

The City of Groves, Texas
Annual Fiscal Budget
2016-2017



CITY OF GROVES

ANNUAL FISCAL BUDGET

2016 – 2017



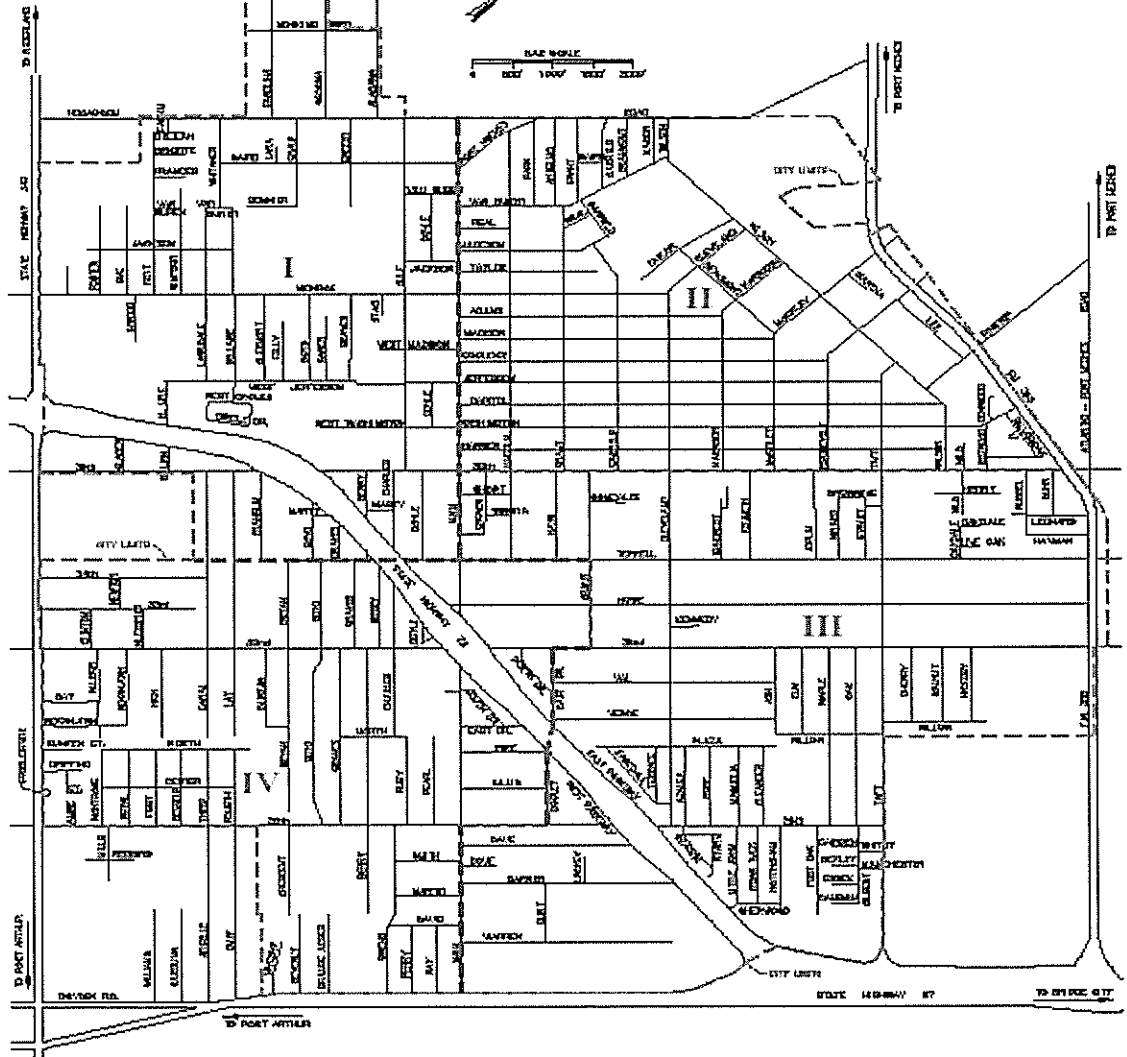


CITY OF GROVES

STREET MAP WITH WARD DIVISIONS



SCALE 1:1000



CITY OF GROVES

CITY COUNCIL

Brad P. Bailey

Mayor

James Rasa

Councilmember, Ward I

Karen Theis

Councilmember, Ward II

Sidney Badon

Councilmember, Ward III

Kyle Hollier

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager

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INTRODUCTION

Mission Statement

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

August 15, 2016

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

Gentlemen:

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

This is the second time in the last six years where the city has an increase in values instead of a loss or just experienced a small increase in values; the city has shown a healthy increase in total values. The city's values for this budget year are **\$718,011,090** or **\$13,776,498** higher than last fiscal year. The city's real estate values continue to improve primarily through new construction. Gross new construction value for this budget is **\$4,766,030**. This is nearly, \$1,800,000 higher than the amount that we have seen in new property values every year for the last several years. However, this is the second time we are seeing these values show up as a positive increase in overall city property values. In past budgets the city's value losses have been offset by a combination of increases in taxes, shifting more revenue from the sanitation and systems in the form of franchise fees, as well as restructuring and shrinking the workforce. This year due to the addition of a new full time code enforcement officer, we are looking at a tax increase that will cost the average property owner about \$22.00 per year.

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, 2016 through September 30, 2017.

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 **\$9,040,840** for 2016/2017. Total revenues for 2015/2016 were **\$8,620,654** this represents an increase of **\$420,186** over last year's operating revenues for general fund. This increase is primarily made up of the addition of one new employee and changing the status of a part time employee in police to full time and step increases for all eligible employees. This increase breaks down as **\$190,500** from all taxes, **\$74,500** from permits and fees, and **\$155,186** from internal franchise fees.

TAX VALUES

The Jefferson County Appraisal District has estimated the 2016-17 net taxable value to be **\$718,011,090**, an increase of **\$13,776,498** in value from the **\$704,234,602** in values of 2015-16. New taxable value of new improvements residential and commercial is **\$4,766,030** making the net increase in value for the city **\$9,010,468** or a healthy increase from last year's values. Ironically the city has seen new residential and commercial construction generate over **\$13,660,000** of value in the last four fiscal years, this is the second year we are experiencing a true increase in values.

The total effective tax rate is **68.20 cents** or **1.16 cents** less than the current rate of **69.36 cents**. It is recommended that the tax rate of **71.60 cents** be adopted. This would be an increase of **3.4 cents** above the effective rate and **2.2 cents** above the current rate of **69.36 cents**. Of this amount **61.37 cents** will be allocated to the General Fund, for maintenance and operations. The remaining amount of **10.23 cents** will go to Interest & Sinking Fund for debt retirement. This would increase the M and O by **2.7 cents** above the current budget M and O rate of **58.66 cents** and decrease the Debt Service amount by **.0047 cents** below the current rate of **10.70 cents**. The decrease on debt service is primarily an adjustment to the cost to service the remaining bonds and those sold three years ago to pay the city's portion of the Police Station/ EOC grant. These tax adjustments of **.0047 cents** decrease on debt service and a **2.7 cent** increase to the M & O will be a net increase of the total tax rate by **2.24 cents** higher than last year adding about **\$22.00** a year to the current tax bill per **\$100,000** of value.

GENERAL FUND

This year General Fund costs will increase by **\$420,186** compared with last year's increase of **\$116,174**.

The increase in expenditures is primarily due to the STEP increases for all eligible employees. As well as the new full time code enforcement officer and conversion of part time employees to full time employees at police department. This is more than last year's increase due primarily to all personnel related changes, from wage increase to addition of personnel.

Capital Outlay: Equipment replacement this year is proposed in the amount of **\$285,800** for all departments. These are capital acquisitions with the exception of heavy equipment that must be purchased in order to continue the work program and insure the productivity

of the city departments. These items range from books for the library to computer software to lease payments for patrol cars to fire fighter equipment.

Equipment Replacement Transfers Transfers from the equipment replacement fund to general fund are budgeted at a modest **\$10,000**. Transfers from all departments except solid waste to equipment replacement are at lower levels due to the city values and desire to keep the tax rate as low as possible. The current economy has improved to the point where the sales tax is up **3 %** and approaching record levels. The result is that the city has forgone any transfers to the equipment replacement fund in order to keep personnel wages competitive and city services and at their current levels. It is hoped that this will be short term and as the economy improves and values increase these transfers will be reinstated.

SOLID WASTE FUND

Revenues are estimated at **\$1,474,103** this represents increasing the current rates to residential and commercial garbage customers. Expenditures including transfers to other funds are also projected at **\$1,474,103**. The rate for these services will increase **0.50** per month from **\$17.36** to **\$17.86** in this budget. This increase will be used to fund the clean-up and neighborhood initiatives faced by Neighborhood Services. It will also assist the code enforcement officer in working with residents to correct code violations. The city's use of roll off containers in new construction clean up, demolition of dangerous or empty structures, and the maintaining and restoring peace and dignity of neighborhoods is what this increase will be funding.

Capital Outlay: There is no major purchase of a garbage truck scheduled for the 2016-2017 budgets. There is a transfer to equipment replacement scheduled in 2016-2017 of **\$50,000**.

Transfers: There two transfers scheduled to be made from this fund. One transfer is to equipment replacement budgeted in the 2014-2015 budgets from Solid Waste in the amount of **\$50,000**. The second is in the amount of **\$410,956** to city franchise fee. This allows a continued **\$50,000** that will go to keep the streets rehabilitation budget at **\$310,000** for 2016-2017. It will also allow for an additional **\$20,956** for general fund.

SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$4,706,500**. This is **\$268,000** lower than year's estimate. There are no increases recommended in water or sewer rates for this budget. As mentioned in last year's letter the Cleveland water tower is painted, and we are lowering projected revenues by **\$268,000** in this proposed budget. Next will be the removal of the septage receiving, station and water meter debt service in 2017 and 2018 respectively. This means **\$150,000** next year and another **\$225,000** the year after that in 2018. This added to the fact that revenue prediction are the same for the last two budgets and incrementally increasing fees should have this system fund balancing for the 2017-2018 budget at around **\$4,200,000**. This is right at the historical revenue amount the city has been generating in this fund for the last few years.

Capital Outlay: There are **\$315,000** budgeted to Capital Outlay for the Systems Fund. This represents debt service of **\$225,000** on the meter upgrades and the remainder of **\$87,000** is allocated to purchase one truck, heavy equipment, building repairs and other small equipment and tools.

Transfers: Transfers from Systems are **\$1,129,100** with **\$682,284** to general fund as a franchise fee and **\$446,816** debt service. Sales tax fund will provide nothing to debt service and EDC Fund will provide **\$475,000** to the Interest & Sinking Fund for debt service.

DEBT RETIREMENT

Certificates of Obligation: The debt service is set up to pay the refinanced 1996 series certificates for the construction of the city waste water plant. Additional debt was incurred from TWDB certificates of 5.7 million to begin the inflow and infiltration remediation. The amount budgeted to pay this debt service for 2016 which includes the city Emergency Operations Center and Police Station is **\$1,662,432**. A portion of this will be paid with tax revenue in the amount of **\$740,616** and the remainder will be paid from systems fund in the amount of **\$446,816**, sales tax fund in the amount of **\$0** and the EDC fund in the amount of **\$475,000**.

In the next budget 2017-2018 debt service will be **\$1,660,933** it will remain at that level for an additional year and then in 2018-2019 it will drop to **\$607,000** and remain at that level for the next 9 years. When this debt service drops the city needs to divert a large portion of those funds to a major street improvements project. My recommendation would be **\$1,000,000** per year for five to eight years paying as we go. This would require an additional **\$700,000** be added to the current street program. Taking into consideration the two upcoming drops in debt service, this will free up **\$200,000** in 2017 and 2018 and **\$1,000,000** in 2019 and thereafter.

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 and the step increase given to all eligible employees in the current budget; this budget has a recommendation to provide a step increase for all eligible employees given in October and in April.

This budget recommends a STEP increase of for all eligible employees delivered in two installments. This would cost the city about **\$105,000** across all funds, General, Sanitation and Systems.

Health Insurance: The Texas Municipal League Intergovernmental Employee Benefits Pool notified the City that premiums will go up slightly for the current plan. However, the city will be offered seven additional plans. These plans will have different deductibles and different coinsurance percentages. Employees now have the option to review and yearly

choose the plan that is best for their particular situation. The city will increase the funding for health insurance from **\$650.00** per month to **\$670.00** per month an increase of **\$20.00** per month and continue to subsidize the dependent insurance by **\$280.00**. If the employee chooses a plan, out of the 8 plans offered, that has lower premiums than the amount provided by the city, the employee will be able to buy down their dependent coverage or place the health savings account that will allow them to access the savings for other medical needs and services. This choice allows the employee to obtain coverage and deductibles that are designed to serve his individual family needs, and pay the corresponding amount for those higher or lower deductibles.

SALES TAX STATUS

The increase 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 increased by **3% to 5%** over 2016 and are expected to increase by 3 to 5% for 2016 budget predictions, it is still prudent to be practical and cautious in budgeting this revenue.

Basically, our Sales Tax revenues flow into two areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the ½ cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act of 1979. This amount is specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility. The second stream of revenue flows into the General Fund, and is used to partially cover the various operations in that fund.

This budget predicts a projected decrease of **\$75,000** over the current estimate of **\$1,475,000**. In the 2016 fiscal year the sales tax was flat. The expansion projects announced for local plants with associated construction estimates in the billions of dollars gives us confidence that this is a temporary condition. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will be predicted at **\$1,400,000**. The EDC amount will also set proportionally at **\$700,000**.

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

CONCLUSION

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

- The Council's concern to balance the service demand and the ability of taxpayers to pay for that demand by establishing a reasonable tax rate of **71.60** cents. An increase of **2.24** cents above the current rate of **69.36** cents. This budget has an M and O rate of **61.37** cents and an I and S rate of **10.23** cents.
- Recognition of the value and needs of all employees and their role in the efficient delivery of services; Employee initiated ideas have allowed for the cultivation of new revenue sources, purchasing savings, and much improved productivity.
- The timely replacement of capital and the maintenance and improvement of facilities for continued optimum use; the septage treatment program is expected to continue to generate additional revenue for this budget.
- Conformation of long-term goals designed to meet the basic infrastructure and utility needs of the city today and for the future.

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

Respectfully submitted,

D.E. Sosa
City Manager

ORDINANCE NO. 2016-10

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2016-2017 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 2016-2017; 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, 2016 through September 30, 2017, of the City of Groves has been duly filed with the City Council of said City.

SECTION 2: - That proper public notice of the public hearings of such budget was made stating the place, date, and hour of such hearings, which were held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 22nd day of August, 2016, immediately following the regularly scheduled City Council meeting at 5:30 p.m., and on the 6th day of September, 2016, 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, 2016, through September 30, 2017, is \$18,283,875.

SECTION 4: - That the sum of \$18,283,875 is appropriated and shall be disbursed for the following purposes and uses:

General Government – Mayor & City Council.....	\$ 72,761
General Government – City Manager.....	\$ 323,307
General Government – Human Resources.....	\$ 221,833

General Government – Finance	\$ 451,766
Municipal Court	\$ 141,867
Library	\$ 356,883
Parks & Recreation	\$ 226,932
Police	\$ 3,020,205
Fire	\$ 1,554,771
Animal Control	\$ 79,267
Animal Shelter	\$ 31,400
Emergency Management	\$ 29,755
Inspections & Permits	\$ 162,720
Public Works & Engineering	\$ 338,950
Garage	\$ 363,953
Warehouse	\$ 8,876
Streets	\$ 1,080,525
City Property Maintenance	\$ 345,969
Special Items – General Fund	\$ 229,100
Solid Waste	\$ 1,063,147
Special Items – Solid Waste	\$ 410,956
Water Plant	\$ 1,113,272
Wastewater Plant	\$ 1,057,225
Customer Service	\$ 442,598
Water Distribution	\$ 953,305
Special Items – Systems Fund	\$ 1,140,100

General Obligation Debt Service\$ 1,662,432
 Special Items – Sales Tax Fund\$ 1,400,000
TOTAL\$ **18,283,875**

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

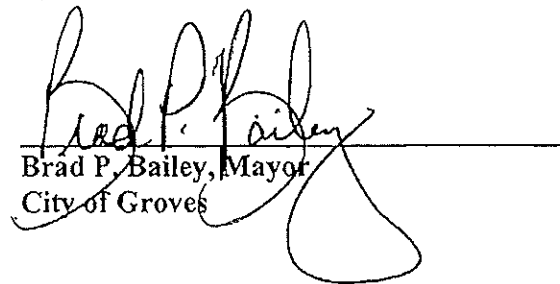
SECTION 6: - That pursuant to **Article VII, Section 2** of the City Charter, following the final public hearing, a summary of the information in this ordinance was published in the official newspaper of the city, that is, the Port Arthur News.

SECTION 7: - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2016, 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.

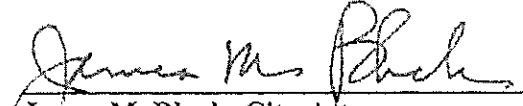
PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 19th day of September, 2016.


 Brad P. Bailey, Mayor
 City of Groves

ATTEST:


 Kimbra B. Lowery, City Clerk

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


James M. Black, City Attorney

ORDINANCE NO. 2016-11

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2016, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF GROVES AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND LEVYING AND ASSESSING A HOTEL OCCUPANCY TAX; PROVIDING THE DATE FOR THE COLLECTION OF TAXES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Groves, subject to ad valorem taxes for the year 2016, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$797,679,171; now therefore,

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

SECTION 1: - That the tax assessment roll furnished to the City Council by the Tax Assessor of the City, based upon the certified roll furnished to the Tax Assessor by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, certifying a total value of \$797,679,171, less all exemptions provided by either State law or City ordinance in the amount of \$79,688,081, for a total taxable value of \$718,011,090, shall become the tax assessment roll of the City of Groves for the year 2016.

SECTION 2: - That there is hereby levied for the current year 2016, 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, 2017, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of

71.6038 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), 61.3682 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.97, and

(b) For the Interest & Sinking Fund, 10.2328 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 2016 taxable year, and the amounts collected shall be deposited in the Depository of the City of Groves, to be distributed in accordance with this Ordinance.

SECTION 4: - That there is hereby levied a hotel occupancy tax as provided by State law which shall be collected as provided by State law.

SECTION 5: - That except as provided by Sections 31.031, 31.032 and 31.04 of the Property Tax Code, the ad valorem taxes hereby levied for the year 2016 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2017, 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, 2017, compile a list of the lands, lots, and/or property on which any taxes for the year 2016 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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

list. Also, the Tax Assessor-Collector shall calculate and charge all such penalties, interest, and costs on all delinquent tax receipts issued by her.

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

SECTION 6: - That all receipts of the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of said City.

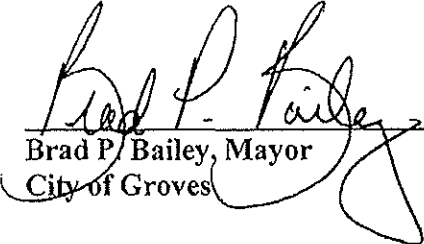
SECTION 7: - That the tax rate and the calculations used to determine the tax rate together with the estimated amount of Interest and Sinking Fund balances and the estimated amount of Maintenance and Operation, or General Fund balances, remaining at the end of the current fiscal year which are not encumbered with or by corresponding existing debt obligation, was published in the Port Arthur News, a newspaper of general circulation within the City of Groves, in a manner designated to come to the attention of all owners of property in the City, as provided by Section 26.04 (e), V.T.C.A. Tax Code.

SECTION 8: - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or

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

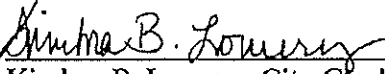
SECTION 9: - That this ordinance shall be in effect from and after its passage.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 19th day of September, 2016.



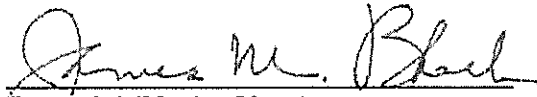
Brad P. Bailey, Mayor
City of Groves

ATTEST:

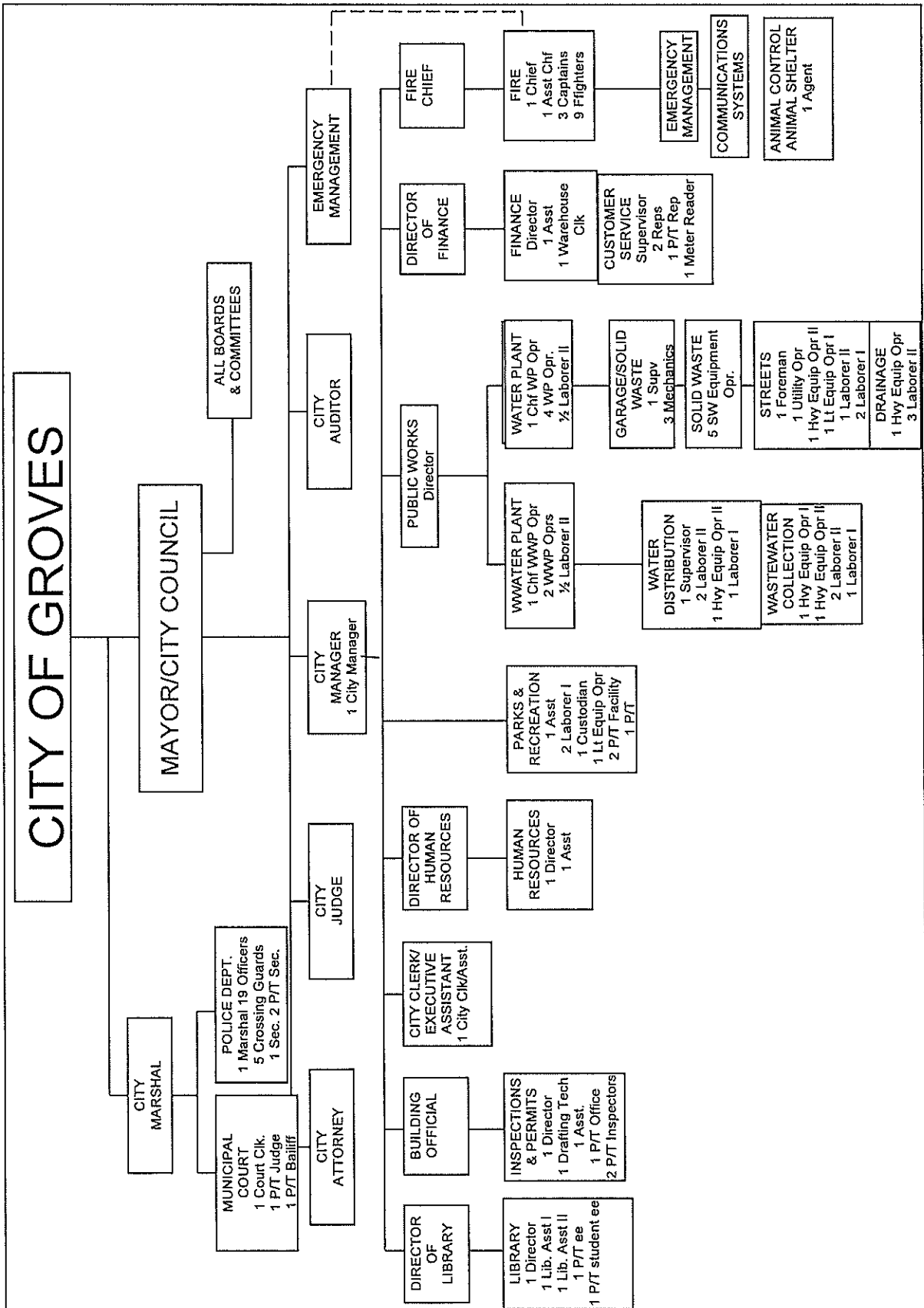


Kimbra B. Lowery, City Clerk

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



James M. Black, City Attorney



BUDGET SUMMARIES

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
General Fund	\$ 9,031,112	\$ 8,620,654	\$ 8,707,434	\$ 9,040,840
Solid Waste Fund	1,245,757	1,413,000	1,331,393	1,474,103
Systems Fund	4,882,372	4,974,500	4,089,626	4,706,500
Sales Tax Fund	1,325,534	1,475,000	1,137,974	1,400,000
Debt Service Fund	1,827,242	1,835,616	1,836,798	1,662,434
Total Revenue	\$ 18,312,017	\$ 18,318,770	\$ 17,103,225	\$ 18,283,877
Expenditures				
General Fund	\$ 9,217,339	\$ 8,620,654	\$ 9,451,979	\$ 9,040,840
Solid Waste Fund	1,220,947	1,413,000	1,346,489	1,474,103
Systems Fund	4,237,579	4,974,500	4,675,770	4,706,500
Sales Tax Fund	1,948,232	1,475,000	1,399,312	1,400,000
Debt Service Fund	1,710,106	1,835,616	1,835,631	1,662,434
Total Expenditures	\$ 18,334,203	\$ 18,318,768	\$ 18,709,181	\$ 18,283,877
Revenues Over(Under) Expenditures	\$ (22,186)	\$ -	\$ (1,605,956)	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
General Fund				
Mayor & Council	\$ 63,654	\$ 71,641	\$ 65,655	\$ 72,761
City Manager	313,460	321,687	323,869	323,307
Human Resources	214,460	220,765	206,957	221,833
Finance	459,603	441,053	419,898	451,766
Municipal Court	117,281	153,621	118,514	141,867
Library	309,664	339,905	320,349	356,883
Parks & Recreation	191,024	219,530	191,772	226,932
Police	3,196,256	2,876,318	2,915,527	3,020,205
Fire	1,432,789	1,496,649	1,581,015	1,554,771
Animal Control	76,490	74,700	72,774	79,267
Emergency Management	7,331	30,733	7,429	29,755
Animal Shelter	25,048	31,400	27,897	31,400
Inspections & Permits	117,199	123,700	133,734	162,720
Public Works & Administration	202,166	226,565	289,720	338,950
Garage	317,113	364,251	327,806	363,953
Warehouse	35,594	8,876	35,908	8,876
Streets	903,108	1,079,786	942,101	1,080,525
Drainage	335,971	-	302,391	-
City Property Maintenance	199,460	317,084	304,013	345,969
Special Items	699,675	222,390	864,663	229,100
Total General Fund	\$ 9,217,339	\$ 8,620,654	\$ 9,451,979	\$ 9,040,840
Solid Waste Fund				
Solid Waste	\$ 880,917	\$ 1,073,000	\$ 1,006,487	\$ 1,063,147
Administration	340,030	340,000	340,000	410,956
Total Solid Waste Fund	\$ 1,220,947	\$ 1,413,000	\$ 1,346,489	\$ 1,474,103
Systems Fund				
Water Plant	\$ 1,164,055	\$ 1,465,276	\$ 1,471,988	\$ 1,113,272
Wastewater Plant	873,147	959,457	856,030	1,057,225
Customer Service	244,373	417,369	441,323	442,598
Water Distribution	704,412	973,344	723,154	953,305
Wastewater Collection	580,427	-	16,745	-
Administration	671,165	1,159,054	1,166,530	1,140,100
Total Systems Fund	\$ 4,237,579	\$ 4,974,501	\$ 4,675,770	\$ 4,706,500
Sales Tax Fund				
Transfers	\$ 1,948,232	\$ 1,475,000	\$ 1,399,312	\$ 1,400,000
Total Sales Tax Fund	\$ 1,948,232	\$ 1,475,000	\$ 1,399,312	\$ 1,400,000
Interest & Sinking Fund				
Debt Retirement	\$ 1,710,106	\$ 1,835,616	\$ 1,835,631	\$ 1,662,434
Total I & S Fund	\$ 1,710,106	\$ 1,835,616	\$ 1,835,631	\$ 1,662,434
Total Expenditures	\$ 18,334,203	\$ 18,318,771	\$ 18,709,181	\$ 18,283,877

GENERAL FUND

**City of Groves
Annual Fiscal Budget
2016-2017**

GENERAL FUND SUMMARY #01

Beginning Year Gross Fund Balance 10-01-15	\$ 342,494
FYE 2016	
Current Estimated Revenues	8,707,434
Current Estimated Expenses	<u>(9,451,979)</u>
Projected Gross Fund Balance 9-30-16	<u>\$ (402,051)</u>
FYE 2017	
Estimated Gross Fund Balance 10-01-16	\$ (402,051)
Proposed Revenues	9,040,840
Total FYE 2017 Resources	<u>\$ 8,638,789</u>
Proposed M&O Expenditures	\$ (8,767,740)
Proposed Capital Outlay	(273,100)
Proposed Transfer to Equipment Replacement	-
Total Proposed Expenditures	<u>\$ (9,040,840)</u>
Gross Fund Balance	<u>\$ (402,051)</u>
Restricted/Designated Fund Balance Items:	
Municipal Court Security	\$ 30,007
Municipal Court Technology	40,633
Hotel Occupancy	140,765
	<u>\$ 211,405</u>
Projected Undesignated Fund Balance 9-30-17	<u>\$ (613,456)</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES AND EXPENDITURES

General Fund				
Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Current Taxes	\$ 3,976,039	\$ 4,048,500	\$ 3,955,694	\$ 4,292,000
Delinquent Taxes	111,306	185,000	118,831	150,000
Hotel Tax	88,693	100,000	62,068	90,000
Liquor License	2,545	3,000	2,263	5,000
Penalties & Interest	79,149	90,000	94,820	80,000
Permits	93,364	102,500	97,726	119,500
Franchise Fees	900,423	1,100,000	916,008	1,100,000
License Fees	16,032	23,500	14,971	20,700
Demolition Revenue	7,808	5,000	66	5,000
Animal Control	13,417	24,700	15,024	25,200
Grass Cutting	11,849	10,000	7,637	10,000
Recreation Fees	48,391	52,000	34,660	51,000
Library Income	9,865	11,700	15,801	11,700
Fines & Court Costs	361,376	230,200	193,389	273,000
Miscellaneous	1,774,979	1,234,054	1,408,521	1,407,240
Earnings of Investments	40	500	872	500
Transfers In	1,535,836	1,400,000	1,769,082	1,400,000
Total Revenue	\$ 9,031,112	\$ 8,620,654	\$ 8,707,433	\$ 9,040,840
Expenditures				
Personnel Services	\$ 6,253,850	\$ 6,045,353	\$ 6,388,786	\$ 6,443,976
Supplies	212,359	261,600	219,947	266,900
Maintenance	159,968	157,600	179,406	156,750
Services	697,666	740,025	718,389	748,875
Miscellaneous	1,370,623	1,163,176	1,366,691	1,137,739
Capital Outlay	522,880	241,900	578,773	286,600
Transfers Out	-	11,000	-	-
Total Expenditures	\$ 9,217,346	\$ 8,620,654	\$ 9,451,992	\$ 9,040,840
Revenues Over(Under) Expenditures	\$ (186,234)	\$ -	\$ (744,559)	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

General Fund	01-4-00
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Taxes					
310-48	Delinquent Taxes	\$ 111,306	\$ 185,000	\$ 118,831	\$ 150,000
310-49	Current Taxes	3,976,039	4,048,500	3,955,694	4,292,000
312-10	Hotel Tax	88,693	100,000	62,068	90,000
312-15	Liquor License	2,545	3,000	2,263	5,000
319-00	Current Penalty & Interest	39,444	40,000	51,774	40,000
319-10	Delinquent Penalty & Interest	39,705	50,000	43,046	40,000
Total Taxes		\$ 4,257,732	\$ 4,426,500	\$ 4,233,677	\$ 4,617,000
Permits, Fees & Other					
322-10	Building Permits	\$ 64,533	\$ 70,000	\$ 62,507	\$ 80,000
322-15	Electrical Permits	11,588	12,000	13,668	15,000
322-20	Plumbing Permits	9,990	11,000	12,375	15,000
322-60	Cert of Occupancy - Residential	950	1,000	1,250	1,000
322-65	Cert of Occupancy - Commercial	300	1,000	100	1,000
322-70	Rental Property Inspec Fees	6,003	7,500	7,826	7,500
322-80	Franchise Fees	900,423	1,100,000	916,008	1,100,000
322-90	License Fees	7,768	10,000	5,625	10,000
322-95	Demolition Revenue	7,808	5,000	66	5,000
325-10	License Fee - General Contactor	-	-	-	-
325-11	License Fee - Gen Contactor Renewal	975	1,500	1,040	1,000
325-20	License Fee - Elect - Master	2,175	3,000	2,475	2,500
325-21	License Fee - Elect - Journeyman	390	500	480	500
325-30	License Fee - Plumber	-	-	-	-
325-40	License Fee - Mechanical	900	2,000	1,575	1,500
325-50	License Fee - Firealarm/suppr	225	1,500	75	1,000
338-10	Animal Shelter	8,092	16,200	6,807	16,200
338-11	Crematorium Reimbursement	4,013	7,000	6,137	7,000
344-90	Return Check Fee	-	-	25	-
345-50	Animal Control	1,312	1,500	2,080	2,000
346-00	Grass Cutting	11,849	10,000	7,637	10,000
347-50	Recreation Building Rentals	47,937	50,000	34,344	50,000
347-51	Library Building Rentals	320	1,000	833	1,000
347-60	Library Fees	3,991	3,500	5,282	3,500
347-61	Library Copy Machine	2,439	2,200	2,857	2,200
347-62	Library Miscellaneous	3,115	5,000	6,829	5,000
347-80	Class Fees	454	2,000	316	1,000
350-00	Accident Reports	10	1,200	5	1,000
350-50	Birth/Death Certificates	1,885	2,000	2,254	2,000
351-10	Municipal Court Fees	333,737	210,000	153,622	230,000
352-10	Warrant Fees	16,724	12,000	15,137	15,000
353-10	Court Restitution	-	-	(756)	-
359-10	Misc. Police Grants	7,433	5,000	4,451	5,000
359-11	Misc. Fire Grants	786	1,000	103,875	1,000

359-12	Sane Exam Reimbursement	1,587	-	18,676	20,000
360-00	Miscellaneous	115,919	40,000	31,991	50,000
361-10	Earnings on Investments	40	500	872	500
361-30	Hebert Grant	-	-	-	-
362-10	Trailer Licenses-Annual	78	1,000	96	200
362-20	Trailer Licenses-Monthly	3,521	4,000	3,605	4,000
363-10	Water Tower Advertising	-	3,000	-	-
363-30	Garbage Truck Advertising	-	-	-	-
367-09	Tx State Library Grant	-	-	-	-
369-10	Insurance Reimbursement	23,492	25,000	24,975	23,000
369-30	Sale of Equipment	879	2,000	10,952	15,000
369-50	Sale of Park ILand	89,960	90,000	-	90,000
Total Permits, Fees & Other		\$ 1,693,601	\$ 1,721,100	\$ 1,467,972	\$ 1,795,600

Miscellaneous

370-01	PD Lease State Grant	\$ 1,922	\$ -	\$ 1,890	\$ -
370-03	2013 SHSP-LETPP	-	-	-	-
375-02	2009 SHSP - LEAP	-	-	-	-
375-03	2010 SHSP	-	-	-	-
375-04	Port Security Grant - EOC	-	-	-	-
375-05	Donated Land - EOC	-	-	-	-
375-06	2011 SHSP Grant	-	-	-	-
375-07	2011 SHSP-LETPA Grant	-	-	-	-
375-08	Jag Grant	-	-	-	-
375-09	2015 Jag Grant	19,980	-	-	-
376-00	Impact Grant Reimbursement-Library	-	-	-	-
376-01	TSLAC-Edge Grant Reimbursement	3,616	-	-	-
377-00	Forest Service Grant	-	-	-	-
380-00	City Franchise Fee	995,000	948,054	948,054	1,093,240
380-10	EDC Administration Fee	125,000	125,000	125,000	135,000
901-11	2013 Bond Proceeds	-	-	-	-
906-25	Other - FEMA	-	-	-	-
Total Miscellaneous		\$ 1,145,518	\$ 1,073,054	1,074,944	\$ 1,228,240

Operating Transfers In

390-22	Transfers from Library Fund	\$ -	\$ -	\$ 126,397.00	\$ -
390-24	Transfer from PD Drug Forfei	-	-	-	-
390-30	Transfer from Sales Tax Fund	1,300,000	1,400,000	1,335,212	1,400,000
390-45	Transfer from Systems	-	-	-	-
390-55	Transfer from Equipment Replacement	235,836	-	307,473	-
Total Operating Transfers		\$ 1,535,836	\$ 1,400,000	\$ 1,769,082	\$ 1,400,000

Other Revenue

901-10	Fema	\$ 398,425	\$ -	\$ 161,759	\$ -
Total Other Revenue		\$ 398,425	\$ -	\$ 161,759	\$ -

Total General Fund Revenue		\$ 9,031,112	\$ 8,620,654	\$ 8,707,434	\$ 9,040,840
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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
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - City Council	01-5-01

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 7,030	\$ 1,700	\$ 5,738	\$ 1,700
01-040	Social Security	1,575	1,599	1,508	130
01-080	Workers Compensation	3	42	2	131
01-100	Expense Allowance	5,760	9,600	5,280	19,200
	Total Personnel Services	\$ 14,368	\$ 12,941	\$ 12,528	\$ 21,161
Supplies					
02-010	Office Supplies	\$ 119	\$ 300	\$ 612	\$ 300
02-040	Miscellaneous Supplies	273	200	24	200
02-050	Data Supplies	-	100	-	100
	Total Supplies	\$ 392	\$ 600	\$ 636	\$ 600
Services					
04-200	Communication	\$ 476	\$ 500	\$ 636	\$ 500
	Total Utilities & Telephone	\$ 476	\$ 500	\$ 636	\$ 500
Miscellaneous					
06-330	City Attorney	\$ 36,000	\$ 36,000	\$ 36,000	\$ 36,000
07-010	Travel & Training	7,800	14,600	8,050	10,000
07-020	TML Conference	676	1,000	427	1,000
07-030	TML Region 16 Meetings	25	300	-	300
07-390	Insurance & Bonds	107	200	100	200
07-420	Contingencies	3,810	5,500	7,278	3,000
	Total Miscellaneous	\$ 48,418	\$ 57,600	\$ 51,855	\$ 50,500
Department Total		\$ 63,654	\$ 71,641	\$ 65,655	\$ 72,761

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
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - City Manager 01-5-02

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 210,669	\$ 218,639	\$ 215,701	\$ 216,111
01-040	Social Security	15,100	16,726	15,279	16,533
01-050	TMRS	21,055	19,798	20,328	20,520
01-070	Hospitalization	18,480	19,349	19,049	19,529
01-080	Workers Compensation	369	407	298	339
01-160	ICMA	7,243	7,272	8,796	8,644
01-250	Life Insurance	1,140	1,396	1,212	1,431
	Total Personnel Services	\$ 274,056	\$ 283,587	\$ 280,663	\$ 283,107
Supplies					
02-010	Office Supplies	\$ 3,618	\$ 2,400	\$ 3,355	\$ 2,500
02-040	Miscellaneous Supplies	679	1,000	3,744	2,000
05-050	Data Processing Supplies	-	-	-	-
02-100	Postage	12	-	-	-
	Total Supplies	\$ 4,309	\$ 3,400	\$ 7,099	\$ 4,500
Maintenance					
03-020	Furniture & Fixtures	\$ 684	\$ 400	\$ 477	\$ 500
03-030	Equipment Maint. & Repair	556	400	467	500
	Total Maintenance	\$ 1,240	\$ 800	\$ 944	\$ 1,000
Services					
04-200	Communication	\$ 4,639	\$ 3,200	\$ 4,239	\$ 5,000
	Total Services	\$ 4,639	\$ 3,200	\$ 4,239	\$ 5,000
Miscellaneous					
06-050	Ordinance Codification	\$ 2,170	\$ 2,000	\$ 1,320	\$ 2,000
06-090	Dues & Subscriptions	6,734	6,500	6,642	6,000
07-010	Training	4,937	5,000	6,748	2,000
07-050	Auto	7,217	7,200	7,415	7,200
07-080	Election	405	5,000	210	5,000
07-390	Insurance & Bonds	7,753	5,000	8,589	7,500
	Total Miscellaneous	\$ 29,216	\$ 30,700	\$ 30,924	\$ 29,700
Department Total		\$ 313,460	\$ 321,687	\$ 323,869	\$ 323,307

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
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 141,245	\$ 129,819	\$ 130,661	\$ 133,843
01-040	Social Security	10,415	9,931	9,606	10,239
01-050	TMRS	13,539	11,755	11,936	12,708
01-070	Hospitalization	18,375	19,304	18,131	16,124
01-080	Workers Compensation	229	407	185	339
01-160	ICMA	2,207	5,193	3,846	3,844
	Life Insurance	670	906	821	936
	Total Personnel Services	\$ 186,680	\$ 177,315	\$ 175,186	\$ 178,033
Supplies					
02-010	Office Supplies	\$ 1,065	\$ 1,000	\$ 1,184	\$ 1,500
02-040	Miscellaneous Supplies	816	1,000	804	1,000
02-050	Data Processing Supplies	228	900	-	500
02-100	Postage & Rental	9,228	11,400	11,401	11,400
	Total Supplies	\$ 11,337	\$ 14,300	\$ 13,389	\$ 14,400
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ -	\$ -	\$ 500
03-030	Equipment Maint. & Repair	489	1,000	-	800
	Total Maintenance	\$ 489	\$ 1,000	\$ -	\$ 1,300
Services					
04-200	Communication	\$ 1,804	\$ 2,650	\$ 2,003	\$ 2,000
	Total Services	\$ 1,804	\$ 2,650	\$ 2,003	\$ 2,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ 107	\$ 1,000	\$ 75	\$ 1,000
06-140	Advertising & Publicity	256	-	-	-
06-146	State Fees	76	150	101	150
07-010	Training	2,363	5,000	2,199	5,000
07-015	EAP	1,404	1,600	1,418	1,600
07-020	Safety Program	2,059	4,500	4,624	4,600
07-390	Insurance & Bonds	345	500	321	500
07-450	Service Awards	1,944	2,250	1,210	2,250
07-620	Pre-employment Screening	4,921	5,500	4,448	4,000
07-621	Random Drug Testing	-	-	-	1,000
07-622	Post Accident Testing	-	-	85	500
07-650	Legal Fees	675	3,000	1,898	3,000
	Total Miscellaneous	\$ 14,150	\$ 23,500	\$ 16,379	\$ 23,600
Capital Outlay					
09-670	Equipment Replacement	\$ -	\$ 2,000	-	\$ -
09-770	Equipment	-	-	-	2,500
	Total Capital Outlay	\$ -	\$ 2,000	\$ -	\$ 2,500
Department Total		\$ 214,460	\$ 220,765	\$ 206,957	\$ 221,833

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
2016-2017**

EXPENDITURE DETAIL

General Fund					
Department - Finance		01-5-05			
Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 206,251	\$ 183,962	\$ 190,481	\$ 189,473
01-040	Social Security	15,326	14,073	14,093	14,495
01-050	TMRS	19,906	16,658	17,458	17,990
01-070	Hospitalization	26,040	27,299	26,893	28,019
01-080	Workers Compensation	228	407	185	339
01-160	ICMA	4,802	5,613	6,141	6,664
01-250	Life Insurance	676	1,191	821	1,236
	Total Personnel Services	\$ 273,229	\$ 249,203	\$ 256,072	\$ 258,216
Supplies					
02-010	Office Supplies	\$ 1,540	\$ 500	\$ 531	\$ 1,000
02-040	Miscellaneous Supplies	1,582	400	257	-
02-050	Data Processing Supplies	239	2,500	464	2,000
	Total Supplies	\$ 3,361	\$ 3,400	\$ 1,252	\$ 3,000
Maintenance					
03-020	Furniture & Fixtures	\$ 412	\$ 250	\$ 345	\$ 500
03-030	Equipment Maint. & Repair	-	250	-	-
	Total Maintenance	\$ 412	\$ 500	\$ 345	\$ 500
Services					
04-200	Communication	\$ 1,137	\$ 1,000	\$ 931	\$ 1,000
	Total Services	\$ 1,137	\$ 1,000	\$ 931	\$ 1,000
Miscellaneous					
06-020	City Auditor	\$ 45,325	\$ 27,000	\$ 26,315	\$ 28,000
06-060	Single Appraisal Payment	56,527	56,000	39,768	57,000
06-090	Dues & Subscriptions	1,740	2,000	1,068	2,000
06-185	Lien Filing Fees	4,230	3,000	5,100	4,000
06-195	Lot Cleanup/Grass Cutting	5,600	5,000	4,995	5,000
06-270	Contract Services	15,250	18,000	16,900	18,000
06-300	Collection Contract	3,263	3,500	3,275	3,500
07-010	Training	1,828	1,000	480	750
07-390	Insurance & Bonds	644	950	543	800
	Total Miscellaneous	\$ 134,407	\$ 116,450	\$ 98,444	\$ 119,050
Capital Outlay					
09-770	Equipment	788	500	-	-
09-900	Computer System/Software	46,269	70,000	62,854	70,000
	Total Capital Outlay	\$ 47,057	\$ 70,500	\$ 62,854	\$ 70,000
Transfers to Equip. Replacement					
05-05-55-670	Equip. Replacement Transfer	\$ -	\$ -	\$ -	\$ -
	Total Transfer to Equip. Rep.	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 459,603	\$ 441,053	\$ 419,898	\$ 451,766

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
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Municipal Court	01-5-13

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 67,552	\$ 93,219	\$ 68,972	\$ 81,100
01-020	Overtime	4,870	5,000	3,223	5,000
01-040	Social Security	1,883	7,131	5,548	6,204
01-050	TMRS	5,261	8,441	4,933	7,700
01-070	Hospitalization	10,920	11,310	11,160	11,400
01-080	Workers Compensation	175	407	142	339
01-160	ICMA	1,631	1,507	1,760	1,518
01-250	Life Insurance	307	316	282	316
	Total Personnel Services	\$ 92,599	\$ 127,331	\$ 96,020	\$ 113,577
Supplies					
02-010	Office Supplies	\$ 1,628	\$ 1,300	\$ 135	\$ 1,300
02-040	Miscellaneous Supplies	95	300	-	300
02-050	Data Processing Supplies	-	1,250	-	1,250
02-120	Contract Labor - Judge	665	1,000	460	1,000
	Total Supplies	\$ 2,388	\$ 3,850	\$ 595	\$ 3,850
Maintenance					
03-020	Furniture & Fixtures	\$ 111	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	-	700	-	700
	Total Maintenance	\$ 111	\$ 1,000	\$ -	\$ 1,000
Services					
05-200	Communication	\$ 475	\$ 2,000	\$ 636	\$ 1,000
	Total Services	\$ 475	\$ 2,000	\$ 636	\$ 1,000
Miscellaneous					
06-010	City Prosecutor	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
06-090	Dues & Subscriptions	655	1,500	1,382	1,500
07-010	Training	1,906	2,500	560	2,500
07-390	Insurance & Bonds	245	440	225	440
	Total Miscellenous	\$ 14,806	\$ 16,440	\$ 14,167	\$ 16,440
Capital Outlay					
09-230	Court Security	\$ 3,315	\$ 3,000	\$ 3,603	\$ 3,000
09-240	Court Technology	3,587	-	3,493	3,000
09-670	Transfer to Equipment Replacement	-	-	-	-
	Total Capital Outlay	\$ 6,902	\$ 3,000	\$ 7,096	\$ 6,000
	Department Total	\$ 117,281	\$ 153,621	\$ 118,514	\$ 141,867

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
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 172,722	\$ 184,921	\$ 175,245	\$ 190,763
01-040	Social Security	12,761	14,146	12,951	14,593
01-050	TMRS	14,527	15,012	13,887	16,324
01-070	Hospitalization	26,495	34,843	26,893	35,653
01-080	Workers Compensation	337	273	273	304
01-160	ICMA	4,595	4,733	4,931	4,878
01-250	Life Insurance	942	977	884	1,018
	Total Personnel Services	\$ 232,379	\$ 254,905	\$ 235,064	\$ 263,533
Supplies					
02-010	Office Supplies	\$ 2,091	\$ 2,200	\$ 1,635	\$ 2,500
02-040	Miscellaneous Supplies	888	2,200	11,336	4,700
02-100	Postage	636	-	533	500
	Total Supplies	\$ 3,615	\$ 4,400	\$ 13,504	\$ 7,700
Maintenance					
03-010	Building & Grounds	\$ 6,017	\$ 6,500	\$ 8,324	\$ 3,000
03-020	Ofc. Furniture, Fixture M&R	\$ 22	\$ -	\$ -	\$ -
03-030	Equipment Maint. & Repair	6,385	6,500	6,691	6,800
	Total Maintenance	\$ 12,424	\$ 13,000	\$ 15,015	\$ 9,800
Services					
04-010	Electricity	\$ 10,260	\$ 10,000	\$ 10,121	\$ 10,000
04-100	Natural Gas	1,295	950	1,370	1,500
04-200	Communication	3,612	4,000	3,339	9,000
	Total Services	\$ 15,167	\$ 14,950	\$ 14,830	\$ 20,500

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
06-080	Periodicals	\$ 741	\$ 850	\$ 663	\$ 1,300
06-090	Dues & Subscriptions	878	850	808	850
06-270	Contract Services	4,600	7,500	7,231	8,200
07-010	Training	588	650	-	700
07-200	Reading Clubs	1,961	1,800	2,161	2,000
07-390	Insurance & Bonds	12,014	12,000	12,937	13,500
	Total Miscellaneous	<u>\$ 20,782</u>	<u>\$ 23,650</u>	<u>\$ 23,800</u>	<u>\$ 26,550</u>
Capital Outlay					
09-040	Books	18,612	16,000	12,681	15,000
09-240	Audiotapes	5,223	5,500	3,818	5,800
09-770	Equipment	1,462	2,500	1,637	3,000
09-860	Building Maint & Projects	-	5,000	-	5,000
	Total Capital Outlay	<u>\$ 25,297</u>	<u>\$ 29,000</u>	<u>\$ 18,136</u>	<u>\$ 28,800</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 309,664</u></u>	<u><u>\$ 339,905</u></u>	<u><u>\$ 320,349</u></u>	<u><u>\$ 356,883</u></u>

Parks and Recreation

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 72,738	\$ 91,641	\$ 74,565	\$ 91,247
01-020	Overtime	64	1,000	249	1,000
01-040	Social Security	5,958	7,011	5,748	6,980
01-050	TMRS	4,321	4,112	4,027	4,342
	Hospitalization	7,814	7,994	7,884	8,084
01-080	Workers Compensation	766	368	1,831	356
01-160	ICMA	1,824	1,817	1,904	1,829
01-250	Life Insurance	336	337	310	344
	Total Personnel Services	\$ 93,821	\$ 114,280	\$ 96,518	\$ 114,182
Supplies					
02-010	Office Supplies	\$ 309	\$ 300	\$ 96	\$ 300
02-020	Minor Apparatus & Tools	-	500	109	500
02-030	Vehicle Supplies	-	-	7	-
02-040	Miscellaneous Supplies	555	4,000	2,790	4,000
02-050	Data Processing Supplies	323	500	130	500
02-160	Building Deposit Refunds	10,250	-	8,628	10,000
02-180	Recreation Supplies	428	500	495	500
	Total Supplies	\$ 11,865	\$ 5,800	\$ 12,255	\$ 15,800
Maintenance					
03-010	Building & Grounds	\$ 7,079	\$ 8,000	\$ 10,038	\$ 8,000
03-020	Furniture & Fixtures	-	250	-	250
03-030	Equipment Maint. & Repair	42	100	14	100
03-040	Motor Vehicles	1,111	-	-	-
03-070	Parks	2,871	5,000	5,272	5,000
03-230	Park Restroom Repairs	-	1,000	36	1,000
	Total Maintenance	\$ 11,103	\$ 14,350	\$ 15,360	\$ 14,350
Utilities & Telephone					
04-010	Electricity	\$ 230	\$ -	\$ 746	\$ -
04-020	Electricity-City Parks	5,238	5,000	6,073	5,000
04-030	Electricity-Ball Parks	6,657	8,000	2,237	8,000
04-040	Electricity-Activity Building	13,645	10,000	6,511	10,000
04-200	Communication	1,015	1,000	1,238	1,000
	Total Services	\$ 26,785	\$ 24,000	\$ 16,805	\$ 24,000

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Materials & Contracts					
05-010	Summer Program	\$ 10,883	\$ 15,000	\$ 1,914	\$ 12,500
	Total Materials & Contracts	<u>\$ 10,883</u>	<u>\$ 15,000</u>	<u>\$ 1,914</u>	<u>\$ 12,500</u>
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
07-390	Insurance & Bonds	10,321	11,000	9,475	11,000
07-600	Mo Pmt - Sr Citizens Association	24,000	24,000	24,000	24,000
	Total Miscellaneous	<u>\$ 34,321</u>	<u>\$ 35,100</u>	<u>\$ 33,475</u>	<u>\$ 35,100</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ 9,000	\$ -
09-770	Equipment	(502)	3,000	-	3,000
09-860	Building Maintenance & Repairs	2,125	8,000	6,445	8,000
09-990	Park Equipment	623	-	-	-
	Total Capital Outlay	<u>\$ 2,246</u>	<u>\$ 11,000</u>	<u>\$ 15,445</u>	<u>\$ 11,000</u>
Department Total		<u><u>\$ 191,024</u></u>	<u><u>\$ 219,530</u></u>	<u><u>\$ 191,772</u></u>	<u><u>\$ 226,932</u></u>

Police

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 1,428,938	\$ 1,404,710	\$ 1,410,187	\$ 1,511,094
01-020	Overtime	208,084	175,000	233,179	175,000
01-040	Social Security	123,029	107,421	124,592	115,559
01-050	TMRS	152,621	122,792	145,540	133,709
01-070	Hospitalization	179,683	202,462	190,380	212,766
01-080	Workers Compensation	24,337	20,355	19,698	21,680
01-160	ICMA	33,234	27,478	40,887	38,494
01-240	Unemployment Compensation	-	-	1,908	-
01-250	Life Insurance	7,403	7,498	6,663	7,803
	Total Personnel Services	\$ 2,157,329	\$ 2,067,716	\$ 2,173,034	\$ 2,216,105
Supplies					
02-010	Office Supplies	\$ 3,070	\$ 4,000	\$ 1,891	\$ 4,000
02-020	Minor Apparatus & Tools	5,668	7,500	6,849	7,500
02-030	Vehicle Supplies	41,873	50,000	32,076	50,000
02-040	Miscellaneous Supplies	505	2,000	4,218	2,000
02-050	Data Processing Supplies	16,823	4,000	7,666	6,000
02-051	System Maintenance and Support	5,351	5,000	463	6,000
02-100	Postage	38	-	74	-
	Total Supplies	\$ 73,328	\$ 72,500	\$ 53,237	\$ 75,500
Maintenance					
03-010	Building & Grounds	\$ 4,244	\$ 1,200	\$ 2,389	\$ 2,000
03-020	Furniture & Fixtures	390	200	-	200
03-030	Equipment Maint. & Repair	5,449	3,000	3,296	3,000
03-040	Motor Vehicles	13,974	15,000	12,546	15,000
	Total Maintenance	\$ 24,057	\$ 19,400	\$ 18,231	\$ 20,200
Utilities & Telephone					
04-010	Electricity	\$ 21,751	\$ 25,000	\$ 17,189	\$ 20,000
04-100	Natural Gas	5,840	3,500	3,441	3,500
04-200	Communication	11,921	27,000	26,937	27,000
04-201	Regional Radio Maintenance	42,894	25,000	9,928	25,000
	Total Services	\$ 82,406	\$ 80,500	\$ 57,495	\$ 75,500

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
06-090	Dues & Subscriptions	\$ 5,433	\$ 5,000	\$ 5,069	\$ 5,000
06-120	Central Dispatching	471,595	450,000	477,756	420,000
06-140	Sane Examinations	3,755	4,000	5,240	4,000
06-160	Jail Contract	32,298	25,000	38,060	30,000
07-010	Training	10,501	11,000	4,154	10,000
07-012	Training - LEOSE Eligible	1,561	1,800	1,289	1,800
07-050	Auto Allowance/Reimburse	-	6,600	228	6,600
07-290	Uniform Allowance	11,501	11,000	10,802	11,000
07-295	Body Armor - BJP Eligible	5,782	3,000	1,445	3,000
07-300	EOC Port Security Grant	99,133	-	-	-
07-302	2015 Jag Grant	19,980	-	-	-
07-303	2014 Port Security Grant	53,026	40,000	11,161	-
07-304	2017 Port Security Grant	-	-	-	40,000
07-390	Insurance & Bonds	45,186	45,000	40,544	45,000
07-420	Contingencies	896	2,802	300	-
	Total Miscellaneous	\$ 760,647	\$ 605,202	\$ 596,048	\$ 576,400
Capital Outlay					
09-010	Capital Outlay	94,591	-	-	-
09-140	Automobile	-	15,000	17,482	56,000
09-760	Auto Equipment	-	5,000	-	500
09-770	Equipment	3,318	-	-	-
09-860	Building Eng, Maint & Repair	580	-	-	-
	Total Capital Outlay	\$ 98,489	\$ 20,000	\$ 17,482	\$ 56,500
Transfer to Equipment Replacement					
55-320	Equipment Replacement	-	11,000	-	-
	Total Transfers	\$ -	\$ 11,000	\$ -	\$ -
Department Total		\$ 3,196,256	\$ 2,876,318	\$ 2,915,527	\$ 3,020,205

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
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 892,683	\$ 923,883	\$ 923,258	\$ 956,927
01-020	Overtime	81,730	60,000	79,696	60,000
01-040	Social Security	73,321	70,677	75,149	73,205
01-050	TMRS	93,782	83,658	91,620	90,860
01-070	Hospitalization	116,868	125,558	121,505	125,318
01-080	Workers Compensation	8,942	11,276	9,866	11,910
01-160	ICMA	20,915	17,644	27,891	24,777
01-250	Life Insurance	4,964	5,653	5,078	5,849
	Total Personnel Services	\$ 1,293,205	\$ 1,298,349	\$ 1,334,063	\$ 1,348,846
Supplies					
02-010	Office Supplies	\$ 1,712	\$ 2,400	\$ 879	\$ 2,400
02-020	Minor Apparatus & Tools	323	13,000	6,193	10,000
02-030	Vehicle Supplies	12,691	14,500	12,714	14,500
02-035	Class A Foam	288	1,500	1,440	1,500
02-040	Miscellaneous Supplies	1,290	5,900	7,018	5,900
02-130	Medical Supplies	941	1,800	2,072	1,800
	Total Supplies	\$ 17,245	\$ 39,100	\$ 30,316	\$ 36,100
Maintenance					
03-010	Building & Grounds	\$ 780	\$ 4,000	\$ 1,434	\$ 4,000
03-020	Furniture & Fixtures	-	500	377	500
03-030	Equipment Maint. & Repair	23,291	15,000	19,711	18,500
03-040	Motor Vehicles	738	2,500	1,521	2,500
03-100	SCBA Yearly Maint. & Inspection	3,588	4,550	4,527	4,550
03-105	Bunker Gear Inspections	-	-	-	1,000
03-110	Inspections - Pumpers	-	3,000	-	3,000
03-120	Certification Testing	1,500	3,000	1,400	3,000
03-220	Radio Maintenance	90	800	215	800
	Total Maintenance	\$ 29,987	\$ 33,350	\$ 29,185	\$ 37,850
Services					
04-010	Electricity	\$ 9,785	\$ 9,000	\$ 9,220	\$ 9,000
04-100	Natural Gas	3,559	3,500	3,149	3,500
04-200	Communication	4,520	5,500	4,298	5,500
	Total Services	\$ 17,864	\$ 18,000	\$ 16,667	\$ 18,000

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Fire 01-5-32

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
06-090	Dues & Subscriptions	\$ 685	\$ 2,400	\$ 1,570	\$ 2,400
06-100	Payments to Volunteers	3,900	3,900	3,900	3,900
07-010	Training	4,169	7,000	8,287	7,000
07-100	State Certification	1,385	1,500	1,750	1,500
07-170	Lamar Training	817	2,500	-	2,225
07-180	A&M Fire School	4,942	5,500	4,904	5,500
07-190	Sabine Chiefs Association	250	250	250	250
07-210	Fire Prevention	1,271	800	793	800
07-220	State Convention	-	500	-	500
07-250	Volunteer Pension	6,192	8,000	4,940	8,000
07-260	Uniform Service	8,890	9,100	8,105	9,100
07-390	Insurance & Bonds	18,920	25,000	24,575	22,500
07-420	Contingencies	-	-	86,256	-
	Total Miscellaneous	\$ 51,421	\$ 66,450	\$ 145,330	\$ 63,675
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ 6,000	\$ 5,071	\$ 6,000
09-470	Air Packs	7,610	8,600	8,903	20,000
09-690	Bunker Sets	6,140	6,200	4,759	6,200
09-730	Fire Equipment	869	12,500	-	10,000
09-770	Equipment	8,448	8,100	6,721	8,100
	Total Capital Outlay	\$ 23,067	\$ 41,400	\$ 25,454	\$ 50,300
Department Total		\$ 1,432,789	\$ 1,496,649	\$ 1,581,015	\$ 1,554,771

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
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Animal Control 01-5-33

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 54,053	\$ 45,777	\$ 47,131	\$ 42,297
01-020	Overtime	569	1,000	1,294	1,000
01-040	Social Security	4,189	3,502	3,692	3,236
01-050	TMRS	5,261	4,145	4,418	4,016
01-070	Hospitalization	8,468	7,844	8,467	8,234
01-080	Workers Compensation	915	1,168	667	942
01-160	ICMA	4	-	20	1,692
01-250	Life Insurance	263	314	283	300
	Total Personnel Services	\$ 73,722	\$ 63,750	\$ 65,972	\$ 61,717
Supplies					
02-010	Office Supplies	\$ -	\$ 200	\$ 142	\$ 200
02-020	Minor Apparatus & Tools	-	500	440	500
02-030	Vehicle Supplies	1,831	4,000	1,772	4,000
02-040	Miscellaneous Supplies	60	1,500	572	1,500
	Total Supplies	\$ 1,891	\$ 6,200	\$ 2,926	\$ 6,200
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 1,000	\$ -	\$ 1,000
03-040	Motor Vehicles	18	500	18	500
	Total Maintenance	\$ 18	\$ 1,500	\$ 18	\$ 1,500
Miscellaneous					
07-010	Training	\$ 139	\$ 1,200	\$ 2,809	\$ 2,800
07-017	Veteranarian Fees	-	1,000	-	1,000
07-020	Spay/Neuter Program	-	-	-	5,000
07-260	Uniform Service	180	550	749	550
07-390	Insurance & Bonds	540	500	300	500
	Total Miscellaneous	\$ 859	\$ 3,250	\$ 3,858	\$ 9,850
Department Total		\$ 76,490	\$ 74,700	\$ 72,774	\$ 79,267

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
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 4,838	\$ 5,011	\$ 5,027	\$ 5,011
01-040	Social Security	358	383	371	383
01-050	TMRS	467	454	459	476
01-070	Hospitalization	487	-	518	-
01-080	Workers Compensation	-	-	74	-
01-250	Life Insurance	-	35	-	35
01-160	ICMA	193	200	212	200
	Total Personnel Services	\$ 6,343	\$ 6,083	\$ 6,661	\$ 6,105
Supplies					
02-040	Miscellaneous Supplies	\$ -	\$ -	\$ -	\$ -
	Total Supplies	\$ -	\$ -	\$ -	\$ -
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	Total Maintenance	\$ -	\$ 50	\$ -	\$ 50
Services					
04-200	Communication	\$ -	\$ 600	\$ -	\$ 600
	Total Services	\$ -	\$ 600	\$ -	\$ 600
Miscellaneous					
06-090	Dues & Subscriptions	\$ 50	\$ 1,000	\$ -	\$ 1,000
07-005	Reverse 911	-	13,000	-	12,000
07-010	Training	157	2,000	121	2,000
07-120	State Emergency Mgmt Conf	781	3,000	647	3,000
	Total Sundry	\$ 988	\$ 19,000	\$ 768	\$ 18,000
Capital Outlay					
09-770	Equipment	\$ -	\$ 5,000	\$ -	\$ 5,000
	Total Capital Outlay	\$ -	\$ 5,000	\$ -	\$ 5,000
Department Total		\$ 7,331	\$ 30,733	\$ 7,429	\$ 29,755

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
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Animal Shelter 01-5-35

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 676	\$ -	\$ 2,222	\$ -
01-020	Overtime	7,106	7,250	6,018	7,250
01-040	Social Security	597	-	629	-
01-050	TMRS	750	-	762	-
01-070	Hospitalization	1,118	-	1,355	-
01-080	Workers Compensation	132	-	107	-
01-160	ICMA	20	-	20	-
	Total Personnel Services	\$ 10,399	\$ 7,250	\$ 11,113	\$ 7,250
Supplies					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	1,635	2,000	1,824	2,000
	Total Supplies	\$ 1,635	\$ 2,050	\$ 1,824	\$ 2,050
Maintenance					
03-010	Building & Grounds	\$ 1,151	\$ 2,500	\$ 1,561	\$ 2,500
03-260	Crematorium Maintenance	-	2,500	1,756	2,500
	Total Maintenance	\$ 1,151	\$ 5,000	\$ 3,317	\$ 5,000
Services					
04-010	Electricity	\$ -	\$ 2,000	\$ -	\$ 2,000
04-060	Electricity-Crematorium	2,866	2,500	2,448	2,500
04-110	Natural Gas-Crematorium	7,192	6,000	5,801	6,000
04-200	Communication	469	500	735	500
	Total Services	\$ 10,527	\$ 11,000	\$ 8,984	\$ 11,000
Miscellaneous					
07-390	Insurance & Bonds	\$ 980	\$ 1,100	\$ 949	\$ 1,100
	Total Miscellaneous	\$ 980	\$ 1,100	\$ 949	\$ 1,100
Capital Outlay					
09-770	Equipment	356	5,000	1,710	5,000
	Total Capital Outlay	\$ 356	\$ 5,000	\$ 1,710	\$ 5,000

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Animal Shelter 01-5-35

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 25,048</u></u>	<u><u>\$ 31,400</u></u>	<u><u>\$ 27,897</u></u>	<u><u>\$ 31,400</u></u>

Inspections and Permits

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

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 87,291	\$ 90,235	\$ 91,462	\$ 115,423
01-040	Social Security	6,708	6,903	6,941	8,830
01-050	TMRS	8,090	8,171	7,973	10,947
01-070	Hospitalization	7,560	7,994	8,081	16,169
01-080	Workers Compensation	360	300	291	303
01-160	ICMA	3,356	3,384	3,529	4,504
01-250	Life Insurance	540	563	507	744
	Total Personnel Services	\$ 113,905	\$ 117,550	\$ 118,784	\$ 156,920
Supplies					
02-010	Office Supplies	\$ -	\$ 800	\$ 108	\$ 800
02-030	Vehicle Supplies	659	1,000	599	1,000
02-040	Miscellaneous Supplies	141	300	-	300
02-050	Data Processing Supplies	431	200	-	200
	Total Supplies	\$ 1,231	\$ 2,300	\$ 707	\$ 2,300
Maintenance					
03-020	Furniture & Fixtures	\$ 150	\$ 100	\$ -	\$ 100
03-030	Equipment Maint. & Repair	20	100	-	100
03-040	Motor Vehicles	389	400	67	450
	Total Maintenance	\$ 559	\$ 600	\$ 67	\$ 650
Services					
04-200	Communication	\$ 896	\$ 1,100	\$ 774	\$ 1,250
	Total Services	\$ 896	\$ 1,100	\$ 774	\$ 1,250
Miscellaneous					
06-090	Dues & Subscriptions	\$ 170	\$ 600	\$ 85	\$ 600
07-010	Training	25	750	25	850
07-390	Insurance & Bonds	413	800	392	150
	Total Miscellaneous	\$ 608	\$ 2,150	\$ 502	\$ 1,600

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Capital Outlay					
09-560	Abatements & Demolition Program	\$ -	\$ -	\$ 12,900	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,900</u>	<u>\$ -</u>
Transfer to Equip. Replacement					
05-38-55-670	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Transfer to Equip. Rep.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 117,199</u></u>	<u><u>\$ 123,700</u></u>	<u><u>\$ 133,734</u></u>	<u><u>\$ 162,720</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
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 99,337	\$ 100,172	\$ 163,319	\$ 181,787
01-040	Social Security	7,617	7,663	12,209	13,907
01-050	TMRS	9,513	9,071	14,456	17,261
01-070	Hospitalization	15,181	15,839	23,129	27,763
01-080	Workers Compensation	177	1,276	143	-
01-160	ICMA	3,453	3,508	5,693	6,768
01-250	Life Insurance	700	737	645	1,265
	Total Personnel Services	\$ 135,978	\$ 138,266	\$ 219,594	\$ 248,751
Supplies					
02-010	Office Supplies	\$ 219	\$ 800	\$ 386	\$ 1,000
02-020	Minor Apparatus & Tools	-	100	-	100
02-030	Vehicle Supplies	347	1,500	462	1,500
02-040	Miscellaneous Supplies	221	1,950	1,608	1,950
02-050	Data Processing Supplies	35	5,000	503	1,000
	Total Supplies	\$ 822	\$ 9,350	\$ 2,959	\$ 5,550
Maintenance					
03-010	Building & Grounds	\$ 3,009	\$ 2,250	\$ 1,867	\$ 2,250
03-020	Furniture & Fixtures	49	2,500	200	2,500
03-030	Equipment Maint. & Repair	4,372	3,300	3,529	3,300
03-040	Motor Vehicles	18	300	142	300
	Total Maintenance	\$ 7,448	\$ 8,350	\$ 5,738	\$ 8,350
Services					
04-010	Electricity	\$ 40,991	\$ 40,000	\$ 40,465	\$ 40,000
04-100	Natural Gas	1,334	775	1,411	775
04-200	Communication	5,444	7,000	4,810	7,000
	Total Services	\$ 47,769	\$ 47,775	\$ 46,686	\$ 47,775

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
06-027	Contract Services	\$ 242	\$ 5,300	\$ 4,616	\$ 5,300
06-090	Dues & Subscriptions	1,042	1,000	832	1,000
06-190	Janitorial Services	767	924	586	924
07-010	Training	-	2,500	336	1,000
07-050	Auto Allowance/Reimbursement	-	-	-	7,200
07-050	Secretary Auto Reimbursement	-	250	-	250
07-390	Insurance & Bonds	4,034	2,850	8,373	2,850
	Total Miscellaneous	<u>\$ 6,085</u>	<u>\$ 12,824</u>	<u>\$ 14,743</u>	<u>\$ 18,524</u>
Capital Outlay					
09-510	Building Improvements	\$ 4,064	\$ 10,000	\$ -	\$ 10,000
	Total Capital Outlay	<u>\$ 4,064</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 10,000</u>
Department Total		<u>\$ 202,166</u>	<u>\$ 226,565</u>	<u>\$ 289,720</u>	<u>\$ 338,950</u>

Garage

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 204,668	\$ 214,161	\$ 214,725	\$ 221,937
01-020	Overtime	976	5,000	1,920	5,000
01-040	Social Security	15,095	16,336	15,520	16,931
01-050	TMRS	20,232	19,336	19,990	21,014
01-070	Hospitalization	40,141	41,669	38,651	39,269
01-080	Workers Compensation	4,609	4,700	3,730	5,185
01-160	ICMA	6,401	6,552	7,069	6,862
01-250	Life Insurance	1,360	1,407	1,330	1,485
	Total Personnel Services	\$ 293,482	\$ 309,161	\$ 302,935	\$ 317,683
Supplies					
02-020	Minor Apparatus & Tools	\$ 1,973	\$ 3,000	\$ 1,535	\$ 3,000
02-030	Vehicle Supplies	2,938	3,000	2,607	3,000
02-040	Miscellaneous Supplies	1,211	3,500	5,979	3,500
02-060	Small Parts Stock	409	700	215	700
	Total Supplies	\$ 6,531	\$ 10,200	\$ 10,336	\$ 10,200
Maintenance					
03-010	Building & Grounds	\$ 2,397	\$ 2,500	\$ 735	\$ 2,500
03-020	Furniture & Fixtures	570	500	67	500
03-030	Equipment Maint. & Repair	674	1,000	1,167	1,000
03-040	Motor Vehicles	29	600	581	600
	Total Maintenance	\$ 3,670	\$ 4,600	\$ 2,550	\$ 4,600
Services					
04-010	Electricity	\$ -	\$ 2,500	\$ -	\$ -
04-100	Natural Gas	2,132	1,700	1,839	1,700
04-200	Communication	982	1,350	944	1,350
	Total Services	\$ 3,114	\$ 5,550	\$ 2,783	\$ 3,050
Contractual					
05-220	Disposal-Regulated Waste	\$ -	\$ 300	\$ 75	\$ 300
	Total Contractual	\$ -	\$ 300	\$ 75	\$ 300

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
07-010	Training	\$ 770	\$ 3,000	\$ 18	\$ 3,000
07-050	Auto Allowance	2	4,320	-	-
07-260	Uniform Services	1,296	3,200	2,843	3,200
07-270	Tool Allowance	4,320	4,320	1,800	4,320
07-390	Insurance & Bonds	3,928	3,600	4,466	3,600
	Total Miscellaneous	<u>\$ 10,316</u>	<u>\$ 18,440</u>	<u>\$ 9,127</u>	<u>\$ 14,120</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ 8,000	\$ -	\$ 7,000
09-770	Equipment	-	8,000	-	7,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 16,000</u>	<u>\$ -</u>	<u>\$ 14,000</u>
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 317,113</u></u>	<u><u>\$ 364,251</u></u>	<u><u>\$ 327,806</u></u>	<u><u>\$ 363,953</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
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Warehouse 01-5-43

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-250	Life Insurance	\$ 307	\$ 26	\$ 283	\$ 26
	Total Personnel Services	<u>\$ 307</u>	<u>\$ 26</u>	<u>\$ 283</u>	<u>\$ 26</u>
Supplies					
02-010	Office Supplies	\$ -	\$ 250	\$ 96	\$ 250
20-020	Minor Apparatus & Tools	-	50	-	50
02-040	Miscellaneous Supplies	-	100	102	100
02-050	Data Processing Supplies	-	150	-	150
	Total Supplies	<u>\$ -</u>	<u>\$ 550</u>	<u>\$ 198</u>	<u>\$ 550</u>
Maintenance					
03-010	Building & Grounds	\$ 27,970	\$ 500	\$ 29,991	\$ 500
03-020	Furniture & Fixtures	-	50	-	50
03-030	Equipment Maint. & Repair	-	500	-	500
	Total Maintenance	<u>\$ 27,970</u>	<u>\$ 1,050</u>	<u>\$ 29,991</u>	<u>\$ 1,050</u>
Services					
04-010	Electricity	\$ 663	\$ 1,500	\$ -	\$ 1,500
04-100	Natural Gas	3,079	2,000	1,994	2,000
04-200	Communication	548	700	883	700
	Total Services	<u>\$ 4,290</u>	<u>\$ 4,200</u>	<u>\$ 2,877</u>	<u>\$ 4,200</u>
Miscellaneous					
07-010	Training	\$ -	\$ 50	\$ -	\$ 50
07-390	Insurance & Bonds	3,027	3,000	2,559	3,000
	Total Miscellaneous	<u>\$ 3,027</u>	<u>\$ 3,050</u>	<u>\$ 2,559</u>	<u>\$ 3,050</u>
Department Total		<u><u>\$ 35,594</u></u>	<u><u>\$ 8,876</u></u>	<u><u>\$ 35,908</u></u>	<u><u>\$ 8,876</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
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Streets 01-5-44

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 422,059	\$ 366,180	\$ 357,264	\$ 377,470
01-020	Overtime	1,495	37,000	3,809	17,000
01-040	Social Security	31,265	28,013	26,867	28,876
01-050	TMRS	40,836	33,158	32,987	35,841
01-070	Hospitalization	81,504	73,002	71,951	86,472
01-080	Workers Compensation	10,299	10,870	17,305	10,195
01-160	ICMA	3,466	3,600	3,796	3,632
01-250	Life Insurance	3,163	2,333	2,911	2,409
	Total Personnel Services	\$ 594,087	\$ 554,156	\$ 516,890	\$ 561,895
Supplies					
02-020	Minor Apparatus & Tools	\$ 537	\$ 2,200	\$ 1,986	\$ 2,200
02-030	Vehicle Supplies	27,279	45,000	19,543	40,000
02-040	Miscellaneous Supplies	1,835	7,500	8,884	7,500
02-050	Data Processing Supplies	-	7,400	115	7,400
02-080	Streets & Traffic Signs	8,918	10,000	10,556	10,000
	Total Supplies	\$ 38,569	\$ 72,100	\$ 41,084	\$ 67,100
Maintenance					
03-020	Furniture & Fixtures	\$ 3,200	\$ 550	\$ 26	\$ 550
03-030	Equipment Maint. & Repair	15,998	20,000	17,951	20,000
03-040	Motor Vehicles	1,721	2,000	1,474	2,000
03-160	Traffic Signals	494	6,000	1,723	6,000
03-180	Street Striping	-	3,500	1,797	3,500
	Total Maintenance	\$ 21,413	\$ 32,050	\$ 22,971	\$ 32,050
Contractual					
05-030	Equipment Rental	\$ 10,897	\$ 10,000	\$ 15,107	\$ 10,000
05-070	Culverts and Drain Boxes	\$ 7,984	\$ 42,000	\$ 23,746	\$ 35,000
05-079	Stormwater Permits	\$ 13,401	\$ 10,000	\$ 14,341	\$ 10,000
05-100	Streets Materials	186,549	300,000	266,509	310,000
	Total Contractual	\$ 218,831	\$ 362,000	\$ 319,703	\$ 365,000

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
06-270	Contract Services	\$ 13,503	\$ 23,000	\$ 23,318	\$ 20,000
07-010	Training	1,450	2,000	29	2,000
07-260	Uniform Allowance	2,853	3,900	2,390	3,900
07-390	Insurance & Bonds	12,402	13,580	10,868	13,580
	Total Miscellaneous	<u>\$ 30,208</u>	<u>\$ 42,480</u>	<u>\$ 36,605</u>	<u>\$ 39,480</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment		17,000	4,848	15,000
	Total Capital Outlay	<u>-</u>	<u>17,000</u>	<u>4,848</u>	<u>15,000</u>
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 903,108</u></u>	<u><u>\$ 1,079,786</u></u>	<u><u>\$ 942,101</u></u>	<u><u>\$ 1,080,525</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
2016-2014**

EXPENDITURE DETAIL

General Fund	
Department - Drainage	01-5-45

Acct #	Account Description	Actual 2013-2014	Budget 2014-2015	Estimated 2014-2015	Proposed 2015-2016
Personnel Services					
01-010	Salaries & Wages	\$ 163,866	\$ -	\$ 153,012	\$ -
01-020	Overtime	1,032	-	71	-
01-040	Social Security	12,143	-	11,288	-
01-050	TMRS	16,430	-	15,520	-
01-070	Hospitalization	34,642	-	34,225	-
01-080	Workers Compensation	11,244	-	10,167	-
01-160	ICMA	377	-	215	-
01-250	Life Insurance	992	-	1,009	-
	Total Personnel Services	\$ 240,726	\$ -	\$ 225,507	\$ -
Supplies					
02-020	Minor Apparatus & Tools	\$ 325	\$ -	\$ -	\$ -
02-030	Vehicle Supplies	21,855	-	14,271	-
02-040	Miscellaneous Supplies	3,349	-	1,865	-
20-050	Data Processing Supplies	-	-	28	-
	Total Supplies	\$ 25,529	\$ -	\$ 16,164	\$ -
Maintenance					
03-020	Furniture & Fixtures	\$ 260	\$ -	\$ -	\$ -
03-030	Equipment Maint. & Repair	6,953	-	22,377	-
03-040	Motor Vehicles	1,069	-	860	-
	Total Maintenance	\$ 8,282	\$ -	\$ 23,237	\$ -
Contractual					
05-070	Culverts and Drain Boxes	41,513	-	17,883	-
05-079	Stormwater Permits	13,058	-	12,235	-
05-080	Rights-of-Way	(24)	-	-	-
	Total Contractual	\$ 54,547	\$ -	\$ 30,118	\$ -
Miscellaneous					
06-270	Contract Services	\$ -	\$ -	\$ 13	\$ -
07-260	Uniform Allowance	1,391	-	1,854	-
07-390	Insurance & Bonds	5,496	-	5,498	-
07-640	Drug Testing	-	-	-	-
	Total Miscellaneous	\$ 6,887	\$ -	\$ 7,365	\$ -
Department Total		\$ 335,971	\$ -	\$ 302,391	\$ -

City Property Maintenance

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 113,407	\$ 183,394	\$ 178,774	\$ 190,936
01-020	Overtime	36	1,000	2,768	2,500
01-040	Social Security	8,205	13,968	12,985	14,545
01-050	TMRS	10,924	16,534	16,595	18,053
01-070	Hospitalization	29,120	46,348	45,639	50,758
01-080	Workers Compensation	4,436	-	3,590	7,396
01-160	ICMA	1,107	1,075	1,548	1,478
01-250	Life Insurance	-	1,165	-	1,203
	Total Personnel Services	\$ 167,235	\$ 263,484	\$ 261,899	\$ 286,869
Supplies					
02-010	Office Supplies	\$ -	\$ 200	\$ -	\$ 200
02-020	Minor Apparatus & Tools	50	800	226	800
02-030	Motor Vehicle Supplies	7,248	8,000	7,831	8,000
02-040	Miscellaneous Supplies	996	2,500	3,362	2,500
	Total Supplies	\$ 8,294	\$ 11,500	\$ 11,419	\$ 11,500
Maintenance					
03-030	Equipment Maint. & Repair	\$ 4,636	\$ 9,000	\$ 5,503	\$ 9,000
03-040	Motor Vehicles	788	1,000	156	1,000
03-070	Parks	1,711	4,500	3,449	5,500
03-230	Parks Restroom Repairs	142	1,000	7	1,000
	Total Maintenance	\$ 7,277	\$ 15,500	\$ 9,115	\$ 16,500
Utilities & Telephone					
04-200	Communication	\$ -	\$ 100	\$ -	\$ 100
	Total Utilities and Telephone	\$ -	\$ 100	\$ -	\$ 100
Materials & Contracts					
05-030	Equipment Rental	\$ -	\$ 500	\$ -	\$ 500
05-150	Texas Department of Corrections	13,188	13,500	8,893	13,500
	Total Materials & Contracts	\$ 13,188	\$ 14,000	\$ 8,893	\$ 14,000

Miscellaneous

07-010	Training	\$ 350	\$ -	\$ -	\$ -
07-260	Uniform Allowance	50	500	763	2,500
07-390	Insurance & Bonds	1,842	-	1,746	2,000
	Total Miscellaneous	\$ 2,242	\$ 500	\$ 2,509	\$ 4,500

Capital Outlay

09-010	Capital Outlay	\$ -	-	\$ -	\$ 10,000
09-240	Minor Equipment	280	-	280	-
09-770	Equipment	944	12,000	9,898	2,500
	Total Capital Outlay	\$ 1,224	\$ 12,000	\$ 10,178	\$ 12,500

Interfund Transfers

09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -

Department Total

	\$ 199,460	\$ 317,084	\$ 304,013	\$ 345,969
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Miscellaneous

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

General Fund
Department - Special Items 01-5-99

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-090	Sick Leave Accumulation	\$ -	\$ -	\$ -	\$ -
	Total Personnel Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Supplies					
02-040	Miscellaneous Supplies	\$ 17	\$ -	\$ 47	\$ -
	Total Supplies	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 47</u>	<u>\$ -</u>
Maintenance					
03-010	Buildings & Grounds	\$ 2,357	\$ 5,500	\$ 3,322	\$ 1,000
03-020	Ofc. Furniture, fixture M & R	-	-	-	-
	Total Maintenance	<u>\$ 2,357</u>	<u>\$ 5,500</u>	<u>\$ 3,322</u>	<u>\$ 1,000</u>
Services					
04-010	Electricity	\$ 2,607	\$ 1,600	\$ 4,973	\$ 1,600
04-090	Street Lighting	180,261	130,000	176,367	140,000
	Total Services	<u>\$ 182,868</u>	<u>\$ 131,600</u>	<u>\$ 181,340</u>	<u>\$ 141,600</u>
Miscellaneous					
06-021	IT Support	\$ 4,838	\$ -	\$ -	\$ -
06-025	Hurricane Ike	84,248	-	161,759	-
06-080	Bank Fees	911	-	90	-
06-090	Dues & Subscriptions	4,829	4,000	4,829	5,000
06-140	Advertising & Publicity	10,788	2,000	5,805	3,000
06-150	Chamber of Commerce	55,000	40,000	55,140	40,000
06-170	Programming & Maintenance	213	-	2,400	-
06-260	Hotel Tax Expenditure	37,624	35,000	35,268	35,000
07-400	Healthy Initiatives	300	3,150	150	2,000
07-410	Flu Shots	400	1,140	1,840	1,500
07-420	Contingencies	1,104	-	10,003	-
	Total Miscellaneous	<u>\$ 200,255</u>	<u>\$ 85,290</u>	<u>\$ 277,284</u>	<u>\$ 86,500</u>
Capital Outlay					
09-011	Transfers to Systems Fund	\$ 314,178	\$ -	\$ -	\$ -
09-521	Transfer to Sales Tax	-	-	95,197	-
09-525	Transfer to Federal Forfeiture	-	-	-	-
09-970	Transfer to Equip. Replacement	-	-	307,473	-
	Total Capital Projects	<u>\$ 314,178</u>	<u>\$ -</u>	<u>\$ 402,670</u>	<u>\$ -</u>
	Total Special Items	<u><u>\$ 699,675</u></u>	<u><u>\$ 222,390</u></u>	<u><u>\$ 864,663</u></u>	<u><u>\$ 229,100</u></u>

SOLID WASTE FUND

**City of Groves
Annual Fiscal Budget
2016-2017**

SOLID WASTE FUND SUMMARY #05

Beginning Year Gross Fund Balance 10-01-15	\$ 779,550
 FYE 2016	
Current Estimated Revenues	\$ 1,331,393
Current Estimated Expenses	<u>\$ (1,346,487)</u>
 Projected Gross Fund Balance 9-30-16	 <u>\$ 764,456</u>
 FYE 2017	
Estimated Gross Fund Balance 10-01-16	\$ 764,456
Proposed Revenues	<u>\$ 1,474,103</u>
Total FYE 2017 Resources	<u>\$ 2,238,559</u>
 Proposed M&O Expenditures	 \$ (1,474,103)
Proposed Capital Outlay	\$ -
Proposed Transfer to Equipment Replacement	\$ -
Total Proposed Expenditures	<u>\$ (1,474,103)</u>
 Projected Undesignated Fund Balance 9-30-17	 <u>\$ 764,456</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Solid Waste Fund

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Solid Waste	\$ 1,220,115	\$ 1,400,000	\$ 1,316,187	\$ 1,461,103
Garbage Bags	12,269	12,000	11,321	12,000
Miscellaneous	1,386	1,000	3,885	1,000
Earnings on Investments	-	-	-	-
Sale of Equipment	3,519	-	-	-
Transfer from Equip Replacement	-	-	-	-
Total Revenue	\$ 1,237,289	\$ 1,413,000	\$ 1,331,393	\$ 1,474,103
Expenditures				
Personnel Services	\$ 312,365	\$ 336,556	\$ 350,703	\$ 340,359
Supplies	85,347	117,800	89,001	127,800
Maintenance	52,687	62,350	72,279	77,350
Utilities	2,607	3,000	4,973	3,000
Contractual Services	332,112	483,500	472,437	443,500
Miscellaneous	359,020	357,638	357,094	432,094
Capital Outlay	-	-	-	-
Transfers Out	-	52,156	-	50,000
Total Expenditures	\$ 1,144,138	\$ 1,413,000	\$ 1,346,487	\$ 1,474,103
Revenues Over(Under) Expenditures	\$ 93,151	\$ -	\$ (15,094)	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

Solid Waste Fund	05-4-00
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,220,115	\$ 1,400,000	\$ 1,316,187	\$ 1,461,103
344-60	Garbage Bag Sales	12,269	12,000	11,321	12,000
344-96	Miscellaneous Garbage	1,386	-	3,885	-
360-00	Miscellaneous Income	-	1,000	-	1,000
361-10	Earnings on Investments	-	-	-	-
369-10	Insurance Reimbursement	8,468	-	-	-
369-30	Sale of Equipment	3,519	-	-	-
	Total Permits, Fees & Other	<u>\$ 1,245,757</u>	<u>\$ 1,413,000</u>	<u>\$ 1,331,393</u>	<u>\$ 1,474,103</u>
Interfund Transfers					
390-55	Transfer from Equip Replacement	\$ -	\$ -	\$ -	\$ -
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Solid Waste Fund Revenue		<u><u>\$ 1,245,757</u></u>	<u><u>\$ 1,413,000</u></u>	<u><u>\$ 1,331,393</u></u>	<u><u>\$ 1,474,103</u></u>

Solid Waste

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 225,046	\$ 226,965	\$ 244,382	\$ 231,125
01-020	Overtime	1,019	14,000	4,438	14,000
01-040	Social Security	17,694	17,363	18,390	17,681
01-050	TMRS	15,273	20,552	23,836	21,945
01-070	Hospitalization	40,984	42,882	48,331	47,442
01-080	Workers Compensation	5,526	8,735	4,473	1,966
01-160	ICMA	5,140	4,600	5,072	4,709
01-250	Life Insurance	1,683	1,459	1,781	1,491
	Total Personnel Services	\$ 312,365	\$ 336,556	\$ 350,703	\$ 340,359
Supplies					
02-010	Office Supplies	\$ -	\$ 700	\$ 96	\$ 700
02-020	Minor Apparatus & Tools	70	100	-	100
02-030	Vehicle Supplies	61,645	78,000	48,111	78,000
02-040	Miscellaneous Supplies	1,671	2,000	1,426	2,000
02-100	Postage	7,200	7,000	7,200	7,000
02-440	Garbage Bags	7,794	15,000	14,980	15,000
02-600	Garbage Containers	6,967	15,000	17,188	25,000
	Total Supplies	\$ 85,347	\$ 117,800	\$ 89,001	\$ 127,800
Maintenance					
03-020	Furniture & Fixtures	\$ 165	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	-	50	104	50
03-040	Motor Vehicles	1,340	2,000	1,675	2,000
03-050	Solid Waste Trucks	51,182	60,000	70,500	75,000
	Total Maintenance	\$ 52,687	\$ 62,350	\$ 72,279	\$ 77,350
Utilities					
04-010	Electricity	\$ 2,607	\$ 2,500	\$ 4,973	\$ 2,500
04-200	Communication	-	500	-	500
	Total Services	\$ 2,607	\$ 3,000	\$ 4,973	\$ 3,000

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Contractual Services					
05-020	Landfill Fee	\$ 303,442	\$ 400,000	\$ 462,446	\$ 400,000
05-050	Container Service	1,883	3,500	2,348	3,500
05-100	Recycling	-	30,000	1,097	20,000
05-110	Demolition	20,550	10,000	-	20,000
05-160	Green Waste Contract	6,237	40,000	6,546	-
	Total Contractual Services	<u>\$ 332,112</u>	<u>\$ 483,500</u>	<u>\$ 472,437</u>	<u>\$ 443,500</u>
Miscellaneous					
06-140	Advertising & Publicity	\$ 330	\$ 458	\$ 330	\$ 458
07-050	Auto Allowance	-	540	-	540
07-260	Uniform Service	1,270	2,100	1,073	2,100
07-270	Tool Allowance	540	540	135	540
07-390	Insurance & Bonds	16,850	14,000	15,556	17,500
	Total Miscellaneous	<u>\$ 18,990</u>	<u>\$ 17,638</u>	<u>\$ 17,094</u>	<u>\$ 21,138</u>
Capital Outlay					
09-770	Equipment	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer to Capital Projects					
50-520	Transfer to capital projects	\$ -	\$ -	\$ -	\$ -
	Total transfers to capital projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfer to Equipment Replacement					
55-670	Transfer to Equipment Replacement	\$ -	\$ 52,156	\$ -	\$ -
55-555	Depreciation	\$ 76,809	\$ -	\$ -	\$ 50,000
	Total Transfer to Equip. Repl.	<u>\$ 76,809</u>	<u>\$ 52,156</u>	<u>\$ -</u>	<u>\$ 50,000</u>
Department Total		<u>\$ 880,917</u>	<u>\$ 1,073,000</u>	<u>\$ 1,006,487</u>	<u>\$ 1,063,147</u>

Miscellaneous

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
07-100	City Franchise Fee	\$ 340,000	\$ 340,000	\$ 340,000	\$ 410,956
07-420	Contingencies	30	-	-	-
	Total Miscellaneous	<u>\$ 340,030</u>	<u>\$ 340,000</u>	<u>\$ 340,000</u>	<u>\$ 410,956</u>
Department Total		<u>\$ 340,030</u>	<u>\$ 340,000</u>	<u>\$ 340,000</u>	<u>\$ 410,956</u>

SYSTEMS FUND

**City of Groves
Annual Fiscal Budget
2016-2017**

SYSTEMS FUND SUMMARY #11

Beginning Year Gross Fund Balance 10-01-15	\$ 175,263
 FYE 2016	
Current Estimated Revenues	\$ 4,089,626
Current Estimated Expenses	<u>\$(4,675,770)</u>
 Projected Gross Fund Balance 9-30-16	 <u>\$ (410,881)</u>
 FYE 2017	
Estimated Gross Fund Balance 10-01-16	\$ (410,881)
Proposed Revenues	<u>\$ 4,706,500</u>
Total FYE 2017 Resources	<u>\$ 4,295,619</u>
 Proposed M&O Expenditures	 \$(3,865,231)
Proposed Capital Outlay	\$ (315,000)
Proposed Transfer to General Fund	\$ -
Proposed Transfer to Equipment Replacement	\$ (79,453)
Proposed Transfer to Interest and Sinking	<u>\$ (446,816)</u>
Total Proposed Expenditures	<u>\$(4,706,500)</u>
 Gross Fund Balance	 <u>\$ (410,881)</u>
 Restricted/Designated Fund Balance Items:	
Customer Deposits	<u>\$ 666,638</u>
	<u>\$ 666,638</u>
 Projected Undesignated Fund Balance 9-30-17	 <u>\$(1,077,519)</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Systems Fund

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Septage Hauling	\$ 277,352	\$ 350,000	\$ 217,222	\$ 300,000
Water Taps	6,100	6,000	6,920	6,000
New Service	22,075	15,000	22,050	20,000
Wastewater Taps	8,096	5,000	6,000	6,000
Water Sales	1,781,300	2,000,000	1,635,941	1,900,000
Wastewater Sales	1,752,906	2,000,000	1,644,712	1,900,000
Sewer Maintenance Fee	428,326	400,000	390,433	400,000
System Extensions	5,104	15,000	4,228	5,000
Delinquent Penalties	157,888	178,500	162,057	167,500
Miscellaneous	3,275	5,000	63	2,000
Earnings of Investments	-	-	-	-
Transfers In	439,950	-	-	-
Total Revenue	\$ 4,882,372	\$ 4,974,500	\$ 4,089,626	\$ 4,706,500
Expenditures				
Personnel Services	\$ 1,915,825	\$ 1,622,389	\$ 1,458,385	\$ 1,549,052
Supplies	549,676	524,980	579,063	507,280
Maintenance	251,624	334,300	204,041	376,350
Services	269,804	282,100	260,690	276,100
Miscellaneous	1,219,174	1,063,731	981,852	1,156,449
Capital Outlay	31,476	602,000	646,739	315,000
Transfers Out	-	545,000	545,000	526,269
Total Expenditures	\$ 4,237,579	\$ 4,974,500	\$ 4,675,770	\$ 4,706,500
Revenues Over(Under) Expenditures	\$ 644,793	\$ -	\$ (586,144)	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

System Fund	11-4-00
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Permits, Fees & Other					
330-50	Septage Hauling	\$ 277,352	\$ 350,000	\$ 217,222	\$ 300,000
344-30	Water Taps	6,100	6,000	6,920	6,000
344-35	New Service Fees	22,075	15,000	22,050	20,000
344-40	Wastewater Taps	8,096	5,000	6,000	6,000
344-50	Water Sales	1,781,300	2,000,000	1,635,941	1,900,000
344-70	Wastewater Sales	1,752,906	2,000,000	1,644,712	1,900,000
344-75	Sewer Maintenance Fee	428,326	400,000	390,433	400,000
344-80	System Extensions	5,104	15,000	4,228	5,000
344-85	Service Fees	16,623	36,000	8,705	25,000
344-90	Return Check Fee	1,725	2,500	2,650	2,500
351-30	Delinquent Penalties	139,540	140,000	150,702	140,000
360-00	Miscellaneous Income	31	3,000	63	1,000
360-01	Funds Recovery	-	-	-	-
369-30	Sale of Equipment	3,244	2,000	-	1,000
	Total Permits, Fees & Other	<u>\$4,442,422</u>	<u>\$ 4,974,500</u>	<u>\$4,089,626</u>	<u>\$4,706,500</u>
Transfers In					
390-01	Transfer form General Fund	\$ 314,178	\$ -	\$ -	\$ -
390-35	Transfer from I & S Fund	125,772	-	-	-
	Total Transfers	<u>\$ 439,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Systems Fund Revenue		<u><u>\$4,882,372</u></u>	<u><u>\$ 4,974,500</u></u>	<u><u>\$ 4,089,626</u></u>	<u><u>\$ 4,706,500</u></u>

Water Plant

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

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 330,030	\$ 381,812	\$ 214,400	\$ 301,558
01-020	Overtime	106,653	90,000	111,316	90,000
01-040	Social Security	33,822	29,209	23,974	23,069
01-050	TMRS	6,355	34,573	29,762	28,633
01-070	Hospitalization	64,406	71,922	56,629	62,158
01-080	Workers Compensation	9,566	7,307	7,743	12,331
01-160	ICMA	7,489	5,295	8,156	7,294
01-250	Life Insurance	2,291	2,520	1,511	2,085
	Total Personnel Services	\$ 560,612	\$ 622,638	\$ 453,491	\$ 527,128
Supplies					
02-010	Office Supplies	\$ 671	\$ 1,500	\$ 437	\$ 1,500
02-020	Minor Apparatus & Tools	-	1,000	57	1,000
02-030	Vehicle Supplies	1,041	1,500	1,244	1,500
02-040	Miscellaneous Supplies	2,911	-	89	-
02-050	Forms and Printing	-	2,400	2,321	2,400
02-090	Water Plant Supplies	3,049	2,500	7,433	2,500
02-100	Postage	1,821	4,500	1,541	4,500
02-110	Water Purchased	191,616	150,000	203,598	170,000
02-120	Chemicals	197,530	170,000	215,426	170,000
	Total Supplies	\$ 398,639	\$ 333,400	\$ 432,146	\$ 353,400
Maintenance					
03-010	Building & Grounds	\$ -	\$ 500	\$ -	\$ 500
03-020	Furniture & Fixtures	375	500	872	500
03-030	Equipment Maint. & Repair	433	500	93	500
03-040	Motor Vehicles	37	200	23	200
03-080	Water Plant	42,858	40,000	31,324	40,000
03-280	Water Tanks	3,968	4,000	-	4,000
	Total Maintenance	\$ 47,671	\$ 45,700	\$ 32,312	\$ 45,700
Services					
04-010	Electricity	\$ 324	\$ -	\$ 339	\$ -
04-050	Electricity-Water Production	46,035	50,000	45,225	50,000
04-200	Communication	5,135	4,500	5,048	4,500
	Total Services	\$ 51,494	\$ 54,500	\$ 50,612	\$ 54,500

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
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 196,676	\$ 155,931	\$ 181,631	\$ 157,117
01-020	Overtime	5,127	-	12,899	7,500
01-040	Social Security	15,576	11,929	14,331	12,019
01-050	TMRS	19,929	14,120	17,782	14,918
01-070	Hospitalization	33,090	33,869	36,177	34,439
01-080	Workers Compensation	2,201	1,950	1,782	2,236
01-160	ICMA	7,790	4,275	7,418	6,285
01-250	Life Insurance	982	752	672	764
	Total Personnel Services	\$ 281,371	\$ 222,826	\$ 272,692	\$ 235,278
Supplies					
02-010	Office Supplies	\$ 548	\$ 500	\$ 769	\$ 600
02-011	Supplies-Septage	1,464	2,000	-	500
02-020	Minor Apparatus & Tools	411	500	210	500
02-030	Vehicle Supplies	1,578	2,650	1,173	2,000
02-040	Miscellaneous Supplies	4,076	5,000	6,725	5,000
02-100	Postage	-	400	25	400
02-130	Wastewater Plant Supplies	33	300	387	300
02-140	Wastewater Plant Chemicals	60,691	110,000	71,140	75,000
02-200	Water Purchased - P.A.	223	100	194	200
	Total Supplies	\$ 69,024	\$ 121,450	\$ 80,623	\$ 84,500
Maintenance					
03-010	Building & Grounds	\$ 80	\$ 300	\$ 185	\$ 300
03-030	Equipment Maint. & Repair	1,321	750	1,532	1,000
03-040	Motor Vehicles	238	350	129	350
03-090	Lift Station	34,329	40,000	8,012	40,000
03-110	Plant	53,561	90,000	60,396	90,000
	Total Maintenance	\$ 89,529	\$ 131,400	\$ 70,254	\$ 131,650
Services					
04-010	Electricity	\$ 198,580	\$ 170,000	\$ 186,294	\$ 210,000
04-070	Electricity-Sewer Operations	2	45,500	-	-
04-100	Natural Gas	3,060	4,000	4,308	4,000
04-200	Communication	6,166	5,000	4,140	5,000
	Total Services	\$ 207,808	\$ 224,500	\$ 194,742	\$ 219,000

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
05-170	Sludge Disposal	\$ 116,373	\$ 130,000	\$ 156,832	\$ 150,000
06-090	Dues & Subscriptions	-	250	159	250
06-180	Fees & Permits	30,401	28,000	37,512	40,000
06-220	Laboratory Charges	20,844	40,000	20,290	30,000
07-010	Training	1,220	1,000	-	1,000
07-100	Certification	444	333	457	444
07-260	Uniform Service	1,398	1,400	1,029	1,400
07-390	Insurance & Bonds	54,495	48,048	21,440	50,000
07-480	Water Utility Assoc. Dues	240	250	-	250
	Total Miscellaneous	<u>\$ 225,415</u>	<u>\$ 249,281</u>	<u>\$ 237,719</u>	<u>\$ 273,344</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -		\$ 34,000
09-115	Plant Repairs	-	-	-	-
09-860	Building Maint. And Repairs	-	10,000	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 34,000</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ 79,453
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,453</u>
Department Total		<u><u>\$ 873,147</u></u>	<u><u>\$ 959,457</u></u>	<u><u>\$ 856,030</u></u>	<u><u>\$ 1,057,225</u></u>

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
2016-2017**

EXPENDITURE DETAIL

Systems Fund
Department - Customer Service 11-5-66

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 143,783	\$ 110,130	\$ 122,852	\$ 130,953
01-020	Overtime	840	500	1,094	500
01-040	Social Security	11,244	8,425	9,527	10,018
01-050	TMRS	13,721	8,886	10,873	12,434
01-070	Hospitalization	27,774	23,444	24,391	24,208
01-080	Workers Compensation	3,518	2,552	2,847	-
01-160	ICMA	954	440	994	964
01-240	Unemployment Compensation	8,334	-	-	-
01-250	Life Insurance	974	712	656	741
	Total Personnel Services	\$ 211,142	\$ 155,089	\$ 173,234	\$ 179,818
Supplies					
02-010	Office Supplies	\$ 3,733	\$ 3,500	\$ 4,226	\$ 4,000
02-020	Minor Apparatus & Tools	1,016	500	214	500
02-030	Vehicle Supplies	3,136	3,000	2,171	3,000
02-040	Miscellaneous Supplies	1,660	480	1,311	480
02-050	Forms and Printing	2,148	2,500	1,767	2,500
02-100	Postage	14,620	14,000	14,810	15,000
	Total Supplies	\$ 26,313	\$ 23,980	\$ 24,499	\$ 25,480
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 1,000	\$ 1,731	\$ 1,000
03-030	Equipment Maint. & Repair	447	2,000	30	1,000
03-040	Motor Vehicles	842	1,000	1,513	1,000
03-140	Meters	3,277	5,000	6,195	6,000
	Total Maintenance	\$ 4,566	\$ 9,000	\$ 9,469	\$ 9,000
Services					
04-200	Communication	\$ 873	\$ 1,500	\$ 1,791	\$ 1,500
	Total Services	\$ 873	\$ 1,500	\$ 1,791	\$ 1,500
Miscellaneous					
07-010	Training	\$ 118	\$ 1,000	\$ 2,088	\$ 500
07-260	Uniform Service	292	300	206	300
07-390	Insurance & Bonds	1,069	1,500	755	1,000
	Total Miscellaneous	\$ 1,479	\$ 2,800	\$ 3,049	\$ 1,800

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

Systems Fund	
Department - Customer Service	11-5-66

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Capital Outlay					
09-770	Equipment / Meter Lease	\$ -	\$ 225,000	\$ 229,281	\$ 225,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 225,000</u>	<u>\$ 229,281</u>	<u>\$ 225,000</u>
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
55-840	Replace Equipment	-	-	-	-
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 244,373</u></u>	<u><u>\$ 417,369</u></u>	<u><u>\$ 441,323</u></u>	<u><u>\$ 442,598</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
2016-2017**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 347,389	\$ 403,985	\$ 374,962	\$ 400,375
01-020	Overtime	18,531	39,000	17,785	25,000
01-040	Social Security	28,459	30,854	29,156	30,577
01-050	TMRS	36,699	36,520	35,815	37,952
01-070	Hospitalization	80,865	92,201	88,975	94,301
01-080	Workers Compensation	14,618	14,261	11,831	13,329
01-090	Sick Leave Accumulation	(55,797)	-	-	-
01-160	ICMA	2,744	2,447	2,838	2,627
01-250	Life Insurance	2,168	2,568	2,664	2,667
	Total Personnel Services	\$ 475,676	\$ 621,836	\$ 564,026	\$ 606,828
Supplies					
02-010	Office Supplies	\$ -	\$ 650	\$ 213	\$ 250
02-020	Minor Apparatus & Tools	2,954	4,000	4,000	5,150
02-030	Vehicle Supplies	16,006	23,000	15,273	21,000
02-040	Miscellaneous Supplies	10,978	11,000	6,506	10,000
02-050	Data Processing Supplies	-	7,400	7,400	7,400
02-100	Postage	-	100	-	100
	Total Supplies	\$ 29,938	\$ 46,150	\$ 33,392	\$ 43,900
Maintenance					
03-020	Furniture & Fixtures	\$ 150	\$ 1,250	\$ -	\$ 500
03-030	Equipment Maint. & Repair	9,393	20,000	8,268	15,000
03-040	Motor Vehicles	980	1,950	1,155	1,500
03-060	Service Lines	11,147	25,000	16,789	23,000
03-240	Cast Iron Lines	12,815	30,000	18,692	90,000
03-270	Water Lines	54,276	70,000	40,655	60,000
03-271	Inventory Adjustment	-	-	-	-
	Total Maintenance	\$ 88,761	\$ 148,200	\$ 85,559	\$ 190,000
Services					
04-200	Communication	\$ 93	\$ 600	\$ 559	\$ 100
	Total Services	\$ 93	\$ 600	\$ 559	\$ 100

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
05-030	Equipment Rental	\$ 1,240	\$ 2,000	\$ -	\$ 2,000
06-040	Construction Materials	50,712	40,000	16,997	40,000
06-090	Dues & Subscriptions	135	750	135	750
06-270	Contract Services	4,487	17,000	2,093	5,000
07-010	Training	5,784	4,500	1,798	5,000
07-100	Certification	444	666	931	777
07-260	Uniform Service	2,075	4,200	2,204	4,200
07-390	Insurance & Bonds	13,591	16,442	12,677	16,000
07-480	Water Utility Assoc. Dues	-	1,000	-	750
07-640	Drug Testing	-	-	-	-
	Total Miscellaneous	\$ 78,468	\$ 86,558	\$ 36,835	\$ 74,477
Capital Outlay					
09-030	Water Taps	\$ 3,387	\$ -	\$ -	\$ -
09-500	Sewer Extensions	16,453	-	2,783	-
09-600	Heritage Point Subdivision	9,637	-	-	-
09-770	Equipment	1,999	70,000	-	38,000
09-910	Heavy Equipment	-	-	-	-
	Total Capital Outlay	\$ 31,476	\$ 70,000	\$ 2,783	\$ 38,000
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 704,412	\$ 973,344	\$ 723,154	\$ 953,305

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
2016-2017**

EXPENDITURE DETAIL

Systems Fund
Department-Wastewater Collection 11-5-68

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Personnel Services					
01-010	Salaries & Wages	\$ 257,752	\$ -	\$ (8,079)	\$ -
01-020	Overtime	11,969	-	-	-
01-040	Social Security	20,420	-	(2)	-
01-050	TMRS	26,764	-	911	-
01-070	Hospitalization	42,363	-	1,632	-
01-080	Workers Compensation	19,745	-	-	-
01-160	ICMA	6,679	-	277	-
01-250	Life Insurance	1,332	-	203	-
	Total Personnel Services	\$ 387,024	\$ -	\$ (5,058)	\$ -
Supplies					
02-010	Office Supplies	\$ 311	\$ -	\$ 76	\$ -
02-020	Minor Apparatus & Tools	1,657	-	975	-
02-030	Vehicle Supplies	15,910	-	5,869	-
02-040	Miscellaneous Supplies	7,884	-	1,483	-
02-100	Postage	-	-	-	-
	Total Supplies	\$ 25,762	\$ -	\$ 8,403	\$ -
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -
03-030	Equipment Maint. & Repair	8,265	-	2,911	-
03-040	Motor Vehicles	439	-	430	-
03-060	Service Lines	12,393	-	3,106	-
	Total Maintenance	\$ 21,097	\$ -	\$ 6,447	\$ -
Services					
04-200	Communication	\$ 899	\$ -	\$ 903	\$ -
	Total Services	\$ 899	\$ -	\$ 903	\$ -

**City of Groves
Annual Fiscal Budget
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EXPENDITURE DETAIL

Systems Fund
Department-Wastewater Collection 11-5-68

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
05-030	Equipment Rental	\$ 24,968	\$ -	\$ -	\$ -
05-040	Construction Materials	104,196	-	3,936	-
06-090	Dues & Subscriptions	-	-	-	-
06-270	Contract Services	3,063	-	618	-
07-010	Training	406	-	325	-
07-100	Certification	111	-	-	-
07-260	Uniform Service	639	-	524	-
07-390	Insurance & Bonds	11,842	-	-	-
07-480	Water Utility Assoc. Dues	420	-	-	-
	Total Miscellaneous	<u>\$ 145,645</u>	<u>\$ -</u>	<u>\$ 5,403</u>	<u>\$ -</u>
Capital Outlay					
09-500	Sewer Extensions	\$ -	\$ -	\$ 647	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 647</u>	<u>\$ -</u>
Department Total		<u><u>\$ 580,427</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 16,745</u></u>	<u><u>\$ -</u></u>

**City of Groves
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2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Services					
04-010	Electricity	\$ 8,637	\$ 1,000	\$ 12,083	\$ 1,000
04-100	Natural Gas	-	-	-	-
	Total Services	<u>\$ 8,637</u>	<u>\$ 1,000</u>	<u>\$ 12,083</u>	<u>\$ 1,000</u>
Miscellaneous					
06-020	City Auditor	\$ -	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	168	-	-	-
07-400	Healthy Initiative Fees	-	-	-	-
07-100	City Franchise Fee	655,000	608,054	608,054	682,284
07-420	Contingencies	885	-	1,393	-
07-580	Subdivider Rebates	6,475	5,000	-	10,000
	Total Miscellaneous	<u>\$ 662,528</u>	<u>\$ 613,054</u>	<u>\$ 609,447</u>	<u>\$ 692,284</u>
Interfund Transfers					
09-500	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
53-040	Transfer to Interest & Sinking	-	545,000	545,000	446,816
09-670	Transfer to Equipment Replace	-	-	-	-
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ 545,000</u>	<u>\$ 545,000</u>	<u>\$ 446,816</u>
Department Total		<u><u>\$ 671,165</u></u>	<u><u>\$ 1,159,054</u></u>	<u><u>\$ 1,166,530</u></u>	<u><u>\$ 1,140,100</u></u>

Miscellaneous

SALES TAX FUND

**City of Groves
Annual Fiscal Budget
2016-2017**

SALES TAX FUND SUMMARY #21

Beginning Year Gross Fund Balance 10-01-15	\$ 770,114
FYE 2016	
Current Estimated Revenues	\$ 1,137,974
Current Estimated Expenses	<u>\$(1,399,312)</u>
Projected Gross Fund Balance 9-30-16	<u>\$ 508,776</u>
FYE 2017	
Estimated Gross Fund Balance 10-01-16	\$ 508,776
Proposed Revenues	\$ 1,400,000
Total FYE 2016 Resources	<u>\$ 1,908,776</u>
Proposed Transfer to General Fund	<u>\$(1,400,000)</u>
Total Proposed Expenditures	<u>\$(1,400,000)</u>
Projected Undesignated Fund Balance 9-30-17	<u>\$ 508,776</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Sales Tax Fund

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Sales Tax	\$ 1,320,778	\$ 1,400,000	\$ 1,038,732	\$ 1,395,500
Mixed Beverage Tax	4,524	3,500	3,465	3,500
Earnings of Investments	232	1,000	580	1,000
Fund Balance Transfer	-	70,500	-	-
Total Revenue	\$ 1,325,534	\$ 1,475,000	\$ 1,042,777	\$ 1,400,000
Expenditures				
Transfers Out	\$ 1,948,232	\$ 1,475,000	\$ 1,399,312	\$ 1,400,000
Total Expenditures	\$ 1,948,232	\$ 1,475,000	\$ 1,399,312	\$ 1,400,000
Revenues Over(Under) Expenditures	\$ (622,698)	\$ -	\$ (356,535)	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

Sales Tax Fund	21-4-00
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Taxes					
313-00	Sales Tax Receipts	\$ 1,320,778	\$ 1,400,000	\$ 1,038,732	\$ 1,395,500
390-11	Fund Balance Transfer	-	70,500	-	-
390-01	Transfer from General Fund	-	-	95,197	-
	Total Taxes	<u>\$ 1,320,778</u>	<u>\$ 1,470,500</u>	<u>\$ 1,133,929</u>	<u>\$ 1,395,500</u>
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 4,524	\$ 3,500	\$ 3,465	\$ 3,500
361-10	Earnings on Investments	232	1,000	580	1,000
	Total Miscellaneous	<u>\$ 4,756</u>	<u>\$ 4,500</u>	<u>\$ 4,045</u>	<u>\$ 4,500</u>
Total Sales Tax Fund Revenue		<u><u>\$ 1,325,534</u></u>	<u><u>\$ 1,475,000</u></u>	<u><u>\$ 1,137,974</u></u>	<u><u>\$ 1,400,000</u></u>

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Interfund Transfers					
51-313	Transfer to General Fund	\$ 1,300,000	\$ 1,400,000	\$ 1,335,212	\$ 1,400,000
51-335	Transfer to I&S	648,232	75,000	64,100	-
	Total Interfund Transfers	<u>\$ 1,948,232</u>	<u>\$ 1,475,000</u>	<u>\$ 1,399,312</u>	<u>\$ 1,400,000</u>
Department Total		<u>\$ 1,948,232</u>	<u>\$ 1,475,000</u>	<u>\$ 1,399,312</u>	<u>\$ 1,400,000</u>

INTEREST AND SINKING FUND

**City of Groves
Annual Fiscal Budget
2016-2017**

INTEREST & SINKING FUND SUMMARY #35

Beginning Year Gross Fund Balance 10-01-15	\$	4,192
 FYE 2016		
Current Estimated Revenues	\$	1,836,798
Current Estimated Expenses		<u>\$(1,835,631)</u>
 Projected Gross Fund Balance 9-30-16	 \$	 <u>5,359</u>
 FYE 2017		
Estimated Gross Fund Balance 10-01-16	\$	5,359
Proposed Revenues		<u>\$ 1,662,434</u>
Total FYE 2017 Resources		<u>\$ 1,667,793</u>
 Proposed I&S Expenditures		 <u>\$(1,662,434)</u>
Total Proposed Expenditures		<u>\$(1,662,434)</u>
 Projected Undesignated Fund Balance 9-30-17	 \$	 <u>5,359</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Interest & Sinking Fund

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Current Taxes	\$ 681,570	\$ 710,000	\$ 721,740	\$ 710,000
Delinquent Taxes	11,616	20,616	15,635	20,616
Current Penalty & Interest	6,762	5,000	9,447	5,000
Delinquent Penalty & Interest	4,045	5,000	5,381	5,000
Interest on Investments	17	-	495	-
Economic Development	475,000	475,000	475,000	475,000
Transfers	648,232	620,000	609,100	446,818
Total Revenue	\$ 1,827,242	\$ 1,835,616	\$ 1,836,798	\$ 1,662,434
Expenditures				
Principal	\$ 1,321,200	\$ 1,495,000	\$ 1,495,000	\$ 1,375,000
Interest	387,406	339,116	339,116	285,934
Fees & Charges	1,500	1,500	1,515	1,500
Contingencies	-	-	-	-
Total Expenditures	\$ 1,710,106	\$ 1,835,616	\$ 1,835,631	\$ 1,662,434
Revenues Over(Under) Expenditures	\$ 117,136	\$ -	\$ 1,167	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

Interest & Sinking Fund	35-4-00
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Taxes					
310-49	Current Taxes	\$ 681,570	\$ 710,000	\$ 721,740	\$ 710,000
310-48	Delinquent Taxes	11,616	20,616	15,635	20,616
319-00	Current Penalty & Interest	6,762	5,000	9,447	5,000
319-10	Delinquent Penalty & Interest	4,045	5,000	5,381	5,000
	Total Taxes	<u>\$ 703,993</u>	<u>\$ 740,616</u>	<u>\$ 752,203</u>	<u>\$ 740,616</u>
Permits, Fees & Other					
360-00	Miscellaneous Income	-	-	23	-
361-10	Interest on Investments	\$ 17	\$ -	\$ 472	\$ -
	Total Permits, Fees & Other	<u>\$ 17</u>	<u>\$ -</u>	<u>\$ 495</u>	<u>\$ -</u>
Operating Transfers In					
390-00	Transfer from Systems Fund	\$ -	\$ 545,000	\$ 545,000	\$ 446,818
390-11	Transfer from Fund Balance	-	-	-	-
390-21	Transfer from Sales Tax Fund	648,232	75,000	64,100	-
390-30	Transfer from EDC	475,000	475,000	475,000	475,000
	Total Operating Transfers	<u>\$1,123,232</u>	<u>\$1,095,000</u>	<u>\$1,084,100</u>	<u>\$ 921,818</u>
Total Interest & Sinking Revenue		<u><u>\$1,827,242</u></u>	<u><u>\$1,835,616</u></u>	<u><u>\$1,836,798</u></u>	<u><u>\$1,662,434</u></u>

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Debt Retirement					
08-040	Principal	\$ 1,321,200	\$ 1,495,000	\$ 1,495,000	\$ 1,375,000
08-050	Interest	387,406	339,116	339,116	285,934
08-060	Fees & Charges	1,500	1,500	1,515	1,500
	Total Debt Retirement	<u>\$ 1,710,106</u>	<u>\$ 1,835,616</u>	<u>\$ 1,835,631</u>	<u>\$ 1,662,434</u>
Department Total		<u>\$ 1,710,106</u>	<u>\$ 1,835,616</u>	<u>\$ 1,835,631</u>	<u>\$ 1,662,434</u>

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**City of Groves
Annual Fiscal Budget
2016-2017**

ECONOMIC DEVELOPMENT FUND SUMMARY #30

Beginning Year Gross Fund Balance 10-01-15	\$ 326,785
 FYE 2016	
Current Estimated Revenues	\$ 531,066
Current Estimated Expenses	<u>\$ (697,326)</u>
 Projected Gross Fund Balance 9-30-16	 <u>\$ 160,525</u>
 FYE 2017	
Estimated Gross Fund Balance 10-01-16	\$ 160,525
Proposed Revenues	<u>\$ 700,000</u>
Total FYE 2017 Resources	\$ 860,525
 Proposed Expenditures	 \$ (222,000)
Proposed I&S Expenditures	\$ (475,000)
Total Proposed Expenditures	<u>\$ (697,000)</u>
 Projected Undesignated Fund Balance 9-30-17	 <u>\$ 163,525</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Sales Taxes	\$ 660,389	\$ 700,000	\$ 519,366	\$ 700,000
Interest on Investments	906	-	11,700	-
Total Revenue	\$ 661,295	\$ 700,000	\$ 531,066	\$ 700,000
Expenditures				
Supplies	\$ 2,356	\$ 5,000	\$ 51	\$ 2,000
Miscellaneous	208,936	220,000	211,658	220,000
Materials & Contracts	3,134	-	10,617	3,000
Transfers	475,000	475,000	475,000	475,000
Total Expenditures	\$ 689,426	\$ 700,000	\$ 697,326	\$ 700,000
Revenues Over(Under) Expenditures	\$ (28,131)	\$ -	\$ (166,260)	\$ -

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Taxes					
313-00	Sales Taxes	\$ 660,389	\$ 700,000	\$ 519,366	\$ 700,000
	Total Taxes	<u>\$ 660,389</u>	<u>\$ 700,000</u>	<u>\$ 519,366</u>	<u>\$ 700,000</u>
Permits, Fees & Other					
361-10	Interest on Investments	\$ 1	\$ -	\$ 6	\$ -
370-00	Reimbursements	905	-	11,694	-
	Total Fees & Other	<u>\$ 906</u>	<u>\$ -</u>	<u>\$ 11,700</u>	<u>\$ -</u>
Total EDC Fund Revenue		<u><u>\$ 661,295</u></u>	<u><u>\$ 700,000</u></u>	<u><u>\$ 531,066</u></u>	<u><u>\$ 700,000</u></u>

**City of Groves
Annual Fiscal Budget
2016-2017**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Supplies					
02-040	Miscellaneous Supplies	\$ 2,356	\$ 5,000	\$ 51	\$ 2,000
	Total Services	\$ 2,356	\$ 5,000	\$ 51	\$ 2,000
Miscellaneous					
06-100	Grant Disbursement	\$ 67,604	\$ 83,000	\$ 44,824	\$ 75,000
06-270	Contract Services	16,332	12,000	41,834	10,000
07-100	Administration Fee	125,000	125,000	125,000	135,000
08-060	Fees & Charges	-	-	-	-
	Total Miscellaneous	\$ 208,936	\$ 220,000	\$ 211,658	\$ 220,000
Materials & Contracts					
05-040	Construction Materials	\$ 3,134	\$ -	\$ 10,617	\$ 3,000
	Total Materials & Contracts	\$ 3,134	\$ -	\$ 10,617	\$ 3,000
Transfers					
36-000	Transfer 96 Cert, Oblig. I & S	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
	Total Transfers	\$ 475,000	\$ 475,000	\$ 475,000	\$ 475,000
Department Total		\$ 689,426	\$ 700,000	\$ 697,326	\$ 700,000

EQUIPMENT REPLACEMENT

**City of Groves
Annual Fiscal Budget
2016-2017**

EQUIPMENT REPLACEMENT FUND SUMMARY #55

Beginning Year Gross Fund Balance 10-01-15	\$ 568,369
 FYE 2016	
Current Estimated Revenues	\$ 307,775
Current Estimated Expenses	<u>\$ (307,473)</u>
 Projected Gross Fund Balance 9-30-16	 <u>\$ 568,671</u>
 FYE 2017	
Estimated Gross Fund Balance 10-01-16	\$ 568,671
Proposed Revenues	<u>\$ 129,453</u>
Total FYE 2017 Resources	\$ 698,124
 Proposed Capital Outlay	 <u>\$ -</u>
Total Proposed Expenditures	<u>\$ -</u>
 Projected Undesignated Fund Balance 9-30-17	 <u>\$ 698,124</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Equipment Replacement Fund

Revenue	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Transfers In	\$ -	\$ 63,156	\$ 5	\$ 129,453
Interest on Investments	19	50	297	-
Total Revenue	<u>\$ 19</u>	<u>\$ 63,206</u>	<u>\$ 302</u>	<u>\$ 129,453</u>
Expenditures				
Capital Outlay	\$ 235,836	\$ -	\$ 307,473	\$ -
Total Expenditures	<u>\$ 235,836</u>	<u>\$ -</u>	<u>\$ 307,473</u>	<u>\$ -</u>
Revenues Over(Under) Expenditures	<u>\$ (235,817)</u>	<u>\$ 63,206</u>	<u>\$ (307,171)</u>	<u>\$ 129,453</u>

**City of Groves
Annual Fiscal Budget
2016-2017**

STATEMENT OF REVENUES

Equipment Replacement Fund	55-4-00
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Operating Transfers In					
349-05	Finance	\$ -	\$ -	\$ -	\$ -
349-13	Municipal Court	-	-	-	-
349-21	Library	-	-	-	-
349-25	Parks & Recreation	-	-	-	-
349-31	Police	-	11,000	-	-
349-32	Fire	-	-	5	-
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	-	52,156	-	50,000
349-63	Water Plant	-	-	-	-
349-64	Wastewater Plant	-	-	-	79,453
349-66	Customer Service	-	-	-	-
349-67	Water Distribution	-	-	-	-
349-68	Wastewater Collection	-	-	-	-
	Total Operating Transfer:	\$ -	\$ 63,156	\$ 5	\$ 129,453
Permits, Fees & Other					
361-10	Interest on Investments	\$ 19	\$ 50	\$ 297	\$ -
	Total Fees & Other	\$ 19	\$ 50	\$ 297	\$ -
Transfers					
390-02	Transf from Cap. Project	-	\$ -	\$ 307,473	\$ -
	Total Transfer	-	\$ -	\$ 307,473	\$ -
Total Equipment Replacement Rev		\$ 19	\$ 63,206	\$ 307,775	\$ 129,453

**City of Groves
Annual Fiscal Budget
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EXPENDITURE DETAIL

Equipment Replacement Fund	55-5
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Acct #	Account Description	Actual 2014-2015	Budget 2015-2016	Estimated 2015-2016	Proposed 2016-2017
Capital Outlay					
99-09-671	Transfer To General Fund	\$ -	\$ -	\$ 307,473	\$ -
99-09-672	Transfer To GF EOC Project	235,836	-	-	-
	Total Capital Outlay	<u>\$ 235,836</u>	<u>\$ -</u>	<u>\$ 307,473</u>	<u>\$ -</u>
Department Total		<u>\$ 235,836</u>	<u>\$ -</u>	<u>\$ 307,473</u>	<u>\$ -</u>

CAPITAL OUTLAY PURCHASES

**City of Groves
Annual Fiscal Budget
2016-2017**

Proposed Capital Outlay Purchases

Department	Description	Amount
Human Resources	Equipment	2500
Total Human Resources		<u>\$ 2,500.00</u>
Finance	Equipment	\$ -
	Computer/Software	70,000
Total Finance		<u>\$ 70,000</u>
Municipal Court	Court Security	\$ 3,000
	Court Technology	3,000
Total Municipal Court		<u>\$ 6,000</u>
Library	Books	\$ 15,000
	Audiotapes	\$ 5,800
	Equipment	\$ 3,000
	Building Maint. & Projects	5,000
Total Library		<u>\$ 28,800</u>
Parks & Recreation	Equipment	\$ 3,000
	Building Main. & Repairs	\$ 8,000
Total Parks & Recreation		<u>\$ 11,000</u>
Police	Automobile	\$ 56,000
	Auto Equipment	500
Total Police		<u>\$ 56,500</u>
Fire	Air Packs	\$ 20,000
	Capital Outlay	\$ 6,000
	Bunker Sets	\$ 6,200
	Fire Equipment	\$ 10,000
	Equipment	8,100
Total Fire		<u>\$ 50,300</u>
Emergency Mgmt.	Equipment	\$ 5,000
Total Emergency Mgmt.		<u>\$ 5,000</u>

Animal Shelter	Equipment	\$ 5,000
Total Animal Shelter		\$ 5,000
Public Works Admin.	Building Improvements	\$ 5,000
	Building Maint. & repairs	\$ 5,000
Total Public Works Admin.		\$ 10,000
Garage	Capital Outlay	\$ 7,000
	Equipment	\$ 7,000
Total Garage		\$ 14,000
Streets	Equipment	\$ 15,000
Total Streets		15,000
Property Maintenance	Capital Outlay	\$ 10,000
	Equipment	2,500
Total Property Maintenance		\$ 12,500
Total General Fund		\$ 286,600

Systems

Water Plant	Equipment	\$ 18,000
Total Water Plant		\$ 18,000
Customer Service	Equipment/Meter Lease	\$ 225,000
Total Customer Service		\$ 225,000
Water Distribution	Equipment	38,000
Total Water Distribution		\$ 38,000
WastewaterPlant	Capital Outlay	\$ 34,000
Total Wastewater Plant		\$ 34,000
Total Systems Fund		\$ 315,000

INTERFUND TRANSFERS

**City of Groves
Annual Fiscal Budget
2016-2017**

Proposed Interfund Transfers

General Fund	Source/Destination	Amount
Transfers In		
General	Sales Tax Fund	\$ 1,400,000
General	Equipment Replacement	-
Total Transfers In		<u><u>\$ 1,400,000</u></u>
 Transfers Out		
Municipal Court	Court Security (Restricted)	\$ 5,000
Municipal Court	Court Technology (Restricted)	3,800
Total Transfers Out		<u><u>\$ 8,800</u></u>
Total General Fund Transfers		<u><u>\$ 1,391,200</u></u>
 Solid Waste Fund		
Transfers Out		
Solid Waste	Equipment Replacement	50,000
Total Transfers Out		<u><u>\$ 50,000</u></u>
Total Solid Waste Fund Transfers		<u><u>\$ 50,000</u></u>
 Systems Fund		
Transfers Out		
Systems	Interest & Sinking	446,816
Total Transfers Out		<u><u>\$ 446,816</u></u>
Total Systems Fund Transfers		<u><u>\$ 446,816</u></u>
 Sales Tax Fund		
Transfers Out		
Sales Tax	General Fund	\$ 1,400,000
Sales Tax	Interest & Sinking	-
Total Transfers Out		<u><u>\$ 1,400,000</u></u>
Total Sales Tax Fund Transfers		<u><u>\$ 1,400,000</u></u>

**City of Groves
Annual Fiscal Budget
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Proposed Interfund Transfers

Interest & Sinking Fund

Transfers In

Interest & Sinking	Systems Fund	\$ 446,816
Interest & Sinking	Sales Tax	-
Interest & Sinking	Economic Development Corporation	475,000
Total Transfers In		<u>\$ 921,816</u>

Total Interest & Sinking Fund Transfers	<u>\$ 921,816</u>
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Economic Development Corporation Fund
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Transfers Out

E.D.C.	Interest & Sinking	\$ 475,000
Total Transfers Out		<u>\$ 475,000</u>

Total E.D.C. Fund Transfers	<u>\$ 475,000</u>
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Total Interfund Transfers	<u>\$ 4,684,832</u>
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DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
2016-2017

SUMMARY OF TOTAL BONDED INDEBTEDNESS

Issue/Series	Maturity	Issue	Balance
Certificates of Obligation 2004	2026	\$ 715,000	\$ 460,000
General Obligation Refunding Bonds 2005	2018	10,855,000	3,230,000
Certificates of Obligation 2006	2027	5,000,000	3,415,000
Tax Notes Series 2010	2016	890,000	170,000
Certificates of Obligation 2013	2033	2,500,000	2,450,000
Total		<u><u>\$ 19,960,000</u></u>	<u><u>\$ 9,725,000</u></u>

City of Groves
Annual Fiscal Budget
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SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

Year	Principal	Interest	Total
2016	\$ 1,495,000	\$ 339,116	\$ 1,834,116
2017	1,375,000	285,933	1,660,933
2018	1,430,000	232,640	1,662,640
2019	430,000	177,038	607,038
2020	445,000	162,818	607,818
2021	455,000	147,933	602,933
2022	470,000	132,715	602,715
2023	490,000	116,775	606,775
2024	505,000	99,955	604,955
2025	525,000	82,430	607,430
2026	535,000	64,165	599,165
2027	505,000	45,305	550,305
2028	165,000	27,690	192,690
2029	170,000	23,400	193,400
2030	175,000	18,980	193,980
2031	180,000	14,430	194,430
2032	185,000	9,750	194,750
2033	190,000	4,940	194,940
	<u>\$ 9,725,000</u>	<u>\$ 1,986,011</u>	<u>\$ 11,711,011</u>

City of Groves
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RECAP OF OUTSTANDING DEBT

Year	Principal	Interest		Total	Amount
		1st	2nd		Outstanding
2016	\$ 1,495,000	\$ 167,858	\$ 171,258	\$ 1,834,116	\$ 8,230,000
2017	1,375,000	142,966	142,966	1,660,933	6,855,000
2018	1,430,000	116,320	116,320	1,662,640	5,425,000
2019	430,000	88,519	88,519	607,038	4,995,000
2020	445,000	81,409	81,409	607,818	4,550,000
2021	455,000	73,966	73,966	602,933	4,095,000
2022	470,000	66,358	66,358	602,715	3,625,000
2023	490,000	58,388	58,388	606,775	3,135,000
2024	505,000	49,978	49,978	604,955	2,630,000
2025	525,000	41,215	41,215	607,430	2,105,000
2026	535,000	32,083	32,083	599,165	1,570,000
2027	505,000	29,380	15,925	550,305	1,065,000
2028	165,000	13,845	13,845	192,690	900,000
2029	170,000	11,700	11,700	193,400	730,000
2030	175,000	9,490	9,490	193,980	555,000
2031	180,000	7,215	7,215	194,430	375,000
2032	185,000	4,875	4,875	194,750	190,000
2033	190,000	2,470	2,470	194,940	-

City of Groves
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CERTIFICATES OF OBLIGATION SERIES 2004

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2016	\$ 35,000	\$ 8,934	\$ 8,934	\$ 52,868	\$ 425,000
2017	35,000	8,330	8,330	51,660	390,000
2018	35,000	7,709	7,709	50,418	355,000
2019	40,000	7,070	7,070	54,140	315,000
2020	40,000	6,330	6,330	52,660	275,000
2021	40,000	5,570	5,570	51,140	235,000
2022	45,000	4,800	4,800	54,600	190,000
2023	45,000	3,923	3,923	52,845	145,000
2024	45,000	3,023	3,023	51,045	100,000
2025	50,000	2,100	2,100	54,200	50,000
2026	50,000	1,063	1,063	52,125	-

City of Groves
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GENERAL OBLIGATION REFUNDING BONDS 2005

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2016	\$ 1,035,000	\$ 63,953	\$ 63,953	\$ 1,162,906	\$ 2,195,000
2017	1,075,000	43,900	43,900	1,162,800	1,120,000
2018	1,120,000	22,400	22,400	1,164,800	-

City of Groves
Annual Fiscal Budget
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CERTIFICATES OF OBLIGATION SERIES 2006

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2016	\$ 230,000	\$ 63,121	\$ 63,121	\$ 356,243	\$ 3,185,000
2017	240,000	59,211	59,211	358,423	2,945,000
2018	250,000	55,011	55,011	360,023	2,695,000
2019	260,000	50,574	50,574	361,148	2,435,000
2020	270,000	45,894	45,894	361,788	2,165,000
2021	275,000	40,966	40,966	356,933	1,890,000
2022	285,000	35,948	35,948	356,895	1,605,000
2023	300,000	30,675	30,675	361,350	1,305,000
2024	310,000	25,050	25,050	360,100	995,000
2025	320,000	19,160	19,160	358,320	675,000
2026	330,000	13,080	13,080	356,160	345,000
2027	345,000	13,455	-	358,455	-

City of Groves
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TAX NOTES SERIES 2010

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2016	\$170,000	\$ -	\$ 3,400	\$ 173,400	\$ -

City of Groves
Annual Fiscal Budget
2016-2017

CERTIFICATES OF OBLIGATION SERIES 2013

Year	Principal	Interest 1st	Interest 2nd	Total	Amount Outstanding After Payment
2016	\$ 25,000	\$ 31,850	\$ 31,850	\$ 88,700	\$ 2,425,000
2017	25,000	31,525	31,525	88,050	2,400,000
2018	25,000	31,200	31,200	87,400	2,375,000
2019	130,000	30,875	30,875	191,750	2,245,000
2020	135,000	29,185	29,185	193,370	2,110,000
2021	140,000	27,430	27,430	194,860	1,970,000
2022	140,000	25,610	25,610	191,220	1,830,000
2023	145,000	23,790	23,790	192,580	1,685,000
2024	150,000	21,905	21,905	193,810	1,535,000
2025	155,000	19,955	19,955	194,910	1,380,000
2026	155,000	17,940	17,940	190,880	1,225,000
2027	160,000	15,925	15,925	191,850	1,065,000
2028	165,000	13,845	13,845	192,690	900,000
2029	170,000	11,700	11,700	193,400	730,000
2030	175,000	9,490	9,490	193,980	555,000
2031	180,000	7,215	7,215	194,430	375,000
2032	185,000	4,875	4,875	194,750	190,000
2033	190,000	2,470	2,470	194,940	-

INVESTMENT POLICY

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

CITY OF GROVES

INVESTMENT POLICY

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

I. SCOPE

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

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

II. OBJECTIVES

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

SAFETY

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

LIQUIDITY

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

YIELD

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

PUBLIC TRUST

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

III. RESPONSIBILITY AND CONTROL

DELEGATION OF AUTHORITY AND TRAINING

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

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

INTERNAL CONTROLS

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS

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

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

IV. REPORTING

QUARTERLY REPORTING

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

METHODS

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

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

ANNUAL AUDIT

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

V. INVESTMENT PORTFOLIO

INVESTMENTS

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

AUTHORIZED INSTRUMENTS

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

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

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

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

UNAUTHORIZED INSTRUMENTS

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

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

EXISTING INVESTMENTS

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

HOLDING PERIOD

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

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

RISK AND DIVERSIFICATION

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

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

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

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

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

MONITORING

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

SETTLEMENT

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

VI. SELECTION OF BROKERS/DEALERS

SELECTION OF AUTHORIZED BROKERS

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

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

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

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

VII. SAFEKEEPING AND CUSTODY

INSURANCE OR COLLATERAL

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

SAFEKEEPING AGREEMENT

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

COLLATERAL DEFINED

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

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

SUBJECT TO AUDIT

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

VIII. INVESTMENT POLICY ADOPTION

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

IX. INVESTMENT STRATEGY

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

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

GLOSSARY

of

COMMON TREASURY TERMINOLOGY

AGENCIES: Federal agency securities

ASKED: Price at which securities are offered

BID: Price offered for securities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PORTFOLIO: Collection of securities held by an investor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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