

# **CITY OF GROVES**

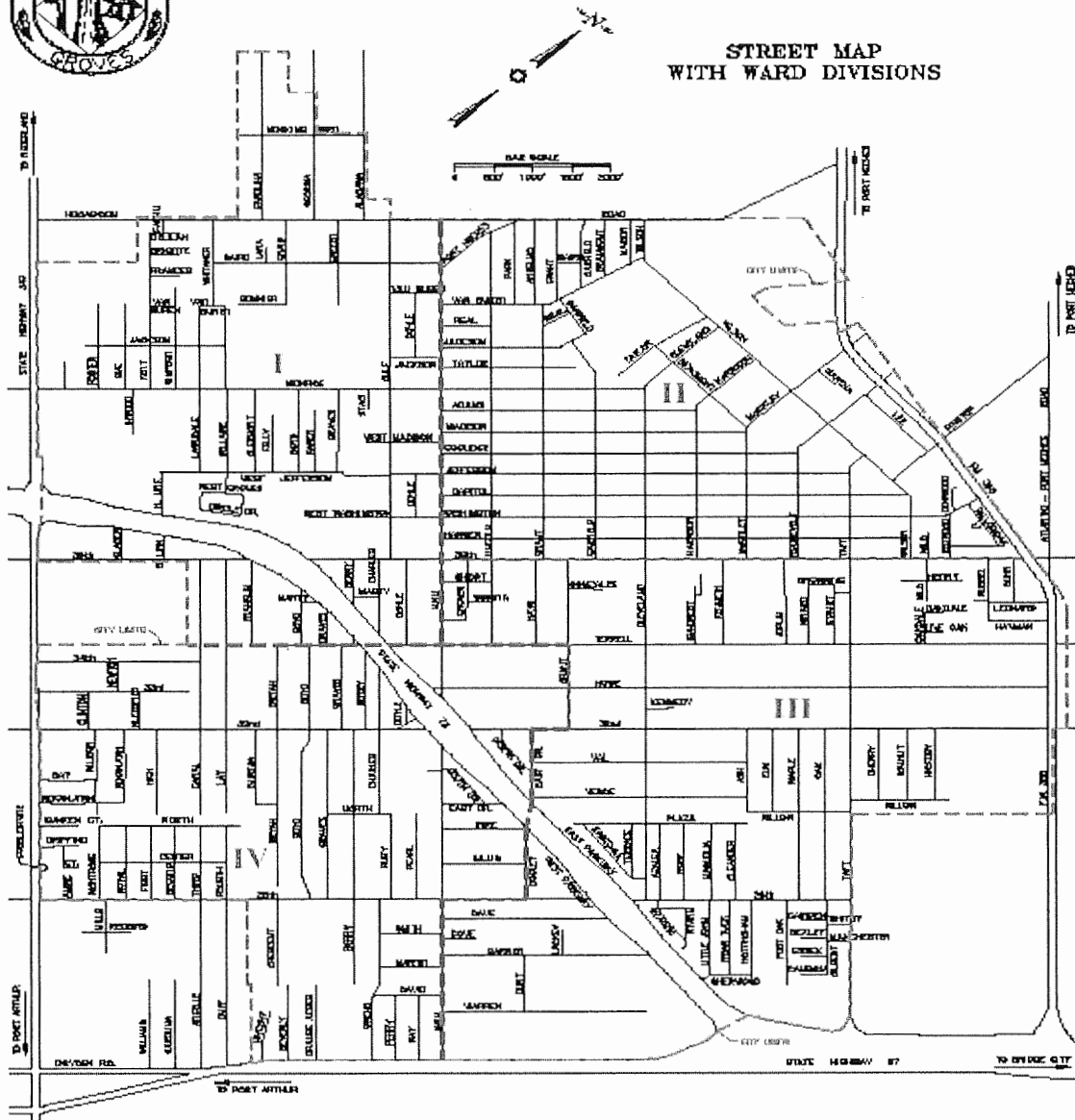
## **ANNUAL FISCAL BUDGET**

**2018 – 2019**



# CITY OF GROVES

## STREET MAP WITH WARD DIVISIONS



# CITY OF GROVES

## CITY COUNCIL

Brad P. Bailey

Mayor

Cross Coburn

Councilmember, Ward I

Karen Theis

Councilmember, Ward II

Sidney Badon

Councilmember, Ward III

Kyle Hollier

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager

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Annual Fiscal Budget  
2018-2019  
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# **INTRODUCTION**

## **Mission Statement**

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



August 15, 2018

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

Gentlemen:

As this is the **Sixteenth budget** 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 natural disasters, a difficult but improving economy, land locked city trying to preserve its identity, and the issues of growing our local economy. City is still seeing expanding new housing and development that will create and expand revenue streams taking 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 costs and restructure the work force where practical.**

After four consecutive years of values increasing, this budget shows a decrease in values due to Hurricane Harvey that flooded over 2500 homes in August of 2017. This thankfully is only a temporary decrease resulting from the decreased values of the damaged homes. New construction has placed over \$45,000,000 of value on the tax rolls since 2015. This is the fifth natural disaster that the city has experienced since 2005. In every case the city has come back better than before. This recent flood was by far the most challenging and hardest for the city to overcome. This was due primarily to the vast amounts of flood debris that had to be removed from the city with its own resources from December to June. There is no way to express the pride and gratitude I have for all of the city employees and their performance during this and the other four natural disasters the city has overcome.

The 2018 certified tax roll shows values for the 2019 budget to be **\$721,402,285** down by **\$9,063,431** from the current values of **\$730,465,716**. The city's new real estate values continue to improve primarily through new construction. Overall this should be a short lived decrease in values as they are lower as the result of the flooding brought on by Harvey. In past budgets the city's value losses have been offset by a combination of increases in taxes, shifting more revenue from the sanitation and systems in the form of franchise fees, as well as restructuring and shrinking the workforce. This year due to the additional costs associated with maintaining wages and benefits for all city employees, increasing the street budget by **\$300,000**, placing **\$220,000** into reserves and not using the EDC fund for debt service at this time we are looking at a tax increase of 4 cents that will cost the average property owner about **\$3.33** per month on **\$100,000** of value.

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, 2018 through September 30, 2019.

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 **\$10,220,754** for 2018/2019. Total revenues for 2017/2018 were **\$9,480,596** this represents an increase of **\$740,161** over last year's operating revenues for general fund. This increase is primarily made up of a **2.95 cent** tax increase and former DEBT SERVICE revenue that has been reallocated to other areas of the budget including general government.

#### **TAX VALUES**

The Jefferson County Appraisal District has estimated the 2018-19 net taxable value to be **\$721,402,285**, a decrease of **\$9,063,431** in value from the **\$730,465,716** in values of 2017-18. New taxable value of new improvements residential and commercial was **\$5,180,260** last year and is **\$5,358,090** for the upcoming year. Ironically, even with a decrease in existing property values due to Hurricane Harvey the city has seen new residential and commercial construction generate over **\$45,000,000** of value since 2015.

The total effective tax rate is **73.05 cents** or **1.05 cents** more than the current rate of **72.00 cents**. It is recommended that the tax rate of **76.00 cents** be adopted. This would be an increase of **2.95 cents** above the effective rate and **4 cents** above the current rate of **72.00 cents**. Of this amount **68.10 cents** will be allocated to the General Fund, for maintenance and operations. The remaining amount of **7.90 cents** will go to Interest & Sinking Fund for debt retirement. These increases will add **\$3.33** per month to the current tax bill per **\$100,000** of value.

#### **GENERAL FUND**

This year General Fund costs will increase by **\$740,158** over the current budget. The increase in expenditures is primarily due to a proposed wage and salary update to the city's existing plan. This updated plan if fully funded will give all employees between a **3%** and **6%** increase based on their position and new step on the updated wage and salary plan. Police and Fire will see a **6%** to **9%** increase based on their new step on the updated plan. The estimated cost for these increases is **\$375,000**. This budget also allows for the hiring of two additional police officers. In addition this budget doubles the street program allotment from **\$300,000** to **\$600,000**. Finally, this budget also allows for a planned and budgeted addition of **\$220,000** to build up city reserves.

**Capital Outlay:** Equipment replacement this year is proposed in the amount of **\$409,100** for all departments. These are capital acquisitions with the exception of heavy equipment

that must be purchased in order to continue the work program and insure the productivity of the city departments. These items range from books for the library to computer software to lease payments for patrol cars to fire fighter equipment.

**Equipment Replacement** Transfers from the equipment replacement fund to general fund are budgeted at 0. It is the city's intention to continue to build this fund up as the city reserve fund by adding an additional **\$220,000** to that fund as part of the budget plan for 2018-2019.

## **SOLID WASTE FUND**

Revenues are estimated at **\$1,682,000** this represents the mid-year increase of \$2.10 to the current rates to offset the cleanup costs associated with the Harvey flood. Expenditures including transfers to other funds are also projected at **\$1,682,000**. The current rate for these sanitation services will remain at **\$19.96** in this budget.

**Capital Outlay.** There is a major purchase of a garbage truck scheduled for the 2018-2019 budget in the amount of **\$290,000**.

**Transfers:** There is one transfer in the amount of **\$410,000** to city franchise fee. The city has treated this fund as we treat any utility and require a franchise fee. This allows a continued stream of funds that will go to general government for those administrative services provided to the employees in that fund as well as the support of all other general government services in the 2018-2019 budget.

## **SYSTEMS FUND**

Total revenues are projected from all sources except transfers are expected to be **\$4,802,000**. This estimate is up \$95,500 from last year's estimate as it reflects a **\$1.00** increase on the water and sewer base rate for each customer. This will add **\$2.00** to every water bill in the 2018-2019 budget.

**Capital Outlay.** There is **\$70,000** budgeted to Capital Outlay for the Systems Fund. There is **\$60,000** budgeted for new meters and parts to repair and replace aging meters in the system.

**Transfers:** Transfers from Systems are **\$1,411,642** to general fund as a franchise fee and **\$0** to debt service. Sales tax fund will provide **\$0** to debt service and the **EDC** Fund will provide **\$0** to the Interest & Sinking Fund for debt service.

## **DEBT RETIREMENT**

**Certificates of Obligation.** The debt service is set up to pay the refinanced 1996 series certificates for the construction of the city waste water plant. Those bonds have been paid and the city will see a drop in debt service which includes the city Emergency Operations Center and Police Station from **\$1,627,448 to \$572,750**. This will be paid totally with property tax revenue. The other funds that paid into debt service, **systems, sales tax fund,** and the **EDC fund** no longer need to pay any debt service.

In the 2018-2019 debt service will be **\$572,750** it will remain at that level for the next 9 years. In as much as the EDC sales tax will no longer be encumbered I would recommend that this funding source be seriously considered to fund the debt service on the future Fire Station.

## **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. This budget **recommends the funding** of the city's updated wage and salary plan that was revised and updated earlier this year. Under the updated plan all non-fire and police employees will receive from 3% to 6% based on a comparison to their counter parts in Nederland and Port Neches. All police and fire employees will receive between 6% and 9% based on a comparison to their counterpart in Nederland and Port Neches.

The Human Resources department has revised and updated the city wage and salary step plan for all positions during the 2018 fiscal year. This was done in order to have a plan presented and approved by council for the 2019 fiscal year. This plan was approved by council in July of 2018. This plan will insure that all city positions are paid a competitive wage based on the job description and comparable positions in the local labor market.

**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 FIVE additional plans. These plans will have different deductibles and different coinsurance percentages. Employees now have the option to review and yearly choose the plan that is best for their particular situation. The city will continue the funding for health insurance at **\$730.00** per month and continue to subsidize the dependent insurance at **\$300.00** per month. If the employee chooses a plan, out of the 5 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 health savings 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 allocation of Sales Tax Revenue was the foremost concern in the preparation of this budget, as these funds are intertwined into all major areas of the budget. Although current sales tax revenues are higher than last year they also seem to be stable. The city is expecting revenue from sales tax to be in the **\$2,000,000** range for 2019.

Basically, our Sales Tax revenues flow into two areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the ½ cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act of 1979. This amount was specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility. That use for EDC

funds will no longer be necessary. The second stream of revenue flows into the General Fund, and is used to partially cover the various operations in that fund.

This budget predicts the same amount of revenue from sales tax in 2019 as in 2018. In the 2018 fiscal year the sales tax was up by 25%. The expansion projects announced for local plants with associated construction estimates in the billions of dollars gives us confidence that this is a temporary condition; however this revenue stream has been strong and stable for the last several years. Budgeting in this fashion will allow any additional sales tax revenue to be set aside to increase reserves. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will be predicted at **\$1,400,000**. The EDC amount will also set proportionally at **\$700,000**.

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 **76.00** cents. An increase of **2.95** cents above the effective rate of **73.05** cents. This budget has an M and O rate of **68.06** cents and an I and S rate of **7.94** cents.
- 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. 2018-09**

**ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2018-2019 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 2018-2019; 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, 2018 through September 30, 2019, of the City of Groves has been duly filed with the City Council of said City.

**SECTION 2:** - That proper public notice of the public hearings of such budget was made stating the place, date, and hour of such hearings, which were held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 16<sup>th</sup> day of August, 2018, at 5:15 p.m., and on the 20<sup>th</sup> day of August, 2018, 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, 2018, through September 30, 2019, is \$18,694,907.

**SECTION 4:** - That the sum of \$18,694,907 is appropriated and shall be disbursed for the following purposes and uses:

General Government – Mayor & City Council.....	\$ 72,585
General Government – City Manager.....	\$ 343,989
General Government – Human Resources.....	\$ 242,058
General Government – Finance .....	\$ 478,407
Municipal Court .....	\$ 135,065

Library.....	\$ 345,036
Parks & Recreation.....	\$ 211,939
Police .....	\$ 3,406,788
Fire .....	\$ 1,661,117
Animal Control.....	\$ 80,377
Animal Shelter.....	\$ 36,300
Emergency Management.....	\$ 23,305
Inspections & Permits .....	\$ 196,026
Public Works & Engineering .....	\$ 342,814
Garage.....	\$ 384,651
Warehouse .....	\$ 7,126
Streets .....	\$ 1,475,700
City Property Maintenance.....	\$ 513,971
Special Items – General Fund .....	\$ 269,500
Solid Waste.....	\$ 1,291,888
Special Items – Solid Waste.....	\$ 390,112
Water Plant.....	\$ 1,093,040
Wastewater Plant.....	\$ 987,661
Customer Service .....	\$ 263,958
Water Distribution.....	\$ 823,057
Special Items – Systems Fund.....	\$ 1,634,284
General Obligation Debt Service .....	\$ 579,653
Special Items – Sales Tax Fund .....	\$ 1,404,500
<b>TOTAL .....</b>	<b>\$ 18,694,907</b>

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

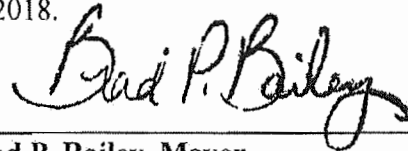
**SECTION 6:** - That pursuant to **Article VII, Section 2** of the City Charter, following the final public hearing, a summary of the information in this ordinance was published in the official newspaper of the city, that is, the Port Arthur News.

**SECTION 7:** - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2018, 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.

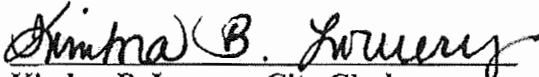
**SECTION 9:** - That this ordinance shall be in effect from and after its passage.

**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council of the City of Groves held on the 17<sup>th</sup> day of September, 2018.

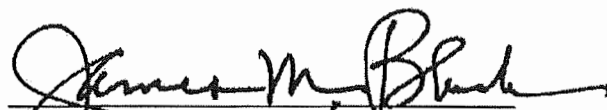


Brad P. Bailey, Mayor  
City of Groves

ATTEST:

  
Kimbra B. Lowery, 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. 2018-10**

**AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2018, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF GROVES AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND LEVYING AND ASSESSING 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 2018, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$800,977,520; 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 Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, certifying a total value of \$800,977,520, less all exemptions provided by either State law or City ordinance in the amount of \$79,575,235, for a total taxable value of \$721,402,285, shall become the tax assessment roll of the City of Groves for the year 2018.

**SECTION 2:** - That there is hereby levied for the current year 2018, 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, 2019, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of

76.0000 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), 68.062 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.03 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$49.00, and

(b) For the Interest & Sinking Fund, 7.938 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 2018 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 a hotel occupancy tax as provided by State law which shall be collected as provided by State law.

**SECTION 5:** - 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 2018 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2019, 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, 2019, compile a list of the lands, lots, and/or property on which any taxes for the year 2018 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 6:** - That all receipts of the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of said City.

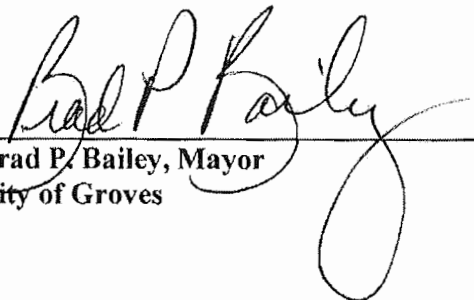
**SECTION 7:** - That the tax rate and the calculations used to determine the tax rate together with the estimated amount of Interest and Sinking Fund balances and the estimated amount of Maintenance and Operation, or General Fund balances, remaining at the end of the current fiscal year which are not 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 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

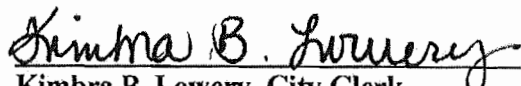
invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

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

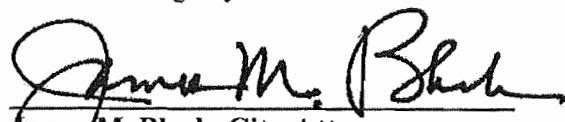
**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council of the City of Groves held on the 17<sup>th</sup> day of September, 2018.

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

ATTEST:

  
\_\_\_\_\_  
Kimbra B. Lowery, 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

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

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

CITY ATTORNEY

CITY JUDGE

CITY MANAGER  
1 City Manager

CITY AUDITOR

EMERGENCY MANAGEMENT

DIRECTOR OF LIBRARY

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

BUILDING OFFICIAL

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

CITY CLERK/ EXECUTIVE ASSISTANT  
1 City Clk/Asst.

DIRECTOR OF HUMAN RESOURCES

HUMAN RESOURCES  
1 Director  
1 Asst

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

PUBLIC WORKS Director

WWATER PLANT  
1 Chf WWP Opr  
2 WWP Oprs  
½ Laborer II

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

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

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

GARAGE/SOLID WASTE  
1 Supv  
3 Mechanics

SOLID WASTE  
5 SW Equipment Opr.

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

DRAINAGE  
1 Hvy Equip Opr  
3 Laborer II

DIRECTOR OF FINANCE

FINANCE  
Director  
1 Asst  
1 Warehouse Clk

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

FIRE CHIEF

FIRE  
1 Chief  
1 Asst Chf  
3 Captains  
9 Ffights

EMERGENCY MANAGEMENT

COMMUNICATIONS SYSTEMS

ANIMAL CONTROL  
ANIMAL SHELTER  
1 Agent

# **BUDGET SUMMARIES**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Revenue</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
General Fund	\$ 7,911,294	\$ 9,480,596	\$ 8,977,688	\$ 10,226,754
Solid Waste Fund	1,468,740	1,474,103	1,455,787	1,682,000
Systems Fund	4,390,884	4,706,500	4,369,699	4,802,000
Sales Tax Fund	1,245,862	1,404,500	1,086,058	1,404,500
Debt Service Fund	7,565,943	1,627,448	1,647,522	579,653
<b>Total Revenue</b>	<b><u>\$ 22,582,723</u></b>	<b><u>\$ 18,693,147</u></b>	<b><u>\$ 17,536,754</u></b>	<b><u>\$ 18,694,907</u></b>
<b>Expenditures</b>				
General Fund	\$ 9,061,072	\$ 9,480,596	\$ 8,891,740	\$ 10,226,754
Solid Waste Fund	1,477,625	1,474,103	2,429,680	1,682,000
Systems Fund	4,911,478	4,706,500	4,062,594	4,802,000
Sales Tax Fund	935,100	1,404,500	1,189,071	1,404,500
Debt Service Fund	7,540,281	1,627,448	1,627,448	579,653
<b>Total Expenditures</b>	<b><u>\$ 23,925,556</u></b>	<b><u>\$ 18,693,145</u></b>	<b><u>\$ 18,200,533</u></b>	<b><u>\$ 18,694,907</u></b>
<b>Revenues Over(Under) Expenditures</b>	<b><u>\$ (1,342,833)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (663,779)</u></b>	<b><u>\$ -</u></b>



**City of Groves  
Annual Fiscal Budget  
2018-2019**

**SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT**

	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>General Fund</b>				
Mayor & Council	\$ 74,423	\$ 70,633	\$ 63,989	\$ 72,585
City Manager	330,610	319,545	328,294	343,989
Human Resources	220,854	227,414	271,536	242,058
Finance	421,040	461,850	430,494	478,407
Municipal Court	123,720	149,216	146,646	135,065
Library	309,803	347,753	326,344	345,036
Parks & Recreation	190,865	213,159	185,987	211,939
Police	3,212,758	3,179,734	3,059,664	3,406,788
Fire	1,535,555	1,593,650	1,530,051	1,661,117
Animal Control	76,010	85,662	71,752	80,377
Emergency Management	9,223	29,814	7,524	23,305
Animal Shelter	22,033	32,400	20,130	36,300
Inspections & Permits	183,489	172,390	167,521	196,026
Public Works & Administration	346,557	331,675	327,648	342,814
Garage	348,342	368,079	355,952	384,651
Warehouse	6,081	8,876	6,477	7,126
Streets	959,995	1,140,419	962,202	1,475,700
City Property Maintenance	371,003	519,227	382,690	513,971
Special Items	318,711	229,100	246,853	269,500
<b>Total General Fund</b>	<b>\$ 9,061,072</b>	<b>\$ 9,480,596</b>	<b>\$ 8,891,740</b>	<b>\$ 10,226,754</b>
<b>Solid Waste Fund</b>				
Solid Waste	\$ 1,066,669	\$ 1,063,756	\$ 2,019,689	\$ 1,291,888
Administration	410,956	410,347	409,989	390,112
<b>Total Solid Waste Fund</b>	<b>\$ 1,477,625</b>	<b>\$ 1,474,103</b>	<b>\$ 2,429,680</b>	<b>\$ 1,682,000</b>
<b>Systems Fund</b>				
Water Plant	\$ 982,891	\$ 1,051,739	\$ 947,287	\$ 1,093,040
Wastewater Plant	862,328	1,036,080	797,201	987,661
Customer Service	232,828	341,965	339,139	263,958
Water Distribution	703,354	878,716	581,809	823,057
Administration	2,130,077	1,398,000	1,397,158	1,634,284
<b>Total Systems Fund</b>	<b>\$ 4,911,478</b>	<b>\$ 4,706,501</b>	<b>\$ 4,062,594</b>	<b>\$ 4,802,000</b>
<b>Sales Tax Fund</b>				
Transfers	\$ 935,100	\$ 1,404,500	\$ 1,189,071	\$ 1,404,500
<b>Total Sales Tax Fund</b>	<b>\$ 935,100</b>	<b>\$ 1,404,500</b>	<b>\$ 1,189,071</b>	<b>\$ 1,404,500</b>
<b>Interest &amp; Sinking Fund</b>				
Debt Retirement	\$ 7,540,281	\$ 1,627,448	\$ 1,627,448	\$ 579,653
<b>Total I &amp; S Fund</b>	<b>\$ 7,540,281</b>	<b>\$ 1,627,448</b>	<b>\$ 1,627,448</b>	<b>\$ 579,653</b>
<b>Total Expenditures</b>	<b>\$ 23,925,556</b>	<b>\$ 18,693,148</b>	<b>\$ 18,200,533</b>	<b>\$ 18,694,907</b>

# **GENERAL FUND**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**GENERAL FUND SUMMARY #01**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$</b>	<b>(951,492)</b>
 <b>FYE 2018</b>		
Current Estimated Revenues		8,977,688
Current Estimated Expenses		(8,891,740)
		(865,544)
 <b>Projected Gross Fund Balance 9-30-18</b>	 <b>\$</b>	 <b>(865,544)</b>
 <b>FYE 2019</b>		
Estimated Gross Fund Balance 10-01-18	\$	(865,544)
Proposed Revenues		10,226,754
Total FYE 2019 Resources	\$	9,361,210
 Proposed M&O Expenditures	 \$	 (9,836,154)
Proposed Capital Outlay		(390,600)
Proposed Transfer to Equipment Replacement		-
Total Proposed Expenditures	\$	(10,226,754)
 <b>Gross Fund Balance</b>	 <b>\$</b>	 <b>(865,544)</b>
 Restricted/Designated Fund Balance Items:		
Municipal Court Security	\$	24,047
Municipal Court Technology		39,507
Hotel Occupancy		198,054
	\$	261,608
 <b>Projected Undesignated Fund Balance 9-30-19</b>	 <b>\$</b>	 <b>(1,127,152)</b>

**City of Groves**  
**Annual Fiscal Budget**  
**2018-2019**

**STATEMENT OF REVENUES AND EXPENDITURES**

<b>General Fund</b>				
<b>Revenue</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
Current Taxes	\$ 4,259,251	\$ 4,415,296	\$ 4,435,008	\$ 4,845,000
Delinquent Taxes	111,050	125,000	109,308	120,000
Hotel Tax	70,613	60,000	135,416	100,000
Liquor License	2,398	3,000	2,410	3,000
Penalties & Interest	84,043	84,000	99,067	90,000
Permits	111,577	119,500	188,083	145,500
Franchise Fees	759,579	1,100,000	674,500	906,000
License Fees	15,913	15,300	28,248	22,000
Demolition Revenue	138	2,000	37	1,000
Animal Control	13,708	19,000	14,524	19,000
Grass Cutting	5,830	10,000	6,912	8,000
Recreation Fees	24,570	40,500	12,233	20,500
Library Income	12,188	11,000	15,777	13,000
Fines & Court Costs	301,817	339,000	163,321	346,000
Miscellaneous	1,197,423	1,732,000	1,889,883	2,178,254
Earnings of Investments	6,096	500	13,890	5,000
Transfers In	935,100	1,404,500	1,189,071	1,404,500
<b>Total Revenue</b>	<b>\$ 7,911,294</b>	<b>\$ 9,480,596</b>	<b>\$ 8,977,688</b>	<b>\$ 10,226,754</b>
<b>Expenditures</b>				
Personnel Services	\$ 6,765,170	\$ 6,717,826	\$ 6,653,098	\$ 7,077,958
Supplies	161,333	273,750	214,466	250,200
Maintenance	135,626	150,650	135,214	167,450
Services	591,852	736,125	519,165	1,068,900
Miscellaneous	1,254,193	1,185,145	1,145,606	1,252,646
Capital Outlay	152,898	417,100	224,204	409,600
Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,061,072</b>	<b>\$ 9,480,596</b>	<b>\$ 8,891,753</b>	<b>\$ 10,226,754</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (1,149,778)</b>	<b>\$ -</b>	<b>\$ 85,935</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Taxes</b>					
310-48	Delinquent Taxes	\$ 111,050	\$ 125,000	\$ 109,308	\$ 120,000
310-49	Current Taxes	4,259,251	4,415,296	4,435,008	4,845,000
312-10	Hotel Tax	70,613	60,000	135,416	100,000
312-15	Liquor License	2,398	3,000	2,410	3,000
319-00	Current Penalty & Interest	39,791	42,000	49,216	45,000
319-10	Delinquent Penalty & Interest	44,252	42,000	49,851	45,000
<b>Total Taxes</b>		<b>\$ 4,527,355</b>	<b>\$ 4,687,296</b>	<b>\$ 4,781,209</b>	<b>\$ 5,158,000</b>
<b>Permits, Fees &amp; Other</b>					
322-10	Building Permits	\$ 78,770	\$ 80,000	\$ 138,448	\$ 100,000
322-15	Electrical Permits	13,740	15,000	20,798	20,000
322-20	Plumbing Permits	11,276	15,000	18,207	15,000
322-60	Cert of Occupancy - Residential	1,400	1,000	2,700	2,000
322-65	Cert of Occupancy - Commercial	100	1,000	-	1,000
322-70	Rental Property Inspecc Fees	6,291	7,500	7,930	7,500
322-80	Franchise Fees	759,579	1,100,000	674,500	906,000
322-90	License Fees	5,875	5,000	14,870	10,000
322-95	Demolition Revenue	138	2,000	37	1,000
325-11	License Fee - Gen Contactor Renewal	1,560	1,100	1,430	2,000
325-20	License Fee - Elect - Master	2,850	2,500	2,600	3,000
325-21	License Fee - Elect - Journeyman	465	500	510	500
325-40	License Fee - Mechanical	900	1,500	2,175	1,500
325-50	License Fee - Firealarm/suppr	75	500	450	500
338-10	Animal Shelter	-	10,000	8,711	10,000
338-11	Crematorium Reimbursement	12,138	7,000	3,433	7,000
345-50	Animal Control	1,570	2,000	2,380	2,000
346-00	Grass Cutting	5,830	10,000	6,912	8,000
347-50	Recreation Building Rentals	24,008	40,000	11,647	20,000
347-51	Library Building Rentals	520	1,000	670	1,000
347-60	Library Fees	4,533	3,500	5,921	4,500
347-61	Library Copy Machine	2,569	2,500	4,626	3,000
347-62	Library Miscellaneous	4,566	4,000	4,560	4,500
347-80	Class Fees	562	500	586	500
350-00	Accident Reports	5	-	-	-
350-50	Birth/Death Certificates	1,830	2,000	1,988	2,000
351-10	Municipal Court Fees	265,945	305,000	138,546	325,000
352-10	Warrant Fees	18,575	16,000	18,286	16,000
353-10	Court Restitution	-	-	(274)	-
359-10	Misc. Police Grants	10,146	6,000	1,000	1,000
359-11	Misc. Fire Grants	4,000	4,000	-	1,000
359-12	Sane Exam Reimbursement	5,316	10,000	3,775	2,000
359-13	National Night Out Grants	5,337	10,000	13,541	10,000
360-00	Miscellaneous	48,528	40,000	36,712	35,500

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

361-10	Earnings on Investments	6,096	500	13,890	5,000
361-30	Hebert Grant	-	-	20,000	-
362-10	Trailer Licenses-Annual	72	200	428	500
362-20	Trailer Licenses-Monthly	4,116	4,000	5,785	4,000
369-10	Insurance Reimbursement	11,015	23,000	47,189	20,000
369-30	Sale of Equipment	523	10,000	12,000	10,000
369-50	Sale of Park ILand	-	-	-	120,000
<b>Total Permits, Fees &amp; Other</b>		<b>\$ 1,320,819</b>	<b>\$ 1,743,800</b>	<b>\$ 1,246,967</b>	<b>\$ 1,682,500</b>
<b>Miscellaneous</b>					
370-01	PD Leose State Grant	\$ 1,858	\$ -	\$ 1,843	\$ 2,000.00
370-03	2013 SHSP-LETPP	-	-	-	-
375-00	2016 Jag Grant	13,814	-	-	-
375-01	2017 Jag Grant	-	-	25,123	20,000
377-00	Forest Service Grant	775	-	8,341	2,000
380-00	City Franchise Fee	1,093,240	1,510,000	1,385,000	1,807,754
380-10	EDC Administration Fee	-	135,000	125,000	150,000
901-11	2013 Bond Proceeds	-	-	-	-
906-25	Other - FEMA	-	-	-	-
<b>Total Miscellaneous</b>		<b>\$ 1,109,687</b>	<b>\$ 1,645,000</b>	<b>1,545,307</b>	<b>\$ 1,981,754</b>
<b>Operating Transfers In</b>					
390-24	Transfer from PD Drug Forfeiture	\$ -	\$ -	\$ -	\$ -
390-30	Transfer from Sales Tax Fund	935,100	1,404,500	1,189,071	1,404,500
390-45	Transfer from Systems	-	-	-	-
390-55	Transfer from Equipment Replacement	-	-	-	-
<b>Total Operating Transfers</b>		<b>\$ 935,100</b>	<b>\$ 1,404,500</b>	<b>\$ 1,189,071</b>	<b>\$ 1,404,500</b>
<b>Other Revenue</b>					
906-25	Fema	\$ 18,333	\$ -	\$ 215,134	\$ -
<b>Total Other Revenue</b>		<b>\$ 18,333</b>	<b>\$ -</b>	<b>\$ 215,134</b>	<b>\$ -</b>
<b>Total General Fund Revenue</b>		<b>\$ 7,911,294</b>	<b>\$ 9,480,596</b>	<b>\$ 8,977,688</b>	<b>\$ 10,226,754</b>

## **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  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 5,200	\$ 1,700	\$ 6,662	\$ 1,700
01-040	Social Security	1,572	130	\$ 1,604	130
01-080	Workers Compensation	-	3	\$ 40	55
01-100	Expense Allowance	5,760	19,200	\$ 5,520	19,200
	<b>Total Personnel Services</b>	<b>\$ 12,532</b>	<b>\$ 21,033</b>	<b>\$ 13,826</b>	<b>\$ 21,085</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 218	\$ 300	\$ 362	\$ 300
02-040	Miscellaneous Supplies	159	200	\$ 182	200
02-050	Data Supplies	-	100	\$ 175	-
	<b>Total Supplies</b>	<b>\$ 377</b>	<b>\$ 600</b>	<b>\$ 719</b>	<b>\$ 500</b>
<b>Services</b>					
04-200	Communication	\$ 606	\$ 500	\$ 491	\$ 500
	<b>Total Utilities &amp; Telephone</b>	<b>\$ 606</b>	<b>\$ 500</b>	<b>\$ 491</b>	<b>\$ 500</b>
<b>Miscellaneous</b>					
06-330	City Attorney	\$ 39,000	\$ 36,000	\$ 36,000	\$ 36,000
07-010	Travel & Training	11,098	8,000	\$ 8,056	8,000
07-020	TML Conference	-	1,000	\$ 420	1,000
07-030	TML Region 16 Meetings	-	300	\$ -	300
07-390	Insurance & Bonds	271	200	\$ 94	200
07-420	Contingencies	10,539	3,000	\$ 4,383	5,000
	<b>Total Miscellaneous</b>	<b>\$ 60,908</b>	<b>\$ 48,500</b>	<b>\$ 48,953</b>	<b>\$ 50,500</b>
<b>Department Total</b>		<b>\$ 74,423</b>	<b>\$ 70,633</b>	<b>\$ 63,989</b>	<b>\$ 72,585</b>



## **City Manager**

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

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

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 224,222	\$ 216,026	\$ 218,136	\$ 229,504
01-040	Social Security	15,324	16,526	\$ 15,541	17,557
01-050	TMRS	22,042	20,674	\$ 21,807	21,550
01-070	Hospitalization	19,484	21,839	\$ 21,867	21,839
01-080	Workers Compensation	-	325	\$ 433	485
01-160	ICMA	9,310	8,641	\$ 9,234	9,180
01-250	Life Insurance	1,559	1,169	\$ 1,168	1,174
	<b>Total Personnel Services</b>	<b>\$ 291,941</b>	<b>\$ 285,200</b>	<b>\$ 288,186</b>	<b>\$ 301,289</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,843	\$ 3,000	\$ 3,523	\$ 3,000
02-040	Miscellaneous Supplies	2,112	1,000	\$ 2,129	1,800
	<b>Total Supplies</b>	<b>\$ 4,955</b>	<b>\$ 4,000</b>	<b>\$ 5,652</b>	<b>\$ 4,800</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 254	\$ 500	\$ 156	\$ 500
03-030	Equipment Maint. & Repair	1,722	500	\$ 815	500
	<b>Total Maintenance</b>	<b>\$ 1,976</b>	<b>\$ 1,000</b>	<b>\$ 971</b>	<b>\$ 1,000</b>
<b>Services</b>					
04-200	Communication	\$ 2,084	\$ 3,000	\$ 3,489	\$ 3,000
	<b>Total Services</b>	<b>\$ 2,084</b>	<b>\$ 3,000</b>	<b>\$ 3,489</b>	<b>\$ 3,000</b>
<b>Miscellaneous</b>					
06-050	Ordinance Codification	\$ 1,459	\$ 2,000	\$ 839	\$ 2,000
06-090	Dues & Subscriptions	6,448	6,000	\$ 6,569	6,500
07-010	Training	3,825	3,000	\$ 2,873	2,000
07-050	Auto	8,382	7,200	\$ 7,177	8,400
07-080	Election	416	5,000	\$ 807	5,000
07-390	Insurance & Bonds	9,124	3,145	\$ 11,731	10,000
	<b>Total Miscellaneous</b>	<b>\$ 29,654</b>	<b>\$ 26,345</b>	<b>\$ 29,996</b>	<b>\$ 33,900</b>
<b>Department Total</b>		<b>\$ 330,610</b>	<b>\$ 319,545</b>	<b>\$ 328,294</b>	<b>\$ 343,989</b>

## **Human Resources**

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

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 135,335	\$ 134,863	\$ 134,464	\$ 139,266
01-040	Social Security	10,374	10,317	9,988	10,654
01-050	TMRS	12,913	12,906	13,037	13,077
01-070	Hospitalization	16,124	18,044	22,104	21,644
01-080	Workers Compensation	-	201	419	295
01-160	ICMA	4,631	5,395	5,294	5,571
	Life Insurance	959	924	897	901
	<b>Total Personnel Services:</b>	<b>\$ 180,336</b>	<b>\$ 182,650</b>	<b>\$ 186,203</b>	<b>\$ 191,408</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 803	\$ 1,500	\$ 1,085	\$ 1,500
02-040	Miscellaneous Supplies	967	1,000	455	1,000
02-050	Data Processing Supplies	-	500	437	500
02-100	Postage & Rental	9,110	14,000	9,849	14,000
	<b>Total Supplies</b>	<b>\$ 10,880</b>	<b>\$ 17,000</b>	<b>\$ 11,826</b>	<b>\$ 17,000</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 500	\$ -	\$ 1,500
03-030	Equipment Maint. & Repa	-	800	14	800
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 1,300</b>	<b>\$ 14</b>	<b>\$ 2,300</b>
<b>Services</b>					
04-200	Communication	\$ 1,974	\$ 2,000	\$ 2,555	\$ 2,000
	<b>Total Services</b>	<b>\$ 1,974</b>	<b>\$ 2,000</b>	<b>\$ 2,555</b>	<b>\$ 2,000</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 75	\$ 1,000	\$ -	\$ 500
06-140	Advertising & Publicity	31	-	-	50
06-146	State Fees	63	150	92	150
07-010	Training	3,878	4,000	1,177	4,000
07-015	EAP	1,071	1,600	1,099	1,600
07-020	Safety Program	1,568	4,500	96	4,500
07-390	Insurance & Bonds	954	964	326	1,000
07-450	Service Awards	1,910	2,250	1,747	1,050
07-620	Pre-employment Screenin	4,395	4,000	2,072	4,000
07-621	Random Drug Testing	520	1,000	775	1,000
07-622	Post Accident Testing	495	500	144	500
07-650	Legal Fees	12,704	3,000	63,410	10,000

	<b>Total Miscellaneous</b>	<u>\$ 27,664</u>	<u>\$ 22,964</u>	<u>\$ 70,938</u>	<u>\$ 28,350</u>
<b>Capital Outlay</b>					
09-770	Equipment	\$ -	\$ 1,500	\$ -	\$ 1,000
	<b>Total Capital Outlay</b>	<u>\$ -</u>	<u>\$ 1,500</u>	<u>\$ -</u>	<u>\$ 1,000</u>
<b>Department Total</b>		<u><u>\$ 220,854</u></u>	<u><u>\$ 227,414</u></u>	<u><u>\$ 271,536</u></u>	<u><u>\$ 242,058</u></u>

## **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  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 194,430	\$ 189,530	\$ 188,164	\$ 200,369
01-040	Social Security	14,816	14,499	14,696	15,328
01-050	TMRS	15,937	18,138	20,916	18,815
01-070	Hospitalization	27,329	31,289	30,956	34,933
01-080	Workers Compensation	291	284	328	415
01-160	ICMA	7,213	7,581	7,723	8,015
01-250	Life Insurance	1,227	1,239	1,234	1,242
	<b>Total Personnel Services</b>	<b>\$ 261,243</b>	<b>\$ 262,560</b>	<b>\$ 264,017</b>	<b>\$ 279,117</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 510	\$ 1,000	\$ 389	\$ 1,000
02-040	Miscellaneous Supplies	831	-	753	-
02-050	Data Processing Supplies	-	2,000	1,496	2,000
	<b>Total Supplies</b>	<b>\$ 1,341</b>	<b>\$ 3,000</b>	<b>\$ 2,638</b>	<b>\$ 3,000</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 336	\$ 500	\$ -	\$ 500
03-030	Equipment Maint. & Repair	-	-	-	-
	<b>Total Maintenance</b>	<b>\$ 336</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>\$ 500</b>
<b>Services</b>					
04-200	Communication	\$ 814	\$ 1,000	\$ 655	\$ 1,000
	<b>Total Services</b>	<b>\$ 814</b>	<b>\$ 1,000</b>	<b>\$ 655</b>	<b>\$ 1,000</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ 16,450	\$ 28,000	\$ 26,500	\$ 28,000
06-060	Single Appraisal Payment	44,411	57,000	44,807	57,000
06-090	Dues & Subscriptions	1,876	2,000	827	2,000
06-185	Lien Filing Fees	5,366	5,000	4,290	5,000
06-195	Lot Cleanup/Grass Cutting	4,322	5,000	4,256	5,000
06-270	Contract Services	18,400	18,000	16,900	18,000
06-300	Collection Contract	3,289	3,500	3,297	3,500
07-010	Training	-	490	480	490
07-390	Insurance & Bonds	1,778	800	334	800
	<b>Total Miscellaneous</b>	<b>\$ 95,892</b>	<b>\$ 119,790</b>	<b>\$ 101,691</b>	<b>\$ 119,790</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Capital Outlay</b>					
09-770	Equipment	-	-	-	-
09-900	Computer System/Software	61,414	75,000	61,493	75,000
	<b>Total Capital Outlay</b>	<u>\$ 61,414</u>	<u>\$ 75,000</u>	<u>\$ 61,493</u>	<u>\$ 75,000</u>
<b>Department Total</b>		<u><u>\$ 421,040</u></u>	<u><u>\$ 461,850</u></u>	<u><u>\$ 430,494</u></u>	<u><u>\$ 478,407</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  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 70,640	\$ 81,150	\$ 93,217	\$ 72,880
01-020	Overtime	2,375	5,000	1,672	4,000
01-040	Social Security	5,614	6,208	7,424	5,575
01-050	TMRS	5,207	7,766	6,808	6,843
01-070	Hospitalization	11,400	12,600	12,189	12,794
01-080	Workers Compensation	-	121	152	195
01-160	ICMA	1,650	1,520	572	-
01-250	Life Insurance	369	315	247	242
	<b>Total Personnel Services</b>	<b>\$ 97,255</b>	<b>\$ 114,680</b>	<b>\$ 122,281</b>	<b>\$ 102,529</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 370	\$ 1,300	\$ 644	\$ 1,300
02-040	Miscellaneous Supplies	467	300	-	300
02-050	Data Processing Supplies	202	1,250	-	1,250
02-120	Contract Labor - Judge	160	3,400	120	3,400
	<b>Total Supplies</b>	<b>\$ 1,199</b>	<b>\$ 6,250</b>	<b>\$ 764</b>	<b>\$ 6,250</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	-	700	-	700
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>Services</b>					
05-200	Communication	\$ 606	\$ 1,000	\$ 490	\$ 1,000
	<b>Total Services</b>	<b>\$ 606</b>	<b>\$ 1,000</b>	<b>\$ 490</b>	<b>\$ 1,000</b>
<b>Miscellaneous</b>					
06-010	City Prosecutor	\$ 13,000	\$ 12,000	\$ 12,000	\$ 12,000
06-090	Dues & Subscriptions	1,000	1,500	1,208	1,500
07-010	Training	2,245	2,500	1,066	2,500
07-390	Insurance & Bonds	643	286	235	286
	<b>Total Miscellenous</b>	<b>\$ 16,888</b>	<b>\$ 16,286</b>	<b>\$ 14,509</b>	<b>\$ 16,286</b>
<b>Capital Outlay</b>					
09-230	Court Security	\$ 4,450	\$ 3,000	\$ 4,888	\$ 3,000
09-240	Court Technology	3,322	7,000	3,714	5,000
09-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 7,772</b>	<b>\$ 10,000</b>	<b>\$ 8,602</b>	<b>\$ 8,000</b>
<b>Department Total</b>		<b>\$ 123,720</b>	<b>\$ 149,216</b>	<b>\$ 146,646</b>	<b>\$ 135,065</b>

## **Library**

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

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 184,164	\$ 195,974	\$ 178,626	\$ 189,171
01-040	Social Security	13,693	14,992	13,079	14,472
01-050	TMRS	15,329	15,488	14,523	14,544
01-070	Hospitalization	27,480	30,733	27,788	30,733
01-080	Workers Compensation	-	330	363	455
01-160	ICMA	4,893	4,913	4,195	4,501
01-250	Life Insurance	1,150	1,010	860	1,010
	<b>Total Personnel Services</b>	<b>\$ 246,709</b>	<b>\$ 263,440</b>	<b>\$ 239,434</b>	<b>\$ 254,886</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,396	\$ 2,600	\$ 2,660	\$ 2,500
02-040	Miscellaneous Supplies	1,174	5,550	23,655	5,000
02-100	Postage	516	500	339	500
	<b>Total Supplies</b>	<b>\$ 4,086</b>	<b>\$ 8,650</b>	<b>\$ 26,654</b>	<b>\$ 8,000</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 2,992	\$ 3,200	\$ 3,196	\$ 3,500
03-020	Ofc. Furniture, Fixture M&R	-	450	-	450
03-030	Equipment Maint. & Repair	2,050	4,000	2,487	4,000
	<b>Total Maintenance</b>	<b>\$ 5,042</b>	<b>\$ 7,650</b>	<b>\$ 5,683</b>	<b>\$ 7,950</b>
<b>Services</b>					
04-010	Electricity	\$ 9,613	\$ 8,000	\$ 7,811	\$ 10,000
04-100	Natural Gas	1,442	2,000	1,338	1,800
04-200	Communication	6,713	7,000	7,052	7,500
	<b>Total Services</b>	<b>\$ 17,768</b>	<b>\$ 17,000</b>	<b>\$ 16,201</b>	<b>\$ 19,300</b>

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Miscellaneous</b>					
06-080	Periodicals	\$ 911	\$ 1,300	\$ 860	\$ 1,300
06-090	Dues & Subscriptions	599	850	75	850
06-270	Contract Services	8,025	9,600	10,324	10,000
07-010	Training	-	750	-	750
07-200	Reading Clubs	1,788	2,500	1,801	3,000
07-390	Insurance & Bonds	10,926	4,013	12,575	13,000
	<b>Total Miscellaneous</b>	<b><u>\$ 22,249</u></b>	<b><u>\$ 19,013</u></b>	<b><u>\$ 25,635</u></b>	<b><u>\$ 28,900</u></b>
<b>Capital Outlay</b>					
09-040	Books	\$ 10,431	\$ 17,000	\$ 10,871	\$ 15,000
09-240	Audiotapes	3,371	6,000	1,477	5,000
09-770	Equipment	147	4,000	389	3,000
09-860	Building Maint & Projects	-	5,000	-	3,000
	<b>Total Capital Outlay</b>	<b><u>\$ 13,949</u></b>	<b><u>\$ 32,000</u></b>	<b><u>\$ 12,737</u></b>	<b><u>\$ 26,000</u></b>
<b>Department Total</b>		<b><u><u>\$ 309,803</u></u></b>	<b><u><u>\$ 347,753</u></u></b>	<b><u><u>\$ 326,344</u></u></b>	<b><u><u>\$ 345,036</u></u></b>

## **Parks and Recreation**

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

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 75,561	\$ 91,247	\$ 81,505	\$ 93,182
01-020	Overtime	530	1,000	17	1,000
01-040	Social Security	5,842	6,980	6,255	7,128
01-050	TMRS	4,394	4,377	4,222	4,457
01-070	Hospitalization	8,084	8,084	9,124	9,044
01-080	Workers Compensation	-	137	4,774	125
01-160	ICMA	1,853	1,829	1,769	1,899
01-250	Life Insurance	397	347	344	354
	<b>Total Personnel Services</b>	<b>\$ 96,661</b>	<b>\$ 114,001</b>	<b>\$ 108,010</b>	<b>\$ 117,189</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 306	\$ 300	\$ 87	\$ 300
02-020	Minor Apparatus & Tools	-	500	-	500
02-040	Miscellaneous Supplies	904	4,000	735	3,000
02-050	Data Processing Supplies	302	500	-	500
02-160	Building Deposit Refunds	4,795	10,000	3,780	8,000
02-180	Recreation Supplies	-	500	-	500
	<b>Total Supplies</b>	<b>\$ 6,307</b>	<b>\$ 15,800</b>	<b>\$ 4,602</b>	<b>\$ 12,800</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 9,225	\$ 8,000	\$ 6,867	\$ 8,000
03-020	Furniture & Fixtures	10	250	181	250
03-030	Equipment Maint. & Repair	7	100	92	100
03-070	Parks	5,671	-	-	5,000
	<b>Total Maintenance</b>	<b>\$ 14,913</b>	<b>\$ 8,350</b>	<b>\$ 7,140</b>	<b>\$ 13,350</b>
<b>Utilities &amp; Telephone</b>					
04-020	Electricity-City Parks	\$ 5,189	\$ 5,000	\$ 5,406	\$ 5,000
04-030	Electricity-Ball Parks	3,093	8,000	5,911	5,000
04-040	Electricity-Activity Building	7,391	10,000	6,065	9,000
04-200	Communication	739	1,000	1,166	1,000
	<b>Total Services</b>	<b>\$ 16,412</b>	<b>\$ 24,000</b>	<b>\$ 18,548</b>	<b>\$ 20,000</b>

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Materials &amp; Contracts</b>					
05-010	Summer Program	\$ 6,500	\$ 12,500	\$ 8,165	\$ 10,000
	<b>Total Materials &amp; Contracts</b>	<b>\$ 6,500</b>	<b>\$ 12,500</b>	<b>\$ 8,165</b>	<b>\$ 10,000</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
07-390	Insurance & Bonds	6,485	3,408	7,381	3,500
07-600	Mo Pmt - Sr Citizens Association	26,000	24,000	24,000	24,000
	<b>Total Miscellaneous</b>	<b>\$ 32,485</b>	<b>\$ 27,508</b>	<b>\$ 31,381</b>	<b>\$ 27,600</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ 1,161	\$ 3,000	\$ -	\$ 3,000
09-860	Building Maintenance & Repairs	16,426	8,000	8,141	8,000
	<b>Total Capital Outlay</b>	<b>\$ 17,587</b>	<b>\$ 11,000</b>	<b>\$ 8,141</b>	<b>\$ 11,000</b>
<b>Department Total</b>		<b>\$ 190,865</b>	<b>\$ 213,159</b>	<b>\$ 185,987</b>	<b>\$ 211,939</b>



## **Police**

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

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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 1,531,979	\$ 1,516,176	\$ 1,463,404	\$ 1,819,071
01-020	Overtime	295,650	175,000	170,308	40,000
01-040	Social Security	138,382	115,948	123,587	128,795
01-050	TMRS	170,545	145,048	154,621	156,213
01-070	Hospitalization	198,844	280,116	219,547	258,498
01-080	Workers Compensation	-	20,216	25,702	32,700
01-160	ICMA	47,961	37,029	45,712	42,782
01-240	Unemployment Compensation	1,943	-	(1,881)	-
01-250	Life Insurance	9,167	9,912	8,251	9,129
	<b>Total Personnel Services</b>	<b>\$ 2,394,471</b>	<b>\$ 2,299,445</b>	<b>\$ 2,209,251</b>	<b>\$ 2,487,188</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,071	\$ 4,000	\$ 1,214	\$ 4,000
02-020	Minor Apparatus & Tools	6,531	7,500	3,938	7,500
02-030	Vehicle Supplies	43,829	50,000	54,157	50,000
02-040	Miscellaneous Supplies	1,076	2,000	2,244	2,000
02-050	Data Processing Supplies	6,872	6,000	8,839	8,000
02-051	System Maintenance and Support	-	6,000	-	6,000
02-100	Postage	7	-	-	-
	<b>Total Supplies</b>	<b>\$ 60,386</b>	<b>\$ 75,500</b>	<b>\$ 70,392</b>	<b>\$ 77,500</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 2,883	\$ 2,000	\$ 3,359	\$ 2,000
03-020	Furniture & Fixtures	131	200	-	200
03-030	Equipment Maint. & Repair	3,898	3,000	3,872	6,000
03-040	Motor Vehicles	16,445	15,000	11,287	15,000
	<b>Total Maintenance</b>	<b>\$ 23,357</b>	<b>\$ 20,200</b>	<b>\$ 18,518</b>	<b>\$ 23,200</b>
<b>Utilities &amp; Telephone</b>					
04-010	Electricity	\$ 17,055	\$ 20,000	\$ 15,539	\$ 20,000
04-100	Natural Gas	3,856	3,500	4,042	3,500
04-200	Communication	25,510	27,000	22,672	27,000
04-201	Regional Radio Maintenance	9,679	25,000	9,742	15,000
	<b>Total Services</b>	<b>\$ 56,100</b>	<b>\$ 75,500</b>	<b>\$ 51,995</b>	<b>\$ 65,500</b>

**City of Groves  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 3,624	\$ 5,000	\$ 6,892	\$ 5,000
06-120	Central Dispatching	531,516	496,000	499,023	510,000
06-140	Sane Examinations	3,453	4,000	3,258	4,000
06-160	Jail Contract	4,070	30,000	20,199	30,000
07-010	Training	4,632	10,000	3,537	10,000
07-012	Training - LEOSE Eligible	3,290	1,800	-	1,800
07-050	Auto Allowance/Reimburse	46	3,600	69	3,600
07-290	Uniform Allowance	12,606	11,000	8,637	11,000
07-295	Body Armor - BJP Eligible	5,466	3,000	-	3,000
07-304	2017 Port Security Grant	-	40,000	-	30,000
07-305	2016 Jag Grant	15,436	-	-	-
07-306	2017 Jag Grant	-	-	25,123	-
07-390	Insurance & Bonds	69,050	27,689	45,440	70,000
07-420	Contingencies	7,774	10,000	13,630	5,000
	<b>Total Miscellaneous</b>	<b>\$ 660,963</b>	<b>\$ 642,089</b>	<b>\$ 625,808</b>	<b>\$ 683,400</b>
<b>Debt Retirement</b>					
08-040	Principal Payment on Debt	\$ 15,573	\$ -	\$ -	\$ -
08-050	Interest	1,908	-	-	-
	<b>Total Debt Retirement</b>	<b>\$ 17,481</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital Outlay</b>					
09-140	Automobile	\$ -	\$ 67,000	\$ 83,700	\$ 70,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 67,000</b>	<b>\$ 83,700</b>	<b>\$ 70,000</b>
<b>Department Total</b>		<b>\$ 3,212,758</b>	<b>\$ 3,179,734</b>	<b>\$ 3,059,664</b>	<b>\$ 3,406,788</b>

## **Fire**

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

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 920,330	\$ 950,346	\$ 946,699	\$ 1,014,956
01-020	Overtime	123,803	60,000	78,134	60,000
01-040	Social Security	77,979	72,701	77,170	77,607
01-050	TMRS	99,553	90,948	99,235	95,259
01-070	Hospitalization	124,215	148,388	133,444	144,744
01-080	Workers Compensation	-	11,100	19,077	19,500
01-160	ICMA	29,728	26,968	27,149	28,673
01-250	Life Insurance	6,617	5,799	5,665	5,778
	<b>Total Personnel Services</b>	<b>\$ 1,382,225</b>	<b>\$ 1,366,250</b>	<b>\$ 1,386,573</b>	<b>\$ 1,446,517</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 414	\$ 2,400	\$ 1,000	\$ 2,000
02-020	Minor Apparatus & Tools	2,984	13,000	3,427	10,000
02-030	Vehicle Supplies	11,990	14,500	10,955	14,500
02-035	Class A Foam	820	1,500	1,640	2,000
02-040	Miscellaneous Supplies	1,173	5,900	3,420	5,900
02-130	Medical Supplies	943	1,800	737	1,800
	<b>Total Supplies</b>	<b>\$ 18,324</b>	<b>\$ 39,100</b>	<b>\$ 21,179</b>	<b>\$ 36,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 1,319	\$ 4,000	\$ 2,298	\$ 4,000
03-020	Furniture & Fixtures	-	500	435	500
03-030	Equipment Maint. & Repair	33,829	18,500	9,725	18,500
03-040	Motor Vehicles	233	2,500	199	2,500
03-100	SCBA Yearly Maint. & Inspection	7,731	4,550	4,318	4,550
03-105	Bunker Gear Inspections	-	1,000	319	1,000
03-110	Inspections - Pumpers	1,590	3,000	1,513	3,000
03-120	Certification Testing	1,658	3,000	325	3,000
03-220	Radio Maintenance	420	800	-	800
	<b>Total Maintenance</b>	<b>\$ 46,780</b>	<b>\$ 37,850</b>	<b>\$ 19,132</b>	<b>\$ 37,850</b>
<b>Services</b>					
04-010	Electricity	\$ 9,088	\$ 9,000	\$ 8,020	\$ 9,000
04-100	Natural Gas	3,363	3,500	3,089	3,500
04-200	Communication	3,850	5,500	4,152	5,500
	<b>Total Services</b>	<b>\$ 16,301</b>	<b>\$ 18,000</b>	<b>\$ 15,261</b>	<b>\$ 18,000</b>

**City of Groves  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 785	\$ 2,400	\$ 655	\$ 2,000
06-100	Payments to Volunteers	4,225	3,900	3,900	3,900
07-010	Training	2,442	7,000	5,078	7,000
07-100	State Certification	1,478	1,500	1,641	1,500
07-170	Lamar Training	-	2,225	-	2,000
07-180	A&M Fire School	4,664	5,500	5,336	5,000
07-190	Sabine Chiefs Association	250	250	250	250
07-210	Fire Prevention	178	800	701	800
07-220	State Convention	-	500	506	500
07-250	Volunteer Pension	6,420	8,000	5,607	8,000
07-260	Uniform Service	6,953	9,100	4,754	9,500
07-390	Insurance & Bonds	30,442	14,175	22,205	25,000
07-420	Contingencies	-	20,000	1,355	-
	<b>Total Miscellaneous</b>	<b>\$ 57,837</b>	<b>\$ 75,350</b>	<b>\$ 51,988</b>	<b>\$ 65,450</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ 12,800	\$ -	\$ 12,800
09-470	Air Packs	-	20,000	19,875	20,000
09-690	Bunker Sets	5,836	6,200	6,338	6,200
09-730	Fire Equipment	1,161	10,000	1,651	10,000
09-770	Equipment	7,091	8,100	8,054	8,100
	<b>Total Capital Outlay</b>	<b>\$ 14,088</b>	<b>\$ 57,100</b>	<b>\$ 35,918</b>	<b>\$ 57,100</b>
<b>Department Total</b>		<b>\$ 1,535,555</b>	<b>\$ 1,593,650</b>	<b>\$ 1,530,051</b>	<b>\$ 1,661,117</b>

## **Animal Control**

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

**City of Groves  
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2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 48,721	\$ 42,772	\$ 45,108	\$ 40,068
01-020	Overtime	968	4,000	1,057	2,000
01-040	Social Security	3,774	3,272	3,492	3,065
01-050	TMRS	4,742	4,093	4,457	3,762
01-070	Hospitalization	8,349	9,194	9,820	9,194
01-080	Workers Compensation	-	804	947	1,200
01-160	ICMA	32	-	547	801
01-250	Life Insurance	349	299	304	287
	<b>Total Personnel Services</b>	<b>\$ 66,935</b>	<b>\$ 64,434</b>	<b>\$ 65,732</b>	<b>\$ 60,377</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 102	\$ 200	\$ 87	\$ 200
02-020	Minor Apparatus & Tools	-	500	192	500
02-030	Vehicle Supplies	2,244	4,000	2,459	3,500
02-040	Miscellaneous Supplies	343	1,500	263	1,000
	<b>Total Supplies</b>	<b>\$ 2,689</b>	<b>\$ 6,200</b>	<b>\$ 3,001</b>	<b>\$ 5,200</b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ 101	\$ 4,000	\$ 105	\$ 4,000
03-040	Motor Vehicles	434	500	321	500
	<b>Total Maintenance</b>	<b>\$ 535</b>	<b>\$ 4,500</b>	<b>\$ 426</b>	<b>\$ 4,500</b>
<b>Miscellaneous</b>					
07-010	Training	\$ 1,157	\$ 2,800	\$ 1,146	\$ 2,500
07-017	Veteranarian Fees	-	1,000	-	1,000
07-020	Spay/Neuter Program	2,697	5,000	-	5,000
07-260	Uniform Service	481	550	367	600
07-390	Insurance & Bonds	1,516	1,178	1,080	1,200
	<b>Total Miscellaneous</b>	<b>\$ 5,851</b>	<b>\$ 10,528</b>	<b>\$ 2,593</b>	<b>\$ 10,300</b>
<b>Department Total</b>		<b>\$ 76,010</b>	<b>\$ 85,662</b>	<b>\$ 71,752</b>	<b>\$ 80,377</b>



## **Emergency Management**

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

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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 5,086	\$ 5,011	\$ 4,988	\$ 5,011
01-040	Social Security	376	383	364	383
01-050	TMRS	486	480	483	471
01-070	Hospitalization	528	-	589	-
01-080	Workers Compensation	-	55	-	55
01-250	Life Insurance	-	35	-	35
01-160	ICMA	205	200	204	200
	<b>Total Personnel Services</b>	<b>\$ 6,681</b>	<b>\$ 6,164</b>	<b>\$ 6,628</b>	<b>\$ 6,155</b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>Services</b>					
04-200	Communication	\$ 46	\$ 600	\$ -	\$ 600
	<b>Total Services</b>	<b>\$ 46</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ -	\$ 1,000	\$ -	\$ 500
07-005	Reverse 911	-	12,000	-	6,000
07-010	Training	377	2,000	580	2,000
07-120	State Emergency Mgmt Conf	881	3,000	-	3,000
07-390	Insurance and Bonds	95	-	5	-
	<b>Total Sundry</b>	<b>\$ 1,353</b>	<b>\$ 18,000</b>	<b>\$ 585</b>	<b>\$ 11,500</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ 1,143	\$ 5,000	\$ 311	\$ 5,000
	<b>Total Capital Outlay</b>	<b>\$ 1,143</b>	<b>\$ 5,000</b>	<b>\$ 311</b>	<b>\$ 5,000</b>
<b>Department Total</b>		<b>\$ 9,223</b>	<b>\$ 29,814</b>	<b>\$ 7,524</b>	<b>\$ 23,305</b>

## **Animal Shelter**

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

**City of Groves  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ -	\$ -	\$ 76	\$ -
01-020	Overtime	5,997	8,250	5,488	8,250
01-040	Social Security	439	-	416	-
01-050	TMRS	569	-	539	-
01-070	Hospitalization	1,343	-	1,281	-
01-080	Workers Compensation	-	-	-	-
01-160	ICMA	2	-	19	-
	<b>Total Personnel Services</b>	<b>\$ 8,350</b>	<b>\$ 8,250</b>	<b>\$ 7,819</b>	<b>\$ 8,250</b>
<b>Supplies</b>					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	1,576	2,000	1,657	2,000
	<b>Total Supplies</b>	<b>\$ 1,576</b>	<b>\$ 2,050</b>	<b>\$ 1,657</b>	<b>\$ 2,050</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ -	\$ 2,500	\$ 1,332	\$ 2,000
03-260	Crematorium Maintenance	1,817	2,500	89	2,500
	<b>Total Maintenance</b>	<b>\$ 1,817</b>	<b>\$ 5,000</b>	<b>\$ 1,421</b>	<b>\$ 4,500</b>
<b>Services</b>					
04-010	Electricity	\$ -	\$ 2,000	\$ -	\$ 500
04-060	Electricity-Crematorium	2,298	2,500	2,066	2,500
04-110	Natural Gas-Crematorium	7,084	6,000	6,159	7,000
04-200	Communication	370	500	591	500
	<b>Total Services</b>	<b>\$ 9,752</b>	<b>\$ 11,000</b>	<b>\$ 8,816</b>	<b>\$ 10,500</b>
<b>Miscellaneous</b>					
07-390	Insurance & Bonds	\$ 458	\$ 1,100	\$ 417	\$ 1,000
	<b>Total Miscellaneous</b>	<b>\$ 458</b>	<b>\$ 1,100</b>	<b>\$ 417</b>	<b>\$ 1,000</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ 80	\$ 5,000	\$ -	\$ 10,000
	<b>Total Capital Outlay</b>	<b>\$ 80</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>

**City of Groves  
Annual Fiscal Budget  
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EXPENDITURE DETAIL

General Fund	
Department - Animal Shelter	01-5-35

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Department Total		<u>\$ 22,033</u>	<u>\$ 32,400</u>	<u>\$ 20,130</u>	<u>\$ 36,300</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  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2017-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 133,333	\$ 123,182	\$ 117,962	\$ 128,590
01-020	Overtime	2,119	-	2,337	-
01-040	Social Security	10,399	9,423	9,168	9,837
01-050	TMRS	12,800	11,789	11,640	12,075
01-070	Hospitalization	16,780	18,089	18,204	18,044
01-080	Workers Compensation	-	393	502	450
01-160	ICMA	2,957	2,289	2,397	2,426
01-250	Life Insurance	252	804	169	804
	<b>Total Personnel Services</b>	<b>\$ 178,640</b>	<b>\$ 165,969</b>	<b>\$ 162,379</b>	<b>\$ 172,226</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 440	\$ 800	\$ 87	\$ 600
02-030	Vehicle Supplies	1,262	1,000	2,342	1,500
02-040	Miscellaneous Supplies	98	300	130	200
02-050	Data Processing Supplies	933	600	238	500
	<b>Total Supplies</b>	<b>\$ 2,733</b>	<b>\$ 2,700</b>	<b>\$ 2,797</b>	<b>\$ 2,800</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 39	\$ 100	\$ -	\$ 100
03-030	Equipment Maint. & Repair	-	100	-	100
03-040	Motor Vehicles	8	500	133	500
	<b>Total Maintenance</b>	<b>\$ 47</b>	<b>\$ 700</b>	<b>\$ 133</b>	<b>\$ 700</b>
<b>Services</b>					
04-200	Communication	\$ 370	\$ 1,000	\$ 1,231	\$ 1,000
	<b>Total Services</b>	<b>\$ 370</b>	<b>\$ 1,000</b>	<b>\$ 1,231</b>	<b>\$ 1,000</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 135	\$ 500	\$ 55	\$ 300
06-270	Contract Services	-	-	-	2,000
07-010	Training	505	1,000	235	1,000
07-390	Insurance & Bonds	1,059	521	691	1,000
	<b>Total Miscellaneous</b>	<b>\$ 1,699</b>	<b>\$ 2,021</b>	<b>\$ 981</b>	<b>\$ 4,300</b>

**City of Groves  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2017-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Capital Outlay</b>					
09-560	Abatements & Demolition Program	\$ -	\$ -	\$ -	\$ 15,000
	<b>Total Capital Outlay</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>
<b>Department Total</b>		<u><u>\$ 183,489</u></u>	<u><u>\$ 172,390</u></u>	<u><u>\$ 167,521</u></u>	<u><u>\$ 196,026</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  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 204,064	\$ 182,948	\$ 192,108	\$ 191,684
01-020	Overtime	484	-	-	-
01-040	Social Security	15,143	13,995	13,985	14,664
01-050	TMRS	18,787	17,508	18,082	17,999
01-070	Hospitalization	27,569	31,033	30,985	31,033
01-080	Workers Compensation	-	272	344	450
01-160	ICMA	7,385	6,815	7,288	7,149
01-250	Life Insurance	772	1,256	765	1,235
	<b>Total Personnel Services</b>	<b>\$ 274,204</b>	<b>\$ 253,827</b>	<b>\$ 263,557</b>	<b>\$ 264,214</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 303	\$ 1,000	\$ 1,021	\$ 500
02-020	Minor Apparatus & Tools	-	50	-	50
02-030	Vehicle Supplies	-	1,500	561	1,000
02-040	Miscellaneous Supplies	667	-	805	-
02-050	Data Processing Supplies	192	1,000	328	1,000
	<b>Total Supplies</b>	<b>\$ 1,162</b>	<b>\$ 3,550</b>	<b>\$ 2,715</b>	<b>\$ 2,550</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 653	\$ 2,250	\$ 2,322	\$ 2,000
03-020	Furniture & Fixtures	434	1,500	-	1,000
03-030	Equipment Maint. & Repair	3,134	3,300	3,142	3,500
03-040	Motor Vehicles	24	300	90	300
	<b>Total Maintenance</b>	<b>\$ 4,245</b>	<b>\$ 7,350</b>	<b>\$ 5,554</b>	<b>\$ 6,800</b>
<b>Services</b>					
04-010	Electricity	\$ 41,142	\$ 40,000	\$ 39,149	\$ 42,500
04-100	Natural Gas	1,491	775	1,331	1,500
04-200	Communication	4,085	7,000	6,734	6,000
	<b>Total Services</b>	<b>\$ 46,718</b>	<b>\$ 47,775</b>	<b>\$ 47,214</b>	<b>\$ 50,000</b>

**City of Groves  
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2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Miscellaneous</b>					
06-027	Contract Services	\$ 5,000	\$ 1,500	\$ 446	\$ 5,000
06-090	Dues & Subscriptions	837	1,000	\$ 1,031	1,000
06-190	Janitorial Services	7,505	924	\$ 557	5,000
07-010	Training	-	1,000	\$ 1,419	1,000
07-050	Auto Allowance/Reimbursement	-	7,200	\$ -	-
07-050	Secretary Auto Reimbursement	-	250	\$ -	250
07-390	Insurance & Bonds	6,883	2,299	\$ 5,155	6,000
	<b>Total Miscellaneous</b>	<u>\$ 20,225</u>	<u>\$ 14,173</u>	<u>\$ 8,608</u>	<u>\$ 18,250</u>
<b>Capital Outlay</b>					
09-860	Building Maint & Repairs	\$ 3	\$ 5,000	\$ -	\$ 1,000
	<b>Total Capital Outlay</b>	<u>\$ 3</u>	<u>\$ 5,000</u>	<u>\$ -</u>	<u>\$ 1,000</u>
<b>Department Total</b>		<u><u>\$ 346,557</u></u>	<u><u>\$ 331,675</u></u>	<u><u>\$ 327,648</u></u>	<u><u>\$ 342,814</u></u>

## **Garage**

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

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 227,412	\$ 222,598	\$ 226,607	\$ 231,051
01-020	Overtime	6,472	4,000	3,704	4,000
01-040	Social Security	16,807	16,982	16,319	17,639
01-050	TMRS	22,418	21,244	22,421	21,651
01-070	Hospitalization	38,128	43,589	45,307	47,233
01-080	Workers Compensation	-	5,282	6,360	7,900
01-160	ICMA	7,173	6,889	7,292	7,171
01-250	Life Insurance	2,197	1,477	2,090	1,486
	<b>Total Personnel Services</b>	<b>\$ 320,607</b>	<b>\$ 322,061</b>	<b>\$ 330,100</b>	<b>\$ 338,131</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 513	\$ 3,000	\$ 2,065	\$ 2,000
02-030	Vehicle Supplies	3,661	3,000	2,236	3,000
02-040	Miscellaneous Supplies	1,971	3,500	3,473	2,500
02-060	Small Parts Stock	439	700	549	700
	<b>Total Supplies</b>	<b>\$ 6,584</b>	<b>\$ 10,200</b>	<b>\$ 8,323</b>	<b>\$ 8,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 17	\$ 2,500	\$ 427	\$ 2,500
03-020	Furniture & Fixtures	1,630	500	-	500
03-030	Equipment Maint. & Repair	309	1,000	956	1,000
03-040	Motor Vehicles	31	600	770	600
	<b>Total Maintenance</b>	<b>\$ 1,987</b>	<b>\$ 4,600</b>	<b>\$ 2,153</b>	<b>\$ 4,600</b>
<b>Services</b>					
04-100	Natural Gas	\$ 1,973	\$ 1,700	\$ 2,017	\$ 2,000
04-200	Communication	554	1,350	807	1,000
	<b>Total Services</b>	<b>\$ 2,527</b>	<b>\$ 3,050</b>	<b>\$ 2,824</b>	<b>\$ 3,000</b>
<b>Contractual</b>					
05-220	Disposal-Regulated Waste	\$ -	\$ 300	\$ -	\$ 200
	<b>Total Contractual</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ -</b>	<b>\$ 200</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 3,000	\$ -	\$ -
07-260	Uniform Services	3,558	3,200	2,845	3,200
07-270	Tool Allowance	1,080	4,320	1,035	4,320
07-390	Insurance & Bonds	9,117	1,348	4,677	5,000
	<b>Total Miscellaneous</b>	<b>\$ 13,755</b>	<b>\$ 11,868</b>	<b>\$ 8,557</b>	<b>\$ 12,520</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ 8,000	\$ -	\$ 10,000
09-770	Equipment	2,882	8,000	3,995	8,000
	<b>Total Capital Outlay</b>	<b>\$ 2,882</b>	<b>\$ 16,000</b>	<b>\$ 3,995</b>	<b>\$ 18,000</b>
<b>Department Total</b>		<b>\$ 348,342</b>	<b>\$ 368,079</b>	<b>\$ 355,952</b>	<b>\$ 384,651</b>

## **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  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-250	Life Insurance	\$ 117	\$ 26	\$ -	\$ 26
	<b>Total Personnel Services</b>	<b>\$ 117</b>	<b>\$ 26</b>	<b>\$ -</b>	<b>\$ 26</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 102	\$ 250	\$ 87	\$ 500
20-020	Minor Apparatus & Tools	-	50	-	50
02-040	Miscellaneous Supplies	-	100	-	-
02-050	Data Processing Supplies	-	150	-	100
	<b>Total Supplies</b>	<b>\$ 102</b>	<b>\$ 550</b>	<b>\$ 87</b>	<b>\$ 650</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 353	\$ 500	\$ -	\$ 500
03-020	Furniture & Fixtures	-	50	-	50
03-030	Equipment Maint. & Repair	70	500	660	100
	<b>Total Maintenance</b>	<b>\$ 423</b>	<b>\$ 1,050</b>	<b>\$ 660</b>	<b>\$ 650</b>
<b>Services</b>					
04-010	Electricity	\$ -	\$ 1,500	\$ -	\$ -
04-100	Natural Gas	2,457	2,000	2,783	2,500
04-200	Communication	554	700	571	700
	<b>Total Services</b>	<b>\$ 3,011</b>	<b>\$ 4,200</b>	<b>\$ 3,354</b>	<b>\$ 3,200</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 50	\$ -	\$ -
07-390	Insurance & Bonds	2,428	3,000	2,376	2,600
	<b>Total Miscellaneous</b>	<b>\$ 2,428</b>	<b>\$ 3,050</b>	<b>\$ 2,376</b>	<b>\$ 2,600</b>
<b>Department Total</b>		<b>\$ 6,081</b>	<b>\$ 8,876</b>	<b>\$ 6,477</b>	<b>\$ 7,126</b>



## **Streets**

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

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 442,495	\$ 424,322	\$ 416,265	\$ 434,847
01-020	Overtime	22,729	17,000	34,560	17,000
01-040	Social Security	34,826	32,461	33,287	33,266
01-050	TMRS	44,526	40,608	43,625	40,832
01-070	Hospitalization	85,270	101,861	98,591	101,861
01-080	Workers Compensation	-	13,179	19,316	21,700
01-160	ICMA	5,174	5,534	8,268	9,279
01-250	Life Insurance	8,579	2,914	3,136	2,915
	<b>Total Personnel Services</b>	<b>\$ 643,599</b>	<b>\$ 637,879</b>	<b>\$ 657,048</b>	<b>\$ 661,700</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 304	\$ 2,200	\$ 534	\$ 2,000
02-030	Vehicle Supplies	23,115	40,000	27,090	35,000
02-040	Miscellaneous Supplies	2,150	7,500	7,407	5,000
02-050	Data Processing Supplies	-	7,400	165	1,000
02-080	Streets & Traffic Signs	3,190	10,000	9,736	10,000
	<b>Total Supplies</b>	<b>\$ 28,759</b>	<b>\$ 67,100</b>	<b>\$ 44,932</b>	<b>\$ 53,000</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 173	\$ 550	\$ 169	\$ 500
03-030	Equipment Maint. & Repair	12,649	20,000	34,864	20,000
03-040	Motor Vehicles	895	2,000	1,831	2,000
03-160	Traffic Signals	5,341	6,000	4,464	6,000
03-180	Street Striping	122	3,500	4,585	10,000
	<b>Total Maintenance</b>	<b>\$ 19,180</b>	<b>\$ 32,050</b>	<b>\$ 45,913</b>	<b>\$ 38,500</b>
<b>Contractual</b>					
05-030	Equipment Rental	\$ 17,915	\$ 10,000	\$ 10,106	\$ 15,000
05-070	Culverts and Drain Boxes	22,339	34,000	14,101	40,000
05-079	Stormwater Permits	20,362	14,000	16,190	17,500
05-100	Streets Materials	169,179	300,000	150,119	600,000
	<b>Total Contractual</b>	<b>\$ 229,795</b>	<b>\$ 358,000</b>	<b>\$ 190,516</b>	<b>\$ 672,500</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Miscellaneous</b>					
06-270	Contract Services	\$ 9,761	\$ 15,000	\$ 8,600	\$ 15,000
07-010	Training	-	2,000	-	2,000
07-260	Uniform Allowance	2,411	3,900	2,221	3,000
07-390	Insurance & Bonds	25,619	14,490	12,972	20,000
	<b>Total Miscellaneous</b>	<u>\$ 37,791</u>	<u>\$ 35,390</u>	<u>\$ 23,793</u>	<u>\$ 40,000</u>
<b>Capital Outlay</b>					
09-770	Equipment	\$ 871	\$ 10,000	\$ -	\$ 10,000
	<b>Total Capital Outlay</b>	<u>\$ 871</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>
<b>Department Total</b>		<u><u>\$ 959,995</u></u>	<u><u>\$ 1,140,419</u></u>	<u><u>\$ 962,202</u></u>	<u><u>\$ 1,475,700</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  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 207,105	\$ 236,014	\$ 230,081	\$ 246,280
01-020	Overtime	8,485	2,500	4,089	2,500
01-040	Social Security	15,536	17,994	16,759	18,840
01-050	TMRS	20,601	22,510	22,684	23,126
01-070	Hospitalization	49,294	65,278	66,647	68,833
01-080	Workers Compensation	-	2,650	189	3,000
01-160	ICMA	1,643	1,546	1,606	1,627
01-250	Life Insurance	-	1,465	-	1,465
	<b>Total Personnel Services</b>	<b><u>\$ 302,664</u></b>	<b><u>\$ 349,957</u></b>	<b><u>\$ 342,055</u></b>	<b><u>\$ 365,671</u></b>
<b>Supplies</b>					
02-010	Office Supplies	\$ -	\$ 200	\$ 15	\$ 100
02-020	Minor Apparatus & Tools	342	800	423	600
02-030	Motor Vehicle Supplies	8,627	8,000	11,513	8,000
02-040	Miscellaneous Supplies	904	2,500	(5,423)	1,000
	<b>Total Supplies</b>	<b><u>\$ 9,873</u></b>	<b><u>\$ 11,500</u></b>	<b><u>\$ 6,528</u></b>	<b><u>\$ 9,700</u></b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ 11,316	\$ 9,000	\$ 14,424	\$ 10,000
03-040	Motor Vehicles	1,084	1,000	1,395	1,000
03-070	Parks	581	5,500	649	5,000
03-230	Parks Restroom Repairs	131	1,000	-	1,000
	<b>Total Maintenance</b>	<b><u>\$ 13,112</u></b>	<b><u>\$ 16,500</u></b>	<b><u>\$ 16,468</u></b>	<b><u>\$ 17,000</u></b>
<b>Utilities &amp; Telephone</b>					
04-200	Communication	\$ -	\$ 100	\$ -	\$ 100
	<b>Total Utilities and Telephone</b>	<b><u>\$ -</u></b>	<b><u>\$ 100</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 100</u></b>
<b>Materials &amp; Contracts</b>					
05-030	Equipment Rental	\$ -	\$ 500	\$ -	\$ 500
05-150	Texas Department of Corrections	6,029	13,500	5,415	12,000
	<b>Total Materials &amp; Contracts</b>	<b><u>\$ 6,029</u></b>	<b><u>\$ 14,000</u></b>	<b><u>\$ 5,415</u></b>	<b><u>\$ 12,500</u></b>

**Miscellaneous**

07-260	Uniform Allowance	\$ 908	\$ 2,500	\$ 975	\$ 1,500
07-390	Insurance & Bonds	5,308	2,170	1,942	5,000
	<b>Total Miscellaneous</b>	<b>\$ 6,216</b>	<b>\$ 4,670</b>	<b>\$ 2,917</b>	<b>\$ 6,500</b>

**Capital Outlay**

09-010	Capital Outlay	\$ 33,109	120,000	\$ 9,307	\$ 100,000
09-770	Equipment	-	2,500	-	2,500
	<b>Total Capital Outlay</b>	<b>\$ 33,109</b>	<b>\$ 122,500</b>	<b>\$ 9,307</b>	<b>\$ 102,500</b>

**Department Total**

	<b>\$ 371,003</b>	<b>\$ 519,227</b>	<b>\$ 382,690</b>	<b>\$ 513,971</b>
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## **Miscellaneous**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Maintenance</b>					
03-010	Buildings & Grounds	\$ 1,876	\$ 1,000	\$ 11,028	\$ 3,000
	<b>Total Maintenance</b>	<b>\$ 1,876</b>	<b>\$ 1,000</b>	<b>\$ 11,028</b>	<b>\$ 3,000</b>
<b>Services</b>					
04-010	Electricity	\$ 5,025	\$ 1,600	\$ 4,043	\$ 5,000
04-090	Street Lighting	169,414	140,000	137,902	170,000
	<b>Total Services</b>	<b>\$ 174,439</b>	<b>\$ 141,600</b>	<b>\$ 141,945</b>	<b>\$ 175,000</b>
<b>Miscellaneous</b>					
06-025	Hurricane Ike	\$ 18,333	\$ -	\$ -	\$ -
06-080	Bank Fees	5,108	-	4,320	-
06-090	Dues & Subscriptions	4,829	5,000	4,829	5,000
06-140	Advertising & Publicity	4,711	3,000	4,949	3,000
06-150	Chamber of Commerce	61,408	60,000	58,750	60,000
06-170	Programming & Maintenance	-	-	-	-
06-260	Hotel Tax Expenditure	26,986	15,000	21,953	20,000
07-400	Healthy Initiatives	9,664	2,000	-	2,000
07-410	Flu Shots	1,555	1,500	722	1,500
07-420	Contingencies	9,802	-	(1,643)	-
	<b>Total Miscellaneous</b>	<b>\$ 142,396</b>	<b>\$ 86,500</b>	<b>\$ 93,880</b>	<b>\$ 91,500</b>
<b>Capital Outlay</b>					
09-011	Transfers to Systems Fund	\$ -	\$ -	\$ -	\$ -
09-521	Transfer to Sales Tax	-	-	-	-
09-525	Transfer to Federal Forfeiture	-	-	-	-
09-970	Transfer to Equip. Replacement	-	-	-	-
	<b>Total Capital Projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Special Items</b>		<b>\$ 318,711</b>	<b>\$ 229,100</b>	<b>\$ 246,853</b>	<b>\$ 269,500</b>



# **SOLID WASTE FUND**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**SOLID WASTE FUND SUMMARY #05**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$ 809,265</b>
<b>FYE 2018</b>	
Current Estimated Revenues	\$ 1,455,787
Current Estimated Expenses	<u>\$ (2,429,678)</u>
<b>Projected Gross Fund Balance 9-30-18</b>	<b><u>\$ (164,626)</u></b>
<b>FYE 2019</b>	
Estimated Gross Fund Balance 10-01-18	\$ (164,626)
Proposed Revenues	<u>\$ 1,682,000</u>
Total FYE 2019 Resources	\$ 1,517,374
Proposed M&O Expenditures	\$ (1,392,000)
Proposed Capital Outlay	\$ (290,000)
Proposed Transfer to Equipment Replacement	\$ -
Total Proposed Expenditures	<u>\$ (1,682,000)</u>
<b>Projected Undesignated Fund Balance 9-30-19</b>	<b><u>\$ (164,626)</u></b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Solid Waste Fund</b>
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<b>Revenue</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
Solid Waste	\$ 1,451,279	\$ 1,461,103	\$ 1,426,259	\$ 1,596,000
Garbage Bags	12,478	12,000	11,483	12,000
Miscellaneous	4,983	1,000	18,045	74,000
Earnings on Investments	-	-	-	-
Sale of Equipment	-	-	-	-
Transfer from Equip Replacement	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,468,740</b>	<b>\$ 1,474,103</b>	<b>\$ 1,455,787</b>	<b>\$ 1,682,000</b>
<b>Expenditures</b>				
Personnel Services	\$ 393,034	\$ 347,778	\$ 338,433	\$ 332,211
Supplies	100,403	127,800	98,258	97,000
Maintenance	69,737	77,350	85,923	76,100
Utilities	4,892	3,000	4,316	5,100
Contractual Services	413,585	443,500	1,477,823	465,000
Miscellaneous	495,974	434,675	424,925	416,589
Capital Outlay	-	-	-	290,000
Transfers Out	-	40,000	-	-
<b>Total Expenditures</b>	<b>\$ 1,477,625</b>	<b>\$ 1,474,103</b>	<b>\$ 2,429,678</b>	<b>\$ 1,682,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (8,885)</b>	<b>\$ -</b>	<b>\$ (973,891)</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

<b>Solid Waste Fund</b>	<b>05-4-00</b>
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Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Permits, Fees &amp; Other</b>					
344-10	Solid Waste Sales	\$ 1,451,279	\$ 1,461,103	\$ 1,426,259	\$ 1,596,000
344-60	Garbage Bag Sales	12,478	12,000	11,483	12,000
344-96	Miscellaneous Garbage	3,294	-	9,404	6,000
360-00	Miscellaneous Income	1,356	1,000	8,641	4,000
360-01	Funds Recovery	-	-	-	64,000
361-10	Earnings on Investments	-	-	-	-
369-10	Insurance Reimbursement	333	-	-	-
369-30	Sale of Equipment	-	-	-	-
	<b>Total Permits, Fees &amp; Other</b>	<u>\$ 1,468,740</u>	<u>\$ 1,474,103</u>	<u>\$ 1,455,787</u>	<u>\$ 1,682,000</u>
<b>Interfund Transfers</b>					
390-55	Transfer from Equip Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Solid Waste Fund Revenue</b>		<u><u>\$ 1,468,740</u></u>	<u><u>\$ 1,474,103</u></u>	<u><u>\$ 1,455,787</u></u>	<u><u>\$ 1,682,000</u></u>

## **Solid Waste**

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

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 255,267	\$ 230,493	\$ 224,571	\$ 230,260
01-020	Overtime	11,648	10,000	22,630	10,000
01-040	Social Security	20,369	17,633	18,520	17,615
01-050	TMRS	49,150	22,058	24,415	21,621
01-070	Hospitalization	48,874	52,722	44,637	39,822
01-080	Workers Compensation	-	8,670	(2,050)	7,200
01-160	ICMA	5,280	4,701	3,668	4,211
01-250	Life Insurance	2,446	1,501	2,042	1,482
	<b>Total Personnel Services</b>	<b>\$ 393,034</b>	<b>\$ 347,778</b>	<b>\$ 338,433</b>	<b>\$ 332,211</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 102	\$ 700	\$ 87	\$ 200
02-020	Minor Apparatus & Tools	43	100	-	100
02-030	Vehicle Supplies	54,869	78,000	73,118	60,000
02-040	Miscellaneous Supplies	1,214	2,000	839	1,500
02-100	Postage	7,200	7,000	7,200	7,200
02-440	Garbage Bags	14,880	15,000	-	3,000
02-600	Garbage Containers	22,095	25,000	17,014	25,000
	<b>Total Supplies</b>	<b>\$ 100,403</b>	<b>\$ 127,800</b>	<b>\$ 98,258</b>	<b>\$ 97,000</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ -
03-030	Equipment Maint. & Repair	19	50	35	100
03-040	Motor Vehicles	914	2,000	1,781	1,000
03-050	Solid Waste Trucks	68,804	75,000	84,107	75,000
	<b>Total Maintenance</b>	<b>\$ 69,737</b>	<b>\$ 77,350</b>	<b>\$ 85,923</b>	<b>\$ 76,100</b>
<b>Utilities</b>					
04-010	Electricity	\$ 4,892	\$ 2,500	\$ 4,056	\$ 5,000
04-200	Communication	-	500	260	100
	<b>Total Services</b>	<b>\$ 4,892</b>	<b>\$ 3,000</b>	<b>\$ 4,316</b>	<b>\$ 5,100</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Contractual Services</b>					
05-020	Landfill Fee	\$ 399,011	\$ 400,000	\$ 1,446,172	\$ 435,000
05-050	Container Service	3,456	3,500	18,397	15,000
05-100	Recycling	7,981	20,000	10,229	15,000
05-110	Demolition	3,137	20,000	3,025	-
05-160	Green Waste Contract	-	-	-	-
	<b>Total Contractual Services</b>	<b>\$ 413,585</b>	<b>\$ 443,500</b>	<b>\$ 1,477,823</b>	<b>\$ 465,000</b>
<b>Miscellaneous</b>					
06-140	Advertising & Publicity	\$ -	\$ 458	\$ 224	\$ 500
07-050	Auto Allowance	-	-	-	-
07-260	Uniform Service	990	2,100	657	1,500
07-270	Tool Allowance	4,004	540	(4,004)	500
07-390	Insurance & Bonds	26,330	21,230	18,059	23,977
	<b>Total Miscellaneous</b>	<b>\$ 31,324</b>	<b>\$ 24,328</b>	<b>\$ 14,936</b>	<b>\$ 26,477</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ -	\$ -	\$ -	\$ 290,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 290,000</b>
<b>Transfer to Capital Projects</b>					
50-520	Transfer to capital projects	\$ -	\$ -	\$ -	\$ -
	<b>Total transfers to capital projects</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfer to Equipment Replacement</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ 40,000	\$ -	\$ -
55-555	Depreciation	53,694	-	-	-
	<b>Total Transfer to Equip. Repl.</b>	<b>\$ 53,694</b>	<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,066,669</b>	<b>\$ 1,063,756</b>	<b>\$ 2,019,689</b>	<b>\$ 1,291,888</b>

## **Miscellaneous**



**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Miscellaneous</b>					
07-100	City Franchise Fee	\$ 410,956	\$ 410,000	\$ 410,000	\$ 390,112
07-420	Contingencies	-	347	(11)	-
	<b>Total Miscellaneous</b>	<u>\$ 410,956</u>	<u>\$ 410,347</u>	<u>\$ 409,989</u>	<u>\$ 390,112</u>
<b>Department Total</b>		<u>\$ 410,956</u>	<u>\$ 410,347</u>	<u>\$ 409,989</u>	<u>\$ 390,112</u>

# **SYSTEMS FUND**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**SYSTEMS FUND SUMMARY #11**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$ 154,948</b>
<b>FYE 2018</b>	
Current Estimated Revenues	\$ 4,369,699
Current Estimated Expenses	<u>\$(4,062,594)</u>
<b>Projected Gross Fund Balance 9-30-18</b>	<b><u>\$ 462,053</u></b>
<b>FYE 2019</b>	
Estimated Gross Fund Balance 10-01-18	\$ 462,053
Proposed Revenues	<u>\$ 4,802,000</u>
Total FYE 2019 Resources	\$ 5,264,053
Proposed M&O Expenditures	\$(4,732,000)
Proposed Capital Outlay	\$ (70,000)
Proposed Transfer to General Fund	\$ -
Proposed Transfer to Equipment Replacement	\$ -
Proposed Transfer to Interest and Sinking	\$ -
Total Proposed Expenditures	<u>\$(4,802,000)</u>
<b>Gross Fund Balance</b>	<b><u>\$ 462,053</u></b>
Restricted/Designated Fund Balance Items:	
Customer Deposits	<u>\$ 716,422</u>
	<u>\$ 716,422</u>
<b>Projected Undesignated Fund Balance 9-30-19</b>	<b><u>\$ (254,369)</u></b>

**City of Groves**  
**Annual Fiscal Budget**  
**2017-2018**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Systems Fund</b>				
<b>Revenue</b>	<b>Actual 2015-2016</b>	<b>Budget 2016-2017</b>	<b>Estimated 2016-2017</b>	<b>Proposed 2017-2018</b>
Septage Hauling	\$ 277,634	\$ 300,000	\$ 465,765	\$ 350,000
Water Taps	6,332	6,000	22,660	15,000
New Service	21,500	20,000	21,100	25,000
Wastewater Taps	5,750	6,000	19,000	15,000
Water Sales	1,747,427	1,900,000	1,595,083	1,895,000
Wastewater Sales	1,758,336	1,900,000	1,671,676	1,895,000
Sewer Maintenance Fee	421,187	400,000	395,835	432,000
System Extensions	-	5,000	7,851	10,000
Delinquent Penalties	146,116	167,500	156,934	163,000
Miscellaneous	5,367	2,000	13,795	2,000
Earnings of Investments	1,235	-	-	-
Transfers In	-	-	-	-
<b>Total Revenue</b>	<b>\$ 4,390,884</b>	<b>\$ 4,706,500</b>	<b>\$ 4,369,699</b>	<b>\$ 4,802,000</b>
<b>Expenditures</b>				
Personnel Services	\$ 1,480,543	\$ 1,469,397	\$ 1,262,132	\$ 1,441,336
Supplies	433,919	504,575	455,439	511,680
Maintenance	247,876	378,850	238,785	458,450
Services	271,192	276,100	219,346	273,250
Miscellaneous	1,054,552	1,399,578	1,302,715	1,841,642
Capital Outlay	(2,482)	266,000	172,177	70,000
Transfers Out	1,425,878	412,000	412,000	205,642
<b>Total Expenditures</b>	<b>\$ 4,911,478</b>	<b>\$ 4,706,500</b>	<b>\$ 4,062,594</b>	<b>\$ 4,802,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (520,594)</b>	<b>\$ -</b>	<b>\$ 307,105</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

<b>System Fund</b>	<b>11-4-00</b>
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Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Permits, Fees &amp; Other</b>					
330-50	Septage Hauling	\$ 277,634	\$ 300,000	\$ 465,765	\$ 350,000
344-30	Water Taps	6,332	6,000	22,660	15,000
344-35	New Service Fees	21,500	20,000	21,100	25,000
344-40	Wastewater Taps	5,750	6,000	19,000	15,000
344-50	Water Sales	1,747,427	1,900,000	1,595,083	1,895,000
344-70	Wastewater Sales	1,758,336	1,900,000	1,671,676	1,895,000
344-75	Sewer Maintenance Fee	421,187	400,000	395,835	432,000
344-80	System Extensions	-	5,000	7,851	10,000
344-85	Service Fees	(4,884)	25,000	(60,543)	12,000
344-90	Return Check Fee	2,700	2,500	1,850	1,000
351-30	Delinquent Penalties	148,300	140,000	215,627	150,000
360-00	Miscellaneous Income	5,367	1,000	74	1,000
360-01	Funds Recovery	1,235	-	-	-
369-30	Sale of Equipment	-	1,000	-	1,000
375-11	2017 CDBG Grant	-	-	13,721	-
	<b>Total Permits, Fees &amp; Other</b>	<b><u>\$4,390,884</u></b>	<b><u>\$ 4,706,500</u></b>	<b><u>\$4,369,699</u></b>	<b><u>\$4,802,000</u></b>
<b>Transfers In</b>					
390-01	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
390-35	Transfer from I & S Fund	-	-	-	-
	<b>Total Transfers</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Total Systems Fund Revenue</b>		<b><u><u>\$4,390,884</u></u></b>	<b><u><u>\$ 4,706,500</u></u></b>	<b><u><u>\$ 4,369,699</u></u></b>	<b><u><u>\$ 4,802,000</u></u></b>

## **Water Plant**

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

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 278,196	\$ 289,080	\$ 256,605	\$ 306,115
01-020	Overtime	41,920	75,000	51,264	60,000
01-040	Social Security	23,747	22,115	23,995	23,418
01-050	TMRS	76,680	27,665	30,789	28,744
01-070	Hospitalization	53,744	69,178	57,327	65,578
01-080	Workers Compensation	-	5,623	276	9,600
01-160	ICMA	8,714	7,529	8,586	7,434
01-250	Life Insurance	2,054	1,962	1,732	1,951
	<b>Total Personnel Services</b>	<b>\$ 485,055</b>	<b>\$ 498,152</b>	<b>\$ 430,574</b>	<b>\$ 502,840</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 566	\$ 1,500	\$ 793	\$ 1,000
02-020	Minor Apparatus & Tools	57	1,000	-	1,000
02-030	Vehicle Supplies	1,888	1,500	1,394	1,500
02-040	Miscellaneous Supplies	66	-	65	-
02-050	Forms and Printing	-	2,400	-	2,400
02-090	Water Plant Supplies	6,601	2,500	8,119	8,500
02-100	Postage	2,268	4,500	827	4,500
02-110	Water Purchased	164,588	170,000	188,846	175,000
02-120	Chemicals	141,742	170,000	143,174	175,000
	<b>Total Supplies</b>	<b>\$ 317,776</b>	<b>\$ 353,400</b>	<b>\$ 343,218</b>	<b>\$ 368,900</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 404	\$ 500	\$ 188	\$ 10,000
03-020	Furniture & Fixtures	250	500	250	500
03-030	Equipment Maint. & Repair	198	500	228	500
03-040	Motor Vehicles	8	200	221	200
03-080	Water Plant	37,993	40,000	23,853	40,000
03-280	Water Tanks	-	4,000	-	2,500
	<b>Total Maintenance</b>	<b>\$ 38,853</b>	<b>\$ 45,700</b>	<b>\$ 24,740</b>	<b>\$ 53,700</b>
<b>Services</b>					
04-010	Electricity	\$ 471	\$ -	\$ 477	\$ -
04-050	Electricity-Water Production	43,528	50,000	42,970	45,000
04-200	Communication	4,603	4,500	5,169	5,000
	<b>Total Services</b>	<b>\$ 48,602</b>	<b>\$ 54,500</b>	<b>\$ 48,616</b>	<b>\$ 50,000</b>

**City of Groves  
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2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 111	\$ 500	\$ 180	\$ 500
06-180	Fees & Permits	15,928	16,000	15,512	17,500
06-220	Laboratory Charges	19,134	16,000	29,248	17,500
06-270	Contract Services	16,669	10,000	10,327	17,500
07-010	Training	1,352	3,000	1,886	3,000
07-050	Auto Allowance/Reimbursement	-	-	-	-
07-100	Certification	-	444	111	500
07-260	Uniform Service	2,582	3,000	1,908	3,000
07-390	Insurance & Bonds	36,829	32,443	33,339	37,500
07-480	Water Utility Assoc. Dues	-	600	-	600
	<b>Total Miscellaneous</b>	<b>\$ 92,605</b>	<b>\$ 81,987</b>	<b>\$ 92,511</b>	<b>\$ 97,600</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ -	\$ 18,000	\$ 7,628	\$ 20,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 18,000</b>	<b>\$ 7,628</b>	<b>\$ 20,000</b>
<b>Department Total</b>		<b>\$ 982,891</b>	<b>\$ 1,051,739</b>	<b>\$ 947,287</b>	<b>\$ 1,093,040</b>



## **Wastewater Plant**

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

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 183,677	\$ 158,116	\$ 185,474	\$ 163,815
01-020	Overtime	5,220	7,500	3,655	7,500
01-040	Social Security	13,921	12,096	13,761	12,532
01-050	TMRS	46,454	15,132	17,888	15,382
01-070	Hospitalization	37,117	38,189	36,709	34,544
01-080	Workers Compensation	-	1,856	2,298	3,200
01-160	ICMA	7,417	6,325	(10,188)	6,553
01-250	Life Insurance	944	1,077	790	1,085
	<b>Total Personnel Services</b>	<b>\$ 294,750</b>	<b>\$ 240,291</b>	<b>\$ 250,387</b>	<b>\$ 244,611</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 342	\$ 600	\$ 497	\$ 500
02-011	Supplies-Septage	-	500	155	-
02-020	Minor Apparatus & Tools	26	500	247	500
02-030	Vehicle Supplies	1,623	2,000	1,676	2,000
02-040	Miscellaneous Supplies	7,862	2,295	4,087	4,000
02-100	Postage	-	400	-	250
02-130	Wastewater Plant Supplies	1,069	300	854	1,000
02-140	Wastewater Plant Chemicals	59,139	75,000	62,042	75,000
02-200	Water Purchased - P.A.	172	200	237	200
	<b>Total Supplies</b>	<b>\$ 70,233</b>	<b>\$ 81,795</b>	<b>\$ 69,795</b>	<b>\$ 83,450</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ -	\$ 300	\$ 5,475	\$ 500
03-030	Equipment Maint. & Repair	1,902	1,000	1,077	1,000
03-040	Motor Vehicles	32	350	894	25,000
03-090	Lift Station	50,874	40,000	58,185	40,000
03-110	Plant	26,215	90,000	45,210	90,000
	<b>Total Maintenance</b>	<b>\$ 79,023</b>	<b>\$ 131,650</b>	<b>\$ 110,841</b>	<b>\$ 156,500</b>
<b>Services</b>					
04-010	Electricity	\$ 199,820	\$ 210,000	\$ 149,467	\$ 210,000
04-100	Natural Gas	4,895	4,000	3,823	5,000
04-200	Communication	3,962	5,000	5,490	5,000
	<b>Total Services</b>	<b>\$ 208,677</b>	<b>\$ 219,000</b>	<b>\$ 158,780</b>	<b>\$ 220,000</b>

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

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Miscellaneous</b>					
05-170	Sludge Disposal	\$ 124,806	\$ 150,000	\$ 106,672	\$ 130,000
06-090	Dues & Subscriptions	-	250	-	100
06-180	Fees & Permits	36,784	40,000	42,331	40,000
06-220	Laboratory Charges	18,061	20,000	25,879	25,000
07-010	Training	1,165	1,000	628	1,000
07-100	Certification	111	444	333	500
07-260	Uniform Service	937	1,400	1,073	1,250
07-390	Insurance & Bonds	27,781	50,000	30,482	35,000
07-480	Water Utility Assoc. Dues	-	250	-	250
	<b>Total Miscellaneous</b>	<b>\$ 209,645</b>	<b>\$ 263,344</b>	<b>\$ 207,398</b>	<b>\$ 233,100</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ 100,000	\$ -	\$ 50,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ 50,000</b>
<b>Department Total</b>		<b>\$ 862,328</b>	<b>\$ 1,036,080</b>	<b>\$ 797,201</b>	<b>\$ 987,661</b>

## **Customer Service**

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

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

**City of Groves  
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**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 120,309	\$ 130,490	\$ 116,124	\$ 117,602
01-020	Overtime	721	500	784	500
01-040	Social Security	9,474	9,982	9,181	8,997
01-050	TMRS	29,744	12,488	10,897	9,970
01-070	Hospitalization	24,237	36,088	27,263	30,644
01-080	Workers Compensation	-	197	138	200
01-160	ICMA	996	975	1,570	2,555
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	1,039	965	500	760
	<b>Total Personnel Services</b>	<b>\$ 186,520</b>	<b>\$ 191,685</b>	<b>\$ 166,457</b>	<b>\$ 171,228</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 3,825	\$ 4,000	\$ 1,692	\$ 4,000
02-020	Minor Apparatus & Tools	-	500	25	500
02-030	Vehicle Supplies	2,494	3,000	2,143	3,000
02-040	Miscellaneous Supplies	1,590	480	1,026	480
02-050	Forms and Printing	2,277	2,500	1,801	2,500
02-100	Postage	15,002	15,000	14,714	15,000
	<b>Total Supplies</b>	<b>\$ 25,188</b>	<b>\$ 25,480</b>	<b>\$ 21,401</b>	<b>\$ 25,480</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 1,000	\$ 27	\$ 500
03-030	Equipment Maint. & Repair	94	1,000	8	500
03-040	Motor Vehicles	2,548	2,500	787	2,500
03-140	Meters	15,015	7,000	40,165	60,000
	<b>Total Maintenance</b>	<b>\$ 17,657</b>	<b>\$ 11,500</b>	<b>\$ 40,987</b>	<b>\$ 63,500</b>
<b>Services</b>					
04-200	Communication	\$ 1,109	\$ 1,500	\$ 1,280	\$ 1,500
	<b>Total Services</b>	<b>\$ 1,109</b>	<b>\$ 1,500</b>	<b>\$ 1,280</b>	<b>\$ 1,500</b>
<b>Miscellaneous</b>					
07-010	Training	\$ 581	\$ 500	\$ 222	\$ 500
07-260	Uniform Service	169	300	139	250
07-390	Insurance & Bonds	1,604	1,000	18	1,500
	<b>Total Miscellaneous</b>	<b>\$ 2,354</b>	<b>\$ 1,800</b>	<b>\$ 379</b>	<b>\$ 2,250</b>

**City of Groves  
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**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Capital Outlay</b>					
09-770	Equipment / Meter Lease	\$ -	\$ 110,000	\$ 108,635	\$ -
	<b>Total Capital Outlay</b>	<u>\$ -</u>	<u>\$ 110,000</u>	<u>\$ 108,635</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 232,828</u></u>	<u><u>\$ 341,965</u></u>	<u><u>\$ 339,139</u></u>	<u><u>\$ 263,958</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  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 307,468	\$ 329,917	\$ 243,088	\$ 316,999
01-020	Overtime	19,912	25,000	19,759	25,000
01-040	Social Security	23,122	25,187	20,054	24,214
01-050	TMRS	77,598	31,509	26,563	29,721
01-070	Hospitalization	78,689	102,822	73,088	94,255
01-080	Workers Compensation	-	17,864	20,468	25,000
01-160	ICMA	3,538	4,291	5,256	5,102
01-240	Unemployment Compensation	-	-	3,264	-
01-250	Life Insurance	3,891	2,679	3,174	2,366
	<b>Total Personnel Services</b>	<b>\$ 514,218</b>	<b>\$ 539,269</b>	<b>\$ 414,714</b>	<b>\$ 522,657</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 102	\$ 250	\$ 231	\$ 250
02-020	Minor Apparatus & Tools	1,092	5,150	1,220	3,500
02-030	Vehicle Supplies	15,152	21,000	16,737	20,000
02-040	Miscellaneous Supplies	4,103	10,000	2,802	5,000
02-050	Data Processing Supplies	236	7,400	35	5,000
02-100	Postage	37	100	-	100
	<b>Total Supplies</b>	<b>\$ 20,722</b>	<b>\$ 43,900</b>	<b>\$ 21,025</b>	<b>\$ 33,850</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 198	\$ 500	\$ 169	\$ 250
03-030	Equipment Maint. & Repair	5,866	15,000	14,728	10,000
03-040	Motor Vehicles	1,213	1,500	1,019	1,500
03-060	Service Lines	22,029	23,000	15,595	23,000
03-240	Manhole Rehab	17	90,000	62	90,000
03-270	Water Lines	83,020	60,000	30,644	60,000
	<b>Total Maintenance</b>	<b>\$ 112,343</b>	<b>\$ 190,000</b>	<b>\$ 62,217</b>	<b>\$ 184,750</b>
<b>Services</b>					
04-200	Communication	\$ 555	\$ 100	\$ 569	\$ 750
	<b>Total Services</b>	<b>\$ 555</b>	<b>\$ 100</b>	<b>\$ 569</b>	<b>\$ 750</b>



**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Miscellaneous</b>					
05-030	Equipment Rental	\$ 20	\$ 2,000	\$ -	\$ 2,000
06-040	Construction Materials	16,514	40,000	3,091	30,000
06-090	Dues & Subscriptions	-	750	-	250
06-270	Contract Services	-	5,000	3,775	5,000
07-010	Training	4,042	5,000	4,014	5,000
07-100	Certification	399	777	73	800
07-260	Uniform Service	1,929	4,200	1,556	2,500
07-390	Insurance & Bonds	35,014	8,970	14,861	35,000
07-480	Water Utility Assoc. Dues	80	750	-	500
	<b>Total Miscellaneous</b>	<b>\$ 57,998</b>	<b>\$ 67,447</b>	<b>\$ 27,370</b>	<b>\$ 81,050</b>
<b>Capital Outlay</b>					
09-500	Sewer Extensions	(2,482)	-	-	-
09-601	2017 CDBG Grant	-	-	55,914	-
09-770	Equipment	-	38,000	-	-
	<b>Total Capital Outlay</b>	<b>\$ (2,482)</b>	<b>\$ 38,000</b>	<b>\$ 55,914</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 703,354</b>	<b>\$ 878,716</b>	<b>\$ 581,809</b>	<b>\$ 823,057</b>

## **Miscellaneous**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Services</b>					
04-010	Electricity	\$ 12,249	\$ 1,000	\$ 10,101	\$ 1,000
	<b>Total Services</b>	<u>\$ 12,249</u>	<u>\$ 1,000</u>	<u>\$ 10,101</u>	<u>\$ 1,000</u>
<b>Miscellaneous</b>					
07-100	City Franchise Fee	\$ 682,284	\$ 975,000	\$ 975,000	\$ 1,417,642
07-420	Contingencies	9,666	-	57	-
07-580	Subdivider Rebates	-	10,000	-	10,000
	<b>Total Miscellaneous</b>	<u>\$ 691,950</u>	<u>\$ 985,000</u>	<u>\$ 975,057</u>	<u>\$ 1,427,642</u>
<b>Interfund Transfers</b>					
53-040	Transfer to Interest & Sinking	\$ -	\$ 412,000	\$ 412,000	\$ -
09-670	Transfer to Equipment Replace	-	-	-	205,642
99-980	Depreciation	1,425,878	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ 1,425,878</u>	<u>\$ 412,000</u>	<u>\$ 412,000</u>	<u>\$ 205,642</u>
<b>Department Total</b>		<u><u>\$ 2,130,077</u></u>	<u><u>\$ 1,398,000</u></u>	<u><u>\$ 1,397,158</u></u>	<u><u>\$ 1,634,284</u></u>

# **SALES TAX FUND**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**SALES TAX FUND SUMMARY #21**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$ (32,536)</b>
<b>FYE 2018</b>	
Current Estimated Revenues	\$ 1,086,058
Current Estimated Expenses	<u>\$(1,189,071)</u>
<b>Projected Gross Fund Balance 9-30-18</b>	<b><u>\$ (135,549)</u></b>
<b>FYE 2019</b>	
Estimated Gross Fund Balance 10-01-18	\$ (135,549)
Proposed Revenues	<u>\$ 1,404,500</u>
Total FYE 2019 Resources	<u>\$ 1,268,951</u>
Proposed Transfer to General Fund	<u>\$(1,404,500)</u>
Total Proposed Expenditures	<u>\$(1,404,500)</u>
<b>Projected Undesignated Fund Balance 9-30-19</b>	<b><u>\$ (135,549)</u></b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Sales Tax Fund</b>
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<b>Revenue</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
Sales Tax	\$ 1,241,528	\$ 1,400,000	\$ 1,083,152	\$ 1,400,000
Mixed Beverage Tax	3,743	3,500	2,889	3,500
Earnings of Investments	591	1,000	17	1,000
Fund Balance Transfer	-	-	-	-
<b>Total Revenue</b>	<b><u>\$ 1,245,862</u></b>	<b><u>\$ 1,404,500</u></b>	<b><u>\$ 1,086,058</u></b>	<b><u>\$ 1,404,500</u></b>
<b>Expenditures</b>				
Transfers Out	\$ 935,100	\$ 1,404,500	\$ 1,189,071	\$ 1,404,500
<b>Total Expenditures</b>	<b><u>\$ 935,100</u></b>	<b><u>\$ 1,404,500</u></b>	<b><u>\$ 1,189,071</u></b>	<b><u>\$ 1,404,500</u></b>
<b>Revenues Over(Under) Expenditures</b>	<b><u>\$ 310,762</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (103,013)</u></b>	<b><u>\$ -</u></b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

<b>Sales Tax Fund</b>	<b>21-4-00</b>
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Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Taxes</b>					
313-00	Sales Tax Receipts	\$ 1,241,528	\$ 1,400,000	\$ 1,083,152	\$ 1,400,000
390-11	Fund Balance Transfer	-	-	-	-
390-01	Transfer from General Fund	-	-	-	-
	<b>Total Taxes</b>	<u>\$ 1,241,528</u>	<u>\$ 1,400,000</u>	<u>\$ 1,083,152</u>	<u>\$ 1,400,000</u>
<b>Miscellaneous</b>					
320-00	Mixed Beverage Tax	\$ 3,743	\$ 3,500	\$ 2,889	\$ 3,500
361-10	Earnings on Investments	591	1,000	17	1,000
	<b>Total Miscellaneous</b>	<u>\$ 4,334</u>	<u>\$ 4,500</u>	<u>\$ 2,906</u>	<u>\$ 4,500</u>
<b>Total Sales Tax Fund Revenue</b>		<u><u>\$ 1,245,862</u></u>	<u><u>\$ 1,404,500</u></u>	<u><u>\$ 1,086,058</u></u>	<u><u>\$ 1,404,500</u></u>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Interfund Transfers</b>					
51-313	Transfer to General Fund	\$ 935,100	\$ 1,404,500	\$ 1,189,071	\$ 1,404,500
51-335	Transfer to I&S	-	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ 935,100</u>	<u>\$ 1,404,500</u>	<u>\$ 1,189,071</u>	<u>\$ 1,404,500</u>
<b>Department Total</b>		<u>\$ 935,100</u>	<u>\$ 1,404,500</u>	<u>\$ 1,189,071</u>	<u>\$ 1,404,500</u>



# **INTEREST AND SINKING FUND**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**INTEREST & SINKING FUND SUMMARY #35**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$ 31,223</b>
<b>FYE 2018</b>	
Current Estimated Revenues	\$ 1,647,522
Current Estimated Expenses	<u>\$(1,627,448)</u>
<b>Projected Gross Fund Balance 9-30-18</b>	<b><u>51,297</u></b>
<b>FYE 2019</b>	
Estimated Gross Fund Balance 10-01-18	\$ 51,297
Proposed Revenues	<u>\$ 579,653</u>
Total FYE 2019 Resources	\$ 630,950
Proposed I&S Expenditures	<u>\$ (579,653)</u>
Total Proposed Expenditures	<u>\$ (579,653)</u>
<b>Projected Undesignated Fund Balance 9-30-19</b>	<b><u>51,297</u></b>

**City of Groves**  
**Annual Fiscal Budget**  
**2018-2019**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Interest &amp; Sinking Fund</b>
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<b>Revenue</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
Current Taxes	\$ 710,206	\$ 715,448	\$ 689,071	\$ 572,653
Delinquent Taxes	18,189	15,000	18,189	5,000
Current Penalty & Interest	6,634	5,000	5,978	1,000
Delinquent Penalty & Interest	6,313	5,000	6,914	1,000
Interest on Investments	5,994	-	12,800	-
Bond Refunding Revenue	5,915,000	-	-	-
Transfers	903,607	887,000	914,570	-
<b>Total Revenue</b>	<b>\$ 7,565,943</b>	<b>\$ 1,627,448</b>	<b>\$ 1,647,522</b>	<b>\$ 579,653</b>
<b>Expenditures</b>				
Principal	\$ 1,460,000	\$ 1,475,000	\$ 1,475,000	\$ 450,000
Interest	168,071	152,448	152,448	122,653
Fees & Charges	-	-	-	-
Bond Refunding Costs	5,834,979	-	-	-
Bond Issue Costs	77,231	-	-	-
Contingencies	-	-	-	7,000
<b>Total Expenditures</b>	<b>\$ 7,540,281</b>	<b>\$ 1,627,448</b>	<b>\$ 1,627,448</b>	<b>\$ 579,653</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 25,662</b>	<b>\$ -</b>	<b>\$ 20,074</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

<b>Interest &amp; Sinking Fund</b>	<b>35-4-00</b>
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Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Taxes</b>					
310-49	Current Taxes	\$ 710,206	\$ 715,448	\$ 689,071	\$ 572,653
310-48	Delinquent Taxes	18,189	15,000	18,189	5,000
319-00	Current Penalty & Interest	6,634	5,000	5,978	1,000
319-10	Delinquent Penalty & Interest	6,313	5,000	6,914	1,000
	<b>Total Taxes</b>	<b>\$ 741,342</b>	<b>\$ 740,448</b>	<b>\$ 720,152</b>	<b>\$ 579,653</b>
<b>Permits, Fees &amp; Other</b>					
360-00	Miscellaneous Income	-	-	-	-
361-10	Interest on Investments	\$ 5,994	\$ -	\$ 12,800	\$ -
	<b>Total Permits, Fees &amp; Other</b>	<b>\$ 5,994</b>	<b>\$ -</b>	<b>\$ 12,800</b>	<b>\$ -</b>
<b>Miscellaneous Revenue</b>					
370-00	Revenue-Refunding Bond 2016	<b>\$ 5,915,000</b>	\$ -	\$ -	-
	<b>Total Miscellaneous Revenue</b>	<b>\$ 5,915,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Operating Transfers In</b>					
390-00	Transfer from Systems Fund	\$ -	\$ 412,000	\$ 412,000	\$ -
390-11	Transfer from Fund Balance	-	-	-	-
390-21	Transfer from Sales Tax Fund	-	-	-	-
390-30	Transfer from EDC	903,607	475,000	502,570	-
	<b>Total Operating Transfers</b>	<b>\$ 903,607</b>	<b>\$ 887,000</b>	<b>\$ 914,570</b>	<b>\$ -</b>
	<b>Total Interest &amp; Sinking Revenue</b>	<b>\$ 7,565,943</b>	<b>\$ 1,627,448</b>	<b>\$ 1,647,522</b>	<b>\$ 579,653</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Debt Retirement</b>					
84-08-040	Principal	\$ 1,460,000	\$ 1,475,000	\$ 1,475,000	\$ 450,000
84-08-050	Interest	168,071	152,448	152,448	122,653
84-08-060	Fees & Charges	-	-	-	-
90-00-000	Bond Refunding Costs	5,834,979	-	-	-
95-00-000	Bond Issue Costs	77,231	-	-	-
	<b>Total Debt Retirement</b>	<u><b>\$ 7,540,281</b></u>	<u><b>\$ 1,627,448</b></u>	<u><b>\$ 1,627,448</b></u>	<u><b>\$ 572,653</b></u>
<b>Department Total</b>		<u><u><b>\$ 7,540,281</b></u></u>	<u><u><b>\$ 1,627,448</b></u></u>	<u><u><b>\$ 1,627,448</b></u></u>	<u><u><b>\$ 572,653</b></u></u>

**GROVES  
ECONOMIC  
DEVELOPMENT  
CORPORATION  
FUND**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**ECONOMIC DEVELOPMENT FUND SUMMARY #30**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$ (32,536)</b>
<b>FYE 2018</b>	
Current Estimated Revenues	\$ 541,663
Current Estimated Expenses	<u>\$ (652,128)</u>
<b>Projected Gross Fund Balance 9-30-18</b>	<b><u>\$ (143,001)</u></b>
<b>FYE 2019</b>	
Estimated Gross Fund Balance 10-01-18	\$ (143,001)
Proposed Revenues	<u>\$ 700,500</u>
Total FYE 2019 Resources	\$ 557,499
Proposed Expenditures	\$ (252,000)
Proposed I&S Expenditures	<u>\$ (64,000)</u>
Total Proposed Expenditures	\$ (316,000)
<b>Projected Undesignated Fund Balance 9-30-19</b>	<b><u>\$ 241,499</u></b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Economic Development Fund**

<b>Revenue</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
Sales Taxes	\$ 620,764	\$ 700,000	\$ 541,577	\$ 700,000
Interest on Investments	29	-	86	500
<b>Total Revenue</b>	<b>\$ 620,793</b>	<b>\$ 700,000</b>	<b>\$ 541,663</b>	<b>\$ 700,500</b>
 <b>Expenditures</b>				
Supplies	\$ 6	\$ 5,000	\$ -	\$ 7,000
Miscellaneous	32,312	220,000	149,558	245,000
Materials & Contracts	4,686	-	-	-
Transfers	903,607	475,000	502,570	64,000
<b>Total Expenditures</b>	<b>\$ 940,611</b>	<b>\$ 700,000</b>	<b>\$ 652,128</b>	<b>\$ 316,000</b>
 <b>Revenues Over(Under) Expenditures</b>	 <b>\$ (319,818)</b>	 <b>\$ -</b>	 <b>\$ (110,465)</b>	 <b>\$ 384,500</b>



**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

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

Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Taxes</b>					
313-00	Sales Taxes	\$ 620,764	\$ 700,000	\$ 541,577	\$ 700,000
	<b>Total Taxes</b>	<u>\$ 620,764</u>	<u>\$ 700,000</u>	<u>\$ 541,577</u>	<u>\$ 700,000</u>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 29	\$ -	\$ 86	\$ 500
370-00	Reimbursements	-	-	\$ -	-
	<b>Total Fees &amp; Other</b>	<u>\$ 29</u>	<u>\$ -</u>	<u>\$ 86</u>	<u>\$ 500</u>
<b>Total EDC Fund Revenue</b>		<u><u>\$ 620,793</u></u>	<u><u>\$ 700,000</u></u>	<u><u>\$ 541,663</u></u>	<u><u>\$ 700,500</u></u>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2016-2017</b>	<b>Budget 2017-2018</b>	<b>Estimated 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ 6	\$ 5,000	\$ -	\$ 7,000
	<b>Total Services</b>	<b>\$ 6</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ 7,000</b>
<b>Miscellaneous</b>					
06-100	Grant Disbursement	\$ 28,579	\$ 83,000	\$ 9,868	\$ 85,000
06-270	Contract Services	3,733	12,000	14,690	10,000
07-100	Administration Fee	-	125,000	125,000	150,000
08-060	Fees & Charges	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 32,312</b>	<b>\$ 220,000</b>	<b>\$ 149,558</b>	<b>\$ 245,000</b>
<b>Materials &amp; Contracts</b>					
05-040	Construction Materials	\$ 4,686	\$ -	\$ -	\$ -
	<b>Total Materials &amp; Contracts</b>	<b>\$ 4,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers</b>					
36-000	Transfer 96 Cert, Oblig. I & S	\$ 903,607	\$ 475,000	\$ 502,570	\$ 64,000
	<b>Total Transfers</b>	<b>\$ 903,607</b>	<b>\$ 475,000</b>	<b>\$ 502,570</b>	<b>\$ 64,000</b>
<b>Department Total</b>		<b>\$ 940,611</b>	<b>\$ 700,000</b>	<b>\$ 652,128</b>	<b>\$ 316,000</b>

**EQUIPMENT  
REPLACEMENT**

**City of Groves  
Annual Fiscal Budget  
2018-2019**

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**EQUIPMENT REPLACEMENT FUND SUMMARY #55**

<b>Beginning Year Gross Fund Balance 10-01-17</b>	<b>\$ 309,747</b>
<b>FYE 2018</b>	
Current Estimated Revenues	\$ 2,703
Current Estimated Expenses	<u>\$ -</u>
<b>Projected Gross Fund Balance 9-30-18</b>	<b><u>\$ 312,450</u></b>
<b>FYE 2019</b>	
Estimated Gross Fund Balance 10-01-18	\$ 312,450
Proposed Revenues	<u>\$ 207,142</u>
Total FYE 2019 Resources	\$ 519,592
Proposed Capital Outlay	<u>\$ -</u>
Total Proposed Expenditures	\$ -
<b>Projected Undesignated Fund Balance 9-30-19</b>	<b><u>\$ 519,592</u></b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Equipment Replacement Fund</b>
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Revenue	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
Transfers In	\$ 2,268	\$ 40,000	\$ -	\$ 205,642
Interest on Investments	1,003	50	2,703	1,500
<b>Total Revenue</b>	<b>\$ 3,271</b>	<b>\$ 40,050</b>	<b>\$ 2,703</b>	<b>\$ 207,142</b>
Expenditures				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 3,271</b>	<b>\$ 40,050</b>	<b>\$ 2,703</b>	<b>\$ 207,142</b>

**City of Groves  
Annual Fiscal Budget  
2018-2019**

**STATEMENT OF REVENUES**

<b>Equipment Replacement Fund</b>	<b>55-4-00</b>
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Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Operating Transfers In</b>					
349-05	Finance	\$ -	\$ -	\$ -	\$ -
349-13	Municipal Court	-	-	-	-
349-21	Library	-	-	-	-
349-25	Parks & Recreation	-	-	-	-
349-31	Police	-	-	-	-
349-32	Fire	-	-	-	-
349-33	Animal Control	-	-	-	-
349-35	Animal Shelter	-	-	-	-
349-38	Inspections	2,268	-	-	-
349-41	Public Works Admin.	-	-	-	-
349-42	Garage	-	-	-	-
349-43	Warehouse	-	-	-	-
349-44	Streets	-	-	-	-
349-45	Drainage	-	-	-	-
349-55	Solid Waste	-	40,000	-	-
349-63	Water Plant	-	-	-	-
349-64	Wastewater Plant	-	-	-	-
349-66	Customer Service	-	-	-	-
349-67	Water Distribution	-	-	-	205,642
349-68	Wastewater Collection	-	-	-	-
	<b>Total Operating Transfer:</b>	<u>\$ 2,268</u>	<u>\$ 40,000</u>	<u>\$ -</u>	<u>\$ 205,642</u>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 1,003	\$ 50	\$ 2,703	\$ 1,500
	<b>Total Fees &amp; Other</b>	<u>\$ 1,003</u>	<u>\$ 50</u>	<u>\$ 2,703</u>	<u>\$ 1,500</u>
<b>Transfers</b>					
390-02	Transf from Cap. Project	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfer</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Equipment Replacement Rev</b>		<u><u>\$ 3,271</u></u>	<u><u>\$ 40,050</u></u>	<u><u>\$ 2,703</u></u>	<u><u>\$ 207,142</u></u>

**City of Groves  
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**EXPENDITURE DETAIL**

<b>Equipment Replacement Fund</b>	<b>55-5</b>
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Acct #	Account Description	Actual 2016-2017	Budget 2017-2018	Estimated 2017-2018	Proposed 2018-2019
<b>Capital Outlay</b>					
99-09-671	Transfer To General Fund	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CAPITAL OUTLAY  
PURCHASES**



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**Proposed Capital Outlay Purchases**

Department	Description	Amount
Human Resources	Equipment	\$ 1,000
<b>Total Human Resources</b>		<b><u>\$ 1,000</u></b>
Finance	Computer/Software	\$ 75,000
<b>Total Finance</b>		<b><u>\$ 75,000</u></b>
Municipal Court	Court Security	\$ 3,000
	Court Technology	5,000
<b>Total Municipal Court</b>		<b><u>\$ 8,000</u></b>
Library	Books	\$ 15,000
	Audiotapes	5,000
	Equipment	3,000
	Building Maint. & Projects	3,000
<b>Total Library</b>		<b><u>\$ 26,000</u></b>
Parks & Recreation	Equipment	\$ 3,000
	Building Main. & Repairs	8,000
<b>Total Parks &amp; Recreation</b>		<b><u>\$ 11,000</u></b>
Police	Automobile	\$ 70,000
<b>Total Police</b>		<b><u>\$ 70,000</u></b>
Fire	Air Packs	\$ 20,000
	Capital Outlay	12,800
	Bunker Sets	6,200
	Fire Equipment	10,000
	Equipment	8,100
<b>Total Fire</b>		<b><u>\$ 57,100</u></b>
Emergency Mgmt.	Equipment	\$ 5,000
<b>Total Emergency Mgmt.</b>		<b><u>\$ 5,000</u></b>
Animal Shelter	Equipment	\$ 10,000
<b>Total Animal Shelter</b>		<b><u>\$ 10,000</u></b>

Public Works Admin.	Building Maint. & repairs	\$ 1,000
<b>Total Public Works Admin.</b>		<b>\$ 1,000</b>
Garage	Capital Outlay	\$ 10,000
	Equipment	\$ 8,000
<b>Total Garage</b>		<b>\$ 18,000</b>
<b>Streets</b>	Equipment	\$ 10,000
<b>Total Streets</b>		<b>10,000</b>
Property Maintenance	Capital Outlay	\$ 100,000
	Equipementent	2,500
<b>Total Property Maintenance</b>		<b>\$ 102,500</b>
<b>Total General Fund</b>		<b>\$ 394,600</b>

<b>Systems</b>
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Water Plant	Equipment	\$ 20,000
<b>Total Water Plant</b>		<b>\$ 20,000</b>
Customer Service	Equipment/Meter Lease	\$ 127,806
<b>Total Customer Service</b>		<b>\$ 127,806</b>
WastewaterPlant	Capital Outlay	\$ 50,000
<b>Total Wastewater Plant</b>		<b>\$ 50,000</b>
<b>Total Systems Fund</b>		<b>\$ 197,806</b>

**INTERFUND TRANSFERS**

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**Proposed Interfund Transfers**

<b>General Fund</b>	<b>Source/Destination</b>	<b>Amount</b>
<b>Transfers In</b>		
General	Sales Tax Fund	\$ 1,404,500
General	Equipment Replacement	-
<b>Total Transfers In</b>		<b><u>\$ 1,404,500</u></b>
<b>Transfers Out</b>		
Municipal Court	Court Security (Restricted)	\$ 3,000
Municipal Court	Court Technology (Restricted)	5,000
<b>Total Transfers Out</b>		<b><u>\$ 8,000</u></b>
<b>Total General Fund Transfers</b>		<b><u>\$ 1,396,500</u></b>
<b>Systems Fund</b>		
<b>Transfers Out</b>		
Systems	Equipment Replacement	205,642
<b>Total Transfers Out</b>		<b><u>\$ 205,642</u></b>
<b>Total Systems Fund Transfers</b>		<b><u>\$ 205,642</u></b>
<b>Sales Tax Fund</b>		
<b>Transfers Out</b>		
Sales Tax	General Fund	\$ 1,404,500
<b>Total Transfers Out</b>		<b><u>\$ 1,404,500</u></b>
<b>Total Sales Tax Fund Transfers</b>		<b><u>\$ 1,404,500</u></b>
<b>Economic Development Corporation Fund</b>		
<b>Transfers Out</b>		
E.D.C.	96 Cert. Obligation I & S	\$ 64,000
<b>Total Transfers Out</b>		<b><u>\$ 64,000</u></b>
<b>Total E.D.C. Fund Transfers</b>		<b><u>\$ 64,000</u></b>
<b>Total Interfund Transfers</b>		<b><u>\$ 3,070,642</u></b>

# **DEBT SCHEDULES**

**City of Groves**  
**Annual Fiscal Budget**  
**2017-2018**

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**SUMMARY OF TOTAL BONDED INDEBTEDNESS**

<b>Issue/Series</b>	<b>Maturity</b>	<b>Issue</b>	<b>Balance</b>
Certificates of Obligation 2013	2033	2,500,000	2,450,000
Certificates of Obligation 2016	2027	5,915,000	1,540,048
<b>Total</b>		<u><b>\$ 8,415,000</b></u>	<u><b>\$ 3,990,048</b></u>

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

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
3/1/2018	\$ -	\$ 76,224.00	
9/1/2018	\$ 1,475,000.00	\$ 76,224.00	\$ 1,627,448.00
3/1/2019	\$ -	\$ 61,326.50	
9/1/2019	\$ 450,000.00	\$ 61,326.50	\$ 572,653.00
3/1/2020	\$ -	\$ 56,420.50	
9/1/2020	\$ 460,000.00	\$ 56,420.50	\$ 572,841.00
3/1/2021	\$ -	\$ 51,399.25	
9/1/2021	\$ 465,000.00	\$ 51,399.25	\$ 567,798.50
3/1/2022	\$ -	\$ 46,313.00	
9/1/2022	\$ 475,000.00	\$ 46,313.00	\$ 567,626.00
3/1/2023	\$ -	\$ 41,126.25	
9/1/2023	\$ 490,000.00	\$ 41,126.25	\$ 572,252.50
3/1/2024	\$ -	\$ 35,774.00	
9/1/2024	\$ 500,000.00	\$ 35,774.00	\$ 571,548.00
3/1/2025	\$ -	\$ 30,306.50	
9/1/2025	\$ 510,000.00	\$ 30,306.50	\$ 570,613.00

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

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2017	1,375,000	142,966	142,966	1,660,933	6,855,000
2018	1,430,000	116,320	116,320	1,662,640	5,425,000
2019	430,000	88,519	88,519	607,038	4,995,000
2020	445,000	81,409	81,409	607,818	4,550,000
2021	455,000	73,966	73,966	602,933	4,095,000
2022	470,000	66,358	66,358	602,715	3,625,000
2023	490,000	58,388	58,388	606,775	3,135,000
2024	505,000	49,978	49,978	604,955	2,630,000
2025	525,000	41,215	41,215	607,430	2,105,000
2026	535,000	32,083	32,083	599,165	1,570,000
2027	505,000	29,380	15,925	550,305	1,065,000
2028	165,000	13,845	13,845	192,690	900,000
2029	170,000	11,700	11,700	193,400	730,000
2030	175,000	9,490	9,490	193,980	555,000
2031	180,000	7,215	7,215	194,430	375,000
2032	185,000	4,875	4,875	194,750	190,000
2033	190,000	2,470	2,470	194,940	-



**City of Groves**  
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**CERTIFICATES OF OBLIGATION SERIES 2013**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2019	130,000	30,875	30,875	191,750	2,245,000
2020	135,000	29,185	29,185	193,370	2,110,000
2021	140,000	27,430	27,430	194,860	1,970,000
2022	140,000	25,610	25,610	191,220	1,830,000
2023	145,000	23,790	23,790	192,580	1,685,000
2024	150,000	21,905	21,905	193,810	1,535,000
2025	155,000	19,955	19,955	194,910	1,380,000
2026	155,000	17,940	17,940	190,880	1,225,000
2027	160,000	15,925	15,925	191,850	1,065,000
2028	165,000	13,845	13,845	192,690	900,000
2029	170,000	11,700	11,700	193,400	730,000
2030	175,000	9,490	9,490	193,980	555,000
2031	180,000	7,215	7,215	194,430	375,000
2032	185,000	4,875	4,875	194,750	190,000
2033	190,000	2,470	2,470	194,940	-

**City of Groves**  
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**CERTIFICATES OF OBLIGATION SERIES 2016**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2019	\$320,000.00	\$30,451.50	\$30,451.50	\$60,903.00	\$2,710,000.00
2020	\$325,000.00	\$27,235.50	\$27,235.50	\$54,471.00	\$2,385,000.00
2021	\$325,000.00	\$23,969.25	\$23,969.25	\$47,938.50	\$2,060,000.00
2022	\$335,000.00	\$20,703.00	\$20,703.00	\$41,406.00	\$1,725,000.00
2023	\$345,000.00	\$17,336.25	\$17,336.25	\$34,672.50	\$1,380,000.00
2024	\$350,000.00	\$13,869.00	\$13,869.00	\$27,738.00	\$1,030,000.00
2025	\$355,000.00	\$10,351.50	\$10,351.50	\$20,703.00	\$675,000.00
2026	\$360,000.00	\$6,783.75	\$6,783.75	\$13,567.50	\$315,000.00
2027	\$315,000.00	\$3,165.75	\$3,165.75	\$6,331.50	\$0.00

# **INVESTMENT POLICY**

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

## **CITY OF GROVES**

### **INVESTMENT POLICY**

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

#### **I. SCOPE**

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

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

#### **II. OBJECTIVES**

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

## **SAFETY**

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

## **LIQUIDITY**

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

## **YIELD**

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

## **PUBLIC TRUST**

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

# **III. RESPONSIBILITY AND CONTROL**

## **DELEGATION OF AUTHORITY AND TRAINING**

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

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

## **INTERNAL CONTROLS**

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

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

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

## **PRUDENCE**

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

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

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

## **ETHICS AND CONFLICTS**

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

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

## **IV. REPORTING**

### **QUARTERLY REPORTING**

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

### **METHODS**

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

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

### **ANNUAL AUDIT**

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

## V. INVESTMENT PORTFOLIO

### INVESTMENTS

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

### AUTHORIZED INSTRUMENTS

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

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



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

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

#### **UNAUTHORIZED INSTRUMENTS**

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

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

#### **EXISTING INVESTMENTS**

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

#### **HOLDING PERIOD**

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

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

#### **RISK AND DIVERSIFICATION**

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

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

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

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

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

## MONITORING

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

## SETTLEMENT

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

## VI. SELECTION OF BROKERS/DEALERS

### SELECTION OF AUTHORIZED BROKERS

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

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

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

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

## **VII. SAFEKEEPING AND CUSTODY**

### **INSURANCE OR COLLATERAL**

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

### **SAFEKEEPING AGREEMENT**

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

### **COLLATERAL DEFINED**

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

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

## **SUBJECT TO AUDIT**

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

### **VIII. INVESTMENT POLICY ADOPTION**

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

### **IX. INVESTMENT STRATEGY**

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

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

**GLOSSARY**  
of  
**COMMON TREASURY TERMINOLOGY**

**AGENCIES:** Federal agency securities

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

**BID:** Price offered for securities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PRUDENT PERSON RULE:** An investment standard. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence,

discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their own capital as well as the probable income to be derived.

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

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

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

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

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

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

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

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



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

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

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

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

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

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