

CITY OF GROVES

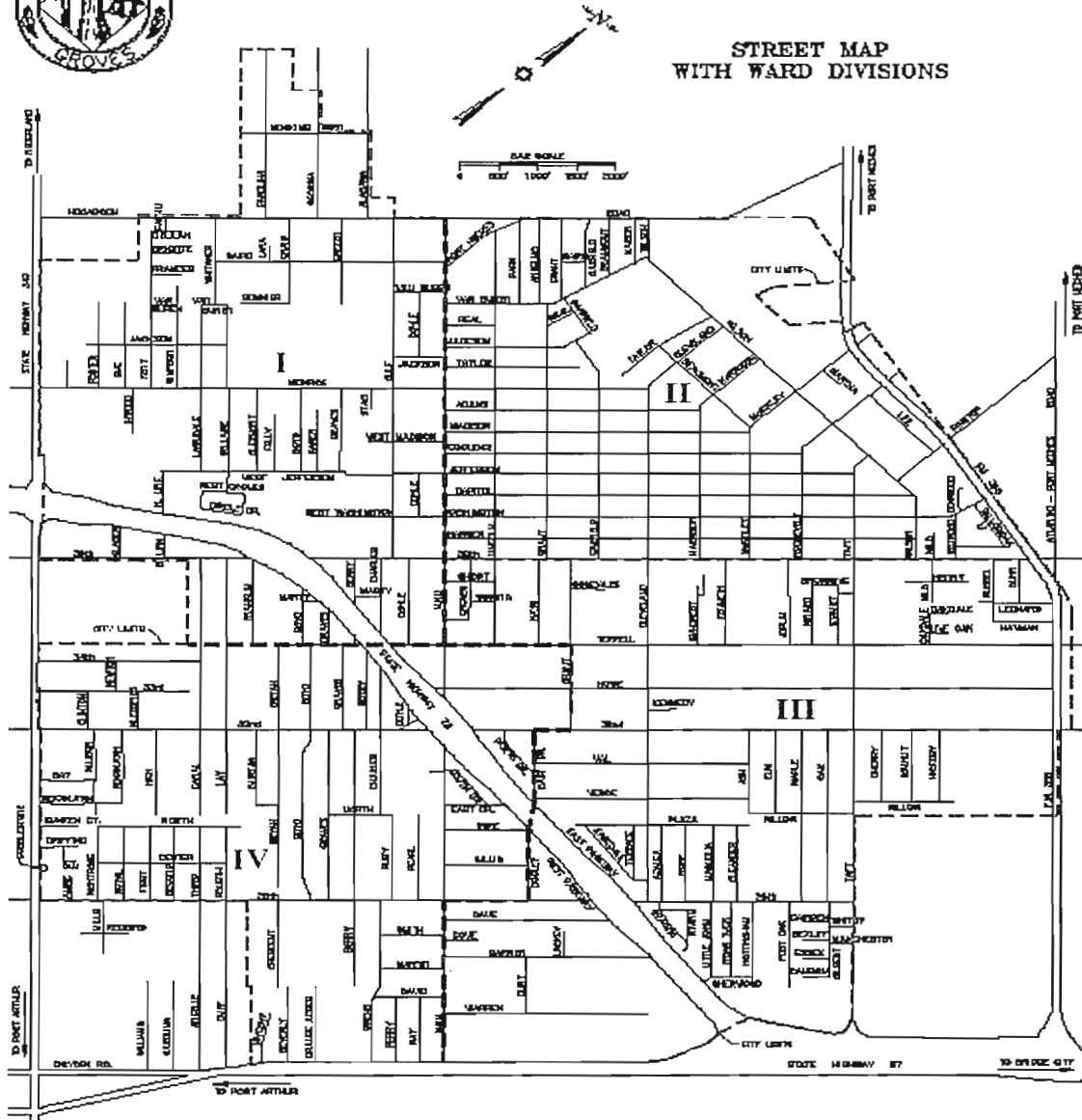
ANNUAL FISCAL BUDGET

2017 – 2018



CITY OF GROVES

STREET MAP WITH WARD DIVISIONS



CITY OF GROVES

CITY COUNCIL

Brad P. Bailey

Mayor

Cross Coburn

Councilmember, Ward I

Karen Theis

Councilmember, Ward II

Sidney Badon

Councilmember, Ward III

Kyle Hollier

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager

INTRODUCTION

Mission Statement

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

CITY OF GROVES

MAYOR/CITY COUNCIL

ALL BOARDS & COMMITTEES

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

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

CITY ATTORNEY

CITY JUDGE

CITY MANAGER
 1 City Manager

CITY AUDITOR

EMERGENCY MANAGEMENT

DIRECTOR OF LIBRARY

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

BUILDING OFFICIAL

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

DIRECTOR OF HUMAN RESOURCES

HUMAN RESOURCES
 1 Director
 1 Asst

CITY CLERK/ EXECUTIVE ASSISTANT
 1 City Clk/Asst.

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

PUBLIC WORKS Director

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

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

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

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

GARAGE/SOLID WASTE
 1 Supv
 3 Mechanics

SOLID WASTE
 5 SW Equipment Opr.

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

DRAINAGE
 1 Hvy Equip Opr
 3 Laborer II

DIRECTOR OF FINANCE

FINANCE
 Director
 1 Asst
 1 Warehouse Clk

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

FIRE CHIEF

FIRE
 1 Chief
 1 Asst Chf
 3 Captains
 9 Fighters

EMERGENCY MANAGEMENT

COMMUNICATIONS SYSTEMS

ANIMAL CONTROL ANIMAL SHELTER
 1 Agent

BUDGET SUMMARIES

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

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
General Fund	\$ 8,668,725	\$ 9,040,840	\$ 7,978,631	\$ 9,480,596
Solid Waste Fund	1,419,182	1,474,103	1,468,740	1,474,103
Systems Fund	4,360,366	4,706,500	4,390,884	4,706,500
Sales Tax Fund	1,392,422	1,400,000	1,245,863	1,404,500
Debt Service Fund	1,837,676	1,662,432	7,565,275	1,627,448
Total Revenue	\$ 17,678,371	\$ 18,283,875	\$ 22,649,393	\$ 18,693,147
Expenditures				
General Fund	\$ 9,248,403	\$ 9,040,840	\$ 9,044,031	\$ 9,480,596
Solid Waste Fund	1,447,149	1,474,103	1,454,348	1,474,103
Systems Fund	4,716,270	4,706,500	3,570,278	4,706,500
Sales Tax Fund	1,399,312	1,400,000	935,100	1,404,500
Debt Service Fund	1,746,355	1,662,432	7,540,281	1,627,448
Total Expenditures	\$ 18,557,489	\$ 18,283,873	\$ 22,544,039	\$ 18,693,147
Revenues Over(Under) Expenditures	\$ (879,118)	\$ -	\$ 105,354	\$ -

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

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

General Fund	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Mayor & Council	\$ 67,034	\$ 72,761	\$ 74,423	\$ 70,633
City Manager	328,356	323,307	330,610	319,545
Human Resources	210,012	221,833	220,854	227,414
Finance	431,598	451,766	421,040	461,850
Municipal Court	121,289	141,867	123,720	149,216
Library	328,341	356,883	309,803	347,753
Parks & Recreation	194,469	226,932	190,865	213,159
Police	2,924,237	3,020,205	3,212,758	3,179,734
Fire	1,607,570	1,554,771	1,535,555	1,593,650
Animal Control	74,029	79,267	76,010	85,662
Emergency Management	7,544	29,755	9,223	29,814
Animal Shelter	26,977	31,400	22,033	32,400
Inspections & Permits	138,464	162,720	183,489	172,390
Public Works & Administration	301,520	338,950	346,557	331,675
Garage	335,698	363,953	348,342	368,079
Warehouse	(18,931)	8,876	6,081	8,876
Streets	1,030,099	1,080,525	959,995	1,140,419
Drainage	-	-	-	-
City Property Maintenance	307,560	345,969	371,003	519,227
Special Items	832,544	229,100	301,683	229,100
Total General Fund	\$ 9,248,403	\$ 9,040,840	\$ 9,044,031	\$ 9,480,596
Solid Waste Fund				
Solid Waste	\$ 1,107,119	\$ 1,063,147	\$ 1,043,390	\$ 1,063,756
Administration	340,030	410,956	410,956	410,347
Total Solid Waste Fund	\$ 1,447,149	\$ 1,474,103	\$ 1,454,348	\$ 1,474,103
Systems Fund				
Water Plant	\$ 1,138,204	\$ 1,113,272	\$ 936,378	\$ 1,051,739
Wastewater Plant	855,487	1,057,225	834,133	1,036,080
Customer Service	238,825	442,598	432,054	341,965
Water Distribution	739,049	953,305	656,282	878,716
Wastewater Collection	580,427	-	16,745	-
Administration	1,164,278	1,140,100	694,686	1,398,000
Total Systems Fund	\$ 4,716,270	\$ 4,706,501	\$ 3,570,278	\$ 4,706,500
Sales Tax Fund				
Transfers	\$ 1,399,312	\$ 1,400,000	\$ 935,100	\$ 1,404,500
Total Sales Tax Fund	\$ 1,399,312	\$ 1,400,000	\$ 935,100	\$ 1,404,500
Interest & Sinking Fund				
Debt Retirement	\$ 1,746,355	\$ 1,662,432	\$ 7,540,281	\$ 1,627,448
Total I & S Fund	\$ 1,746,355	\$ 1,662,432	\$ 7,540,281	\$ 1,627,448
Total Expenditures	\$ 18,557,489	\$ 18,283,876	\$ 22,544,039	\$ 18,693,147

GENERAL FUND

City of Groves Annual Fiscal Budget 2017-2018

GENERAL FUND SUMMARY #01

Beginning Year Gross Fund Balance 10-01-16	\$	(115,748)
 FYE 2017		
Current Estimated Revenues		7,978,631
Current Estimated Expenses		(9,044,031)
		(1,065,400)
 Projected Gross Fund Balance 9-30-17	 \$	 (1,181,148)
 FYE 2018		
Estimated Gross Fund Balance 10-01-17	\$	(1,181,148)
Proposed Revenues		9,480,596
Total FYE 2018 Resources	\$	8,299,448
 Proposed M&O Expenditures	 \$	 (9,079,996)
Proposed Capital Outlay		(400,600)
Proposed Transfer to Equipment Replacement		-
Total Proposed Expenditures	\$	(9,480,596)
 Gross Fund Balance	 \$	 (1,181,148)
 Restricted/Designated Fund Balance Items:		
Municipal Court Security	\$	30,007
Municipal Court Technology		40,633
Hotel Occupancy		140,765
	\$	211,405
 Projected Undesignated Fund Balance 9-30-18	 \$	 (1,392,553)

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

STATEMENT OF REVENUES AND EXPENDITURES

General Fund				
Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Current Taxes	\$ 3,958,228	\$ 4,292,000	\$ 4,259,251	\$ 4,415,296
Delinquent Taxes	112,745	150,000	111,050	125,000
Hotel Tax	71,956	90,000	70,613	60,000
Liquor License	2,263	5,000	2,398	3,000
Penalties & Interest	96,372	80,000	84,043	84,000
Permits	97,726	119,500	111,577	119,500
Franchise Fees	842,024	1,100,000	766,619	1,100,000
License Fees	14,971	20,700	15,913	15,300
Demolition Revenue	66	5,000	138	2,000
Animal Control	17,696	25,200	13,708	19,000
Grass Cutting	7,637	10,000	5,830	10,000
Recreation Fees	34,660	51,000	24,570	40,500
Library Income	15,801	11,700	12,188	11,000
Fines & Court Costs	344,491	273,000	362,114	339,000
Miscellaneous	1,408,527	1,407,240	1,197,423	1,732,000
Earnings of Investments	872	500	6,096	500
Transfers In	1,642,690	1,400,000	935,100	1,404,500
Total Revenue	\$ 8,668,725	\$ 9,040,840	\$ 7,978,631	\$ 9,480,596
Expenditures				
Personnel Services	\$ 6,271,411	\$ 6,443,976	\$ 6,765,170	\$ 6,717,826
Supplies	239,924	266,900	161,333	273,750
Maintenance	89,151	156,750	135,626	150,650
Services	767,727	748,875	591,852	736,125
Miscellaneous	1,301,662	1,137,739	1,237,165	1,185,145
Capital Outlay	578,535	286,600	152,898	417,100
Transfers Out	-	-	-	-
Total Expenditures	\$ 9,248,410	\$ 9,040,840	\$ 9,044,044	\$ 9,480,596
Revenues Over(Under) Expenditures	\$ (579,685)	\$ -	\$ (1,065,413)	\$ -

City of Groves
Annual Fiscal Budget
2017-2018

STATEMENT OF REVENUES

General Fund **01-4-00**

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Taxes					
310-48	Delinquent Taxes	\$ 112,745	\$ 150,000	\$ 111,050	\$ 125,000
310-49	Current Taxes	3,958,228	4,292,000	4,259,251	4,415,296
312-10	Hotel Tax	71,956	90,000	70,613	60,000
312-15	Liquor License	2,263	5,000	2,398	3,000
319-00	Current Penalty & Interest	52,266	40,000	39,791	42,000
319-10	Delinquent Penalty & Interest	44,106	40,000	44,252	42,000
Total Taxes		\$ 4,241,564	\$ 4,617,000	\$ 4,527,355	\$ 4,687,296
Permits, Fees & Other					
322-10	Building Permits	\$ 62,507	\$ 80,000	\$ 78,770	\$ 80,000
322-15	Electrical Permits	13,668	15,000	13,740	15,000
322-20	Plumbing Permits	12,375	15,000	11,276	15,000
322-60	Cert of Occupancy - Residential	1,250	1,000	1,400	1,000
322-65	Cert of Occupancy - Commercial	100	1,000	100	1,000
322-70	Rental Property Inspec Fees	7,826	7,500	6,291	7,500
322-80	Franchise Fees	842,024	1,100,000	766,619	1,100,000
322-90	License Fees	5,625	10,000	5,875	5,000
322-95	Demolition Revenue	66	5,000	138	2,000
325-11	License Fee - Gen Contactor Renewal	1,040	1,000	1,560	1,100
325-20	License Fee - Elect - Master	2,475	2,500	2,850	2,500
325-21	License Fee - Elect - Journeyman	480	500	465	500
325-40	License Fee - Mechanical	1,575	1,500	900	1,500
325-50	License Fee - Firealarm/suppr	75	1,000	75	500
338-10	Animal Shelter	9,479	16,200	-	10,000
338-11	Crematorium Reimbursement	6,137	7,000	12,138	7,000
344-90	Return Check Fee	25	-	-	-
345-50	Animal Control	2,080	2,000	1,570	2,000
346-00	Grass Cutting	7,637	10,000	5,830	10,000
347-50	Recreation Building Rentals	34,344	50,000	24,008	40,000
347-51	Library Building Rentals	833	1,000	520	1,000
347-60	Library Fees	5,282	3,500	4,533	3,500
347-61	Library Copy Machine	2,857	2,200	2,569	2,500
347-62	Library Miscellaneous	6,829	5,000	4,566	4,000
347-80	Class Fees	316	1,000	562	500
350-00	Accident Reports	5	1,000	5	-
350-50	Birth/Death Certificates	2,254	2,000	1,830	2,000
351-10	Municipal Court Fees	304,724	230,000	326,242	305,000
352-10	Warrant Fees	15,137	15,000	18,575	16,000
353-10	Court Restitution	(756)	-	-	-
359-10	Misc. Police Grants	4,451	5,000	10,146	6,000
359-11	Misc. Fire Grants	103,875	1,000	4,000	4,000
359-12	Sane Exam Reimbursement	18,676	20,000	5,316	10,000
359-13	National Night Out Grants	-	-	5,337	10,000

360-00	Miscellaneous	31,996	50,000	48,528	40,000
361-10	Earnings on Investments	872	500	6,096	500
362-10	Trailer Licenses-Annual	96	200	72	200
362-20	Trailer Licenses-Monthly	3,605	4,000	4,116	4,000
369-10	Insurance Reimbursement	24,975	23,000	11,015	23,000
369-30	Sale of Equipment	10,953	15,000	523	10,000
369-50	Sale of Park ILand	-	90,000	-	-
Total Permits, Fees & Other		\$ 1,547,768	\$ 1,795,600	\$ 1,388,156	\$ 1,743,800
Miscellaneous					
370-01	PD Leose State Grant	\$ 1,890	\$ -	\$ 1,858	\$ -
370-03	2013 SHSP-LETPP	-	-	-	-
375-00	2016 Jag Grant	-	-	13,814	-
377-00	Forest Service Grant	-	-	775	-
380-00	City Franchise Fee	948,054	1,093,240	1,093,240	1,510,000
380-10	EDC Administration Fee	125,000	135,000	-	135,000
901-11	2013 Bond Proceeds	-	-	-	-
906-25	Other - FEMA	-	-	-	-
Total Miscellaneous		\$ 1,074,944	\$ 1,228,240	1,109,687	\$ 1,645,000
Operating Transfers In					
390-24	Transfer from PD Drug Forfei	5	-	-	-
390-30	Transfer from Sales Tax Fund	1,335,212	1,400,000	935,100	1,404,500
390-45	Transfer from Systems	-	-	-	-
390-55	Transfer from Equipment Replacement	307,473	-	-	-
Total Operating Transfers		\$ 1,642,690	\$ 1,400,000	\$ 935,100	\$ 1,404,500
Other Revenue					
906-25	Fema	\$ 161,759	\$ -	\$ 18,333	\$ -
Total Other Revenue		\$ 161,759	\$ -	\$ 18,333	\$ -
Total General Fund Revenue					
		\$ 8,668,725	\$ 9,040,840	\$ 7,978,631	\$ 9,480,596

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - City Council	01-5-01

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 5,949	\$ 1,700	\$ 5,200	\$ 1,700
01-040	Social Security	1,525	130	1,572	130
01-080	Workers Compensation	2	131	-	3
01-100	Expense Allowance	5,520	19,200	5,760	19,200
	Total Personnel Services	\$ 12,996	\$ 21,161	\$ 12,532	\$ 21,033
Supplies					
02-010	Office Supplies	\$ 662	\$ 300	\$ 218	\$ 300
02-040	Miscellaneous Supplies	24	200	159	200
02-050	Data Supplies	-	100	-	100
	Total Supplies	\$ 686	\$ 600	\$ 377	\$ 600
Services					
04-200	Communication	\$ 697	\$ 500	\$ 606	\$ 500
	Total Utilities & Telephone	\$ 697	\$ 500	\$ 606	\$ 500
Miscellaneous					
06-330	City Attorney	\$ 36,000	\$ 36,000	\$ 39,000	\$ 36,000
07-010	Travel & Training	9,785	10,000	11,098	8,000
07-020	TML Conference	427	1,000	-	1,000
07-030	TML Region 16 Meetings	-	300	-	300
07-390	Insurance & Bonds	100	200	271	200
07-420	Contingencies	6,343	3,000	10,539	3,000
	Total Miscellaneous	\$ 52,655	\$ 50,500	\$ 60,908	\$ 48,500
Department Total		\$ 67,034	\$ 72,761	\$ 74,423	\$ 70,633

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
2017-2018**

EXPENDITURE DETAIL

General Fund
Department - City Manager 01-5-02

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 219,889	\$ 216,111	\$ 224,222	\$ 216,026
01-040	Social Security	15,599	16,533	15,324	16,526
01-050	TMRS	20,718	20,520	22,042	20,674
01-070	Hospitalization	19,049	19,529	19,484	21,839
01-080	Workers Compensation	298	339	-	325
01-160	ICMA	8,796	8,644	9,310	8,641
01-250	Life Insurance	1,233	1,431	1,559	1,169
	Total Personnel Services	\$ 285,582	\$ 283,107	\$ 291,941	\$ 285,200
Supplies					
02-010	Office Supplies	\$ 3,287	\$ 2,500	\$ 2,843	\$ 3,000
02-040	Miscellaneous Supplies	5,182	2,000	2,112	1,000
	Total Supplies	\$ 8,469	\$ 4,500	\$ 4,955	\$ 4,000
Maintenance					
03-020	Furniture & Fixtures	\$ 455	\$ 500	\$ 254	\$ 500
03-030	Equipment Maint. & Repair	467	500	1,722	500
	Total Maintenance	\$ 922	\$ 1,000	\$ 1,976	\$ 1,000
Services					
04-200	Communication	\$ 2,767	\$ 5,000	\$ 2,084	\$ 3,000
	Total Services	\$ 2,767	\$ 5,000	\$ 2,084	\$ 3,000
Miscellaneous					
06-050	Ordinance Codification	\$ 1,320	\$ 2,000	\$ 1,459	\$ 2,000
06-090	Dues & Subscriptions	6,431	6,000	6,448	6,000
07-010	Training	6,351	2,000	3,825	3,000
07-050	Auto	7,715	7,200	8,382	7,200
07-080	Election	210	5,000	416	5,000
07-390	Insurance & Bonds	8,589	7,500	9,124	3,145
	Total Miscellaneous	\$ 30,616	\$ 29,700	\$ 29,654	\$ 26,345
Department Total		\$ 328,356	\$ 323,307	\$ 330,610	\$ 319,545

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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 133,207	\$ 133,843	\$ 135,335	\$ 134,863
01-040	Social Security	9,801	10,239	10,374	10,317
01-050	TMRS	12,163	12,708	12,913	12,906
01-070	Hospitalization	18,131	16,124	16,124	18,044
01-080	Workers Compensation	185	339	-	201
01-160	ICMA	3,846	3,844	4,631	5,395
	Life Insurance	819	936	959	924
	Total Personnel Services	\$ 178,152	\$ 178,033	\$ 180,336	\$ 182,650
Supplies					
02-010	Office Supplies	\$ 1,105	\$ 1,500	\$ 803	\$ 1,500
02-040	Miscellaneous Supplies	804	1,000	967	1,000
02-050	Data Processing Supplies	-	500	-	500
02-100	Postage & Rental	11,401	11,400	9,110	14,000
	Total Supplies	\$ 13,310	\$ 14,400	\$ 10,880	\$ 17,000
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 500	\$ -	\$ 500
03-030	Equipment Maint. & Repair	-	800	-	800
	Total Maintenance	\$ -	\$ 1,300	\$ -	\$ 1,300
Services					
04-200	Communication	\$ 2,022	\$ 2,000	\$ 1,974	\$ 2,000
	Total Services	\$ 2,022	\$ 2,000	\$ 1,974	\$ 2,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ 75	\$ 1,000	\$ 75	\$ 1,000
06-140	Advertising & Publicity	-	-	31	-
06-146	State Fees	101	150	63	150
07-010	Training	2,199	5,000	3,878	4,000
07-015	EAP	1,417	1,600	1,071	1,600
07-020	Safety Program	4,624	4,600	1,568	4,500
07-390	Insurance & Bonds	321	500	954	964
07-450	Service Awards	1,210	2,250	1,910	2,250
07-620	Pre-employment Screening	4,598	4,000	4,395	4,000
07-621	Random Drug Testing	-	1,000	520	1,000
07-622	Post Accident Testing	85	500	495	500
07-650	Legal Fees	1,898	3,000	12,704	3,000
	Total Miscellaneous	\$ 16,528	\$ 23,600	\$ 27,664	\$ 22,964
Capital Outlay					
09-670	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	-	2,500.00	-	1,500
	Total Capital Outlay	\$ -	\$ 2,500	\$ -	\$ 1,500
Department Total		\$ 210,012	\$ 221,833	\$ 220,854	\$ 227,414

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Finance	01-5-05

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 194,133	\$ 189,473	\$ 194,430	\$ 189,530
01-040	Social Security	14,373	14,495	14,816	14,499
01-050	TMRS	17,783	17,990	15,937	18,138
01-070	Hospitalization	26,893	28,019	27,329	31,289
01-080	Workers Compensation	185	339	291	284
01-160	ICMA	6,141	6,664	7,213	7,581
01-250	Life Insurance	827	1,236	1,227	1,239
	Total Personnel Services	\$ 260,335	\$ 258,216	\$ 261,243	\$ 262,560
Supplies					
02-010	Office Supplies	\$ 683	\$ 1,000	\$ 510	\$ 1,000
02-040	Miscellaneous Supplies	257	-	831	-
02-050	Data Processing Supplies	464	2,000	-	2,000
	Total Supplies	\$ 1,404	\$ 3,000	\$ 1,341	\$ 3,000
Maintenance					
03-020	Furniture & Fixtures	\$ 96	\$ 500	\$ 336	\$ 500
03-030	Equipment Maint. & Repair	-	-	-	-
	Total Maintenance	\$ 96	\$ 500	\$ 336	\$ 500
Services					
04-200	Communication	\$ 940	\$ 1,000	\$ 814	\$ 1,000
	Total Services	\$ 940	\$ 1,000	\$ 814	\$ 1,000
Miscellaneous					
06-020	City Auditor	\$ 33,815	\$ 28,000	\$ 16,450	\$ 28,000
06-060	Single Appraisal Payment	39,768	57,000	44,411	57,000
06-090	Dues & Subscriptions	878	2,000	1,876	2,000
06-185	Lien Filing Fees	5,100	4,000	5,366	5,000
06-195	Lot Cleanup/Grass Cutting	5,210	5,000	4,322	5,000
06-270	Contract Services	16,900	18,000	18,400	18,000
06-300	Collection Contract	3,275	3,500	3,289	3,500
07-010	Training	480	750	-	490
07-390	Insurance & Bonds	543	800	1,778	800
	Total Miscellaneous	\$ 105,969	\$ 119,050	\$ 95,892	\$ 119,790
Capital Outlay					
09-770	Equipment	-	-	-	-
09-900	Computer System/Software	62,854	70,000	61,414	75,000
	Total Capital Outlay	\$ 62,854	\$ 70,000	\$ 61,414	\$ 75,000
Transfers to Equip. Replacement					
05-05-55-670	Equip. Replacement Transfer	\$ -	\$ -	\$ -	\$ -
	Total Transfer to Equip. Rep.	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 431,598	\$ 451,766	\$ 421,040	\$ 461,850

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Municipal Court	01-5-13

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 70,695	\$ 81,100	\$ 70,640	\$ 81,150
01-020	Overtime	3,343	5,000	2,375	5,000
01-040	Social Security	5,689	6,204	5,614	6,208
01-050	TMRS	5,097	7,700	5,207	7,766
01-070	Hospitalization	11,160	11,400	11,400	12,600
01-080	Workers Compensation	142	339	-	121
01-160	ICMA	1,760	1,518	1,650	1,520
01-250	Life Insurance	282	316	369	315
	Total Personnel Services	\$ 98,168	\$ 113,577	\$ 97,255	\$ 114,680
Supplies					
02-010	Office Supplies	\$ 710	\$ 1,300	\$ 370	\$ 1,300
02-040	Miscellaneous Supplies	-	300	467	300
02-050	Data Processing Supplies	-	1,250	202	1,250
02-120	Contract Labor - Judge	460	1,000	160	3,400
	Total Supplies	\$ 1,170	\$ 3,850	\$ 1,199	\$ 6,250
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	-	700	-	700
	Total Maintenance	\$ -	\$ 1,000	\$ -	\$ 1,000
Services					
05-200	Communication	\$ 697	\$ 1,000	\$ 606	\$ 1,000
	Total Services	\$ 697	\$ 1,000	\$ 606	\$ 1,000
Miscellaneous					
06-010	City Prosecutor	\$ 12,000	\$ 12,000	\$ 13,000	\$ 12,000
06-090	Dues & Subscriptions	1,386	1,500	1,000	1,500
07-010	Training	560	2,500	2,245	2,500
07-390	Insurance & Bonds	225	440	643	286
	Total Miscellenous	\$ 14,171	\$ 16,440	\$ 16,888	\$ 16,286
Capital Outlay					
09-230	Court Security	\$ 3,640	\$ 3,000	\$ 4,450	\$ 3,000
09-240	Court Technology	3,443	3,000	3,322	7,000
09-670	Transfer to Equipment Replacement	-	-	-	-
	Total Capital Outlay	\$ 7,083	\$ 6,000	\$ 7,772	\$ 10,000
Department Total		\$ 121,289	\$ 141,867	\$ 123,720	\$ 149,216

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 178,733	\$ 190,763	\$ 184,164	\$ 195,974
01-040	Social Security	13,218	14,593	13,693	14,992
01-050	TMRS	14,196	16,324	15,329	15,488
01-070	Hospitalization	26,893	35,653	27,480	30,733
01-080	Workers Compensation	273	304	-	330
01-160	ICMA	4,931	4,878	4,893	4,913
01-250	Life Insurance	887	1,018	1,150	1,010
	Total Personnel Services	\$ 239,131	\$ 263,533	\$ 246,709	\$ 263,440
Supplies					
02-010	Office Supplies	\$ 2,140	\$ 2,500	\$ 2,396	\$ 2,600
02-040	Miscellaneous Supplies	16,509	4,700	1,174	5,550
02-100	Postage	386	500	516	500
	Total Supplies	\$ 19,035	\$ 7,700	\$ 4,086	\$ 8,650
Maintenance					
03-010	Building & Grounds	\$ 8,091	\$ 3,000	\$ 2,992	\$ 3,200
03-020	Ofc. Furniture, Fixture M&R	\$ -	\$ -	\$ -	\$ 450
03-030	Equipment Maint. & Repair	6,626	6,800	2,050	4,000
	Total Maintenance	\$ 14,717	\$ 9,800	\$ 5,042	\$ 7,650
Services					
04-010	Electricity	\$ 9,058	\$ 10,000	\$ 9,613	\$ 8,000
04-100	Natural Gas	1,377	1,500	1,442	2,000
04-200	Communication	3,364	9,000	6,713	7,000
	Total Services	\$ 13,799	\$ 20,500	\$ 17,768	\$ 17,000

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

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
06-080	Periodicals	\$ 303	\$ 1,300	\$ 911	\$ 1,300
06-090	Dues & Subscriptions	808	850	599	850
06-270	Contract Services	7,231	8,200	8,025	9,600
07-010	Training	-	700	-	750
07-200	Reading Clubs	2,117	2,000	1,788	2,500
07-390	Insurance & Bonds	12,937	13,500	10,926	4,013
	Total Miscellaneous	\$ 23,396	\$ 26,550	\$ 22,249	\$ 19,013
Capital Outlay					
09-040	Books	12,926	15,000	10,431	17,000
09-240	Audiotapes	3,480	5,800	3,371	6,000
09-770	Equipment	1,857	3,000	147	4,000
09-860	Building Maint & Projects	-	5,000	-	5,000
	Total Capital Outlay	\$ 18,263	\$ 28,800	\$ 13,949	\$ 32,000
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 328,341	\$ 356,883	\$ 309,803	\$ 347,753

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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 76,065	\$ 91,247	\$ 75,561	\$ 91,247
01-020	Overtime	249	1,000	530	1,000
01-040	Social Security	5,863	6,980	5,842	6,980
01-050	TMRS	4,160	4,342	4,394	4,377
	Hospitalization	7,884	8,084	8,084	8,084
01-080	Workers Compensation	1,831	356	-	137
01-160	ICMA	1,904	1,829	1,853	1,829
01-250	Life Insurance	310	344	397	347
	Total Personnel Services	\$ 98,266	\$ 114,182	\$ 96,661	\$ 114,001
Supplies					
02-010	Office Supplies	\$ 96	\$ 300	\$ 306	\$ 300
02-020	Minor Apparatus & Tools	109	500	-	500
02-030	Vehicle Supplies	7	-	-	-
02-040	Miscellaneous Supplies	4,219	4,000	904	4,000
02-050	Data Processing Supplies	130	500	302	500
02-160	Building Deposit Refunds	8,628	10,000	4,795	10,000
02-180	Recreation Supplies	495	500	-	500
	Total Supplies	\$ 13,684	\$ 15,800	\$ 6,307	\$ 15,800
Maintenance					
03-010	Building & Grounds	\$ 9,985	\$ 8,000	\$ 9,225	\$ 8,000
03-020	Furniture & Fixtures	-	250	10	250
03-030	Equipment Maint. & Repair	14	100	7	100
03-040	Motor Vehicles	-	-	-	-
03-070	Parks	5,272	5,000	5,671	-
03-230	Park Restroom Repairs	36	1,000	-	-
	Total Maintenance	\$ 15,307	\$ 14,350	\$ 14,913	\$ 8,350
Utilities & Telephone					
04-010	Electricity	\$ 746	\$ -	\$ -	\$ -
04-020	Electricity-City Parks	5,894	5,000	5,189	5,000
04-030	Electricity-Ball Parks	2,237	8,000	3,093	8,000
04-040	Electricity-Activity Building	6,250	10,000	7,391	10,000
04-200	Communication	1,251	1,000	739	1,000
	Total Services	\$ 16,378	\$ 24,000	\$ 16,412	\$ 24,000

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Materials & Contracts					
05-010	Summer Program	\$ 1,914	\$ 12,500	\$ 6,500	\$ 12,500
	Total Materials & Contracts	\$ 1,914	\$ 12,500	\$ 6,500	\$ 12,500
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 100	\$ -	\$ 100
07-390	Insurance & Bonds	9,475	11,000	6,485	3,408
07-600	Mo Pmt - Sr Citizens Association	24,000	24,000	26,000	24,000
	Total Miscellaneous	\$ 33,475	\$ 35,100	\$ 32,485	\$ 27,508
Capital Outlay					
09-010	Capital Outlay	\$ 9,000	\$ -	\$ -	\$ -
09-770	Equipment	-	3,000	1,161	3,000
09-860	Building Maintenance & Repairs	6,445	8,000	16,426	8,000
09-990	Park Equipment	-	-	-	-
	Total Capital Outlay	\$ 15,445	\$ 11,000	\$ 17,587	\$ 11,000
Department Total		\$ 194,469	\$ 226,932	\$ 190,865	\$ 213,159

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 1,438,953	\$ 1,511,094	\$ 1,531,979	\$ 1,516,176
01-020	Overtime	236,193	175,000	295,650	175,000
01-040	Social Security	127,023	115,559	138,382	115,948
01-050	TMRS	148,362	133,709	170,545	145,048
01-070	Hospitalization	190,380	212,766	198,844	280,116
01-080	Workers Compensation	19,698	21,680	-	20,216
01-160	ICMA	40,887	38,494	47,961	37,029
01-240	Unemployment Compensation	1,908	-	1,943	-
01-250	Life Insurance	6,775	7,803	9,167	9,912
	Total Personnel Services	\$ 2,210,179	\$ 2,216,105	\$ 2,394,471	\$ 2,299,445
Supplies					
02-010	Office Supplies	\$ 2,001	\$ 4,000	\$ 2,071	\$ 4,000
02-020	Minor Apparatus & Tools	7,869	7,500	6,531	7,500
02-030	Vehicle Supplies	33,739	50,000	43,829	50,000
02-040	Miscellaneous Supplies	7,232	2,000	1,076	2,000
02-050	Data Processing Supplies	8,297	6,000	6,872	6,000
02-051	System Maintenance and Support	463	6,000	-	6,000
02-100	Postage	53	-	7	-
	Total Supplies	\$ 59,654	\$ 75,500	\$ 60,386	\$ 75,500
Maintenance					
03-010	Building & Grounds	\$ 2,323	\$ 2,000	\$ 2,883	\$ 2,000
03-020	Furniture & Fixtures	-	200	131	200
03-030	Equipment Maint. & Repair	4,333	3,000	3,898	3,000
03-040	Motor Vehicles	11,831	15,000	16,445	15,000
	Total Maintenance	\$ 18,487	\$ 20,200	\$ 23,357	\$ 20,200
Utilities & Telephone					
04-010	Electricity	\$ 16,897	\$ 20,000	\$ 17,055	\$ 20,000
04-100	Natural Gas	3,470	3,500	3,856	3,500
04-200	Communication	27,900	27,000	25,510	27,000
04-201	Regional Radio Maintenance	32,653	25,000	9,679	25,000
	Total Services	\$ 80,920	\$ 75,500	\$ 56,100	\$ 75,500

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

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
06-090	Dues & Subscriptions	\$ 5,147	\$ 5,000	\$ 3,624	\$ 5,000
06-120	Central Dispatching	405,418	420,000	531,516	496,000
06-140	Sane Examinations	7,231	4,000	3,453	4,000
06-160	Jail Contract	45,128	30,000	4,070	30,000
07-010	Training	7,569	10,000	4,632	10,000
07-012	Training - LEOSE Eligible	1,584	1,800	3,290	1,800
07-050	Auto Allowance/Reimburse	228	6,600	46	3,600
07-290	Uniform Allowance	11,235	11,000	12,606	11,000
07-295	Body Armor - BJP Eliogible	1,445	3,000	5,466	3,000
07-303	2014 Port Security Grant	11,161	-	-	-
07-304	2017 Port Security Grant	-	40,000	-	40,000
07-305	2016 Jag Grant	-	-	15,436	-
07-390	Insurance & Bonds	40,544	45,000	69,050	27,689
07-420	Contingencies	300	-	7,774	10,000
	Total Miscellaneous	\$ 536,990	\$ 576,400	\$ 660,963	\$ 642,089
Debt Retirement					
08-040	Principal Payment on Debt	\$ 14,699	\$ -	\$ 15,573	\$ -
08-050	Interest	\$ 2,783	\$ -	\$ 1,908	\$ -
	Total Debt Retirement	\$ 17,482	\$ -	\$ 17,481	\$ -
Capital Outlay					
09-010	Capital Outlay	-	-	-	-
09-140	Automobile	-	56,000	-	67,000
09-760	Auto Equipment	525	500	-	-
09-770	Equipment	-	-	-	-
09-860	Building Eng, Maint & Repair	-	-	-	-
	Total Capital Outlay	\$ 525	\$ 56,500	\$ -	\$ 67,000
Transfer to Equipment Replacement					
55-320	Equipment Replacement	-	-	-	-
	Total Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 2,924,237	\$ 3,020,205	\$ 3,212,758	\$ 3,179,734

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 940,706	\$ 956,927	\$ 920,330	\$ 950,346
01-020	Overtime	81,156	60,000	123,803	60,000
01-040	Social Security	76,603	73,205	77,979	72,701
01-050	TMRS	93,308	90,860	99,553	90,948
01-070	Hospitalization	121,505	125,318	124,215	148,388
01-080	Workers Compensation	9,866	11,910	-	11,100
01-160	ICMA	27,891	24,777	29,728	26,968
01-250	Life Insurance	5,096	5,849	6,617	5,799
	Total Personnel Services	\$ 1,356,131	\$ 1,348,846	\$ 1,382,225	\$ 1,366,250
Supplies					
02-010	Office Supplies	\$ 879	\$ 2,400	\$ 414	\$ 2,400
02-020	Minor Apparatus & Tools	6,058	10,000	2,984	13,000
02-030	Vehicle Supplies	13,112	14,500	11,990	14,500
02-035	Class A Foam	1,440	1,500	820	1,500
02-040	Miscellaneous Supplies	9,864	5,900	1,173	5,900
02-130	Medical Supplies	2,196	1,800	943	1,800
	Total Supplies	\$ 33,549	\$ 36,100	\$ 18,324	\$ 39,100
Maintenance					
03-010	Building & Grounds	\$ 1,434	\$ 4,000	\$ 1,319	\$ 4,000
03-020	Furniture & Fixtures	377	500	-	500
03-030	Equipment Maint. & Repair	7,729	18,500	33,829	18,500
03-040	Motor Vehicles	1,602	2,500	233	2,500
03-100	SCBA Yearly Maint. & Inspection	4,657	4,550	7,731	4,550
03-105	Bunker Gear Inspections	-	1,000	-	1,000
03-110	Inspections - Pumpers	-	3,000	1,590	3,000
03-120	Certification Testing	1,400	3,000	1,658	3,000
03-220	Radio Maintenance	215	800	420	800
	Total Maintenance	\$ 17,414	\$ 37,850	\$ 46,780	\$ 37,850
Services					
04-010	Electricity	\$ 8,363	\$ 9,000	\$ 9,088	\$ 9,000
04-100	Natural Gas	3,176	3,500	3,363	3,500
04-200	Communication	4,506	5,500	3,850	5,500
	Total Services	\$ 16,045	\$ 18,000	\$ 16,301	\$ 18,000

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

EXPENDITURE DETAIL

General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
06-090	Dues & Subscriptions	\$ 1,570	\$ 2,400	\$ 785	\$ 2,400
06-100	Payments to Volunteers	3,900	3,900	4,225	3,900
07-010	Training	8,152	7,000	2,442	7,000
07-100	State Certification	1,750	1,500	1,478	1,500
07-170	Lamar Training	-	2,225	-	2,225
07-180	A&M Fire School	4,904	5,500	4,664	5,500
07-190	Sabine Chiefs Association	250	250	250	250
07-210	Fire Prevention	908	800	178	800
07-220	State Convention	-	500	-	500
07-250	Volunteer Pension	5,140	8,000	6,420	8,000
07-260	Uniform Service	8,105	9,100	6,953	9,100
07-390	Insurance & Bonds	24,575	22,500	30,442	14,175
07-420	Contingencies	86,256	-	-	20,000
	Total Miscellaneous	\$ 145,510	\$ 63,675	\$ 57,837	\$ 75,350
Capital Outlay					
09-010	Capital Outlay	\$ 5,071	\$ 6,000	\$ -	\$ 12,800
09-470	Air Packs	8,903	20,000	-	20,000
09-690	Bunker Sets	4,759	6,200	5,836	6,200
09-730	Fire Equipment	12,689	10,000	1,161	10,000
09-770	Equipment	7,499	8,100	7,091	8,100
	Total Capital Outlay	\$ 38,921	\$ 50,300	\$ 14,088	\$ 57,100
Department Total		\$ 1,607,570	\$ 1,554,771	\$ 1,535,555	\$ 1,593,650

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Animal Control	01-5-33

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 47,953	\$ 42,297	\$ 48,721	\$ 42,772
01-020	Overtime	1,294	1,000	968	4,000
01-040	Social Security	3,755	3,236	3,774	3,272
01-050	TMRS	4,490	4,016	4,742	4,093
01-070	Hospitalization	8,467	8,234	8,349	9,194
01-080	Workers Compensation	667	942	-	804
01-160	ICMA	20	1,692	32	-
01-250	Life Insurance	283	300	349	299
	Total Personnel Services	\$ 66,929	\$ 61,717	\$ 66,935	\$ 64,434
Supplies					
02-010	Office Supplies	\$ 142	\$ 200	\$ 102	\$ 200
02-020	Minor Apparatus & Tools	440	500	-	500
02-030	Vehicle Supplies	1,836	4,000	2,244	4,000
02-040	Miscellaneous Supplies	806	1,500	343	1,500
	Total Supplies	\$ 3,224	\$ 6,200	\$ 2,689	\$ 6,200
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 1,000	\$ 101	\$ 4,000
03-040	Motor Vehicles	18	500	434	500
	Total Maintenance	\$ 18	\$ 1,500	\$ 535	\$ 4,500
Miscellaneous					
07-010	Training	\$ 2,809	\$ 2,800	\$ 1,157	\$ 2,800
07-017	Veteranarian Fees	-	1,000	-	1,000
07-020	Spay/Neuter Program	-	5,000	2,697	5,000
07-260	Uniform Service	749	550	481	550
07-390	Insurance & Bonds	300	500	1,516	1,178
	Total Miscellaneous	\$ 3,858	\$ 9,850	\$ 5,851	\$ 10,528
Department Total		\$ 74,029	\$ 79,267	\$ 76,010	\$ 85,662

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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 5,125	\$ 5,011	\$ 5,086	\$ 5,011
01-040	Social Security	379	383	376	383
01-050	TMRS	468	476	486	480
01-070	Hospitalization	518	-	528	-
01-080	Workers Compensation	74	-	-	55
01-250	Life Insurance	-	35	-	35
01-160	ICMA	212	200	205	200
	Total Personnel Services	\$ 6,776	\$ 6,105	\$ 6,681	\$ 6,164
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	Total Maintenance	\$ -	\$ 50	\$ -	\$ 50
Services					
04-200	Communication	\$ -	\$ 600	\$ 46	\$ 600
	Total Services	\$ -	\$ 600	\$ 46	\$ 600
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 1,000	\$ -	\$ 1,000
07-005	Reverse 911	-	12,000	-	12,000
07-010	Training	121	2,000	377	2,000
07-120	State Emergency Mgmt Conf	647	3,000	881	3,000
07-390	Insurance and Bonds	-	-	95	-
	Total Sundry	\$ 768	\$ 18,000	\$ 1,353	\$ 18,000
Capital Outlay					
09-770	Equipment	\$ -	\$ 5,000	\$ 1,143	\$ 5,000
	Total Capital Outlay	\$ -	\$ 5,000	\$ 1,143	\$ 5,000
Department Total		\$ 7,544	\$ 29,755	\$ 9,223	\$ 29,814

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Animal Shelter	01-5-35

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 2,222	\$ -	\$ -	-
01-020	Overtime	6,122	7,250	5,997	8,250
01-040	Social Security	637	-	439	-
01-050	TMRS	771	-	569	-
01-070	Hospitalization	1,355	-	1,343	-
01-080	Workers Compensation	107	-	-	-
01-160	ICMA	20	-	2	-
	Total Personnel Services	\$ 11,234	\$ 7,250	\$ 8,350	\$ 8,250
Supplies					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	1,846	2,000	1,576	2,000
	Total Supplies	\$ 1,846	\$ 2,050	\$ 1,576	\$ 2,050
Maintenance					
03-010	Building & Grounds	\$ 700	\$ 2,500	\$ -	\$ 2,500
03-260	Crematorium Maintenance	1,756	2,500	1,817	2,500
	Total Maintenance	\$ 2,456	\$ 5,000	\$ 1,817	\$ 5,000
Services					
04-010	Electricity	\$ -	\$ 2,000	\$ -	\$ 2,000
04-060	Electricity-Crematorium	2,246	2,500	2,298	2,500
04-110	Natural Gas-Crematorium	5,795	6,000	7,084	6,000
04-200	Communication	741	500	370	500
	Total Services	\$ 8,782	\$ 11,000	\$ 9,752	\$ 11,000
Miscellaneous					
07-390	Insurance & Bonds	\$ 949	\$ 1,100	\$ 458	\$ 1,100
	Total Miscellaneous	\$ 949	\$ 1,100	\$ 458	\$ 1,100
Capital Outlay					
09-770	Equipment	1,710	5,000	80	5,000
	Total Capital Outlay	\$ 1,710	\$ 5,000	\$ 80	\$ 5,000

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

EXPENDITURE DETAIL

General Fund	
Department - Animal Shelter	01-5-35

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 26,977</u></u>	<u><u>\$ 31,400</u></u>	<u><u>\$ 22,033</u></u>	<u><u>\$ 32,400</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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2016-2017	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 95,392	\$ 115,423	\$ 133,333	\$ 123,182
01-020	Overtime	\$ 51	\$ -	\$ 2,119	\$ -
01-040	Social Security	7,246	8,830	10,399	9,423
01-050	TMRS	8,327	10,947	12,800	11,789
01-070	Hospitalization	8,081	16,169	16,780	18,089
01-080	Workers Compensation	291	303	-	393
01-160	ICMA	3,529	4,504	2,957	2,289
01-250	Life Insurance	509	744	252	804
	Total Personnel Services	\$ 123,426	\$ 156,920	\$ 178,640	\$ 165,969
Supplies					
02-010	Office Supplies	\$ 108	\$ 800	\$ 440	\$ 800
02-030	Vehicle Supplies	557	1,000	1,262	1,000
02-040	Miscellaneous Supplies	-	300	98	300
02-050	Data Processing Supplies	-	200	933	600
	Total Supplies	\$ 665	\$ 2,300	\$ 2,733	\$ 2,700
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 100	\$ 39	\$ 100
03-030	Equipment Maint. & Repair	-	100	-	100
03-040	Motor Vehicles	60	450	8	500
	Total Maintenance	\$ 60	\$ 650	\$ 47	\$ 700
Services					
04-200	Communication	\$ 781	\$ 1,250	\$ 370	\$ 1,000
	Total Services	\$ 781	\$ 1,250	\$ 370	\$ 1,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ 215	\$ 600	\$ 135	\$ 500
07-010	Training	25	850	505	1,000
07-390	Insurance & Bonds	392	150	1,059	521
	Total Miscellaneous	\$ 632	\$ 1,600	\$ 1,699	\$ 2,021

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

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2016-2017	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Capital Outlay					
09-560	Abatements & Demolition Program	\$ 12,900	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ 12,900</u>	<u>\$ -</u>	<u>\$ -</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>\$ 138,464</u></u>	<u><u>\$ 162,720</u></u>	<u><u>\$ 183,489</u></u>	<u><u>\$ 172,390</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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 167,149	\$ 181,787	\$ 204,064	\$ 182,948
01-020	Overtime	\$ -	\$ -	\$ 484	\$ -
01-040	Social Security	12,502	13,907	15,143	13,995
01-050	TMRS	14,796	17,261	18,787	17,508
01-070	Hospitalization	23,129	27,763	27,569	31,033
01-080	Workers Compensation	143	-	-	272
01-160	ICMA	5,693	6,768	7,385	6,815
01-250	Life Insurance	646	1,265	772	1,256
	Total Personnel Services	\$ 224,058	\$ 248,751	\$ 274,204	\$ 253,827
Supplies					
02-010	Office Supplies	\$ 386	\$ 1,000	\$ 303	\$ 1,000
02-020	Minor Apparatus & Tools	-	100	-	50
02-030	Vehicle Supplies	398	1,500	-	1,500
02-040	Miscellaneous Supplies	2,451	1,950	667	-
02-050	Data Processing Supplies	503	1,000	192	1,000
	Total Supplies	\$ 3,738	\$ 5,550	\$ 1,162	\$ 3,550
Maintenance					
03-010	Building & Grounds	\$ 1,773	\$ 2,250	\$ 653	\$ 2,250
03-020	Furniture & Fixtures	200	2,500	434	1,500
03-030	Equipment Maint. & Repair	3,217	3,300	3,134	3,300
03-040	Motor Vehicles	151	300	24	300
	Total Maintenance	\$ 5,341	\$ 8,350	\$ 4,245	\$ 7,350
Services					
04-010	Electricity	\$ 39,863	\$ 40,000	\$ 41,142	\$ 40,000
04-100	Natural Gas	1,422	775	1,491	775
04-200	Communication	4,854	7,000	4,085	7,000
	Total Services	\$ 46,139	\$ 47,775	\$ 46,718	\$ 47,775

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
06-027	Contract Services	\$ 7,616	\$ 5,300	\$ 5,000	\$ 1,500
06-090	Dues & Subscriptions	832	1,000	837	1,000
06-190	Janitorial Services	614	924	7,505	924
07-010	Training	447	1,000	-	1,000
07-050	Auto Allowance/Reimbursement	-	7,200	-	7,200
07-050	Secretary Auto Reimbursement	-	250	-	250
07-390	Insurance & Bonds	8,373	2,850	6,883	2,299
	Total Miscellaneous	\$ 17,882	\$ 18,524	\$ 20,225	\$ 14,173
Capital Outlay					
09-510	Building Improvements	\$ 4,362	\$ 5,000	\$ -	\$ -
09-860	Building Maint & Repairs	\$ -	\$ 5,000	\$ 3	\$ 5,000
	Total Capital Outlay	\$ 4,362	\$ 10,000	\$ 3	\$ 5,000
Department Total		\$ 301,520	\$ 338,950	\$ 346,557	\$ 331,675

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 218,949	\$ 221,937	\$ 227,412	\$ 222,598
01-020	Overtime	1,993	5,000	6,472	4,000
01-040	Social Security	15,848	16,931	16,807	16,982
01-050	TMRS	20,372	21,014	22,418	21,244
01-070	Hospitalization	38,651	39,269	38,128	43,589
01-080	Workers Compensation	3,730	5,185	-	5,282
01-160	ICMA	7,069	6,862	7,173	6,889
01-250	Life Insurance	1,372	1,485	2,197	1,477
	Total Personnel Services	\$ 307,984	\$ 317,683	\$ 320,607	\$ 322,061
Supplies					
02-020	Minor Apparatus & Tools	\$ 1,509	\$ 3,000	\$ 513	\$ 3,000
02-030	Vehicle Supplies	2,762	3,000	3,661	3,000
02-040	Miscellaneous Supplies	8,401	3,500	1,971	3,500
02-060	Small Parts Stock	268	700	439	700
	Total Supplies	\$ 12,940	\$ 10,200	\$ 6,584	\$ 10,200
Maintenance					
03-010	Building & Grounds	\$ 735	\$ 2,500	\$ 17	\$ 2,500
03-020	Furniture & Fixtures	67	500	1,630	500
03-030	Equipment Maint. & Repair	1,167	1,000	309	1,000
03-040	Motor Vehicles	581	600	31	600
	Total Maintenance	\$ 2,550	\$ 4,600	\$ 1,987	\$ 4,600
Services					
04-100	Natural Gas	1,847	1,700	1,973	1,700
04-200	Communication	953	1,350	554	1,350
	Total Services	\$ 2,800	\$ 3,050	\$ 2,527	\$ 3,050
Contractual					
05-220	Disposal-Regulated Waste	\$ 75	\$ 300	\$ -	\$ 300
	Total Contractual	\$ 75	\$ 300	\$ -	\$ 300

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

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
07-010	Training	\$ 18	\$ 3,000	\$ -	\$ 3,000
07-260	Uniform Services	3,020	3,200	3,558	3,200
07-270	Tool Allowance	1,845	4,320	1,080	4,320
07-390	Insurance & Bonds	4,466	3,600	9,117	1,348
	Total Miscellaneous	<u>\$ 9,349</u>	<u>\$ 14,120</u>	<u>\$ 13,755</u>	<u>\$ 11,868</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ 7,000	\$ -	\$ 8,000
09-770	Equipment	-	7,000	2,882	8,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 14,000</u>	<u>\$ 2,882</u>	<u>\$ 16,000</u>
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 335,698</u></u>	<u><u>\$ 363,953</u></u>	<u><u>\$ 348,342</u></u>	<u><u>\$ 368,079</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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Warehouse	01-5-43

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-250	Life Insurance	\$ 283	\$ 26	\$ 117	\$ 26
	Total Personnel Services	\$ 283	\$ 26	\$ 117	\$ 26
Supplies					
02-010	Office Supplies	\$ 96	\$ 250	\$ 102	\$ 250
20-020	Minor Apparatus & Tools	-	50	-	50
02-040	Miscellaneous Supplies	144	100	-	100
02-050	Data Processing Supplies	-	150	-	150
	Total Supplies	\$ 240	\$ 550	\$ 102	\$ 550
Maintenance					
03-010	Building & Grounds	\$(24,922)	\$ 500	\$ 353	\$ 500
03-020	Furniture & Fixtures	-	50	-	50
03-030	Equipment Maint. & Repair	-	500	70	500
	Total Maintenance	\$(24,922)	\$ 1,050	\$ 423	\$ 1,050
Services					
04-010	Electricity	\$ -	\$ 1,500	\$ -	\$ 1,500
04-100	Natural Gas	2,017	2,000	2,457	2,000
04-200	Communication	892	700	554	700
	Total Services	\$ 2,909	\$ 4,200	\$ 3,011	\$ 4,200
Miscellaneous					
07-010	Training	\$ -	\$ 50	\$ -	\$ 50
07-390	Insurance & Bonds	2,559	3,000	2,428	3,000
	Total Miscellaneous	\$ 2,559	\$ 3,050	\$ 2,428	\$ 3,050
Department Total		\$(18,931)	\$ 8,876	\$ 6,081	\$ 8,876

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
2017-2018**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 364,638	\$ 377,470	\$ 442,495	\$ 424,322
01-020	Overtime	3,809	17,000	22,729	17,000
01-040	Social Security	27,431	28,876	34,826	32,461
01-050	TMRS	33,642	35,841	44,526	40,608
01-070	Hospitalization	71,951	86,472	85,270	101,861
01-080	Workers Compensation	17,305	10,195	-	13,179
01-160	ICMA	3,796	3,632	5,174	5,534
01-250	Life Insurance	2,917	2,409	8,579	2,914
	Total Personnel Services	\$ 525,489	\$ 561,895	\$ 643,599	\$ 637,879
Supplies					
02-020	Minor Apparatus & Tools	\$ 2,006	\$ 2,200	\$ 304	\$ 2,200
02-030	Vehicle Supplies	20,422	40,000	23,115	40,000
02-040	Miscellaneous Supplies	12,524	7,500	2,150	7,500
02-050	Data Processing Supplies	7,515	7,400	-	7,400
02-080	Streets & Traffic Signs	11,701	10,000	3,190	10,000
	Total Supplies	\$ 54,168	\$ 67,100	\$ 28,759	\$ 67,100
Maintenance					
03-020	Furniture & Fixtures	\$ 26	\$ 550	\$ 173	\$ 550
03-030	Equipment Maint. & Repair	19,322	20,000	12,649	20,000
03-040	Motor Vehicles	1,490	2,000	895	2,000
03-160	Traffic Signals	1,723	6,000	5,341	6,000
03-180	Street Striping	1,797	3,500	122	3,500
	Total Maintenance	\$ 24,358	\$ 32,050	\$ 19,180	\$ 32,050
Contractual					
05-030	Equipment Rental	\$ 17,542	\$ 10,000	\$ 17,915	\$ 10,000
05-070	Culverts and Drain Boxes	\$ 23,706	\$ 35,000	\$ 22,339	\$ 34,000
05-079	Stormwater Permits	\$ 13,895	\$ 10,000	\$ 20,362	\$ 14,000
05-100	Streets Materials	338,142	310,000	169,179	300,000
	Total Contractual	\$ 393,285	\$ 365,000	\$ 229,795	\$ 358,000

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

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
06-270	Contract Services	\$ 14,552	\$ 20,000	\$ 9,761	\$ 15,000
07-010	Training	29	2,000	-	2,000
07-260	Uniform Allowance	2,502	3,900	2,411	3,900
07-390	Insurance & Bonds	10,868	13,580	25,619	14,490
	Total Miscellaneous	<u>\$ 27,951</u>	<u>\$ 39,480</u>	<u>\$ 37,791</u>	<u>\$ 35,390</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	4,848	15,000	871	10,000
	Total Capital Outlay	<u>4,848</u>	<u>15,000</u>	<u>871</u>	<u>10,000</u>
Interfund Transfers					
09-670	Transfer to Equipment Replaceme	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 1,030,099</u></u>	<u><u>\$ 1,080,525</u></u>	<u><u>\$ 959,995</u></u>	<u><u>\$ 1,140,419</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 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ -	\$ -	\$ -	\$ -
01-020	Overtime	-	-	-	-
01-040	Social Security	-	-	-	-
01-050	TMRS	-	-	-	-
01-070	Hospitalization	-	-	-	-
01-080	Workers Compensation	-	-	-	-
01-160	ICMA	-	-	-	-
01-250	Life Insurance	-	-	-	-
	Total Personnel Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Supplies					
02-020	Minor Apparatus & Tools	\$ -	\$ -	\$ -	\$ -
02-030	Vehicle Supplies	-	-	-	-
02-040	Miscellaneous Supplies	-	-	-	-
20-050	Data Processing Supplies	-	-	-	-
	Total Supplies	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -
03-030	Equipment Maint. & Repair	-	-	-	-
03-040	Motor Vehicles	-	-	-	-
	Total Maintenance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contractual					
05-070	Culverts and Drain Boxes	-	-	-	-
05-079	Stormwater Permits	-	-	-	-
05-080	Rights-of-Way	-	-	-	-
	Total Contractual	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Miscellaneous					
06-270	Contract Services	\$ -	\$ -	\$ -	\$ -
07-260	Uniform Allowance	-	-	-	-
07-390	Insurance & Bonds	-	-	-	-
07-640	Drug Testing	-	-	-	-
	Total Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

City Property Maintenance

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

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 182,432	\$ 190,936	\$ 207,105	\$ 236,014
01-020	Overtime	2,879	2,500	8,485	2,500
01-040	Social Security	13,274	14,545	15,536	17,994
01-050	TMRS	16,930	18,053	20,601	22,510
01-070	Hospitalization	45,639	50,758	49,294	65,278
01-080	Workers Compensation	3,590	7,396	-	2,650
01-160	ICMA	1,548	1,478	1,643	1,546
01-250	Life Insurance	-	1,203	-	1,465
	Total Personnel Services	\$ 266,292	\$ 286,869	\$ 302,664	\$ 349,957
Supplies					
02-010	Office Supplies	\$ -	\$ 200	\$ -	\$ 200
02-020	Minor Apparatus & Tools	226	800	342	800
02-030	Motor Vehicle Supplies	7,581	8,000	8,627	8,000
02-040	Miscellaneous Supplies	4,269	2,500	904	2,500
	Total Supplies	\$ 12,076	\$ 11,500	\$ 9,873	\$ 11,500
Maintenance					
03-030	Equipment Maint. & Repair	\$ 6,580	\$ 9,000	\$ 11,316	\$ 9,000
03-040	Motor Vehicles	156	1,000	1,084	1,000
03-070	Parks	2,282	5,500	581	5,500
03-230	Parks Restroom Repairs	7	1,000	131	1,000
	Total Maintenance	\$ 9,025	\$ 16,500	\$ 13,112	\$ 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	8,641	13,500	6,029	13,500
	Total Materials & Contracts	\$ 8,641	\$ 14,000	\$ 6,029	\$ 14,000

Miscellaneous

07-010	Training	\$ -	\$ -	\$ -	\$ -
07-260	Uniform Allowance	826	2,500	908	2,500
07-390	Insurance & Bonds	1,746	2,000	5,308	2,170
	Total Miscellaneous	<u>\$ 2,572</u>	<u>\$ 4,500</u>	<u>\$ 6,216</u>	<u>\$ 4,670</u>

Capital Outlay

09-010	Capital Outlay	\$ 8,499	10,000	\$ 33,109	\$ 120,000
09-240	Minor Equipment	-	-	-	-
09-770	Equipment	455	2,500	-	2,500
	Total Capital Outlay	<u>\$ 8,954</u>	<u>\$ 12,500</u>	<u>\$ 33,109</u>	<u>\$ 122,500</u>

Interfund Transfers

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

Department Total

		<u>\$ 307,560</u>	<u>\$ 345,969</u>	<u>\$ 371,003</u>	<u>\$ 519,227</u>
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Miscellaneous

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

EXPENDITURE DETAIL

General Fund
Department - Special Items 01-5-99

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-090	Sick Leave Accumulation	\$ -	\$ -	\$ -	\$ -
	Total Personnel Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Supplies					
02-040	Miscellaneous Supplies	\$ 66	\$ -	\$ -	\$ -
	Total Supplies	<u>\$ 66</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Maintenance					
03-010	Buildings & Grounds	\$ 3,322	\$ 1,000	\$ 1,876	\$ 1,000
03-020	Ofc. Furniture, fixture M & R	-	-	-	-
	Total Maintenance	<u>\$ 3,322</u>	<u>\$ 1,000</u>	<u>\$ 1,876</u>	<u>\$ 1,000</u>
Services					
04-010	Electricity	\$ 4,888	\$ 1,600	\$ 5,025	\$ 1,600
04-090	Street Lighting	163,248	140,000	169,414	140,000
	Total Services	<u>\$ 168,136</u>	<u>\$ 141,600</u>	<u>\$ 174,439</u>	<u>\$ 141,600</u>
Miscellaneous					
06-021	IT Support	\$ -	\$ -	\$ -	\$ -
06-025	Hurricane Ike	161,759	-	18,333	-
06-080	Bank Fees	90	-	5,108	-
06-090	Dues & Subscriptions	4,829	5,000	4,829	5,000
06-140	Advertising & Publicity	4,304	3,000	4,711	3,000
06-150	Chamber of Commerce	41,390	40,000	47,658	60,000
06-170	Programming & Maintenance	2,301	-	-	-
06-260	Hotel Tax Expenditure	31,788	35,000	26,986	15,000
07-400	Healthy Initiatives	150	2,000	9,664	2,000
07-410	Flu Shots	1,840	1,500	1,555	1,500
07-420	Contingencies	9,899	-	6,524	-
	Total Miscellaneous	<u>\$ 258,350</u>	<u>\$ 86,500</u>	<u>\$ 125,368</u>	<u>\$ 86,500</u>
Capital Outlay					
09-011	Transfers to Systems Fund	\$ -	\$ -	\$ -	\$ -
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>\$ 402,670</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Special Items		<u><u>\$ 832,544</u></u>	<u><u>\$ 229,100</u></u>	<u><u>\$ 301,683</u></u>	<u><u>\$ 229,100</u></u>

SOLID WASTE FUND

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

SOLID WASTE FUND SUMMARY #05

Beginning Year Gross Fund Balance 10-01-16	\$ 769,174
FYE 2017	
Current Estimated Revenues	\$ 1,468,740
Current Estimated Expenses	<u>\$ (1,454,346)</u>
Projected Gross Fund Balance 9-30-17	<u>\$ 783,568</u>
FYE 2018	
Estimated Gross Fund Balance 10-01-17	\$ 783,568
Proposed Revenues	<u>\$ 1,474,103</u>
Total FYE 2018 Resources	<u>\$ 2,257,671</u>
Proposed M&O Expenditures	\$ (1,434,103)
Proposed Capital Outlay	\$ -
Proposed Transfer to Equipment Replacement	<u>\$ (40,000)</u>
Total Proposed Expenditures	<u>\$ (1,474,103)</u>
Projected Undesignated Fund Balance 9-30-18	<u>\$ 783,568</u>

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

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Solid Waste Fund

Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Solid Waste	\$ 1,403,976	\$ 1,461,103	\$ 1,451,279	\$ 1,461,103
Garbage Bags	11,321	12,000	12,478	12,000
Miscellaneous	3,885	1,000	4,650	1,000
Earnings on Investments	-	-	-	-
Sale of Equipment	-	-	-	-
Transfer from Equip Replacement	-	-	-	-
Total Revenue	\$ 1,419,182	\$ 1,474,103	\$ 1,468,407	\$ 1,474,103
Expenditures				
Personnel Services	\$ 377,949	\$ 340,359	\$ 369,755	\$ 347,778
Supplies	89,709	127,800	100,403	127,800
Maintenance	69,122	77,350	69,737	77,350
Utilties	4,888	3,000	4,892	3,000
Contractual Services	485,230	443,500	413,585	443,500
Miscellaneous	357,177	432,094	442,280	434,675
Capital Outlay	-	-	-	-
Transfers Out	-	50,000	-	40,000
Total Expenditures	\$ 1,384,075	\$ 1,474,103	\$ 1,400,652	\$ 1,474,103
Revenues Over(Under) Expenditures	\$ 35,107	\$ -	\$ 67,755	\$ -

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

STATEMENT OF REVENUES

Solid Waste Fund	05-4-00
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Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,403,976	\$ 1,461,103	\$ 1,451,279	\$ 1,461,103
344-60	Garbage Bag Sales	11,321	12,000	12,478	12,000
344-96	Miscellaneous Garbage	3,885	-	3,294	-
360-00	Miscellaneous Income	-	1,000	1,356	1,000
361-10	Earnings on Investments	-	-	-	-
369-10	Insurance Reimbursement	-	-	333	-
369-30	Sale of Equipment	-	-	-	-
	Total Permits, Fees & Other	<u>\$ 1,419,182</u>	<u>\$ 1,474,103</u>	<u>\$ 1,468,740</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>\$ 1,419,182</u></u>	<u><u>\$ 1,474,103</u></u>	<u><u>\$ 1,468,740</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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 248,836	\$ 231,125	\$ 255,267	\$ 230,493
01-020	Overtime	4,438	14,000	11,648	10,000
01-040	Social Security	18,724	17,681	20,369	17,633
01-050	TMRS	46,269	21,945	25,871	22,058
01-070	Hospitalization	48,331	47,442	48,874	52,722
01-080	Workers Compensation	4,473	1,966	-	8,670
01-160	ICMA	5,072	4,709	5,280	4,701
01-250	Life Insurance	1,806	1,491	2,446	1,501
	Total Personnel Services	\$ 377,949	\$ 340,359	\$ 369,755	\$ 347,778
Supplies					
02-010	Office Supplies	\$ 96	\$ 700	\$ 102	\$ 700
02-020	Minor Apparatus & Tools	-	100	43	100
02-030	Vehicle Supplies	48,447	78,000	54,869	78,000
02-040	Miscellaneous Supplies	1,798	2,000	1,214	2,000
02-100	Postage	7,200	7,000	7,200	7,000
02-440	Garbage Bags	14,980	15,000	14,880	15,000
02-600	Garbage Containers	17,188	25,000	22,095	25,000
	Total Supplies	\$ 89,709	\$ 127,800	\$ 100,403	\$ 127,800
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	104	50	19	50
03-040	Motor Vehicles	1,675	2,000	914	2,000
03-050	Solid Waste Trucks	67,343	75,000	68,804	75,000
	Total Maintenance	\$ 69,122	\$ 77,350	\$ 69,737	\$ 77,350
Utilities					
04-010	Electricity	\$ 4,888	\$ 2,500	\$ 4,892	\$ 2,500
04-200	Communication	-	500	-	500
	Total Services	\$ 4,888	\$ 3,000	\$ 4,892	\$ 3,000

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Contractual Services					
05-020	Landfill Fee	\$ 475,239	\$ 400,000	\$ 399,011	\$ 400,000
05-050	Container Service	2,348	3,500	3,456	3,500
05-100	Recycling	1,097	20,000	7,981	20,000
05-110	Demolition	-	20,000	3,137	20,000
05-160	Green Waste Contract	6,546	-	-	-
	Total Contractual Services	\$ 485,230	\$ 443,500	\$ 413,585	\$ 443,500
Miscellaneous					
06-140	Advertising & Publicity	\$ 330	\$ 458	\$ -	\$ 458
07-050	Auto Allowance	-	540	-	-
07-260	Uniform Service	1,126	2,100	990	2,100
07-270	Tool Allowance	135	540	4,004	540
07-390	Insurance & Bonds	15,556	17,500	26,330	21,230
	Total Miscellaneous	\$ 17,147	\$ 21,138	\$ 31,324	\$ 24,328
Capital Outlay					
09-770	Equipment	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Transfer to Capital Projects					
50-520	Transfer to capital projects	\$ -	\$ -	\$ -	\$ -
	Total transfers to capital projects	\$ -	\$ -	\$ -	\$ -
Transfer to Equipment Replacement					
55-670	Transfer to Equipment Replacement	\$ -	\$ 50,000	\$ -	\$ 40,000
55-555	Depreciation	\$ 63,074	\$ -	\$ 53,694	\$ -
	Total Transfer to Equip. Repl.	\$ 63,074	\$ 50,000	\$ 53,694	\$ 40,000
Department Total		\$ 1,107,119	\$ 1,063,147	\$ 1,043,390	\$ 1,063,756

Miscellaneous

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
07-100	City Franchise Fee	\$ 340,000	\$ 410,956	\$ 410,956	\$ 410,000
07-420	Contingencies	30	-	-	347
	Total Miscellaneous	<u>\$ 340,030</u>	<u>\$ 410,956</u>	<u>\$ 410,956</u>	<u>\$ 410,347</u>
Department Total		<u>\$ 340,030</u>	<u>\$ 410,956</u>	<u>\$ 410,956</u>	<u>\$ 410,347</u>

SYSTEMS FUND

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

STATEMENT OF REVENUES

System Fund	11-4-00
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Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Permits, Fees & Other					
330-50	Septage Hauling	\$ 217,222	\$ 300,000	\$ 277,634	\$ 300,000
344-30	Water Taps	6,920	6,000	6,332	6,000
344-35	New Service Fees	22,050	20,000	21,500	20,000
344-40	Wastewater Taps	6,000	6,000	5,750	6,000
344-50	Water Sales	1,709,029	1,900,000	1,747,427	1,900,000
344-70	Wastewater Sales	1,731,236	1,900,000	1,758,336	1,900,000
344-75	Sewer Maintenance Fee	412,276	400,000	421,187	400,000
344-80	System Extensions	4,228	5,000	-	5,000
344-85	Service Fees	8,705	25,000	(4,884)	25,000
344-90	Return Check Fee	2,650	2,500	2,700	2,500
351-30	Delinquent Penalties	150,702	140,000	148,300	140,000
360-00	Miscellaneous Income	64	1,000	5,367	1,000
360-01	Funds Recovery	-	-	-	-
369-30	Sale of Equipment	-	1,000	1,235	1,000
	Total Permits, Fees & Other	<u>\$4,271,082</u>	<u>\$ 4,706,500</u>	<u>\$4,390,884</u>	<u>\$4,706,500</u>
Transfers In					
390-01	Transfer form General Fund		\$ -	\$ -	\$ -
390-35	Transfer from I & S Fund	89,284	-	-	-
	Total Transfers	<u>\$ 89,284</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Systems Fund Revenue		<u><u>\$4,360,366</u></u>	<u><u>\$ 4,706,500</u></u>	<u><u>\$4,390,884</u></u>	<u><u>\$4,706,500</u></u>

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

SYSTEMS FUND SUMMARY #11

Beginning Year Gross Fund Balance 10-01-16	\$	450
 FYE 2017		
Current Estimated Revenues		\$ 4,390,884
Current Estimated Expenses		<u>\$(3,570,278)</u>
 Projected Gross Fund Balance 9-30-17		 <u>\$ 821,056</u>
 FYE 2018		
Estimated Gross Fund Balance 10-01-17		\$ 821,056
Proposed Revenues		<u>\$ 4,706,500</u>
Total FYE 2018 Resources		<u>\$ 5,527,556</u>
 Proposed M&O Expenditures		 \$(4,028,500)
Proposed Capital Outlay		\$ (266,000)
Proposed Transfer to General Fund		\$ -
Proposed Transfer to Equipment Replacement		\$ -
Proposed Transfer to Interest and Sinking		<u>\$ (412,000)</u>
Total Proposed Expenditures		<u>\$(4,706,500)</u>
 Gross Fund Balance		 <u>\$ 821,056</u>
 Restricted/Designated Fund Balance Items:		
Customer Deposits		\$ 694,687
		<u>\$ 694,687</u>
 Projected Undesignated Fund Balance 9-30-18		 <u>\$ 126,369</u>

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

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Systems Fund				
Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Septage Hauling	\$ 217,222	\$ 300,000	\$ 277,634	\$ 300,000
Water Taps	6,920	6,000	6,332	6,000
New Service	22,050	20,000	21,500	20,000
Wastewater Taps	6,000	6,000	5,750	6,000
Water Sales	1,709,029	1,900,000	1,747,427	1,900,000
Wastewater Sales	1,731,236	1,900,000	1,758,336	1,900,000
Sewer Maintenance Fee	412,276	400,000	421,187	400,000
System Extensions	4,228	5,000	-	5,000
Delinquent Penalties	162,057	167,500	146,116	167,500
Miscellaneous	64	2,000	6,602	2,000
Earnings of Investments	-	-	-	-
Transfers In	89,284	-	-	-
Total Revenue	\$ 4,360,366	\$ 4,706,500	\$ 4,390,884	\$ 4,706,500
Expenditures				
Personnel Services	\$ 1,955,438	\$ 1,549,052	\$ 1,335,675	\$ 1,469,397
Supplies	641,517	507,280	442,309	504,575
Maintenance	211,416	376,350	254,323	378,850
Services	252,607	276,100	272,095	276,100
Miscellaneous	1,095,497	1,156,449	1,050,442	1,399,578
Capital Outlay	14,795	315,000	215,434	266,000
Transfers Out	545,000	526,269	-	412,000
Total Expenditures	\$ 4,716,270	\$ 4,706,500	\$ 3,570,278	\$ 4,706,500
Revenues Over(Under) Expenditures	\$ (355,904)	\$ -	\$ 820,606	\$ -

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
2017-2018**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 218,339	\$ 301,558	\$ 278,196	\$ 289,080
01-020	Overtime	111,752	90,000	41,920	75,000
01-040	Social Security	24,396	23,069	23,747	22,115
01-050	TMRS	57,743	28,633	30,165	27,665
01-070	Hospitalization	56,629	62,158	53,744	69,178
01-080	Workers Compensation	7,743	12,331	-	5,623
01-160	ICMA	8,155	7,294	8,714	7,529
01-250	Life Insurance	1,385	2,085	2,054	1,962
	Total Personnel Services	\$ 486,142	\$ 527,128	\$ 438,540	\$ 498,152
Supplies					
02-010	Office Supplies	\$ 719	\$ 1,500	\$ 566	\$ 1,500
02-020	Minor Apparatus & Tools	559	1,000	57	1,000
02-030	Vehicle Supplies	1,140	1,500	1,888	1,500
02-040	Miscellaneous Supplies	72	-	66	-
02-050	Forms and Printing	2,321	2,400	2	2,400
02-090	Water Plant Supplies	8,121	2,500	6,601	2,500
02-100	Postage	1,541	4,500	2,268	4,500
02-110	Water Purchased	216,933	170,000	164,588	170,000
02-120	Chemicals	245,978	170,000	141,742	170,000
	Total Supplies	\$ 477,384	\$ 353,400	\$ 317,778	\$ 353,400
Maintenance					
03-010	Building & Grounds	\$ -	\$ 500	\$ 404	\$ 500
03-020	Furniture & Fixtures	872	500	250	500
03-030	Equipment Maint. & Repair	93	500	198	500
03-040	Motor Vehicles	23	200	8	200
03-080	Water Plant	31,814	40,000	37,993	40,000
03-280	Water Tanks	-	4,000	-	4,000
	Total Maintenance	\$ 32,802	\$ 45,700	\$ 38,853	\$ 45,700
Services					
04-010	Electricity	\$ 328	\$ -	\$ 471	\$ -
04-050	Electricity-Water Production	44,564	50,000	43,528	50,000
04-200	Communication	5,101	4,500	4,603	4,500
	Total Services	\$ 49,993	\$ 54,500	\$ 48,602	\$ 54,500

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

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 500	\$ 111	\$ 500
06-180	Fees & Permits	15,582	16,000	15,928	16,000
06-220	Laboratory Charges	12,392	16,000	19,134	16,000
06-270	Contract Services	20,051	19,000	16,669	10,000
07-010	Training	1,335	3,000	1,352	3,000
07-050	Auto Allowance/Reimbursement	-	6,000	-	-
07-100	Certification	333	444	-	444
07-260	Uniform Service	2,200	3,000	2,582	3,000
07-390	Insurance & Bonds	39,990	50,000	36,829	32,443
07-480	Water Utility Assoc. Dues	-	600	-	600
	Total Miscellaneous	\$ 91,883	\$ 114,544	\$ 92,605	\$ 81,987
Capital Outlay					
09-670	Equipment Replacement	-	-	-	-
09-770	Equipment	-	18,000	-	18,000
09-840	Vehicles	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ 18,000	\$ -	\$ 18,000
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 1,138,204	\$ 1,113,272	\$ 936,378	\$ 1,051,739

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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 183,816	\$ 157,117	\$ 183,677	\$ 158,116
01-020	Overtime	12,899	7,500	5,220	7,500
01-040	Social Security	14,573	12,019	13,921	12,096
01-050	TMRS	34,476	14,918	18,274	15,132
01-070	Hospitalization	36,177	34,439	37,117	38,189
01-080	Workers Compensation	1,782	2,236	-	1,856
01-160	ICMA	7,417	6,285	7,417	6,325
01-250	Life Insurance	615	764	944	1,077
	Total Personnel Services	\$ 291,755	\$ 235,278	\$ 266,570	\$ 240,291
Supplies					
02-010	Office Supplies	\$ 769	\$ 600	\$ 327	\$ 600
02-011	Supplies-Septage	-	500	-	500
02-020	Minor Apparatus & Tools	210	500	26	500
02-030	Vehicle Supplies	1,350	2,000	1,623	2,000
02-040	Miscellaneous Supplies	6,097	5,000	7,862	2,295
02-100	Postage	25	400	-	400
02-130	Wastewater Plant Supplies	387	300	1,069	300
02-140	Wastewater Plant Chemicals	74,405	75,000	59,139	75,000
02-200	Water Purchased - P.A.	201	200	172	200
	Total Supplies	\$ 83,444	\$ 84,500	\$ 70,218	\$ 81,795
Maintenance					
03-010	Building & Grounds	\$ 185	\$ 300	\$ -	\$ 300
03-030	Equipment Maint. & Repair	829	1,000	1,902	1,000
03-040	Motor Vehicles	129	350	32	350
03-090	Lift Station	12,871	40,000	50,874	40,000
03-110	Plant	60,019	90,000	26,215	90,000
	Total Maintenance	\$ 74,033	\$ 131,650	\$ 79,023	\$ 131,650
Services					
04-010	Electricity	\$ 180,974	\$ 210,000	\$ 199,820	\$ 210,000
04-070	Electricity-Sewer Operations	-	-	-	-
04-100	Natural Gas	4,390	4,000	4,895	4,000
04-200	Communication	4,150	5,000	3,962	5,000
	Total Services	\$ 189,514	\$ 219,000	\$ 208,677	\$ 219,000

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
05-170	Sludge Disposal	\$ 134,840	\$ 150,000	\$ 124,806	\$ 150,000
06-090	Dues & Subscriptions	159	250	-	250
06-180	Fees & Permits	37,612	40,000	36,784	40,000
06-220	Laboratory Charges	21,155	30,000	18,061	20,000
07-010	Training	-	1,000	1,165	1,000
07-100	Certification	457	444	111	444
07-260	Uniform Service	1,078	1,400	937	1,400
07-390	Insurance & Bonds	21,440	50,000	27,781	50,000
07-480	Water Utility Assoc. Dues	-	250	-	250
	Total Miscellaneous	\$ 216,741	\$ 273,344	\$ 209,645	\$ 263,344
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ 34,000	-	\$ 100,000
09-115	Plant Repairs	-	-	-	-
09-860	Building Maint. And Repairs	-	-	-	-
	Total Capital Outlay	\$ -	\$ 34,000	\$ -	\$ 100,000
Interfund Transfers					
55-670	Transfer to Equipment Replacemer	\$ -	\$ 79,453	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ 79,453	\$ -	\$ -
Department Total		\$ 855,487	\$1,057,225	\$ 834,133	\$ 1,036,080

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
2017-2018**

EXPENDITURE DETAIL

Systems Fund	
Department - Customer Service	11-5-66

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 127,749	\$ 130,953	\$ 120,309	\$ 130,490
01-020	Overtime	1,094	500	721	500
01-040	Social Security	9,702	10,018	9,474	9,982
01-050	TMRS	21,141	12,434	11,701	12,488
01-070	Hospitalization	24,391	24,208	24,237	36,088
01-080	Workers Compensation	2,847	-	-	197
01-160	ICMA	994	964	996	975
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	597	741	1,039	965
	Total Personnel Services	\$ 188,515	\$ 179,818	\$ 168,477	\$ 191,685
Supplies					
02-010	Office Supplies	\$ 3,855	\$ 4,000	\$ 3,825	\$ 4,000
02-020	Minor Apparatus & Tools	214	500	-	500
02-030	Vehicle Supplies	2,258	3,000	2,494	3,000
02-040	Miscellaneous Supplies	1,057	480	1,590	480
02-050	Forms and Printing	1,767	2,500	2,277	2,500
02-100	Postage	14,818	15,000	15,002	15,000
	Total Supplies	\$ 23,969	\$ 25,480	\$ 25,188	\$ 25,480
Maintenance					
03-020	Furniture & Fixtures	\$ 1,731	\$ 1,000	\$ -	\$ 1,000
03-030	Equipment Maint. & Repair	30	1,000	94	1,000
03-040	Motor Vehicles	1,513	1,000	2,548	2,500
03-140	Meters	6,195	6,000	15,015	7,000
	Total Maintenance	\$ 9,469	\$ 9,000	\$ 17,657	\$ 11,500
Services					
04-200	Communication	\$ 1,801	\$ 1,500	\$ 1,109	\$ 1,500
	Total Services	\$ 1,801	\$ 1,500	\$ 1,109	\$ 1,500
Miscellaneous					
07-010	Training	\$ 2,088	\$ 500	\$ 581	\$ 500
07-260	Uniform Service	216	300	169	300
07-390	Insurance & Bonds	755	1,000	1,604	1,000
	Total Miscellaneous	\$ 3,059	\$ 1,800	\$ 2,354	\$ 1,800

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

EXPENDITURE DETAIL

Systems Fund	
Department - Customer Service	11-5-66

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Capital Outlay					
09-770	Equipment / Meter Lease	\$ 12,012	\$ 225,000	\$ 217,269	\$ 110,000
	Total Capital Outlay	<u>\$ 12,012</u>	<u>\$ 225,000</u>	<u>\$ 217,269</u>	<u>\$ 110,000</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>\$ 238,825</u></u>	<u><u>\$ 442,598</u></u>	<u><u>\$ 432,054</u></u>	<u><u>\$ 341,965</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
2017-2018**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Personnel Services					
01-010	Salaries & Wages	\$ 378,206	\$ 400,375	\$ 307,468	\$ 329,917
01-020	Overtime	18,409	25,000	19,912	25,000
01-040	Social Security	29,700	30,577	23,122	25,187
01-050	TMRS	69,565	37,952	30,526	31,509
01-070	Hospitalization	88,975	94,301	78,689	102,822
01-080	Workers Compensation	11,831	13,329	-	17,864
01-090	Sick Leave Accumulation	-	-	-	-
01-160	ICMA	2,838	2,627	3,538	4,291
01-250	Life Insurance	2,478	2,667	3,891	2,679
	Total Personnel Services	\$ 602,002	\$ 606,828	\$ 467,146	\$ 539,269
Supplies					
02-010	Office Supplies	\$ 213	\$ 250	\$ 102	\$ 250
02-020	Minor Apparatus & Tools	3,571	5,150	1,092	5,150
02-030	Vehicle Supplies	15,502	21,000	15,152	21,000
02-040	Miscellaneous Supplies	4,272	10,000	4,103	10,000
02-050	Data Processing Supplies	7,400	7,400	236	7,400
02-100	Postage	-	100	37	100
	Total Supplies	\$ 30,958	\$ 43,900	\$ 20,722	\$ 43,900
Maintenance					
03-020	Furniture & Fixtures	\$ 10	\$ 500	\$ 198	\$ 500
03-030	Equipment Maint. & Repair	9,919	15,000	5,866	15,000
03-040	Motor Vehicles	1,155	1,500	1,213	1,500
03-060	Service Lines	12,477	23,000	22,029	23,000
03-240	Manhole Rehab	17,414	90,000	17	90,000
03-270	Water Lines	33,040	60,000	83,020	60,000
03-271	Inventory Adjustment	-	-	-	-
	Total Maintenance	\$ 74,015	\$ 190,000	\$ 112,343	\$ 190,000
Services					
04-200	Communication	\$ 569	\$ 100	\$ 555	\$ 100
	Total Services	\$ 569	\$ 100	\$ 555	\$ 100

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

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
05-030	Equipment Rental	\$ -	\$ 2,000	\$ 20	\$ 2,000
06-040	Construction Materials	9,173	40,000	16,514	40,000
06-090	Dues & Subscriptions	-	750	-	750
06-270	Contract Services	1,945	5,000	-	5,000
07-010	Training	1,798	5,000	4,042	5,000
07-100	Certification	820	777	399	777
07-260	Uniform Service	2,309	4,200	1,929	4,200
07-390	Insurance & Bonds	12,677	16,000	35,014	8,970
07-480	Water Utility Assoc. Dues	-	750	80	750
07-640	Drug Testing	-	-	-	-
	Total Miscellaneous	\$ 28,722	\$ 74,477	\$ 57,998	\$ 67,447
Capital Outlay					
09-030	Water Taps	\$ -	\$ -	\$ -	\$ -
09-500	Sewer Extensions	2,783	-	(2,482)	-
09-600	Heritage Point Subdivision	-	-	-	-
09-770	Equipment	-	38,000	-	38,000
09-910	Heavy Equipment	-	-	-	-
	Total Capital Outlay	\$ 2,783	\$ 38,000	\$ (2,482)	\$ 38,000
Interfund Transfers					
55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 739,049	\$ 953,305	\$ 656,282	\$ 878,716

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
2017-2018**

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
2017-2018**

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	\$ 145,645	\$ -	\$ 5,403	\$ -
Capital Outlay					
09-500	Sewer Extensions	\$ -	\$ -	\$ 647	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ 647	\$ -
Department Total		\$ 580,427	\$ -	\$ 16,745	\$ -

**City of Groves
Annual Fiscal Budget
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EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Services					
04-010	Electricity	\$ 9,831	\$ 1,000	\$ 12,249	\$ 1,000
04-100	Natural Gas	-	-	-	-
	Total Services	\$ 9,831	\$ 1,000	\$ 12,249	\$ 1,000
Miscellaneous					
06-020	City Auditor	\$ -	\$ -	\$ -	\$ -
06-170	Programming & Maintenance	-	-	-	-
07-400	Healthy Initiative Fees	-	-	-	-
07-100	City Franchise Fee	608,054	682,284	682,284	975,000
07-420	Contingencies	1,393	-	153	-
07-580	Subdivider Rebates	-	10,000	-	10,000
	Total Miscellaneous	\$ 609,447	\$ 692,284	\$ 682,437	\$ 985,000
Interfund Transfers					
09-500	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
53-040	Transfer to Interest & Sinking	545,000	446,816	-	412,000
09-670	Transfer to Equipment Replace	-	-	-	-
	Total Interfund Transfers	\$ 545,000	\$ 446,816	\$ -	\$ 412,000
Department Total		\$ 1,164,278	\$ 1,140,100	\$ 694,686	\$ 1,398,000

Miscellaneous

SALES TAX FUND

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

SALES TAX FUND SUMMARY #21

Beginning Year Gross Fund Balance 10-01-16	\$ 176
FYE 2017	
Current Estimated Revenues	\$ 1,245,863
Current Estimated Expenses	<u>\$ (935,100)</u>
Projected Gross Fund Balance 9-30-17	<u>\$ 310,939</u>
FYE 2018	
Estimated Gross Fund Balance 10-01-17	\$ 310,939
Proposed Revenues	<u>\$ 1,404,500</u>
Total FYE 2017 Resources	<u>\$ 1,715,439</u>
Proposed Transfer to General Fund	<u>\$(1,404,500)</u>
Total Proposed Expenditures	<u>\$(1,404,500)</u>
Projected Undesignated Fund Balance 9-30-18	<u>\$ 310,939</u>

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

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Sales Tax Fund				
Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Sales Tax	\$ 1,292,245	\$ 1,395,500	\$ 1,241,529	\$ 1,400,000
Mixed Beverage Tax	4,400	3,500	3,743	3,500
Earnings of Investments	580	1,000	591	1,000
Fund Balance Transfer	-	-	-	-
Total Revenue	\$ 1,297,225	\$ 1,400,000	\$ 1,245,863	\$ 1,404,500
Expenditures				
Transfers Out	\$ 1,399,312	\$ 1,400,000	\$ 935,100	\$ 1,404,500
Total Expenditures	\$ 1,399,312	\$ 1,400,000	\$ 935,100	\$ 1,404,500
Revenues Over(Under) Expenditures	\$ (102,087)	\$ -	\$ 310,763	\$ -

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

STATEMENT OF REVENUES

Sales Tax Fund	21-4-00
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Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Taxes					
313-00	Sales Tax Receipts	\$ 1,292,245	\$ 1,395,500	\$ 1,241,529	\$ 1,400,000
390-11	Fund Balance Transfer	-	-	-	-
390-01	Transfer from General Fund	95,197	-	-	-
	Total Taxes	<u>\$ 1,387,442</u>	<u>\$ 1,395,500</u>	<u>\$ 1,241,529</u>	<u>\$ 1,400,000</u>
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 4,400	\$ 3,500	\$ 3,743	\$ 3,500
361-10	Earnings on Investments	580	1,000	591	1,000
	Total Miscellaneous	<u>\$ 4,980</u>	<u>\$ 4,500</u>	<u>\$ 4,334</u>	<u>\$ 4,500</u>
Total Sales Tax Fund Revenue		<u><u>\$ 1,392,422</u></u>	<u><u>\$ 1,400,000</u></u>	<u><u>\$ 1,245,863</u></u>	<u><u>\$ 1,404,500</u></u>

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Interfund Transfers					
51-313	Transfer to General Fund	\$ 1,335,212	\$ 1,400,000	\$ 935,100	\$ 1,404,500
51-335	Transfer to I&S	64,100	-	-	-
	Total Interfund Transfers	<u>\$ 1,399,312</u>	<u>\$ 1,400,000</u>	<u>\$ 935,100</u>	<u>\$ 1,404,500</u>
Department Total		<u><u>\$ 1,399,312</u></u>	<u><u>\$ 1,400,000</u></u>	<u><u>\$ 935,100</u></u>	<u><u>\$ 1,404,500</u></u>

INTEREST AND SINKING FUND

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

INTEREST & SINKING FUND SUMMARY #35

Beginning Year Gross Fund Balance 10-01-16	\$ 6,229
FYE 2017	
Current Estimated Revenues	\$ 7,565,275
Current Estimated Expenses	<u>\$(7,540,281)</u>
Projected Gross Fund Balance 9-30-17	<u>31,223</u>
FYE 2018	
Estimated Gross Fund Balance 10-01-17	\$ 31,223
Proposed Revenues	\$ 1,627,448
Total FYE 2018 Resources	<u>\$ 1,658,671</u>
Proposed I&S Expenditures	<u>\$(1,627,448)</u>
Total Proposed Expenditures	<u>\$(1,627,448)</u>
Projected Undesignated Fund Balance 9-30-18	<u>31,223</u>

City of Groves
Annual Fiscal Budget
2017-2018

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Interest & Sinking Fund

Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Current Taxes	\$ 722,203	\$ 710,000	\$ 710,206	\$ 715,448
Delinquent Taxes	15,840	20,616	17,521	15,000
Current Penalty & Interest	9,536	5,000	6,634	5,000
Delinquent Penalty & Interest	5,502	5,000	6,313	5,000
Interest on Investments	495	-	5,994	-
Bond Refunding Revenue	-	-	5,915,000	-
Transfers	1,084,100	921,816	903,607	887,000
Total Revenue	\$ 1,837,676	\$ 1,662,432	\$ 7,565,275	\$ 1,627,448
Expenditures				
Principal	\$ 1,408,164	\$ 1,375,000	\$ 1,460,000	\$ 1,475,000
Interest	336,668	285,932	168,071	152,448
Fees & Charges	1,523	1,500	-	-
Bond Refunding Costs	-	-	5,834,979	-
Bond Issue Costs	-	-	77,231	-
Contingencies	-	-	-	-
Total Expenditures	\$ 1,746,355	\$ 1,662,432	\$ 7,540,281	\$ 1,627,448
Revenues Over(Under) Expenditures	\$ 91,321	\$ -	\$ 24,994	\$ -

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

STATEMENT OF REVENUES

Interest & Sinking Fund	35-4-00
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Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Taxes					
310-49	Current Taxes	\$ 722,203	\$ 710,000	\$ 710,206	\$ 715,448
310-48	Delinquent Taxes	15,840	20,616	17,521	15,000
319-00	Current Penalty & Interest	9,536	5,000	6,634	5,000
319-10	Delinquent Penalty & Interest	5,502	5,000	6,313	5,000
	Total Taxes	\$ 753,081	\$ 740,616	\$ 740,674	\$ 740,448
Permits, Fees & Other					
360-00	Miscellaneous Income	23	-	-	-
361-10	Interest on Investments	\$ 472	\$ -	\$ 5,994	\$ -
	Total Permits, Fees & Other	\$ 495	\$ -	\$ 5,994	\$ -
Miscellaneous Revenue					
370-00	Revenue-Refunding Bond 2016	\$ -	\$ -	\$ 5,915,000	
	Total Miscellaneous Revenue	\$ -	\$ -	\$ 5,915,000	\$ -
Operating Transfers In					
390-00	Transfer from Systems Fund	\$ 545,000	\$ 446,816	\$ -	\$ 412,000
390-11	Transfer from Fund Balance	-	-	-	-
390-21	Transfer from Sales Tax Fund	64,100	-	-	-
390-30	Transfer from EDC	475,000	475,000	903,607	475,000
	Total Operating Transfers	\$1,084,100	\$ 921,816	\$ 903,607	\$ 887,000
Total Interest & Sinking Revenue		\$1,837,676	\$1,662,432	\$7,565,275	\$1,627,448

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

EXPENDITURE DETAIL

Interest & Sinking Fund	
Department - Debt Retirement	35-5

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Debt Retirement					
84-08-040	Principal	\$ 1,408,164	\$ 1,375,000	\$ 1,460,000	\$ 1,475,000
84-08-050	Interest	336,668	285,932	168,071	152,448
84-08-060	Fees & Charges	1,523	1,500	-	-
90-00-000	Bond Refunding Costs	-	-	5,834,979	-
95-00-000	Bond Issue Costs	-	-	77,231	-
	Total Debt Retirement	<u>\$ 1,746,355</u>	<u>\$ 1,662,432</u>	<u>\$ 7,540,281</u>	<u>\$ 1,627,448</u>
Department Total		<u>\$ 1,746,355</u>	<u>\$ 1,662,432</u>	<u>\$ 7,540,281</u>	<u>\$ 1,627,448</u>

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

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	\$ -	\$ -	\$ -	\$ -
51-314	Transfer to Systems Fund	\$ 89,284	\$ -		\$ -
	Total Transfers	89,284	-	-	-
	Department Total	\$ 89,284	\$ -	\$ -	\$ -

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

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

ECONOMIC DEVELOPMENT FUND SUMMARY #30

Beginning Year Gross Fund Balance 10-01-16	\$ 287,283
FYE 2017	
Current Estimated Revenues	\$ 531,066
Current Estimated Expenses	<u>\$ (940,611)</u>
Projected Gross Fund Balance 9-30-17	<u>\$ (122,262)</u>
FYE 2018	
Estimated Gross Fund Balance 10-01-17	\$ (122,262)
Proposed Revenues	\$ 700,000
Total FYE 2018 Resources	<u>\$ 577,738</u>
Proposed Expenditures	\$ (225,000)
Proposed I&S Expenditures	<u>\$ (475,000)</u>
Total Proposed Expenditures	<u>\$ (700,000)</u>
Projected Undesignated Fund Balance 9-30-18	<u>\$ (122,262)</u>

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

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
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	\$ 51	\$ 2,000	\$ 6	\$ 5,000
Miscellaneous	199,964	220,000	32,312	220,000
Materials & Contracts	10,617	3,000	4,686	-
Transfers	475,000	475,000	903,607	475,000
Total Expenditures	\$ 685,632	\$ 700,000	\$ 940,611	\$ 700,000
Revenues Over(Under) Expenditures	\$ (24,337)	\$ -	\$ (409,545)	\$ -

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

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
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
2017-2018**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Supplies					
02-040	Miscellaneous Supplies	\$ 51	\$ 2,000	\$ 6	\$ 5,000
	Total Services	<u>\$ 51</u>	<u>\$ 2,000</u>	<u>\$ 6</u>	<u>\$ 5,000</u>
Miscellaneous					
06-100	Grant Disbursement	\$ 39,323	\$ 75,000	\$ 28,579	\$ 83,000
06-270	Contract Services	35,641	10,000	3,733	12,000
07-100	Administration Fee	125,000	135,000	-	125,000
08-060	Fees & Charges	-	-	-	-
	Total Miscellaneous	<u>\$ 199,964</u>	<u>\$ 220,000</u>	<u>\$ 32,312</u>	<u>\$ 220,000</u>
Materials & Contracts					
05-040	Construction Materials	\$ 10,617	\$ 3,000	\$ 4,686	\$ -
	Total Materials & Contracts	<u>\$ 10,617</u>	<u>\$ 3,000</u>	<u>\$ 4,686</u>	<u>\$ -</u>
Transfers					
36-000	Transfer 96 Cert, Oblig. I & S	\$ 475,000	\$ 475,000	\$ 903,607	\$ 475,000
	Total Transfers	<u>\$ 475,000</u>	<u>\$ 475,000</u>	<u>\$ 903,607</u>	<u>\$ 475,000</u>
Department Total		<u>\$ 685,632</u>	<u>\$ 700,000</u>	<u>\$ 940,611</u>	<u>\$ 700,000</u>

EQUIPMENT REPLACEMENT

**City of Groves
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EQUIPMENT REPLACEMENT FUND SUMMARY #55

Beginning Year Gross Fund Balance 10-01-16	\$ 307,758
FYE 2017	
Current Estimated Revenues	\$ 1,003
Current Estimated Expenses	<u>\$ (300,000)</u>
Projected Gross Fund Balance 9-30-17	<u>\$ 8,761</u>
FYE 2018	
Estimated Gross Fund Balance 10-01-17	\$ 8,761
Proposed Revenues	<u>\$ 40,050</u>
Total FYE 2018 Resources	\$ 48,811
Proposed Capital Outlay	<u>\$ -</u>
Total Proposed Expenditures	\$ -
Projected Undesignated Fund Balance 9-30-18	<u>\$ 48,811</u>

**City of Groves
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SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Equipment Replacement Fund

Revenue	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Transfers In	\$ -	\$ 139,453	\$ -	\$ 40,000
Interest on Investments	297	-	1,003	50
Total Revenue	\$ 297	\$ 139,453	\$ 1,003	\$ 40,050
Expenditures				
Capital Outlay	\$ -	\$ -	\$ 300,000	\$ -
Total Expenditures	\$ -	\$ -	\$ 300,000	\$ -
Revenues Over(Under) Expenditures	\$ 297	\$ 139,453	\$ (298,997)	\$ 40,050

**City of Groves
Annual Fiscal Budget
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STATEMENT OF REVENUES

Equipment Replacement Fund	55-4-00
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Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Operating Transfers In					
349-05	Finance	\$ -	\$ -	\$ -	\$ -
349-13	Municipal Court	-	-	-	-
349-21	Library	-	-	-	-
349-25	Parks & Recreation	-	-	-	-
349-31	Police	-	10,000	-	-
349-32	Fire	-	-	-	-
349-33	Animal Control	-	-	-	-
349-35	Animal Shelter	-	-	-	-
349-38	Inspections	-	-	-	-
349-41	Public Works Admin.	-	-	-	-
349-42	Garage	-	-	-	-
349-43	Warehouse	-	-	-	-
349-44	Streets	-	-	-	-
349-45	Drainage	-	-	-	-
349-55	Solid Waste	-	50,000	-	40,000
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:	\$ -	\$ 139,453	\$ -	\$ 40,000
Permits, Fees & Other					
361-10	Interest on Investments	\$ 297	\$ -	\$ 1,003	\$ 50
	Total Fees & Other	\$ 297	\$ -	\$ 1,003	\$ 50
Transfers					
390-02	Transf from Cap. Project	\$ -	\$ -	\$ -	\$ -
	Total Transfer	\$ -	\$ -	\$ -	\$ -
Total Equipment Replacement Rev		\$ 297	\$ 139,453	\$ 1,003	\$ 40,050

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

EXPENDITURE DETAIL

Equipment Replacement Fund	55-5
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Acct #	Account Description	Actual 2015-2016	Budget 2016-2017	Estimated 2016-2017	Proposed 2017-2018
Capital Outlay					
99-09-671	Transfer To General Fund	\$ -	\$ -	\$ 300,000	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ -</u>
Department Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ -</u>

**CAPITAL OUTLAY
PURCHASES**

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

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
2017-2018**

Proposed Interfund Transfers

General Fund	Source/Destination	Amount
Transfers In		
General	Sales Tax Fund	\$ 1,400,000
General	Equipment Replacement	-
Total Transfers In		<u>\$ 1,400,000</u>
 Transfers Out		
Municipal Court	Court Security (Restricted)	\$ 5,000
Municipal Court	Court Technology (Restricted)	3,800
Total Transfers Out		<u>\$ 8,800</u>
Total General Fund Transfers		<u>\$ 1,391,200</u>
 Solid Waste Fund		
Transfers Out		
Solid Waste	Equipment Replacement	50,000
Total Transfers Out		<u>\$ 50,000</u>
Total Solid Waste Fund Transfers		<u>\$ 50,000</u>
 Systems Fund		
Transfers Out		
Systems	Interest & Sinking	446,816
Total Transfers Out		<u>\$ 446,816</u>
Total Systems Fund Transfers		<u>\$ 446,816</u>
 Sales Tax Fund		
Transfers Out		
Sales Tax	General Fund	\$ 1,400,000
Sales Tax	Interest & Sinking	-
Total Transfers Out		<u>\$ 1,400,000</u>
Total Sales Tax Fund Transfers		<u>\$ 1,400,000</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 **\$ 921,816**

Economic Development Corporation Fund

Transfers Out

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

Total E.D.C. Fund Transfers **\$ 475,000**

Total Interfund Transfers **\$ 4,684,832**

DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
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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		\$ 19,960,000	\$ 9,725,000

City of Groves
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SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

Year	Principal	Interest	Total
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>\$ 8,230,000</u>	<u>\$ 1,646,895</u>	<u>\$ 9,876,895</u>

City of Groves
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RECAP OF OUTSTANDING DEBT

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