

# Groves Annual Fiscal Budget



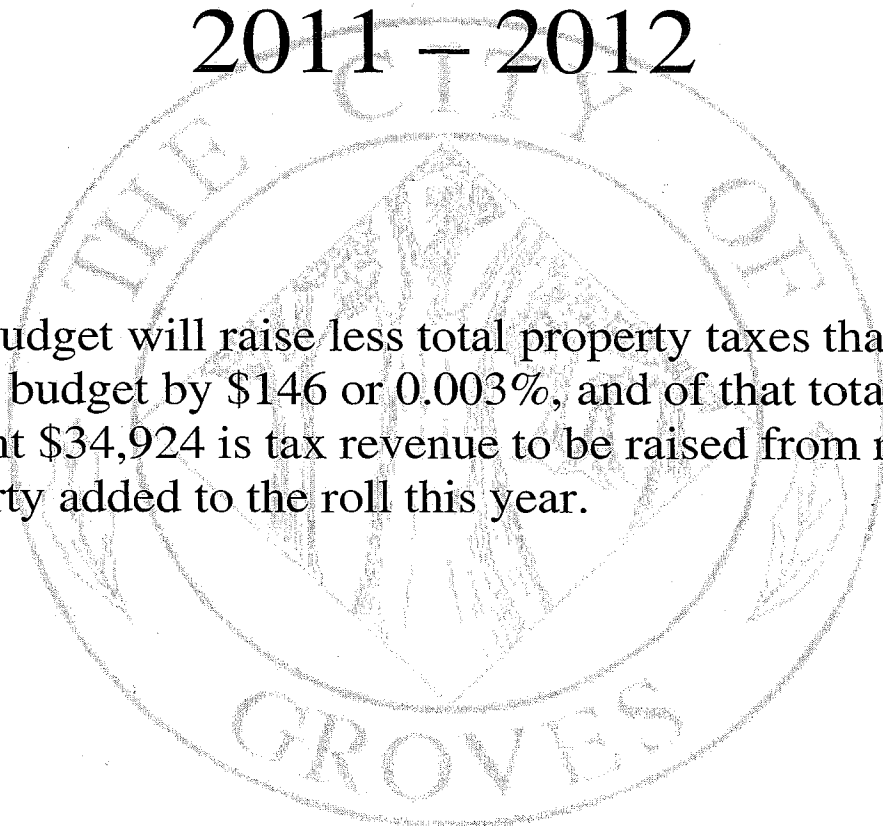
**2011 - 2012**

# CITY OF GROVES

## ANNUAL FISCAL BUDGET

2011 – 2012

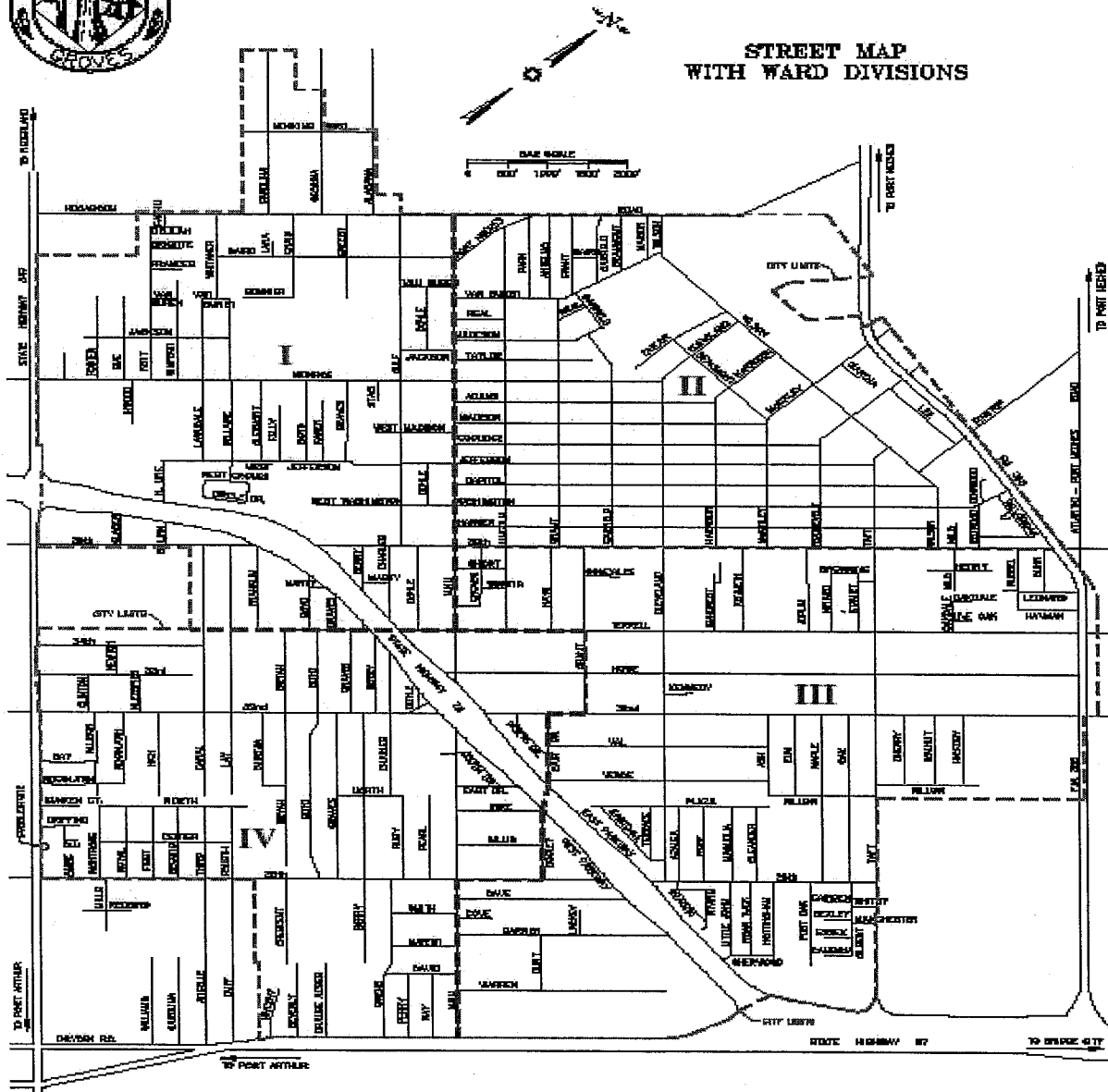
This budget will raise less total property taxes than last year's budget by \$146 or 0.003%, and of that total amount \$34,924 is tax revenue to be raised from new property added to the roll this year.





# CITY OF GROVES

## STREET MAP WITH WARD DIVISIONS



# CITY OF GROVES

## CITY COUNCIL

Brad P. Bailey

Mayor

Joseph P. Arisco

Councilmember, Ward I

Karen Theis

Councilmember, Ward II

Sidney Badon

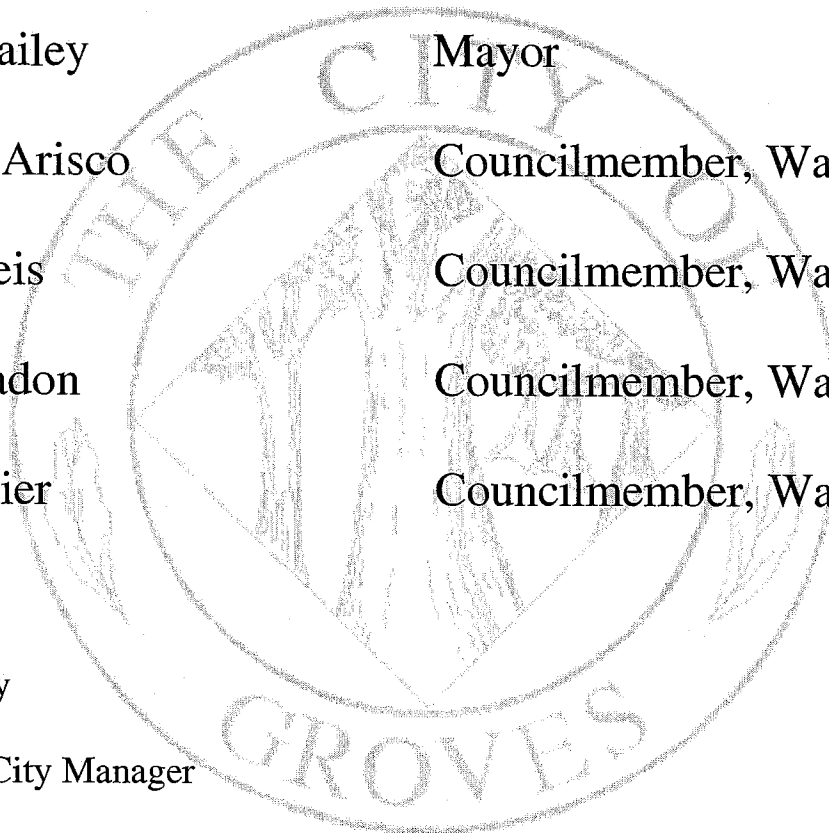
Councilmember, Ward III

Kyle Hollier

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager



**City of Groves**  
**Annual Fiscal Budget**  
**2011 - 2012**  
**Table of Contents**

<b>Introduction</b>	1
Mission Statement	2
City Manager's Letter	3
Ordinance No. 2011-15	10
Ordinance No. 2011-16	16
Organization Chart	20
<b>Budget Summaries</b>	21
Summary Statement of Revenues and Expenditures	22
Summary Statement of Expenditures by Department	23
<b>General Fund</b>	24
Summary	25
Statement of Revenues and Expenditures	26
Statement of Revenues	27
<b>City Council</b>	29
Expenditure Detail	30
<b>City Manager</b>	31
Expenditure Detail	32
<b>Human Resources</b>	33
Expenditure Detail	34
<b>Finance</b>	35
Expenditure Detail	36
<b>Municipal Court</b>	38
Expenditure Detail	39
<b>Library</b>	40
Expenditure Detail	41
<b>Parks and Recreation</b>	43
Expenditure Detail	44
<b>Police</b>	46
Expenditure Detail	47
<b>Fire</b>	49
Expenditure Detail	50
<b>Animal Control</b>	52
Expenditure Detail	53
<b>Emergency Management</b>	54
Expenditure Detail	55
<b>Animal Shelter</b>	56
Expenditure Detail	57

**City of Groves**  
 Annual Fiscal Budget  
 2011 - 2012  
 Table of Contents

<b>General Fund-Continued</b>	
<b>Inspections and Permits</b>	59
Expenditure Detail	60
<b>Public Works Administration</b>	62
Expenditure Detail	63
<b>Garage</b>	65
Expenditure Detail	66
<b>Warehouse</b>	68
Expenditure Detail	69
<b>Streets</b>	71
Expenditure Detail	72
<b>Drainage</b>	74
Expenditure Detail	75
<b>Miscellaneous</b>	77
Expenditure Detail	78
<b>Solid Waste Fund</b>	79
Summary	80
Statement of Revenues and Expenditures	81
Statement of Revenues	82
<b>Solid Waste</b>	83
Expenditure Detail	84
<b>Miscellaneous</b>	86
Expenditure Detail	87
<b>Systems Fund</b>	88
Summary	89
Statement of Revenues and Expenditures	90
Statement of Revenues	91
<b>Water Plant</b>	92
Expenditure Detail	93
<b>Wastewater Plant</b>	95
Expenditure Detail	96
<b>Customer Service</b>	98
Expenditure Detail	99
<b>Water Distribution</b>	101
Expenditure Detail	102
<b>Wastewater Collection</b>	104
Expenditure Detail	105

**City of Groves**  
Annual Fiscal Budget  
2011 - 2012

Table of Contents

<b>Systems Fund-Continued</b>	
<b>Miscellaneous</b>	107
Expenditure Detail	108
<b>Sales Tax Fund</b>	109
Summary	110
Statement of Revenues and Expenditures	111
Statement of Revenues	112
Expenditure Detail	113
<b>Interest and Sinking Fund</b>	114
Summary	115
Statement of Revenues and Expenditures	116
Statement of Revenues	117
Expenditure Detail	118
<b>Economic Development Corporation Fund</b>	120
Summary	121
Statement of Revenues and Expenditures	122
Statement of Revenues	123
Expenditure Detail	124
<b>Equipment Replacement Fund</b>	125
Summary	126
Statement of Revenues and Expenditures	127
Statement of Revenues	128
Expenditure Detail	129
<b>Capital Outlay</b>	130
Proposed Capital Outlay Purchases	131
<b>Interfund Transfers</b>	133
Proposed Interfund Transfers	134
<b>Debt Schedules</b>	136
Summary of Total Bonded Indebtedness	137
Schedule of Debt Requirements to Maturity	138
Recap of Certificates of Obligation	139
Certificates of Obligation Series 2004	140
Certificates of Obligation Series 2005	141
Certificates of Obligation Series 2006	142
Tax Notes Series 2010	143
<b>Investment Policy</b>	144
Resolution No. 2010-07	146
Investment Policy	148

# **INTRODUCTION**



## **Mission Statement**

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



## CITY OF GROVES

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

August 15, 2011

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

Gentlemen:

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

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

Citizens of Groves. We feel that this budget is a positive step in the attainment of the objectives and challenges listed.

Submitted herewith is the proposed budget for the fiscal year October 1, 2011 through September 30, 2012.

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

Total revenues for general fund are estimated to be \$8,058,900 for 2011/2012. Total revenues for 2010/2011 were \$8,244,180 this represents a **2.25% decrease** over last year's revenues for general fund.

#### **TAX VALUES**

The Jefferson County Appraisal District has estimated the 2012 net taxable value to be \$761,844,500; a decrease of \$15,441,440 or approximately **1.9% under** the 2011 value of \$777,285,940. New taxable value of new improvements and personal property is \$5,668,490, making the net decrease in value for the city \$9,772,950 or **1.2% less** than the 2010-2011 values of \$777,285,940. This translates into a net loss of \$60,000 of tax revenue for the upcoming budget. The effective tax rate is **61.61** or **1.21 cents** more than the current rate of **60.40 cents**. It is recommended that the effective tax rate of **61.61 cents** be adopted. This would be an increase of **1.21 cents**, changing the current fiscal year rate of **60.40¢ per \$100 valuation** to **61.61¢ per \$100 valuation**. Of this amount, **56.2651¢** will be allocated to the General Fund, for maintenance and operations; this is up **2.17% or 1.1951 cents** from **55.07cents**. The remaining amount of **5.3449¢** will go to Interest & Sinking Fund for debt retirement; this is up **0.0149 cents** from **5.33 cents**. The effective tax rate is **61.61 cents**. This budget is recommending a tax rate that is just under the effective rate.

#### **GENERAL FUND**

This year General Fund costs will decrease by **\$185,280** compared with last year's increase of **\$206,000**.

The decrease in expenditures is primarily attributable to a reorganization of city departments to eliminate three positions. This added to the reduction in personnel in Systems fund places the city's total personnel related costs down by **\$305,211** over last year's budget. This action has allowed the city to budget a **2% COLA** provision for all full time employees at an estimated cost of **\$160,000**. Total revenues including sales tax are expected to be **\$8,058,900**. Expenditures are expected to be **\$8,058,900**.

*Capital Outlay:* Equipment replacement this year is proposed in the amount of **\$311,450** 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.

*Equipment Replacement Transfers* Transfers from general fund are not budgeted for the second year. The current economy has resulted in reductions in the city's major revenue stream of sales tax. The result is that the city has forgone any transfers to the equipment replacement fund in order to keep personnel and service at their current levels. It is hoped that this will be temporary and as the economy improves these transfers will be reinstated.

## **SOLID WASTE FUND**

Revenues are estimated at **\$1,322,720** this represents no change in rates to residential and commercial garbage customers. Expenditures including transfers to other funds are also projected at **\$1,322,720**. There are no increases in garbage service fees in this budget. This will keep the rate for residential pickup at **\$16.46** per month.

*Capital Outlay:* There is one major purchase of a garbage truck scheduled for the 2011-2012 budget at an estimated amount of **\$210,000**. This is built into the rate.

Transfers: There are no transfers from equipment replacement budgeted in the 2010-2011 budget. The city did use this fund at the end of the 2010-2011 budget to purchase two fire trucks obtained on a 25% matching grant.

## SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$4,641,600**. This is **\$35,832** more than last year's estimate. However the personnel services in this fund are **\$150,000** less in 2012 than in 2011. This is the result of restructuring in the systems fund over the last 18 months. There is a **10 cent per 1000** gallons rate increase for water and sewer rates recommended for all consumption over **2,000 gallons**. This in actuality will require all those rate payers that use more than 2000 gallons of water per month to pay for an additional **10 cents per 1000** gallons of water and sewer on the monthly bill. The impact to the user of 2000 gallons or less will be no change on the utility bill. For those that use over 2000 gallons there will be an increase of **\$1.20 per month** on the average bill of 8000 gallons consumption.

Service fees for water service turn on will be increased from **\$15.00 to \$25.00**. In addition the rate for septage haulers will increase by 1 cent per gallon. These increases in rates and fees is needed to help offset and pay back general fund for cost of the 2010 unbudgeted mandatory repairs and improvements to the waste water plant.

Capital Outlay: There are **\$445,000** budgeted to Capital Outlay for the Systems Fund. This represents improvements to be made at the waste water plant at **\$50,000** and **\$220,000** to pay debt service on the meter upgrades three years ago. The remainder is allocated to water tower, equipment and equipment maintenance.

Transfers: Transfers total **\$855,000** and include **\$465,000** to the Interest & Sinking Fund for debt retirement, **\$390,000** for city franchise fees.

## DEBT RETIREMENT

Certificates of Obligation: The debt service is set up to pay the refinanced 1996 series certificates for the construction of the city waste water plant. Additional debt was incurred from TWDB certificates of 5.7 million to begin the inflow and infiltration remediation. The amount

budgeted to pay this **debt service** for 2011 is **\$1,774,143**. A portion of this will be paid with tax revenue and the remainder will be paid from systems fund and the EDC fund.

## PERSONNEL

**Wages & Benefits:** It is important to recognize the contributions of all the city employees. These contributions and dedication to their jobs insures a productive work force and a well-maintained city. The city employees are a valuable resource and should be treated accordingly. As a result of the reorganization and shrinking of the workforce this budget has a **2% cost of living increase**. Even though the economy is still flat and struggling city employees had no increases in the last fiscal year. Therefore it was determined to give employee increases from the savings generated by the elimination and transfer of positions within the city work force.

**Health Insurance:** The Texas Municipal League Intergovernmental Employee Benefits Pool notified the City that premiums will go up slightly for the current plan. However, the city will be offered seven additional plans. These plans will have different deductibles and different coinsurance percentages. Employees for the first time will be able to choose the plan that is best for their particular situation. The city will continue to fund the employee at **\$573.00** per month and subsidize the dependent insurance by **\$280.00**. If the employee chooses a plan that has lower premiums than the amount provided by the city, the employee will be able to buy down their dependent coverage or place the savings in an account that will allow them to access the savings for other medical needs and services.

## SALES TAX STATUS

The predicted loss of Sales Tax Revenue was the foremost concern in the preparation of this budget, as these funds are intertwined into all major areas of the budget. Although current sales tax revenues have fallen **15% short** of budget predictions, it is still prudent to be practical and cautious in budgeting this revenue.

Basically, our Sales Tax revenues flow into three areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the  $\frac{1}{2}$  cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act

of 1979. This amount is specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility.

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

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

This budget maintains an identical prediction in sales tax of \$1,275,000. In the 2011 the sales tax was flat showing about a **1% increase** from 2010. In 2011 the sales tax looks to be about it is important to note that the yearly increase for sales tax predictions prior to last year had been over **\$150,000**. The condition of the economy is the major reason for this slump in sales tax. We are optimistic that the economy will improve and that we will see a rebound in this revenue stream. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will remain at **\$1,275,000**. The EDC amount will also remain at **\$600,000**.

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

## **CONCLUSION**

- This budget should be reviewed in light of the objectives it was designed to accomplish:
- The careful review of current operations and the search for new revenue sources and maximizing of current revenue sources.
- The continuation of quality city services at a reasonable cost by reviewing current procedures and making improvements to operations.

- The Councils concern to balance the service demand and the ability of taxpayers to pay for that demand by establishing a reasonable tax rate of 61.61 cents. An increase of 1.21 cents above the current rate but still under the effective rate.
- Recognition of the value and needs of all employees and their role in the efficient delivery of services; Employee initiated ideas have allowed for the cultivation of new revenue sources and much improved productivity.
- The timely replacement of capital and the maintenance and improvement of facilities for continued optimum use; the meter replacement program and septage treatment program is expected to generate additional revenue for this budget.
- Conformation of long-term goals designed to meet the basic infrastructure and utility needs of the city today and for the future.

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

Respectfully submitted,



D.E. Sosa  
City Manager



ORDINANCE NO. 2011-15

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2011, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF GROVES AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; LEVYING AND ASSESSING OCCUPATION TAXES AND A HOTEL OCCUPANCY TAX; PROVIDING THE DATE FOR THE COLLECTION OF TAXES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Groves, subject to ad valorem taxes for the year 2011, was fixed by Roland R. Bieber, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$835,358,760; now therefore,

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

SECTION 1: - That the tax assessment roll furnished to the City Council by the Tax Assessor of the City, based upon the certified roll furnished to the Tax Assessor by Roland R. Bieber, Chief Appraiser of Jefferson County Appraisal District, certifying a total value of \$835,358,760, less all exemptions provided by either State law or City ordinance in the amount of \$67,845,770, for a total taxable value of \$767,512,990, shall become the tax assessment roll of the City of Groves for the year 2011,

SECTION 2: - That there is hereby levied for the current year, 2011, 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, 2012, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 61.6100 cents on each \$100.00 valuation of property; said tax being so levied and apportioned to the specific purposes hereinafter set forth:

- (a) For the maintenance and support of the general government (General Fund), 56.2651 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 2.17 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.95, and
- (b) For the Interest & Sinking Fund, 5.3449 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 2011 taxable year, and the amounts collected shall be deposited in the Depository of the City of Groves, to be distributed in accordance with this Ordinance.

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

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

**SECTION 6:** - That except as provided by Sections 31.031, 31.032 and 31.034 of the Property Tax Code, the ad valorem taxes hereby levied for the year 2011 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2012, as provided by Section 31.02 of the Property Tax Code.

- (a) As provided by Section 33.01 of the Property Tax Code, after delinquency, the following penalty shall be due and payable thereon, to-wit: During the month of February, six percent (6%); during the month of March, seven percent (7%); during the month of April, eight percent (8%); during the month of May, nine percent (9%); during the month of June, ten percent (10%); and on and after the first day of July, twelve percent (12%).

- (b) The split-payment option for payment of taxes as authorized by Section 31.03 of the Property Tax Code, is hereby revoked.
- (c) A delinquent tax also accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid, to compensate the taxing unit for revenue lost because of the delinquency, as provided by Section 33.01 of the Property Tax Code.
- (d) The additional penalties for collection costs provided by Sections 33.07 and 33.08 of the Property Tax Code are also adopted.
- (e) The Tax Assessor-Collector shall, as of July 1, 2012, compile a list of the lands, lots, and/or property on which any taxes for the year 2011 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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

such penalties, interest, and costs on all delinquent tax receipts issued by her.

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

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

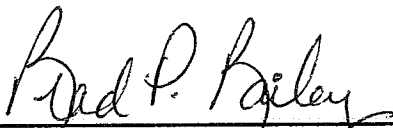
**SECTION 8:** - That the tax rate and the calculations used to determine the tax rate together with the estimated amount of Interest and Sinking Fund balances and the estimated amount of Maintenance and Operation, or General Fund balances, remaining at the end of the current fiscal year which are not encumbered with or by corresponding existing debt obligation, was published in the Port Arthur News, a newspaper of general circulation within the

City of Groves, in a manner designated to come to the attention of all owners of property in the City, as provided by Section 26.04 (e), V.T.C.A. Tax Code.


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

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

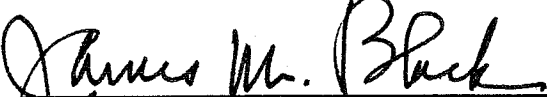
**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council of the City of Groves held on the 26<sup>th</sup> day of September, 2011.

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

**ATTEST:**

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

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

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

ORDINANCE NO. 2011-16

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2011-2012 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 2011-2012; 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, 2011 through September 30, 2012 of the City of Groves has been duly filed with the City Council of said City.

SECTION 2: - That proper public notice of the public hearing of such budget was made stating the place, date, and hour of such hearing, which was held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 12<sup>th</sup> day of September, 2011 at 5:30 p.m., as required by law.

SECTION 3: - That the estimated amount of revenues to be made available from all sources for the fiscal year October 1, 2011 through September 30, 2012, is \$17,272,363.

SECTION 4: - That the sum of \$17,272,363 is appropriated and shall be disbursed for the following purposes and uses:

General Government - Mayor & City Council.....	\$	61,974
General Government - City Manager.....	\$	300,284
General Government - Human Resources.....	\$	200,118

General Government - Finance.....	\$	303,950
Municipal Court.....	\$	126,872
Library.....	\$	286,466
Parks & Recreation.....	\$	460,942
Police.....	\$	2,596,783
Fire.....	\$	1,398,354
Animal Control.....	\$	70,375
Animal Shelter.....	\$	52,000
Emergency Management.....	\$	30,689
Inspections & Permits.....	\$	159,642
Public Works & Engineering.....	\$	226,106
Garage.....	\$	340,484
Warehouse.....	\$	70,231
Streets.....	\$	796,593
Drainage.....	\$	356,837
Special Items - General Fund.....	\$	220,200
Solid Waste.....	\$	1,162,720
Special Items - Solid Waste.....	\$	160,000
Water Plant.....	\$	1,306,265
Wastewater Plant.....	\$	913,603
Customer Service.....	\$	477,836
Water Distribution.....	\$	407,313
Wastewater Collection.....	\$	532,703
Special Items - Systems Fund.....	\$	1,003,880
General Obligation Debt Service.....	\$	1,774,143
Special Items - Sales Tax Fund.....	\$	<u>1,475,000</u>



**TOTAL.....\$ 17,272,363**

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

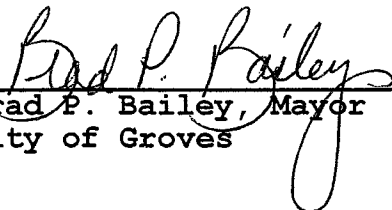
**SECTION 6:** - That pursuant to **Article VII, Section 2** of the City Charter, following the public hearing, a summary of the information in this ordinance was published in the official newspaper of the city, that is, the Port Arthur News.

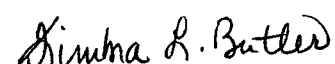
**SECTION 7:** - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2011, as provided in the Charter of the City of Groves.

**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 26<sup>th</sup> day of September, 2011.

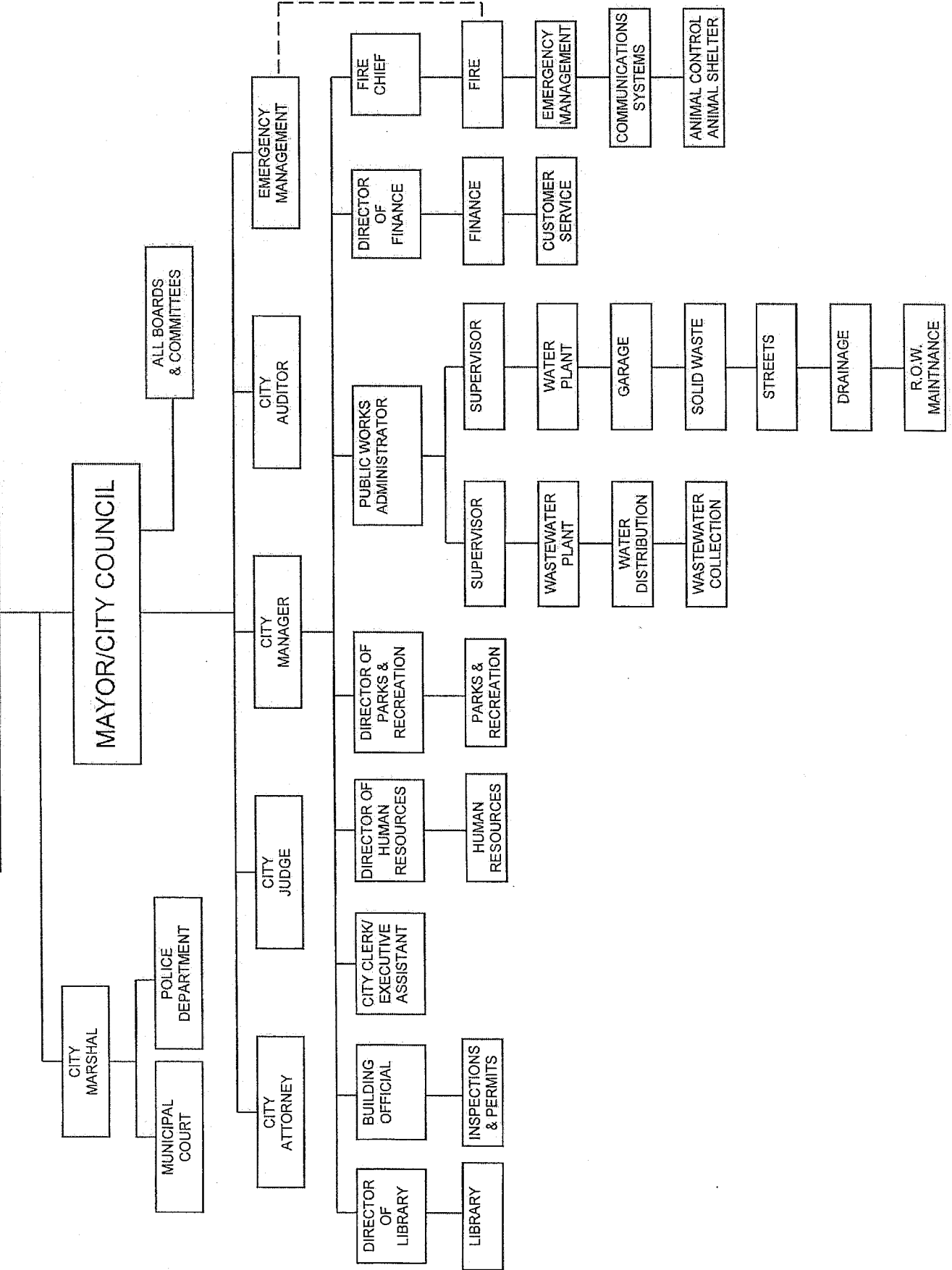
  
\_\_\_\_\_  
Brad P. Bailey, Mayor  
City of Groves

**ATTEST:**  
  
\_\_\_\_\_  
Kimbra L. Butler, City Clerk

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

James M. Black  
James M. Black, City Attorney

# CITY OF GROVES



# **BUDGET SUMMARIES**

**City of Groves**  
**Annual Fiscal Budget**  
**2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
General Fund	\$ 8,015,897	\$ 8,244,180	\$ 9,375,986	\$ 8,058,900
Solid Waste Fund	1,402,188	1,289,500	1,140,983	1,322,720
Systems Fund	6,877,525	4,605,768	4,492,159	4,641,600
Sales Tax Fund	1,114,922	1,275,000	1,110,194	1,475,000
Debt Service Fund	1,494,867	1,800,175	1,779,189	1,774,143
<b>Total Revenue</b>	<b>\$ 18,905,399</b>	<b>\$ 17,214,623</b>	<b>\$ 17,898,511</b>	<b>\$ 17,272,363</b>
<b>Expenditures</b>				
General Fund	\$ 8,956,777	\$ 8,244,180	\$ 9,000,814	\$ 8,058,900
Solid Waste Fund	1,269,039	1,289,500	1,099,740	1,322,720
Systems Fund	3,343,697	4,605,768	4,479,565	4,641,600
Sales Tax Fund	1,275,000	1,275,000	1,327,000	1,475,000
Debt Service Fund	1,506,950	1,674,675	1,674,675	1,774,143
<b>Total Expenditures</b>	<b>\$ 16,351,463</b>	<b>\$ 17,089,123</b>	<b>\$ 17,581,794</b>	<b>\$ 17,272,363</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 2,553,936</b>	<b>\$ 125,500</b>	<b>\$ 316,717</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT**

<b>General Fund</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Mayor & Council	\$ 64,469	\$ 61,348	\$ 57,264	\$ 61,974
City Manager	296,738	305,578	354,104	300,284
Human Resources	216,913	203,522	184,749	200,118
Finance	251,777	293,167	300,511	303,950
Municipal Court	111,473	126,017	99,430	126,872
Library	277,640	297,471	276,691	286,466
Parks & Recreation	498,150	565,521	522,909	460,942
Police	2,634,831	2,588,462	2,580,259	2,596,783
Fire	1,398,284	1,431,238	2,652,396	1,398,354
Animal Control	78,077	71,299	79,646	70,375
Emergency Management	15,367	30,674	24,603	30,689
Animal Shelter	50,722	103,880	186,109	52,000
Inspections & Permits	133,193	140,268	131,016	159,642
Public Works & Administration	219,179	199,920	194,846	226,106
Garage	337,371	353,804	329,352	340,484
Warehouse	73,519	80,577	73,531	70,231
Streets	952,699	788,586	507,975	796,593
Drainage	405,060	364,648	279,046	356,837
Special Items	941,315	238,200	166,377	220,200
<b>Total General Fund</b>	<b>\$ 8,956,777</b>	<b>\$ 8,244,180</b>	<b>\$ 9,000,814</b>	<b>\$ 8,058,900</b>
<b>Solid Waste Fund</b>				
Solid Waste	\$ 1,260,606	\$ 1,125,016	\$ 939,740	\$ 1,162,720
Administration	8,433	164,484	160,000	160,000
<b>Total Expenditures</b>	<b>\$ 1,269,039</b>	<b>\$ 1,289,500</b>	<b>\$ 1,099,740</b>	<b>\$ 1,322,720</b>
<b>Systems Fund</b>				
Water Plant	\$ 1,045,640	\$ 1,175,608	\$ 1,053,387	\$ 1,306,265
Wastewater Plant	388,994	870,757	829,793	913,603
Customer Service	337,962	498,130	467,048	477,836
Water Distribution	494,651	473,576	436,022	407,313
Wastewater Collection	522,965	583,817	840,170	532,703
Administration	553,485	1,003,880	853,145	1,003,880
<b>Total General Fund</b>	<b>\$ 3,343,697</b>	<b>\$ 4,605,768</b>	<b>\$ 4,479,565</b>	<b>\$ 4,641,600</b>
<b>Sales Tax Fund</b>				
Transfers	\$ 1,275,000	\$ 1,275,000	\$ 1,327,000	\$ 1,475,000
<b>Total General Fund</b>	<b>\$ 1,275,000</b>	<b>\$ 1,275,000</b>	<b>\$ 1,327,000</b>	<b>\$ 1,475,000</b>
<b>Interest &amp; Sinking Fund</b>				
Debt Retirement	\$ 1,506,950	\$ 1,674,675	\$ 1,674,675	\$ 1,774,143
<b>Total General Fund</b>	<b>\$ 1,506,950</b>	<b>\$ 1,674,675</b>	<b>\$ 1,674,675</b>	<b>\$ 1,774,143</b>
<b>Total Expenditures</b>	<b>\$ 16,351,463</b>	<b>\$ 17,089,123</b>	<b>\$ 17,581,794</b>	<b>\$ 17,272,363</b>

# **GENERAL FUND**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**GENERAL FUND SUMMARY #01**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$ 1,871,413</b>
<b>FYE 2011</b>	
Current Estimated Revenues	9,375,986
Current Estimated Expenses	<u>(9,000,814)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$ 2,246,585</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$ 2,246,585
Proposed Revenues	<u>8,058,900</u>
Total FYE 2011 Resources	\$ 10,305,485
Proposed M&O Expenditures	\$ (7,767,450)
Proposed Capital Outlay	(291,450)
Proposed Transfer to Capital Projects	-
Proposed Transfer to Equipment Replacement	-
Total Proposed Expenditures	<u>\$ (8,058,900)</u>
<b>Gross Fund Balance</b>	<b><u>\$ 2,246,585</u></b>
Restricted/Designated Fund Balance Items:	
Municipal Court Security	\$ 15,596
Municipal Court Technology	24,784
Hotel Occupancy	<u>242,036</u>
	\$ 282,416
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$ 1,964,169</u></b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES AND EXPENDITURES**

**General Fund**

<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Current Taxes	\$ 3,982,428	\$ 4,132,000	\$ 4,107,322	\$ 4,145,680
Delinquent Taxes	70,812	95,000	81,041	75,000
Hotel Tax	86,579	125,000	67,210	85,000
Liquor License	2,733	2,500	2,068	2,500
Penalties & Interest	59,889	70,000	68,570	60,000
Permits	55,499	74,900	66,782	70,000
Franchise Fees	992,541	1,675,000	1,681,295	1,750,000
License Fees	30,939	18,500	19,079	18,000
Demolition Revenue	11,480	8,500	50	4,000
Animal Control	37,707	142,000	79,799	103,820
Grass Cutting	3,030	2,500	1,759	2,500
Recreation Fees	13,422	15,180	18,004	10,900
Library Income	8,413	6,800	7,362	7,000
Fines & Court Costs	273,312	244,500	137,435	234,500
Miscellaneous	1,096,173	191,800	1,360,848	75,000
Earnings of Investments	11,950	40,000	838	15,000
Transfers In	1,278,990	1,400,000	1,676,524	1,400,000
<b>Total Revenue</b>	<b><u>\$ 8,015,897</u></b>	<b><u>\$ 8,244,180</u></b>	<b><u>\$ 9,375,986</u></b>	<b><u>\$ 8,058,900</u></b>
 <b>Expenditures</b>				
Personnel Services	\$ 5,687,925	\$ 5,888,817	\$ 5,513,213	\$ 5,726,065
Supplies	249,622	240,750	207,537	251,000
Maintenance	83,507	116,135	94,738	127,385
Services	578,581	547,578	421,915	614,403
Miscellaneous	1,055,083	1,033,650	2,332,638	1,019,797
Capital Outlay	760,771	408,450	426,447	311,450
Transfers Out	2,403	8,800	4,326	8,800
<b>Total Expenditures</b>	<b><u>\$ 8,956,777</u></b>	<b><u>\$ 8,244,180</u></b>	<b><u>\$ 9,000,814</u></b>	<b><u>\$ 8,058,900</u></b>
 <b>Revenues Over(Under) Expenditures</b>	 <b><u>\$ (940,880)</u></b>	 <b><u>\$ -</u></b>	 <b><u>\$ 375,172</u></b>	 <b><u>\$ -</u></b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Taxes</b>					
310-48	Delinquent Taxes	\$ 70,812	\$ 95,000	\$ 81,041	\$ 75,000
310-49	Current Taxes	3,982,428	4,132,000	4,107,322	4,145,680
312-10	Hotel Tax	86,579	125,000	67,210	85,000
312-15	Liquor License	2,733	2,500	2,068	2,500
320-20	Greenlawn Memorial	-	-	-	-
319-00	Current Penalty & Interest	33,835	30,000	37,660	30,000
319-10	Delinquent Penalty & Interest	26,054	40,000	30,910	30,000
<b>Total Taxes</b>		<b>\$ 4,202,441</b>	<b>\$ 4,424,500</b>	<b>\$ 4,326,211</b>	<b>\$ 4,368,180</b>
<b>Permits, Fees &amp; Other</b>					
322-10	Building Permits	\$ 35,330	\$ 55,000	\$ 46,261	\$ 50,000
322-15	Electrical Permits	6,172	6,500	6,610	6,000
322-20	Plumbing Permits	6,085	5,000	5,557	5,000
322-60	Cert of Occupancy - Residential	750	300	400	300
322-65	Cert of Occupancy - Commercial	100	100	900	700
322-70	Rental Property Inspec Fees	7,062	8,000	7,054	8,000
322-80	Franchise Fees	992,541	1,000,000	1,006,295	1,025,000
322-90	License Fees	6,979	8,500	5,529	8,000
322-95	Demolition Revenue	11,480	8,500	50	4,000
325-10	License Fee - General Contactor	-	300	-	300
325-11	License Fee - Gen Contactor Renewal	1,755	750	1,040	750
325-20	License Fee - Elect - Master	3,300	1,500	3,375	1,500
325-21	License Fee - Elect - Journeyman	630	500	750	500
325-30	License Fee - Plumber	75	900	-	900
325-40	License Fee - Mechanical	2,250	1,000	2,250	1,000
325-50	License Fee - Firealarm/suppr	300	150	450	150
338-10	Animal Shelter	22,602	140,000	52,082	87,970
338-11	Crematorium Reimbursement	12,843	500	26,923	14,350
344-90	Return Check Fee	(328)	-	75	-
345-50	Animal Control	1,012	1,500	794	1,500
346-00	Grass Cutting	3,030	2,500	1,759	2,500
347-50	Recreation Building Rentals	13,422	15,000	15,943	10,000
347-51	Library Building Rentals	25	-	43	-
347-60	Library Fees	5,739	5,000	4,448	5,000
347-61	Library Copy Machine	1,855	1,500	1,863	1,500
347-62	Library Miscellaneous	794	300	1,008	500
347-80	Class Fees	744	180	2,061	900
350-00	Accident Reports	1,250	1,000	1,363	1,000
350-50	Birth/Death Certificates	3,336	4,000	2,994	3,000
351-10	Municipal Court Fees	260,966	210,000	125,339	200,000
352-10	Warrant Fees	8,216	8,500	10,683	8,500
353-10	Court Restitution	50	-	50	-
359-10	Misc. Police Grants	-	25,000	-	25,000
360-00	Miscellaneous	-	125,000	9,890	-

361-10	Earnings on Investments	11,950	40,000	838	15,000
362-10	Trailer Licenses-Annual	162	400	120	400
362-20	Trailer Licenses-Monthly	6,638	4,500	5,565	4,500
363-10	Water Tower Advertising	8,850	-	(6,500)	1,000
363-30	Garbage Truck Advertising	1,200	4,800	600	3,000
369-10	Insurance Reimbursement	107,804	50,000	61,102	60,000
369-30	Sale of Equipment	10,267	8,000	-	8,000
369-50	Sale of Park Land	-	-	10,237	-
<b>Total Permits, Fees &amp; Other</b>		<b><u>\$ 1,557,236</u></b>	<b><u>\$ 1,744,680</u></b>	<b><u>\$ 1,415,801</u></b>	<b><u>\$ 1,565,720</u></b>

**Miscellaneous**

370-00	2007 LETPP Grant Revenue	\$ 53,100	\$ -	\$ -	\$ -
371-00	Byrne JAG 2009 Grant#2 Revenue	30,000	-	30,000	-
372-00	Storm Shedder Grant	39,063	-	-	-
373-00	2008 SHSP Grant Revenue	-	-	39,791	-
374-00	SECO Grant Revenue	-	-	59,514	-
375-00	2008 Port Security - FD	-	-	1,016,592	-
375-01	2008 Port Security - Equip	-	-	-	-
375-02	2009 SHSP - LEAP	-	-	89,350	-
375-03	2010 SHSP	-	-	35,815	-
380-00	City Franchise Fee	-	550,000	550,000	600,000
380-10	EDC Administration Fee	-	125,000	125,000	125,000
901-10	2010 Tax Note Proceeds	284,764	-	-	-
906-25	Other - FEMA	570,303	-	11,388	-
<b>Total Miscellaneous</b>		<b><u>\$ 977,230</u></b>	<b><u>\$ 675,000</u></b>	<b><u>1,957,450</u></b>	<b><u>\$ 725,000</u></b>

**Operating Transfers In**

390-24	Transfer from PD Drug Forfeiture	\$ -	\$ -	\$ -	\$ -
390-30	Transfer from Sales Tax Fund	1,275,000	1,275,000	1,275,000	1,275,000
390-45	Transfer from Systems	-	-	-	-
390-50	Transfer from Capital Projects	3,990	-	24	-
390-55	Transfer from Equipment Replacement	-	125,000	401,500	125,000
390-60	Transfer from Self Insurance	-	-	-	-
<b>Total Operating Transfers</b>		<b><u>\$ 1,278,990</u></b>	<b><u>\$ 1,400,000</u></b>	<b><u>\$ 1,676,524</u></b>	<b><u>\$ 1,400,000</u></b>

**Total General Fund Revenue**

<b><u>\$ 8,015,897</u></b>	<b><u>\$ 8,244,180</u></b>	<b><u>\$ 9,375,986</u></b>	<b><u>\$ 8,058,900</u></b>
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## **City Council**

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 3,344	\$ 3,250	\$ 2,725	\$ 3,250
01-040	Social Security	858	983	796	983
01-080	Workers Compensation	5	6	6	6
01-100	Expense Allowance	7,680	9,600	7,680	9,600
01-240	Unemployment Compensation	825	-	244	-
01-250	Life Insurance-Retirees	-	1,159	-	1,159
	<b>Total Personnel Services</b>	<b>\$ 12,712</b>	<b>\$ 14,998</b>	<b>\$ 11,451</b>	<b>\$ 14,998</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 397	\$ 300	\$ 263	\$ 300
02-040	Miscellaneous Supplies	135	200	190	200
02-050	Data Supplies	-	-	25	-
	<b>Total Supplies</b>	<b>\$ 532</b>	<b>\$ 500</b>	<b>\$ 478</b>	<b>\$ 500</b>
<b>Services</b>					
04-200	Communication	\$ 523	\$ -	\$ 657	\$ 650
	<b>Total Utilities &amp; Telephone</b>	<b>\$ 523</b>	<b>\$ -</b>	<b>\$ 657</b>	<b>\$ 650</b>
<b>Miscellaneous</b>					
06-330	City Attorney	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
07-010	Training	3,453	4,650	100	2,626
07-020	TML Conference	386	-	295	-
07-030	TML Region 16 Meetings	142	-	1,578	2,000
07-390	Insurance & Bonds	158	200	129	200
07-420	Contingencies	10,563	5,000	6,576	5,000
	<b>Total Miscellaneous</b>	<b>\$ 50,702</b>	<b>\$ 45,850</b>	<b>\$ 44,678</b>	<b>\$ 45,826</b>
<b>Department Total</b>		<b>\$ 64,469</b>	<b>\$ 61,348</b>	<b>\$ 57,264</b>	<b>\$ 61,974</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  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 190,653	\$ 190,954	\$ 176,686	\$ 189,536
01-020	Overtime	516	-	-	-
01-040	Social Security	14,205	14,608	12,581	15,050
01-050	TMRS	27,591	28,147	29,724	20,382
01-070	Hospitalization	14,458	15,831	18,085	17,112
01-080	Workers Compensation	340	397	386	426
01-160	ICMA	5,156	5,071	5,275	5,229
01-250	Life Insurance	833	1,020	918	1,099
	<b>Total Personnel Services</b>	<b>\$ 253,752</b>	<b>\$ 256,028</b>	<b>\$ 243,655</b>	<b>\$ 248,834</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,032	\$ 2,000	\$ 2,440	\$ 2,000
02-020	Minor Apparatus & Tools	4	-	-	-
02-040	Miscellaneous Supplies	2,270	1,750	3,195	1,750
02-050	Data Processing Supplies	-	-	148	-
02-100	Postage	1,884	1,500	1,819	1,500
	<b>Total Supplies</b>	<b>\$ 6,190</b>	<b>\$ 5,250</b>	<b>\$ 7,602</b>	<b>\$ 5,250</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ 288	\$ 750	\$ 716	\$ 750
03-030	Equipment Maint. & Repair	739	750	879	750
	<b>Total Maintenance</b>	<b>\$ 1,027</b>	<b>\$ 1,500</b>	<b>\$ 1,595</b>	<b>\$ 1,500</b>
<b>Services</b>					
04-200	Communication	\$ 3,614	\$ 2,500	\$ 3,579	\$ 3,000
	<b>Total Services</b>	<b>\$ 3,614</b>	<b>\$ 2,500</b>	<b>\$ 3,579</b>	<b>\$ 3,000</b>
<b>Miscellaneous</b>					
06-050	Ordinance Codification	\$ 2,497	\$ 3,000	\$ 1,097	\$ 3,000
06-090	Dues & Subscriptions	6,116	3,000	5,466	5,000
07-010	Training	6,270	6,000	6,370	6,000
07-050	Auto	7,230	7,800	7,543	7,200
07-060	TCMA, ICMA, & Training	-	-	-	-
07-080	Election	4,774	17,000	4,566	17,000
07-290	SECO EECBG Grant	-	-	67,686	-
07-390	Insurance & Bonds	5,268	3,500	4,945	3,500
	<b>Total Miscellaneous</b>	<b>\$ 32,155</b>	<b>\$ 40,300</b>	<b>\$ 97,673</b>	<b>\$ 41,700</b>
<b>Department Total</b>		<b>\$ 296,738</b>	<b>\$ 305,578</b>	<b>\$ 354,104</b>	<b>\$ 300,284</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  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 115,574	\$ 112,417	\$ 106,713	\$ 115,322
01-020	Overtime	8	200	-	200
01-040	Social Security	8,510	8,600	7,722	8,822
01-050	TMRS	16,214	16,570	17,486	11,947
01-070	Hospitalization	14,458	15,831	18,221	17,112
01-080	Workers Compensation	202	234	228	251
01-160	ICMA	2,902	2,808	2,964	2,889
01-250	Life Insurance	578	602	641	665
	<b>Total Personnel Services</b>	<b>\$ 158,446</b>	<b>\$ 157,262</b>	<b>\$ 153,975</b>	<b>\$ 157,208</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 875	\$ 1,300	\$ 1,225	\$ 1,200
02-040	Miscellaneous Supplies	2,430	1,500	1,664	1,500
02-050	Data Processing Supplies	-	700	25	500
02-100	Postage & Rental	3,879	7,500	9,978	9,500
	<b>Total Supplies</b>	<b>\$ 7,184</b>	<b>\$ 11,000</b>	<b>\$ 12,892</b>	<b>\$ 12,700</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 400	\$ 842	\$ 400
03-030	Equipment Maint. & Repair	-	1,250	-	1,250
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 1,650</b>	<b>\$ 842</b>	<b>\$ 1,650</b>
<b>Services</b>					
04-200	Communication	\$ 1,865	\$ 1,500	\$ 1,947	\$ 2,200
	<b>Total Services</b>	<b>\$ 1,865</b>	<b>\$ 1,500</b>	<b>\$ 1,947</b>	<b>\$ 2,200</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 715	\$ 750	\$ 1,067	\$ 1,000
06-146	State Fees	97	100	81	100
07-010	Training	2,310	2,900	-	2,000
07-020	Safety Program	2,059	2,060	3,089	2,060
07-050	Auto	17	-	-	-
07-390	Insurance & Bonds	432	500	427	500
07-450	Service Awards	2,025	800	1,075	1,700
07-620	Pre-employment Screening	3,840	5,000	2,934	4,000
07-650	Legal Fees	37,923	20,000	6,420	15,000
	<b>Total Miscellaneous</b>	<b>\$ 49,418</b>	<b>\$ 32,110</b>	<b>\$ 15,093</b>	<b>\$ 26,360</b>
<b>Department Total</b>		<b>\$ 216,913</b>	<b>\$ 203,522</b>	<b>\$ 184,749</b>	<b>\$ 200,118</b>

## **Finance**

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

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 132,454	\$ 126,650	\$ 122,330	\$ 130,274
01-020	Overtime	79	250	47	100
01-040	Social Security	9,714	9,689	9,100	9,966
01-050	TMRS	18,531	18,668	19,622	13,496
01-070	Hospitalization	17,067	18,459	17,905	17,112
01-080	Workers Compensation	234	268	260	287
01-160	ICMA	2,467	3,356	3,451	3,467
01-250	Life Insurance	565	677	671	698
	<b>Total Personnel Services</b>	<b>\$ 181,111</b>	<b>\$ 178,017</b>	<b>\$ 173,386</b>	<b>\$ 175,400</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 790	\$ 600	\$ 458	\$ 600
02-040	Miscellaneous Supplies	587	400	417	400
02-050	Forms and Printing	472	500	488	500
02-100	Postage	47	100	118	100
	<b>Total Supplies</b>	<b>\$ 1,896</b>	<b>\$ 1,600</b>	<b>\$ 1,481</b>	<b>\$ 1,600</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ 40	\$ 250
03-030	Equipment Maint. & Repair	5	500	22	250
	<b>Total Maintenance</b>	<b>\$ 5</b>	<b>\$ 750</b>	<b>\$ 62</b>	<b>\$ 500</b>
<b>Services</b>					
04-200	Communication	\$ 1,163	\$ 1,000	\$ 1,186	\$ 1,000
	<b>Total Services</b>	<b>\$ 1,163</b>	<b>\$ 1,000</b>	<b>\$ 1,186</b>	<b>\$ 1,000</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ -	\$ 27,000	\$ 30,100	\$ 32,000
06-060	Single Appraisal Payment	54,160	55,000	59,060	56,000
06-090	Dues & Subscriptions	442	850	1,476	2,000
06-185	Lien Filing Fees	2,016	1,500	1,721	1,500
06-195	Lot Cleanup/Grass Cutting	3,600	3,000	3,787	3,000
06-270	Contract Services	-	15,000	15,443	17,500
06-300	Collection Contract	3,273	3,500	3,276	3,500
06-340	Education	-	-	-	-
07-010	Training	603	1,000	2,605	2,500
07-050	Auto	-	-	-	-
07-390	Insurance & Bonds	717	950	675	950
	<b>Total Miscellaneous</b>	<b>\$ 64,811</b>	<b>\$ 107,800</b>	<b>\$ 118,143</b>	<b>\$ 118,950</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ -	\$ 500	\$ 760	\$ 500
09-900	Computer System/Software	2,791	3,500	5,493	6,000
	<b>Total Capital Outlay</b>	<u>\$ 2,791</u>	<u>\$ 4,000</u>	<u>\$ 6,253</u>	<u>\$ 6,500</u>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 251,777</u></u>	<u><u>\$ 293,167</u></u>	<u><u>\$ 300,511</u></u>	<u><u>\$ 303,950</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  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 69,415	\$ 70,168	\$ 53,693	\$ 71,683
01-020	Overtime	2,307	5,000	2,348	5,000
01-040	Social Security	5,317	5,368	4,297	5,484
01-050	TMRS	6,489	6,683	7,251	4,840
01-070	Hospitalization	8,429	9,230	10,625	10,236
01-080	Workers Compensation	131	156	152	168
01-160	ICMA	1,449	1,360	1,456	1,401
01-250	Life Insurance	205	242	237	250
	<b>Total Personnel Services</b>	<b><u>\$ 93,742</u></b>	<b><u>\$ 98,207</u></b>	<b><u>\$ 80,059</u></b>	<b><u>\$ 99,062</u></b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 1,197	\$ 1,300	\$ 1,022	\$ 1,300
02-040	Miscellaneous Supplies	1,124	300	166	300
02-050	Data Processing Supplies	-	1,250	1,152	1,250
02-120	Contract Labor - Judge	930	1,000	820	1,000
	<b>Total Supplies</b>	<b><u>\$ 3,251</u></b>	<b><u>\$ 3,850</u></b>	<b><u>\$ 3,160</u></b>	<b><u>\$ 3,850</u></b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ 459	\$ 300
03-030	Equipment Maint. & Repair	-	700	-	700
	<b>Total Maintenance</b>	<b><u>\$ -</u></b>	<b><u>\$ 1,000</u></b>	<b><u>\$ 459</u></b>	<b><u>\$ 1,000</u></b>
<b>Services</b>					
05-200	Communication	\$ 527	\$ 1,020	\$ 520	\$ 1,020
	<b>Total Services</b>	<b><u>\$ 527</u></b>	<b><u>\$ 1,020</u></b>	<b><u>\$ 520</u></b>	<b><u>\$ 1,020</u></b>
<b>Miscellaneous</b>					
06-010	City Prosecutor	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400
06-090	Dues & Subscriptions	870	1,800	537	1,800
07-010	Training	2,008	2,500	1,705	2,500
07-390	Insurance & Bonds	272	440	264	440
	<b>Total Miscellaneous</b>	<b><u>\$ 11,550</u></b>	<b><u>\$ 13,140</u></b>	<b><u>\$ 10,906</u></b>	<b><u>\$ 13,140</u></b>
<b>Interfund Transfers</b>					
09-230	Court Security	\$ -	\$ 5,000	\$ 3,088	\$ 5,000
09-240	Court Technology	2,403	3,800	1,238	3,800
09-670	Transfer to Equipment Replacement	-	-	-	-
09-770	Equipment	-	-	-	-
	<b>Total Interfund Transfers</b>	<b><u>\$ 2,403</u></b>	<b><u>\$ 8,800</u></b>	<b><u>\$ 4,326</u></b>	<b><u>\$ 8,800</u></b>
<b>Department Total</b>		<b><u>\$ 111,473</u></b>	<b><u>\$ 126,017</u></b>	<b><u>\$ 99,430</u></b>	<b><u>\$ 126,872</u></b>

## **Library**

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 151,651	\$ 156,087	\$ 146,277	\$ 158,512
01-020	Overtime	-	-	-	-
01-040	Social Security	11,436	11,941	10,944	12,126
01-050	TMRS	18,681	20,125	20,489	14,549
01-070	Hospitalization	20,486	22,433	25,075	23,988
01-080	Workers Compensation	271	317	308	340
01-160	ICMA	4,087	4,185	4,206	4,297
01-250	Life Insurance	659	733	727	754
	<b>Total Personnel Services</b>	<b>\$ 207,271</b>	<b>\$ 215,821</b>	<b>\$ 208,026</b>	<b>\$ 214,566</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,673	\$ 2,900	\$ 2,479	\$ 2,500
02-040	Miscellaneous Supplies	2,578	2,000	2,181	2,000
02-050	Data Processing Supplies	-	700	195	700
02-100	Postage	941	850	719	850
	<b>Total Supplies</b>	<b>\$ 6,192</b>	<b>\$ 6,450</b>	<b>\$ 5,574</b>	<b>\$ 6,050</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 4,446	\$ 4,350	\$ 4,474	\$ 4,350
03-020	Furniture & Fixtures	-	-	-	-
03-030	Equipment Maint. & Repair	5,177	5,500	5,186	5,500
	<b>Total Maintenance</b>	<b>\$ 9,623</b>	<b>\$ 9,850</b>	<b>\$ 9,660</b>	<b>\$ 9,850</b>
<b>Services</b>					
04-010	Electricity	\$ 9,513	\$ 11,000	\$ 8,404	\$ 11,000
04-100	Natural Gas	531	600	470	600
04-200	Communication	1,989	1,550	2,134	1,550
	<b>Total Services</b>	<b>\$ 12,033</b>	<b>\$ 13,150</b>	<b>\$ 11,008</b>	<b>\$ 13,150</b>
<b>Miscellaneous</b>					
06-080	Periodicals	\$ 1,321	\$ 1,350	\$ 1,253	\$ 1,250
06-090	Dues & Subscriptions	580	650	609	650
06-190	Janitorial Services	415	-	-	-
07-010	Training	134	1,000	63	750
07-200	Reading Clubs	1,238	1,500	1,298	1,500
07-250	Summer Reading Program	(18)	-	(220)	-
07-291	Lone Star Grant	-	-	(20)	-
07-390	Insurance & Bonds	8,595	6,200	10,992	6,200
	<b>Total Miscellaneous</b>	<b>\$ 12,265</b>	<b>\$ 10,700</b>	<b>\$ 13,975</b>	<b>\$ 10,350</b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 15,443	\$ -	\$ -	\$ -
09-040	Books	12,533	16,000	16,653	16,000
09-240	Audiotapes	2,280	5,000	4,408	5,000
09-770	Equipment	-	500	4,937	1,500
09-860	Building Maint & Projects	-	20,000	2,450	10,000
	<b>Total Capital Outlay</b>	<u>\$ 30,256</u>	<u>\$ 41,500</u>	<u>\$ 28,448</u>	<u>\$ 32,500</u>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u>\$ 277,640</u>	<u>\$ 297,471</u>	<u>\$ 276,691</u>	<u>\$ 286,466</u>

## **Parks and Recreation**

To maintain and equip City parks. Maintenance of grounds for all City facilities, including City Hall, library, activity building, police station, animal shelter, public works, water plants, water towers and wastewater plants. This department is also to perform maintenance, repairs and custodial duties for City facilities.

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 260,776	\$ 313,348	\$ 288,641	\$ 229,258
01-020	Overtime	1,487	1,000	984	1,000
01-040	Social Security	19,584	23,373	21,653	16,984
01-050	TMRS	31,370	42,451	41,611	22,249
01-070	Hospitalization	35,495	54,095	51,183	47,976
01-080	Workers Compensation	3,372	6,195	6,022	6,640
01-160	ICMA	5,564	5,019	6,501	3,957
01-250	Life Insurance	757	1,540	852	1,178
	<b>Total Personnel Services</b>	<b>\$ 358,405</b>	<b>\$ 447,021</b>	<b>\$ 417,447</b>	<b>\$ 329,242</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 878	\$ 300	\$ 498	\$ 300
02-020	Minor Apparatus & Tools	1,135	650	514	650
02-030	Vehicle Supplies	7,651	4,600	6,775	8,000
02-040	Miscellaneous Supplies	3,140	3,000	4,042	3,000
02-050	Data Processing Supplies	-	300	134	300
02-100	Postage	31	100	23	100
02-160	Building Deposit Refunds	3,669	-	3,488	-
02-180	Recreation Supplies	-	1,000	4	1,000
	<b>Total Supplies</b>	<b>\$ 16,504</b>	<b>\$ 9,950</b>	<b>\$ 15,478</b>	<b>\$ 13,350</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 7,823	\$ 6,000	\$ 12,131	\$ 6,000
03-020	Furniture & Fixtures	-	100	-	100
03-030	Equipment Maint. & Repair	915	1,500	782	1,500
03-040	Motor Vehicles	239	400	15	400
03-070	Parks	1,399	2,500	3,383	5,000
03-230	Park Restroom Repairs	-	1,000	157	1,000
	<b>Total Maintenance</b>	<b>\$ 10,376</b>	<b>\$ 11,500</b>	<b>\$ 16,468</b>	<b>\$ 14,000</b>
<b>Services</b>					
04-010	Electricity	\$ 814	\$ -	\$ -	\$ -
04-020	Electricity-City Parks	3,235	4,300	2,320	4,300
04-030	Electricity-Ball Parks	28,592	30,000	3,843	30,000
04-040	Electricity-Activity Building	12,803	11,600	13,664	11,600
04-200	Communication	973	700	1,060	1,000
	<b>Total Services</b>	<b>\$ 46,417</b>	<b>\$ 46,600</b>	<b>\$ 20,887</b>	<b>\$ 46,900</b>
<b>Contractual</b>					
05-010	Summer Program	\$ 12,675	\$ 12,000	\$ 10,000	\$ 14,000
05-150	Tx. Dept. of Corrections	-	-	-	5,000

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Total Contractual</b>		<u>\$ 12,675</u>	<u>\$ 12,000</u>	<u>\$ 10,000</u>	<u>\$ 19,000</u>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
07-390	Insurance & Bonds	10,662	7,150	14,229	7,150
07-420	Contingencies	-	-	-	-
07-440	Training	-	800	-	800
07-600	Mo Pmt - Sr Citizens Association	18,600	20,400	20,400	20,400
<b>Total Miscellaneous</b>		<u>\$ 29,262</u>	<u>\$ 28,450</u>	<u>\$ 34,629</u>	<u>\$ 28,450</u>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 18,689	\$ -	\$ -	\$ -
09-770	Equipment	-	10,000	8,000	10,000
09-990	Park Equipment	5,822	-	-	-
<b>Total Capital Outlay</b>		<u>\$ 24,511</u>	<u>\$ 10,000</u>	<u>\$ 8,000</u>	<u>\$ 10,000</u>
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
<b>Total Interfund Transfers</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u>\$ 498,150</u>	<u>\$ 565,521</u>	<u>\$ 522,909</u>	<u>\$ 460,942</u>

## **Police**

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 1,231,285	\$ 1,279,279	\$ 1,166,689	\$ 1,306,767
01-020	Overtime	163,530	175,000	192,774	175,000
01-040	Social Security	105,709	97,865	102,162	92,196
01-050	TMRS	194,296	183,244	215,102	131,711
01-070	Hospitalization	154,868	174,142	187,642	201,984
01-080	Workers Compensation	25,971	27,897	27,590	30,422
01-160	ICMA	33,651	28,428	29,504	24,789
01-240	Unemployment Compensation	244	-	-	-
01-250	Life Insurance	5,316	6,657	5,938	6,964
	<b>Total Personnel Services</b>	<b>\$ 1,914,870</b>	<b>\$ 1,972,512</b>	<b>\$ 1,927,401</b>	<b>\$ 1,969,833</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 2,542	\$ 4,000	\$ 3,405	\$ 4,000
02-020	Minor Apparatus & Tools	3,442	9,800	7,829	6,000
02-030	Vehicle Supplies	65,715	35,000	51,929	42,000
02-040	Miscellaneous Supplies	6,719	1,000	2,334	1,500
02-050	Data Processing Supplies	-	3,000	3,852	3,500
02-100	Postage	2,057	1,000	1,394	1,000
	<b>Total Supplies</b>	<b>\$ 80,475</b>	<b>\$ 53,800</b>	<b>\$ 70,743</b>	<b>\$ 58,000</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 1,208	\$ 1,200	\$ 1,122	\$ 1,200
03-020	Furniture & Fixtures	1,425	900	553	900
03-030	Equipment Maint. & Repair	4,764	8,000	2,535	6,000
03-040	Motor Vehicles	7,122	8,200	9,047	10,000
	<b>Total Maintenance</b>	<b>\$ 14,519</b>	<b>\$ 18,300</b>	<b>\$ 13,257</b>	<b>\$ 18,100</b>
<b>Services</b>					
04-010	Electricity	\$ 7,011	\$ 9,000	\$ 7,218	\$ 9,000
04-100	Natural Gas	804	750	705	750
04-200	Communication	15,717	17,500	13,981	17,500
	<b>Total Services</b>	<b>\$ 23,532</b>	<b>\$ 27,250</b>	<b>\$ 21,904</b>	<b>\$ 27,250</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 7,303	\$ 5,500	\$ 5,484	\$ 5,500
06-120	Central Dispatching	266,209	350,000	317,498	357,000
06-140	Sane Examinations	15,300	7,500	(12,111)	7,500
06-160	Jail Contract	58,565	39,000	12,051	39,000
06-190	Janitorial Service	390	-	-	-
07-010	Training	6,427	7,000	6,994	7,000
07-012	Training - LEOSE Eligible	-	-	243	-
07-050	Auto Allowance/Reimburse	6,600	6,600	6,600	6,600
07-290	Uniform Allowance	10,586	12,000	10,381	12,000
07-291	2009 LETPP Grants	-	-	97,623	-
07-292	2010 LETPP Grants	-	-	-	-
07-295	Body Armor-LETPP Eligible	650	3,000	2,800	3,000
07-296	2007 LETPP Grants	-	-	-	-
07-297	2008 LETPP Grants	-	-	19,483	-
07-298	BYRNE JAG Grant 2009 #1	-	-	120	-
07-299	BYRNE JAG Grant 2009 #2	-	-	-	-
07-390	Insurance & Bonds	26,037	30,000	25,577	30,000
07-420	Contingencies	1,091	1,000	609	1,000
07-450	K-9 Expenses	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 399,158</b>	<b>\$ 461,600</b>	<b>\$ 493,352</b>	<b>\$ 468,600</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 190,477	\$ -	\$ -	\$ -
09-140	Automobile	-	50,000	49,620	50,000
09-760	Auto Equipment	-	5,000	3,982	5,000
09-860	Building Eng, Maint & Repair	11,800	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 202,277</b>	<b>\$ 55,000</b>	<b>\$ 53,602</b>	<b>\$ 55,000</b>
<b>Interfund Transfers</b>					
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
09-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 2,634,831</b>	<b>\$ 2,588,462</b>	<b>\$ 2,580,259</b>	<b>\$ 2,596,783</b>

## **Fire**

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



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 802,573	\$ 815,175	\$ 742,228	\$ 841,969
01-020	Overtime	77,887	60,000	75,065	60,000
01-040	Social Security	67,025	62,361	62,464	64,410
01-050	TMRS	125,549	120,157	132,927	86,987
01-070	Hospitalization	88,793	97,678	105,198	102,984
01-080	Workers Compensation	12,809	13,773	13,387	14,762
01-160	ICMA	21,591	19,775	23,736	22,994
01-250	Life Insurance	3,431	4,369	4,179	4,597
	<b>Total Personnel Services</b>	<b>\$ 1,199,658</b>	<b>\$ 1,193,288</b>	<b>\$ 1,159,184</b>	<b>\$ 1,198,704</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 1,332	\$ 2,200	\$ 1,179	\$ 2,200
02-020	Minor Apparatus & Tools	4,334	13,000	330	13,000
02-030	Vehicle Supplies	10,746	13,100	10,651	13,100
02-040	Miscellaneous Supplies	4,064	5,900	4,909	5,900
02-050	Data Supplies	-	-	25	-
02-100	Postage	1,103	1,200	816	1,200
02-130	Medical Supplies	803	900	955	1,400
	<b>Total Supplies</b>	<b>\$ 22,382</b>	<b>\$ 36,300</b>	<b>\$ 18,865</b>	<b>\$ 36,800</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 1,252	\$ 2,000	\$ 1,978	\$ 2,000
03-020	Furniture & Fixtures	-	500	414	500
03-030	Equipment Maint. & Repair	3,319	5,000	4,820	5,000
03-040	Motor Vehicles	771	2,000	1,202	2,000
03-100	SCBA Yearly Maint. & Inspection	2,708	4,550	1,222	4,550
03-220	Radio Maintenance	546	800	213	800
	<b>Total Maintenance</b>	<b>\$ 8,596</b>	<b>\$ 14,850</b>	<b>\$ 9,849</b>	<b>\$ 14,850</b>
<b>Services</b>					
04-010	Electricity	\$ 8,481	\$ 10,000	\$ 9,007	\$ 10,000
04-100	Natural Gas	3,258	3,000	2,483	3,000
04-200	Communication	4,213	4,500	4,955	5,000
	<b>Total Services</b>	<b>\$ 15,952</b>	<b>\$ 17,500</b>	<b>\$ 16,445</b>	<b>\$ 18,000</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 1,330	\$ 2,400	\$ 1,270	\$ 2,400
06-100	Payments to Volunteers	3,900	3,900	3,900	3,900
07-010	Training	2,095	10,000	1,950	10,000
07-100	State Certification	840	1,000	1,114	1,500
07-170	Lamar Training	792	2,500	981	2,500
07-180	A&M Fire School	5,035	5,000	4,596	5,200
07-190	Sabine Chiefs Association	250	250	250	250
07-210	Fire Prevention	804	800	297	800
07-220	State Convention	-	500	570	500
07-250	Volunteer Pension	7,696	6,400	6,432	6,400
07-260	Uniform Service	8,554	9,100	9,142	9,100
07-290	Port Security Grant	-	-	4,156	-
07-291	2008 Port Security - FD	-	-	1,181,000	-
07-292	2008 Port Security - Equipment	-	-	-	-
07-296	2007 SHSP Grant	-	-	-	-
07-297	Storm Shudder Grant	-	-	56,485	-
07-298	2009 SHSP Grant	-	-	-	-
07-299	2010 SHSP Grant	-	-	36,632	-
07-390	Insurance & Bonds	24,907	25,000	13,557	25,000
	<b>Total Miscellaneous</b>	<b>\$ 56,203</b>	<b>\$ 66,850</b>	<b>\$ 1,322,332</b>	<b>\$ 67,550</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 70,236	\$ 70,000	\$ 107,811	\$ 30,000
09-140	Automobile	-	-	-	-
09-200	Hose	-	-	-	-
09-470	Air Packs	7,716	8,000	7,924	8,000
09-690	Bunker Sets	4,166	5,250	3,541	5,250
09-730	Fire Equipment	6,983	12,500	1,318	12,500
09-770	Equipment	5,902	6,700	5,127	6,700
09-780	Hand Held Radios	-	-	-	-
09-860	Building Maint & Repairs	490	-	-	-
	<b>Total Capital Outlay</b>	<b>\$ 95,493</b>	<b>\$ 102,450</b>	<b>\$ 125,721</b>	<b>\$ 62,450</b>
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,398,284</b>	<b>\$ 1,431,238</b>	<b>\$ 2,652,396</b>	<b>\$ 1,398,354</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  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 51,465	\$ 43,058	\$ 47,089	\$ 43,590
01-020	Overtime	505	1,000	2,670	1,000
01-040	Social Security	3,998	3,294	3,821	3,335
01-050	TMRS	7,273	6,347	8,202	4,516
01-070	Hospitalization	7,194	6,602	8,822	6,876
01-080	Workers Compensation	593	816	793	875
01-160	ICMA	7	-	-	-
01-250	Life Insurance	210	232	224	234
	<b>Total Personnel Services</b>	<b>\$ 71,245</b>	<b>\$ 61,349</b>	<b>\$ 71,621</b>	<b>\$ 60,425</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 407	\$ 200	\$ 222	\$ 200
02-020	Minor Apparatus & Tools	-	500	-	500
02-030	Vehicle Supplies	3,536	4,000	3,123	4,000
02-040	Miscellaneous Supplies	555	1,500	696	1,500
02-050	Data Processing Supplies	-	-	25	-
	<b>Total Supplies</b>	<b>\$ 4,498</b>	<b>\$ 6,200</b>	<b>\$ 4,066</b>	<b>\$ 6,200</b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ -	\$ 1,000	\$ 286	\$ 1,000
03-040	Motor Vehicles	438	500	107	500
	<b>Total Maintenance</b>	<b>\$ 438</b>	<b>\$ 1,500</b>	<b>\$ 393</b>	<b>\$ 1,500</b>
<b>Miscellaneous</b>					
07-010	Training	\$ 1,175	\$ 1,200	\$ 50	\$ 1,200
07-260	Uniform Service	245	550	603	550
07-390	Insurance & Bonds	476	500	449	500
	<b>Total Miscellaneous</b>	<b>\$ 1,896</b>	<b>\$ 2,250</b>	<b>\$ 1,102</b>	<b>\$ 2,250</b>
<b>Capital Outlay</b>					
09-770	Building Maint & Repairs	\$ -	\$ -	\$ 2,464	\$ -
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,464</b>	<b>\$ -</b>
<b>Interfund Transfers</b>					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Department Total</b>	<b>\$ 78,077</b>	<b>\$ 71,299</b>	<b>\$ 79,646</b>	<b>\$ 70,375</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.

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 4,674	\$ 4,676	\$ 4,676	\$ 4,676
01-040	Social Security	345	358	345	358
01-050	TMRS	710	725	701	725
01-070	Hospitalization	410	-	492	-
01-080	Workers Compensation	69	78	84	93
01-160	ICMA	188	187	188	187
	<b>Total Personnel Services</b>	<b>\$ 6,396</b>	<b>\$ 6,024</b>	<b>\$ 6,486</b>	<b>\$ 6,039</b>
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ 122	\$ -	\$ -	\$ -
	<b>Total Supplies</b>	<b>\$ 122</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Maintenance</b>					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 50</b>	<b>\$ -</b>	<b>\$ 50</b>
<b>Services</b>					
04-200	Communication	\$ 60	\$ 600	\$ -	\$ 600
	<b>Total Services</b>	<b>\$ 60</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 600</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 100	\$ 1,000	\$ 100	\$ 1,000
07-005	Reverse 911	6,570	13,000	11,697	13,000
07-010	Training	1,672	2,000	144	2,000
07-110	Texas Gulf Coast Conference	-	-	-	-
07-120	State Emergency Mgmt Conf	-	3,000	2,989	3,000
	<b>Total Miscellaneous</b>	<b>\$ 8,342</b>	<b>\$ 19,000</b>	<b>\$ 14,930</b>	<b>\$ 19,000</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	447	5,000	3,187	5,000
	<b>Total Capital Outlay</b>	<b>\$ 447</b>	<b>\$ 5,000</b>	<b>\$ 3,187</b>	<b>\$ 5,000</b>
	<b>Department Total</b>	<b>\$ 15,367</b>	<b>\$ 30,674</b>	<b>\$ 24,603</b>	<b>\$ 30,689</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  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 383	\$ -	\$ 81	\$ -
01-020	Overtime	6,798	7,250	6,683	7,250
01-040	Social Security	549	-	518	-
01-050	TMRS	1,086	-	1,013	-
01-070	Hospitalization	948	-	1,132	-
01-080	Workers Compensation	98	80	131	-
01-160	ICMA	39	-	33	-
	<b>Total Personnel Services</b>	<b>\$ 9,901</b>	<b>\$ 7,330</b>	<b>\$ 9,591</b>	<b>\$ 7,250</b>
<b>Supplies</b>					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	895	1,500	979	1,500
02-230	Miscellaneous Supplies-Crematorium	-	-	-	-
	<b>Total Supplies</b>	<b>\$ 895</b>	<b>\$ 1,550</b>	<b>\$ 979</b>	<b>\$ 1,550</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ -	\$ 1,500	\$ 214	\$ 11,500
03-020	Furniture & Fixtures	-	-	-	-
03-260	Crematorium Maintenance	-	500	-	500
	<b>Total Maintenance</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ 214</b>	<b>\$ 12,000</b>
<b>Services</b>					
04-010	Electricity	\$ 594	\$ 1,500	\$ 351	\$ 1,500
04-060	Electricity-Crematorium	493	2,100	583	2,100
04-110	Natural Gas-Crematorium	5,256	5,500	5,905	6,000
04-200	Communication	512	400	495	500
	<b>Total Services</b>	<b>\$ 6,855</b>	<b>\$ 9,500</b>	<b>\$ 7,334</b>	<b>\$ 10,100</b>
<b>Miscellaneous</b>					
07-390	Insurance & Bonds	\$ 974	\$ 1,000	\$ 1,057	\$ 1,100
	<b>Total Miscellaneous</b>	<b>\$ 974</b>	<b>\$ 1,000</b>	<b>\$ 1,057</b>	<b>\$ 1,100</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 32,097	\$ -	\$ 160,581	\$ -
09-770	Equipment	-	82,500	6,353	20,000
	<b>Total Capital Outlay</b>	<b>\$ 32,097</b>	<b>\$ 82,500</b>	<b>\$ 166,934</b>	<b>\$ 20,000</b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 50,722</u></u>	<u><u>\$ 103,880</u></u>	<u><u>\$ 186,109</u></u>	<u><u>\$ 52,000</u></u>

## **Inspections and Permits**

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

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 76,946	\$ 79,668	\$ 73,053	\$ 80,413
01-020	Overtime	-	-	-	-
01-040	Social Security	5,432	6,095	5,462	6,152
01-050	TMRS	9,950	10,877	11,509	7,856
01-070	Hospitalization	6,029	6,602	7,225	6,876
01-080	Workers Compensation	314	380	370	408
01-160	ICMA	2,788	2,952	3,080	3,033
01-250	Life Insurance	322	394	413	429
	<b>Total Personnel Services</b>	<b>\$ 101,781</b>	<b>\$ 106,968</b>	<b>\$ 101,112</b>	<b>\$ 105,167</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 961	\$ 1,000	\$ 395	\$ 1,000
02-030	Vehicle Supplies	835	1,000	643	1,000
02-040	Miscellaneous Supplies	330	250	310	250
02-050	Data Processing Supplies	511	300	137	300
02-100	Postage	1,235	500	1,192	1,500
	<b>Total Supplies</b>	<b>\$ 3,872</b>	<b>\$ 3,050</b>	<b>\$ 2,677</b>	<b>\$ 4,050</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 175	\$ -	\$ 175
03-030	Equipment Maint. & Repair	17	500	-	500
03-040	Motor Vehicles	108	250	125	250
	<b>Total Maintenance</b>	<b>\$ 125</b>	<b>\$ 925</b>	<b>\$ 125</b>	<b>\$ 925</b>
<b>Services</b>					
04-200	Communication	\$ 644	\$ 525	\$ 918	\$ 700
	<b>Total Services</b>	<b>\$ 644</b>	<b>\$ 525</b>	<b>\$ 918</b>	<b>\$ 700</b>
<b>Miscellaneous</b>					
06-090	Dues & Subscriptions	\$ 326	\$ 600	\$ 665	\$ 600
06-270	Contract Services	1,564	-	-	-
07-010	Training	1,714	2,400	995	2,400
07-390	Insurance & Bonds	647	800	606	800
07-590	Building-Plumbing School	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 4,251</b>	<b>\$ 3,800</b>	<b>\$ 2,266</b>	<b>\$ 3,800</b>
<b>Capital Outlay</b>					
09-560	Demolition Program	\$ 22,520	\$ 25,000	\$ 23,918	\$ 45,000
	<b>Total Capital Outlay</b>	<b>\$ 22,520</b>	<b>\$ 25,000</b>	<b>\$ 23,918</b>	<b>\$ 45,000</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 133,193</u></u>	<u><u>\$ 140,268</u></u>	<u><u>\$ 131,016</u></u>	<u><u>\$ 159,642</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  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 93,651	\$ 98,769	\$ 83,294	\$ 91,142
01-020	Overtime	2,359	-	-	-
01-040	Social Security	7,411	7,556	6,402	6,972
01-050	TMRS	12,655	13,251	13,517	9,442
01-070	Hospitalization	12,317	13,203	14,451	13,752
01-080	Workers Compensation	419	471	458	505
01-160	ICMA	3,178	3,171	3,189	3,215
01-250	Life Insurance	448	482	542	561
	<b>Total Personnel Services</b>	<b>\$ 132,438</b>	<b>\$ 136,903</b>	<b>\$ 121,853</b>	<b>\$ 125,589</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 822	\$ 800	\$ 1,014	\$ 800
02-020	Minor Apparatus & Tools	6	100	-	100
02-030	Vehicle Supplies	783	1,500	363	1,500
02-040	Miscellaneous Supplies	1,251	1,950	1,235	1,950
02-050	Data Processing Supplies	-	-	659	-
02-100	Postage	163	300	45	300
	<b>Total Supplies</b>	<b>\$ 3,025</b>	<b>\$ 4,650</b>	<b>\$ 3,316</b>	<b>\$ 4,650</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 1,224	\$ 2,250	\$ 1,233	\$ 2,250
03-020	Furniture & Fixtures	3,088	5,600	2,161	5,600
03-030	Equipment Maint. & Repair	2,076	2,160	2,770	2,160
03-040	Motor Vehicles	299	300	22	300
	<b>Total Maintenance</b>	<b>\$ 6,687</b>	<b>\$ 10,310</b>	<b>\$ 6,186</b>	<b>\$ 10,310</b>
<b>Services</b>					
04-010	Electricity	\$ 39,823	\$ 2,500	\$ 48,862	\$ 40,000
04-100	Natural Gas	474	400	480	400
04-200	Communication	5,382	5,333	5,649	5,333
	<b>Total Services</b>	<b>\$ 45,679</b>	<b>\$ 8,233</b>	<b>\$ 54,991</b>	<b>\$ 45,733</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Miscellaneous</b>					
06-027	Contract Services	\$ 6,198	\$ 5,300	\$ -	\$ 5,300
06-090	Dues & Subscriptions	73	2,000	3,047	2,000
06-190	Janitorial Services	3,234	924	992	924
07-010	Training	-	2,500	807	2,500
07-050	Auto Allowance/Reimbursement	190	6,000	-	6,000
07-050	Secretary Auto Reimbursement	39	250	-	250
07-390	Insurance & Bonds	4,039	2,850	3,654	2,850
	<b>Total Miscellaneous</b>	<b>\$ 13,773</b>	<b>\$ 19,824</b>	<b>\$ 8,500</b>	<b>\$ 19,824</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 17,577	\$ -	\$ -	\$ -
09-510	Building Improvements	-	20,000	-	20,000
	<b>Total Capital Outlay</b>	<b>\$ 17,577</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 219,179</b>	<b>\$ 199,920</b>	<b>\$ 194,846</b>	<b>\$ 226,106</b>

## **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  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 199,880	\$ 203,977	\$ 209,157	\$ 196,106
01-020	Overtime	4,044	5,500	1,285	5,000
01-040	Social Security	15,177	15,604	15,613	15,002
01-050	TMRS	29,443	30,066	34,465	20,317
01-070	Hospitalization	34,014	34,290	35,872	41,100
01-080	Workers Compensation	4,302	5,019	4,879	5,380
01-160	ICMA	7,993	8,159	7,025	6,059
01-250	Life Insurance	981	1,092	953	1,123
	<b>Total Personnel Services</b>	<b>\$ 295,834</b>	<b>\$ 303,707</b>	<b>\$ 309,249</b>	<b>\$ 290,087</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 2,714	\$ 3,000	\$ 1,018	\$ 3,000
02-030	Vehicle Supplies	4,725	3,000	2,209	3,000
02-040	Miscellaneous Supplies	4,054	4,500	3,486	4,500
02-050	Data Processing Supplies	-	-	25	-
02-060	Small Parts Stock	357	700	625	700
	<b>Total Supplies</b>	<b>\$ 11,850</b>	<b>\$ 11,200</b>	<b>\$ 7,363</b>	<b>\$ 11,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 965	\$ 2,000	\$ 1,050	\$ 2,000
03-020	Furniture & Fixtures	-	500	20	500
03-030	Equipment Maint. & Repair	234	700	343	700
03-040	Motor Vehicles	29	600	21	600
	<b>Total Maintenance</b>	<b>\$ 1,228</b>	<b>\$ 3,800</b>	<b>\$ 1,434</b>	<b>\$ 3,800</b>
<b>Services</b>					
04-010	Electricity	\$ -	\$ 2,500	\$ -	\$ 2,500
04-100	Natural Gas	1,632	1,700	1,254	1,700
04-200	Communication	814	600	924	900
	<b>Total Services</b>	<b>\$ 2,446</b>	<b>\$ 4,800</b>	<b>\$ 2,178</b>	<b>\$ 5,100</b>
<b>Contractual</b>					
05-220	Disposal-Regulated Waste	\$ 35	\$ 300	\$ (113)	\$ 300
	<b>Total Contractual</b>	<b>\$ 35</b>	<b>\$ 300</b>	<b>\$ (113)</b>	<b>\$ 300</b>
<b>Miscellaneous</b>					
07-260	Uniform Services	\$ 1,212	\$ 1,400	\$ 1,329	\$ 1,400
07-270	Tool Allowance	4,342	4,320	3,870	4,320
07-390	Insurance & Bonds	4,277	4,277	4,042	4,277

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
	<b>Total Miscellaneous</b>	<u>\$ 9,831</u>	<u>\$ 9,997</u>	<u>\$ 9,241</u>	<u>\$ 9,997</u>
	<b>Capital Outlay</b>				
09-010	Capital Outlay	\$ 24,430	\$ 10,000	\$ -	\$ 10,000
09-770	Equipment	(8,283)	10,000	-	10,000
	<b>Total Capital Outlay</b>	<u>\$ 16,147</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>
	<b>Interfund Transfers</b>				
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
09-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<b>Department Total</b>	<u><u>\$ 337,371</u></u>	<u><u>\$ 353,804</u></u>	<u><u>\$ 329,352</u></u>	<u><u>\$ 340,484</u></u>

## **Warehouse**

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

The Warehouse is to maintain proper safekeeping of inventory assets.

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 42,699	\$ 43,058	\$ 41,989	\$ 42,758
01-020	Overtime	32	250	-	50
01-040	Social Security	3,301	3,294	3,219	3,271
01-050	TMRS	6,203	6,347	6,643	4,430
01-070	Hospitalization	6,029	6,602	7,307	6,876
01-080	Workers Compensation	1,326	1,533	1,464	1,615
01-160	ICMA	890	861	879	855
01-250	Life Insurance	232	232	247	276
	<b>Total Personnel Services</b>	<b>\$ 60,712</b>	<b>\$ 62,177</b>	<b>\$ 61,748</b>	<b>\$ 60,131</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 1,191	\$ 400	\$ 770	\$ 250
20-020	Minor Apparatus & Tools	-	50	54	50
02-040	Miscellaneous Supplies	736	100	290	100
02-050	Data Processing Supplies	-	150	25	150
	<b>Total Supplies</b>	<b>\$ 1,927</b>	<b>\$ 700</b>	<b>\$ 1,139</b>	<b>\$ 550</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 3,937	\$ 1,500	\$ 3,591	\$ 1,000
03-020	Furniture & Fixtures	-	100	-	50
03-030	Equipment Maint. & Repair	835	500	12	250
	<b>Total Maintenance</b>	<b>\$ 4,772</b>	<b>\$ 2,100</b>	<b>\$ 3,603</b>	<b>\$ 1,300</b>
<b>Services</b>					
04-010	Electricity	\$ 59	\$ 1,000	\$ 1,476	\$ 2,500
04-100	Natural Gas	2,171	2,500	1,833	2,000
04-200	Communication	824	600	863	700
	<b>Total Services</b>	<b>\$ 3,054</b>	<b>\$ 4,100</b>	<b>\$ 4,172</b>	<b>\$ 5,200</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 500	\$ -	\$ 50
07-390	Insurance & Bonds	3,054	3,000	2,869	3,000
	<b>Total Miscellaneous</b>	<b>\$ 3,054</b>	<b>\$ 3,500</b>	<b>\$ 2,869</b>	<b>\$ 3,050</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	-	8,000	-	-
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 73,519</u></u>	<u><u>\$ 80,577</u></u>	<u><u>\$ 73,531</u></u>	<u><u>\$ 70,231</u></u>

## **Streets**

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 256,516	\$ 286,656	\$ 210,771	\$ 274,922
01-020	Overtime	8,779	25,000	9,264	25,000
01-040	Social Security	19,730	21,929	15,806	21,032
01-050	TMRS	37,525	42,253	35,691	28,482
01-070	Hospitalization	46,712	51,802	51,357	85,560
01-080	Workers Compensation	18,789	13,214	15,090	16,638
01-160	ICMA	2,320	4,998	1,892	1,894
01-250	Life Insurance	1,601	1,655	1,619	1,615
	<b>Total Personnel Services</b>	<b>\$ 391,972</b>	<b>\$ 447,507</b>	<b>\$ 341,490</b>	<b>\$ 455,143</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 14,808	\$ 700	\$ 517	\$ 700
02-030	Vehicle Supplies	22,632	25,000	23,382	25,000
02-040	Miscellaneous Supplies	2,330	5,000	5,619	5,000
02-050	Data Processing Supplies	-	-	25	-
02-080	Streets & Traffic Signs	5,718	10,000	4,122	10,000
02-120	Contract Labor	9,300	20,000	1,537	20,000
	<b>Total Supplies</b>	<b>\$ 54,788</b>	<b>\$ 60,700</b>	<b>\$ 35,202</b>	<b>\$ 60,700</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 50	\$ -	\$ 50
03-030	Equipment Maint. & Repair	9,742	11,000	11,521	11,000
03-040	Motor Vehicles	938	1,000	865	1,000
03-160	Traffic Signals	666	4,000	1,831	4,000
03-180	Street Striping	138	3,500	1,334	3,500
	<b>Total Maintenance</b>	<b>\$ 11,484</b>	<b>\$ 19,550</b>	<b>\$ 15,551</b>	<b>\$ 19,550</b>
<b>Contractual</b>					
05-030	Equipment Rental	\$ 47	\$ -	\$ -	\$ -
05-100	Streets Materials	227,906	250,000	103,892	250,000
05-150	Texas Dept. of Corrections	6,084	-	293	-
	<b>Total Contractual</b>	<b>\$ 234,037</b>	<b>\$ 250,000</b>	<b>\$ 104,185</b>	<b>\$ 250,000</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 1,500	\$ 1,240	\$ 1,500
07-260	Uniform Allowance	2,403	1,300	2,129	1,500
07-390	Insurance & Bonds	8,029	8,029	8,178	8,200
07-640	Drug Testing	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 10,432</b>	<b>\$ 10,829</b>	<b>\$ 11,547</b>	<b>\$ 11,200</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 249,927	\$ -	\$ -	\$ -
09-240	Minor Equipment	59	-	-	-
09-770	Equipment	-	-	-	-
	<b>Total Capital Outlay</b>	<u>249,986</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Interfund Transfers</b>					
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
09-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 952,699</u></u>	<u><u>\$ 788,586</u></u>	<u><u>\$ 507,975</u></u>	<u><u>\$ 796,593</u></u>



## **Drainage**

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 160,419	\$ 136,479	\$ 114,672	\$ 119,255
01-020	Overtime	2,971	12,000	5,324	12,000
01-040	Social Security	12,079	10,441	8,687	9,123
01-050	TMRS	23,514	20,117	19,570	12,355
01-070	Hospitalization	26,446	34,290	29,382	44,616
01-080	Workers Compensation	10,693	9,333	9,071	10,003
01-160	ICMA	753	308	362	348
01-250	Life Insurance	804	730	1,071	687
	<b>Total Personnel Services</b>	<b>\$ 237,679</b>	<b>\$ 223,698</b>	<b>\$ 188,139</b>	<b>\$ 208,387</b>
<b>Supplies</b>					
02-020	Minor Apparatus & Tools	\$ 165	\$ 1,500	\$ 913	\$ 1,500
02-030	Vehicle Supplies	18,692	20,000	13,137	20,000
02-040	Miscellaneous Supplies	3,523	2,500	2,291	2,500
20-050	Data Processing Supplies	-	-	25	-
	<b>Total Supplies</b>	<b>\$ 22,380</b>	<b>\$ 24,000</b>	<b>\$ 16,366</b>	<b>\$ 24,000</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 500	\$ -	\$ 500
03-030	Equipment Maint. & Repair	8,074	15,000	10,349	15,000
03-040	Motor Vehicles	861	1,000	865	1,000
	<b>Total Maintenance</b>	<b>\$ 8,935</b>	<b>\$ 16,500</b>	<b>\$ 11,214</b>	<b>\$ 16,500</b>
<b>Contractual</b>					
05-030	Equipment Rental	\$ -	\$ -	\$ -	\$ -
05-070	Culverts and Drain Boxes	53,705	50,000	36,478	50,000
05-079	Stormwater Permits	9,029	5,000	12,501	12,500
05-080	Rights-of-Way	-	-	-	-
	<b>Total Contractual</b>	<b>\$ 62,734</b>	<b>\$ 55,000</b>	<b>\$ 48,979</b>	<b>\$ 62,500</b>
<b>Miscellaneous</b>					
06-270	Contract Services	\$ -	\$ 3,000	\$ 269	\$ 3,000
07-260	Uniform Allowance	934	1,350	954	1,350
07-390	Insurance & Bonds	5,729	6,100	5,205	6,100
07-640	Drug Testing	-	-	-	-
	<b>Total Miscellaneous</b>	<b>\$ 6,663</b>	<b>\$ 10,450</b>	<b>\$ 6,428</b>	<b>\$ 10,450</b>
<b>Capital Outlay</b>					
09-010	Capital Outlay	\$ 66,669	\$ -	\$ -	\$ -

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
09-770	Equipment	-	35,000	7,920	35,000
	<b>Total Capital Outlay</b>	<u>\$ 66,669</u>	<u>\$ 35,000</u>	<u>\$ 7,920</u>	<u>\$ 35,000</u>
<b>Interfund Transfers</b>					
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
09-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 405,060</u></u>	<u><u>\$ 364,648</u></u>	<u><u>\$ 279,046</u></u>	<u><u>\$ 356,837</u></u>

**Miscellaneous**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-090	Sick Leave Accumulation	\$ 77,945	\$ -	\$ (72,660)	\$ -
	<b>Total Personnel Services</b>	<b>\$ 77,945</b>	<b>\$ -</b>	<b>\$ (72,660)</b>	<b>\$ -</b>
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ 1,659	\$ -	\$ 156	\$ -
	<b>Total Supplies</b>	<b>\$ 1,659</b>	<b>\$ -</b>	<b>\$ 156</b>	<b>\$ -</b>
<b>Maintenance</b>					
03-010	Buildings & Grounds	\$ 5,692	\$ -	\$ 3,826	\$ -
03-020	Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -
	<b>Total Maintenance</b>	<b>\$ 5,692</b>	<b>\$ -</b>	<b>\$ 3,826</b>	<b>\$ -</b>
<b>Services</b>					
04-010	Electricity	\$ 2,269	\$ 2,000	\$ 2,277	\$ 2,000
04-090	Street Lighting	\$ 102,467	90,000	\$ 108,861	100,000
	<b>Total Services</b>	<b>\$ 104,736</b>	<b>\$ 92,000</b>	<b>\$ 111,138</b>	<b>\$ 102,000</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ 25,000	\$ -	\$ -	\$ -
06-025	Hurricane Ike	\$ 15,036	-	\$ -	-
06-030	Hurricane Gustav	\$ -	-	\$ -	-
06-080	Bank Fees	\$ 7,623	-	\$ 473	-
06-090	Dues & Subscriptions	\$ 4,779	7,200	\$ 4,779	7,200
06-140	Advertising & Publicity	\$ 8,535	6,000	\$ 2,740	6,000
06-150	Chamber of Commerce	\$ 42,132	40,000	\$ 28,018	40,000
06-170	Programming & Maintenance	\$ 19,165	14,000	\$ 26,451	25,000
06-190	Janitorial Services	\$ 690	-	\$ -	-
06-260	Hotel Tax Expenditure	\$ 129,597	79,000	\$ 59,018	40,000
07-010	Compensation Step Plan	\$ -	-	\$ -	-
07-420	Contingencies	\$ 37,786	-	\$ 2,438	-
	<b>Total Miscellaneous</b>	<b>\$ 290,343</b>	<b>\$ 146,200</b>	<b>\$ 123,917</b>	<b>\$ 118,200</b>
<b>Capital Outlay</b>					
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
09-900	Transfer to Grants	\$ 460,940	\$ -	\$ -	\$ -
	<b>Total Capital Projects</b>	<b>\$ 460,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 941,315</b>	<b>\$ 238,200</b>	<b>\$ 166,377</b>	<b>\$ 220,200</b>

# **SOLID WASTE FUND**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

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**SOLID WASTE FUND SUMMARY #05**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$ 222,043</b>
<b>FYE 2011</b>	
Current Estimated Revenues	\$ 1,140,983
Current Estimated Expenses	<u>\$ (1,099,740)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$ 263,286</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$ 263,286
Proposed Revenues	<u>\$ 1,322,720</u>
Total FYE 2011 Resources	\$ 1,586,006
Proposed M&O Expenditures	\$ (1,112,720)
Proposed Capital Outlay	\$ (210,000)
Proposed Transfer to Equipment Replacement	\$ -
Total Proposed Expenditures	<u>\$ (1,322,720)</u>
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$ 263,286</u></b>

**City of Groves**  
**Annual Fiscal Budget**  
**2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Solid Waste Fund</b>
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<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Solid Waste	\$ 1,381,687	\$ 1,275,000	\$ 1,126,771	\$ 1,308,720
Garbage Bags	12,738	12,000	13,373	12,000
Miscellaneous	2,279	1,500	839	1,000
Earnings on Investments	-	1,000	-	1,000
Sale of Equipment	5,484	-	-	-
Transfer from Equip Replacement	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,402,188</b>	<b>\$ 1,289,500</b>	<b>\$ 1,140,983</b>	<b>\$ 1,322,720</b>
<b>Expenditures</b>				
Personnel Services	\$ 312,463	\$ 311,866	\$ 316,046	\$ 319,330
Supplies	120,028	115,300	87,107	118,300
Maintenance	55,257	62,350	43,538	62,350
Services	486,892	465,500	365,610	436,140
Miscellaneous	27,035	184,484	176,816	176,600
Capital Outlay	-	150,000	110,623	210,000
Transfers Out	267,364	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,269,039</b>	<b>\$ 1,289,500</b>	<b>\$ 1,099,740</b>	<b>\$ 1,322,720</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 133,149</b>	<b>\$ -</b>	<b>\$ 41,243</b>	<b>\$ -</b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

<b>Solid Waste Fund</b>	<b>05-4-00</b>
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Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Permits, Fees &amp; Other</b>					
344-10	Solid Waste Sales	\$ 1,381,687	\$ 1,275,000	\$ 1,126,771	\$ 1,308,720
344-60	Garbage Bag Sales	12,738	12,000	13,373	12,000
344-96	Miscellaneous Garbage	1,093	-	720	-
360-00	Miscellaneous Income	1,186	1,500	119	1,000
361-10	Earnings on Investments	-	1,000	-	1,000
369-30	Sale of Equipment	5,484	-	-	-
	<b>Total Permits, Fees &amp; Other</b>	<u>\$ 1,402,188</u>	<u>\$ 1,289,500</u>	<u>\$ 1,140,983</u>	<u>\$ 1,322,720</u>
<b>Interfund Transfers</b>					
390-55	Transfer from Equip Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Other Revenue</b>					
906-25	FEMA	\$ 27,915	\$ -	\$ -	\$ -
		<u>\$ 27,915</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Solid Waste Fund Revenue</b>		<u>\$ 1,430,103</u>	<u>\$ 1,289,500</u>	<u>\$ 1,140,983</u>	<u>\$ 1,322,720</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  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 213,985	\$ 205,077	\$ 204,022	\$ 209,896
01-020	Overtime	4,943	14,000	8,366	14,000
01-040	Social Security	16,393	15,688	16,002	16,057
01-050	TMRS	31,697	30,228	33,659	21,745
01-070	Hospitalization	33,937	35,636	41,184	44,616
01-080	Workers Compensation	5,613	5,988	5,847	6,447
01-160	ICMA	4,720	4,149	5,832	5,421
01-240	Unemployment Compensation	123	-	-	-
01-250	Life Insurance	1,052	1,100	1,134	1,148
	<b>Total Personnel Services</b>	<b>\$ 312,463</b>	<b>\$ 311,866</b>	<b>\$ 316,046</b>	<b>\$ 319,330</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 747	\$ 700	\$ 183	\$ 700
02-020	Minor Apparatus & Tools	5	100	-	100
02-030	Vehicle Supplies	79,974	78,000	68,731	78,000
02-040	Miscellaneous Supplies	1,652	2,500	1,357	2,500
02-100	Postage	6,000	7,000	1,200	7,000
02-440	Garbage Bags	23,239	15,000	-	15,000
02-600	Garbage Containers	8,411	12,000	15,636	15,000
	<b>Total Supplies</b>	<b>\$ 120,028</b>	<b>\$ 115,300</b>	<b>\$ 87,107</b>	<b>\$ 118,300</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	246	50	-	50
03-040	Motor Vehicles	1,921	2,000	1,697	2,000
03-050	Solid Waste Trucks	53,090	60,000	41,841	60,000
	<b>Total Maintenance</b>	<b>\$ 55,257</b>	<b>\$ 62,350</b>	<b>\$ 43,538</b>	<b>\$ 62,350</b>
<b>Services</b>					
04-010	Electricity	\$ 2,269	\$ -	\$ 2,277	\$ -
04-200	Communication	242	500	-	500
	<b>Total Services</b>	<b>\$ 2,511</b>	<b>\$ 500</b>	<b>\$ 2,277</b>	<b>\$ 500</b>
<b>Contractual Services</b>					
05-020	Landfill Fee	\$ 415,755	\$ 400,000	\$ 340,422	\$ 400,000
05-050	Container Service	3,335	5,000	3,695	5,000
05-160	Green Waste Contract	65,291	60,000	19,216	30,640
	<b>Total Contractual Services</b>	<b>\$ 484,381</b>	<b>\$ 465,000</b>	<b>\$ 363,333</b>	<b>\$ 435,640</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Miscellaneous</b>					
06-140	Advertising & Publicity	\$ -	\$ 500	\$ -	\$ 500
07-260	Uniform Service	1,221	2,100	1,140	2,100
07-390	Insurance & Bonds	17,381	17,400	15,676	14,000
	<b>Total Miscellaneous</b>	<b>\$ 18,602</b>	<b>\$ 20,000</b>	<b>\$ 16,816</b>	<b>\$ 16,600</b>
<b>Capital Outlay</b>					
09-770	Equipment	\$ -	\$ 150,000	\$ 110,623	\$ 210,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 150,000</b>	<b>\$ 110,623</b>	<b>\$ 210,000</b>
<b>Interfund Transfers</b>					
55-555	Depreciation	\$ 267,364	\$ -	\$ -	\$ -
55-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<b>\$ 267,364</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,260,606</b>	<b>\$ 1,125,016</b>	<b>\$ 939,740</b>	<b>\$ 1,162,720</b>

**Miscellaneous**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ 6,788	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	1,645	-	-	-
07-100	City Franchise Fee	-	160,000	160,000	160,000
07-420	Contingencies	-	4,484	-	-
	<b>Total Miscellaneous</b>	<b>\$ 8,433</b>	<b>\$ 164,484</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>
<b>Department Total</b>		<b>\$ 8,433</b>	<b>\$ 164,484</b>	<b>\$ 160,000</b>	<b>\$ 160,000</b>

# **SYSTEMS FUND**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

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**SYSTEMS FUND SUMMARY #11**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$(2,002,223)</b>
<b>FYE 2011</b>	
Current Estimated Revenues	\$ 4,492,159
Current Estimated Expenses	<u>\$(4,479,565)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$(1,989,629)</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$(1,989,629)
Proposed Revenues	<u>\$ 4,641,600</u>
Total FYE 2010 Resources	\$ 2,651,971
Proposed M&O Expenditures	\$(3,731,600)
Proposed Capital Outlay	\$ (445,000)
Proposed Transfer to General Fund	\$ -
	\$ -
Proposed Transfer to Equipment Replacement	\$ -
Proposed Transfer to Interest and Sinking	<u>\$ (465,000)</u>
Total Proposed Expenditures	<u>\$(4,641,600)</u>
<b>Gross Fund Balance</b>	<b><u>\$(1,989,629)</u></b>
<b>Restricted/Designated Fund Balance Items:</b>	
Customer Deposits	\$ 456,135
	<u>\$ 456,135</u>
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$(2,445,764)</u></b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Systems Fund**

<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Septage Hauling	\$ 304,500	\$ 315,000	\$ 318,221	\$ 350,000
Water Taps	5,915	10,000	3,650	5,000
New Service	11,760	14,000	11,535	14,000
Wastewater Taps	6,000	9,000	3,745	5,000
Water Sales	1,238,334	1,874,400	1,753,596	1,888,900
Wastewater Sales	1,397,598	1,833,200	1,706,304	1,880,200
Sewer Maintenance Fee	348,455	380,000	365,772	330,000
System Extensions	1,514	20,000	1,053	10,000
Delinquent Penalties	176,973	120,000	162,191	153,000
Miscellaneous	8,637	27,668	114,092	3,000
Earnings of Investments	-	2,500	-	2,500
Transfers In	3,377,839	-	52,000	-
<b>Total Revenue</b>	<b><u>\$ 6,877,525</u></b>	<b><u>\$ 4,605,768</u></b>	<b><u>\$ 4,492,159</u></b>	<b><u>\$ 4,641,600</u></b>
<b>Expenditures</b>				
Personnel Services	\$ 1,837,861	\$ 1,845,464	\$ 1,724,098	\$ 1,695,541
Supplies	516,788	487,279	516,385	524,829
Maintenance	261,906	206,200	257,813	279,350
Services	102,134	301,600	218,583	303,000
Miscellaneous	304,906	889,725	763,119	928,880
Capital Outlay	94,651	410,500	510,313	445,000
Debt Retirement	24,445	-	(12,223)	-
Transfers Out	(66,650)	465,000	501,477	465,000
<b>Total Expenditures</b>	<b><u>\$ 3,076,041</u></b>	<b><u>\$ 4,605,768</u></b>	<b><u>\$ 4,479,565</u></b>	<b><u>\$ 4,641,600</u></b>
<b>Revenues Over(Under) Expenditures</b>	<b><u>\$ 3,801,484</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 12,594</u></b>	<b><u>\$ -</u></b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

<b>System Fund</b>	<b>11-4-00</b>
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Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Permits, Fees &amp; Other</b>					
330-50	Septage Hauling	\$ 304,500	\$ 315,000	\$ 318,221	\$ 350,000
344-30	Water Taps	5,915	10,000	3,650	5,000
344-35	New Service Fees	11,760	14,000	11,535	14,000
344-40	Wastewater Taps	6,000	9,000	3,745	5,000
344-50	Water Sales	1,238,334	1,874,400	1,753,596	1,888,900
344-70	Wastewater Sales	1,397,598	1,833,200	1,706,304	1,880,200
344-75	Sewer Maintenance Fee	348,455	380,000	365,772	330,000
344-80	System Extensions	1,514	20,000	1,053	10,000
344-85	Service Fees	43,077	-	29,557	30,000
344-90	Return Check Fee	4,725	-	2,900	3,000
351-30	Delinquent Penalties	118,316	120,000	129,734	120,000
360-00	Miscellaneous Income	4,833	1,000	3,152	3,000
361-10	Earnings on Investments	-	2,500	-	2,500
369-10	Insurance Reimbursement	10,855	-	-	-
369-30	Sale of Equipment	3,784	-	968	-
	<b>Total Permits, Fees &amp; Other</b>	<b>\$3,499,666</b>	<b>\$ 4,579,100</b>	<b>\$ 4,330,187</b>	<b>\$ 4,641,600</b>
<b>Miscellaneous</b>					
372-00	Fina Oil and Chemical Co	\$ 20	\$ 26,668	\$ -	\$ -
375-00	Subdivision Reimbursements	-	-	109,972	-
	<b>Total Miscellaneous</b>	<b>\$ 20</b>	<b>\$ 26,668</b>	<b>\$ 109,972</b>	<b>\$ -</b>
<b>Transfers In</b>					
390-30	Transfer from Sales Tax	\$ -	\$ -	\$ 52,000	\$ -
390-50	Transfer from Capital Projects	\$ 3,377,839	\$ -	\$ -	\$ -
390-55	Transfer from Equipment Replacement	-	-	-	-
	<b>Total Transfers</b>	<b>\$3,377,839</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ -</b>
<b>Total Systems Fund Revenue</b>		<b>\$6,877,525</b>	<b>\$ 4,605,768</b>	<b>\$ 4,492,159</b>	<b>\$ 4,641,600</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  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 328,208	\$ 379,768	\$ 271,538	\$ 387,728
01-020	Overtime	114,266	90,000	108,694	90,000
01-040	Social Security	33,031	29,052	28,059	29,661
01-050	TMRS	63,467	55,978	61,775	40,169
01-070	Hospitalization	48,121	59,351	64,254	71,808
01-080	Workers Compensation	10,730	10,632	10,725	11,826
01-090	Stick Leave Accumulation	(25,902)	-	-	-
01-160	ICMA	6,142	7,886	4,393	3,837
01-250	Life Insurance	1,396	2,035	1,869	2,214
	<b>Total Personnel Services</b>	<b>\$ 579,459</b>	<b>\$ 634,702</b>	<b>\$ 551,307</b>	<b>\$ 637,243</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 286	\$ 1,500	\$ 800	\$ 1,500
02-020	Minor Apparatus & Tools	143	200	30	200
02-030	Vehicle Supplies	3,707	1,500	790	1,500
02-040	Miscellaneous Supplies	170	1,500	4,015	1,500
02-090	Water Plant Supplies	-	-	-	-
02-100	Postage	3,037	1,950	2,941	3,000
02-110	Water Purchased	140,099	115,000	154,945	115,000
02-120	Chemicals	188,686	203,500	190,917	203,500
	<b>Total Supplies</b>	<b>\$ 336,128</b>	<b>\$ 325,150</b>	<b>\$ 354,438</b>	<b>\$ 326,200</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 3,950	\$ 100	\$ 20	\$ 100
03-020	Furniture & Fixtures	-	100	635	100
03-030	Equipment Maint. & Repair	1,067	500	265	500
03-040	Motor Vehicles	90	100	184	200
03-080	Water Plant	12,674	35,000	12,020	35,000
03-280	Water Tanks	8,435	4,000	-	4,000
	<b>Total Maintenance</b>	<b>\$ 26,216</b>	<b>\$ 39,800</b>	<b>\$ 13,124</b>	<b>\$ 39,900</b>
<b>Services</b>					
04-010	Electricity	\$ 7,007	\$ 85,000	\$ 338	\$ 85,000
04-050	Electricity-Water Production	4,756	-	43,859	-
04-200	Communication	5,292	4,000	9,134	4,000
	<b>Total Services</b>	<b>\$ 17,055</b>	<b>\$ 89,000</b>	<b>\$ 53,331</b>	<b>\$ 89,000</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Miscellaneous</b>					
06-180	Fees & Permits	15,900	16,000	15,650	16,000
06-220	Laboratory Charges	17,499	15,000	10,443	15,000
06-270	Contract Services	3,734	10,000	7,774	10,000
07-010	Training	3,590	2,100	1,882	3,000
07-050	Auto Allowance/Reimbursement	2,700	-	-	-
07-100	Certification	-	333	111	222
07-260	Uniform Service	1,276	1,400	1,691	1,400
07-390	Insurance & Bonds	41,523	41,523	42,688	42,700
07-480	Water Utility Assoc. Dues	560	600	948	600
	<b>Total Miscellaneous</b>	<b>\$ 86,782</b>	<b>\$ 86,956</b>	<b>\$ 81,187</b>	<b>\$ 88,922</b>
<b>Capital Outlay</b>					
09-885	Elevated Storage Tank	\$ -	\$ -	\$ -	\$ 125,000
	<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>
<b>Interfund Transfers</b>					
50-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
50-530	Capital Projects	-	-	-	-
55-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 1,045,640</b>	<b>\$ 1,175,608</b>	<b>\$ 1,053,387</b>	<b>\$ 1,306,265</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  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 193,345	\$ 145,668	\$ 168,195	\$ 148,507
01-020	Overtime	7,197	-	6,105	-
01-040	Social Security	14,972	11,144	11,851	11,361
01-050	TMRS	28,672	21,471	25,830	15,385
01-070	Hospitalization	23,935	22,433	28,744	23,988
01-080	Workers Compensation	2,040	2,341	2,355	2,597
01-090	Stick Leave Accumulation	(25,087)	-	-	-
01-160	ICMA	5,564	5,827	6,492	5,940
01-240	Unemployment Compensat	10,556	-	13,398	-
01-250	Life Insurance	602	781	576	844
	<b>Total Personnel Services</b>	<b>\$ 261,796</b>	<b>\$ 209,665</b>	<b>\$ 263,546</b>	<b>\$ 208,622</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 813	\$ 500	\$ 552	\$ 500
02-011	Supplies-Septage	89	500	1,160	1,200
02-020	Minor Apparatus & Tools	651	500	553	500
02-030	Vehicle Supplies	11,044	2,650	2,536	2,650
02-040	Miscellaneous Supplies	1,160	5,000	8,788	5,000
02-100	Postage	72	400	-	400
02-130	Wastewater Plant Supplies	1,410	300	-	300
02-140	Wastewater Plant Chemicals	111,864	100,000	75,986	130,000
02-200	Water Purchased - P.A.	131	100	289	100
	<b>Total Supplies</b>	<b>\$ 127,234</b>	<b>\$ 109,950</b>	<b>\$ 89,864</b>	<b>\$ 140,650</b>
<b>Maintenance</b>					
03-010	Building & Grounds	\$ 58	\$ 300	\$ 1	\$ 300
03-030	Equipment Maint. & Repair	1,127	200	399	500
03-040	Motor Vehicles	578	350	171	350
03-090	Lift Station	16,076	5,000	25,297	10,000
03-110	Plant	63,270	50,000	49,901	125,000
	<b>Total Maintenance</b>	<b>\$ 81,109</b>	<b>\$ 55,850</b>	<b>\$ 75,769</b>	<b>\$ 136,150</b>
<b>Services</b>					
04-010	Electricity	\$ 81,923	\$ 160,000	\$ 155,261	\$ 160,000
04-070	Electricity-Sewer Operations	106,381	45,500	-	45,500
04-100	Natural Gas	509	-	553	-
04-200	Communication	5,227	3,600	5,442	5,000
	<b>Total Services</b>	<b>\$ 194,040</b>	<b>\$ 209,100</b>	<b>\$ 161,256</b>	<b>\$ 210,500</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Miscellaneous</b>					
05-170	Sludge Disposal	\$ 113,604	\$ 100,000	\$ 99,423	\$ 100,000
06-090	Dues & Subscriptions	-	250	210	250
06-180	Fees & Permits	26,425	27,000	25,167	27,000
06-220	Laboratory Charges	38,211	30,000	28,376	40,000
07-010	Training	891	800	1,116	1,000
07-100	Certification	111	444	222	333
07-260	Uniform Service	685	800	624	800
07-390	Insurance & Bonds	55,627	51,648	47,743	48,048
07-480	Water Utility Assoc. Dues	280	250	-	250
	<b>Total Miscellaneous</b>	<b>\$ 235,834</b>	<b>\$ 211,192</b>	<b>\$ 202,881</b>	<b>\$ 217,681</b>
<b>Capital Outlay</b>					
09-115	Plant Repairs	\$ 20,631	\$ 75,000	\$ -	\$ -
	<b>Total Capital Outlay</b>	<b>\$ 20,631</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Interfund Transfers</b>					
50-520	Transfer to Capital Projects	\$ -	\$ -	\$ 6,625	\$ -
50-530	Capital Projects	(531,650)	-	29,852	-
	<b>Total Interfund Transfers</b>	<b>\$ (531,650)</b>	<b>\$ -</b>	<b>\$ 36,477</b>	<b>\$ -</b>
<b>Department Total</b>		<b>\$ 388,994</b>	<b>\$ 870,757</b>	<b>\$ 829,793</b>	<b>\$ 913,603</b>



## **Customer Service**

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

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 159,983	\$ 153,063	\$ 144,839	\$ 155,378
01-020	Overtime	3,106	4,000	304	1,000
01-040	Social Security	12,081	11,709	11,290	11,886
01-050	TMRS	22,304	21,525	22,315	15,346
01-070	Hospitalization	30,234	29,034	33,175	30,864
01-080	Workers Compensation	3,412	3,677	3,586	3,954
01-160	ICMA	1,823	839	2,300	861
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	805	783	587	797
	<b>Total Personnel Services</b>	<b>\$ 233,748</b>	<b>\$ 224,630</b>	<b>\$ 218,396</b>	<b>\$ 220,086</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 5,264	\$ 3,500	\$ 4,591	\$ 3,000
02-020	Minor Apparatus & Tools	635	1,000	4	500
02-030	Vehicle Supplies	3,694	3,500	3,188	2,500
02-040	Miscellaneous Supplies	109	400	1,239	500
02-050	Forms and Printing	210	100	4,815	3,000
02-100	Postage	12,144	14,000	13,780	14,000
	<b>Total Supplies</b>	<b>\$ 22,056</b>	<b>\$ 22,500</b>	<b>\$ 27,617</b>	<b>\$ 23,500</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 1,500	\$ 488	\$ 1,000
03-030	Equipment Maint. & Repair	1,195	2,500	1,093	1,000
03-040	Motor Vehicles	2,486	-	1,053	1,000
03-140	Meters	7,893	5,000	4,457	5,000
	<b>Total Maintenance</b>	<b>\$ 11,574</b>	<b>\$ 9,000</b>	<b>\$ 7,091</b>	<b>\$ 8,000</b>
<b>Services</b>					
04-200	Communication	\$ 990	\$ 900	\$ 962	\$ 900
	<b>Total Services</b>	<b>\$ 990</b>	<b>\$ 900</b>	<b>\$ 962</b>	<b>\$ 900</b>
<b>Miscellaneous</b>					
07-010	Training	\$ -	\$ 3,000	\$ 275	\$ 3,000
07-011	Education	-	-	-	-
07-050	Auto Allowance/Reimbursement	-	-	-	-
07-260	Uniform Service	169	500	272	350
07-390	Insurance & Bonds	2,001	2,100	1,301	2,000
	<b>Total Miscellaneous</b>	<b>\$ 2,170</b>	<b>\$ 5,600</b>	<b>\$ 1,848</b>	<b>\$ 5,350</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Capital Outlay</b>					
09-140	Automobile	\$ -	\$ 17,500	\$ -	\$ -
09-770	Equipment / Meter Lease	67,424	218,000	211,134	220,000
	<b>Total Capital Outlay</b>	<u>\$ 67,424</u>	<u>\$ 235,500</u>	<u>\$ 211,134</u>	<u>\$ 220,000</u>
<b>Interfund Transfers</b>					
50-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
55-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 337,962</u></u>	<u><u>\$ 498,130</u></u>	<u><u>\$ 467,048</u></u>	<u><u>\$ 477,836</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  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 240,346	\$ 196,219	\$ 148,083	\$ 153,422
01-020	Overtime	28,515	26,000	41,640	26,000
01-040	Social Security	19,408	15,011	14,173	11,737
01-050	TMRS	39,066	28,923	30,455	15,895
01-070	Hospitalization	34,568	40,892	30,487	30,864
01-080	Workers Compensation	6,045	5,117	5,073	5,594
01-090	Stick Leave Accumulation	(26,956)	-	(19,838)	-
01-160	ICMA	1,128	-	91	-
01-240	Unemployment Compensation	1,023	-	364	-
01-250	Life Insurance	965	1,052	842	939
	<b>Total Personnel Services</b>	<b>\$ 344,108</b>	<b>\$ 313,214</b>	<b>\$ 251,370</b>	<b>\$ 244,451</b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 237	\$ 350	\$ 312	\$ 350
02-020	Minor Apparatus & Tools	3,019	2,000	1,992	2,000
02-030	Vehicle Supplies	9,337	8,429	11,610	8,429
02-040	Miscellaneous Supplies	349	3,000	5,471	4,200
	<b>Total Supplies</b>	<b>\$ 12,942</b>	<b>\$ 13,779</b>	<b>\$ 19,385</b>	<b>\$ 14,979</b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 150	\$ -	\$ 150
03-030	Equipment Maint. & Repair	5,017	6,000	5,418	6,000
03-040	Motor Vehicles	565	200	468	950
03-240	Cast Iron Lines	2,568	-	-	-
03-270	Water Lines	108,293	80,000	132,446	70,000
03-271	Inventory Adjustment	13,178	-	-	-
	<b>Total Maintenance</b>	<b>\$ 129,621</b>	<b>\$ 86,350</b>	<b>\$ 138,332</b>	<b>\$ 77,100</b>
<b>Miscellaneous</b>					
05-030	Equipment Rental	\$ 1,747	\$ 1,000	\$ 2,432	\$ 1,000
06-090	Dues & Subscriptions	-	400	-	400
06-270	Contract Services	-	-	-	8,500
07-010	Training	500	1,000	1,883	1,850
07-100	Certification	111	333	-	333
07-260	Uniform Service	1,595	3,000	1,627	3,000
07-390	Insurance & Bonds	3,105	4,000	2,787	5,200
07-480	Water Utility Assoc. Dues	350	500	210	500
	<b>Total Miscellaneous</b>	<b>\$ 7,408</b>	<b>\$ 10,233</b>	<b>\$ 8,939</b>	<b>\$ 20,783</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Capital Outlay</b>					
09-030	Water Taps	\$ 572	\$ -	\$ 16,304	\$ -
09-770	Equipment	-	-	-	-
09-910	Heavy Equipment	-	50,000	1,692	50,000
	<b>Total Capital Outlay</b>	<u>\$ 572</u>	<u>\$ 50,000</u>	<u>\$ 17,996</u>	<u>\$ 50,000</u>
<b>Interfund Transfers</b>					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Department Total</b>		<u><u>\$ 494,651</u></u>	<u><u>\$ 473,576</u></u>	<u><u>\$ 436,022</u></u>	<u><u>\$ 407,313</u></u>

## **Wastewater Collection**

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

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Personnel Services</b>					
01-010	Salaries & Wages	\$ 272,834	\$ 302,091	\$ 268,566	\$ 255,755
01-020	Overtime	17,124	13,000	21,566	13,000
01-040	Social Security	21,526	23,110	21,927	19,565
01-050	TMRS	41,489	44,528	46,554	26,496
01-070	Hospitalization	41,304	51,467	52,218	41,256
01-080	Workers Compensation	14,813	19,531	19,251	21,226
01-160	ICMA	8,313	7,906	7,770	6,377
01-250	Life Insurance	1,347	1,620	1,627	1,464
	<b>Total Personnel Services</b>	<b><u>\$ 418,750</u></b>	<b><u>\$ 463,253</u></b>	<b><u>\$ 439,479</u></b>	<b><u>\$ 385,139</u></b>
<b>Supplies</b>					
02-010	Office Supplies	\$ 172	\$ 300	\$ 265	\$ 300
02-020	Minor Apparatus & Tools	2,706	1,500	1,331	1,500
02-030	Vehicle Supplies	15,182	10,000	17,129	12,500
02-040	Miscellaneous Supplies	368	4,000	6,356	5,100
02-100	Postage	-	100	-	100
	<b>Total Supplies</b>	<b><u>\$ 18,428</u></b>	<b><u>\$ 15,900</u></b>	<b><u>\$ 25,081</u></b>	<b><u>\$ 19,500</u></b>
<b>Maintenance</b>					
03-020	Furniture & Fixtures	\$ -	\$ 100	\$ -	\$ 100
03-030	Equipment Maint. & Repair	8,049	10,000	11,033	10,000
03-040	Motor Vehicles	437	100	501	100
03-060	Service Lines	4,900	5,000	11,963	8,000
	<b>Total Maintenance</b>	<b><u>\$ 13,386</u></b>	<b><u>\$ 15,200</u></b>	<b><u>\$ 23,497</u></b>	<b><u>\$ 18,200</u></b>
<b>Services</b>					
04-200	Communication	\$ 711	\$ 600	\$ 760	\$ 600
	<b>Total Services</b>	<b><u>\$ 711</u></b>	<b><u>\$ 600</u></b>	<b><u>\$ 760</u></b>	<b><u>\$ 600</u></b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Miscellaneous</b>					
05-030	Equipment Rental	\$ 2,535	\$ 1,000	\$ 2,477	\$ 1,000
05-040	Construction Materials	38,977	15,000	29,247	35,000
06-090	Dues & Subscriptions	205	350	-	350
06-270	Contract Services	10,302	8,500	24,357	8,500
07-010	Training	505	1,000	1,957	1,250
07-050	Auto Allowance/Reim	-	-	-	-
07-100	Certification	236	222	222	222
07-260	Uniform Service	1,314	1,200	957	1,200
07-390	Insurance & Bonds	11,242	11,242	10,463	11,242
07-480	Water Utility Assoc. Dues	350	350	490	500
	<b>Total Miscellaneous</b>	<b><u>\$ 65,666</u></b>	<b><u>\$ 38,864</u></b>	<b><u>\$ 70,170</u></b>	<b><u>\$ 59,264</u></b>
<b>Capital Outlay</b>					
09-500	Sewer Extensions	\$ 3,714	\$ -	\$ 21,527	\$ -
09-640	Barricades	-	-	-	-
09-660	Rotating Laser	-	-	-	-
09-770	Equipment	25	50,000	243,156	50,000
09-860	Building Main & Repairs	2,285	-	-	-
09-880	Plant Equipment	-	-	-	-
09-910	Heavy Equipment	-	-	-	-
50-550	2010 CDBG 710299 Sewer Grant	\$ -	\$ -	\$ 16,500	\$ -
	<b>Total Capital Outlay</b>	<b><u>\$ 6,024</u></b>	<b><u>\$ 50,000</u></b>	<b><u>\$ 281,183</u></b>	<b><u>\$ 50,000</u></b>
<b>Interfund Transfers</b>					
50-530	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
55-670	Transfer to Equipment Replacement	-	-	-	-
	<b>Total Interfund Transfers</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Department Total</b>		<b><u>\$ 522,965</u></b>	<b><u>\$ 583,817</u></b>	<b><u>\$ 840,170</u></b>	<b><u>\$ 532,703</u></b>

**Miscellaneous**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**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 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Services</b>					
04-010	Electricity	\$ 2,269	\$ 2,000	\$ 2,274	\$ 2,000
04-100	Natural Gas	-	-	\$ -	-
	<b>Total Services</b>	<b>\$ 2,269</b>	<b>\$ 2,000</b>	<b>\$ 2,274</b>	<b>\$ 2,000</b>
<b>Miscellaneous</b>					
06-020	City Auditor	\$ 8,000	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	\$ 10,975	\$ -	\$ -	\$ -
07-100	City Franchise Fee	-	390,000	\$ 390,000	390,000
07-420	Contingencies	23,421	135,880	\$ 1,050	135,880
07-580	Subdivider Rebates	19,375	11,000	\$ 7,044	11,000
07-900	Allowance for Bad Debt	-	-	\$ -	-
	<b>Total Miscellaneous</b>	<b>\$ 61,771</b>	<b>\$ 536,880</b>	<b>\$ 398,094</b>	<b>\$ 536,880</b>
<b>Debt Retirement</b>					
08-050	Capital Lease Interest	21,309	-	\$ (9,087)	-
08-051	2010 Tax Note Interest	3,136	-	\$ (3,136)	-
	<b>Total Debt Retirement</b>	<b>\$ 24,445</b>	<b>\$ -</b>	<b>\$ (12,223)</b>	<b>\$ -</b>
<b>Interfund Transfers</b>					
09-500	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
53-040	Transfer to Interest & Sinking	465,000	465,000	\$ 465,000	465,000
	<b>Total Interfund Transfers</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>	<b>\$ 465,000</b>
<b>Department Total</b>		<b>\$ 553,485</b>	<b>\$ 1,003,880</b>	<b>\$ 853,145</b>	<b>\$ 1,003,880</b>

# **SALES TAX FUND**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

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**SALES TAX FUND SUMMARY #21**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$ 2,867,412</b>
<b>FYE 2011</b>	
Current Estimated Revenues	\$ 1,110,194
Current Estimated Expenses	<u>\$(1,327,000)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$ 2,650,606</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$ 2,650,606
Proposed Revenues	<u>\$ 1,209,000</u>
Total FYE 2011 Resources	<u>\$ 3,859,606</u>
Proposed Transfer to General Fund	<u>\$(1,475,000)</u>
Total Proposed Expenditures	<u>\$(1,475,000)</u>
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$ 2,384,606</u></b>

**City of Groves**  
**Annual Fiscal Budget**  
**2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

<b>Sales Tax Fund</b>
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<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Sales Tax	\$ 1,101,480	\$ 1,250,000	\$ 1,105,350	\$ 1,200,000
Mixed Beverage Tax	3,815	5,000	2,788	4,000
Earnings of Investments	9,627	20,000	2,056	5,000
Fund Balance Transfer	-	-	-	266,000
<b>Total Revenue</b>	<b>\$ 1,114,922</b>	<b>\$ 1,275,000</b>	<b>\$ 1,110,194</b>	<b>\$ 1,475,000</b>
<b>Expenditures</b>				
Transfers Out	\$ 1,275,000	\$ 1,275,000	\$ 1,327,000	\$ 1,475,000
<b>Total Expenditures</b>	<b>\$ 1,275,000</b>	<b>\$ 1,275,000</b>	<b>\$ 1,327,000</b>	<b>\$ 1,475,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (160,078)</b>	<b>\$ -</b>	<b>\$ (216,806)</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

<b>Sales Tax Fund</b>	<b>21-4-00</b>
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Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Taxes</b>					
313-00	Sales Tax Receipts	\$ 1,101,480	\$ 1,250,000	\$ 1,105,350	\$ 1,200,000
	Fund Balance Transfer	-	-	-	266,000
	<b>Total Taxes</b>	<u>\$ 1,101,480</u>	<u>\$ 1,250,000</u>	<u>\$ 1,105,350</u>	<u>\$ 1,466,000</u>
<b>Miscellaneous</b>					
320-00	Mixed Beverage Tax	\$ 3,815	\$ 5,000	\$ 2,788	\$ 4,000
361-10	Earnings on Investments	9,627	20,000	2,056	5,000
	<b>Total Miscellaneous</b>	<u>\$ 13,442</u>	<u>\$ 25,000</u>	<u>\$ 4,844</u>	<u>\$ 9,000</u>
<b>Total Sales Tax Fund Revenue</b>		<u><u>\$ 1,114,922</u></u>	<u><u>\$ 1,275,000</u></u>	<u><u>\$ 1,110,194</u></u>	<u><u>\$ 1,475,000</u></u>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Miscellaneous</b>					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	<b>Total Interfund Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Interfund Transfers</b>					
50-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ -
51-313	Transfer to General Fund	1,275,000	1,275,000	1,327,000	1,275,000
51-335	Transfer to I&S	-	-	-	200,000
	<b>Total Interfund Transfers</b>	<u>\$ 1,275,000</u>	<u>\$ 1,275,000</u>	<u>\$ 1,327,000</u>	<u>\$ 1,475,000</u>
<b>Department Total</b>		<u>\$ 1,275,000</u>	<u>\$ 1,275,000</u>	<u>\$ 1,327,000</u>	<u>\$ 1,475,000</u>



**INTEREST AND  
SINKING FUND**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

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**INTEREST & SINKING FUND SUMMARY #35**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$ 6,245</b>
<b>FYE 2011</b>	
Current Estimated Revenues	\$ 1,779,189
Current Estimated Expenses	<u>\$(1,674,675)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$ 110,759</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$ 110,759
Proposed Revenues	<u>\$ 1,774,143</u>
Total FYE 2010 Resources	<u>\$ 1,884,902</u>
Proposed I&S Expenditures	<u>\$(1,774,143)</u>
Total Proposed Expenditures	<u>\$(1,774,143)</u>
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$ 110,759</u></b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Interest & Sinking Fund**

<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Current Taxes	\$ 538,188	\$ 400,000	\$ 397,229	\$ 393,822
Delinquent Taxes	6,293	29,675	9,308	10,321
Current Penalty & Interest	4,572	3,000	3,889	2,500
Delinquent Penalty & Interest	2,294	2,500	3,320	2,500
Interest on Investments	20	-	443	-
Economic Development	478,500	900,000	900,000	700,000
Transfers	465,000	465,000	465,000	665,000
<b>Total Revenue</b>	<b><u>\$ 1,494,867</u></b>	<b><u>\$ 1,800,175</u></b>	<b><u>\$ 1,779,189</u></b>	<b><u>\$ 1,774,143</u></b>
<b>Expenditures</b>				
Principal	\$ 990,000	\$ 1,150,000	\$ 1,150,000	\$ 1,225,000
Interest	515,450	523,175	523,175	468,821
Fees & Charges	1,500	1,500	1,500	1,500
Contingencies	-	-	-	78,822
<b>Total Expenditures</b>	<b><u>\$ 1,506,950</u></b>	<b><u>\$ 1,674,675</u></b>	<b><u>\$ 1,674,675</u></b>	<b><u>\$ 1,774,143</u></b>
<b>Revenues Over(Under) Expenditures</b>	<b><u>\$ (12,083)</u></b>	<b><u>\$ 125,500</u></b>	<b><u>\$ 104,514</u></b>	<b><u>\$ -</u></b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

<b>Interest &amp; Sinking Fund</b>	<b>35-4-00</b>
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Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Taxes</b>					
310-49	Current Taxes	\$ 538,188	\$ 400,000	\$ 397,229	\$ 393,822
310-48	Delinquent Taxes	6,293	29,675	9,308	10,321
319-00	Current Penalty & Interest	4,572	3,000	3,889	2,500
319-10	Delinquent Penalty & Interest	2,294	2,500	3,320	2,500
	<b>Total Taxes</b>	<u>\$ 551,347</u>	<u>\$ 435,175</u>	<u>\$ 413,746</u>	<u>\$ 409,143</u>
<b>Permits, Fees &amp; Other</b>					
360-00	Miscellaneous Income	\$ (309)	\$ -	\$ -	\$ -
361-10	Interest on Investments	329	-	443	-
	<b>Total Permits, Fees &amp; Other</b>	<u>\$ 20</u>	<u>\$ -</u>	<u>\$ 443</u>	<u>\$ -</u>
<b>Miscellaneous</b>					
371-17	EDC Revenue	\$ -	\$ -	\$ -	\$ -
	<b>Total Miscellaneous</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Operating Transfers In</b>					
390-00	Transfer from Systems Fund	\$ 465,000	\$ 465,000	\$ 465,000	\$ 465,000
390-11	Transfer from Systems/SM	-	-	-	-
390-21	Transfer from Sales Tax Fund	-	-	-	200,000
390-30	Transfer from EDC	478,500	900,000	900,000	700,000
	<b>Total Operating Transfers</b>	<u>\$ 943,500</u>	<u>\$1,365,000</u>	<u>\$1,365,000</u>	<u>\$1,365,000</u>
<b>Total Interest &amp; Sinking Revenue</b>		<u>\$ 1,494,867</u>	<u>\$ 1,800,175</u>	<u>\$ 1,779,189</u>	<u>\$ 1,774,143</u>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Debt Retirement</b>					
08-040	Principal	\$ 990,000	\$ 1,150,000	\$ 1,150,000	\$ 1,225,000
08-050	Interest	515,450	523,175	523,175	468,821
08-060	Fees & Charges	1,500	1,500	1,500	1,500
<b>Total Debt Retirement</b>		<u>\$ 1,506,950</u>	<u>\$ 1,674,675</u>	<u>\$ 1,674,675</u>	<u>\$ 1,695,321</u>
<b>Department Total</b>		<u>\$ 1,506,950</u>	<u>\$ 1,674,675</u>	<u>\$ 1,674,675</u>	<u>\$ 1,695,321</u>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

<b>Interest &amp; Sinking Fund</b>
<b>Department - Miscellaneous 35-5-99</b>

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Miscellaneous</b>					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ 78,822
	<b>Total Miscellaneous</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,822</u>
	<b>Department Total</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,822</u>

**GROVES  
ECONOMIC  
DEVELOPMENT  
CORPORATION  
FUND**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

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**ECONOMIC DEVELOPMENT FUND SUMMARY #30**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$ 1,166,819</b>
<b>FYE 2011</b>	
Current Estimated Revenues	\$ 644,204
Current Estimated Expenses	<u>\$(1,264,477)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$ 546,546</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$ 546,546
Proposed Revenues	<u>\$ 605,831</u>
Total FYE 2011 Resources	<u>\$ 1,152,377</u>
Proposed Expenditures	\$ (145,000)
Proposed I&S Expenditures	<u>\$ (700,000)</u>
Total Proposed Expenditures	<u>\$ (845,000)</u>
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$ 307,377</u></b>



**City of Groves  
Annual Fiscal Budget  
2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Economic Development Fund**

<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Sales Taxes	\$ 550,740	\$ 505,000	\$ 643,760	\$ 600,000
Interest on Investments	4,943	5,000	444	5,831
Fund Balance Transfer	-	-	-	239,169
<b>Total Revenue</b>	<b>\$ 555,683</b>	<b>\$ 510,000</b>	<b>\$ 644,204</b>	<b>\$ 845,000</b>
<b>Expenditures</b>				
Supplies	\$ 745	\$ -	\$ 30	\$ -
Miscellaneous	467,936	150,000	364,447	145,000
Transfers	487,590	900,000	900,000	700,000
<b>Total Expenditures</b>	<b>\$ 956,271</b>	<b>\$ 1,050,000</b>	<b>\$ 1,264,477</b>	<b>\$ 845,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ (400,588)</b>	<b>\$ (540,000)</b>	<b>\$ (620,273)</b>	<b>\$ -</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

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

<b>Acct #</b>	<b>Account Description</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
<b>Taxes</b>					
313-00	Sales Taxes	\$ 621,223	\$ 505,000	\$ 643,760	\$ 600,000
	Fund Balance Transfer	\$ -	\$ -	\$ -	\$ 239,169
	<b>Total Taxes</b>	<b>\$ 621,223</b>	<b>\$ 505,000</b>	<b>\$ 643,760</b>	<b>\$ 839,169</b>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 11,954	\$ 5,000	\$ 444	\$ 5,831
	<b>Total Fees &amp; Other</b>	<b>\$ 11,954</b>	<b>\$ 5,000</b>	<b>\$ 444</b>	<b>\$ 5,831</b>
<b>Total EDC Fund Revenue</b>		<b>\$ 633,177</b>	<b>\$ 510,000</b>	<b>\$ 644,204</b>	<b>\$ 845,000</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

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

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Supplies</b>					
02-040	Miscellaneous Supplies	\$ 745	\$ -	\$ 30	\$ -
	<b>Total Services</b>	<u>\$ 745</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>
<b>Miscellaneous</b>					
06-100	Grant Disbursement	\$ 337,321	\$ 25,000	\$ 156,189	\$ 20,000
06-270	Contract Services	130,529	-	83,258	50,000
07-100	Administration Fee	-	125,000	125,000	75,000
08-060	Fees & Charges	86	-	-	-
	<b>Total Miscellaneous</b>	<u>\$ 467,936</u>	<u>\$ 150,000</u>	<u>\$ 364,447</u>	<u>\$ 145,000</u>
<b>Transfers</b>					
36-000	Transfer to Interest & Sinking	\$ 487,590	\$ 900,000	\$ 900,000	\$ 700,000
	<b>Total Transfers</b>	<u>\$ 487,590</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 700,000</u>
<b>Department Total</b>		<u><u>\$ 956,271</u></u>	<u><u>\$ 1,050,000</u></u>	<u><u>\$ 1,264,477</u></u>	<u><u>\$ 845,000</u></u>

# **EQUIPMENT REPLACEMENT**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

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**EQUIPMENT REPLACEMENT FUND SUMMARY #55**

<b>Beginning Year Gross Fund Balance 10-01-10</b>	<b>\$ 1,099,816</b>
<b>FYE 2011</b>	
Current Estimated Revenues	\$ 658
Current Estimated Expenses	<u>\$ (402,999)</u>
<b>Projected Gross Fund Balance 9-30-11</b>	<b><u>\$ 697,475</u></b>
<b>FYE 2012</b>	
Estimated Gross Fund Balance 10-01-11	\$ 697,475
Proposed Revenues	<u>\$ 5,000</u>
Total FYE 2011 Resources	<u>\$ 702,475</u>
Proposed Capital Outlay	<u>\$ 125,000</u>
Total Proposed Expenditures	<u>\$ 125,000</u>
<b>Projected Undesignated Fund Balance 9-30-12</b>	<b><u>\$ 577,475</u></b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

**Equipment Replacement Fund**

<b>Revenue</b>	<b>Actual 2009-10</b>	<b>Budget 2010-11</b>	<b>Estimated 2010-11</b>	<b>Proposed 2011-12</b>
Transfers In	\$ -	\$ -	\$ -	\$ -
Interest on Investments	4,446	5,000	658	5,000
<b>Total Revenue</b>	<b>\$ 4,446</b>	<b>\$ 5,000</b>	<b>\$ 658</b>	<b>\$ 5,000</b>
<b>Expenditures</b>				
Debt Retirement	\$ 4,015	\$ -	\$ -	\$ -
Capital Outlay	-	125,000	402,999	125,000
<b>Total Expenditures</b>	<b>\$ 4,015</b>	<b>\$ 125,000</b>	<b>\$ 402,999</b>	<b>\$ 125,000</b>
<b>Revenues Over(Under) Expenditures</b>	<b>\$ 431</b>	<b>\$ (120,000)</b>	<b>\$ (402,341)</b>	<b>\$ (120,000)</b>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**STATEMENT OF REVENUES**

<b>Equipment Replacement Fund</b>	<b>55-4-00</b>
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Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Operating Transfers In</b>					
349-05	Finance	\$ -	\$ -	\$ -	\$ -
349-13	Municipal Court	-	-	-	-
349-21	Library	-	-	-	-
349-25	Parks & Recreation	-	-	-	-
349-31	Police	-	-	-	-
349-32	Fire	-	-	-	-
349-33	Animal Control	-	-	-	-
349-35	Animal Shelter	-	-	-	-
349-38	Inspections	-	-	-	-
349-41	Public Works Admin.	-	-	-	-
349-42	Garage	-	-	-	-
349-43	Warehouse	-	-	-	-
349-44	Streets	-	-	-	-
349-45	Drainage	-	-	-	-
349-55	Solid Waste	-	-	-	-
349-63	Water Plant	-	-	-	-
349-66	Customer Service	-	-	-	-
349-67	Water Distribution	-	-	-	-
349-68	Wastewater Collection	-	-	-	-
	<b>Total Operating Transfers</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Permits, Fees &amp; Other</b>					
361-10	Interest on Investments	\$ 4,446	\$ 5,000	\$ 658	\$ 5,000
	<b>Total Fees &amp; Other</b>	<u>\$ 4,446</u>	<u>\$ 5,000</u>	<u>\$ 658</u>	<u>\$ 5,000</u>
<b>Total Equipment Replacement Rev</b>		<u><u>\$ 4,446</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 658</u></u>	<u><u>\$ 5,000</u></u>

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**EXPENDITURE DETAIL**

**Equipment Replacement Fund 55-5**

Acct #	Account Description	Actual 2009-10	Budget 2010-11	Estimated 2010-11	Proposed 2011-12
<b>Debt Retirement</b>					
84-08-040	Capital Lease Principal	\$ 3,810			
84-08-050	Capital Lease Interest	\$ 205	\$ -	\$ -	\$ -
	<b>Total Debt Retirement</b>	<u>\$ 4,015</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Capital Outlay</b>					
99-09-671	Transfer To General Fund	\$ -	\$ 125,000	\$ 401,500	\$ 125,000
99-09-679	Transfer To Capital Projects	\$ -	\$ -	\$ 1,499	\$ -
	<b>Total Capital Outlay</b>	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 402,999</u>	<u>\$ 125,000</u>
<b>Department Total</b>		<u>\$ 4,015</u>	<u>\$ 125,000</u>	<u>\$ 402,999</u>	<u>\$ 125,000</u>



**CAPITAL OUTLAY  
PURCHASES**

**City of Groves  
Annual Fiscal Budget  
2011-2012**

**Proposed Capital Outlay Purchases**

<b>General Fund</b>		
<b>Department</b>	<b>Description</b>	<b>Amount</b>
Finance	Equipment	\$ 500
	Computer System/Software	6,000
<b>Total Finance</b>		<b>\$ 6,500</b>
Library	Books	\$ 16,000
	Audiotapes	\$ 5,000
	Equipment	\$ 1,500
	Building Maint. & Projects	10,000
<b>Total Library</b>		<b>\$ 32,500</b>
Parks & Recreation	Equipment	\$ 10,000
<b>Total Parks &amp; Recreation</b>		<b>\$ 10,000</b>
Police	Automobile	\$ 50,000
	Auto Equipment	5,000
<b>Total Police</b>		<b>\$ 55,000</b>
Fire	Capital Outlay	\$ 30,000
	Air Packs	\$ 8,000
	Bunker Sets	\$ 5,250
	Fire Equipment	\$ 12,500
	Equipment	6,700
<b>Total Fire</b>		<b>\$ 62,450</b>
Emergency Mgmt.	Equipment	\$ 5,000
<b>Total Emergency Mgmt.</b>		<b>\$ 5,000</b>
Animal Shelter	Equipment	\$ 20,000
<b>Total Animal Shelter</b>		<b>\$ 20,000</b>
Inspections	Demolition Program	\$ 45,000
<b>Total Inspections</b>		<b>\$ 45,000</b>
Public Works Admin.	Building Improvements	\$ 20,000
<b>Total Public Works Admin.</b>		<b>\$ 20,000</b>

Garage	Capital Outlay	\$ 10,000
	Equipment	\$ 10,000
<b>Total Garage</b>		<b>\$ 20,000</b>
Drainage	Equipment	\$ 35,000
<b>Total Drainage</b>		<b>\$ 35,000</b>
<b>Total General Fund</b>		<b>\$ 311,450</b>

<b>Solid Waste</b>
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Solid Waste	Equipment	\$ 210,000
<b>Total Solid Waste</b>		<b>\$ 210,000</b>

<b>Systems</b>
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Water Plant	Elevated Storage Tank	\$ 125,000
<b>Total Water Plant</b>		<b>\$ 125,000</b>

Customer Service	Equipment/Meter Lease	\$ 220,000
<b>Total Customer Service</b>		<b>\$ 220,000</b>

Water Distribution	Heavy Equipment	\$ 50,000
<b>Total Water Distribution</b>		<b>\$ 50,000</b>

Wastewater Collection	Plant Equipment	\$ 50,000
<b>Total Wastewater Collection</b>		<b>\$ 50,000</b>

<b>Total Systems Fund</b>		<b>\$ 445,000</b>
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# **INTERFUND TRANSFERS**

**City of Groves  
Annual Fiscal Budget  
2010-2011**

**Proposed Interfund Transfers**

<b>General Fund</b>	<b>Source/Destination</b>	<b>Amount</b>
<b>Transfers In</b>		
General	Sales Tax Fund	\$ 1,275,000
General	Equipment Replacement	\$ 125,000
<b>Total Transfers In</b>		<b><u>\$ 1,400,000</u></b>
 <b>Transfers Out</b>		
Municipal Court	Court Security (Restricted)	5,000
Municipal Court	Court Technology (Restricted)	3,800
<b>Total Transfers Out</b>		<b><u>\$ 8,800</u></b>
<b>Total General Fund Transfers</b>		<b><u>\$ 1,391,200</u></b>
 <b>Systems Fund</b>		
<b>Transfers Out</b>		
Administration	Interest & Sinking	465,000
<b>Total Transfers Out</b>		<b><u>\$ 465,000</u></b>
<b>Total Systems Fund Transfers</b>		<b><u>\$ (465,000)</u></b>
 <b>Sales Tax Fund</b>		
<b>Transfers Out</b>		
Sales Tax	General Fund	\$ 1,275,000
Sales Tax	Interest & Sinking	\$ 200,000
<b>Total Transfers Out</b>		<b><u>\$ 1,475,000</u></b>
<b>Total Sales Tax Fund Transfers</b>		<b><u>\$ (1,475,000)</u></b>
 <b>Interest &amp; Sinking Fund</b>		
<b>Transfers In</b>		
Interest & Sinking	Systems Fund	\$ 465,000
Interest & Sinking	Sales Tax	\$ 200,000
Interest & Sinking	Economic Development Corporation	\$ 700,000
<b>Total Transfers In</b>		<b><u>\$ 1,365,000</u></b>
<b>Total Interest &amp; Sinking Fund Transfers</b>		<b><u>\$ 1,365,000</u></b>

**City of Groves  
Annual Fiscal Budget  
2010-2011**

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**Proposed Interfund Transfers**

<b>Economic Development Corporation Fund</b>		
<b>Transfers Out</b>		
E.D.C.	Interest & Sinking	\$ 700,000
<b>Total Transfers Out</b>		<u><u>\$ 700,000</u></u>
<b>Total E.D.C. Fund Transfers</b>		<u><u>\$ (700,000)</u></u>
<b>Equipment Replacement Fund</b>		
<b>Transfers Out</b>		
Equipment Replacement	General Fund	\$ 125,000
<b>Total Transfers Out</b>		<u><u>\$ 125,000</u></u>
<b>Total Equipment Replacement Fund Transfers</b>		<u><u>\$ (125,000)</u></u>
<b>Total Interfund Transfers</b>		<u><u>\$ (8,800)</u></u>

# **DEBT SCHEDULES**

**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

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**SUMMARY OF TOTAL BONDED INDEBTEDNESS**

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



**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

**SCHEDULE OF DEBT REQUIREMENTS TO MATURITY**

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

**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

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**RECAP OF CERTIFICATES OF OBLIGATION**

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

**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

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**CERTIFICATES OF OBLIGATION SERIES 2004**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2012	30,000.00	10,938.75	10,938.75	51,877.50	555,000.00
2013	30,000.00	10,488.75	10,488.75	50,977.50	525,000.00
2014	30,000.00	10,016.25	10,016.25	50,032.50	495,000.00
2015	35,000.00	9,528.75	9,528.75	54,057.50	460,000.00
2016	35,000.00	8,933.75	8,933.75	52,867.50	425,000.00
2017	35,000.00	8,330.00	8,330.00	51,660.00	390,000.00
2018	35,000.00	7,708.75	7,708.75	50,417.50	355,000.00
2019	40,000.00	7,070.00	7,070.00	54,140.00	315,000.00
2020	40,000.00	6,330.00	6,330.00	52,660.00	275,000.00
2021	40,000.00	5,570.00	5,570.00	51,140.00	235,000.00
2022	45,000.00	4,800.00	4,800.00	54,600.00	190,000.00
2023	45,000.00	3,922.50	3,922.50	52,845.00	145,000.00
2024	45,000.00	3,022.50	3,022.50	51,045.00	100,000.00
2025	50,000.00	2,100.00	2,100.00	54,200.00	50,000.00
2026	50,000.00	1,062.50	1,062.50	52,125.00	-

**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

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**GENERAL OBLIGATION REFUNDING BONDS, 2005**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2012	855,000.00	135,253.00	135,253.00	1,125,506.00	6,080,000.00
2013	910,000.00	119,221.88	119,221.88	1,148,443.76	5,170,000.00
2014	950,000.00	102,159.38	102,159.38	1,154,318.76	4,220,000.00
2015	990,000.00	83,753.13	83,753.13	1,157,506.26	3,230,000.00
2016	1,035,000.00	63,953.13	63,953.13	1,162,906.26	2,195,000.00
2017	1,075,000.00	43,900.00	43,900.00	1,162,800.00	1,120,000.00
2018	1,120,000.00	22,400.00	22,400.00	1,164,800.00	-

**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

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**CERTIFICATES OF OBLIGATION SERIES 2006**

<b>Year</b>	<b>Principal</b>	<b>Interest 1st</b>	<b>Interest 2nd</b>	<b>Total</b>	<b>Amount Outstanding After Payment</b>
2012	200,000.00	76,791.25	76,791.25	353,582.50	4,065,000.00
2013	210,000.00	73,691.25	73,691.25	357,382.50	3,855,000.00
2014	215,000.00	70,383.75	70,383.75	355,767.50	3,640,000.00
2015	225,000.00	66,890.00	66,890.00	358,780.00	3,415,000.00
2016	230,000.00	63,121.25	63,121.25	356,242.50	3,185,000.00
2017	240,000.00	59,211.25	59,211.25	358,422.50	2,945,000.00
2018	250,000.00	55,011.25	55,011.25	360,022.50	2,695,000.00
2019	260,000.00	50,573.75	50,573.75	361,147.50	2,435,000.00
2020	270,000.00	45,893.75	45,893.75	361,787.50	2,165,000.00
2021	275,000.00	40,966.25	40,966.25	356,932.50	1,890,000.00
2022	285,000.00	35,947.50	35,947.50	356,895.00	1,605,000.00
2023	300,000.00	30,675.00	30,675.00	361,350.00	1,305,000.00
2024	310,000.00	25,050.00	25,050.00	360,100.00	995,000.00
2025	320,000.00	19,160.00	19,160.00	358,320.00	675,000.00
2026	330,000.00	13,080.00	13,080.00	356,160.00	345,000.00
2027	345,000.00	13,455.00	-	358,455.00	-

**City of Groves**  
**Annual Fiscal Budget**  
**2010-2011**

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**TAX NOTES SERIES 2010**

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

# **INVESTMENT POLICY**

RESOLUTION NO. 2011-05

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

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

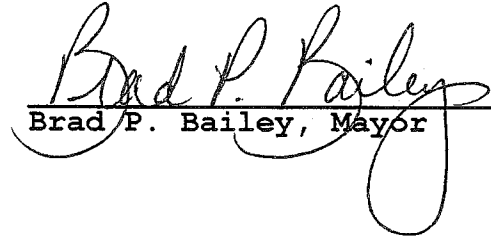
NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GROVES:

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


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



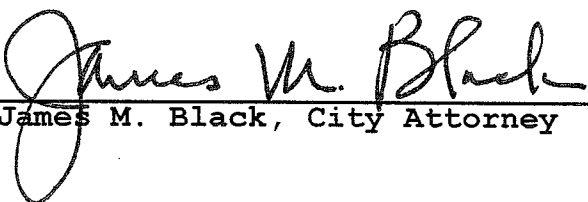
PASSED, APPROVED and ADOPTED at a regular meeting of the City Council of the City of Groves held on the 26<sup>th</sup> day of September, 2011.

  
Brad P. Bailey, Mayor

ATTEST:

  
Kimbra L. Butler, City Clerk

APPROVED AS TO FORM:

  
James M. Black, City Attorney

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

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

## 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.