscal Budget
2013-2014**

GENERAL FUND SUMMARY #01

Beginning Year Gross Fund Balance 10-01-12	\$	941,819
 FYE 2013		
Current Estimated Revenues		11,488,244
Current Estimated Expenses		<u>(9,658,650)</u>
 Projected Gross Fund Balance 9-30-13	 \$	 <u>2,771,413</u>
 FYE 2014		
Estimated Gross Fund Balance 10-01-13	\$	2,771,413
Proposed Revenues		<u>9,861,747</u>
Total FYE 2014 Resources	\$	12,633,160
 Proposed M&O Expenditures	 \$	 (7,906,647)
Proposed Capital Outlay		(1,955,100)
Proposed Transfer to Equipment Replacement		-
Total Proposed Expenditures	\$	<u>(9,861,747)</u>
 Gross Fund Balance	 \$	 <u>2,771,413</u>
 Restricted/Designated Fund Balance Items:		
Municipal Court Security	\$	24,047
Municipal Court Technology		39,507
Hotel Occupancy		<u>198,054</u>
	\$	<u>261,608</u>
 Projected Undesignated Fund Balance 9-30-14	 \$	 <u>2,509,805</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES AND EXPENDITURES

General Fund

Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Current Taxes	\$ 4,187,322	\$ 4,100,000	\$ 4,041,386	\$ 4,070,104
Delinquent Taxes	145,994	85,000	118,446	110,143
Hotel Tax	61,047	75,000	53,320	80,000
Liquor License	2,638	2,000	2,165	3,000
Penalties & Interest	82,423	60,000	73,225	72,000
Permits	74,765	66,500	81,472	74,500
Franchise Fees	1,009,511	1,100,000	967,774	1,100,000
License Fees	16,286	15,650	16,748	13,300
Demolition Revenue	179	2,500	969	2,500
Animal Control	31,610	106,500	(45,260)	36,000
Grass Cutting	8,223	5,000	10,148	10,000
Recreation Fees	28,510	22,000	40,842	37,000
Library Income	10,170	6,000	6,935	6,500
Fines & Court Costs	160,493	237,000	160,534	162,200
Miscellaneous	325,791	4,402,000	4,019,942	2,807,500
Earnings of Investments	138	10,000	38	2,000
Transfers In	1,383,000	1,305,900	1,939,560	1,275,000
Total Revenue	\$ 7,528,099	\$ 11,601,050	\$ 11,488,244	\$ 9,861,747
Expenditures				
Personnel Services	\$ 5,749,125	\$ 5,783,266	\$ 5,835,666	\$ 5,796,487
Supplies	244,074	277,950	237,348	276,100
Maintenance	126,062	131,660	121,873	140,860
Services	643,166	590,303	686,319	630,036
Miscellaneous	995,947	1,018,971	1,078,573	1,050,664
Capital Outlay	832,039	3,790,100	1,051,174	1,960,100
Transfers Out	4,636	8,800	647,705	7,500
Total Expenditures	\$ 8,595,049	\$ 11,601,050	\$ 9,658,658	\$ 9,861,747
Revenues Over(Under) Expenditures	\$ (1,066,950)	\$ -	\$ 1,829,586	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

General Fund **01-4-00**

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Taxes					
310-48	Delinquent Taxes	\$ 145,994	\$ 85,000	\$ 118,446	\$ 110,143
310-49	Current Taxes	4,187,322	4,100,000	4,041,386	4,070,104
312-10	Hotel Tax	61,047	75,000	53,320	80,000
312-15	Liquor License	2,638	2,000	2,165	3,000
319-00	Current Penalty & Interest	38,475	30,000	42,384	36,000
319-10	Delinquent Penalty & Interest	43,948	30,000	30,841	36,000
Total Taxes		\$ 4,479,424	\$ 4,322,000	\$ 4,288,542	\$ 4,335,247
Permits, Fees & Other					
322-10	Building Permits	\$ 47,835	\$ 45,000	\$ 52,657	\$ 45,000
322-15	Electrical Permits	10,608	7,000	11,701	11,000
322-20	Plumbing Permits	9,119	6,000	9,352	9,000
322-60	Cert of Occupancy - Residential	550	500	500	1,000
322-65	Cert of Occupancy - Commercial	300	500	200	1,000
322-70	Rental Property Inspec Fees	6,353	7,500	7,062	7,500
322-80	Franchise Fees	1,009,511	1,100,000	967,774	1,100,000
322-90	License Fees	5,300	5,000	7,488	5,000
322-95	Demolition Revenue	179	2,500	969	2,500
325-10	License Fee - General Contactor	-	300	-	-
325-11	License Fee - Gen Contactor Renewal	1,365	750	1,300	1,000
325-20	License Fee - Elect - Master	2,625	2,000	3,000	2,000
325-21	License Fee - Elect - Journeyman	570	500	495	500
325-30	License Fee - Plumber	150	900	75	-
325-40	License Fee - Mechanical	1,500	1,000	1,500	1,000
325-50	License Fee - Firealarm/suppr	300	300	645	500
338-10	Animal Shelter	26,125	85,000	(50,053)	30,000
338-11	Crematorium Reimbursement	4,732	20,000	4,425	5,000
344-90	Return Check Fee	75	-	75	-
345-50	Animal Control	753	1,500	368	1,000
346-00	Grass Cutting	8,223	5,000	10,148	10,000
347-50	Recreation Building Rentals	25,446	20,000	38,366	35,000
347-51	Library Building Rentals	25	-	-	-
347-60	Library Fees	3,884	4,000	3,128	3,500
347-61	Library Copy Machine	2,121	1,500	2,185	2,000
347-62	Library Miscellaneous	4,140	500	1,622	1,000
347-80	Class Fees	3,064	2,000	2,476	2,000
350-00	Accident Reports	1,248	1,000	1,346	1,200
350-50	Birth/Death Certificates	1,838	2,000	2,015	2,000
351-10	Municipal Court Fees	144,197	200,000	144,747	150,000
352-10	Warrant Fees	13,210	9,000	10,637	9,000
353-10	Court Restitution	-	-	(45)	-
359-10	Misc. Police Grants	-	25,000	1,834	-
359-11	Misc. Fire Grants	-	-	1,000	-
359-12	Sane Exam Reimbursement	-	-	-	-
360-00	Miscellaneous	3,614	3,000	35,804	10,000

361-10	Earnings on Investments	138	10,000	38	2,000
361-30	Hebert Grant	-	-	-	-
362-10	Trailer Licenses-Annual	122	400	54	300
362-20	Trailer Licenses-Monthly	4,354	4,500	2,191	3,000
363-10	Water Tower Advertising	1,000	1,000	2,500	1,000
363-30	Garbage Truck Advertising	-	3,000	300	-
369-10	Insurance Reimbursement	58,275	48,000	39,447	48,000
369-30	Sale of Equipment	19,729	2,000	266	2,000
Total Permits, Fees & Other		\$ 1,422,578	\$ 1,628,150	\$ 1,319,592	\$ 1,505,000

Miscellaneous

372-00	Storm Shedder Grant	\$ 42,364	\$ -	\$ -	\$ -
375-02	2009 SHSP - LEAP	2,830	-	-	-
375-03	2010 SHSP	43,087	-	-	-
375-04	Port Security Grant - EOC	-	2,000,000	654,513	1,800,000
375-05	Donated Land - EOC	72,230	-	-	-
375-06	2011 SHSP Grant	-	-	16,598	-
375-07	2011 SHSP-LETPA Grant	-	-	17,344	-
376-00	Impact Grant Reimbursement-Library	-	-	6,500	1,000
377-00	Forest Service Grant	-	-	595	500
380-00	City Franchise Fee	-	620,000	620,000	820,000
380-10	EDC Administration Fee	-	125,000	125,000	125,000
901-11	2013 Bond Proceeds	-	1,600,000	2,500,000	-
906-25	Other - FEMA	82,587	-	-	-
Total Miscellaneous		\$ 243,098	\$ 4,345,000	3,940,550	\$ 2,746,500

Operating Transfers In

390-24	Transfer from PD Drug Forfeiture	\$ 8,000	\$ -	\$ 145	\$ -
390-30	Transfer from Sales Tax Fund	1,250,000	1,275,000	1,905,515	1,275,000
390-45	Transfer from Systems	-	-	3,000	-
390-55	Transfer from Equipment Replacement	125,000	30,900	30,900	-
Total Operating Transfers		\$ 1,383,000	\$ 1,305,900	\$ 1,939,560	\$ 1,275,000

Total General Fund Revenue

\$ 7,528,100	\$ 11,601,050	\$ 11,488,244	\$ 9,861,747
---------------------	----------------------	----------------------	---------------------

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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - City Council 01-5-01

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 3,350	\$ 3,250	\$ 3,530	\$ 1,700
01-040	Social Security	844	983	1,531	1,599
01-080	Workers Compensation	7	6	7	-
01-100	Expense Allowance	7,680	9,600	7,680	29,200
01-250	Life Insurance-Retirees	-	1,159	-	-
	Total Personnel Services	\$ 11,881	\$ 14,998	\$ 12,748	\$ 32,499
Supplies					
02-010	Office Supplies	\$ 142	\$ 300	\$ 167	\$ 300
02-040	Miscellaneous Supplies	120	200	188	200
	Total Supplies	\$ 262	\$ 500	\$ 355	\$ 500
Services					
04-200	Communication	\$ 813	\$ 650	\$ 328	\$ 500
	Total Utilities & Telephone	\$ 813	\$ 650	\$ 328	\$ 500
Miscellaneous					
06-330	City Attorney	\$ 39,000	\$ 36,000	\$ 36,000	\$ 36,000
07-010	Training	275	2,000	9,238	2,000
07-020	TML Conference	3,263	2,000	1,600	2,000
07-030	TML Region 16 Meetings	50	300	50	300
07-390	Insurance & Bonds	85	200	74	200
07-420	Contingencies	7,613	1,000	5,421	5,000
	Total Miscellaneous	\$ 50,286	\$ 41,500	\$ 52,383	\$ 45,500
Department Total		\$ 63,242	\$ 57,648	\$ 65,814	\$ 78,999

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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - City Manager 01-5-02

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 194,067	\$ 203,834	\$ 199,279	\$ 196,809
01-020	Overtime	-	-	-	-
01-040	Social Security	13,810	15,593	14,193	15,607
01-050	TMRS	23,288	20,123	20,446	19,779
01-070	Hospitalization	17,112	17,352	17,352	18,149
01-080	Workers Compensation	445	494	505	494
01-160	ICMA	5,351	5,414	6,900	6,789
01-250	Life Insurance	926	1,148	1,031	1,200
	Total Personnel Services	\$ 254,999	\$ 263,958	\$ 259,706	\$ 258,827
Supplies					
02-010	Office Supplies	\$ 2,409	\$ 2,000	\$ 2,308	\$ 2,000
02-040	Miscellaneous Supplies	1,914	1,750	3,043	1,000
02-100	Postage	5	1,500	-	1,000
	Total Supplies	\$ 4,328	\$ 5,250	\$ 5,351	\$ 4,000
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 750	\$ -	\$ 750
03-030	Equipment Maint. & Repair	597	750	639	750
	Total Maintenance	\$ 597	\$ 1,500	\$ 639	\$ 1,500
Services					
04-200	Communication	\$ 4,326	\$ 3,000	\$ 4,176	\$ 3,200
	Total Services	\$ 4,326	\$ 3,000	\$ 4,176	\$ 3,200
Miscellaneous					
06-050	Ordinance Codification	\$ 2,594	\$ 3,000	\$ 2,358	\$ 3,000
06-090	Dues & Subscriptions	6,596	6,000	6,530	6,000
07-010	Training	6,395	5,000	5,588	5,000
07-050	Auto	7,200	7,200	7,200	7,200
07-080	Election	985	15,000	3,532	10,000
07-390	Insurance & Bonds	4,733	5,000	4,443	5,000
	Total Miscellaneous	\$ 28,503	\$ 41,200	\$ 29,651	\$ 36,200
	Department Total	\$ 292,753	\$ 314,908	\$ 299,523	\$ 303,727

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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 118,288	\$ 118,084	\$ 123,781	\$ 123,786
01-020	Overtime	-	200	-	200
01-040	Social Security	8,768	9,033	9,250	9,470
01-050	TMRS	13,700	11,658	12,240	12,001
01-070	Hospitalization	17,112	17,352	17,352	18,104
01-080	Workers Compensation	271	301	293	301
01-160	ICMA	3,688	3,861	4,467	4,464
01-250	Life Insurance	652	685	729	770
	Total Personnel Services	\$ 162,479	\$ 161,174	\$ 168,112	\$ 169,096
Supplies					
02-010	Office Supplies	\$ 1,371	\$ 1,200	\$ 750	\$ 1,000
02-040	Miscellaneous Supplies	1,520	1,500	461	1,000
02-050	Data Processing Supplies	200	500	192	400
02-100	Postage & Rental	10,645	9,500	10,128	10,200
	Total Supplies	\$ 13,736	\$ 12,700	\$ 11,531	\$ 12,600
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 400	\$ -	\$ 400
03-030	Equipment Maint. & Repair	-	1,250	2,476	1,000
	Total Maintenance	\$ -	\$ 1,650	\$ 2,476	\$ 1,400
Services					
04-200	Communication	\$ 2,328	\$ 2,200	\$ 2,249	\$ 2,500
	Total Services	\$ 2,328	\$ 2,200	\$ 2,249	\$ 2,500
Miscellaneous					
06-090	Dues & Subscriptions	\$ 3,235	\$ 1,000	\$ 805	\$ 1,000
06-146	State Fees	61	100	88	150
07-010	Training	25	2,000	527	2,000
07-015	EAP	-	-	-	1,600
07-020	Safety Program	1,030	2,560	4,100	2,600
07-390	Insurance & Bonds	275	500	261	500
07-450	Service Awards	1,665	1,700	1,453	850
07-620	Pre-employment Screening	2,602	4,000	3,304	4,000
07-650	Legal Fees	3,715	14,500	1,015	10,000
	Total Miscellaneous	\$ 12,608	\$ 26,360	\$ 11,553	\$ 22,700
Department Total		\$ 191,151	\$ 204,084	\$ 195,921	\$ 208,296

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
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Finance	01-5-05

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 132,998	\$ 133,525	\$ 133,479	\$ 134,477
01-020	Overtime	16	100	-	100
01-040	Social Security	9,922	10,215	9,900	10,287
01-050	TMRS	15,421	13,182	13,253	13,038
01-070	Hospitalization	17,112	17,352	17,352	17,999
01-080	Workers Compensation	306	340	331	340
01-160	ICMA	3,514	3,597	3,548	3,602
01-250	Life Insurance	682	776	767	776
	Total Personnel Services	\$ 179,971	\$ 179,087	\$ 178,630	\$ 180,619
Supplies					
02-010	Office Supplies	\$ 166	\$ 500	\$ 566	\$ 500
02-040	Miscellaneous Supplies	213	400	898	400
02-050	Data Processing Supplies	1,010	16,000	820	7,500
02-100	Postage	-	100	16	100
	Total Supplies	\$ 1,389	\$ 17,000	\$ 2,300	\$ 8,500
Maintenance					
03-020	Furniture & Fixtures	\$ 500	\$ 250	\$ 96	\$ 250
03-030	Equipment Maint. & Repair	-	250	360	250
	Total Maintenance	\$ 500	\$ 500	\$ 456	\$ 500
Services					
04-200	Communication	\$ 1,076	\$ 1,000	\$ 913	\$ 1,000
	Total Services	\$ 1,076	\$ 1,000	\$ 913	\$ 1,000
Miscellaneous					
06-020	City Auditor	\$ 30,000	\$ 35,000	\$ 37,000	\$ 40,000
06-060	Single Appraisal Payment	44,846	56,000	49,809	56,000
06-090	Dues & Subscriptions	1,158	2,000	1,358	2,000
06-185	Lien Filing Fees	2,244	1,500	2,080	1,500
06-195	Lot Cleanup/Grass Cutting	6,547	3,000	6,060	3,000
06-270	Contract Services	15,202	20,000	16,247	20,000
06-300	Collection Contract	3,279	3,500	3,289	3,500
07-010	Training	412	1,000	-	1,000
07-390	Insurance & Bonds	478	950	490	950
	Total Miscellaneous	\$ 104,166	\$ 122,950	\$ 116,333	\$ 127,950

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Finance	01-5-05

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ 36,722	\$ -
09-770	Equipment	-	500	-	500
09-900	Computer System/Software	13,520	15,000	15,770	20,000
	Total Capital Outlay	<u>\$ 13,520</u>	<u>\$ 15,500</u>	<u>\$ 52,492</u>	<u>\$ 20,500</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 300,622</u></u>	<u><u>\$ 336,037</u></u>	<u><u>\$ 351,124</u></u>	<u><u>\$ 339,069</u></u>

Municipal Court

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

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Municipal Court 01-5-13

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 59,278	\$ 62,379	\$ 67,393	\$ 91,465
01-020	Overtime	3,170	5,000	2,529	5,000
01-040	Social Security	4,850	4,772	5,331	6,997
01-050	TMRS	5,829	4,761	5,118	4,701
01-070	Hospitalization	10,236	10,356	10,356	10,560
01-080	Workers Compensation	180	200	167	200
01-160	ICMA	1,519	1,447	1,554	1,455
01-250	Life Insurance	242	278	272	278
	Total Personnel Services	\$ 85,304	\$ 89,193	\$ 92,720	\$ 120,656
Supplies					
02-010	Office Supplies	\$ 1,270	\$ 1,300	\$ 1,260	\$ 1,300
02-040	Miscellaneous Supplies	348	300	282	300
02-050	Data Processing Supplies	1,091	1,250	-	1,250
02-120	Contract Labor - Judge	230	1,000	320	1,000
	Total Supplies	\$ 2,939	\$ 3,850	\$ 1,862	\$ 3,850
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	-	700	-	700
	Total Maintenance	\$ -	\$ 1,000	\$ -	\$ 1,000
Services					
05-200	Communication	\$ 617	\$ 1,020	\$ 568	\$ 1,020
	Total Services	\$ 617	\$ 1,020	\$ 568	\$ 1,020
Miscellaneous					
06-010	City Prosecutor	\$ 9,100	\$ 8,400	\$ 8,700	\$ 12,000
06-090	Dues & Subscriptions	2,880	1,000	811	1,000
07-010	Training	1,564	2,500	2,547	2,500
07-390	Insurance & Bonds	175	440	149	440
	Total Miscellaneous	\$ 13,719	\$ 12,340	\$ 12,207	\$ 15,940
Interfund Transfers					
09-230	Court Security	\$ 4,189	\$ 5,000	\$ 3,150	\$ 5,000
09-240	Court Technology	447	3,800	6,040	2,500
09-670	Transfer to Equipment Replacement	-	-	-	-
	Total Interfund Transfers	\$ 4,636	\$ 8,800	\$ 9,190	\$ 7,500
Department Total		\$ 107,215	\$ 116,203	\$ 116,547	\$ 149,966

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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Library 01-5-21

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 158,930	\$ 165,449	\$ 162,296	\$ 172,375
01-020	Overtime	-	-	-	-
01-040	Social Security	12,000	12,657	12,138	13,187
01-050	TMRS	16,078	14,370	14,182	14,156
01-070	Hospitalization	23,988	23,348	24,348	25,199
01-080	Workers Compensation	363	404	401	404
01-160	ICMA	4,267	4,451	4,393	4,467
01-250	Life Insurance	735	846	832	849
	Total Personnel Services	\$ 216,361	\$ 221,525	\$ 218,590	\$ 230,637
Supplies					
02-010	Office Supplies	\$ 2,837	\$ 2,000	\$ 2,269	\$ 1,800
02-040	Miscellaneous Supplies	2,922	1,800	2,226	1,800
02-050	Data Processing Supplies	466	-	-	-
02-100	Postage	357	850	(173)	500
	Total Supplies	\$ 6,582	\$ 4,650	\$ 4,322	\$ 4,100
Maintenance					
03-010	Building & Grounds	\$ 1,191	\$ 4,000	\$ 3,858	\$ 6,000
03-020	Furniture & Fixtures	-	-	-	-
03-030	Equipment Maint. & Repair	4,655	5,500	5,289	6,200
	Total Maintenance	\$ 5,846	\$ 9,500	\$ 9,147	\$ 12,200
Services					
04-010	Electricity	\$ 7,982	\$ 11,000	\$ 9,299	\$ 11,000
04-100	Natural Gas	484	600	865	800
04-200	Communication	2,418	1,650	4,437	5,500
	Total Services	\$ 10,884	\$ 13,250	\$ 14,601	\$ 17,300

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Library 01-5-21

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
06-080	Periodicals	\$ 1,132	\$ 800	\$ 1,243	\$ 800
06-090	Dues & Subscriptions	626	650	502	700
06-270	Contract Services	-	1,200	1,229	2,200
07-010	Training	893	750	25	550
07-200	Reading Clubs	1,442	1,500	1,394	1,500
07-250	Summer Reading Program	3,427	-	44	-
07-291	Texas Impact Grant	-	-	6,316	-
07-390	Insurance & Bonds	10,197	11,000	9,941	12,000
	Total Miscellaneous	\$ 17,717	\$ 15,900	\$ 20,694	\$ 17,750
Capital Outlay					
09-010	Capital Outlay	\$ 5,650	\$ -	\$ -	\$ -
09-040	Books	16,763	16,000	14,301	16,500
09-240	Audiotapes	3,763	5,000	4,733	5,500
09-770	Equipment	571	1,000	3,147	1,000
09-860	Building Maint & Projects	67	10,000	100	5,000
	Total Capital Outlay	\$ 26,814	\$ 32,000	\$ 22,281	\$ 28,000
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 284,204	\$ 296,825	\$ 289,635	\$ 309,987

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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 113,822	\$ 85,903	\$ 83,334	\$ 122,686
01-020	Overtime	128	1,000	-	1,000
01-040	Social Security	8,727	6,572	6,390	9,385
01-050	TMRS	8,925	4,303	4,443	8,617
01-070	Hospitalization	14,752	6,996	6,996	14,789
01-080	Workers Compensation	5,119	5,686	2,042	5,686
01-160	ICMA	1,821	1,744	1,797	2,666
01-240	Unemployment Compensation	14	-	-	-
01-250	Life Insurance	488	249	301	562
	Total Personnel Services	\$ 153,796	\$ 112,453	\$ 105,303	\$ 165,391
Supplies					
02-010	Office Supplies	\$ 429	\$ 300	\$ 377	\$ 300
02-020	Minor Apparatus & Tools	133	500	-	500
02-030	Vehicle Supplies	13,948	3,000	-	2,000
02-040	Miscellaneous Supplies	3,340	3,000	2,833	1,500
02-050	Data Processing Supplies	141	300	57	300
02-100	Postage	-	100	-	100
02-160	Building Deposit Refunds	6,450	-	8,338	-
02-180	Recreation Supplies	-	500	176	500
	Total Supplies	\$ 24,441	\$ 7,700	\$ 11,781	\$ 5,200
Maintenance					
03-010	Building & Grounds	\$ 12,939	\$ 6,000	\$ 5,811	\$ 5,000
03-020	Furniture & Fixtures	763	250	5	250
03-030	Equipment Maint. & Repair	4,069	100	1,652	100
03-040	Motor Vehicles	-	400	-	400
03-070	Parks	247	5,000	4,197	5,000
03-230	Park Restroom Repairs	313	1,000	985	1,000
	Total Maintenance	\$ 18,331	\$ 12,750	\$ 12,650	\$ 11,750
Services					
04-010	Electricity	\$ 811	\$ -	\$ (474)	\$ -
04-020	Electricity-City Parks	3,327	5,000	4,880	5,000
04-030	Electricity-Ball Parks	6,785	10,000	7,515	10,000
04-040	Electricity-Activity Building	10,703	11,600	11,699	10,000
04-200	Communication	1,277	1,000	1,424	1,000
	Total Services	\$ 22,903	\$ 27,600	\$ 25,044	\$ 26,000

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Contractual					
05-010	Summer Program	\$ 13,818	\$ 14,000	\$ 13,196	\$ 16,000
05-150	Tx. Dept. of Corrections	6,891	-	485	-
	Total Contractual	<u>\$ 20,709</u>	<u>\$ 14,000</u>	<u>\$ 13,681</u>	<u>\$ 16,000</u>
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
07-390	Insurance & Bonds	10,591	10,000	9,471	10,000
07-440	Training	-	800	-	-
07-600	Mo Pmt - Sr Citizens Association	22,100	24,000	24,000	24,000
	Total Miscellaneous	<u>\$ 32,691</u>	<u>\$ 34,900</u>	<u>\$ 33,471</u>	<u>\$ 34,100</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ 18,800	\$ -
09-770	Equipment	10,856	5,000	2,165	5,000
09-860	Building Maintenance & Repairs	24,351	-	3,963	-
09-990	Park Equipment	100	-	-	-
	Total Capital Outlay	<u>\$ 35,307</u>	<u>\$ 5,000</u>	<u>\$ 24,928</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>\$ 308,178</u></u>	<u><u>\$ 214,403</u></u>	<u><u>\$ 226,858</u></u>	<u><u>\$ 263,441</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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Police 01-5-31

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 1,323,474	\$ 1,348,960	\$ 1,313,256	\$ 1,304,620
01-020	Overtime	224,144	175,000	276,099	175,000
01-040	Social Security	116,247	103,195	120,243	100,750
01-050	TMRS	174,509	129,013	153,003	123,594
01-070	Hospitalization	177,110	180,792	162,818	172,370
01-080	Workers Compensation	30,018	33,342	32,638	33,342
01-160	ICMA	31,284	27,563	36,157	31,510
01-250	Life Insurance	6,288	7,121	6,616	7,153
	Total Personnel Services	\$ 2,083,074	\$ 2,004,986	\$ 2,100,830	\$ 1,948,339
Supplies					
02-010	Office Supplies	\$ 1,641	\$ 4,000	\$ 4,075	\$ 4,000
02-020	Minor Apparatus & Tools	5,200	6,000	2,826	6,000
02-030	Vehicle Supplies	63,427	45,000	58,112	50,000
02-040	Miscellaneous Supplies	4,074	1,500	1,695	2,000
02-050	Data Processing Supplies	3,885	4,500	3,026	3,000
02-100	Postage	173	1,000	495	500
	Total Supplies	\$ 78,400	\$ 62,000	\$ 70,229	\$ 65,500
Maintenance					
03-010	Building & Grounds	\$ 367	\$ 1,200	\$ 741	\$ 1,200
03-020	Furniture & Fixtures	909	900	242	900
03-030	Equipment Maint. & Repair	5,300	6,000	1,636	5,000
03-040	Motor Vehicles	10,054	10,000	25,450	15,000
	Total Maintenance	\$ 16,630	\$ 18,100	\$ 28,069	\$ 22,100
Services					
04-010	Electricity	\$ 5,970	\$ 8,000	\$ 6,478	\$ 6,000
04-100	Natural Gas	658	750	1,088	900
04-200	Communication	38,269	15,000	17,586	23,500
04-201	Regional Radio Maintenance	-	-	-	21,000
	Total Services	\$ 44,897	\$ 23,750	\$ 25,152	\$ 51,400

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
06-090	Dues & Subscriptions	\$ 5,842	\$ 5,500	\$ 4,861	\$ 5,500
06-120	Central Dispatching	361,183	330,000	397,359	370,000
06-140	Sane Examinations	4,202	4,000	3,618	4,000
06-160	Jail Contract	14,685	39,000	22,438	20,000
07-010	Training	8,004	7,000	8,838	7,000
07-012	Training - LEOSE Eligible	-	-	-	-
07-050	Auto Allowance/Reimburse	6,759	6,600	6,600	6,600
07-290	Uniform Allowance	7,205	12,000	9,900	18,300
07-295	Body Armor-LETPP Eligible	2,312	3,000	2,157	3,000
07-298	Byrne Kag Grant 2009 #1	231	-	-	-
07-390	Insurance & Bonds	28,922	30,000	28,669	30,000
07-420	Contingencies	1,626	1,000	911	3,000
	Total Miscellaneous	\$ 440,971	\$ 438,100	\$ 485,351	\$ 467,400
Capital Outlay					
07-300	EOC Port Security Grant	-	3,600,000	817,912	1,800,000
09-010	Capital Outlay	386,935	-	24,987	-
09-140	Automobile	-	25,000	-	-
09-760	Auto Equipment	433	3,000	2,056	4,000
09-860	Building Eng, Maint & Repair	261	-	-	-
	Total Capital Outlay	\$ 387,629	\$ 3,628,000	\$ 844,955	\$ 1,804,000
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 3,051,601	\$ 6,174,936	\$ 3,554,586	\$ 4,358,739

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
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 846,702	\$ 881,320	\$ 877,897	\$ 883,794
01-020	Overtime	79,617	60,000	77,002	60,000
01-040	Social Security	70,146	67,421	72,258	67,610
01-050	TMRS	107,681	87,008	94,189	85,684
01-070	Hospitalization	102,328	111,384	104,322	97,854
01-080	Workers Compensation	15,531	17,251	17,136	17,251
01-160	ICMA	25,596	23,973	24,713	21,233
01-250	Life Insurance	4,259	4,743	4,860	4,948
	Total Personnel Services	\$ 1,251,860	\$ 1,253,100	\$ 1,272,377	\$ 1,238,374
Supplies					
02-010	Office Supplies	\$ 628	\$ 2,200	\$ 1,532	\$ 2,400
02-020	Minor Apparatus & Tools	771	13,000	1,944	13,000
02-030	Vehicle Supplies	18,351	14,500	16,138	14,500
02-035	Class A Foam	-	1,500	1,365	1,500
02-040	Miscellaneous Supplies	6,955	5,900	4,807	5,900
02-100	Postage	65	1,200	-	1,200
02-130	Medical Supplies	803	1,400	1,280	1,400
	Total Supplies	\$ 27,573	\$ 39,700	\$ 27,066	\$ 39,900
Maintenance					
03-010	Building & Grounds	\$ 4,774	\$ 2,000	\$ 9,046	\$ 2,500
03-020	Furniture & Fixtures	-	500	-	500
03-030	Equipment Maint. & Repair	1,465	5,000	2,963	5,000
03-040	Motor Vehicles	17	2,000	43	2,000
03-100	SCBA Yearly Maint. & Inspection	3,806	4,550	2,678	4,550
03-110	Inspections - Pumpers	-	1,500	2,540	3,000
03-120	Certification Testing	-	3,000	-	3,000
03-220	Radio Maintenance	381	800	425	800
	Total Maintenance	\$ 10,443	\$ 19,350	\$ 17,695	\$ 21,350
Services					
04-010	Electricity	\$ 9,066	\$ 10,000	\$ 8,075	\$ 10,000
04-100	Natural Gas	1,886	3,000	3,311	3,000
04-200	Communication	5,694	5,000	5,416	5,000
	Total Services	\$ 16,646	\$ 18,000	\$ 16,802	\$ 18,000

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
06-090	Dues & Subscriptions	\$ 1,310	\$ 2,400	\$ 1,912	\$ 2,400
06-100	Payments to Volunteers	4,225	3,900	5,635	3,900
06-270	Contract Services	-	1,000	-	1,000
07-010	Training	4,024	10,000	5,385	10,000
07-100	State Certification	1,250	1,500	1,635	1,500
07-170	Lamar Training	-	2,500	804	2,500
07-180	A&M Fire School	5,794	5,500	2,654	5,500
07-190	Sabine Chiefs Association	250	250	250	250
07-210	Fire Prevention	507	800	636	800
07-220	State Convention	-	500	-	500
07-250	Volunteer Pension	7,748	7,000	7,776	8,000
07-260	Uniform Service	9,306	9,100	7,877	9,100
07-292	2008 Port Security - Equipment	9,284	-	-	-
07-294	2012 SHSP Grant	-	-	4,724	-
07-299	2010 SHSP Grant	(149)	-	-	-
07-390	Insurance & Bonds	15,290	25,000	19,949	25,000
	Total Miscellaneous	\$ 58,839	\$ 69,450	\$ 59,237	\$ 70,450
Capital Outlay					
09-010	Capital Outlay	\$ 255,879	\$ -	\$ 79,436	\$ -
09-470	Air Packs	-	8,400	7,979	8,400
09-690	Bunker Sets	5,191	5,800	5,623	5,800
09-730	Fire Equipment	1,377	12,500	2,780	12,500
09-770	Equipment	138	7,400	6,056	7,400
	Total Capital Outlay	\$ 262,585	\$ 34,100	\$ 101,874	\$ 34,100
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 1,627,946	\$ 1,433,700	\$ 1,495,051	\$ 1,422,174

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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Animal Control 01-5-33

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 50,687	\$ 43,590	\$ 50,579	\$ 44,777
01-020	Overtime	996	1,000	163	1,000
01-040	Social Security	3,982	3,335	3,908	3,425
01-050	TMRS	6,013	4,303	5,039	4,341
01-070	Hospitalization	7,687	6,996	8,059	7,244
01-080	Workers Compensation	932	1,035	985	1,035
01-160	ICMA	28	-	12	-
01-250	Life Insurance	229	249	252	258
	Total Personnel Services	\$ 70,554	\$ 60,507	\$ 68,997	\$ 62,080
Supplies					
02-010	Office Supplies	\$ 115	\$ 200	\$ 167	\$ 200
02-020	Minor Apparatus & Tools	332	500	6	500
02-030	Vehicle Supplies	3,029	4,000	3,318	4,000
02-040	Miscellaneous Supplies	669	1,500	383	1,500
	Total Supplies	\$ 4,145	\$ 6,200	\$ 3,874	\$ 6,200
Maintenance					
03-030	Equipment Maint. & Repair	\$ 43	\$ 1,000	\$ -	\$ 1,000
03-040	Motor Vehicles	-	500	11	500
	Total Maintenance	\$ 43	\$ 1,500	\$ 11	\$ 1,500
Miscellaneous					
07-010	Training	\$ 387	\$ 1,200	\$ -	\$ 1,200
07-260	Uniform Service	550	550	546	550
07-390	Insurance & Bonds	450	500	466	500
	Total Miscellaneous	\$ 1,387	\$ 2,250	\$ 1,012	\$ 2,250
Capital Outlay					
09-770	Equipment & Engineering	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 76,129	\$ 70,457	\$ 73,894	\$ 72,030

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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 4,769	\$ 4,676	\$ 4,912	\$ 5,394
01-040	Social Security	355	358	366	383
01-050	TMRS	553	725	487	486
01-070	Hospitalization	484	-	498	-
01-080	Workers Compensation	98	93	103	109
01-160	ICMA	192	187	197	200
	Total Personnel Services	\$ 6,451	\$ 6,039	\$ 6,563	\$ 6,572
Supplies					
02-040	Miscellaneous Supplies	\$ -	\$ -	\$ 4,395	\$ -
	Total Supplies	\$ -	\$ -	\$ 4,395	\$ -
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	\$ 150	\$ 1,000	\$ -	\$ 1,000
07-005	Reverse 911	29	13,000	2,084	13,000
07-010	Training	145	2,000	905	2,000
07-120	State Emergency Mgmt Conf	1,228	3,000	300	3,000
	Total Miscellaneous	\$ 1,552	\$ 19,000	\$ 3,289	\$ 19,000
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	173	5,000	-	5,000
	Total Capital Outlay	\$ 173	\$ 5,000	\$ -	\$ 5,000
	Department Total	\$ 8,176	\$ 30,689	\$ 14,247	\$ 31,222

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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Animal Shelter 01-5-35

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 438	\$ -	\$ 358	\$ -
01-020	Overtime	7,155	7,250	7,194	7,250
01-040	Social Security	583	-	579	-
01-050	TMRS	878	-	749	-
01-070	Hospitalization	1,099	-	1,174	-
01-080	Workers Compensation	152	-	160	168
01-160	ICMA	47	-	48	-
	Total Personnel Services	\$ 10,352	\$ 7,250	\$ 10,262	\$ 7,418
Supplies					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	1,718	1,700	1,253	1,700
02-230	Miscellaneous Supplies-Crematorium	-	-	-	-
	Total Supplies	\$ 1,718	\$ 1,750	\$ 1,253	\$ 1,750
Maintenance					
03-010	Building & Grounds	\$ 260	\$ 2,500	\$ 52	\$ 2,500
03-020	Furniture & Fixtures	-	-	-	-
03-260	Crematorium Maintenance	-	2,500	76	2,500
	Total Maintenance	\$ 260	\$ 5,000	\$ 128	\$ 5,000
Services					
04-010	Electricity	\$ 42	\$ 2,000	\$ -	\$ 2,000
04-060	Electricity-Crematorium	2,278	2,100	2,367	2,100
04-110	Natural Gas-Crematorium	5,391	6,000	5,968	6,000
04-200	Communication	677	500	777	500
	Total Services	\$ 8,388	\$ 10,600	\$ 9,112	\$ 10,600
Miscellaneous					
07-390	Insurance & Bonds	\$ 868	\$ 1,100	\$ 813	\$ 1,100
	Total Miscellaneous	\$ 868	\$ 1,100	\$ 813	\$ 1,100
Capital Outlay					
09-010	Capital Outlay	\$ 72,908	\$ -	\$ -	\$ -
09-770	Equipment	(29,586)	5,000	3,270	5,000
	Total Capital Outlay	\$ 43,322	\$ 5,000	\$ 3,270	\$ 5,000

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Animal Shelter 01-5-35

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 64,908</u></u>	<u><u>\$ 30,700</u></u>	<u><u>\$ 24,838</u></u>	<u><u>\$ 30,868</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
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Inspections 01-5-38

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 79,840	\$ 80,976	\$ 82,565	\$ 81,072
01-020	Overtime	-	-	-	-
01-040	Social Security	5,972	6,195	6,069	6,202
01-050	TMRS	9,025	7,766	7,953	7,636
01-070	Hospitalization	6,876	6,996	6,996	7,394
01-080	Workers Compensation	433	481	461	481
01-160	ICMA	3,126	3,147	3,219	3,150
01-250	Life Insurance	421	460	477	486
	Total Personnel Services	\$ 105,693	\$ 106,021	\$ 107,740	\$ 106,421
Supplies					
02-010	Office Supplies	\$ 242	\$ 1,800	\$ 631	\$ 1,200
02-030	Vehicle Supplies	897	1,000	1,005	1,000
02-040	Miscellaneous Supplies	285	250	278	300
02-050	Data Processing Supplies	61	200	1,086	200
02-100	Postage	-	1,200	-	1,200
	Total Supplies	\$ 1,485	\$ 4,450	\$ 3,000	\$ 3,900
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 50	\$ -	\$ 50
03-030	Equipment Maint. & Repair	17	250	82	100
03-040	Motor Vehicles	15	250	40	250
	Total Maintenance	\$ 32	\$ 550	\$ 122	\$ 400
Services					
04-200	Communication	\$ 1,005	\$ 700	\$ 1,134	\$ 1,000
	Total Services	\$ 1,005	\$ 700	\$ 1,134	\$ 1,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ 280	\$ 600	\$ 386	\$ 600
06-270	Contract Services	-	-	-	2,500
07-010	Training	1,169	2,000	475	2,000
07-390	Insurance & Bonds	462	800	383	800
07-590	Building-Plumbing School	-	-	85	-
	Total Miscellaneous	\$ 1,911	\$ 3,400	\$ 1,329	\$ 5,900
Capital Outlay					
09-560	Abatements & Demolition Program	\$ 25,549	\$ -	\$ 50	\$ -
	Total Capital Outlay	\$ 25,549	\$ -	\$ 50	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Inspections 01-5-38

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 135,675</u></u>	<u><u>\$ 115,121</u></u>	<u><u>\$ 113,375</u></u>	<u><u>\$ 117,621</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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 91,525	\$ 93,611	\$ 96,518	\$ 109,124
01-020	Overtime	1,467	-	-	-
01-040	Social Security	7,125	7,161	7,402	8,348
01-050	TMRS	10,603	9,008	9,359	9,487
01-070	Hospitalization	13,752	13,992	14,092	14,639
01-080	Workers Compensation	214	237	232	237
01-160	ICMA	3,239	3,218	3,324	3,427
01-250	Life Insurance	550	527	606	641
	Total Personnel Services	\$ 128,475	\$ 127,754	\$ 131,533	\$ 145,903
Supplies					
02-010	Office Supplies	\$ 308	\$ 800	\$ 331	\$ 800
02-020	Minor Apparatus & Tools	-	100	-	100
02-030	Vehicle Supplies	687	1,500	671	1,500
02-040	Miscellaneous Supplies	1,885	1,950	1,735	1,950
02-050	Data Processing Supplies	725	-	831	7,500
02-100	Postage	-	300	-	300
	Total Supplies	\$ 3,605	\$ 4,650	\$ 3,568	\$ 12,150
Maintenance					
03-010	Building & Grounds	\$ 18,263	\$ 2,250	\$ 5,272	\$ 2,250
03-020	Furniture & Fixtures	3,596	5,600	326	2,500
03-030	Equipment Maint. & Repair	2,447	2,160	2,948	2,160
03-040	Motor Vehicles	69	300	36	300
	Total Maintenance	\$ 24,375	\$ 10,310	\$ 8,582	\$ 7,210
Services					
04-010	Electricity	\$ 43,301	\$ 40,000	\$ 36,194	\$ 40,000
04-100	Natural Gas	528	400	936	775
04-200	Communication	6,470	5,333	6,713	5,333
	Total Services	\$ 50,299	\$ 45,733	\$ 43,843	\$ 46,108

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
06-027	Contract Services	\$ -	\$ 5,300	\$ -	\$ 5,300
06-090	Dues & Subscriptions	981	2,000	753	1,000
06-190	Janitorial Services	974	924	831	924
07-010	Training	421	2,500	1,240	2,500
07-050	Auto Allowance/Reimbursement	-	6,000	-	6,000
07-050	Secretary Auto Reimbursement	-	250	-	250
07-390	Insurance & Bonds	3,727	2,850	3,389	2,850
	Total Miscellaneous	\$ 6,103	\$ 19,824	\$ 6,213	\$ 18,824
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-510	Building Improvements	120	20,000	21	20,000
	Total Capital Outlay	\$ 120	\$ 20,000	\$ 21	\$ 20,000
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 212,977	\$ 228,271	\$ 193,760	\$ 250,195

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
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 184,323	\$ 201,427	\$ 190,839	\$ 199,179
01-020	Overtime	971	5,000	783	5,000
01-040	Social Security	13,475	15,409	13,905	15,520
01-050	TMRS	21,661	19,886	19,388	19,669
01-070	Hospitalization	33,536	34,704	37,583	39,119
01-080	Workers Compensation	5,436	6,038	5,899	6,038
01-160	ICMA	5,739	6,202	5,993	6,261
01-250	Life Insurance	1,083	1,154	1,215	1,235
	Total Personnel Services	\$ 266,224	\$ 289,820	\$ 275,605	\$ 292,021
Supplies					
02-020	Minor Apparatus & Tools	\$ 656	\$ 3,000	\$ 327	\$ 3,000
02-030	Vehicle Supplies	3,788	3,000	3,140	3,000
02-040	Miscellaneous Supplies	5,114	4,500	4,671	4,500
02-050	Data Processing Supplies	-	-	-	-
02-060	Small Parts Stock	419	700	362	700
	Total Supplies	\$ 9,977	\$ 11,200	\$ 8,500	\$ 11,200
Maintenance					
03-010	Building & Grounds	\$ 11,072	\$ 2,000	\$ 3,055	\$ 2,000
03-020	Furniture & Fixtures	-	500	-	500
03-030	Equipment Maint. & Repair	399	700	147	700
03-040	Motor Vehicles	526	600	133	600
	Total Maintenance	\$ 11,997	\$ 3,800	\$ 3,335	\$ 3,800
Services					
04-010	Electricity	\$ -	\$ 2,500	\$ -	\$ 2,500
04-100	Natural Gas	831	1,700	1,767	1,700
04-200	Communication	1,256	900	1,338	1,200
	Total Services	\$ 2,087	\$ 5,100	\$ 3,105	\$ 5,400
Contractual					
05-220	Disposal-Regulated Waste	\$ -	\$ 300	\$ -	\$ 300
	Total Contractual	\$ -	\$ 300	\$ -	\$ 300

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Garage 01-5-42

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
07-260	Uniform Services	\$ 1,376	\$ 1,400	\$ 1,843	\$ 1,650
07-270	Tool Allowance	4,050	4,320	4,320	4,320
07-390	Insurance & Bonds	3,708	4,277	3,533	3,600
	Total Miscellaneous	<u>\$ 9,134</u>	<u>\$ 9,997</u>	<u>\$ 9,696</u>	<u>\$ 9,570</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					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 299,419</u></u>	<u><u>\$ 340,217</u></u>	<u><u>\$ 300,241</u></u>	<u><u>\$ 342,291</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
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Warehouse	01-5-43

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 45,739	\$ 43,590	\$ 45,249	\$ -
01-020	Overtime	3,415	50	-	-
01-040	Social Security	3,776	3,335	3,469	-
01-050	TMRS	5,682	4,303	4,482	-
01-070	Hospitalization	7,331	6,996	6,996	-
01-080	Workers Compensation	1,680	1,866	1,810	1,892
01-160	ICMA	964	872	907	-
01-250	Life Insurance	250	249	275	26
	Total Personnel Services	\$ 68,837	\$ 61,261	\$ 63,188	\$ 1,918
Supplies					
02-010	Office Supplies	\$ 614	\$ 250	\$ 283	\$ 250
20-020	Minor Apparatus & Tools	19	50	-	50
02-040	Miscellaneous Supplies	494	100	326	100
02-050	Data Processing Supplies	6	150	-	150
	Total Supplies	\$ 1,133	\$ 550	\$ 609	\$ 550
Maintenance					
03-010	Building & Grounds	\$ 467	\$ 500	\$ 188	\$ 500
03-020	Furniture & Fixtures	-	50	-	50
03-030	Equipment Maint. & Repair	1,585	500	646	500
	Total Maintenance	\$ 2,052	\$ 1,050	\$ 834	\$ 1,050
Services					
04-010	Electricity	\$ 1,719	\$ 2,500	\$ -	\$ 1,500
04-100	Natural Gas	1,240	2,000	2,114	2,000
04-200	Communication	1,012	700	954	700
	Total Services	\$ 3,971	\$ 5,200	\$ 3,068	\$ 4,200
Miscellaneous					
07-010	Training	\$ -	\$ 50	\$ -	\$ 50
07-390	Insurance & Bonds	2,627	3,000	2,599	3,000
	Total Miscellaneous	\$ 2,627	\$ 3,050	\$ 2,599	\$ 3,050
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Warehouse 01-5-43

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 78,620</u></u>	<u><u>\$ 71,111</u></u>	<u><u>\$ 70,298</u></u>	<u><u>\$ 10,768</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
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 257,266	\$ 284,843	\$ 263,511	\$ 282,763
01-020	Overtime	9,517	25,000	4,145	25,000
01-040	Social Security	19,529	21,790	19,481	21,570
01-050	TMRS	30,695	28,121	26,440	27,336
01-070	Hospitalization	52,265	59,052	54,308	60,702
01-080	Workers Compensation	16,853	18,719	18,406	18,719
01-160	ICMA	1,767	1,896	1,874	1,935
01-250	Life Insurance	1,903	1,660	2,169	1,797
	Total Personnel Services	\$ 389,795	\$ 441,081	\$ 390,334	\$ 439,822
Supplies					
02-020	Minor Apparatus & Tools	\$ 537	\$ 700	\$ 58	\$ 700
02-030	Vehicle Supplies	30,068	25,000	31,440	25,000
02-040	Miscellaneous Supplies	5,491	5,000	7,669	5,000
02-050	Data Processing Supplies	-	-	-	-
02-080	Streets & Traffic Signs	7,002	10,000	3,067	10,000
02-120	Contract Labor	-	20,000	1,475	20,000
	Total Supplies	\$ 43,098	\$ 60,700	\$ 43,709	\$ 60,700
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 50	\$ -	\$ 50
03-030	Equipment Maint. & Repair	9,807	11,000	11,729	12,000
03-040	Motor Vehicles	859	1,000	859	1,000
03-160	Traffic Signals	1,095	4,000	4,374	6,000
03-180	Street Striping	2,384	3,500	510	3,500
	Total Maintenance	\$ 14,145	\$ 19,550	\$ 17,472	\$ 22,550
Contractual					
05-030	Equipment Rental	\$ 117	\$ -	\$ 42	\$ 10,000
05-100	Streets Materials	267,603	250,000	319,814	250,000
	Total Contractual	\$ 267,720	\$ 250,000	\$ 319,856	\$ 260,000
Miscellaneous					
07-010	Training	\$ 577	\$ 1,500	\$ 80	\$ 1,500
07-260	Uniform Allowance	1,745	1,500	1,700	2,200
07-390	Insurance & Bonds	7,777	8,200	7,481	7,480
07-640	Drug Testing	-	-	-	-
	Total Miscellaneous	\$ 10,099	\$ 11,200	\$ 9,261	\$ 11,180

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	37,020	-	-	17,000
	Total Capital Outlay	<u>37,020</u>	<u>-</u>	<u>-</u>	<u>17,000</u>
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 761,877</u></u>	<u><u>\$ 782,531</u></u>	<u><u>\$ 780,632</u></u>	<u><u>\$ 811,252</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
2013-2014**

EXPENDITURE DETAIL

General Fund	
Department - Drainage	01-5-45

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 209,764	\$ 165,656	\$ 163,866	\$ 167,461
01-020	Overtime	2,273	12,000	1,032	12,000
01-040	Social Security	15,706	12,673	12,143	12,811
01-050	TMRS	24,283	16,354	16,430	16,235
01-070	Hospitalization	40,679	34,704	34,642	35,909
01-080	Workers Compensation	7,858	8,728	11,244	8,728
01-160	ICMA	1,020	361	377	361
01-250	Life Insurance	900	960	992	1,022
	Total Personnel Services	\$ 302,483	\$ 251,436	\$ 240,726	\$ 254,527
Supplies					
02-020	Minor Apparatus & Tools	\$ 139	\$ 1,500	\$ 325	\$ 1,500
02-030	Vehicle Supplies	12,410	20,000	21,855	20,000
02-040	Miscellaneous Supplies	3,177	2,500	3,349	2,500
20-050	Data Processing Supplies	-	-	-	-
	Total Supplies	\$ 15,726	\$ 24,000	\$ 25,529	\$ 24,000
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 500	\$ 260	\$ 500
03-030	Equipment Maint. & Repair	12,320	15,000	6,953	13,000
03-040	Motor Vehicles	859	1,000	1,069	1,000
	Total Maintenance	\$ 13,179	\$ 16,500	\$ 8,282	\$ 14,500
Contractual					
05-030	Equipment Rental	\$ -	\$ -	\$ -	\$ -
05-070	Culverts and Drain Boxes	45,975	50,000	41,513	48,808
05-079	Stormwater Permits	13,433	15,500	13,058	15,000
05-080	Rights-of-Way	-	-	(24)	-
	Total Contractual	\$ 59,408	\$ 65,500	\$ 54,547	\$ 63,808
Miscellaneous					
06-270	Contract Services	\$ -	\$ 3,000	\$ -	\$ 3,000
07-260	Uniform Allowance	1,359	1,350	1,391	1,700
07-390	Insurance & Bonds	5,057	6,100	5,496	6,100
07-640	Drug Testing	-	-	-	-
	Total Miscellaneous	\$ 6,416	\$ 10,450	\$ 6,887	\$ 10,800

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Drainage 01-5-45

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	-	20,000	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ -</u>
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 397,212</u></u>	<u><u>\$ 387,886</u></u>	<u><u>\$ 335,971</u></u>	<u><u>\$ 367,635</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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 2,599	\$ 92,825	\$ 91,615	\$ 94,253
01-020	Overtime	-	1,000	229	1,000
01-040	Social Security	199	7,101	6,889	7,210
01-050	TMRS	-	9,164	8,976	9,138
01-070	Hospitalization	-	20,988	20,845	22,183
01-080	Workers Compensation	-	-	2,205	-
01-160	ICMA	-	-	943	1,030
01-250	Life Insurance	-	545	-	553
	Total Personnel Services	\$ 2,798	\$ 131,623	\$ 131,702	\$ 135,367
Supplies					
02-010	Office Supplies	\$ -	\$ 200	\$ -	\$ 200
02-020	Minor Apparatus & Tools	-	400	380	800
02-030	Motor Vehicle Supplies	-	8,000	6,841	8,000
02-040	Miscellaneous Supplies	-	2,500	777	2,500
	Total Supplies	\$ -	\$ 11,100	\$ 7,998	\$ 11,500
Maintenance					
03-010	Building & Grounds	\$ -	\$ -	\$ 35	\$ -
03-020	Furniture & Fixtures	-	-	-	-
03-030	Equipment Maint. & Repair	-	2,500	5,239	4,000
03-040	Motor Vehicles	-	1,000	582	1,000
03-070	Parks	-	4,500	1,940	4,500
03-230	Parks Restroom Repairs	-	1,000	43	1,000
	Total Maintenance	\$ -	\$ 9,000	\$ 7,839	\$ 10,500
Utilities & Telephone					
04-010	Electricity	\$ -	\$ -	\$ -	\$ -
04-100	Natural Gas	-	-	-	-
04-200	Communication	-	100	-	100
	Total Contractual	\$ -	\$ 100	\$ -	\$ 100
Materials & Contracts					
05-030	Equipment Rental	\$ -	\$ 500	\$ -	\$ 500
05-150	Texas Department of Corrections	-	5,000	10,635	10,000
	Total Materials & Contracts	\$ -	\$ 5,500	\$ 10,635	\$ 10,500

Miscellaneous

07-010	Training	\$ -	\$ -	\$ -	\$ -
07-260	Uniform Allowance	-	500	149	500
07-390	Insurance & Bonds	-	-	-	-
	Total Miscellaneous	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 149</u>	<u>\$ 500</u>

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-240	Minor Equipment	-	500	-	500
09-770	Equipment	-	5,000	1,303	1,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 5,500</u>	<u>\$ 1,303</u>	<u>\$ 1,500</u>

Interfund Transfers

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

Department Total

		<u>\$ 2,798</u>	<u>\$ 163,323</u>	<u>\$ 159,626</u>	<u>\$ 169,967</u>
--	--	-----------------	-------------------	-------------------	-------------------

Miscellaneous

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

General Fund
Department - Special Items 01-5-99

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-090	Sick Leave Accumulation	\$ (2,262)	\$ -	\$ -	\$ -
	Total Personnel Services	\$ (2,262)	\$ -	\$ -	\$ -
Supplies					
02-040	Miscellaneous Supplies	\$ 3,537	\$ -	\$ 116	\$ -
	Total Supplies	\$ 3,537	\$ -	\$ 116	\$ -
Maintenance					
03-010	Buildings & Grounds	\$ 7,632	\$ -	\$ 4,136	\$ 2,500
	Total Maintenance	\$ 7,632	\$ -	\$ 4,136	\$ 2,500
Services					
04-010	Electricity	\$ 1,784	\$ 2,000	\$ 1,950	\$ 1,000
04-090	Street Lighting	123,305	100,000	146,190	100,000
	Total Services	\$ 125,089	\$ 102,000	\$ 148,140	\$ 101,000
Miscellaneous					
06-021	IT Support	\$ 1,582	\$ -	\$ 15	\$ -
06-080	Bank Fees	-	-	48,450	-
06-090	Dues & Subscriptions	5,329	6,000	4,829	6,000
06-140	Advertising & Publicity	8,170	6,000	9,085	6,000
06-150	Chamber of Commerce	55,000	40,000	56,600	40,000
06-170	Programming & Maintenance	27,074	28,000	25,041	28,000
06-260	Hotel Tax Expenditure	68,664	50,000	61,205	40,000
07-400	Healthy Initiatives	150	-	150	-
07-410	Flu Shots	430	-	410	-
07-420	Contingencies	29,951	-	25	-
	Total Miscellaneous	\$ 196,350	\$ 130,000	\$ 205,810	\$ 120,000
Capital Outlay					
09-521	Transfer to Sales Tax	\$ -	\$ -	\$ 630,515	\$ -
09-525	Transfer to Federal Forfeiture	-	-	8,000	-
	Total Capital Projects	\$ -	\$ -	\$ 638,515	\$ -
Department Total		\$ 330,346	\$ 232,000	\$ 996,717	\$ 223,500

SOLID WASTE FUND

**City of Groves
Annual Fiscal Budget
2013-2014**

SOLID WASTE FUND SUMMARY #05

Beginning Year Gross Fund Balance 10-01-12	\$ 694,965
FYE 2013	
Current Estimated Revenues	\$ 1,297,260
Current Estimated Expenses	<u>\$ (1,263,167)</u>
Projected Gross Fund Balance 9-30-13	<u>\$ 729,058</u>
FYE 2014	
Estimated Gross Fund Balance 10-01-13	\$ 729,058
Proposed Revenues	<u>\$ 1,342,500</u>
Total FYE 2014 Resources	\$ 2,071,558
Proposed M&O Expenditures	\$ (1,252,501)
Proposed Capital Outlay	\$ -
Proposed Transfer to Equipment Replacement	<u>\$ (90,000)</u>
Total Proposed Expenditures	<u>\$ (1,342,501)</u>
Projected Undesignated Fund Balance 9-30-14	<u>\$ 729,057</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Solid Waste Fund

Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Solid Waste	\$ 1,311,503	\$ 1,326,000	\$ 1,282,437	\$ 1,327,000
Garbage Bags	13,198	12,000	13,042	15,000
Miscellaneous	8,124	1,000	1,781	-
Earnings on Investments	-	1,000	-	500
Sale of Equipment	4,302	-	-	-
Transfer from Equip Replacement	-	-	-	-
Total Revenue	\$ 1,337,127	\$ 1,340,000	\$ 1,297,260	\$ 1,342,500
Expenditures				
Personnel Services	\$ 332,578	\$ 317,051	\$ 319,907	\$ 327,253
Supplies	116,145	118,300	112,357	117,800
Maintenance	44,049	62,350	48,817	62,350
Services	411,933	448,000	391,242	448,000
Miscellaneous	18,629	196,600	200,844	297,098
Capital Outlay	-	-	-	-
Transfers Out	-	197,699	190,000	90,000
Total Expenditures	\$ 923,334	\$ 1,340,000	\$ 1,263,167	\$ 1,342,501
Revenues Over(Under) Expenditures	\$ 413,793	\$ -	\$ 34,093	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,311,503	\$ 1,326,000	\$ 1,282,437	\$ 1,327,000
344-60	Garbage Bag Sales	13,198	12,000	13,042	15,000
344-96	Miscellaneous Garbage	8,033	-	1,506	-
360-00	Miscellaneous Income	91	1,000	275	-
361-10	Earnings on Investments	-	1,000	-	500
369-30	Sale of Equipment	4,302	-	-	-
	Total Permits, Fees & Other	<u>\$ 1,337,127</u>	<u>\$ 1,340,000</u>	<u>\$ 1,297,260</u>	<u>\$ 1,342,500</u>
Interfund Transfers					
390-55	Transfer from Equip Replacement	\$ -	\$ -	\$ -	\$ -
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Solid Waste Fund Revenue		<u><u>\$ 1,337,127</u></u>	<u><u>\$ 1,340,000</u></u>	<u><u>\$ 1,297,260</u></u>	<u><u>\$ 1,342,500</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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 228,446	\$ 212,958	\$ 225,702	\$ 220,446
01-020	Overtime	7,214	14,000	1,443	14,000
01-040	Social Security	17,837	16,291	17,061	16,905
01-050	TMRS	27,197	21,024	22,462	21,426
01-070	Hospitalization	37,688	38,340	38,551	39,688
01-080	Workers Compensation	6,935	7,703	7,432	7,703
01-160	ICMA	6,132	5,499	6,003	5,776
01-250	Life Insurance	1,129	1,236	1,253	1,309
	Total Personnel Services	\$ 332,578	\$ 317,051	\$ 319,907	\$ 327,253
Supplies					
02-010	Office Supplies	\$ 1,221	\$ 700	\$ 300	\$ 700
02-020	Minor Apparatus & Tools	-	100	-	100
02-030	Vehicle Supplies	85,234	78,000	81,240	78,000
02-040	Miscellaneous Supplies	2,182	2,500	1,678	2,000
02-100	Postage	6,000	7,000	8,724	7,000
02-440	Garbage Bags	14,760	15,000	15,167	15,000
02-600	Garbage Containers	6,748	15,000	5,248	15,000
	Total Supplies	\$ 116,145	\$ 118,300	\$ 112,357	\$ 117,800
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	14	50	-	50
03-040	Motor Vehicles	1,697	2,000	1,833	2,000
03-050	Solid Waste Trucks	42,338	60,000	46,984	60,000
	Total Maintenance	\$ 44,049	\$ 62,350	\$ 48,817	\$ 62,350
Services					
04-010	Electricity	\$ 1,919	\$ 2,500	\$ 1,614	\$ 2,500
04-100	Natural Gas	-	-	200	-
04-200	Communication	-	500	-	500
	Total Services	\$ 1,919	\$ 3,000	\$ 1,814	\$ 3,000
Contractual Services					
05-020	Landfill Fee	\$ 365,513	\$ 400,000	\$ 339,065	\$ 400,000
05-050	Container Service	1,350	5,000	2,080	5,000
05-100	Recycling	-	30,000	4,327	30,000
05-110	Demolition	2,151	10,000	23,180	10,000
05-160	Green Waste Contract	41,000	-	20,776	-

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Total Contractual Services		\$ 410,014	\$ 445,000	\$ 389,428	\$ 445,000
Miscellaneous					
06-140	Advertising & Publicity	\$ -	\$ 500	\$ -	\$ 458
07-260	Uniform Service	1,218	2,100	1,748	2,100
07-270	Tool Allowance	-	-	90	540
07-390	Insurance & Bonds	17,411	14,000	19,006	14,000
Total Miscellaneous		\$ 18,629	\$ 16,600	\$ 20,844	\$ 17,098
Capital Outlay					
09-770	Equipment	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay		\$ -	\$ -	\$ -	\$ -
Interfund Transfers					
55-670	Transfer to Equipment Replacement	-	197,699	190,000	90,000
Total Interfund Transfers		\$ -	\$ 197,699	\$ 190,000	\$ 90,000
Department Total		\$ 923,334	\$ 1,160,000	\$ 1,083,167	\$ 1,062,501

Miscellaneous

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
06-020	City Auditor	\$ -	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	-	-	-	-
07-100	City Franchise Fee	-	180,000	180,000	280,000
07-420	Contingencies	-	-	-	-
	Total Miscellaneous	<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 280,000</u>
Department Total		<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ 180,000</u>	<u>\$ 280,000</u>

SYSTEMS FUND

**City of Groves
Annual Fiscal Budget
2013-2014**

SYSTEMS FUND SUMMARY #11

Beginning Year Gross Fund Balance 10-01-12	\$ (81,971)
 FYE 2013	
Current Estimated Revenues	\$ 4,347,611
Current Estimated Expenses	<u>\$(4,575,296)</u>
 Projected Gross Fund Balance 9-30-13	 <u>\$ (309,656)</u>
 FYE 2014	
Estimated Gross Fund Balance 10-01-13	\$ (309,656)
Proposed Revenues	<u>\$ 5,013,000</u>
Total FYE 2014 Resources	\$ 4,703,344
 Proposed M&O Expenditures	 \$(3,998,000)
Proposed Capital Outlay	\$ (455,000)
Proposed Transfer to General Fund	\$ -
Proposed Transfer to Equipment Replacement	\$ -
Proposed Transfer to Interest and Sinking	<u>\$ (560,000)</u>
Total Proposed Expenditures	\$(5,013,000)
 Gross Fund Balance	 <u>\$ (309,656)</u>
 Restricted/Designated Fund Balance Items:	
Customer Deposits	<u>\$ 553,612</u>
	\$ 553,612
 Projected Undesignated Fund Balance 9-30-14	 <u>\$ (863,268)</u>

City of Groves
Annual Fiscal Budget
2013-2014

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Systems Fund				
Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Septage Hauling	\$ 379,478	\$ 400,000	\$ 214,980	\$ 400,000
Water Taps	3,560	5,000	4,839	6,000
New Service	19,300	14,000	20,525	15,000
Wastewater Taps	4,000	5,000	4,750	5,000
Water Sales	1,737,365	1,900,000	1,657,005	1,980,000
Wastewater Sales	1,695,573	1,900,000	1,663,460	1,980,000
Sewer Maintenance Fee	347,025	450,000	388,462	450,000
System Extensions	-	1,000	-	1,000
Delinquent Penalties	174,168	153,000	186,753	168,000
Miscellaneous	142,751	18,000	206,837	8,000
Earnings of Investments	-	2,500	-	-
Transfers In	-	-	-	-
Total Revenue	\$ 4,503,220	\$ 4,848,500	\$ 4,347,611	\$ 5,013,000
Expenditures				
Personnel Services	\$ 1,703,874	\$ 1,694,259	\$ 1,719,649	\$ 1,718,659
Supplies	617,044	531,600	490,460	532,100
Maintenance	289,878	327,750	286,231	328,250
Services	234,726	303,000	216,543	302,600
Miscellaneous	402,165	978,890	952,049	1,116,391
Capital Outlay	218,988	448,000	342,364	455,000
Transfers Out	465,038	565,000	568,000	560,000
Total Expenditures	\$ 3,931,713	\$ 4,848,499	\$ 4,575,296	\$ 5,013,000
Revenues Over(Under) Expenditures	\$ 571,507	\$ -	\$ (227,685)	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Permits, Fees & Other					
330-50	Septage Hauling	\$ 379,478	\$ 400,000	\$ 214,980	\$ 400,000
344-30	Water Taps	3,560	5,000	4,839	6,000
344-35	New Service Fees	19,300	14,000	20,525	15,000
344-40	Wastewater Taps	4,000	5,000	4,750	5,000
344-50	Water Sales	1,737,365	1,900,000	1,657,005	1,980,000
344-70	Wastewater Sales	1,695,573	1,900,000	1,663,460	1,980,000
344-75	Sewer Maintenance Fee	347,025	450,000	388,462	450,000
344-80	System Extensions	-	1,000	-	1,000
344-85	Service Fees	41,717	30,000	41,197	35,000
344-90	Return Check Fee	2,300	3,000	1,950	3,000
351-30	Delinquent Penalties	130,151	120,000	143,606	130,000
360-00	Miscellaneous Income	395	3,000	19,388	3,000
361-10	Earnings on Investments	-	2,500	-	-
369-30	Sale of Equipment	15,401	15,000	143	5,000
	Total Permits, Fees & Other	<u>\$4,376,265</u>	<u>\$ 4,848,500</u>	<u>\$4,160,305</u>	<u>\$5,013,000</u>
Miscellaneous					
375-00	Subdivision Reimbursements	\$ -	\$ -	\$ 90,000	\$ -
375-10	TCDBG 710299 Reimbursements	126,955	-	97,306	-
	Total Miscellaneous	<u>\$ 126,955</u>	<u>\$ -</u>	<u>\$ 187,306</u>	<u>\$ -</u>
Transfers In					
390-55	Transfer from Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Systems Fund Revenue		<u>\$4,503,220</u>	<u>\$ 4,848,500</u>	<u>\$ 4,347,611</u>	<u>\$ 5,013,000</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
2013-2014**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 299,858	\$ 381,761	\$ 284,148	\$ 378,152
01-020	Overtime	132,984	90,000	126,454	90,000
01-040	Social Security	32,147	29,205	31,438	29,388
01-050	TMRS	50,662	37,689	41,433	37,344
01-070	Hospitalization	58,721	62,412	59,231	68,022
01-080	Workers Compensation	12,464	14,059	13,214	14,059
01-160	ICMA	4,923	4,245	5,362	5,592
01-250	Life Insurance	1,958	2,170	2,201	2,310
	Total Personnel Services	\$ 593,717	\$ 621,541	\$ 563,481	\$ 624,867
Supplies					
02-010	Office Supplies	\$ 694	\$ 1,500	\$ 479	\$ 1,500
02-020	Minor Apparatus & Tools	438	200	139	200
02-030	Vehicle Supplies	1,070	1,500	2,776	1,500
02-040	Miscellaneous Supplies	2,574	2,000	2,693	2,000
02-100	Postage	2,064	3,000	1,936	3,000
02-110	Water Purchased	170,729	115,000	162,216	115,000
02-120	Chemicals	273,014	203,500	148,300	203,500
	Total Supplies	\$ 450,583	\$ 326,700	\$ 318,539	\$ 326,700
Maintenance					
03-010	Building & Grounds	\$ 143	\$ 100	\$ 86	\$ 100
03-020	Furniture & Fixtures	-	100	2,394	100
03-030	Equipment Maint. & Repair	776	500	556	500
03-040	Motor Vehicles	-	200	15	200
03-080	Water Plant	39,769	35,000	40,081	35,000
03-280	Water Tanks	1,000	4,000	(11,500)	4,000
	Total Maintenance	\$ 41,688	\$ 39,900	\$ 31,632	\$ 39,900
Services					
04-010	Electricity	\$ 357	\$ 85,000	\$ 389	\$ 85,000
04-050	Electricity-Water Production	47,386	-	37,286	-
04-200	Communication	6,799	4,000	6,062	4,000
	Total Services	\$ 54,542	\$ 89,000	\$ 43,737	\$ 89,000

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 500	\$ 100	\$ 500
06-180	Fees & Permits	18,230	16,000	15,750	16,000
06-220	Laboratory Charges	7,723	15,000	10,070	15,000
06-270	Contract Services	14,028	10,000	15,352	10,000
07-010	Training	1,398	3,000	2,757	3,000
07-050	Auto Allowance/Reimbursement	4,500	-	6,000	6,000
07-100	Certification	333	222	444	222
07-260	Uniform Service	1,448	1,400	1,527	1,400
07-390	Insurance & Bonds	44,811	42,700	45,214	42,700
07-480	Water Utility Assoc. Dues	981	600	490	600
	Total Miscellaneous	<u>\$ 93,452</u>	<u>\$ 89,422</u>	<u>\$ 97,704</u>	<u>\$ 95,422</u>
Capital Outlay					
09-840	Vehicles	\$ -	\$ 14,000	\$ -	\$ 21,000
09-885	Elevated Storage Tank	1,100	175,000	-	175,000
	Total Capital Outlay	<u>\$ 1,100</u>	<u>\$ 189,000</u>	<u>\$ -</u>	<u>\$ 196,000</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 1,235,082</u></u>	<u><u>\$ 1,355,563</u></u>	<u><u>\$ 1,055,093</u></u>	<u><u>\$ 1,371,889</u></u>

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
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 166,737	\$ 150,209	\$ 169,899	\$ 152,180
01-020	Overtime	6,697	-	7,122	-
01-040	Social Security	13,138	11,491	13,570	11,642
01-050	TMRS	19,892	14,829	17,815	14,754
01-070	Hospitalization	26,620	24,348	27,993	25,499
01-080	Workers Compensation	2,787	3,095	2,087	3,095
01-160	ICMA	6,904	6,008	7,162	6,087
01-240	Unemployment Compensation	(17,864)	-	18,676	-
01-250	Life Insurance	817	861	908	922
	Total Personnel Services	\$ 225,728	\$ 210,841	\$ 265,232	\$ 214,179
Supplies					
02-010	Office Supplies	\$ 121	\$ 500	\$ 675	\$ 500
02-011	Supplies-Septage	80	1,200	23	1,200
02-020	Minor Apparatus & Tools	106	500	240	500
02-030	Vehicle Supplies	2,634	2,650	2,482	2,650
02-040	Miscellaneous Supplies	6,083	5,000	5,939	5,000
02-100	Postage	-	400	41	400
02-130	Wastewater Plant Supplies	-	300	-	300
02-140	Wastewater Plant Chemicals	81,597	130,000	85,655	130,000
02-200	Water Purchased - P.A.	119	100	96	100
	Total Supplies	\$ 90,740	\$ 140,650	\$ 95,151	\$ 140,650
Maintenance					
03-010	Building & Grounds	\$ 278	\$ 300	\$ 7	\$ 300
03-030	Equipment Maint. & Repair	163	500	1,000	500
03-040	Motor Vehicles	51	350	347	350
03-090	Lift Station	10,404	20,000	14,569	20,000
03-110	Plant	79,874	125,000	76,231	125,000
	Total Maintenance	\$ 90,770	\$ 146,150	\$ 92,154	\$ 146,150
Services					
04-010	Electricity	\$ 169,442	\$ 160,000	\$ 159,318	\$ 160,000
04-070	Electricity-Sewer Operations	-	45,500	-	45,500
04-100	Natural Gas	591	-	2,415	-
04-200	Communication	6,105	5,000	7,199	5,000
	Total Services	\$ 176,138	\$ 210,500	\$ 168,932	\$ 210,500

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
05-170	Sludge Disposal	\$ 136,562	\$ 130,000	\$ 136,685	\$ 130,000
06-090	Dues & Subscriptions	210	250	-	250
06-180	Fees & Permits	33,471	28,000	34,109	28,000
06-220	Laboratory Charges	21,572	40,000	31,751	40,000
07-010	Training	740	1,000	556	1,000
07-100	Certification	222	333	927	333
07-260	Uniform Service	867	800	821	800
07-390	Insurance & Bonds	43,738	48,048	45,151	48,048
07-480	Water Utility Assoc. Dues	-	250	210	250
	Total Miscellaneous	\$ 237,382	\$ 248,681	\$ 250,210	\$ 248,681
Capital Outlay					
09-115	Plant Repairs	\$ 619	\$ -	\$ 124,306	\$ -
	Total Capital Outlay	\$ 619	\$ -	\$ 124,306	\$ -
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ 38	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ 38	\$ -	\$ -	\$ -
Department Total		\$ 821,415	\$ 956,822	\$ 995,985	\$ 960,160

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
2013-2014**

EXPENDITURE DETAIL

Systems Fund
Department - Customer Service 11-5-66

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 166,454	\$ 168,079	\$ 170,268	\$ 168,646
01-020	Overtime	1,285	1,000	708	500
01-040	Social Security	12,596	12,858	12,832	12,901
01-050	TMRS	17,870	15,415	15,675	15,261
01-070	Hospitalization	31,063	31,344	32,299	32,443
01-080	Workers Compensation	4,143	4,602	4,736	4,602
01-160	ICMA	2,207	861	888	895
01-250	Life Insurance	748	916	873	919
	Total Personnel Services	\$ 236,366	\$ 235,075	\$ 238,279	\$ 236,167
Supplies					
02-010	Office Supplies	\$ 3,511	\$ 3,000	\$ 4,333	\$ 3,500
02-020	Minor Apparatus & Tools	135	500	207	500
02-030	Vehicle Supplies	4,288	2,500	5,019	3,000
02-040	Miscellaneous Supplies	6,674	2,500	4,215	2,500
02-050	Forms and Printing	-	3,000	1,570	2,500
02-100	Postage	14,625	14,000	14,680	14,000
	Total Supplies	\$ 29,233	\$ 25,500	\$ 30,024	\$ 26,000
Maintenance					
03-020	Furniture & Fixtures	\$ 900	\$ 1,000	\$ -	\$ 1,000
03-030	Equipment Maint. & Repair	1,871	1,500	1,731	2,000
03-040	Motor Vehicles	439	1,000	1,038	1,000
03-140	Meters	18,555	5,000	17,496	5,000
	Total Maintenance	\$ 21,765	\$ 8,500	\$ 20,265	\$ 9,000
Services					
04-200	Communication	\$ 1,227	\$ 900	\$ 1,160	\$ 1,500
	Total Services	\$ 1,227	\$ 900	\$ 1,160	\$ 1,500
Miscellaneous					
07-010	Training	\$ -	\$ 1,000	\$ -	\$ 1,000
07-260	Uniform Service	272	350	218	300
07-390	Insurance & Bonds	941	2,000	906	1,500
	Total Miscellaneous	\$ 1,213	\$ 3,350	\$ 1,124	\$ 2,800

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

Systems Fund
Department - Customer Service 11-5-66

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Capital Outlay					
09-140	Automobile	\$ -	\$ -	\$ -	\$ -
09-770	Equipment / Meter Lease	217,269	220,000	217,269	220,000
	Total Capital Outlay	<u>\$ 217,269</u>	<u>\$ 220,000</u>	<u>\$ 217,269</u>	<u>\$ 220,000</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	-	-	-	-
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 507,073</u></u>	<u><u>\$ 493,325</u></u>	<u><u>\$ 508,121</u></u>	<u><u>\$ 495,467</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
2013-2014**

EXPENDITURE DETAIL

Systems Fund
Department - Water Distribution 11-5-67

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 161,813	\$ 154,563	\$ 167,495	\$ 417,088
01-020	Overtime	29,279	26,000	23,136	39,000
01-040	Social Security	14,571	11,824	14,048	31,855
01-050	TMRS	22,356	15,259	18,766	40,371
01-070	Hospitalization	34,224	34,704	35,682	79,525
01-080	Workers Compensation	4,754	5,280	5,058	26,446
01-090	Stick Leave Accumulation	(15,260)	-	-	-
01-160	ICMA	230	-	175	6,515
01-240	Unemployment Compensation	2,415	-	-	-
01-250	Life Insurance	979	896	1,273	2,646
	Total Personnel Services	\$ 255,361	\$ 248,526	\$ 265,633	\$ 643,446
Supplies					
02-010	Office Supplies	\$ 71	\$ 350	\$ 297	\$ 650
02-020	Minor Apparatus & Tools	1,946	2,000	2,036	4,000
02-030	Vehicle Supplies	9,187	8,500	12,095	23,000
02-040	Miscellaneous Supplies	8,210	5,000	6,556	11,000
02-100	Postage	-	-	-	100
	Total Supplies	\$ 19,414	\$ 15,850	\$ 20,984	\$ 38,750
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 1,150	\$ 1,016	\$ 1,250
03-030	Equipment Maint. & Repair	7,490	10,000	9,114	20,000
03-040	Motor Vehicles	439	950	459	1,950
03-060	Service Lines	-	-	-	10,000
03-240	Cast Iron Lines	-	30,000	29,938	30,000
03-270	Water Lines	103,118	70,000	80,556	70,000
03-271	Inventory Adjustment	-	-	-	-
	Total Maintenance	\$ 111,047	\$ 112,100	\$ 121,083	\$ 133,200
Services					
04-200	Communication	\$ -	\$ -	\$ -	\$ 600
	Total Services	\$ -	\$ -	\$ -	\$ 600

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
05-030	Equipment Rental	\$ 720	\$ 1,000	\$ 1,658	\$ 2,000
06-040	Construction Materials	-	-	-	40,000
06-090	Dues & Subscriptions	350	400	-	750
06-270	Contract Services	1,503	8,500	1,650	17,000
07-010	Training	2,373	1,900	701	3,800
07-100	Certification	-	333	111	666
07-260	Uniform Service	1,663	3,000	2,170	4,200
07-390	Insurance & Bonds	2,180	5,200	2,773	16,442
07-480	Water Utility Assoc. Dues	-	500	280	1,000
07-640	Drug Testing	45	-	-	-
	Total Miscellaneous	\$ 8,834	\$ 20,833	\$ 9,343	\$ 85,858
Capital Outlay					
09-030	Water Taps	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	-	13,000	789	13,000
09-910	Heavy Equipment	-	26,000	-	26,000
	Total Capital Outlay	\$ -	\$ 39,000	\$ 789	\$ 39,000
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 394,656	\$ 436,309	\$ 417,832	\$ 940,854

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
2013-2014**

EXPENDITURE DETAIL

Systems Fund
Department-Wastewater Collection 11-5-68

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Personnel Services					
01-010	Salaries & Wages	\$ 260,466	\$ 250,414	\$ 257,752	\$ -
01-020	Overtime	11,366	13,000	11,969	-
01-040	Social Security	21,017	19,157	20,420	-
01-050	TMRS	31,707	24,722	26,764	-
01-070	Hospitalization	41,191	41,976	42,363	-
01-080	Workers Compensation	18,875	21,166	19,745	-
01-160	ICMA	6,832	6,383	6,679	-
01-250	Life Insurance	1,248	1,458	1,332	-
	Total Personnel Services	\$ 392,702	\$ 378,276	\$ 387,024	\$ -
Supplies					
02-010	Office Supplies	\$ 66	\$ 300	\$ 311	\$ -
02-020	Minor Apparatus & Tools	1,357	2,000	1,657	-
02-030	Vehicle Supplies	15,780	14,500	15,910	-
02-040	Miscellaneous Supplies	9,871	6,000	7,884	-
02-100	Postage	-	100	-	-
	Total Supplies	\$ 27,074	\$ 22,900	\$ 25,762	\$ -
Maintenance					
03-020	Furniture & Fixtures	\$ 185	\$ 100	\$ -	\$ -
03-030	Equipment Maint. & Repair	9,239	10,000	8,265	-
03-040	Motor Vehicles	639	1,000	439	-
03-060	Service Lines	14,545	10,000	12,393	-
	Total Maintenance	\$ 24,608	\$ 21,100	\$ 21,097	\$ -
Services					
04-200	Communication	\$ 900	\$ 600	\$ 899	\$ -
	Total Services	\$ 900	\$ 600	\$ 899	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

Systems Fund
Department-Wastewater Collection 11-5-68

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
05-030	Equipment Rental	\$ 748	\$ 1,000	\$ 24,968	\$ -
05-040	Construction Materials	17,382	40,000	104,196	-
06-090	Dues & Subscriptions	350	350	-	-
06-270	Contract Services	22,552	8,500	3,063	-
07-010	Training	1,724	1,900	406	-
07-100	Certification	-	333	111	-
07-260	Uniform Service	644	1,200	639	-
07-390	Insurance & Bonds	11,419	11,242	11,842	-
07-480	Water Utility Assoc. Dues	-	500	420	-
	Total Miscellaneous	<u>\$ 54,819</u>	<u>\$ 65,025</u>	<u>\$ 145,645</u>	<u>\$ -</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u>\$ 500,103</u>	<u>\$ 487,901</u>	<u>\$ 580,427</u>	<u>\$ -</u>

Miscellaneous

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Services					
04-010	Electricity	\$ 1,919	\$ 2,000	\$ 1,815	\$ 1,000
04-100	Natural Gas	-	-	-	-
	Total Services	\$ 1,919	\$ 2,000	\$ 1,815	\$ 1,000
Miscellaneous					
06-020	City Auditor	\$ -	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	-	-	-	-
07-100	City Franchise Fee	-	440,000	440,000	540,000
07-420	Contingencies	300	100,579	1,950	136,630
07-580	Subdivider Rebates	6,165	11,000	6,073	7,000
07-900	Allowance for Bad Debt	-	-	-	-
	Total Miscellaneous	\$ 6,465	\$ 551,579	\$ 448,023	\$ 683,630
Interfund Transfers					
09-500	Transfer to General Fund	\$ -	\$ -	\$ 3,000	\$ -
53-040	Transfer to Interest & Sinking	465,000	565,000	565,000	560,000
	Total Interfund Transfers	\$ 465,000	\$ 565,000	\$ 568,000	\$ 560,000
Department Total		\$ 473,384	\$ 1,118,579	\$ 1,017,838	\$ 1,244,630

SALES TAX FUND

**City of Groves
Annual Fiscal Budget
2013-2014**

SALES TAX FUND SUMMARY #21

Beginning Year Gross Fund Balance 10-01-12	\$ 2,383,539
FYE 2013	
Current Estimated Revenues	\$ 1,787,966
Current Estimated Expenses	<u>\$(2,298,515)</u>
Projected Gross Fund Balance 9-30-13	<u>\$ 1,872,990</u>
FYE 2014	
Estimated Gross Fund Balance 10-01-13	\$ 1,872,990
Proposed Revenues	<u>\$ 1,255,000</u>
Total FYE 2014 Resources	\$ 3,127,990
Proposed Transfer to General Fund	<u>\$(1,675,000)</u>
Total Proposed Expenditures	<u>\$(1,675,000)</u>
Projected Undesignated Fund Balance 9-30-14	<u>\$ 1,452,990</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Sales Tax Fund				
Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Sales Tax	\$ 1,243,815	\$ 1,200,000	\$ 1,153,438	\$ 1,250,000
Mixed Beverage Tax	3,043	4,000	3,614	4,000
Earnings of Investments	672	5,000	399	1,000
Fund Balance Transfer	-	459,000	630,515	420,000
Total Revenue	\$ 1,247,530	\$ 1,668,000	\$ 1,787,966	\$ 1,675,000
Expenditures				
Transfers Out	\$ 1,450,000	\$ 1,668,000	\$ 2,298,515	\$ 1,675,000
Total Expenditures	\$ 1,450,000	\$ 1,668,000	\$ 2,298,515	\$ 1,675,000
Revenues Over(Under) Expenditures	\$ (202,470)	\$ -	\$ (510,549)	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Taxes					
313-00	Sales Tax Receipts	\$ 1,243,815	\$ 1,200,000	\$ 1,153,438	\$ 1,250,000
390-11	Fund Balance Transfer	-	459,000	630,515	420,000
	Total Taxes	<u>\$1,243,815</u>	<u>\$ 1,659,000</u>	<u>\$1,783,953</u>	<u>\$ 1,670,000</u>
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 3,043	\$ 4,000	\$ 3,614	\$ 4,000
361-10	Earnings on Investments	672	5,000	399	1,000
	Total Miscellaneous	<u>\$ 3,715</u>	<u>\$ 9,000</u>	<u>\$ 4,013</u>	<u>\$ 5,000</u>
Total Sales Tax Fund Revenue		<u><u>\$1,247,530</u></u>	<u><u>\$ 1,668,000</u></u>	<u><u>\$ 1,787,966</u></u>	<u><u>\$ 1,675,000</u></u>

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Interfund Transfers					
51-313	Transfer to General Fund	\$ 1,250,000	\$ 1,275,000	\$ 1,905,515	\$ 1,275,000
51-335	Transfer to I&S	200,000	393,000	393,000	400,000
	Total Interfund Transfers	<u>\$ 1,450,000</u>	<u>\$ 1,668,000</u>	<u>\$ 2,298,515</u>	<u>\$ 1,675,000</u>
Department Total		<u><u>\$ 1,450,000</u></u>	<u><u>\$ 1,668,000</u></u>	<u><u>\$ 2,298,515</u></u>	<u><u>\$ 1,675,000</u></u>

INTEREST AND SINKING FUND

**City of Groves
Annual Fiscal Budget
2013-2014**

INTEREST & SINKING FUND SUMMARY #35

Beginning Year Gross Fund Balance 10-01-12	\$ 201,787
FYE 2013	
Current Estimated Revenues	\$ 1,527,276
Current Estimated Expenses	<u>\$(1,727,591)</u>
Projected Gross Fund Balance 9-30-13	<u>1,472</u>
FYE 2014	
Estimated Gross Fund Balance 10-01-13	\$ 1,472
Proposed Revenues	<u>\$ 1,828,021</u>
Total FYE 2014 Resources	<u>\$ 1,829,493</u>
Proposed I&S Expenditures	<u>\$(1,828,021)</u>
Total Proposed Expenditures	<u>\$(1,828,021)</u>
Projected Undesignated Fund Balance 9-30-14	<u>1,472</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Interest & Sinking Fund

Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Current Taxes	\$ 397,775	\$ 332,689	\$ 327,881	\$ 448,021
Delinquent Taxes	14,424	15,000	10,885	15,000
Current Penalty & Interest	3,657	2,500	3,419	2,500
Delinquent Penalty & Interest	4,506	3,500	3,089	2,500
Interest on Investments	25	-	98	-
Economic Development	700,000	407,000	223,904	400,000
Transfers	665,000	966,902	958,000	960,000
Total Revenue	<u>\$ 1,785,387</u>	<u>\$ 1,727,591</u>	<u>\$ 1,527,276</u>	<u>\$ 1,828,021</u>
Expenditures				
Principal	\$ 1,225,000	\$ 1,300,000	\$ 1,300,000	\$ 1,375,000
Interest	468,821	426,091	426,091	451,521
Fees & Charges	1,500	1,500	1,500	1,500
Contingencies	-	-	-	-
Total Expenditures	<u>\$ 1,695,321</u>	<u>\$ 1,727,591</u>	<u>\$ 1,727,591</u>	<u>\$ 1,828,021</u>
Revenues Over(Under) Expenditures	<u>\$ 90,066</u>	<u>\$ -</u>	<u>\$ (200,315)</u>	<u>\$ -</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Taxes					
310-49	Current Taxes	\$ 397,775	\$ 332,689	\$ 327,881	\$ 448,021
310-48	Delinquent Taxes	14,424	15,000	10,885	15,000
319-00	Current Penalty & Interest	3,657	2,500	3,419	2,500
319-10	Delinquent Penalty & Interest	4,506	3,500	3,089	2,500
	Total Taxes	<u>\$ 420,362</u>	<u>\$ 353,689</u>	<u>\$ 345,274</u>	<u>\$ 468,021</u>
Permits, Fees & Other					
361-10	Interest on Investments	\$ 25	\$ -	\$ 98	\$ -
	Total Permits, Fees & Other	<u>\$ 25</u>	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ -</u>
Operating Transfers In					
390-00	Transfer from Systems Fund	\$ 465,000	\$ 565,000	\$ 565,000	\$ 560,000
390-11	Transfer from Fund Balance	-	8,902	-	-
390-21	Transfer from Sales Tax Fund	200,000	393,000	393,000	400,000
390-30	Transfer from EDC	700,000	407,000	223,904	400,000
	Total Operating Transfers	<u>\$1,365,000</u>	<u>\$1,373,902</u>	<u>\$1,181,904</u>	<u>\$1,360,000</u>
	Total Interest & Sinking Revenue	<u>\$1,785,387</u>	<u>\$1,727,591</u>	<u>\$1,527,276</u>	<u>\$1,828,021</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Debt Retirement					
08-040	Principal	\$ 1,225,000	\$ 1,300,000	\$ 1,300,000	\$ 1,375,000
08-050	Interest	468,821	426,091	426,091	451,521
08-060	Fees & Charges	1,500	1,500	1,500	1,500
Total Debt Retirement		<u>\$ 1,695,321</u>	<u>\$ 1,727,591</u>	<u>\$ 1,727,591</u>	<u>\$ 1,828,021</u>
Department Total		<u><u>\$ 1,695,321</u></u>	<u><u>\$ 1,727,591</u></u>	<u><u>\$ 1,727,591</u></u>	<u><u>\$ 1,828,021</u></u>

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**City of Groves
Annual Fiscal Budget
2013-2014**

ECONOMIC DEVELOPMENT FUND SUMMARY #30

Beginning Year Gross Fund Balance 10-01-12	\$ 233,227
FYE 2013	
Current Estimated Revenues	\$ 578,063
Current Estimated Expenses	<u>\$ (426,571)</u>
Projected Gross Fund Balance 9-30-13	<u>\$ 384,719</u>
FYE 2014	
Estimated Gross Fund Balance 10-01-13	\$ 384,719
Proposed Revenues	<u>\$ 625,000</u>
Total FYE 2014 Resources	\$ 1,009,719
Proposed Expenditures	\$ (225,000)
Proposed I&S Expenditures	<u>\$ (400,000)</u>
Total Proposed Expenditures	<u>\$ (625,000)</u>
Projected Undesignated Fund Balance 9-30-14	<u>\$ 384,719</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

Revenue	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Sales Taxes	\$ 510,397	\$ 600,000	\$ 576,719	\$ 625,000
Interest on Investments	3,480	2,000	1,344	-
Total Revenue	\$ 513,877	\$ 602,000	\$ 578,063	\$ 625,000
Expenditures				
Supplies	\$ 72	\$ -	\$ -	\$ -
Miscellaneous	114,905	195,000	202,667	225,000
Transfers	700,000	407,000	223,904	400,000
Total Expenditures	\$ 814,977	\$ 602,000	\$ 426,571	\$ 625,000
Revenues Over(Under) Expenditures	\$ (301,100)	\$ -	\$ 151,492	\$ -

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Taxes					
313-00	Sales Taxes	\$ 510,397	\$ 600,000	\$ 576,719	\$ 625,000
	Total Taxes	\$ 510,397	\$ 600,000	\$ 576,719	\$ 625,000
Permits, Fees & Other					
361-10	Interest on Investments	\$ 30	\$ 2,000	\$ 13	\$ -
370-00	Reimbursements	3,450	-	1,331	-
	Total Fees & Other	\$ 3,480	\$ 2,000	\$ 1,344	\$ -
Total EDC Fund Revenue		\$ 513,877	\$ 602,000	\$ 578,063	\$ 625,000

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Supplies					
02-040	Miscellaneous Supplies	\$ 72	\$ -	\$ -	\$ -
	Total Services	<u>\$ 72</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Miscellaneous					
06-100	Grant Disbursement	\$ 97,474	\$ 50,000	\$ 64,255	\$ 75,000
06-270	Contract Services	17,431	20,000	13,412	25,000
07-100	Administration Fee	-	125,000	125,000	125,000
08-060	Fees & Charges	-	-	-	-
	Total Miscellaneous	<u>\$ 114,905</u>	<u>\$ 195,000</u>	<u>\$ 202,667</u>	<u>\$ 225,000</u>
 Transfers					
36-000	Transfer to Interest & Sinking	\$ 700,000	\$ 407,000	\$ 223,904	\$ 400,000
	Total Transfers	<u>\$ 700,000</u>	<u>\$ 407,000</u>	<u>\$ 223,904</u>	<u>\$ 400,000</u>
 Department Total		 <u><u>\$ 814,977</u></u>	 <u><u>\$ 602,000</u></u>	 <u><u>\$ 426,571</u></u>	 <u><u>\$ 625,000</u></u>

EQUIPMENT REPLACEMENT

**City of Groves
Annual Fiscal Budget
2013-2014**

EQUIPMENT REPLACEMENT FUND SUMMARY #55

Beginning Year Gross Fund Balance 10-01-12	\$ 572,572
FYE 2013	
Current Estimated Revenues	\$ 190,069
Current Estimated Expenses	<u>\$ (107,740)</u>
Projected Gross Fund Balance 9-30-13	<u>\$ 654,901</u>
FYE 2014	
Estimated Gross Fund Balance 10-01-13	\$ 654,901
Proposed Revenues	\$ 90,500
Total FYE 2014 Resources	<u>\$ 745,401</u>
Proposed Capital Outlay	<u>\$ -</u>
Total Proposed Expenditures	<u>\$ -</u>
Projected Undesignated Fund Balance 9-30-14	<u>\$ 745,401</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Equipment Replacement Fund

	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Revenue				
Transfers In	\$ 10	\$ 190,000	\$ 190,000	\$ 90,000
Interest on Investments	87	2,500	69	500
Total Revenue	<u>\$ 97</u>	<u>\$ 192,500</u>	<u>\$ 190,069</u>	<u>\$ 90,500</u>
Expenditures				
Capital Outlay	125,000	30,900	107,740	-
Total Expenditures	<u>\$ 125,000</u>	<u>\$ 30,900</u>	<u>\$ 107,740</u>	<u>\$ -</u>
Revenues Over(Under) Expenditures	<u>\$ (124,903)</u>	<u>\$ 161,600</u>	<u>\$ 82,329</u>	<u>\$ 90,500</u>

**City of Groves
Annual Fiscal Budget
2013-2014**

STATEMENT OF REVENUES

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

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
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	190,000	90,000
349-63	Water Plant	-	-	-	-
349-66	Customer Service	-	-	-	-
349-67	Water Distribution	-	-	-	-
349-68	Wastewater Collection	-	-	-	-
	Total Operating Transfers	\$ 10	\$ 190,000	\$ 190,000	\$ 90,000
Permits, Fees & Other					
361-10	Interest on Investments	\$ 87	\$ 2,500	\$ 69	\$ 500
	Total Fees & Other	\$ 87	\$ 2,500	\$ 69	\$ 500
Total Equipment Replacement Rev		\$ 97	\$ 192,500	\$ 190,069	\$ 90,500

**City of Groves
Annual Fiscal Budget
2013-2014**

EXPENDITURE DETAIL

Equipment Replacement Fund 55-5

Acct #	Account Description	Actual 2011-12	Budget 2012-13	Estimated 2012-13	Proposed 2013-14
Capital Outlay					
99-09-671	Transfer To General Fund	\$ 125,000	\$ 30,900	\$ 30,900	\$ -
99-09-672	Transfer To GF EOC Project	-	-	76,840	-
	Total Capital Outlay	<u>\$ 125,000</u>	<u>\$ 30,900</u>	<u>\$ 107,740</u>	<u>\$ -</u>
Department Total		<u>\$ 125,000</u>	<u>\$ 30,900</u>	<u>\$ 107,740</u>	<u>\$ -</u>

DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
2013-2014

SUMMARY OF TOTAL BONDED INDEBTEDNESS

Issue/Series	Maturity	Issue	Balance
Certificates of Obligation 2004	2026	\$ 715,000	\$ 525,000
General Obligation Refunding Bonds 2005	2015	10,855,000	5,170,000
Certificates of Obligation 2006	2027	5,000,000	3,855,000
Tax Notes Series 2010	2016	890,000	490,000
Certificates of Obligation 2013	2033	2,500,000	2,500,000
Total		\$ 19,960,000	\$ 12,540,000

City of Groves
Annual Fiscal Budget
2013-2014

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

Year	Principal	Interest	Total
2014	1,375,000.00	451,520.76	1,826,520.76
2015	1,440,000.00	394,381.26	1,834,381.26
2016	1,495,000.00	339,116.26	1,834,116.26
2017	1,375,000.00	285,932.50	1,660,932.50
2018	1,430,000.00	232,640.00	1,662,640.00
2019	430,000.00	177,037.50	607,037.50
2020	445,000.00	162,817.50	607,817.50
2021	455,000.00	147,932.50	602,932.50
2022	470,000.00	132,715.00	602,715.00
2023	490,000.00	116,775.00	606,775.00
2024	505,000.00	99,955.00	604,955.00
2025	525,000.00	82,430.00	607,430.00
2026	535,000.00	64,165.00	599,165.00
2027	505,000.00	45,305.00	550,305.00
2028	165,000.00	27,690.00	192,690.00
2029	170,000.00	23,400.00	193,400.00
2030	175,000.00	18,980.00	193,980.00
2031	180,000.00	14,430.00	194,430.00
2032	185,000.00	9,750.00	194,750.00
2033	190,000.00	4,940.00	194,940.00
	<u>\$ 12,540,000.00</u>	<u>\$ 2,831,913.28</u>	<u>\$ 15,371,913.28</u>

City of Groves
Annual Fiscal Budget
2013-2014

RECAP OF OUTSTANDING DEBT

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2014	1,375,000.00	227,846.88	223,673.88	1,826,520.76	11,165,000.00
2015	1,440,000.00	195,746.88	198,634.38	1,834,381.26	9,725,000.00
2016	1,495,000.00	167,858.13	171,258.13	1,834,116.26	8,230,000.00
2017	1,375,000.00	142,966.25	142,966.25	1,660,932.50	6,855,000.00
2018	1,430,000.00	116,320.00	116,320.00	1,662,640.00	5,425,000.00
2019	430,000.00	88,518.75	88,518.75	607,037.50	4,995,000.00
2020	445,000.00	81,408.75	81,408.75	607,817.50	4,550,000.00
2021	455,000.00	73,966.25	73,966.25	602,932.50	4,095,000.00
2022	470,000.00	66,357.50	66,357.50	602,715.00	3,625,000.00
2023	490,000.00	58,387.50	58,387.50	606,775.00	3,135,000.00
2024	505,000.00	49,977.50	49,977.50	604,955.00	2,630,000.00
2025	525,000.00	41,215.00	41,215.00	607,430.00	2,105,000.00
2026	535,000.00	32,082.50	32,082.50	599,165.00	1,570,000.00
2027	505,000.00	29,380.00	15,925.00	550,305.00	1,065,000.00
2028	165,000.00	13,845.00	13,845.00	192,690.00	900,000.00
2029	170,000.00	11,700.00	11,700.00	193,400.00	730,000.00
2030	175,000.00	9,490.00	9,490.00	193,980.00	555,000.00
2031	180,000.00	7,215.00	7,215.00	194,430.00	375,000.00
2032	185,000.00	4,875.00	4,875.00	194,750.00	190,000.00
2033	190,000.00	2,470.00	2,470.00	194,940.00	-

City of Groves
Annual Fiscal Budget
2013-2014

CERTIFICATES OF OBLIGATION SERIES 2004

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
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
2013-2014

GENERAL OBLIGATION REFUNDING BONDS 2005

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
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
2013-2014

CERTIFICATES OF OBLIGATION SERIES 2006

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
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
2013-2014

TAX NOTES SERIES 2010

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
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	-

City of Groves
Annual Fiscal Budget
2013-2014

CERTIFICATES OF OBLIGATION SERIES 2013

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2014	25,000.00	39,000.00	32,500.00	96,500.00	2,475,000.00
2015	25,000.00	32,175.00	32,175.00	89,350.00	2,450,000.00
2016	25,000.00	31,850.00	31,850.00	88,700.00	2,425,000.00
2017	25,000.00	31,525.00	31,525.00	88,050.00	2,400,000.00
2018	25,000.00	31,200.00	31,200.00	87,400.00	2,375,000.00
2019	130,000.00	30,875.00	30,875.00	191,750.00	2,245,000.00
2020	135,000.00	29,185.00	29,185.00	193,370.00	2,110,000.00
2021	140,000.00	27,430.00	27,430.00	194,860.00	1,970,000.00
2022	140,000.00	25,610.00	25,610.00	191,220.00	1,830,000.00
2023	145,000.00	23,790.00	23,790.00	192,580.00	1,685,000.00
2024	150,000.00	21,905.00	21,905.00	193,810.00	1,535,000.00
2025	155,000.00	19,955.00	19,955.00	194,910.00	1,380,000.00
2026	155,000.00	17,940.00	17,940.00	190,880.00	1,225,000.00
2027	160,000.00	15,925.00	15,925.00	191,850.00	1,065,000.00
2028	165,000.00	13,845.00	13,845.00	192,690.00	900,000.00
2029	170,000.00	11,700.00	11,700.00	193,400.00	730,000.00
2030	175,000.00	9,490.00	9,490.00	193,980.00	555,000.00
2031	180,000.00	7,215.00	7,215.00	194,430.00	375,000.00
2032	185,000.00	4,875.00	4,875.00	194,750.00	190,000.00
2033	190,000.00	2,470.00	2,470.00	194,940.00	-

INVESTMENT POLICY

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

CITY OF GROVES

INVESTMENT POLICY

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

I. SCOPE

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

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

II. OBJECTIVES

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

SAFETY

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

LIQUIDITY

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

YIELD

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

PUBLIC TRUST

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

III. RESPONSIBILITY AND CONTROL

DELEGATION OF AUTHORITY AND TRAINING

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

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

INTERNAL CONTROLS

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss,

theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgements by management.

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

PRUDENCE

The standard of prudence to be applied by the investment officer shall be the “prudent investor” rule which states: “Investments shall be made with judgement and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.” In determining whether an officer has exercised prudence with respect to investment decision, the determination shall be made taking into consideration:

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

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

ETHICS AND CONFLICTS

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

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

IV. REPORTING

QUARTERLY REPORTING

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

METHODS

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

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

ANNUAL AUDIT

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

V. INVESTMENT PORTFOLIO

INVESTMENTS

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

AUTHORIZED INSTRUMENTS

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

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

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

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

UNAUTHORIZED INSTRUMENTS

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

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

EXISTING INVESTMENTS

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

HOLDING PERIOD

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

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

RISK AND DIVERSIFICATION

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

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

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

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

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

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.