



Story Time



Back to School Blast



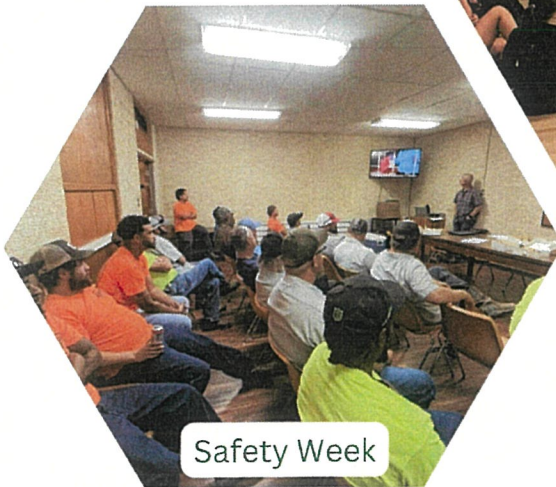
Movie In the Park



National Night Out



Fire Prevention Week



Safety Week

City of Groves Annual Fiscal Budget 2023-2024

CITY OF GROVES

ANNUAL FISCAL BUDGET

2023-2024

CITY OF GROVES

CITY COUNCIL

Chris Borne

Mayor

Mark McAdams

Councilmember, Ward 1

Paul Oliver

Councilmember, Ward II

Rob Vensel

Councilmember, Ward III

Rhonda Dugas

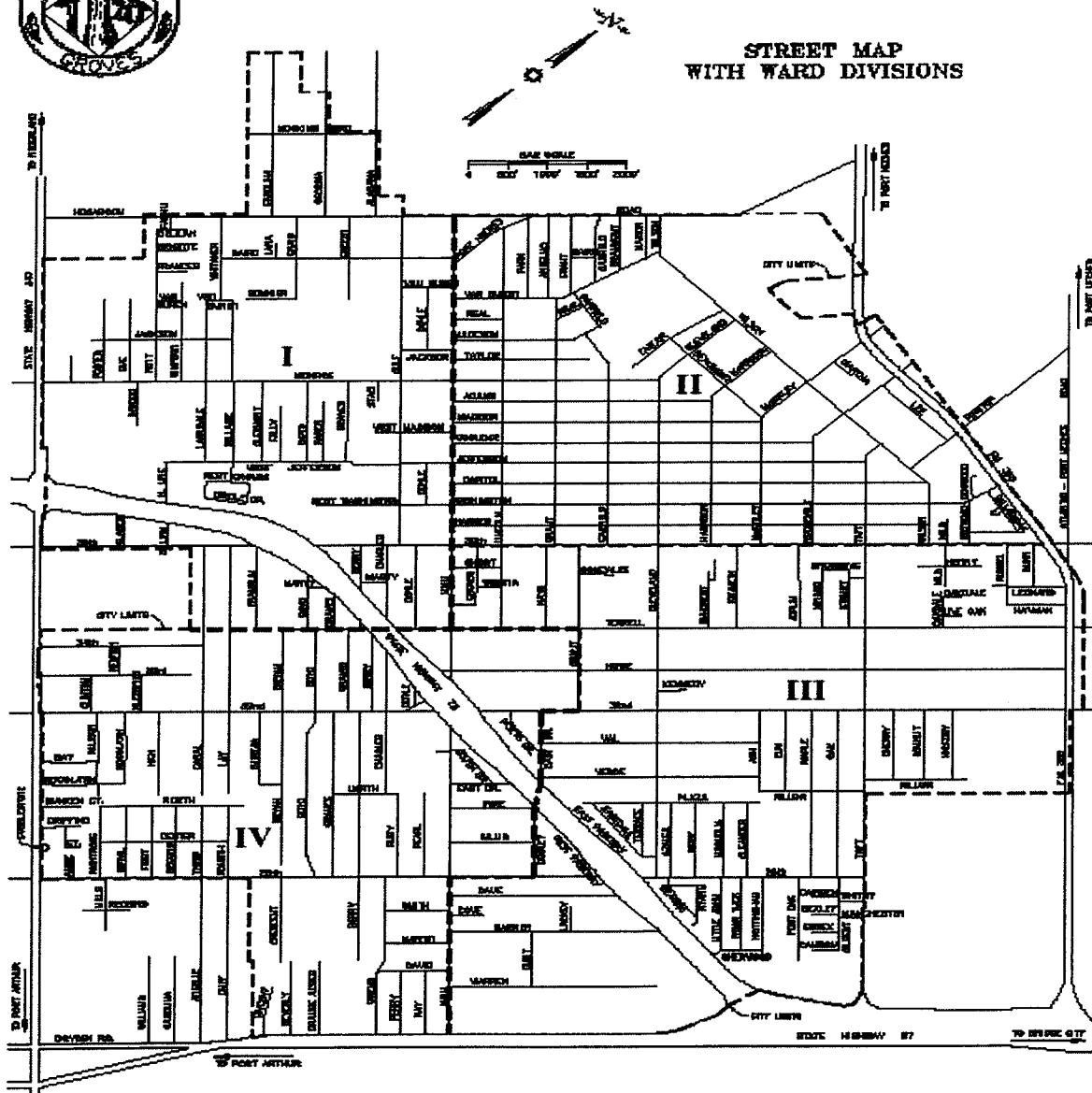
Councilmember, Ward IV

Submitted by
Kevin Carruth, City Manager



CITY OF GROVES

STREET MAP WITH WARD DIVISIONS



City of Groves
Annual Fiscal Budget
2023-2024
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INTRODUCTION

Mission Statement

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

August 3, 2023

The Honorable Mayor
And City Councilmembers
City of Groves
Groves, Texas 77619

The following are the highlights of the City of Groves 2023-2024 budget. In light of the challenges and competing needs of the City it is important to comment on the dedication and productivity of the City's employees. Every department has risen to the challenges created by the circumstances of a pandemic, natural disasters, a difficult but improving economy, land locked city trying to preserve its identity, and the issues of growing our local economy. The City is still seeing expanding new housing (21 new homes under construction as this letter is written) and development that will create and expand revenue streams. The Indian Springs Subdivision has progressed into its third and final phase of construction. It is estimated to be about 70% complete. A new car wash has opened in the 39th St. and Twin City Hwy commercial development, and several new businesses have opened up in the Downtown Business District on Lincoln Ave. Larry's French Market was sold to a new owner and has fully reopened as Larry & Rita's. The old Renaissance Hospital has been sold to a new owner with plans of redevelopment. However, it is important to remember that our resources are limited and tax rates, utility rates, and sales tax rebates have their limits. The city will be making deliberate efforts, as always, in this budget to identify areas to reduce costs.

After four consecutive years of values increasing, and the 2018-2019 budget showing a decrease in values due to Hurricane Harvey, this budget continues to reflect an increase in values. New construction has placed over **\$67,905,877** of value on the tax rolls since 2018. New values in this budget are just over **\$12,900,000**. Existing property values increased around **\$111,808,086**.

The 2023 certified tax roll shows values for the 2023 budget to be **\$1,171,712,342** up by **\$124,728,130** from the current values of **\$1,046,984,212**. The city's new real estate values continue to improve through new residential and commercial construction. New construction was just over **\$12,900,000** of the overall value increase. Increased values on existing property was **\$111,808,086** or a little over **10.5%**.

This budget's objective is to fund the services required by the citizens at a competitive cost and within available financing resources. Management's challenge remains to increase and improve productivity, efficiency, City services, and infrastructure. As well as recognize and develop employee strengths, contributions, and compensation, while maintaining fair and just tax and user rates. In addressing these objectives, the City strives to act in the best interest of the Citizens of Groves. We feel that this budget is a positive step in the attainment of the objectives and challenges listed.

Submitted herewith is the proposed budget for the fiscal year October 1, 2023 through September 30, 2024.

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

Total revenues for general fund are estimated to be **\$11,662,500** for 2023/2024. Total revenues for 2022/2023 were budgeted at **\$12,604,645** this represents a decrease of **\$942,145** over last year's operating revenues for general fund. The GLO street grant funds are being completed and will not be a part of this budget. The funds for the fire department construction project were used for the streets surrounding the new fire station within the current budget.

TAX VALUES

The Jefferson County Appraisal District has estimated the 2023-2024 net taxable value to be **\$1,171,712,342** an increase of **\$124,728,130** in value from the **\$1,046,984,212** in values of 2022-23. New taxable value of new improvements residential and commercial is **\$12,900,000**. The current tax rate is **63.59** cents per **\$100.00** of valuation. This budget has a tax rate of **60.9690** cents per **\$100.00** of valuation. The M and O rate will be recommended at **56.11584** cents and the I and S rate at **4.8106** cents.

GENERAL FUND

This year General Fund costs will include expenditures primarily due to a proposed 3% COLA for all full-time employees to the wage and salary plan. The estimated total cost for this COLA increase is **\$341,294**. This budget funds 104 full time employees and 23 part time employees including summer help and activity building employees.

Capital Outlay: We did not budget any new Capital Expenditures for this budget. The future budgets should resume replacement of police vehicles. Computers in departments will need to be updated and replaced. Also, a new fire truck will also need to be budgeted to replace the current aging apparatus.

SOLID WASTE FUND

Revenues are estimated at **\$1,717,500.00** without a monthly increase in the current rates. Expenditures including transfers to other funds are also projected at **\$1,717,500.00**. The rate for these sanitation services will not be increased in this budget.

Capital Outlay: The City was able to purchase two new garbage trucks in the current budget. We did not budget any new Capital Expenditures for the 2023-2024 budget. Future budgets should consider the need to a lot for a new limb picker.

Transfers: There is one transfer in the amount of **\$600,000** to city franchise fee. The city has treated this fund as we treat any utility and require a franchise fee. This allows a continued stream of funds that will go to general government for those administrative services provided to the employees in that fund as well as the support of all other general government services in the 2023-2024 budget.

SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$6,997,500**. This includes an estimated **\$2,000,000** from CLFRF funds. This estimate also reflects a change in the minimum usage from 2,000 gallons for water and 1,500 for sewer to a new minimum of 1,000 gallons each. This should increase the City revenue in the systems fund approximately **\$450,000**. The total city average bill for 5,000 gallons will go from **\$76.48 to \$82.03**, an increase of **\$5.55** per month on average.

Capital Outlay: There is **\$110,000** budgeted to Capital Outlay for the purchase of a jet trailer for cleaning of sewer lines. There is **\$150,000** budgeted for new meters and parts to repair and replace aging meters in the system.

Transfers: Transfers from Systems are **\$870,000** to the general fund as a franchise fee and **\$35,000** to sub divider rebates.

DEBT RETIREMENT

Certificates of Obligation For this budget the debt service requirements are **\$1,151,398** this will be paid with **\$571,548** property tax revenue and **\$579,850** EDC sales tax revenue.

In the 2023-2024 debt property tax portion of debt service is **\$571,548** it will remain at or near that level for the next 4 years. As anticipated EDC revenue to pay debt service on the new fire station in the amount of **\$579,850** will be required to pay debt service on the new fire station at or near that level for the next 18 years.

PERSONNEL

Wages & Benefits: It is important to recognize the contributions of all the city employees. These contributions and dedication to their jobs insures a productive work force and a well-maintained city. The city employees are a valuable resource and should be treated accordingly. This budget recommends the funding of a 3% **COLA INCREASE** for all eligible employees.

Health Insurance: At the time of this letter, the City has not yet received bids back for health insurance for city employees. We do anticipate a rate increase this year due to our loss ratio, which is 131%. The average is about 85%. The City will cover the employee still, but may have to decrease the amount that is paid for dependents to keep in line with the budget.

SALES TAX STATUS

The allocation of Sales Tax Revenue was the foremost concern in the preparation of this budget, as these funds are intertwined into all major areas of the budget. Current sales tax revenues continue to grow from last year. The city is expecting revenue from sales tax to be in the **\$2,700,000** range for 2023 - 2024.

Basically, our Sales Tax revenues flow into two areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the ½ cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act of 1979. This amount was originally and specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility. That use for EDC funds is no longer necessary. As the city is a type B EDC city, these funds are being used to design, build, and pay debt service on the new fire station that was opened in March of 2022.

This budget predicts a slight increase in sales tax for the 2023-2024 budget. In the last several years sales tax was up overall and we expect an 11% increase in the current sales tax numbers. We have not seen up to this point any negative impact from Covid 19 on the city sales tax revenue. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will be predicted at **\$1,800,000**. The EDC amount will also set proportionally at **\$900,000**.

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

CONCLUSION

- This budget should be reviewed in light of the objectives it was designed to accomplish:
- Identification and funding of infrastructure issues such as streets and drainage, water and sewer, as well as neighborhood preservation, the Peace and Dignity program.
- The careful review of current operations and the search for new revenue sources and maximizing of current revenue sources.
- The continuation of quality city services at a reasonable cost by reviewing current operational procedures and making improvements to operations for employee use and efficiency.
- The Councils concern to balance the service demand and the ability of taxpayers to pay for that demand by establishing a reasonable tax rate of **60.9690** cents. A decrease of **2.621** cents from the current rate of **63.59** cents. This budget has an M and O rate of **56.11584** cents and an I and S rate of **4.8106** cents.

- Recognition of the value and needs of all employees and their role in the efficient delivery of services; Employee initiated ideas have allowed for the cultivation of new revenue sources, purchasing savings, and much improved productivity.
- The timely replacement of capital and the maintenance and improvement of facilities for continued optimum use; the septage treatment program is expected to continue to generate additional revenue for this budget.
- Conformation of long-term goals designed to meet the basic infrastructure and utility needs of the City today and for the future.

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

Respectfully submitted,



Lance Billeaud
Interim City Manager

ORDINANCE NO. 2023-14

**ANNUAL APPROPRIATION ORDINANCE OF THE
CITY OF GROVES FOR THE 2023-2024 FISCAL YEAR,
APPROPRIATING FUNDS FOR DISBURSEMENT FOR THE
VARIOUS PURPOSES AND USES OF THE CITY,
PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN
EFFECTIVE DATE**

WHEREAS, the City Charter of the City of Groves provides that the City Council shall adopt an appropriation ordinance each year, after public hearing and publication as provided in said Charter, showing the estimated income of the City from all sources and the disbursements for the various purposes for the fiscal year 2023-2024; now, therefore,

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

SECTION 1: - That the proposed budget for the fiscal year October 1, 2023 through September 30, 2024 of the City of Groves has been duly filed with the City Council of said City.

SECTION 2: - That proper public notice of the public hearings of such budget was made stating the place, date, and hour of such hearings, which were held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 14th day of August, 2023, at 5:00 p.m., as required by law.

SECTION 3: - That the estimated amount of revenues to be made available from all sources for the fiscal year October 1, 2023, through September 30, 2024, is \$23,396,898.

SECTION 4: - That the sum of \$23,396,898 is appropriated and shall be disbursed for the following purposes and uses:

| | | |
|---|----|---------|
| General Government - Mayor & City Council | \$ | 60,895 |
| General Government - City Manager | \$ | 454,893 |
| General Government - Human Resources | \$ | 285,619 |
| General Government - Finance | \$ | 673,276 |
| Municipal Court | \$ | 159,349 |

| | |
|---------------------------------------|-----------------------|
| Library | \$ 347,478 |
| Parks & Recreation | \$ 328,808 |
| Police | \$ 3,993,653 |
| Fire | \$ 2,399,134 |
| Animal Control | \$ 88,573 |
| Animal Shelter | \$ 29,500 |
| Emergency Management | \$ 13,869 |
| Inspections & Permits | \$ 266,308 |
| Public Works & Administration | \$ 463,622 |
| Garage | \$ 402,233 |
| Streets | \$ 1,131,897 |
| City Property Maintenance | \$ 353,072 |
| Special Items - General Fund | \$ 286,821 |
| Solid Waste | \$ 1,120,473 |
| Special Items - Solid Waste | \$ 587,027 |
| Water Plant | \$ 1,427,055 |
| Wastewater Plant | \$ 1,263,973 |
| Customer Service | \$ 344,702 |
| Water Distribution | \$ 3,100,270 |
| Special Items - Systems Fund | \$ 861,500 |
| General Obligation Debt Service | \$ 1,151,398 |
| Special Items - Sales Tax Fund | \$ <u>1,801,500</u> |
| TOTAL | \$ 23,396,898 |

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

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

SECTION 7: - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2023, as provided in the Charter of the City of Groves.

SECTION 8: - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

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

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 11th day of September, 2023.



Chris Borne, Mayor
City of Groves

ATTEST:



Clarissa Thibodeaux, City Clerk

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

ORDINANCE NO. 2023-15

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2023, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF GROVES AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND LEVYING AND ASSESSING A HOTEL OCCUPANCY TAX; PROVIDING THE DATE FOR THE COLLECTION OF TAXES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Groves, subject to ad valorem taxes for the year 2023, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$1,326,411,976; now therefore,

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

SECTION 1: - That the tax assessment roll furnished to the City Council by the Tax Assessor of the City, based upon the certified roll furnished to the Tax Assessor by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, certifying a total value of \$1,326,411,976, less all exemptions provided by either State law or City ordinance in the amount of \$154,699,634, for a total taxable value of \$1,171,712,342, shall become the tax assessment roll of the City of Groves for the year 2023.

SECTION 2: - That there is hereby levied for the current year 2023, and there shall be collected for the use and support of the municipal government of the City of Groves, and to provide interest and sinking funds for the fiscal year ending September 30, 2024, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 60.9690 cents

on each \$100.00 valuation of property; said tax being so levied and apportioned to the specific purposes hereinafter set forth:

(a) For the maintenance and support of the general government (General Fund), 56.1584 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE, and THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.90 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$20.80, and,

(b) For the Interest & Sinking Fund, 4.8106 cents of each \$100 valuation of property.

SECTION 3: - That the Jefferson County Tax Assessor-Collector (who, pursuant to contract, is the Tax Assessor-Collector for the City of Groves) is hereby directed to prepare Tax Statements and proceed with the collections of the 2023 taxable year, and the amounts collected shall be deposited in the Depository of the City of Groves, to be distributed in accordance with this Ordinance.

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

SECTION 5: - That except as provided by Sections 31.031, 31.032 and 31.04 of the

Property Tax Code, the ad valorem taxes hereby levied for the year 2023 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2024, as provided by Section 31.02 of the Property Tax Code.

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

(b) The split-payment option for payment of taxes as authorized by Section 31.03 of the Property Tax Code, is hereby revoked.

(c) A delinquent tax also accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid, to compensate the taxing unit for revenue lost because of the delinquency, as provided by Section 33.01 of the Property Tax Code.

(d) The additional penalties for collection costs provided by Sections 33.07 and 33.08 of the Property Tax Code are also adopted.

(e) The Tax Assessor-Collector shall, as of July 1, 2024, compile a list of the lands, lots, and/or property on which any taxes for the year 2023 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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

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

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

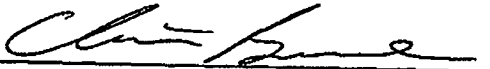
SECTION 7: - That the tax rate ~~and the calculations used to determine the tax rate~~ together with the estimated amount of Interest and Sinking Fund balances and the estimated amount of Maintenance and Operation, or General Fund balances, remaining at the end of the current fiscal year which are not encumbered with or by corresponding existing debt obligation, was published in

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

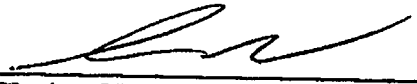
SECTION 8: - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions of this ordinance are declared to be severable.

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


PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 11th day of September, 2023.


Chris Borne, Mayor
City of Groves

ATTEST:


Clarissa Thibodeaux, City Clerk

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


Brandon P. Monk, City Attorney



RESOLUTION NO. 2023-04

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

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

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

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

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

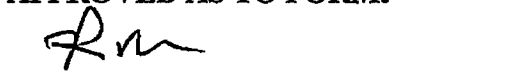
PASSED, APPROVED and ADOPTED at a regular meeting of the City Council of the City of Groves held on the 11th day of September 2023.

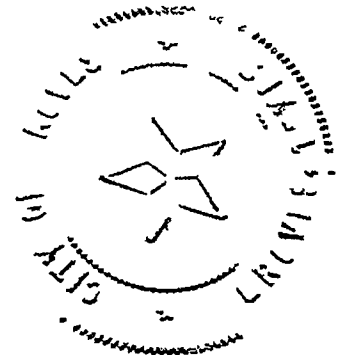

Chris Borne, Mayor

ATTEST:


Clarissa Thibodeaux, City Clerk

APPROVED AS TO FORM:


Brandon P. Monk, City Attorney



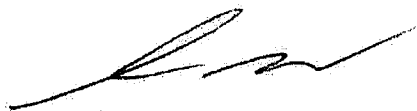
RESOLUTION 2023-05

BE IT RESOLVED PURSUANT TO THE TEXAS PROPERTY TAX CODE, SECTION 26.09, THAT THE CITY COUNCIL OF THE CITY OF GROVES HEREBY APPROVE THE 2023 TAX ROLL THIS 6th DAY OF November, 2023.

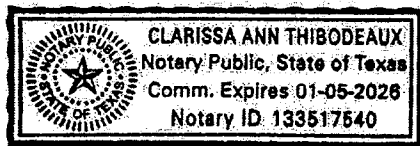


For the City of Groves

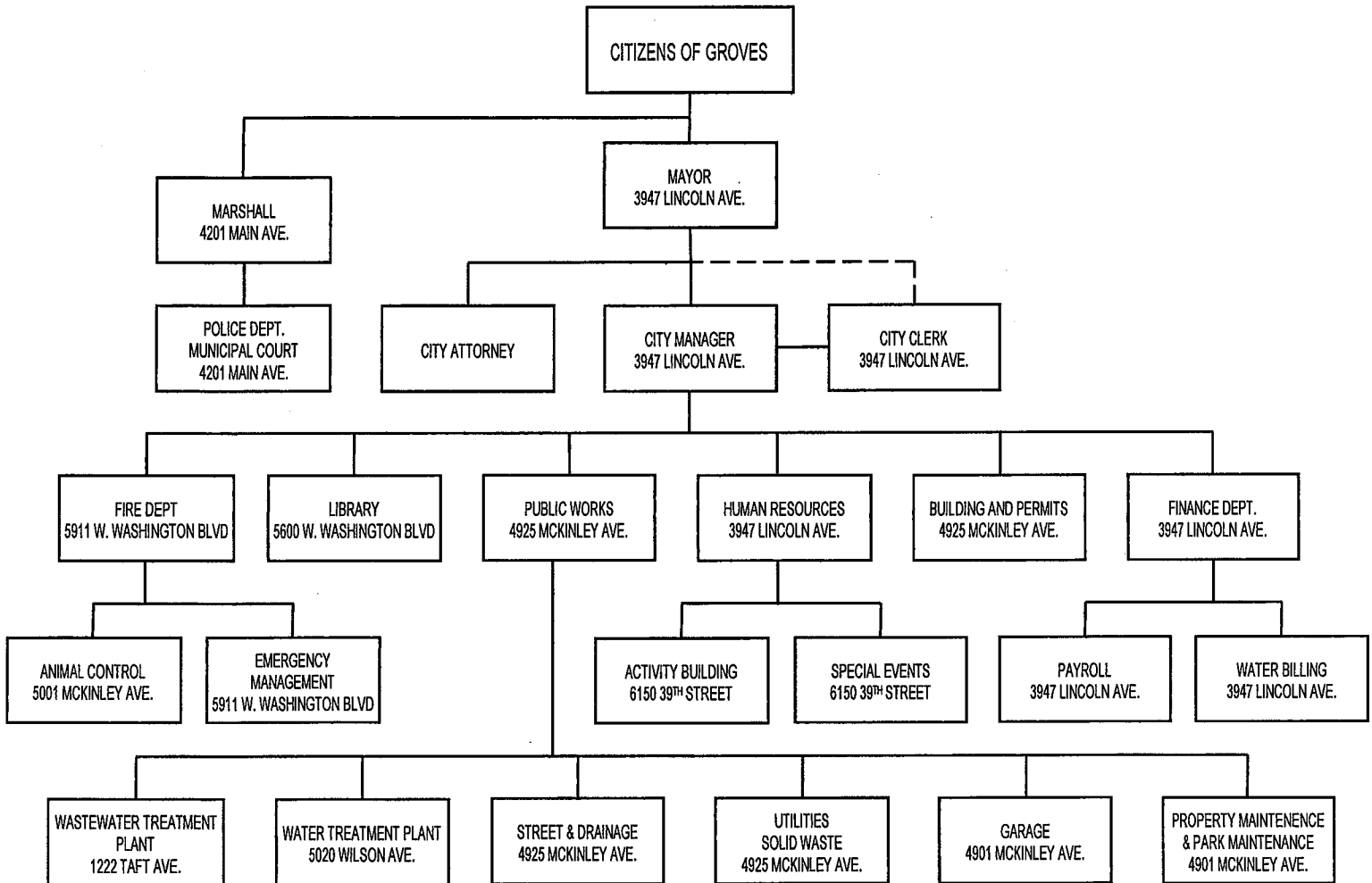
Sworn to and subscribed before me, the undersigned authority, this 6th day of November, 2023.



Notary Public in and for the State of Texas



City of Groves Department Flow Chart



BALANCE SHEETS

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|----------------|--------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 01-1-00-100-99 | CONTRA CASH | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-101-00 | CLAIM ON CASH GENERAL FUND | 1,358,383.69 | 1,223,375.99 | 560,536.64 | 1,918,920.33 |
| 01-1-00-101-10 | CASH OVER/SHORT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-101-20 | CLAIMS CASH WITH AGENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-101-30 | GENERAL FUND BANK ACCOUNT | 0.00 | 774.60 (| 5,878.41) (| 5,878.41) |
| 01-1-00-101-40 | IKE 2,2 ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-101-50 | EOC BOND BANK ACCOUNT | 1.00 | 0.00 | 0.00 | 1.00 |
| 01-1-00-101-60 | LETTER OF CREDIT | 1.00 | 0.00 | 0.00 | 1.00 |
| 01-1-00-101-70 | PARKS CAPITAL BANK ACCT | 102,199.17 | 7.48 (| 58,188.43) | 44,010.74 |
| 01-1-00-101-90 | 2020 CO ISSUE FD STATION | 1,125,724.16 (| 453,517.20) (| 567,066.23) | 558,657.93 |
| 01-1-00-102-20 | PETTY CASH | 1,097.95 | 0.00 | 0.00 | 1,097.95 |
| 01-1-00-102-21 | PETTY CASH - COURT | 850.00 | 0.00 | 0.00 | 850.00 |
| 01-1-00-102-22 | PETTY CASH - LIBRARY | 50.00 | 0.00 | 0.00 | 50.00 |
| 01-1-00-102-23 | FEMA VARIANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-103-00 | INVESTMENTS-CDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-105-00 | TAXES RECEIVABLE-CURRENT | 156,425.92 | 0.00 | 0.00 | 156,425.92 |
| 01-1-00-105-10 | TAXES RECEIVABLE-DELINQUENT | 442,388.29 | 0.00 | 0.00 | 442,388.29 |
| 01-1-00-105-20 | TAXES REC-UNCOLLECTIBLE ALLOWN | (35,928.85) | 0.00 | 0.00 (| 35,928.85) |
| 01-1-00-107-00 | TAXES RECEIVABLE - DELINQ. | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-108-00 | RESERVE - TAXES RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-115-00 | ACCOUNTS RECEIVABLE | 48,618.56 | 0.00 (| 48,618.56) | 0.00 |
| 01-1-00-115-05 | DUE FROM VENDOR | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-115-10 | MUNICIPAL COURT RECEIVABLE | 469,253.95 | 0.00 | 0.00 | 469,253.95 |
| 01-1-00-115-11 | MUNICIPAL COURT ALLOWANCE | (367,904.89) | 0.00 | 0.00 (| 367,904.89) |
| 01-1-00-115-20 | FORENSIC EXAM RECEIVABLES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-115-30 | ACCOUNTS RECEIVABLE-RETIREE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-115-45 | GRANTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-116-00 | RESERVE DOUBTFUL RECEIV. | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-126-00 | GRANTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-00 | DUE TO/FROM SYSTEMS FUND | (0.10) | 0.00 | 0.00 (| 0.10) |
| 01-1-00-131-10 | DUE TO/FROM I & S - TAX OBLIG. | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-11 | DUE TO/FROM SYSTEMS FUND | 17,462.41 | 0.00 | 0.00 | 17,462.41 |
| 01-1-00-131-21 | DUE TO/FROM SALES TAX FUND | 0.13 | 0.00 | 0.00 | 0.13 |
| 01-1-00-131-22 | DUE TO/FROM LIBRARY FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-24 | DUE TO/FROM GRANT FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-30 | DUE FROM EDC | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-31 | DUE/TO FROM GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-35 | DUE TO/FROM I&S FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-40 | DUE TO/FROM SOLIDWASTE FUND | (1,261,149.41) | 0.00 | 0.00 (| 1,261,149.41) |
| 01-1-00-131-45 | DUE TO/FROM POLICE FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-50 | DUE TO/FROM CAPITAL PROJECTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-56 | DUE TO/FROM EMP SICK LEAVE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-60 | DUE TO/FROM SELF INS FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-131-63 | DUE FROM EDC | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-141-00 | INVENTORY-OFFICE SUPPLIES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-141-10 | INVENTORY-JANITORIAL, TOOLS, | 2,311.49 (| 26,984.52) (| 26,984.52) (| 24,673.03) |
| 01-1-00-141-11 | INVENTORY - AP | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-143-00 | PREPAID POSTAGE | 805.96 | 0.00 | 0.00 | 805.96 |
| 01-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|---------------------|------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| 01-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-145-10 | GRANTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-149-00 | RETURNED CHECKS | (28.00) | 0.00 | (25.00) | (53.00) |
| 01-1-00-151-00 | C OF D INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-163-35 | RESTRICTED ASSETS - CD'S | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-193-00 | RETURNED CHECKS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-1-00-338-10 | ANIMAL SHELTER REIMBURSEMENT | 19,680.92 | 0.00 | 0.00 | 19,680.92 |
| 01-1-00-500-00 | EMPLOYEE ADVANCES | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 2,080,243.35 | 743,656.35 | (146,224.51) | 1,934,018.84 |

LIABILITIES

| | | | | | |
|----------------|--------------------------------|-----------------|---------------|---------------|-----------------|
| 01-2-00-131-89 | WAGES PAYABLE | 146,077.65 | (146,077.65) | (146,077.65) | 0.00 |
| 01-2-00-131-90 | DUE TO/FROM CLAIMS FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-202-05 | RETAINAGE PAYABLE | 75,058.50 | 0.00 | (75,058.50) | 0.00 |
| 01-2-00-202-10 | FICA PAYABLE | 27,543.31 | (27,543.31) | (27,543.31) | 0.00 |
| 01-2-00-202-11 | WITHHOLDING TAX PAYABLE | 23,426.97 | (23,426.97) | (23,426.97) | 0.00 |
| 01-2-00-202-12 | UNION DUES PAYABLE | 763.00 | (727.00) | (727.00) | 36.00 |
| 01-2-00-202-13 | CREDIT UNION PAYABLE | 683.27 | (683.27) | (683.27) | 0.00 |
| 01-2-00-202-14 | EMPLOYEE INSURANCE PAYABLE | 991.03 | (1,366.38) | (1,366.38) | (375.35) |
| 01-2-00-202-15 | ICMA PAYABLE | 15,442.73 | (15,760.94) | (15,760.94) | (318.21) |
| 01-2-00-202-16 | TMRS PAYABLE | 32,373.95 | (33,649.59) | (33,649.59) | (1,275.64) |
| 01-2-00-202-17 | CHILD SUPPORT PAYABLE | 1,442.30 | (1,442.30) | (1,442.30) | 0.00 |
| 01-2-00-202-18 | OTHER PAYROLL RELATED LIABILIT | 11.00 | (11.00) | (11.00) | 0.00 |
| 01-2-00-202-19 | HEALTH INSURANCE PAYABLE | 5,752.11 | (6,505.91) | (6,505.91) | (753.80) |
| 01-2-00-202-20 | MEDICARE PAYABLE | 6,471.60 | (6,441.60) | (6,441.60) | 30.00 |
| 01-2-00-202-21 | LONG TERM DISABILITY PAYABLE | 85.10 | 0.00 | 0.00 | 85.10 |
| 01-2-00-202-22 | WORKMENS COMPENSATION PAYABLE | 152.24 | 0.00 | 0.00 | 152.24 |
| 01-2-00-202-25 | TML PENDING | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-202-30 | COURT COSTS DUE TO STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-202-35 | MUNICIPAL COURT BONDS PAYABLE | (7,579.10) | (739.00) | (3,077.10) | (10,656.20) |
| 01-2-00-203-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-203-20 | MUNICIPAL COURT BONDS | 10,373.10 | 2,185.00 | 23,414.10 | 33,787.20 |
| 01-2-00-203-50 | ENCUMBERANCE ACCOUNT | (3,542,375.26) | 14,554.44 | (95,644.75) | (3,638,020.01) |
| 01-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 3,542,375.26 | (14,554.44) | 95,644.75 | 3,638,020.01 |
| 01-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 3,169,029.80 | 0.00 | 249,372.76 | 3,418,402.56 |
| 01-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | (3,169,029.80) | 0.00 | (249,372.76) | (3,418,402.56) |
| 01-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | (538.20) | 0.00 | 0.00 |
| 01-2-00-204-00 | COURT/POLICE FINES-FEES-COSTS | 386.80 | 8,341.93 | 118,491.49 | 118,878.29 |
| 01-2-00-204-01 | MC/PD FINES-FEES RECEIVABLE. | 50,674.53 | 0.00 | 0.00 | 50,674.53 |
| 01-2-00-205-10 | DEFERRED REVENUE - MC FINES | 50,674.53 | 0.00 | 0.00 | 50,674.53 |
| 01-2-00-205-12 | DEFERRED TAXES | 562,885.37 | 0.00 | 0.00 | 562,885.37 |
| 01-2-00-205-20 | DEFERRED REVENUE - GRANTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-218-00 | ACCRUED PAYROLL | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-219-00 | ACCRUED SICK LEAVE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-219-10 | ACCR. SICK LEAVE PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-220-00 | ACCRUED EXPENSES | 313,967.83 | 0.00 | (313,967.83) | 0.00 |
| 01-2-00-222-00 | DEFERRED TAXES | 0.00 | 0.00 | 0.00 | 0.00 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|-------------------|------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| 01-2-00-227-00 | FICA PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-228-10 | CURRENT SICK LEAVE PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-228-20 | LONG TERM SICK LEAVE PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-228-30 | VACATION PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-00 | FIREFIGHTERS DUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-10 | POLICE ASSOCIATION DUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-20 | CREDIT UNION | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-40 | COLONIAL LIFE & ACCIDENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-45 | ICMA #457 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-46 | CHILD SUPPORT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-48 | U.S. CHAPTER 13 BANKRUPTCY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-50 | TMRS | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-55 | SUPPLEMENTAL LIFE INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-60 | EMPLOYEES HEALTH INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-70 | UNITED FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-80 | WELFARE FUND DUES | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-90 | INCENTIVE PLAN & LOAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-91 | ICMA MONEY PURCHASE & LOAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-92 | FLEXIBLE SPENDING PLAN | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-93 | LIFE INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-237-99 | ADVANCE PAYMENT- PAYROLL | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-250-99 | BANK OVERDRAFT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-300-00 | CAPITAL LEASE NON-CURRENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-305-00 | LINE OF CREDIT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-310-00 | \$890,000 Tax Notes 2010 | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-2-00-900-00 | DUE TO OTHER GOVERNMENTS | 105,551.88 | (105,551.88) | (105,551.88) | 0.00 |
| 01-2-00-999-99 | MISCELLANEOUS INCOME | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | | 1,423,209.70 | (359,938.07) | (619,385.64) | 803,824.06 |

FUND EQUITY

| | | | | | |
|------------------------|--------------------------------|------------------|------|------|------------------|
| 01-3-00-242-00 | FUND BALANCE-RES FOR HOTEL TAX | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-243-00 | FUND BALANCE-RES FOR TECHNOLOG | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-245-00 | FUND BALANCE-RESERVE-INVENTORY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-246-00 | FUND BALANCE-RES FOR PREPD EXP | 84,214.00 | 0.00 | 0.00 | 84,214.00 |
| 01-3-00-253-00 | FUND BALANCE-UNRESERVED | (3,839,284.82) | 0.00 | 0.00 | (3,839,284.82) |
| 01-3-00-257-91 | CONTRIBUTION-MUNICIPALITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-270-10 | RESERVE- PARK LAND | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-271-00 | FUND BALANCE - UNAPPROP. | 4,077,455.21 | 0.00 | 0.00 | 4,077,455.21 |
| 01-3-00-272-10 | FUND BALANCE - REV-HOTEL TAX | 256,174.20 | 0.00 | 0.00 | 256,174.20 |
| 01-3-00-272-19 | FUND BALANCE-COURT SECURITY | 14,667.25 | 0.00 | 0.00 | 14,667.25 |
| 01-3-00-272-20 | RESERVE FOR TECHNOLOGY | 46,865.68 | 0.00 | 0.00 | 46,865.68 |
| 01-3-00-272-21 | FUND BALANCE RESERVE LIBRARY | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-275-00 | FUND BALANCE RES.- PPD EXP. | 0.00 | 0.00 | 0.00 | 0.00 |
| 01-3-00-275-05 | RESERVE FOR INVENTORY | 16,942.13 | 0.00 | 0.00 | 16,942.13 |
| 01-3-00-299-00 | PRIOR PERIOD ADJUSTMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BEGINNING EQUITY | | 657,033.65 | 0.00 | 0.00 | 657,033.65 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

01 -GENERAL FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|----------|---------------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| | TOTAL REVENUES | 0.00 | 2,092,955.12 | 11,193,214.11 | 11,193,214.11 |
| | TOTAL EXPENSES | <u>0.00</u> | <u>989,360.70</u> | <u>10,720,052.98</u> | <u>10,720,052.98</u> |
| | INCREASE/(DECREASE) IN FUND BAL. | 0.00 | 1,103,594.42 | 473,161.13 | 473,161.13 |
| | TOTAL LIABILITIES, EQUITY & FUND BAL. | <u>2,080,243.35</u> | <u>743,656.35</u> | <u>(146,224.51)</u> | <u>1,934,018.84</u> |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

05 -SOLID WASTE FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|---------------------|--------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 05-1-00-101-00 | CLAIM ON CASH SOLIDWASTE FUND | (383,204.23) | 137,500.67 | 40,920.25 | (342,283.98) |
| 05-1-00-103-00 | INVESTMENTS-CDS | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-115-90 | RESERVE FOR DOUBTFUL RECEIVABL | (109,768.44) | 0.00 | 0.00 | (109,768.44) |
| 05-1-00-131-00 | DUE TO/FROM SYSTEMS FUNDS | 298,501.60 | 0.00 | (83,313.09) | 215,188.51 |
| 05-1-00-131-01 | DUE TO/FROM GENERAL FUND | 1,261,149.41 | 0.00 | 0.00 | 1,261,149.41 |
| 05-1-00-131-11 | DUE TO/FROM SYSTEMS FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-131-31 | DUE FROM GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-131-35 | DUE TO/FROM CAP PROJECT FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-131-40 | DUE TO/FROM SANITATION | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-131-55 | DUE TO EQUIPMENT REPLACE FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-141-20 | TRUCKS AND AUTOMOBILES | 1,582,600.86 | 0.00 | 0.00 | 1,582,600.86 |
| 05-1-00-141-25 | RES.-DEPREC. TRUCKS&AUTOS | (1,023,181.82) | 0.00 | 0.00 | (1,023,181.82) |
| 05-1-00-141-30 | EQUIPMENT AND TOOLS | 957,271.49 | 0.00 | 0.00 | 957,271.49 |
| 05-1-00-141-35 | RES.DEPRE.EQUIPMENT & TOOLS | (1,020,262.07) | 0.00 | 0.00 | (1,020,262.07) |
| 05-1-00-141-60 | OFFICE FURNITURE & FIXTURES | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-141-65 | RES.-DEPREC. FURNITURE&FIXTURE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-145-10 | GRANTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-151-00 | C OF D INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-165-00 | MACHINERY & EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-165-10 | ACCUM DEPREC-MACHINERY & EQUIP | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-167-00 | TRUCKS AND AUTOMOBILES | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-167-10 | ACCUM DEPREC-TRUCKS & AUTOMOB | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-168-00 | OFFICE FURNITURE & FIXTURES | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-168-10 | ACCUM DEPREC-OFFICE FURN & FIX | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-180-01 | NET PENSION ASSET (LIABILITY) | 200,569.87 | 0.00 | 0.00 | 200,569.87 |
| 05-1-00-180-02 | DEFERRED OUTFLOW OF RESOURCES | 40,768.89 | 0.00 | 0.00 | 40,768.89 |
| 05-1-00-180-03 | DEFERRED OUTFLOW-INVESTMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-180-04 | DEFERRED INFLOW-ACTUAL EXP | (153,446.71) | 0.00 | 0.00 | (153,446.71) |
| 05-1-00-180-05 | DEFERRED OUTFLOW-ASMPTN. CHNGS | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-193-00 | RETURNED CHECKS | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-1-00-500-00 | EMPLOYEE ADVANCES | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 1,650,998.85 | 137,500.67 | (42,392.84) | 1,608,606.01 |

LIABILITIES

| | | | | | |
|----------------|----------------------------|----------|-------------|-------------|----------|
| 05-2-00-131-89 | WAGES PAYABLE | 8,360.13 | (8,360.13) | (8,360.13) | 0.00 |
| 05-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-10 | FICA PAYABLE | 1,440.84 | (1,440.84) | (1,440.84) | 0.00 |
| 05-2-00-202-11 | WITHHOLDING TAX PAYABLE | 1,077.88 | (1,077.88) | (1,077.88) | 0.00 |
| 05-2-00-202-12 | UNION DUES PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-13 | CREDIT UNION PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-14 | EMPLOYEE INSURANCE PAYABLE | 60.31 | (60.31) | (60.31) | 0.00 |
| 05-2-00-202-15 | ICMA PAYABLE | 263.94 | (263.94) | (263.94) | 0.00 |
| 05-2-00-202-16 | TMRS PAYABLE | 3,176.21 | (1,790.50) | (1,790.50) | 1,385.71 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

05 -SOLID WASTE FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|--------------------|---------------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| 05-2-00-202-17 | CHILD SUPPORT PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-18 | OTHER PAYROLL RELATED LIABILIT | 5.00 | (5.00) | (5.00) | 0.00 |
| 05-2-00-202-19 | HEALTH INSURANCE PAYABLE | 859.61 | (214.83) | (214.83) | 644.78 |
| 05-2-00-202-20 | MEDICARE PAYABLE | 336.96 | (336.96) | (336.96) | 0.00 |
| 05-2-00-202-22 | WORKERS COMP | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-25 | TML PENDING | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-202-31 | SALES TAX DUE TO STATE | 8,017.52 | 4,299.67 | 5,507.62 | 13,525.14 |
| 05-2-00-203-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-203-50 | ENCUMBERANCE ACCOUNT | (592,993.30) | (4,669.02) | (27,650.00) | (620,643.30) |
| 05-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 592,993.30 | 4,669.02 | 27,650.00 | 620,643.30 |
| 05-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 568,424.59 | 0.00 | 31,109.55 | 599,534.14 |
| 05-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | (568,424.59) | 0.00 | (31,109.55) | (599,534.14) |
| 05-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | (89.70) | 0.00 | 0.00 |
| 05-2-00-204-10 | SALES TAX DUE STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-218-00 | ACCRUED PAYROLL | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-219-00 | ACCRUED SICK LEAVE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-219-10 | ACCR. SICK LEAVE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-220-00 | ACCRUED EXPENSES | 74,523.76 | 0.00 | (74,523.76) | 0.00 |
| 05-2-00-228-20 | LONG TERM SICK LEAVE PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-228-30 | VACATION ACCRUAL | 5,895.70 | (5,895.70) | (5,895.70) | 0.00 |
| 05-2-00-257-91 | CONTRIBUTION - MUNICIPALITY | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-2-00-271-11 | RESERVE - LANDFILL TAX | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL LIABILITIES | 104,017.86 | (15,236.12) | (88,462.23) | 15,555.63 |
| FUND EQUITY | | | | | |
| 05-3-00-257-91 | CONTRIBUTION-MUNICIPALITY | 423,079.92 | 0.00 | 0.00 | 423,079.92 |
| 05-3-00-261-00 | NET ASSETS-INV IN CAP ASSETS | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-3-00-262-10 | NET ASSETS-RESTRICT- LANDFILL | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-3-00-266-00 | NET ASSETS-UNRESTRICTED | 1,123,901.07 | 0.00 | 0.00 | 1,123,901.07 |
| 05-3-00-271-00 | FUND BALANCE - UNAPPROP. | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-3-00-273-00 | FUND BALANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 05-3-00-275-00 | FUND BAL RES-LANDFILL TAX | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEGINNING EQUITY | 1,546,980.99 | 0.00 | 0.00 | 1,546,980.99 |
| | TOTAL REVENUES | 0.00 | 203,567.97 | 2,118,982.33 | 2,118,982.33 |
| | TOTAL EXPENSES | 0.00 | 50,831.18 | 2,072,912.94 | 2,072,912.94 |
| | INCREASE/(DECREASE) IN FUND BAL. | 0.00 | 152,736.79 | 46,069.39 | 46,069.39 |
| | TOTAL LIABILITIES, EQUITY & FUND BAL. | 1,650,998.85 | 137,500.67 | (42,392.84) | 1,608,606.01 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -SYSTEMS FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|---------------------|--------------------------------|--------------------------|-----------------------|------------------------|------------------------|
| ASSETS | | | | | |
| 11-1-00-101-00 | CLAIM ON CASH SYSTEMS FUND | 2,699,316.66 | (391,286.68) | (4,110,627.28) | (1,411,310.62) |
| 11-1-00-101-10 | CASH OVER/SHORT | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-101-20 | PETTY CASH - WATER OFFICE | 600.00 | 0.00 | 0.00 | 600.00 |
| 11-1-00-101-30 | TCDBG 710299 BANK ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-101-31 | 2017 CDBG GRANT BANK ACCT | 1.00 | 0.00 | 0.00 | 1.00 |
| 11-1-00-101-32 | GLO HARVEY GRANT | 1.58 | 0.00 | 0.00 | 1.58 |
| 11-1-00-101-33 | 2019 CDBG BANK ACCT | 1.00 | 0.00 | 0.00 | 1.00 |
| 11-1-00-101-34 | SLFRF BANK ACCOUNT | 0.00 | (39,172.50) | 2,082,683.95 | 2,082,683.95 |
| 11-1-00-101-99 | CONTRA CASH | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-103-40 | CASH-WATER DEPOSIT REFUND | 0.02 | 0.00 | 0.00 | 0.02 |
| 11-1-00-115-00 | ACCOUNTS RECEIVABLE | 1,434,295.80 | 253,332.01 | (308,659.32) | 1,125,636.48 |
| 11-1-00-115-20 | ACCOUNTS RECEIVABLE - WATER | 25.19 | 0.00 | (25.00) | 0.19 |
| 11-1-00-115-25 | UNCOLLECTABLE WATER BILL | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-115-90 | RESERVE FOR DOUBTFUL RECEIVABL | (684,209.87) | 0.00 | 0.00 | (684,209.87) |
| 11-1-00-131-00 | DUE TO/FROM SYSTEMS FUND | (17,462.41) | 0.00 | 0.00 | (17,462.41) |
| 11-1-00-131-11 | DUE TO/FROM SYSTEMS | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-131-30 | DUE TO/FROM SALES TAX FUND | 0.40 | 0.00 | 0.00 | 0.40 |
| 11-1-00-131-31 | DUE FROM GENERAL FUND | 0.10 | 0.00 | 0.00 | 0.10 |
| 11-1-00-131-35 | DUE TO/FROM CAP PROJECT FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-131-40 | DUE TO/FROM SOLID WASTE FUND | (298,501.58) | 0.00 | 83,313.07 | (215,188.51) |
| 11-1-00-141-10 | MATERIAL INVENTORY- XXX | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-141-20 | TRUCKS AND AUTOMOBILES | 782,502.06 | 0.00 | 0.00 | 782,502.06 |
| 11-1-00-141-25 | RES.- DEPREC. TRUCKS & AUTOS | (734,363.42) | 0.00 | 0.00 | (734,363.42) |
| 11-1-00-141-30 | EQUIPMENT AND TOOLS | 11,804,719.17 | 0.00 | 0.00 | 11,804,719.17 |
| 11-1-00-141-35 | RES.-DEPREC. EQUIPMENT & TOOLS | (9,892,723.38) | 0.00 | 0.00 | (9,892,723.38) |
| 11-1-00-141-50 | INVENTORY-WATER & SEWER | 68,342.00 | 26,984.52 | 26,984.52 | 95,326.52 |
| 11-1-00-141-51 | INVENTORY - AP | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-141-60 | INFRASTRUCTURE | 11,014,174.51 | 0.00 | 0.00 | 11,014,174.51 |
| 11-1-00-141-65 | RES.-DEPREC. | (2,825,199.46) | 0.00 | 0.00 | (2,825,199.46) |
| 11-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-145-10 | GRANTS RECEIVABLE | 185,846.58 | 0.00 | 0.00 | 185,846.58 |
| 11-1-00-151-00 | C OF D INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-161-00 | LAND | 677,865.41 | 0.00 | 0.00 | 677,865.41 |
| 11-1-00-163-10 | BUILDINGS | 26,943,477.93 | 0.00 | 0.00 | 26,943,477.93 |
| 11-1-00-163-15 | RES.-DEPREC. | (16,241,958.92) | 0.00 | 0.00 | (16,241,958.92) |
| 11-1-00-163-20 | MISCELLANEOUS | 44,024.00 | 0.00 | 0.00 | 44,024.00 |
| 11-1-00-163-25 | RES.-DEPREC. | (44,024.00) | 0.00 | 0.00 | (44,024.00) |
| 11-1-00-165-10 | Construction In Process | 278,251.58 | 0.00 | 0.00 | 278,251.58 |
| 11-1-00-180-01 | NET PENSION ASSET (LIABILITY) | 568,693.34 | 0.00 | 0.00 | 568,693.34 |
| 11-1-00-180-02 | DEFERRED OUTFLOW OF RESOURCES | 72,430.28 | 0.00 | 0.00 | 72,430.28 |
| 11-1-00-180-03 | DEFERRED OUTFLOW-INVESTMENT EX | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-180-04 | DEFERRED INFLOW-ACTUAL EXP | (529,315.29) | 0.00 | 0.00 | (529,315.29) |
| 11-1-00-180-05 | DEFERRED OUTFLOW-ASMPTN. CHNGS | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-193-00 | RETURNED CHECKS | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-1-00-300-01 | WATER METER RADIO READ PROJECT | 1,680,000.00 | 0.00 | 0.00 | 1,680,000.00 |
| 11-1-00-300-15 | RES_DEPREC. | (1,237,138.48) | 0.00 | 0.00 | (1,237,138.48) |
| 11-1-00-500-00 | EMPLOYEE ADVANCES | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 25,749,671.80 | (150,142.65) | (2,226,330.06) | 23,523,341.74 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -SYSTEMS FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|--------------------|--------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| LIABILITIES | | | | | |
| 11-2-00-115-25 | UNCOLLECTABLE WATER BILL | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-131-89 | WAGES PAYABLE | 49,728.81 (| 49,728.81) (| 49,728.81) | 0.00 |
| 11-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-202-10 | FICA PAYABLE | 6,132.04 (| 6,132.04) (| 6,132.04) | 0.00 |
| 11-2-00-202-11 | WITHHOLDING TAX PAYABLE | 4,136.77 (| 4,136.77) (| 4,136.77) | 0.00 |
| 11-2-00-202-12 | UNION DUES PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-202-13 | CREDIT UNION PAYABLE | 804.89 (| 804.89) (| 804.89) | 0.00 |
| 11-2-00-202-14 | EMPLOYEE INSURANCE PAYABLE | 314.69 (| 314.69) (| 314.69) | 0.00 |
| 11-2-00-202-15 | ICMA PAYABLE | 3,145.32 (| 2,997.39) (| 2,997.39) | 147.93 |
| 11-2-00-202-16 | TMRS PAYABLE | 7,334.65 (| 7,602.11) (| 7,602.11) (| 267.46) |
| 11-2-00-202-17 | CHILD SUPPORT PAYABLE | 458.76 (| 458.76) (| 458.76) | 0.00 |
| 11-2-00-202-18 | OTHER PAYROLL RELATED LIABILIT | 3.00 (| 3.00) (| 3.00) | 0.00 |
| 11-2-00-202-19 | HEALTH INSURANCE PAYABLE | 2,394.40 (| 2,058.52) (| 2,058.52) | 335.88 |
| 11-2-00-202-20 | MEDICARE PAYABLE | 1,434.10 (| 1,434.10) (| 1,434.10) | 0.00 |
| 11-2-00-202-22 | WORKERS COMP | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-202-25 | TML PENDING | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-203-00 | ACCOUNTS PAYABLE | 171,460.21 | 0.00 (| 9,385.00) | 162,075.21 |
| 11-2-00-203-50 | ENCUMBERANCE ACCOUNT | (1,311,764.91) | 131,467.21 (| 216,613.77) (| 1,528,378.68) |
| 11-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 1,311,764.91 (| 131,467.21) | 216,613.77 | 1,528,378.68 |
| 11-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 1,215,565.43 | 0.00 | 96,203.69 | 1,311,769.12 |
| 11-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | (1,215,565.43) | 0.00 (| 96,203.69) (| 1,311,769.12) |
| 11-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 (| 269.10) | 0.00 | 0.00 |
| 11-2-00-205-13 | DEFERRED REVENUE CLFRF GRANT | 3,567,671.80 | 0.00 | 0.00 | 3,567,671.80 |
| 11-2-00-218-00 | ACCRUED EXPENSES | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-219-00 | RETAINAGE PAYABLE | 45,082.00 | 0.00 | 0.00 | 45,082.00 |
| 11-2-00-219-10 | SICK LEAVE PAYABLE NON CURRENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-220-00 | ACCRUED EXPENSES | 195,609.16 | 0.00 (| 195,609.16) | 0.00 |
| 11-2-00-228-00 | CUSTOMER DEPOSITS | 804,700.61 | 1,395.00 | 33,550.00 | 838,250.61 |
| 11-2-00-228-10 | CURRENT SICK LEAVE PAY | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-228-20 | LONG TERM SICK LEAVE PAY | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-228-30 | VACATION PAYABLE | 43,032.66 (| 35,809.53) (| 35,809.53) | 7,223.13 |
| 11-2-00-246-00 | WATER SERVICE ADVANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-250-00 | Accrued Interest Payable | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-250-99 | BANK OVERDRAFT | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-300-00 | CAPITAL LEASE NON CURRENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-2-00-300-90 | SICK LEAVE ACCRUAL | 70,855.57 | 0.00 | 0.00 | 70,855.57 |
| 11-2-00-310-00 | 2010 Tax Notes | 0.40 | 0.00 | 0.00 | 0.40 |
| | TOTAL LIABILITIES | 4,974,299.84 (| 110,354.71) (| 282,924.77) | 4,691,375.07 |
| FUND EQUITY | | | | | |
| 11-3-00-246-00 | WATER SERVICE ADVANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-3-00-257-50 | PERM. RESERVE --1961 BOND | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-3-00-257-90 | CONTRIBUTIONS - CUSTOMERS | 208,087.66 | 0.00 | 0.00 | 208,087.66 |
| 11-3-00-257-91 | CONTRIBUTION-MUNICIPALITY | 26,158,835.56 | 0.00 | 0.00 | 26,158,835.56 |
| 11-3-00-271-00 | FUND BALANCE - UNAPPROP. | (5,591,551.26) | 0.00 | 0.00 (| 5,591,551.26) |
| 11-3-00-272-20 | RESERVE FOR TECHNOLOGY | 0.00 | 0.00 | 0.00 | 0.00 |
| 11-3-00-275-05 | RESERVE FOR INVENTORY | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEGINNING EQUITY | 20,775,371.96 | 0.00 | 0.00 | 20,775,371.96 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

11 -SYSTEMS FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|----------|---------------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| | TOTAL REVENUES | 0.00 | 638,214.46 | 6,431,011.49 | 6,431,011.49 |
| | TOTAL EXPENSES | 0.00 | 678,002.40 | 8,374,416.78 | 8,374,416.78 |
| | INCREASE/(DECREASE) IN FUND BAL. | 0.00 | (39,787.94) | (1,943,405.29) | (1,943,405.29) |
| | TOTAL LIABILITIES, EQUITY & FUND BAL. | 25,749,671.80 | (150,142.65) | (2,226,330.06) | 23,523,341.74 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

21 -SALES TAX FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|--|--------------------------------|--------------------------|------------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 21-1-00-101-00 | CLAIM ON CASH SALES TAX | 331,384.07 | (1,207,500.13) | 276,820.56 | 608,204.63 |
| 21-1-00-101-30 | SALES TAX BANK ACCOUNT | 39.39 | (280,411.38) | 1,014.03 | 1,053.42 |
| 21-1-00-131-00 | DUE TO/FROM SYSTEMS FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-1-00-131-31 | DUE FROM GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-1-00-131-58 | DUE TO/FROM LIBRARY FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-1-00-151-00 | C. OF D. INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-1-00-171-00 | DUE FROM STATE | 524,908.23 | (524,908.23) | (524,908.23) | 0.00 |
| TOTAL ASSETS | | 856,331.69 | (2,012,819.74) | (247,073.64) | 609,258.05 |
| LIABILITIES | | | | | |
| 21-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-131-91 | DUE TO EDC | 176,983.09 | (176,983.09) | (176,983.09) | 0.00 |
| 21-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-203-50 | ENCUMBERANCE ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | | 176,983.09 | (176,983.09) | (176,983.09) | 0.00 |
| FUND EQUITY | | | | | |
| 21-3-00-271-00 | FUND BALANCE | 679,348.60 | 0.00 | 0.00 | 679,348.60 |
| 21-3-00-272-00 | FUND BALANCE - APPROP. | 0.00 | 0.00 | 0.00 | 0.00 |
| 21-3-00-273-00 | FUND BALANCE - SURPLUS | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BEGINNING EQUITY | | 679,348.60 | 0.00 | 0.00 | 679,348.60 |
| TOTAL REVENUES | | 0.00 | (162,836.65) | 1,602,909.45 | 1,602,909.45 |
| TOTAL EXPENSES | | 0.00 | 1,673,000.00 | 1,673,000.00 | 1,673,000.00 |
| INCREASE/(DECREASE) IN FUND BAL. | | 0.00 | (1,835,836.65) | (70,090.55) | (70,090.55) |
| TOTAL LIABILITIES, EQUITY & FUND BAL. | | 856,331.69 | (2,012,819.74) | (247,073.64) | 609,258.05 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

23 -POLICE FORFEITURES FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|---------------------------------------|--------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 23-1-00-101-00 | CLAIM ON CASH PD FORFEITURES | 689.19 | 0.00 | 0.00 | 689.19 |
| 23-1-00-101-30 | POLICE CIVIL FORFEITURE BANK | 25,723.11 | 104.41 | 2,110.16 | 27,833.27 |
| 23-1-00-102-20 | FORFEITURE PETTY CASH | (20.00) | 0.00 | 0.00 | (20.00) |
| 23-1-00-131-31 | DUE FROM GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 23-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 23-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 26,392.30 | 104.41 | 2,110.16 | 28,502.46 |
| LIABILITIES | | | | | |
| 23-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 23-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 23-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 23-2-00-203-50 | ENCUMBERANCE ACCOUNT | (7,530.00) | 0.00 | 0.00 | (7,530.00) |
| 23-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 7,530.00 | 0.00 | 0.00 | 7,530.00 |
| 23-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 7,530.00 | 0.00 | 0.00 | 7,530.00 |
| 23-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | (7,530.00) | 0.00 | 0.00 | (7,530.00) |
| 23-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND EQUITY | | | | | |
| 23-3-00-271-00 | FUND BALANCE - UNAPPROP. | 10,710.85 | 0.00 | 0.00 | 10,710.85 |
| 23-3-00-273-00 | FUND BALANCE | 15,681.45 | 0.00 | 0.00 | 15,681.45 |
| TOTAL BEGINNING EQUITY | | 26,392.30 | 0.00 | 0.00 | 26,392.30 |
| TOTAL REVENUES | | 0.00 | 104.41 | 2,110.16 | 2,110.16 |
| TOTAL EXPENSES | | 0.00 | 0.00 | 0.00 | 0.00 |
| INCREASE/ (DECREASE) IN FUND BAL. | | 0.00 | 104.41 | 2,110.16 | 2,110.16 |
| TOTAL LIABILITIES, EQUITY & FUND BAL. | | 26,392.30 | 104.41 | 2,110.16 | 28,502.46 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

25 -PD FEDERAL FORFEITURE

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|--------------------|---------------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| <u>ASSETS</u> | | | | | |
| 25-1-00-101-00 | CLAIM ON CASH PD FED FORFEIT | (680.00) | 0.00 | 0.00 | (680.00) |
| 25-1-00-101-30 | PD FORFEITURE BANK ACCT | 13,247.00 | 0.00 | 0.00 | 13,247.00 |
| 25-1-00-102-20 | FORFEITURE PETTY CASH | <u>580.00</u> | <u>0.00</u> | <u>0.00</u> | <u>580.00</u> |
| | TOTAL ASSETS | <u>13,147.00</u> | <u>0.00</u> | <u>0.00</u> | <u>13,147.00</u> |
| <u>LIABILITIES</u> | | | | | |
| 25-2-00-203-50 | ENCUMBERANCE ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 25-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 25-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 25-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | 0.00 | 0.00 | 0.00 | 0.00 |
| 25-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | TOTAL LIABILITIES | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| <u>FUND EQUITY</u> | | | | | |
| 25-3-00-273-00 | FUND BALANCE | <u>13,147.00</u> | <u>0.00</u> | <u>0.00</u> | <u>13,147.00</u> |
| | TOTAL BEGINNING EQUITY | <u>13,147.00</u> | <u>0.00</u> | <u>0.00</u> | <u>13,147.00</u> |
| | TOTAL REVENUES | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL EXPENSES | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | INCREASE/(DECREASE) IN FUND BAL. | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL LIABILITIES, EQUITY & FUND BAL. | <u>13,147.00</u> | <u>0.00</u> | <u>0.00</u> | <u>13,147.00</u> |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

30 -EDC FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|--|--------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 30-1-00-101-00 | CLAIM ON CASH EDC | 1,313,578.80 | 87,005.98 | 190,884.36 | 1,504,463.16 |
| 30-1-00-101-30 | EDC BANK ACCOUNT | 3,136.71 | 33.07 | 292.20 | 3,428.91 |
| 30-1-00-105-00 | BANK OVERDRAFT | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-1-00-115-00 | ACCOUNTS RECEIVABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-1-00-131-31 | DUE FROM SALES TAX FUND | 176,983.83 | (174,983.95) | (174,983.95) | 1,999.88 |
| 30-1-00-131-35 | DUE TO INTEREST AND SINKING | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-1-00-151-00 | C. OF D. INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-1-00-171-00 | DUE FROM STATE | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 1,493,699.34 | (87,944.90) | 16,192.61 | 1,509,891.95 |
| LIABILITIES | | | | | |
| 30-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-203-50 | ENCUMBERANCE ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND EQUITY | | | | | |
| 30-3-00-271-00 | FUND BALANCE - UNAPPROP. | 0.00 | 0.00 | 0.00 | 0.00 |
| 30-3-00-273-00 | FUND BALANCE | 1,493,699.34 | 0.00 | 0.00 | 1,493,699.34 |
| TOTAL BEGINNING EQUITY | | 1,493,699.34 | 0.00 | 0.00 | 1,493,699.34 |
| TOTAL REVENUES | | 0.00 | (82,932.75) | 796,495.03 | 796,495.03 |
| TOTAL EXPENSES | | 0.00 | 5,012.15 | 780,302.42 | 780,302.42 |
| INCREASE/ (DECREASE) IN FUND BAL. | | 0.00 | (87,944.90) | 16,192.61 | 16,192.61 |
| TOTAL LIABILITIES, EQUITY & FUND BAL. | | 1,493,699.34 | (87,944.90) | 16,192.61 | 1,509,891.95 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

35 -INTEREST & SINKING FUND

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|---------------------------------------|--------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 35-1-00-101-00 | CLAIM ON CASH I & S | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-101-20 | I&S CASH WITH AGENT | 1,111.30 | (1,111.30) | (1,111.30) | 0.00 |
| 35-1-00-101-30 | BANK ACCOUNT | 77,811.50 | 4,140.83 | 10,081.96 | 87,893.46 |
| 35-1-00-101-36 | 96 CERT. OF OBLIG. I&S | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-105-00 | TAXES RECEIVABLE-CURRENT | 15,099.13 | 0.00 | 0.00 | 15,099.13 |
| 35-1-00-105-10 | TAXES RECEIVABLE-DELINQUENT | 53,340.11 | 0.00 | 0.00 | 53,340.11 |
| 35-1-00-105-20 | TAXES REC-UNCOLLECTIBLE ALLOWN | (4,106.35) | 0.00 | 0.00 | (4,106.35) |
| 35-1-00-131-00 | DUE FROM SYSTEMS | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-131-31 | DUE FROM GENERAL FUND | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-151-00 | C. OF D. INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-1-00-163-35 | RESTRICTED ASSETS - C.D.'S | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 143,255.69 | 3,029.53 | 8,970.66 | 152,226.35 |
| LIABILITIES | | | | | |
| 35-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-203-00 | INTEREST PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-203-50 | ENCUMBERANCE ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | 0.00 | 0.00 | 0.00 |
| 35-2-00-205-12 | DEFERRED TAXES | 64,332.89 | 0.00 | 0.00 | 64,332.89 |
| TOTAL LIABILITIES | | 64,332.89 | 0.00 | 0.00 | 64,332.89 |
| FUND EQUITY | | | | | |
| 35-3-00-271-00 | FUND BALANCE | (32,082.29) | 0.00 | 0.00 | (32,082.29) |
| 35-3-00-272-00 | FUND BALANCE - APPROP. | 111,005.09 | 0.00 | 0.00 | 111,005.09 |
| TOTAL BEGINNING EQUITY | | 78,922.80 | 0.00 | 0.00 | 78,922.80 |
| TOTAL REVENUES | | 0.00 | 3,029.53 | 1,161,273.16 | 1,161,273.16 |
| TOTAL EXPENSES | | 0.00 | 0.00 | 1,152,302.50 | 1,152,302.50 |
| INCREASE/(DECREASE) IN FUND BAL. | | 0.00 | 3,029.53 | 8,970.66 | 8,970.66 |
| TOTAL LIABILITIES, EQUITY & FUND BAL. | | 143,255.69 | 3,029.53 | 8,970.66 | 152,226.35 |

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2023

55 -EQUIPMENT REPLACEMENT FD

| ACCT NO# | ACCOUNT NAME | BEGINNING (BALANCE) | M-T-D (ACTIVITY) | Y-T-D (ACTIVITY) | CURRENT (BALANCE) |
|---------------------------------------|---------------------------------|--------------------------|-----------------------|-----------------------|------------------------|
| ASSETS | | | | | |
| 55-1-00-101-00 | CLAIM ON CASH EQUIP REPLACEMNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-1-00-101-30 | EQUIPMENT REPLACEMENT BANK ACCT | 909,086.49 | 1,403.66 (| 356,784.28) | 552,302.21 |
| 55-1-00-141-65 | EQUIPMENT | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-1-00-144-00 | PREPAID INSURANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-1-00-145-00 | PREPAID OTHER | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-1-00-151-00 | C. OF D. INVESTMENTS | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL ASSETS | | 909,086.49 | 1,403.66 (| 356,784.28) | 552,302.21 |
| LIABILITIES | | | | | |
| 55-2-00-131-90 | DUE TO/FROM CLAIMS ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-201-00 | VOUCHERS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-202-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-203-00 | ACCOUNTS PAYABLE | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-203-50 | ENCUMBERANCE ACCOUNT | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-203-55 | RESERVE FOR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-203-60 | PRIOR YEAR ENCUMBERANCE | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-203-65 | PRIOR YEAR RESERVE/ENCUMBERANC | 0.00 | 0.00 | 0.00 | 0.00 |
| 55-2-00-203-90 | AP PENDING (DUE TO POOL CASH) | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL LIABILITIES | | 0.00 | 0.00 | 0.00 | 0.00 |
| FUND EQUITY | | | | | |
| 55-3-00-271-00 | FUND BALANCE - UNAPPROP. | 909,086.49 | 0.00 | 0.00 | 909,086.49 |
| TOTAL BEGINNING EQUITY | | 909,086.49 | 0.00 | 0.00 | 909,086.49 |
| TOTAL REVENUES | | 0.00 | 1,403.66 | 23,231.72 | 23,231.72 |
| TOTAL EXPENSES | | 0.00 | 0.00 | 380,016.00 | 380,016.00 |
| INCREASE/(DECREASE) IN FUND BAL. | | 0.00 | 1,403.66 (| 356,784.28) | 356,784.28) |
| TOTAL LIABILITIES, EQUITY & FUND BAL. | | 909,086.49 | 1,403.66 (| 356,784.28) | 552,302.21 |

BUDGET SUMMARIES

**City of Groves
Annual Fiscal Budget
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|------------------------------|-----------------------------|--------------------------------|-------------------------------|
| General Fund | \$ 10,957,849 | \$ 12,604,645 | \$ 11,193,214 | \$ 11,739,000 |
| Solid Waste Fund | 1,794,652 | 1,957,079 | 2,118,982 | 1,707,500 |
| Systems Fund | 5,915,634 | 7,274,355 | 6,431,011 | 6,997,500 |
| Sales Tax Fund | 1,760,821 | 1,673,000 | 1,968,016 | 1,801,500 |
| Debt Service Fund | 1,141,642 | 1,152,003 | 1,161,273 | 1,151,398 |
| Total Revenue | <u>\$ 21,570,598</u> | <u>\$ 24,661,082</u> | <u>\$ 22,872,496</u> | <u>\$ 23,396,898</u> |
| | | | | |
| Expenditures | | | | |
| General Fund | \$ 13,359,205 | \$ 12,604,645 | \$ 10,720,055 | \$ 11,739,000 |
| Solid Waste Fund | 1,667,353 | 1,957,079 | 2,072,915 | 1,707,500 |
| Systems Fund | 4,930,914 | 7,274,355 | 8,374,416 | 6,997,500 |
| Sales Tax Fund | 1,535,000 | 1,673,000 | 1,673,000 | 1,801,500 |
| Debt Service Fund | 1,147,276 | 1,152,003 | 1,152,303 | 1,151,398 |
| Total Expenditures | <u>\$ 22,639,748</u> | <u>\$ 24,661,082</u> | <u>\$ 23,992,688</u> | <u>\$ 23,396,898</u> |
| | | | | |
| Revenues Over(Under) Expenditures | <u>\$ (1,069,150)</u> | <u>\$ -</u> | <u>\$ (1,120,192)</u> | <u>\$ -</u> |

City of Groves Annual Fiscal Budget 2023-2024

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

| | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|------------------------------------|----------------------|----------------------|------------------------|-----------------------|
| General Fund | | | | |
| Mayor & Council | \$ 68,791 | \$ 73,164 | \$ 56,910 | \$ 60,895 |
| City Manager | 453,478 | 410,450 | 408,547 | 454,893 |
| Human Resources | 308,763 | 231,595 | 237,568 | 285,619 |
| Finance | 565,838 | 654,390 | 620,148 | 673,276 |
| Municipal Court | 123,782 | 148,203 | 129,037 | 159,349 |
| Library | 286,081 | 329,650 | 287,756 | 347,478 |
| Recreation & Special Events | 301,529 | 362,105 | 283,213 | 328,808 |
| Police | 3,757,186 | 3,952,739 | 3,632,578 | 3,993,653 |
| Fire | 3,915,089 | 2,899,377 | 2,338,062 | 2,399,134 |
| Animal Control | 86,392 | 127,971 | 115,389 | 88,573 |
| Emergency Management | 14,674 | 16,640 | 14,144 | 13,869 |
| Animal Shelter | 36,432 | 107,800 | 78,867 | 29,500 |
| Inspections & Permits | 225,659 | 261,458 | 224,703 | 266,308 |
| Public Works & Administration | 419,809 | 473,612 | 431,716 | 463,622 |
| Garage | 334,723 | 452,965 | 367,713 | 402,233 |
| Warehouse | 3,015 | - | 138 | - |
| Streets | 1,737,729 | 1,384,504 | 851,588 | 1,131,897 |
| City Property Maintenance | 409,542 | 327,522 | 392,263 | 353,072 |
| Special Items | 310,693 | 390,500 | 249,716 | 286,821 |
| Total General Fund | \$ 13,359,205 | \$ 12,604,645 | \$ 10,720,055 | \$ 11,739,000 |
| Solid Waste Fund | | | | |
| Solid Waste | \$ 1,336,353 | \$ 1,626,079 | \$ 1,741,913 | \$ 1,120,473 |
| Administration | 331,000 | 331,000 | 331,000 | 587,027 |
| Total Solid Waste Fund | \$ 1,667,353 | \$ 1,957,079 | \$ 2,072,915 | \$ 1,707,500 |
| Systems Fund | | | | |
| Water Plant | \$ 1,055,102 | \$ 1,603,483 | \$ 1,532,473 | \$ 1,427,055 |
| Wastewater Plant | 1,207,411 | 1,297,272 | 1,225,794 | 1,263,973 |
| Customer Service | 373,541 | 482,837 | 412,271 | 344,702 |
| Water Distribution | 774,791 | 2,586,763 | 3,870,001 | 3,100,270 |
| Administration | 1,520,069 | 1,304,000 | 1,333,877 | 861,500 |
| Total Systems Fund | \$ 4,930,914 | \$ 7,274,356 | \$ 8,374,416 | \$ 6,997,500 |
| Sales Tax Fund | | | | |
| Transfers | \$ 1,535,000 | \$ 1,673,000 | \$ 1,673,000 | \$ 1,801,500 |
| Total Sales Tax Fund | \$ 1,535,000 | \$ 1,673,000 | \$ 1,673,000 | \$ 1,801,500 |
| Interest & Sinking Fund | | | | |
| Debt Retirement | \$ 1,147,276 | \$ 1,152,003 | \$ 1,152,303 | \$ 1,151,398 |
| Total I & S Fund | \$ 1,147,276 | \$ 1,152,003 | \$ 1,152,303 | \$ 1,151,398 |
| Total Expenditures | \$ 22,639,748 | \$ 24,661,083 | \$ 23,992,688 | \$ 23,396,898 |

GENERAL FUND

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES AND EXPENDITURES

| |
|---------------------|
| General Fund |
|---------------------|

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Current Taxes | \$ 5,502,368 | \$ 6,219,145 | \$ 5,883,423 | \$ 6,000,000 |
| Delinquent Taxes | 129,745 | 100,000 | 126,601 | 100,000 |
| Hotel Tax | 126,110 | 100,000 | 84,945 | 97,500 |
| Liquor License | 3,173 | 3,000 | 2,645 | 3,000 |
| Penalties & Interest | 102,944 | 90,000 | 120,357 | 100,000 |
| Permits | 303,725 | 214,000 | 192,329 | 213,000 |
| Franchise Fees | 746,487 | 800,000 | 687,171 | 700,000 |
| License Fees | 27,255 | 22,000 | 23,794 | 21,250 |
| Demolition Revenue | - | 2,500 | 2 | 2,500 |
| Animal Control | 25,615 | 60,500 | 23,767 | 21,000 |
| Grass Cutting | 17,996 | 20,000 | 51,773 | 20,000 |
| Recreation Fees | 14,181 | 26,500 | 22,926 | 14,000 |
| Library Income | 8,012 | 7,500 | 9,306 | 7,250 |
| Fines & Court Costs | 297,151 | 301,500 | 179,511 | 276,500 |
| Miscellaneous | 2,074,930 | 1,820,000 | 1,902,151 | 1,686,500 |
| Earnings of Investments | 43,157 | 25,000 | 196,720 | 125,000 |
| Transfers In | 1,535,000 | 2,793,000 | 1,673,000 | 2,351,500 |
| Total Revenue | \$ 10,957,849 | \$ 12,604,645 | \$ 11,180,421 | \$ 11,739,000 |
| | | | | |
| Expenditures | | | | |
| Personnel Services | \$ 7,153,339 | \$ 7,809,137 | \$ 7,256,178 | \$ 8,055,864 |
| Supplies | 268,657 | 319,750 | 250,125 | 291,450 |
| Maintenance | 283,746 | 263,700 | 256,128 | 278,250 |
| Services | 1,414,973 | 955,950 | 491,483 | 707,250 |
| Miscellaneous | 1,485,255 | 1,601,108 | 1,377,551 | 1,631,186 |
| Capital Outlay | 2,753,235 | 1,655,000 | 1,088,590 | 775,000 |
| Total Expenditures | \$ 13,359,205 | \$ 12,604,645 | \$ 10,720,055 | \$ 11,739,000 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ (2,401,356) | \$ - | \$ 460,367 | \$ - |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

| | |
|---------------------|----------------|
| General Fund | 01-4-00 |
|---------------------|----------------|

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|-------------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Taxes | | | | | |
| 310-48 | Delinquent Taxes | \$ 129,745 | \$ 100,000 | \$ 126,601 | \$ 100,000 |
| 310-49 | Current Taxes | 5,502,368 | 6,219,145 | 5,883,423 | 6,000,000 |
| 312-10 | Hotel Tax | 126,110 | 100,000 | 84,945 | 97,500 |
| 312-15 | Liquor License | 3,173 | 3,000 | 2,645 | 3,000 |
| 319-00 | Current Penalty & Interest | 41,954 | 40,000 | 60,501 | 40,000 |
| 319-10 | Delinquent Penalty & Interest | 60,990 | 50,000 | 59,856 | 60,000 |
| Total Taxes | | \$ 5,864,340 | \$ 6,512,145 | \$ 6,217,971 | \$ 6,300,500 |
| Permits, Fees & Other | | | | | |
| 322-10 | Building Permits | \$ 233,841 | \$ 160,000 | \$ 138,646 | \$ 160,000 |
| 322-15 | Electrical Permits | 35,939 | 25,000 | 27,700 | 25,000 |
| 322-20 | Plumbing Permits | 24,763 | 20,000 | 19,861 | 20,000 |
| 322-60 | Cert of Occupancy - Residential | 1,900 | 2,000 | 1,300 | 1,500 |
| 322-65 | Cert of Occupancy - Commercial | 900 | 1,000 | 1,400 | 500 |
| 322-70 | Rental Property Inspec Fees | 6,382 | 6,000 | 3,422 | 6,000 |
| 322-80 | Franchise Fees | 746,487 | 800,000 | 687,171 | 700,000 |
| 322-90 | License Fees | 14,170 | 12,000 | 9,500 | 12,000 |
| 322-95 | Demolition Revenue | - | 2,500 | 2 | 2,500 |
| 325-11 | License Fee - Gen Contactor Renewal | 2,620 | 2,000 | 1,920 | 2,000 |
| 325-40 | License Fee - Mechanical | 600 | 1,500 | - | 1,000 |
| 325-50 | License Fee - Firealarm/suppr | 3,235 | 1,000 | 2,625 | 1,000 |
| 338-10 | Animal Shelter Reimbursement | 9,647 | 47,500 | - | 8,000 |
| 338-11 | Crematorium Reimbursement | 10,034 | 8,000 | 19,681 | 8,000 |
| 344-90 | Return Check Fee | 50 | - | 570 | - |
| 345-50 | Animal Control | 5,934 | 5,000 | 4,086 | 5,000 |
| 346-00 | Grass Cutting | 17,996 | 20,000 | 51,773 | 20,000 |
| 347-50 | Recreation Building Rentals | 13,060 | 25,000 | 20,916 | 12,500 |
| 347-51 | Library Building Rentals | 635 | 1,000 | 635 | 750 |
| 347-52 | Activity Building Sign Rental | 621 | 1,000 | 550 | 1,000 |
| 347-60 | Library Fees | 2,466 | 2,000 | 2,423 | 2,000 |
| 347-61 | Library Copy Machine | 2,285 | 2,000 | 2,049 | 2,000 |
| 347-62 | Library Miscellaneous | 2,626 | 2,500 | 4,199 | 2,500 |
| 347-80 | Event Fees | 500 | 500 | 1,460 | 500 |
| 350-50 | Birth/Death Certificates | 1,618 | 1,500 | 1,966 | 1,500 |
| 351-10 | Municipal Court Fees | 263,408 | 275,000 | 149,104 | 250,000 |
| 352-10 | Warrant Fees | 18,472 | 20,000 | 18,577 | 20,000 |
| 353-10 | Court Restitution | - | - | (66) | - |
| 355-00 | Gameroom Fees | 12,475 | 5,000 | 9,930 | 5,000 |
| 359-10 | Misc. Police Grants | 750 | - | - | - |
| 359-11 | Misc. Fire Grants | 250 | - | - | - |
| 359-12 | Sane Exam Reimbursement | 428 | - | - | - |
| 358-14 | Opiod Settlement Proceeds | - | - | 12,793 | - |

| | | | | | |
|--|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 360-00 | Miscellaneous | 25,830 | 30,000 | 28,325 | 25,000 |
| 361-10 | Earnings on Investments | 43,157 | 25,000 | 196,720 | 125,000 |
| 362-10 | Trailer Licenses-Annual | 148 | 500 | 3,820 | 250 |
| 362-20 | Trailer Licenses-Monthly | 6,482 | 5,000 | 5,929 | 5,000 |
| 369-10 | Insurance Reimbursement | 19,974 | 50,000 | 26,038 | 25,000 |
| 369-30 | Sale of Equipment | 1,665 | 15,000 | 120,076 | 15,000 |
| Total Permits, Fees & Other | | \$ 1,531,348 | \$ 1,574,500 | \$ 1,575,101 | \$ 1,465,500 |
| Miscellaneous | | | | | |
| 370-01 | PD Leose State Grant | \$ 1,496 | \$ - | \$ 1,492 | \$ - |
| 375-00 | 20121 Jag Grant | 15,052 | - | - | - |
| 377-01 | Forest Service Grant-Training | 250 | - | 650 | - |
| 380-00 | City Franchise Fee | 1,814,000 | 1,600,000 | 1,600,000 | 1,396,500 |
| 380-10 | EDC Administration Fee | 100,000 | 125,000 | 125,000 | 225,000 |
| 906-25 | Other - FEMA | 96,363 | - | - | - |
| Total Miscellaneous | | \$ 2,027,161 | \$ 1,725,000 | 1,727,142 | \$ 1,621,500 |
| Operating Transfers In | | | | | |
| 390-24 | Transfer from PD Drug Forfeiture | \$ - | \$ - | \$ - | \$ - |
| 390-30 | Transfer from Sales Tax Fund | 1,535,000 | 1,673,000 | 1,673,000 | 1,801,500 |
| 390-50 | Transfer from Capital Projects | - | 1,120,000 | - | 550,000 |
| 390-55 | Transfer from Equipment Replacement | - | - | - | - |
| Total Operating Transfers | | \$ 1,535,000 | \$ 2,793,000 | \$ 1,673,000 | \$ 2,351,500 |
| Total General Fund Revenue | | \$ 10,957,849 | \$ 12,604,645 | \$ 11,193,214 | \$ 11,739,000 |

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
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - City Council 01-5-01 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|--|-------------------------|-------------------------|-------------------------|-------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 4,319 | \$ 1,700 | \$ 1,599 | \$ 1,700 |
| 01-040 | Social Security | 1,610 | 1,599 | 1,579 | 130 |
| 01-080 | Workers Compensation | 48 | 50 | 17,440 | 50 |
| 01-100 | Expense Allowance | 11,744 | 19,200 | - | 19,200 |
| | Total Personnel Services | <u>\$ 17,721</u> | <u>\$ 22,549</u> | <u>\$ 20,618</u> | <u>\$ 21,080</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ - | \$ 300 | \$ 129 | \$ 300 |
| 02-040 | Miscellaneous Supplies | 282 | 200 | 36 | 200 |
| | Total Supplies | <u>\$ 282</u> | <u>\$ 500</u> | <u>\$ 165</u> | <u>\$ 500</u> |
| Services | | | | | |
| 04-200 | Communication | \$ 2,581 | \$ 500 | \$ 126 | \$ 500 |
| | Total Utilities & Telephone | <u>\$ 2,581</u> | <u>\$ 500</u> | <u>\$ 126</u> | <u>\$ 500</u> |
| Miscellaneous | | | | | |
| 06-330 | City Attorney | \$ 36,000 | \$ 38,000 | \$ 36,000 | \$ 38,000 |
| 07-010 | Travel & Training | 6,012 | 9,300 | - | - |
| 07-390 | Insurance & Bonds | 286 | 315 | - | 315 |
| 07-420 | Contingencies | 5,909 | 2,000 | - | 500 |
| | Total Miscellaneous | <u>\$ 48,207</u> | <u>\$ 49,615</u> | <u>\$ 36,000</u> | <u>\$ 38,815</u> |
| Department Total | | <u>\$ 68,791</u> | <u>\$ 73,164</u> | <u>\$ 56,910</u> | <u>\$ 60,895</u> |

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
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - City Manager 01-5-02 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 276,565 | \$ 253,864 | \$ 270,484 | \$ 252,712 |
| 01-040 | Social Security | 19,256 | 19,421 | 18,340 | 19,332 |
| 01-050 | TMRS | 25,966 | 23,381 | 11,836 | 20,192 |
| 01-070 | Hospitalization | 27,524 | 28,225 | 28,026 | 26,645 |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 10,181 | 10,155 | 6,077 | 10,108 |
| 01-250 | Life Insurance | 1,209 | 1,404 | 1,397 | 1,404 |
| | Total Personnel Services | \$ 360,958 | \$ 336,750 | \$ 336,403 | \$ 330,693 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 3,259 | \$ 4,500 | \$ 3,837 | \$ 5,000 |
| 02-040 | Miscellaneous Supplies | 1,269 | 2,000 | 996 | - |
| 02-050 | Data Processing Supplies | 1,037 | 1,000 | 816 | 4,500 |
| 02-100 | Postage | 15 | 2,000 | 29 | 1,000 |
| | Total Supplies | \$ 5,580 | \$ 9,500 | \$ 5,678 | \$ 10,500 |
| Maintenance | | | | | |
| 03-010 | Building and Grounds | \$ 12,507 | \$ 10,000 | \$ 10,486 | \$ 35,000 |
| 03-020 | Furniture & Fixtures | 191 | 500 | 307 | 500 |
| 03-030 | Equipment Maint. & Repair | 1,140 | 1,000 | 1,236 | 1,000 |
| | Total Maintenance | \$ 13,838 | \$ 11,500 | \$ 12,029 | \$ 36,500 |
| Services | | | | | |
| 04-100 | Natural Gas | \$ 413 | \$ 500 | \$ 440 | \$ 500 |
| 04-200 | Communication | 4,311 | 3,000 | 4,298 | 4,000 |
| | Total Services | \$ 4,724 | \$ 3,500 | \$ 4,738 | \$ 4,500 |
| Miscellaneous | | | | | |
| 06-050 | Ordinance Codification | \$ 3,520 | \$ 3,000 | \$ 3,168 | \$ 3,500 |
| 06-090 | Dues & Subscriptions | 4,014 | 4,000 | 2,795 | 4,000 |
| 07-010 | Training | 7,916 | 4,000 | 5,272 | 4,000 |
| 07-050 | Auto | 7,260 | 7,200 | 1,200 | 7,200 |
| 07-300 | Hospitality | | | | 5,000 |
| 07-080 | Election | 31,926 | 16,000 | 19,024 | 30,000 |
| 07-390 | Insurance & Bonds | 13,742 | 15,000 | 18,242 | 19,000 |
| | Total Miscellaneous | \$ 68,378 | \$ 49,200 | \$ 49,701 | \$ 72,700 |
| Department Total | | \$ 453,478 | \$ 410,450 | \$ 408,547 | \$ 454,893 |

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
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 161,976 | \$ 103,294 | \$ 103,637 | \$ 106,411 |
| 01-020 | Overtime | 169 | - | - | - |
| 01-040 | Social Security | 12,124 | 7,902 | 7,648 | 8,140 |
| 01-050 | TMRS | 14,493 | 7,892 | 8,371 | 5,802 |
| 01-070 | Hospitalization | 20,560 | 14,112 | 15,608 | 19,600 |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 5,795 | 4,132 | 4,335 | 4,256 |
| 01-250 | Life Insurance | 1,233 | 863 | 1,285 | 760 |
| | Total Personnel Services | <u>\$ 216,607</u> | <u>\$ 138,495</u> | <u>\$ 141,128</u> | <u>\$ 145,269</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 1,746 | \$ 1,500 | \$ 415 | \$ 2,000 |
| 02-040 | Miscellaneous Supplies | 786 | 900 | 692 | - |
| 02-050 | Data Processing Supplies | - | 500 | 467 | 1,500 |
| 02-100 | Postage & Rental | 12,264 | 15,500 | 11,372 | 16,000 |
| | Total Supplies | <u>\$ 14,796</u> | <u>\$ 18,400</u> | <u>\$ 12,946</u> | <u>\$ 19,500</u> |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 2,500 | \$ - | \$ 1,000 |
| 03-030 | Equipment Maint. & Repair | 770 | 500 | (540) | 500 |
| | Total Maintenance | <u>\$ 770</u> | <u>\$ 3,000</u> | <u>\$ (540)</u> | <u>\$ 1,500</u> |
| Services | | | | | |
| 04-100 | Natural Gas | \$ 413 | \$ 400 | \$ 440 | \$ 400 |
| 04-200 | Communication | 1,938 | 2,000 | 2,814 | 2,000 |
| | Total Services | <u>\$ 2,351</u> | <u>\$ 2,400</u> | <u>\$ 3,254</u> | <u>\$ 2,400</u> |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 418 | \$ 600 | \$ 524 | \$ 1,250 |
| 06-140 | Advertising & Publicity | - | 50 | - | - |
| 06-146 | State Fees | 97 | 150 | 72 | - |
| 06-270 | Contract Services | 36,673 | 35,000 | 50,868 | 39,000 |
| 07-010 | Training | 3,143 | 5,000 | 4,494 | 5,000 |
| 07-015 | EAP | 1,575 | 1,600 | 1,575 | 5,000 |
| 07-020 | Safety Program | 2,388 | 2,500 | 1,192 | 2,000 |
| 07-300 | Employee Relations | - | - | - | 6,500 |
| 07-390 | Insurance & Bonds | - | 200 | 1,489 | 200 |
| 07-450 | Service Awards | 743 | 1,875 | 1,524 | 1,000 |
| 07-620 | Pre-employment Screening | 5,244 | 5,325 | 3,310 | 5,000 |
| 07-621 | Random Drug Testing | 675 | 1,000 | 664 | 1,000 |
| 07-622 | Post Accident Testing | 534 | 1,000 | 1,196 | 1,000 |
| 07-650 | Legal Fees | 22,749 | 15,000 | 13,872 | 50,000 |
| | Total Miscellaneous | <u>\$ 74,239</u> | <u>\$ 69,300</u> | <u>\$ 80,780</u> | <u>\$ 116,950</u> |
| Department Total | | <u>\$ 308,763</u> | <u>\$ 231,595</u> | <u>\$ 237,568</u> | <u>\$ 285,619</u> |

Finance

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

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

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Finance 01-5-05 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2023-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 232,487 | \$ 276,922 | \$ 287,804 | \$ 304,116 |
| 01-020 | Overtime | - | 500 | - | 500 |
| 01-040 | Social Security | 17,354 | 23,306 | 21,524 | 23,265 |
| 01-050 | TMRS | 21,378 | 23,276 | 23,265 | 24,299 |
| 01-070 | Hospitalization | 27,001 | 32,715 | 33,503 | 40,735 |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 9,241 | 11,925 | 10,860 | 12,165 |
| 01-250 | Life Insurance | 1,457 | 2,046 | 1,668 | 2,046 |
| | Total Personnel Services | \$ 309,175 | \$ 370,990 | \$ 378,867 | \$ 407,426 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 563 | \$ 1,000 | \$ 608 | \$ 750 |
| 02-040 | Miscellaneous Supplies | 101 | 100 | - | - |
| 02-050 | Data Processing Supplies | 1,043 | 1,500 | - | 1,000 |
| | Total Supplies | \$ 1,707 | \$ 2,600 | \$ 608 | \$ 1,750 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 9 | \$ 1,000 | \$ 858 | \$ 500 |
| 03-030 | Equipment Maint. & Repair | - | - | 133 | - |
| | Total Maintenance | \$ 9 | \$ 1,000 | \$ 991 | \$ 500 |
| Services | | | | | |
| 04-100 | Natural Gas | \$ 413 | \$ 400 | \$ 440 | \$ 400 |
| 04-200 | Communication | 1,276 | 1,400 | 1,176 | 1,400 |
| | Total Services | \$ 1,689 | \$ 1,800 | \$ 1,616 | \$ 1,800 |
| Miscellaneous | | | | | |
| 06-020 | City Auditor | \$ 30,950 | \$ 33,000 | \$ 31,500 | \$ 35,000 |
| 06-060 | Single Appraisal Payment | 63,731 | 60,000 | 63,007 | 60,000 |
| 06-090 | Dues & Subscriptions | 862 | 2,000 | 9,849 | 2,000 |
| 06-185 | Lien Filing Fees | 8,070 | 7,000 | 5,250 | 7,000 |
| 06-195 | Lot Cleanup/Grass Cutting | 17,085 | 8,500 | 11,250 | - |
| 06-270 | Contract Services | 17,328 | 20,000 | 16,950 | 20,000 |
| 06-300 | Collection Contract | 3,287 | 4,000 | 3,294 | 4,000 |
| 07-010 | Training | 828 | 2,500 | 2,959 | 2,500 |
| 07-390 | Insurance & Bonds | 891 | 1,000 | (243) | 1,300 |
| | Total Miscellaneous | \$ 143,032 | \$ 138,000 | \$ 143,816 | \$ 131,800 |
| Capital Outlay | | | | | |
| 09-900 | Computer System/Software | \$ 110,226 | \$ 140,000 | \$ 94,251 | \$ 130,000 |
| | Total Capital Outlay | \$ 110,226 | \$ 140,000 | \$ 94,251 | \$ 130,000 |
| Department Total | | \$ 565,838 | \$ 654,390 | \$ 620,148 | \$ 673,276 |

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
2023-2024**

EXPENDITURE DETAIL

| | |
|-------------------------------------|----------------|
| General Fund | |
| Department - Municipal Court | 01-5-13 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 66,273 | \$ 84,068 | \$ 68,313 | \$ 88,188 |
| 01-020 | Overtime | 221 | 500 | 103 | 500 |
| 01-040 | Social Security | 5,430 | 6,432 | 5,686 | 6,746 |
| 01-050 | TMRS | 4,211 | 7,686 | 3,491 | 7,046 |
| 01-070 | Hospitalization | 14,287 | 14,112 | 15,608 | 19,600 |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 1,126 | 1,903 | 1,895 | 1,960 |
| 01-250 | Life Insurance | - | 384 | - | 384 |
| | Total Personnel Services | \$ 91,805 | \$ 115,385 | \$ 95,339 | \$ 124,724 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 40 | \$ 750 | \$ 43 | \$ 750 |
| 02-040 | Miscellaneous Supplies | - | 250 | 115 | - |
| 02-050 | Data Processing Supplies | 29 | 1,000 | 62 | 750 |
| 02-120 | Contract Labor - Judge | 250 | 1,000 | 109 | 750 |
| | Total Supplies | \$ 319 | \$ 3,000 | \$ 329 | \$ 2,250 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 1,832 | \$ 1,250 | \$ - | \$ 1,500 |
| 03-030 | Equipment Maint. & Repair | - | 500 | - | - |
| | Total Maintenance | \$ 1,832 | \$ 1,750 | \$ - | \$ 1,500 |
| Services | | | | | |
| 05-200 | Communication | \$ 261 | \$ 500 | \$ 247 | \$ 400 |
| | Total Services | \$ 261 | \$ 500 | \$ 247 | \$ 400 |
| Miscellaneous | | | | | |
| 06-010 | City Prosecutor | \$ 11,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| 06-090 | Dues & Subscriptions | 535 | 1,000 | 69 | 750 |
| 07-010 | Training | 1,009 | 2,500 | 2,010 | 2,000 |
| 07-390 | Insurance & Bonds | 516 | 568 | 1,489 | 725 |
| | Total Miscellenous | \$ 13,060 | \$ 16,068 | \$ 15,568 | \$ 15,475 |
| Capital Outlay | | | | | |
| 09-230 | Court Security | \$ 12,256 | \$ 6,500 | \$ 9,065 | \$ 10,000 |
| 09-240 | Court Technology | 4,249 | 5,000 | 8,488 | 5,000 |
| | Total Capital Outlay | \$ 16,505 | \$ 11,500 | \$ 17,553 | \$ 15,000 |
| Department Total | | \$ 123,782 | \$ 148,203 | \$ 129,037 | \$ 159,349 |

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
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Library 01-5-21 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 155,040 | \$ 179,675 | \$ 161,518 | \$ 187,105 |
| 01-040 | Social Security | 11,852 | 13,745 | 12,209 | 14,314 |
| 01-050 | TMRS | 10,003 | 10,940 | 9,062 | 9,777 |
| 01-070 | Hospitalization | 12,910 | 12,736 | 12,006 | 21,135 |
| 01-080 | Workers Compensation | 421 | 450 | 323 | 450 |
| 01-160 | ICMA | 2,994 | 3,120 | 3,154 | 3,213 |
| 01-250 | Life Insurance | 816 | 1,034 | 868 | 1,034 |
| | Total Personnel Services | <u>\$ 194,036</u> | <u>\$ 221,700</u> | <u>\$ 199,141</u> | <u>\$ 237,028</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 2,365 | \$ 2,700 | \$ 3,154 | \$ 4,000 |
| 02-040 | Miscellaneous Supplies | 1,637 | 5,000 | 2,788 | 1,000 |
| 02-100 | Postage | - | 500 | - | 400 |
| | Total Supplies | <u>\$ 4,002</u> | <u>\$ 8,200</u> | <u>\$ 5,942</u> | <u>\$ 5,400</u> |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 9,766 | \$ 7,500 | \$ 9,344 | \$ 10,000 |
| 03-020 | Ofc. Furniture, Fixture M&R | 278 | 450 | - | 450 |
| 03-030 | Equipment Maint. & Repair | 463 | 3,000 | 700 | 2,500 |
| | Total Maintenance | <u>\$ 10,507</u> | <u>\$ 10,950</u> | <u>\$ 10,044</u> | <u>\$ 12,950</u> |
| Services | | | | | |
| 04-010 | Electricity | \$ 12,954 | \$ 10,000 | \$ 10,020 | \$ 10,000 |
| 04-100 | Natural Gas | 1,323 | 1,200 | 1,422 | 1,200 |
| 04-200 | Communication | 2,827 | 3,000 | 3,422 | 3,000 |
| | Total Services | <u>\$ 17,104</u> | <u>\$ 14,200</u> | <u>\$ 14,863</u> | <u>\$ 14,200</u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Library 01-5-21 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| | | - | | | |
| 06-080 | Periodicals | \$ 786 | \$ 1,200 | \$ 782 | \$ 1,000 |
| 06-090 | Dues & Subscriptions | 330 | 400 | 50 | 400 |
| 06-270 | Contract Services | 13,201 | 16,000 | 12,797 | 15,000 |
| 07-010 | Training | - | 1,000 | - | 500 |
| 07-200 | Reading Clubs | 2,863 | 5,000 | 2,961 | 5,000 |
| 07-390 | Insurance & Bonds | 16,898 | 18,000 | 19,732 | 23,000 |
| | Total Miscellaneous | \$ 34,078 | \$ 41,600 | \$ 36,322 | \$ 44,900 |
| Capital Outlay | | | | | |
| 09-040 | Books | \$ 18,086 | \$ 17,000 | \$ 16,304 | \$ 17,000 |
| 09-240 | Audiotapes | 4,464 | 6,500 | 4,134 | 6,500 |
| 09-770 | Equipment | 3,804 | 4,500 | 1,007 | 4,500 |
| 09-860 | Building Maint & Projects | - | 5,000 | - | 5,000 |
| | Total Capital Outlay | \$ 26,354 | \$ 33,000 | \$ 21,444 | \$ 33,000 |
| Department Total | | \$ 286,081 | \$ 329,650 | \$ 287,756 | \$ 347,478 |

Recreation and Special Events

The Recreation and Special Events Department is responsible for developing and supervising a comprehensive recreation program and all City special events for the benefit of Groves citizens as well as scheduling and supervising private rentals of the activity building.

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Recreation & Special Events 01-5-25 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 75,582 | \$ 189,856 | \$ 126,236 | \$ 173,354 |
| 01-020 | Overtime | 789 | 1,000 | 129 | 1,000 |
| 01-040 | Social Security | 5,808 | 14,524 | 9,696 | 13,262 |
| 01-050 | TMRS | 3,846 | 11,384 | 7,403 | 7,983 |
| 01-070 | Hospitalization | 6,657 | 12,734 | 115 | - |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 1,157 | 4,944 | 2,130 | 3,996 |
| 01-250 | Life Insurance | 393 | 788 | 611 | 788 |
| | Total Personnel Services | \$ 94,489 | \$ 235,530 | \$ 146,564 | \$ 200,683 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 193 | \$ 400 | \$ 467 | \$ 800 |
| 02-020 | Minor Apparatus & Tools | 581 | 1,600 | 1,587 | 1,600 |
| 02-040 | Miscellaneous Supplies | 840 | 500 | 528 | - |
| 02-050 | Data Processing Supplies | 1,037 | 1,000 | 996 | 1,500 |
| 02-160 | Building Deposit Refunds | 1,100 | 4,000 | 1,900 | 2,000 |
| 02-180 | Recreation Supplies | 200 | 3,500 | 3,493 | 500 |
| 02-200 | Special Event Supplies | 4,908 | 5,500 | 4,925 | 6,000 |
| | Total Supplies | \$ 8,859 | \$ 16,500 | \$ 13,897 | \$ 12,400 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 7,847 | \$ 8,000 | \$ 5,394 | \$ 12,000 |
| 03-020 | Furniture & Fixtures | 769 | 750 | 179 | 500 |
| 03-030 | Equipment Maint. & Repair | 68 | 500 | - | 500 |
| 03-070 | Parks | 569 | - | - | - |
| | Total Maintenance | \$ 9,253 | \$ 9,250 | \$ 5,573 | \$ 13,000 |
| Utilities & Telephone | | | | | |
| 04-020 | Electricity-City Parks | \$ 6,317 | \$ 6,000 | \$ 5,056 | \$ 6,000 |
| 04-030 | Electricity-Ball Parks | 5,153 | 6,000 | 3,035 | 6,000 |
| 04-040 | Electricity-Activity Building | 8,896 | 8,000 | 6,257 | 8,000 |
| 04-200 | Communication | 959 | 1,500 | 1,904 | 1,500 |
| | Total Services | \$ 21,325 | \$ 21,500 | \$ 16,252 | \$ 21,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Recreation & Special Events 01-5-25 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|--|---------------------|---------------------|------------------------|-----------------------|
| Materials & Contracts | | | | | |
| 05-010 | Summer Program | \$ - | \$ 10,000 | \$ 9,921 | \$ 10,000 |
| | Total Materials & Contracts | \$ - | \$ 10,000 | \$ 9,921 | \$ 10,000 |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 120 | \$ 725 | \$ 120 | \$ 725 |
| 07-390 | Insurance & Bonds | 25,022 | 28,000 | 27,568 | 36,000 |
| 07-440 | Training | - | 1,600 | 818 | 500 |
| 07-600 | Mo Pmt - Sr Citizens Association | 24,096 | 24,000 | 24,000 | 24,000 |
| | Total Miscellaneous | \$ 49,238 | \$ 54,325 | \$ 52,506 | \$ 61,225 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 8,576 | \$ - | \$ - | \$ - |
| 09-860 | Building Maintenance & Repairs | 19,330 | 15,000 | 14,518 | - |
| 09-990 | Park Equipment | 90,459 | | 23,983 | 10,000 |
| | Total Capital Outlay | \$ 118,365 | \$ 15,000 | \$ 38,501 | \$ 10,000 |
| Department Total | | \$ 301,529 | \$ 362,105 | \$ 283,213 | \$ 328,808 |

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
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Police 01-5-31 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 1,919,340 | \$ 2,077,436 | \$ 1,891,910 | \$ 2,167,271 |
| 01-020 | Overtime | 161,447 | 148,000 | 128,892 | 160,000 |
| 01-040 | Social Security | 157,078 | 158,887 | 151,892 | 165,760 |
| 01-050 | TMRS | 188,411 | 151,047 | 161,389 | 164,646 |
| 01-070 | Hospitalization | 238,992 | 268,473 | 230,391 | 291,585 |
| 01-080 | Workers Compensation | 30,495 | 30,500 | 35,935 | 30,500 |
| 01-160 | ICMA | 47,673 | 48,781 | 53,158 | 54,676 |
| 01-240 | Unemployment Compensation | 158 | - | - | - |
| 01-250 | Life Insurance | 13,103 | 14,115 | 14,326 | 14,115 |
| | Total Personnel Services | \$ 2,756,697 | \$ 2,897,239 | \$ 2,667,894 | \$ 3,048,553 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 1,901 | \$ 3,000 | \$ 865 | \$ 2,500 |
| 02-020 | Minor Apparatus & Tools | 6,290 | 10,000 | 9,130 | 10,000 |
| 02-030 | Vehicle Supplies | 77,624 | 70,000 | 71,621 | 75,000 |
| 02-040 | Miscellaneous Supplies | 2,026 | 2,000 | 2,676 | 1,500 |
| 02-050 | Data Processing Supplies | 1,536 | 10,000 | 3,666 | 10,000 |
| 02-051 | System Maintenance and Support | 4,280 | 10,000 | - | 5,000 |
| 02-100 | Postage | 16 | - | 204 | - |
| | Total Supplies | \$ 93,673 | \$ 105,000 | \$ 88,162 | \$ 104,000 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 17,417 | \$ 12,000 | \$ 13,310 | \$ 12,000 |
| 03-020 | Furniture & Fixtures | 122 | 200 | - | 200 |
| 03-030 | Equipment Maint. & Repair | 5,959 | 5,000 | 681 | 6,000 |
| 03-040 | Motor Vehicles | 18,699 | 22,000 | 51,111 | 22,000 |
| | Total Maintenance | \$ 42,197 | \$ 39,200 | \$ 65,101 | \$ 40,200 |
| Utilities & Telephone | | | | | |
| 04-010 | Electricity | \$ 24,622 | \$ 19,000 | \$ 19,308 | \$ 20,000 |
| 04-100 | Natural Gas | 1,361 | 3,500 | 1,448 | 1,500 |
| 04-200 | Communication | 32,677 | 57,000 | 51,889 | 35,000 |
| 04-201 | Regional Radio Maintenance | 15,111 | 15,000 | 13,599 | 15,000 |
| | Total Services | \$ 73,771 | \$ 94,500 | \$ 86,244 | \$ 71,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|----------------------------|----------------|
| General Fund | |
| Department - Police | 01-5-31 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 5,271 | \$ 7,500 | \$ 9,909 | \$ 10,000 |
| 06-120 | Central Dispatching | 559,806 | 585,000 | 584,236 | 600,000 |
| 06-160 | Jail Contract | 2,324 | 1,000 | - | 2,500 |
| 07-010 | Training | 6,462 | 10,000 | 14,265 | 10,000 |
| 07-012 | Training - LEOSE Eligible | 195 | 1,800 | 1,501 | 1,800 |
| 07-050 | Auto Allowance/Reimburse | 6,655 | 6,600 | 6,050 | 6,600 |
| 07-290 | Uniform Allowance | 12,302 | 11,000 | 10,289 | 11,000 |
| 07-295 | Body Armor - BJP Eligible | - | 3,000 | - | 3,000 |
| 07-305 | 2021 Jag Grant | 15,052 | - | - | - |
| 07-390 | Insurance & Bonds | 65,741 | 66,400 | 46,297 | 84,000 |
| 07-420 | Contingencies | 390 | 1,500 | - | 500 |
| | Total Miscellaneous | \$ 674,198 | \$ 693,800 | \$ 672,547 | \$ 729,400 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ - | \$ - | \$ - | \$ - |
| 09-140 | Automobile | 116,650 | 120,000 | 52,630 | - |
| 09-760 | Auto Equipment | - | 3,000 | - | - |
| 09-770 | Equipment | - | - | - | - |
| 09-860 | Building Eng, Maint & Repair | - | - | - | - |
| | Total Capital Outlay | \$ 116,650 | \$ 123,000 | \$ 52,630 | \$ - |
| Department Total | | \$ 3,757,186 | \$ 3,952,739 | \$ 3,632,578 | \$ 3,993,653 |

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
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Fire 01-5-32 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 976,493 | \$ 1,073,443 | \$ 1,051,007 | \$ 1,100,940 |
| 01-020 | Overtime | 99,830 | 85,000 | 90,146 | 85,000 |
| 01-040 | Social Security | 81,574 | 82,082 | 86,391 | 84,185 |
| 01-050 | TMRS | 98,773 | 98,820 | 91,426 | 87,927 |
| 01-070 | Hospitalization | 97,630 | 112,379 | 102,643 | 127,250 |
| 01-080 | Workers Compensation | 24,832 | 25,500 | 27,565 | 25,500 |
| 01-160 | ICMA | 34,922 | 36,640 | 38,634 | 37,569 |
| 01-250 | Life Insurance | 7,291 | 7,863 | 4,252 | 7,863 |
| | Total Personnel Services | <u>\$ 1,421,345</u> | <u>\$ 1,521,727</u> | <u>\$ 1,492,064</u> | <u>\$ 1,556,234</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 7,729 | \$ 8,000 | \$ 3,320 | \$ 7,000 |
| 02-020 | Minor Apparatus & Tools | 7,240 | 10,000 | 6,797 | 10,000 |
| 02-030 | Vehicle Supplies | 16,637 | 14,500 | 16,623 | 15,000 |
| 02-035 | Class A Foam | 2,096 | 2,000 | 1,565 | 2,000 |
| 02-040 | Miscellaneous Supplies | - | - | 48 | - |
| 02-050 | Data Processing Supplies | 1,072 | 2,000 | 2,223 | 1,500 |
| 02-130 | Medical Supplies | 2,218 | 17,500 | 11,496 | 5,000 |
| | Total Supplies | <u>\$ 36,992</u> | <u>\$ 54,000</u> | <u>\$ 42,072</u> | <u>\$ 40,500</u> |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 2,441 | \$ 2,000 | \$ 2,822 | \$ 2,000 |
| 03-020 | Furniture & Fixtures | 3,743 | 500 | (2,749) | 500 |
| 03-030 | Equipment Maint. & Repair | 23,061 | 13,000 | 17,125 | 15,000 |
| 03-040 | Motor Vehicles | 4,690 | 3,000 | 7,687 | 3,000 |
| 03-100 | SCBA Yearly Maint. & Inspection | 5,577 | 4,550 | 4,949 | 4,550 |
| 03-105 | Bunker Gear Inspections | 3,236 | 3,500 | 2,860 | 3,500 |
| 03-110 | Inspections - Pumpers | 3,406 | 3,500 | - | 4,500 |
| 03-120 | Certification Testing | 1,276 | 3,000 | 4,133 | 1,500 |
| 03-220 | Radio Maintenance | 136 | 800 | 767 | 800 |
| | Total Maintenance | <u>\$ 47,566</u> | <u>\$ 33,850</u> | <u>\$ 37,594</u> | <u>\$ 35,350</u> |
| Services | | | | | |
| 04-010 | Electricity | \$ 14,723 | \$ 18,000 | \$ 22,143 | \$ 16,000 |
| 04-100 | Natural Gas | 9,843 | 12,000 | 7,223 | 8,000 |
| 04-200 | Communication | 12,576 | 9,000 | 17,664 | 14,000 |
| | Total Services | <u>\$ 37,142</u> | <u>\$ 39,000</u> | <u>\$ 47,030</u> | <u>\$ 38,000</u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Fire 01-5-32 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ 2,677 | \$ 2,000 | \$ 1,926 | \$ 2,000 |
| 06-100 | Payments to Volunteers | 3,900 | 3,900 | 3,900 | 3,900 |
| 07-010 | Training | 8,446 | 7,500 | 4,408 | 7,500 |
| 07-100 | State Certification | 1,761 | 2,000 | 2,467 | 2,000 |
| 07-180 | A&M Fire School | 2,977 | 5,500 | 3,988 | 4,000 |
| 07-190 | Sabine Chiefs Association | - | 250 | - | 250 |
| 07-210 | Fire Prevention | 700 | 900 | 1,343 | 900 |
| 07-220 | State Convention | - | 750 | - | - |
| 07-250 | Volunteer Pension | 5,479 | 8,000 | 4,820 | 7,500 |
| 07-260 | Uniform Service | 11,779 | 10,000 | 9,952 | 10,000 |
| 07-390 | Insurance & Bonds | 86,299 | 90,000 | 65,157 | 114,000 |
| | Total Miscellaneous | \$ 124,018 | \$ 130,800 | \$ 97,961 | \$ 152,050 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 5,420 | \$ - | \$ - | \$ - |
| 09-011 | Fire Station | 2,215,234 | 1,120,000 | 534,618 | 550,000 |
| 09-140 | Automobile | - | - | 80,547 | - |
| 09-470 | Air Packs | 5,137 | - | - | 15,000 |
| 09-690 | Bunker Sets | 6,437 | - | - | 12,000 |
| 09-730 | Fire Equipment | 6,962 | - | 6,176 | - |
| 09-770 | Equipment | 8,836 | - | - | - |
| | Total Capital Outlay | \$ 2,248,026 | \$ 1,120,000 | \$ 621,341 | \$ 577,000 |
| Department Total | | \$ 3,915,089 | \$ 2,899,377 | \$ 2,338,062 | \$ 2,399,134 |

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
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Animal Control 01-5-33 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 53,923 | \$ 47,426 | \$ 67,894 | \$ 48,861 |
| 01-020 | Overtime | 818 | 1,500 | 524 | 1,000 |
| 01-040 | Social Security | 4,135 | 3,628 | 5,163 | 3,738 |
| 01-050 | TMRS | 5,031 | 4,368 | 5,565 | 3,904 |
| 01-070 | Hospitalization | 7,222 | 6,367 | 9,958 | 7,045 |
| 01-080 | Workers Compensation | 1,272 | 1,275 | - | 1,275 |
| 01-160 | ICMA | 1,641 | 1,423 | 1,812 | 1,466 |
| 01-250 | Life Insurance | 374 | 384 | 3,274 | 384 |
| | Total Personnel Services | \$ 74,416 | \$ 66,371 | \$ 94,190 | \$ 67,673 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 30 | \$ 200 | \$ 285 | \$ 200 |
| 02-020 | Minor Apparatus & Tools | 470 | 4,000 | 508 | 2,000 |
| 02-030 | Vehicle Supplies | 4,698 | 3,500 | 2,802 | 4,000 |
| 02-040 | Miscellaneous Supplies | 246 | 500 | 364 | - |
| | Total Supplies | \$ 5,444 | \$ 8,200 | \$ 3,959 | \$ 6,200 |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | \$ - | \$ 1,000 | \$ - | \$ - |
| 03-040 | Motor Vehicles | 2,213 | 1,000 | 377 | 2,500 |
| | Total Maintenance | \$ 2,213 | \$ 2,000 | \$ 377 | \$ 2,500 |
| Miscellaneous | | | | | |
| 07-010 | Training | \$ 350 | \$ 2,000 | \$ 767 | \$ 1,000 |
| 07-017 | Veteranarian Fees | 813 | 1,000 | 7,446 | 3,500 |
| 07-020 | Spay/Neuter Program | - | 5,000 | 3,881 | 3,500 |
| 07-260 | Uniform Service | 732 | 700 | - | 700 |
| 07-390 | Insurance & Bonds | 2,424 | 2,700 | 3,753 | 3,500 |
| | Total Miscellaneous | \$ 4,319 | \$ 11,400 | \$ 15,846 | \$ 12,200 |
| Capital Outlay | | | | | |
| 09-140 | Automobile | \$ - | \$ 40,000 | \$ 1,017 | \$ - |
| | Total Capital Outlay | \$ - | \$ 40,000 | \$ 1,017 | \$ - |
| Department Total | | \$ 86,392 | \$ 127,971 | \$ 115,389 | \$ 88,573 |

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
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 5,105 | \$ 5,011 | \$ 4,890 | \$ 5,086 |
| 01-040 | Social Security | 392 | 383 | 376 | 389 |
| 01-050 | TMRS | 469 | 461 | 395 | 406 |
| 01-070 | Hospitalization | 280 | - | 234 | - |
| 01-250 | Life Insurance | - | 35 | - | 35 |
| 01-160 | ICMA | 205 | 200 | 205 | 203 |
| | Total Personnel Services | \$ 6,451 | \$ 6,090 | \$ 6,100 | \$ 6,119 |
| | | | | | |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | \$ - | \$ 50 | \$ 26 | \$ - |
| | Total Maintenance | \$ - | \$ 50 | \$ 26 | \$ - |
| | | | | | |
| Services | | | | | |
| 04-200 | Communication | \$ 60 | \$ 4,000 | \$ 3,348 | \$ 4,000 |
| | Total Services | \$ 60 | \$ 4,000 | \$ 3,348 | \$ 4,000 |
| | | | | | |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ - | \$ 500 | \$ - | \$ 250 |
| 07-005 | Reverse 911 | 2,976 | - | - | - |
| 07-010 | Training | 1,110 | 1,500 | 806 | 1,500 |
| 07-120 | State Emergency Mgmt Conf | 1,662 | 2,000 | 1,430 | 2,000 |
| | Total Sundry | \$ 5,748 | \$ 4,000 | \$ 2,236 | \$ 3,750 |
| | | | | | |
| Capital Outlay | | | | | |
| 09-770 | Equipment | \$ 2,415 | \$ 2,500 | \$ 2,434 | \$ - |
| | Total Capital Outlay | \$ 2,415 | \$ 2,500 | \$ 2,434 | \$ - |
| | | | | | |
| Department Total | | \$ 14,674 | \$ 16,640 | \$ 14,144 | \$ 13,869 |

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
2023-2024**

EXPENDITURE DETAIL

| | |
|------------------------------------|----------------|
| General Fund | |
| Department - Animal Shelter | 01-5-35 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ - | \$ - | \$ 1,263 | \$ - |
| 01-020 | Overtime | 6,089 | 7,000 | 7,314 | 7,000 |
| 01-040 | Social Security | 463 | - | 650 | - |
| 01-050 | TMRS | 558 | - | 707 | - |
| 01-070 | Hospitalization | 754 | - | 1,117 | - |
| 01-160 | ICMA | 193 | - | 185 | - |
| | Total Personnel Services | <u>\$ 8,057</u> | <u>\$ 7,000</u> | <u>\$ 11,236</u> | <u>\$ 7,000</u> |
| Supplies | | | | | |
| 20-020 | Minor Apparatus & Tools | \$ - | \$ 50 | \$ - | \$ 1,000 |
| 02-040 | Miscellaneous Supplies | 503 | 2,000 | 202 | - |
| | Total Supplies | <u>\$ 503</u> | <u>\$ 2,050</u> | <u>\$ 202</u> | <u>\$ 1,000</u> |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 12,031 | \$ 7,000 | \$ 4,104 | \$ 7,000 |
| 03-260 | Crematorium Maintenance | 4,509 | 1,000 | 2,395 | 4,000 |
| | Total Maintenance | <u>\$ 16,540</u> | <u>\$ 8,000</u> | <u>\$ 6,499</u> | <u>\$ 11,000</u> |
| Services | | | | | |
| 04-010 | Electricity | \$ - | \$ 250 | \$ - | \$ - |
| 04-060 | Electricity-Crematorium | 3,816 | 2,500 | 2,834 | 3,000 |
| 04-110 | Natural Gas-Crematorium | 6,709 | 7,000 | 5,457 | 7,000 |
| 04-200 | Communication | 67 | 1,000 | 512 | 500 |
| | Total Services | <u>\$ 10,592</u> | <u>\$ 10,750</u> | <u>\$ 8,803</u> | <u>\$ 10,500</u> |
| Miscellaneous | | | | | |
| 07-390 | Insurance & Bonds | \$ - | \$ - | \$ - | \$ - |
| | Total Miscellaneous | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Capital Outlay | | | | | |
| 09-770 | Equipment | \$ 740 | \$ 80,000 | \$ 52,125 | \$ - |
| | Total Capital Outlay | <u>\$ 740</u> | <u>\$ 80,000</u> | <u>\$ 52,125</u> | <u>\$ -</u> |
| Department Total | | <u>\$ 36,432</u> | <u>\$ 107,800</u> | <u>\$ 78,867</u> | <u>\$ 29,500</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
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Inspections 01-5-38 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 150,713 | \$ 155,389 | \$ 152,023 | \$ 159,959 |
| 01-020 | Overtime | 4,778 | 6,000 | 2,192 | 6,000 |
| 01-040 | Social Security | 11,495 | 11,887 | 11,405 | 12,237 |
| 01-050 | TMRS | 13,829 | 14,311 | 12,139 | 12,781 |
| 01-070 | Hospitalization | 26,106 | 28,225 | 25,961 | 32,000 |
| 01-080 | Workers Compensation | 492 | 500 | 665 | 500 |
| 01-160 | ICMA | 2,882 | 2,870 | 3,013 | 2,955 |
| 01-250 | Life Insurance | 571 | 1,176 | 568 | 1,176 |
| | Total Personnel Services | \$ 210,866 | \$ 220,358 | \$ 207,966 | \$ 227,608 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 695 | \$ 1,000 | \$ - | \$ 1,000 |
| 02-030 | Vehicle Supplies | 3,414 | 3,000 | 2,462 | 3,500 |
| 02-040 | Miscellaneous Supplies | 185 | 150 | - | - |
| 02-050 | Data Processing Supplies | 660 | 1,000 | 1,266 | 2,500 |
| | Total Supplies | \$ 4,954 | \$ 5,150 | \$ 3,728 | \$ 7,000 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 125 | \$ 250 | \$ - | \$ 250 |
| 03-030 | Equipment Maint. & Repair | 444 | 300 | 463 | 500 |
| 03-040 | Motor Vehicles | 2,378 | 2,500 | 471 | 2,500 |
| | Total Maintenance | \$ 2,947 | \$ 3,050 | \$ 934 | \$ 3,250 |
| Services | | | | | |
| 04-200 | Communication | \$ 2,534 | \$ 2,000 | \$ 1,996 | \$ 2,500 |
| | Total Services | \$ 2,534 | \$ 2,000 | \$ 1,996 | \$ 2,500 |
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ - | \$ 500 | \$ 414 | \$ 250 |
| 07-010 | Training | 2,036 | 3,500 | 1,823 | 3,500 |
| 06-195 | Lot cleanup/Grass Cutting | | | | 10,000 |
| 07-270 | Contract Services | - | 1,000 | - | 1,000 |
| 07-390 | Insurance & Bonds | 800 | 900 | 966 | 1,200 |
| | Total Miscellaneous | \$ 2,836 | \$ 5,900 | \$ 3,203 | \$ 15,950 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| General Fund | |
| Department - Inspections | 01-5-38 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Capital Outlay | | | | | |
| 09-560 | Abatements & Demolition Program | \$ 1,522 | \$ 25,000 | \$ 6,875 | \$ 10,000 |
| | Total Capital Outlay | \$ 1,522 | \$ 25,000 | \$ 6,875 | \$ 10,000 |
| Department Total | | \$ 225,659 | \$ 261,458 | \$ 224,703 | \$ 266,308 |

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
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 223,063 | \$ 254,485 | \$ 224,359 | \$ 260,918 |
| 01-020 | Overtime | \$ 521 | \$ 500 | \$ 161 | \$ 500 |
| 01-040 | Social Security | 17,114 | 19,468 | 17,373 | 19,960 |
| 01-050 | TMRS | 20,618 | 21,103 | 18,327 | 18,759 |
| 01-070 | Hospitalization | 34,647 | 34,592 | 34,218 | 42,145 |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 9,000 | 9,165 | 9,484 | 9,391 |
| 01-250 | Life Insurance | 1,602 | 1,699 | 1,608 | 1,699 |
| | Total Personnel Services | \$ 306,822 | \$ 341,312 | \$ 305,773 | \$ 353,672 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 656 | \$ 1,000 | \$ 1,049 | \$ 750 |
| 02-020 | Minor Apparatus & Tools | 1,081 | 1,000 | 118 | 1,000 |
| 02-030 | Vehicle Supplies | 419 | 500 | 282 | 500 |
| 02-040 | Miscellaneous Supplies | 144 | 50 | 110 | - |
| 02-050 | Data Processing Supplies | 327 | 500 | 76 | 500 |
| | Total Supplies | \$ 2,627 | \$ 3,050 | \$ 1,635 | \$ 2,750 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 6,630 | \$ 9,000 | \$ 10,952 | \$ 8,000 |
| 03-020 | Furniture & Fixtures | 45 | 500 | 390 | 250 |
| 03-030 | Equipment Maint. & Repair | 3,543 | 3,600 | 1,455 | 3,500 |
| 03-040 | Motor Vehicles | 175 | 250 | 1,221 | 250 |
| | Total Maintenance | \$ 10,393 | \$ 13,350 | \$ 14,018 | \$ 12,000 |
| Services | | | | | |
| 04-010 | Electricity | \$ 59,101 | \$ 42,500 | \$ 59,745 | \$ 50,000 |
| 04-100 | Natural Gas | 2,219 | 4,300 | 5,100 | 3,500 |
| 04-200 | Communication | 3,455 | 10,000 | 6,171 | 5,000 |
| | Total Services | \$ 64,775 | \$ 56,800 | \$ 71,016 | \$ 58,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Miscellaneous | | | | | |
| 06-027 | Contract Services | \$ 8,975 | \$ 4,000 | \$ 2,223 | \$ 4,000 |
| 06-090 | Dues & Subscriptions | - | 2,000 | - | 1,000 |
| 06-190 | Janitorial Services | 7,284 | 7,000 | 998 | 7,500 |
| 07-010 | Training | 845 | 2,000 | 699 | 2,000 |
| 07-050 | Auto Allowance/Reimbursement | 7,260 | 7,200 | 6,600 | 7,200 |
| 07-390 | Insurance & Bonds | 10,828 | 11,900 | 12,078 | 15,000 |
| | Total Miscellaneous | <u>\$ 35,192</u> | <u>\$ 34,100</u> | <u>\$ 22,598</u> | <u>\$ 36,700</u> |
| Capital Outlay | | | | | |
| 09-860 | Building Maint & Repairs | \$ 56 | \$ 25,000 | \$ 16,677 | \$ - |
| | Total Capital Outlay | <u>\$ -</u> | <u>\$ 25,000</u> | <u>\$ 16,677</u> | <u>\$ -</u> |
| Department Total | | <u>\$ 419,809</u> | <u>\$ 473,612</u> | <u>\$ 431,716</u> | <u>\$ 463,622</u> |

Garage

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

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Garage 01-5-42 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 185,521 | \$ 240,892 | \$ 186,357 | \$ 239,490 |
| 01-020 | Overtime | 9,332 | 7,000 | 10,723 | 8,000 |
| 01-040 | Social Security | 14,444 | 18,391 | 14,441 | 18,284 |
| 01-050 | TMRS | 17,917 | 21,574 | 15,923 | 19,130 |
| 01-070 | Hospitalization | 37,480 | 56,449 | 38,446 | 47,500 |
| 01-080 | Workers Compensation | 7,473 | 7,500 | 8,614 | 7,500 |
| 01-160 | ICMA | 5,641 | 7,164 | 5,617 | 7,034 |
| 01-250 | Life Insurance | 1,220 | 1,795 | 1,381 | 1,795 |
| | Total Personnel Services | \$ 279,028 | \$ 360,765 | \$ 281,502 | \$ 348,733 |
| Supplies | | | | | |
| 02-020 | Minor Apparatus & Tools | \$ 10,132 | \$ 1,500 | \$ 4,145 | \$ 1,500 |
| 02-030 | Vehicle Supplies | 3,955 | 3,000 | 3,474 | 4,000 |
| 02-040 | Miscellaneous Supplies | 3,984 | 2,000 | 2,599 | 1,000 |
| 02-060 | Small Parts Stock | 430 | 700 | 1,522 | 1,000 |
| | Total Supplies | \$ 18,501 | \$ 7,200 | \$ 11,740 | \$ 7,500 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 1,317 | \$ 1,500 | \$ 1,219 | \$ 1,500 |
| 03-020 | Furniture & Fixtures | 155 | 500 | 326 | 500 |
| 03-030 | Equipment Maint. & Repair | 1,316 | 5,000 | 2,569 | 5,000 |
| 03-040 | Motor Vehicles | 1,967 | 1,000 | 17,377 | 2,500 |
| | Total Maintenance | \$ 4,755 | \$ 8,000 | \$ 21,491 | \$ 9,500 |
| Services | | | | | |
| 04-100 | Natural Gas | \$ 2,886 | \$ 2,500 | \$ 2,858 | \$ 2,500 |
| 04-200 | Communication | 2,099 | 9,200 | 2,002 | 5,000 |
| | Total Services | \$ 4,985 | \$ 11,700 | \$ 4,860 | \$ 7,500 |
| Contractual | | | | | |
| 05-220 | Disposal-Regulated Waste | \$ 100 | \$ 1,000 | \$ 150 | \$ 1,000 |
| | Total Contractual | \$ 100 | \$ 1,000 | \$ 150 | \$ 1,000 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Garage 01-5-42 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Miscellaneous | | | | | |
| 07-010 | Training | \$ - | \$ 2,000 | \$ 1,230 | \$ 3,000 |
| 07-050 | Software Updates | - | 10,000 | 15,886 | 12,000 |
| 07-260 | Uniform Services | 3,946 | 3,500 | 3,619 | 3,500 |
| 07-270 | Tool Allowance | 99 | 3,000 | 1,940 | 2,000 |
| 07-390 | Insurance & Bonds | 5,309 | 5,800 | 4,313 | 7,500 |
| | Total Miscellaneous | <u>\$ 9,354</u> | <u>\$ 24,300</u> | <u>\$ 26,988</u> | <u>\$ 28,000</u> |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 18,000 | \$ 40,000 | \$ 20,983 | \$ - |
| | Total Capital Outlay | <u>\$ 18,000</u> | <u>\$ 40,000</u> | <u>\$ 20,983</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 334,723</u></u> | <u><u>\$ 452,965</u></u> | <u><u>\$ 367,713</u></u> | <u><u>\$ 402,233</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
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| General Fund |
| Department - Warehouse 01-5-43 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|------------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-250 | Life Insurance | \$ - | \$ - | \$ - | \$ - |
| | Total Personnel Services | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ - | \$ - | \$ - | \$ - |
| 20-020 | Minor Apparatus & Tools | - | - | - | - |
| | Total Supplies | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 405 | \$ - | \$ 138 | \$ - |
| 03-030 | Equipment Maint. & Repair | - | - | - | - |
| | Total Maintenance | <u>\$ 405</u> | <u>\$ -</u> | <u>\$ 138</u> | <u>\$ -</u> |
| Services | | | | | |
| 04-100 | Natural Gas | \$ 2,610 | \$ - | \$ - | \$ - |
| 04-200 | Communication | - | - | - | - |
| | Total Services | <u>\$ 2,610</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Miscellaneous | | | | | |
| 07-390 | Insurance & Bonds | \$ - | \$ - | \$ - | \$ - |
| | Total Miscellaneous | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 3,015</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 138</u></u> | <u><u>\$ -</u></u> |

Streets

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

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Streets | 01-5-44 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 332,206 | \$ 467,874 | \$ 374,160 | \$ 476,772 |
| 01-020 | Overtime | 8,570 | 20,000 | 14,720 | 12,000 |
| 01-040 | Social Security | 25,511 | 35,792 | 28,850 | 36,473 |
| 01-050 | TMRS | 31,239 | 43,091 | 31,355 | 38,094 |
| 01-070 | Hospitalization | 65,869 | 80,542 | 59,221 | 84,415 |
| 01-080 | Workers Compensation | 11,360 | 11,500 | 11,632 | 11,500 |
| 01-160 | ICMA | 5,310 | 12,266 | 7,408 | 12,504 |
| 01-250 | Life Insurance | 2,660 | 3,889 | 3,137 | 3,889 |
| | Total Personnel Services | \$ 482,725 | \$ 674,954 | \$ 530,483 | \$ 675,647 |
| Supplies | | | | | |
| 02-020 | Minor Apparatus & Tools | \$ 2,370 | \$ 3,000 | \$ 2,342 | \$ 5,000 |
| 02-030 | Vehicle Supplies | 35,336 | 40,000 | 33,787 | 40,000 |
| 02-040 | Miscellaneous Supplies | 3,121 | 4,000 | 2,785 | - |
| 02-050 | Data Processing Supplies | 151 | 500 | 39 | 500 |
| 02-080 | Streets & Traffic Signs | 13,791 | 15,000 | 8,527 | 10,000 |
| | Total Supplies | \$ 54,769 | \$ 62,500 | \$ 47,480 | \$ 55,500 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ - | \$ 250 | \$ - | \$ - |
| 03-030 | Equipment Maint. & Repair | 46,320 | 30,000 | 21,488 | 30,000 |
| 03-040 | Motor Vehicles | 23,167 | 4,000 | 20,614 | 6,000 |
| 03-160 | Traffic Signals | 15,292 | 2,500 | 1,674 | 2,500 |
| 03-180 | Street Striping | 1,948 | 40,000 | - | 20,000 |
| | Total Maintenance | \$ 86,727 | \$ 76,750 | \$ 43,776 | \$ 58,500 |
| Services | | | | | |
| 04-200 | Communication | \$ - | \$ 10,000 | \$ 83 | \$ 250 |
| | Total Services | \$ - | \$ 10,000 | \$ 83 | \$ 250 |
| Contractual | | | | | |
| 05-030 | Equipment Rental | \$ 1,457 | \$ 20,000 | \$ 7,573 | \$ 10,000 |
| 05-070 | Culverts and Drain Boxes | 21,113 | 25,000 | 13,091 | 15,000 |
| 05-079 | Stormwater Permits | 15,448 | 17,500 | 17,499 | 17,500 |
| 05-100 | Streets Materials | 926,147 | 443,800 | 27,923 | 250,000 |
| | Total Contractual | \$ 964,165 | \$ 506,300 | \$ 66,086 | \$ 292,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|-----------------------------|----------------|
| General Fund | |
| Department - Streets | 01-5-44 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| Miscellaneous | | | | | |
| 06-270 | Contract Services | \$ 72,000 | \$ 30,000 | \$ 2,475 | \$ 25,000 |
| 07-010 | Training | 1,050 | 5,000 | 3,139 | 3,500 |
| 07-260 | Uniform Allowance | 2,177 | 4,000 | 2,445 | 2,000 |
| 07-390 | Insurance & Bonds | 13,308 | 15,000 | 17,297 | 19,000 |
| | Total Miscellaneous | <u>\$ 88,535</u> | <u>\$ 54,000</u> | <u>\$ 25,356</u> | <u>\$ 49,500</u> |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 51,690 | \$ - | \$ 138,324 | \$ - |
| | Total Capital Outlay | <u>\$ 60,808</u> | <u>\$ -</u> | <u>\$ 138,324</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 1,737,729</u></u> | <u><u>\$ 1,384,504</u></u> | <u><u>\$ 851,588</u></u> | <u><u>\$ 1,131,897</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
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 226,699 | \$ 193,227 | \$ 235,839 | \$ 203,377 |
| 01-020 | Overtime | 8,603 | 6,500 | 18,016 | 10,000 |
| 01-040 | Social Security | 17,398 | 14,782 | 18,941 | 15,558 |
| 01-050 | TMRS | 20,070 | 17,796 | 19,088 | 16,250 |
| 01-070 | Hospitalization | 43,458 | 33,215 | 40,264 | 46,090 |
| 01-080 | Workers Compensation | 2,859 | 3,500 | 3,729 | 3,500 |
| 01-160 | ICMA | 1,964 | 1,488 | 3,706 | 1,533 |
| 01-250 | Life Insurance | 1,090 | 1,414 | 1,327 | 1,414 |
| | Total Personnel Services | \$ 322,141 | \$ 271,922 | \$ 340,910 | \$ 297,722 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 71 | \$ 200 | \$ 159 | \$ 200 |
| 02-020 | Minor Apparatus & Tools | 1,131 | 3,700 | 482 | 1,500 |
| 02-030 | Motor Vehicle Supplies | 14,133 | 10,000 | 10,941 | 13,000 |
| 02-040 | Miscellaneous Supplies | 314 | - | - | - |
| | Total Supplies | \$ 15,649 | \$ 13,900 | \$ 11,582 | \$ 14,700 |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | \$ 15,936 | \$ 12,000 | \$ 16,704 | \$ 12,000 |
| 03-040 | Motor Vehicles | 2,267 | 2,500 | 4,887 | 2,500 |
| 03-070 | Parks | 6,413 | 20,000 | 10,966 | 15,000 |
| 03-230 | City Beautification | - | - | - | 3,000 |
| | Total Maintenance | \$ 24,616 | \$ 34,500 | \$ 32,557 | \$ 32,500 |
| Utilities & Telephone | | | | | |
| 04-200 | Communication | \$ - | \$ - | \$ - | \$ 1,200 |
| | Total Utilities and Telephone | \$ - | \$ - | \$ - | \$ 1,200 |
| Materials & Contracts | | | | | |
| 05-030 | Equipment Rental | \$ 70 | \$ 500 | \$ - | \$ 500 |
| 05-150 | Texas Department of Corrections | 9,806 | 1,000 | - | - |
| | Total Materials & Contracts | \$ 9,876 | \$ 1,500 | \$ - | \$ 500 |

Miscellaneous

| | | | | | |
|--------|----------------------------|-----------------|-----------------|-----------------|-----------------|
| 07-010 | Training | \$ - | \$ 500 | \$ 26 | \$ 500 |
| 07-260 | Uniform Allowance | \$ 318 | \$ 1,500 | \$ 338 | \$ 1,250 |
| 07-390 | Insurance & Bonds | 3,318 | 3,700 | 2,415 | 4,700 |
| | Total Miscellaneous | \$ 3,636 | \$ 5,700 | \$ 2,779 | \$ 6,450 |

Capital Outlay

| | | | | | |
|--------|-----------------------------|------------------|-------------|-----------------|-------------|
| 09-010 | Capital Outlay | \$ 33,624 | \$ - | \$ 4,435 | \$ - |
| | Total Capital Outlay | \$ 33,624 | \$ - | \$ 4,435 | \$ - |

Department Total

| | | | | |
|--|-------------------|-------------------|-------------------|-------------------|
| | \$ 409,542 | \$ 327,522 | \$ 392,263 | \$ 353,072 |
|--|-------------------|-------------------|-------------------|-------------------|

Miscellaneous

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| |
|---|
| General Fund |
| Department - Special Items 01-5-99 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Maintenance | | | | | |
| 03-010 | Buildings & Grounds | \$ 9,178 | \$ 7,500 | \$ 5,521 | \$ 7,500 |
| | Total Maintenance | <u>\$ 9,178</u> | <u>\$ 7,500</u> | <u>\$ 5,521</u> | <u>\$ 7,500</u> |
| Services | | | | | |
| 04-010 | Electricity | \$ 5,931 | \$ 4,000 | \$ 4,172 | \$ 4,000 |
| 04-090 | Street Lighting | 188,397 | 160,000 | 146,679 | 160,000 |
| | Total Services | <u>\$ 194,328</u> | <u>\$ 164,000</u> | <u>\$ 150,851</u> | <u>\$ 164,000</u> |
| Miscellaneous | | | | | |
| 06-025 | Hurricane Ike | \$ - | \$ 100,000 | \$ - | \$ - |
| 06-080 | Bank Fees | 60 | - | - | - |
| 06-090 | Dues & Subscriptions | 7,831 | 8,000 | - | 8,000 |
| 06-140 | Advertising & Publicity | 8,957 | 10,000 | 4,412 | 10,000 |
| 06-150 | Chamber of Commerce | 60,000 | 65,000 | 45,000 | 65,000 |
| 06-260 | Hotel Tax Expenditure | 28,469 | 30,000 | 30,914 | 25,000 |
| 07-300 | Employee Relations | 992 | 1,000 | 314 | - |
| 07-400 | Healthy Initiatives | - | 1,000 | - | 1,000 |
| 07-410 | Flu Shots | - | 1,000 | - | 1,000 |
| 07-420 | Contingencies | 878 | 3,000 | 12,706 | 5,321 |
| | Total Miscellaneous | <u>\$ 107,187</u> | <u>\$ 219,000</u> | <u>\$ 93,345</u> | <u>\$ 115,321</u> |
| Capital Outlay | | | | | |
| 09-970 | Transfer to Equip. Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Capital Projects | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Special Items | | <u><u>\$ 310,693</u></u> | <u><u>\$ 390,500</u></u> | <u><u>\$ 249,716</u></u> | <u><u>\$ 286,821</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
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|-------------------------|
| Solid Waste Fund |
|-------------------------|

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Solid Waste | \$ 1,776,890 | \$ 1,751,079 | \$ 1,415,209 | \$ 1,692,500 |
| Garbage Bags | 12,056 | 12,500 | 10,927 | 10,000 |
| Miscellaneous | 5,706 | 193,500 | 387,637 | 5,000 |
| Earnings on Investments | - | - | - | - |
| Sale of Equipment | - | - | - | - |
| Transfer from Equip Replacement | - | - | - | - |
| Total Revenue | \$ 1,794,652 | \$ 1,957,079 | \$ 1,813,773 | \$ 1,707,500 |
| | | | | |
| Expenditures | | | | |
| Personnel Services | \$ 297,968 | \$ 401,649 | \$ 318,813 | \$ 408,773 |
| Supplies | 144,526 | 174,000 | 121,232 | 175,900 |
| Maintenance | 171,095 | 120,100 | 142,142 | 84,000 |
| Utilities | 5,931 | 20,000 | 3,630 | 5,500 |
| Contractual Services | 436,273 | 533,800 | 280,873 | 408,000 |
| Miscellaneous | 358,931 | 361,300 | 28,983 | 625,327 |
| Cap. Out, Deprec. & Transfers | 252,629 | 346,230 | 726,246 | - |
| Total Expenditures | \$ 1,667,353 | \$ 1,957,079 | \$ 1,621,919 | \$ 1,707,500 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ 127,299 | \$ - | \$ 191,854 | \$ - |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2021-2022 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|--|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Permits, Fees & Other | | | | | |
| 344-10 | Solid Waste Sales | \$ 1,776,890 | \$ 1,751,079 | \$ 1,415,209 | \$ 1,692,500 |
| 344-60 | Garbage Bag Sales | 12,056 | 12,500 | 10,927 | 10,000 |
| 344-96 | Miscellaneous Garbage | 5,700 | 7,500 | 6,691 | 5,000 |
| 360-00 | Miscellaneous Income | 6 | - | - | - |
| 390-55 | Transfer from Equip. Repl. | - | 186,000 | 380,016 | - |
| 361-10 | Earnings on Investments | - | - | - | - |
| 369-10 | Insurance Reimbursement | - | - | 930 | - |
| 369-30 | Sale of Equipment | - | - | - | - |
| | Total Permits, Fees & Other | <u>\$ 1,794,652</u> | <u>\$ 1,957,079</u> | <u>\$ 1,813,773</u> | <u>\$ 1,707,500</u> |
| | Total Other Revenue | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | Total Solid Waste Fund Revenue | <u><u>\$ 1,794,652</u></u> | <u><u>\$ 1,957,079</u></u> | <u><u>\$ 1,813,773</u></u> | <u><u>\$ 1,707,500</u></u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 273,565 | \$ 282,149 | \$ 270,141 | \$ 290,546 |
| 01-020 | Overtime | 2,968 | 10,000 | 2,639 | 9,000 |
| 01-040 | Social Security | 21,476 | 21,584 | 21,065 | 22,227 |
| 01-050 | TMRS | (52,215) | 25,986 | 18,748 | 23,215 |
| 01-070 | Hospitalization | 41,733 | 47,327 | 40,773 | 49,036 |
| 01-080 | Workers Compensation | 7,266 | 7,500 | 5,033 | 7,500 |
| 01-160 | ICMA | 1,515 | 4,859 | 4,473 | 5,005 |
| 01-250 | Life Insurance | 1,660 | 2,244 | 2,051 | 2,244 |
| | Total Personnel Services | \$ 297,968 | \$ 401,649 | \$ 364,923 | \$ 408,773 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 196 | \$ 100 | \$ 197 | \$ - |
| 02-020 | Minor Apparatus & Tools | 2,762 | 200 | 16 | 200 |
| 02-030 | Vehicle Supplies | 97,001 | 120,000 | 86,531 | 120,000 |
| 02-040 | Miscellaneous Supplies | 407 | 200 | 281 | 200 |
| 02-100 | Postage | 7,407 | 8,500 | 12,100 | 8,500 |
| 02-440 | Garbage Bags | 5,058 | 10,000 | 10,116 | 10,000 |
| 02-600 | Garbage Containers | 31,695 | 35,000 | 32,965 | 37,000 |
| | Total Supplies | \$ 144,526 | \$ 174,000 | \$ 142,206 | \$ 175,900 |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | \$ 32 | \$ 100 | \$ - | \$ - |
| 03-040 | Motor Vehicles | 3,714 | 5,000 | 368 | 4,000 |
| 03-050 | Solid Waste Trucks | 167,349 | 115,000 | 152,471 | 80,000 |
| | Total Maintenance | \$ 171,095 | \$ 120,100 | \$ 152,839 | \$ 84,000 |
| Utilities | | | | | |
| 04-010 | Electricity | \$ 5,931 | \$ 4,500 | \$ 4,172 | \$ 5,500 |
| 04-200 | Communication | - | 15,500 | - | - |
| | Total Services | \$ 5,931 | \$ 20,000 | \$ 4,172 | \$ 5,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------------------|-----------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Contractual Services | | | | | |
| 05-020 | Landfill Fee | \$ 254,594 | \$ 400,000 | \$ 206,348 | \$ 280,000 |
| 05-050 | Container Service | 141,869 | 93,500 | 95,182 | 88,000 |
| 05-110 | Demolition | 19,810 | - | 9,832 | - |
| 05-160 | Green Waste Contract | 20,000 | 40,300 | 10,905 | 40,000 |
| | Total Contractual Services | <u>\$ 436,273</u> | <u>\$ 533,800</u> | <u>\$ 322,267</u> | <u>\$ 408,000</u> |
| Miscellaneous | | | | | |
| 07-260 | Uniform Service | \$ 1,654 | \$ 1,300 | \$ 1,629 | \$ 1,300 |
| 07-390 | Insurance & Bonds | 26,277 | 29,000 | 27,631 | 37,000 |
| | Total Miscellaneous | <u>\$ 27,931</u> | <u>\$ 30,300</u> | <u>\$ 29,260</u> | <u>\$ 38,300</u> |
| Capital Outlay | | | | | |
| 09-770 | Equipment | \$ - | \$ 346,230 | \$ 726,246 | \$ - |
| | Total Capital Outlay | <u>\$ -</u> | <u>\$ 346,230</u> | <u>\$ 726,246</u> | <u>\$ -</u> |
| Depreciation & Transfers | | | | | |
| 55-555 | Depreciation | \$ 66,629 | \$ - | \$ - | \$ - |
| 55-670 | Transfer to Equip. Repl. | 186,000 | - | - | - |
| | Total Transfers | <u>\$ 252,629</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Department Total | | <u><u>\$ 1,336,353</u></u> | <u><u>\$ 1,626,079</u></u> | <u><u>\$ 1,741,913</u></u> | <u><u>\$ 1,120,473</u></u> |

Miscellaneous

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| 07-100 | City Franchise Fee | \$ 331,000 | \$ 331,000 | \$ 331,000 | \$ 585,000 |
| 07-420 | Contingencies | - | - | - | 2,027 |
| | Total Miscellaneous | <u>\$ 331,000</u> | <u>\$ 331,000</u> | <u>\$ 331,000</u> | <u>\$ 587,027</u> |
| Department Total | | <u>\$ 331,000</u> | <u>\$ 331,000</u> | <u>\$ 331,000</u> | <u>\$ 587,027</u> |

SYSTEMS FUND

**City of Groves
Annual Fiscal Budget
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|---------------------|
| Systems Fund |
|---------------------|

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Septage Hauling | \$ 381,847 | \$ 525,000 | \$ 412,027 | \$ 400,000 |
| Water Taps | 24,695 | 27,500 | 12,801 | 20,000 |
| New Service | 20,800 | 21,000 | 22,200 | 20,000 |
| Wastewater Taps | 18,401 | 17,500 | 8,000 | 15,000 |
| Water Sales | 1,797,213 | 2,091,000 | 1,853,346 | 1,975,000 |
| Wastewater Sales | 1,870,589 | 2,200,815 | 1,866,462 | 1,975,000 |
| Sewer Maintenance Fee | 355,211 | 500,000 | 486,016 | 350,000 |
| System Extensions | - | - | 328 | - |
| Delinquent Penalties | 258,100 | 240,000 | 305,132 | 242,000 |
| Miscellaneous | 134 | 1,000 | 1,464,699 | 500 |
| Transfers In | - | 1,650,540 | - | 2,000,000 |
| Total Revenue | \$ 4,726,990 | \$ 7,274,355 | \$ 6,431,011 | \$ 6,997,500 |
| | | | | |
| Expenditures | | | | |
| Personnel Services | \$ 1,609,828 | \$ 1,928,895 | \$ 1,801,356 | \$ 1,920,750 |
| Supplies | 698,553 | 701,300 | 770,898 | 704,750 |
| Maintenance | 337,577 | 526,450 | 461,765 | 513,450 |
| Services | 311,758 | 294,600 | 288,014 | 310,500 |
| Miscellaneous | 1,902,164 | 1,736,570 | 1,669,685 | 1,346,050 |
| Capital Outlay | 71,034 | 2,086,540 | 3,382,700 | 2,202,000 |
| Total Expenditures | \$ 4,930,914 | \$ 7,274,355 | \$ 8,374,416 | \$ 6,997,500 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ (203,924) | \$ - | \$ (1,943,405) | \$ - |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-----------------------------------|--|---------------------|---------------------|------------------------|-----------------------|
| Permits, Fees & Other | | | | | |
| 330-50 | Septage Hauling | \$ 381,847 | \$ 525,000 | \$ 412,027 | \$ 400,000 |
| 344-30 | Water Taps | 24,695 | 27,500 | 12,801 | 20,000 |
| 344-35 | New Service Fees | 20,800 | 21,000 | 22,200 | 20,000 |
| 344-40 | Wastewater Taps | 18,401 | 17,500 | 8,000 | 15,000 |
| 344-50 | Water Sales | 1,797,213 | 2,091,000 | 1,853,346 | 1,975,000 |
| 344-70 | Wastewater Sales | 1,870,589 | 2,200,815 | 1,866,462 | 1,975,000 |
| 344-75 | Sewer Maintenance Fee | 355,211 | 500,000 | 486,016 | 350,000 |
| 344-80 | System Extensions | - | - | 328 | - |
| 344-85 | Service Fees | 19,925 | 12,500 | 40,825 | 15,000 |
| 344-90 | Return Check Fee | 2,100 | 2,500 | 1,925 | 2,000 |
| 351-30 | Delinquent Penalties | 236,075 | 225,000 | 262,382 | 225,000 |
| 360-00 | Miscellaneous Income | 134 | 1,000 | 466 | 500 |
| | Total Permits, Fees & Other | \$ 4,726,990 | \$ 5,623,815 | \$4,966,778 | \$4,997,500 |
| Miscellaneous Revenue | | | | | |
| 370-00 | GLO Harvey Grant | \$ 888,299 | \$ - | \$1,464,234 | \$ - |
| 375-12 | 2019 CDBG Grant | 28,500 | - | - | - |
| 375-13 | 2021 GLO CLFRF Grant | 271,845 | - | - | - |
| | Total Miscellaneous Revenue | \$ 1,188,644 | \$ - | \$ 1,464,234 | \$ - |
| Transfers In | | | | | |
| 390-50 | Transfer from Capital Projects | \$ - | \$ 1,650,540 | \$ - | \$2,000,000 |
| | Total Transfers | \$ - | \$ 1,650,540 | \$ - | \$2,000,000 |
| Total Systems Fund Revenue | | \$ 5,915,634 | \$ 7,274,355 | \$ 6,431,011 | \$ 6,997,500 |

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
2023-2024**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Systems Fund | |
| Department - Water Plant | 11-5-63 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2034 |
|---------------------------|---------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 346,603 | \$ 369,193 | \$ 329,730 | \$ 380,150 |
| 01-020 | Overtime | 53,493 | 60,000 | 59,872 | 60,000 |
| 01-040 | Social Security | 29,875 | 28,243 | 30,551 | 29,081 |
| 01-050 | TMRS | (178,670) | 34,003 | 32,613 | 30,374 |
| 01-070 | Hospitalization | 55,416 | 53,695 | 51,421 | 64,536 |
| 01-080 | Workers Compensation | 5,491 | 5,500 | 5,500 | 5,500 |
| 01-160 | ICMA | 7,349 | 7,279 | 8,002 | 7,494 |
| 01-250 | Life Insurance | 3,379 | 2,820 | 3,646 | 2,820 |
| | Total Personnel Services | \$ 322,936 | \$ 560,733 | \$ 521,335 | \$ 579,955 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 399 | \$ 750 | \$ 1,055 | \$ 750 |
| 02-020 | Minor Apparatus & Tools | 462 | 500 | 342 | 500 |
| 02-030 | Vehicle Supplies | 1,432 | 1,500 | 1,781 | 2,000 |
| 02-050 | Forms and Printing | - | 400 | - | - |
| 02-090 | Water Plant Supplies | 12,395 | 15,000 | 11,074 | 13,000 |
| 02-100 | Postage | - | 1,000 | - | - |
| 02-110 | Water Purchased | 250,845 | 247,000 | 287,915 | 250,000 |
| 02-120 | Chemicals | 247,142 | 260,000 | 297,779 | 260,000 |
| | Total Supplies | \$ 512,675 | \$ 526,150 | \$ 599,946 | \$ 526,250 |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 6,880 | \$ 7,500 | \$ 3,239 | \$ 5,000 |
| 03-020 | Furniture & Fixtures | 439 | 1,000 | 500 | 1,000 |
| 03-030 | Equipment Maint. & Repair | 603 | 1,000 | 662 | 1,000 |
| 03-040 | Motor Vehicles | 31 | 200 | 1,149 | 200 |
| 03-080 | Water Plant | 18,522 | 30,000 | 8,687 | 30,000 |
| 03-280 | Water Tanks | 934 | 8,000 | 5,780 | 5,000 |
| | Total Maintenance | \$ 27,409 | \$ 47,700 | \$ 20,017 | \$ 42,200 |
| Services | | | | | |
| 04-010 | Electricity | \$ 834 | \$ 500 | \$ 700 | \$ 1,000 |
| 04-050 | Electricity-Water Production | 61,190 | 50,000 | 44,429 | 55,000 |
| 04-200 | Communication | 2,416 | 7,500 | 6,374 | 5,000 |
| | Total Services | \$ 64,440 | \$ 58,000 | \$ 51,503 | \$ 61,000 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|---------------------------------|----------------|
| Systems Fund | |
| Department - Water Plant | 11-5-63 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2034 |
|----------------------------|-----------------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| 06-090 | Dues & Subscriptions | \$ - | \$ 250 | \$ - | \$ - |
| 06-180 | Fees & Permits | 18,027 | 20,000 | 18,027 | 20,000 |
| 06-220 | Laboratory Charges | 10,119 | 15,000 | 9,943 | 15,000 |
| 06-270 | Contract Services | 29,362 | 30,000 | 31,205 | 30,000 |
| 07-010 | Training | 3,596 | 4,000 | 4,766 | 4,000 |
| 07-100 | Certification | 511 | 500 | 452 | 500 |
| 07-260 | Uniform Service | 1,782 | 2,500 | 2,620 | 1,500 |
| 07-390 | Insurance & Bonds | 48,932 | 52,000 | 31,716 | 66,000 |
| 07-480 | Water Utility Assoc. Dues | 605 | 650 | 695 | 650 |
| | Total Miscellaneous | \$ 112,934 | \$ 124,900 | \$ 99,424 | \$ 137,650 |
| Capital Outlay | | | | | |
| 09-520 | Water Plant | \$ - | \$ 30,000 | \$ 30,131 | \$ 30,000 |
| 09-770 | Equipment | 14,708 | 35,000 | 27,330 | 35,000 |
| 09-880 | Plant Equipment | - | 6,000 | - | 7,500 |
| 09-885 | Elevated Storage Tank | - | 15,000 | - | 7,500 |
| 50-530 | Capital Projects | - | 200,000 | 182,787 | - |
| | Total Capital Outlay | \$ 14,708 | \$ 286,000 | \$ 240,248 | \$ 80,000 |
| Interfund Transfers | | | | | |
| 50-520 | Transfer to Equipment Replacement | \$ - | \$ - | \$ - | \$ - |
| | Total Interfund Transfers | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ 1,055,102 | \$ 1,603,483 | \$ 1,532,473 | \$ 1,427,055 |

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
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 306,113 | \$ 239,775 | \$ 252,859 | \$ 246,919 |
| 01-020 | Overtime | 32,639 | 25,000 | 32,121 | 27,500 |
| 01-040 | Social Security | 23,535 | 18,343 | 23,398 | 18,889 |
| 01-050 | TMRS | 28,860 | 22,083 | 25,340 | 19,729 |
| 01-070 | Hospitalization | 47,333 | 33,216 | 49,184 | 68,645 |
| 01-080 | Workers Compensation | 3,317 | 4,000 | 3,500 | 4,000 |
| 01-160 | ICMA | 12,310 | 9,591 | 12,891 | 9,877 |
| 01-250 | Life Insurance | 1,756 | 1,814 | 1,893 | 1,814 |
| | Total Personnel Services | <u>\$ 455,863</u> | <u>\$ 353,822</u> | <u>\$ 401,186</u> | <u>\$ 397,373</u> |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 500 | \$ 1,000 | \$ 763 | \$ 750 |
| 02-020 | Minor Apparatus & Tools | 526 | 1,000 | 88 | 750 |
| 02-030 | Vehicle Supplies | 3,468 | 3,000 | 1,584 | 3,500 |
| 02-040 | Miscellaneous Supplies | 3,124 | 4,000 | 2,822 | 3,000 |
| 02-100 | Postage | - | 500 | - | 250 |
| 02-130 | Wastewater Plant Supplies | 593 | 1,000 | 604 | 1,000 |
| 02-140 | Wastewater Plant Chemicals | 107,933 | 100,000 | 109,030 | 100,000 |
| 02-200 | Water Purchased - P.A. | 287 | 500 | 344 | 500 |
| | Total Supplies | <u>\$ 116,431</u> | <u>\$ 111,000</u> | <u>\$ 115,235</u> | <u>\$ 109,750</u> |
| Maintenance | | | | | |
| 03-010 | Building & Grounds | \$ 877 | \$ 500 | \$ 553 | \$ 500 |
| 03-030 | Equipment Maint. & Repair | 1,714 | 1,500 | 1,932 | 2,500 |
| 03-040 | Motor Vehicles | 281 | 1,000 | 8 | 1,000 |
| 03-090 | Lift Station | 50,934 | 100,000 | 28,462 | 100,000 |
| 03-110 | Plant | 69,419 | 100,000 | 43,156 | 100,000 |
| | Total Maintenance | <u>\$ 123,225</u> | <u>\$ 203,000</u> | <u>\$ 74,111</u> | <u>\$ 204,000</u> |
| Services | | | | | |
| 04-010 | Electricity | \$ 219,065 | \$ 200,000 | \$ 211,737 | \$ 220,000 |
| 04-100 | Natural Gas | 4,245 | 5,000 | 4,584 | 5,000 |
| 04-200 | Communication | 6,723 | 9,600 | 6,406 | 7,000 |
| | Total Services | <u>\$ 230,033</u> | <u>\$ 214,600</u> | <u>\$ 222,727</u> | <u>\$ 232,000</u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Miscellaneous | | | | | |
| 05-170 | Sludge Disposal | \$ 146,227 | \$ 130,000 | \$ 101,963 | \$ 150,000 |
| 06-090 | Dues & Subscriptions | - | 100 | - | 100 |
| 06-180 | Fees & Permits | 37,325 | 40,000 | 33,455 | 40,000 |
| 06-220 | Laboratory Charges | 34,654 | 45,000 | 45,737 | 57,000 |
| 07-010 | Training | 700 | 2,250 | 2,035 | 2,250 |
| 07-100 | Certification | 222 | 500 | 289 | 500 |
| 07-260 | Uniform Service | 2,204 | 2,000 | 2,556 | 2,000 |
| 07-390 | Insurance & Bonds | 42,738 | 45,000 | 28,888 | 57,000 |
| | Total Miscellaneous | \$ 264,070 | \$ 264,850 | \$ 214,923 | \$ 308,850 |
| Capital Outlay | | | | | |
| 09-010 | Capital Outlay | \$ 12,590 | \$ 140,000 | \$ 192,575 | \$ - |
| 09-115 | Plant Repairs | 5,199 | - | - | - |
| 09-860 | Building Maint. And Repairs | - | 10,000 | 5,040 | 12,000 |
| | Total Capital Outlay | \$ 17,789 | \$ 150,000 | \$ 197,615 | \$ 12,000 |
| Department Total | | \$ 1,207,411 | \$ 1,297,272 | \$ 1,225,794 | \$ 1,263,973 |

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
2023-2024**

EXPENDITURE DETAIL

| | |
|--------------------------------------|----------------|
| Systems Fund | |
| Department - Customer Service | 11-5-66 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 179,884 | \$ 195,597 | \$ 92,487 | \$ 102,474 |
| 01-020 | Overtime | 82 | 2,500 | 1,121 | 500 |
| 01-040 | Social Security | 12,807 | 14,963 | 6,930 | 8,107 |
| 01-050 | TMRS | 14,648 | 15,771 | 6,626 | 6,398 |
| 01-070 | Hospitalization | 46,671 | 56,450 | 32,221 | 35,100 |
| 01-080 | Workers Compensation | 257 | 300 | 243 | 300 |
| 01-160 | ICMA | 2,320 | 4,366 | 2,826 | 2,803 |
| 01-250 | Life Insurance | 944 | 1,270 | 797 | 1,270 |
| | Total Personnel Services | \$ 257,613 | \$ 291,217 | \$ 143,251 | \$ 156,952 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 5,058 | \$ 4,500 | \$ 6,080 | \$ 3,500 |
| 02-020 | Minor Apparatus & Tools | 752 | 300 | 217 | 250 |
| 02-030 | Vehicle Supplies | 3,793 | 3,500 | 632 | - |
| 02-040 | Miscellaneous Supplies | 241 | 250 | 183 | - |
| 02-050 | Forms and Printing | 4,284 | 4,000 | 255 | 4,500 |
| 02-100 | Postage | 14,400 | 16,000 | 23,300 | 19,500 |
| | Total Supplies | \$ 28,528 | \$ 28,550 | \$ 30,667 | \$ 27,750 |
| Maintenance | | | | | |
| 03-020 | Furniture & Fixtures | \$ 9 | \$ 250 | \$ - | \$ 250 |
| 03-030 | Equipment Maint. & Repair | 497 | 2,000 | 167 | 500 |
| 03-040 | Motor Vehicles | 940 | 2,500 | 2,087 | - |
| 03-140 | Meters | 82,641 | 150,000 | 228,505 | 150,000 |
| | Total Maintenance | \$ 84,087 | \$ 154,750 | \$ 230,759 | \$ 150,750 |
| Services | | | | | |
| 04-100 | Natural Gas | \$ 413 | \$ 500 | \$ 440 | \$ 500 |
| 04-200 | Communication | 1,801 | 2,500 | 1,881 | 2,000 |
| | Total Services | \$ 2,214 | \$ 3,000 | \$ 2,321 | \$ 2,500 |
| Miscellaneous | | | | | |
| 07-010 | Training | \$ - | \$ 4,000 | \$ 2,694 | \$ 4,000 |
| 07-260 | Uniform Service | 813 | 1,000 | 1,090 | 1,000 |
| 07-390 | Insurance & Bonds | 286 | 320 | 1,489 | 1,750 |
| | Total Miscellaneous | \$ 1,099 | \$ 5,320 | \$ 5,273 | \$ 6,750 |
| Department Total | | \$ 373,541 | \$ 482,837 | \$ 412,271 | \$ 344,702 |

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
2023-2024**

EXPENDITURE DETAIL

| |
|--|
| Systems Fund |
| Department - Water Distribution 11-5-67 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---------------------------|---------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Personnel Services | | | | | |
| 01-010 | Salaries & Wages | \$ 383,153 | \$ 488,442 | \$ 507,023 | \$ 515,151 |
| 01-020 | Overtime | 15,966 | 30,000 | 23,107 | 30,000 |
| 01-040 | Social Security | 31,072 | 37,329 | 39,053 | 39,372 |
| 01-050 | TMRS | 38,000 | 44,941 | 42,765 | 41,122 |
| 01-070 | Hospitalization | 78,101 | 88,287 | 95,285 | 126,025 |
| 01-080 | Workers Compensation | 18,888 | 20,000 | 17,278 | 20,000 |
| 01-160 | ICMA | 5,580 | 10,781 | 7,872 | 11,457 |
| 01-250 | Life Insurance | 2,656 | 3,343 | 3,201 | 3,343 |
| | Total Personnel Services | \$ 573,416 | \$ 723,123 | \$ 735,584 | \$ 786,470 |
| Supplies | | | | | |
| 02-010 | Office Supplies | \$ 209 | \$ 500 | \$ 590 | \$ 1,000 |
| 02-020 | Minor Apparatus & Tools | 3,854 | 5,000 | 2,889 | 5,000 |
| 02-030 | Vehicle Supplies | 36,810 | 30,000 | 20,888 | 35,000 |
| 02-040 | Miscellaneous Supplies | 37 | - | 383 | - |
| 02-100 | Postage | 9 | 100 | 300 | - |
| | Total Supplies | \$ 40,919 | \$ 35,600 | \$ 25,050 | \$ 41,000 |
| Maintenance | | | | | |
| 03-030 | Equipment Maint. & Repair | 10,595 | 13,000 | 25,001 | 13,000 |
| 03-040 | Motor Vehicles | 13,461 | 8,000 | 29,996 | 13,500 |
| 03-060 | Service Lines | 26,429 | 35,000 | 4,897 | 30,000 |
| 03-240 | Manhole Rehab | 5,226 | 5,000 | - | - |
| 03-270 | Water Lines | 47,145 | 60,000 | 76,984 | 60,000 |
| | Total Maintenance | \$ 102,856 | \$ 121,000 | \$ 136,878 | \$ 116,500 |
| Services | | | | | |
| 04-200 | Communication | \$ - | \$ 9,000 | \$ 824 | \$ - |
| | Total Services | \$ - | \$ 9,000 | \$ 824 | \$ - |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|--|----------------|
| Systems Fund | |
| Department - Water Distribution | 11-5-67 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| 05-030 | Equipment Rental | \$ - | \$ 2,500 | \$ - | \$ 2,500 |
| 06-040 | Construction Materials | 429 | 15,000 | 5,386 | 15,000 |
| 06-090 | Dues & Subscriptions | 378 | 1,000 | - | - |
| 06-270 | Contract Services | 1,225 | 6,000 | - | 6,000 |
| 07-010 | Training | 4,416 | 9,000 | 8,804 | 7,500 |
| 07-100 | Certification | 636 | 800 | 746 | 800 |
| 07-260 | Uniform Service | 3,515 | 3,800 | 2,945 | 2,500 |
| 07-390 | Insurance & Bonds | 8,464 | 9,400 | 8,947 | 12,000 |
| 07-480 | Water Utility Assoc. Dues | - | - | - | - |
| | Total Miscellaneous | \$ 19,063 | \$ 47,500 | \$ 26,828 | \$ 46,300 |
| Capital Outlay | | | | | |
| 09-602 | GLO Harvey Grant | \$ - | \$ - | \$ 1,454,849 | \$ - |
| 09-603 | 2019 CDBG Grant | 28,500 | - | 4,000 | - |
| 09-604 | 2021 GLO CLFRF Grant | - | 1,650,540 | 1,485,988 | 2,000,000 |
| 09-770 | Equipment | 10,037 | - | - | 110,000 |
| 09-910 | Heavy Equipment | - | - | - | - |
| 09-910 | Heavy Equipment | - | - | - | - |
| | Total Capital Outlay | \$ 38,537 | \$ 1,650,540 | \$ 2,944,837 | \$ 2,110,000 |
| Department Total | | \$ 774,791 | \$ 2,586,763 | \$ 3,870,001 | \$ 3,100,270 |

Miscellaneous

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|------------------------------|----------------|
| Systems Fund | |
| Dept. - Miscellaneous | 11-5-99 |

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|----------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Services | | | | | |
| 04-010 | Electricity | \$ 15,071 | \$ 10,000 | \$ 10,639 | \$ 15,000 |
| | Total Services | <u>\$ 15,071</u> | <u>\$ 10,000</u> | <u>\$ 10,639</u> | <u>\$ 15,000</u> |
| Miscellaneous | | | | | |
| 07-100 | City Franchise Fee | \$ 1,483,000 | \$ 1,269,000 | \$ 1,269,000 | \$ 811,500 |
| 07-580 | Subdivider Rebates | 21,998 | 25,000 | 54,237 | 35,000 |
| | Total Miscellaneous | <u>\$ 1,504,998</u> | <u>\$ 1,294,000</u> | <u>\$ 1,323,237</u> | <u>\$ 846,500</u> |
| Department Total | | <u><u>\$ 1,520,069</u></u> | <u><u>\$ 1,304,000</u></u> | <u><u>\$ 1,333,877</u></u> | <u><u>\$ 861,500</u></u> |

SALES TAX FUND

**City of Groves
Annual Fiscal Budget
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| Sales Tax Fund | | | | |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
| Sales Tax | \$ 1,760,462 | \$ 1,670,000 | \$ 1,959,497 | \$ 1,800,000 |
| Mixed Beverage Tax | 77 | 2,500 | 4,759 | 1,000 |
| Earnings of Investments | 282 | 500 | 3,760 | 500 |
| Total Revenue | \$ 1,760,821 | \$ 1,673,000 | \$ 1,968,016 | \$ 1,801,500 |
| | | | | |
| Expenditures | | | | |
| Transfers Out | \$ 1,535,000 | \$ 1,673,000 | \$ 1,673,000 | \$ 1,801,500 |
| Total Expenditures | \$ 1,535,000 | \$ 1,673,000 | \$ 1,673,000 | \$ 1,801,500 |
| | | | | |
| Revenues Over(Under) Expenditures | \$ 225,821 | \$ - | \$ 295,016 | \$ - |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

Sales Tax Fund 21-4-00

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------------------|----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Taxes | | | | | |
| 313-00 | Sales Tax Receipts | \$ 1,760,462 | \$ 1,670,000 | \$ 1,959,497 | \$ 1,800,000 |
| | Total Taxes | \$ 1,760,462 | \$ 1,670,000 | \$ 1,959,497 | \$ 1,800,000 |
| Miscellaneous | | | | | |
| 320-00 | Mixed Beverage Tax | \$ 77 | \$ 2,500 | \$ 4,759 | \$ 1,000 |
| 361-10 | Earnings on Investments | 282 | 500 | 3,760 | 500 |
| | Total Miscellaneous | \$ 359 | \$ 3,000 | \$ 8,519 | \$ 1,500 |
| Total Sales Tax Fund Revenue | | \$ 1,760,821 | \$ 1,673,000 | \$ 1,968,016 | \$ 1,801,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2020-2021 | Budget 2021-2022 | Estimated 2021-2022 | Proposed 2022-2023 |
|----------------------------|----------------------------------|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Interfund Transfers | | | | | |
| 51-313 | Transfer to General Fund | \$ 1,535,000 | \$ 1,673,000 | \$ 1,673,000 | \$ 1,801,500 |
| | Total Interfund Transfers | <u>\$ 1,535,000</u> | <u>\$ 1,673,000</u> | <u>\$ 1,673,000</u> | <u>\$ 1,801,500</u> |
| Department Total | | <u>\$ 1,535,000</u> | <u>\$ 1,673,000</u> | <u>\$ 1,673,000</u> | <u>\$ 1,801,500</u> |

INTEREST AND SINKING FUND

**City of Groves
Annual Fiscal Budget
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|------------------------------------|
| Interest & Sinking Fund |
|------------------------------------|

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Current Taxes | \$ 15,152 | \$ 7,400 | \$ 12,231 | \$ 7,400 |
| Delinquent Taxes | 531,120 | 558,853 | 540,596 | 558,148 |
| Current Penalty & Interest | 4,050 | 1,500 | 6,801 | 1,500 |
| Delinquent Penalty & Interest | 7,309 | 2,500 | 6,806 | 2,500 |
| Interest on Investments | 4,661 | 2,000 | 15,089 | 2,000 |
| Transfers | 579,350 | 579,750 | 579,750 | 579,850 |
| Total Revenue | <u>1,141,642</u> | <u>\$ 1,152,003</u> | <u>\$ 1,161,273</u> | <u>\$ 1,151,398</u> |
| | | | | |
| Expenditures | | | | |
| Principal | \$ 795,000 | \$ 820,000 | \$ 820,000 | \$ 840,000 |
| Interest | 351,976 | 332,003 | 332,003 | 311,398 |
| Contingencies | - | - | - | - |
| Total Expenditures | <u>\$ 1,147,276</u> | <u>\$ 1,152,003</u> | <u>\$ 1,152,303</u> | <u>\$ 1,151,398</u> |
| | | | | |
| Revenues Over(Under) Expenditures | <u>\$ (5,634)</u> | <u>\$ -</u> | <u>\$ 8,970</u> | <u>\$ -</u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|---|--|---------------------|---------------------|------------------------|-----------------------|
| Taxes | | | | | |
| 310-48 | Delinquent Taxes | \$ 15,152 | \$ 7,400 | \$ 12,231 | \$ 7,400 |
| 310-49 | Current Taxes | 531,120 | 558,853 | 540,596 | 558,148 |
| 319-00 | Current Penalty & Interest | 4,050 | 1,500 | 6,801 | 1,500 |
| 319-10 | Delinquent Penalty & Interest | 7,309 | 2,500 | 6,806 | 2,500 |
| | Total Taxes | \$ 557,631 | \$ 570,253 | \$ 566,434 | \$ 569,548 |
| Permits, Fees & Other | | | | | |
| 361-10 | Interest on Investments | \$ 4,661 | \$ 2,000 | \$ 15,089 | \$ 2,000 |
| | Total Permits, Fees & Other | \$ 4,661 | \$ 2,000 | \$ 15,089 | \$ 2,000 |
| Operating Transfers In | | | | | |
| 390-30 | Transfer from EDC | \$ 579,350 | \$ 579,750 | \$ 579,750 | \$ 579,850 |
| | Total Operating Transfers | \$ 579,350 | \$ 579,750 | \$ 579,750 | \$ 579,850 |
| Total Interest & Sinking Revenue | | \$ 1,141,642 | \$ 1,152,003 | \$ 1,161,273 | \$ 1,151,398 |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 |
|-------------------------|------------------------------|---------------------|---------------------|------------------------|
| Debt Retirement | | | | |
| 84-08-040 | Principal | \$ 795,000 | \$ 820,000 | \$ 820,000 |
| 84-08-050 | Interest | 351,976 | 332,003 | 332,003 |
| 84-08-060 | Fees & Charges | 300 | - | 300 |
| | Total Debt Retirement | <u>\$ 1,147,276</u> | <u>\$ 1,152,003</u> | <u>\$ 1,152,303</u> |
| Department Total | | <u>\$ 1,147,276</u> | <u>\$ 1,152,003</u> | <u>\$ 1,152,303</u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Miscellaneous | | | | | |
| 07-420 | Contingencies | \$ - | \$ - | \$ - | \$ - |
| | Total Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| Department Total | | \$ - | \$ - | \$ - | \$ - |

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**City of Groves
Annual Fiscal Budget
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Sales Taxes | \$ 880,231 | \$ 835,000 | \$ 979,748 | \$ 900,000 |
| Interest on Investments | 62 | - | 292 | - |
| Transfers | - | - | - | - |
| Total Revenue | \$ 880,293 | \$ 835,000 | \$ 980,040 | \$ 900,000 |
| Expenditures | | | | |
| Supplies | \$ - | \$ 500 | \$ 12 | \$ - |
| Miscellaneous | 159,176 | 254,750 | 200,540 | 470,150 |
| Materials & Contracts | - | - | - | - |
| Transfers | 579,350 | 579,750 | 579,750 | 579,850 |
| Capital Outlay | 79,315 | - | - | - |
| Total Expenditures | \$ 817,841 | \$ 835,000 | \$ 780,302 | \$ 1,050,000 |
| Revenues Over(Under) Expenditures | \$ 62,452 | \$ - | \$ 199,738 | \$ (150,000) |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|-------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Taxes | | | | | |
| 313-00 | Sales Taxes | \$ 880,231 | \$ 835,000 | \$ 979,748 | \$ 900,000 |
| | Total Taxes | <u>\$ 880,231</u> | <u>\$ 835,000</u> | <u>\$ 979,748</u> | <u>\$ 900,000</u> |
| Permits, Fees & Other | | | | | |
| 361-10 | Interest on Investments | \$ 62 | \$ - | \$ 292 | \$ - |
| 370-00 | Reimbursements | - | - | - | - |
| | Total Fees & Other | <u>\$ 62</u> | <u>\$ -</u> | <u>\$ 292</u> | <u>\$ -</u> |
| Transfers | | | | | |
| 390-50 | Transfer form Fund Balance | \$ - | - | \$ - | \$ - |
| | Total Transfers | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total EDC Fund Revenue | | <u><u>\$ 880,293</u></u> | <u><u>\$ 835,000</u></u> | <u><u>\$ 980,040</u></u> | <u><u>\$ 900,000</u></u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|----------------------------------|--|--------------------------|--------------------------|--------------------------|----------------------------|
| Supplies | | | | | |
| 02-040 | Miscellaneous Supplies | \$ - | \$ 500 | \$ 12 | \$ - |
| | Total Services | <u>\$ -</u> | <u>\$ 500</u> | <u>\$ 12</u> | <u>\$ -</u> |
| Miscellaneous | | | | | |
| 06-100 | Grant Disbursement | \$ 54,715 | \$ 104,750 | \$ 75,348 | \$ 200,150 |
| 06-270 | Contract Services | 4,461 | 25,000 | 192 | 45,000 |
| 07-100 | Administration Fee | 100,000 | 125,000 | 125,000 | 225,000 |
| | Total Miscellaneous | <u>\$ 159,176</u> | <u>\$ 254,750</u> | <u>\$ 200,540</u> | <u>\$ 470,150</u> |
| Materials & Contracts | | | | | |
| 05-040 | Construction Materials | \$ - | \$ - | \$ - | \$ - |
| | Total Materials & Contracts | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Capital Outlay | | | | | |
| 5-010 | Capital Outlay | \$ 79,315 | | | \$ - |
| 5-020 | Fire Station | - | - | - | - |
| | Total Capital Outlay | <u>\$ 79,315</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Transfers | | | | | |
| 36-000 | Transfers | \$ 579,350 | \$ 579,750 | \$ 579,750 | \$ 579,850 |
| | Total Transfers | <u>\$ 579,350</u> | <u>\$ 579,750</u> | <u>\$ 579,750</u> | <u>\$ 579,850</u> |
| Department Total | | <u><u>\$ 817,841</u></u> | <u><u>\$ 835,000</u></u> | <u><u>\$ 780,302</u></u> | <u><u>\$ 1,050,000</u></u> |

EQUIPMENT REPLACEMENT

**City of Groves
Annual Fiscal Budget
2023-2024**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

| |
|-----------------------------------|
| Equipment Replacement Fund |
|-----------------------------------|

| Revenue | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|-----------------------------|-----------------------------|--------------------------------|-------------------------------|
| Transfers In | \$ - | \$ - | \$ - | \$ - |
| Interest on Investments | 5,872 | 1,500 | 23,232 | 2,500 |
| Total Revenue | \$ 5,872 | \$ 1,500 | \$ 23,232 | \$ 2,500 |
| | | | | |
| Expenditures | | | | |
| Capital Outlay | \$ - | \$ 186,000 | \$ 380,016 | \$ - |
| Total Expenditures | \$ - | \$ 186,000 | \$ 380,016 | |
| | | | | |
| Revenues Over(Under) Expenditures | \$ 5,872 | \$ (184,500) | \$ (356,784) | \$ 2,500 |

**City of Groves
Annual Fiscal Budget
2023-2024**

STATEMENT OF REVENUES

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

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|--|----------------------------------|------------------------|------------------------|-------------------------|------------------------|
| Operating Transfers In | | | | | |
| 349-20 | General Fund | \$ - | \$ - | \$ - | \$ - |
| 349-55 | Solid Waste | - | - | - | - |
| 390-00 | Systems | - | - | - | - |
| | Total Operating Transfer: | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Permits, Fees & Other | | | | | |
| 361-10 | Interest on Investments | \$ 5,872 | \$ 1,500 | \$ 23,232 | \$ 2,500 |
| | Total Fees & Other | <u>\$ 5,872</u> | <u>\$ 1,500</u> | <u>\$ 23,232</u> | <u>\$ 2,500</u> |
| Transfers | | | | | |
| 390-02 | Transf from Cap. Project | \$ - | \$ - | \$ - | \$ - |
| | Total Transfer | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Total Equipment Replacement Rev | | <u><u>\$ 5,872</u></u> | <u><u>\$ 1,500</u></u> | <u><u>\$ 23,232</u></u> | <u><u>\$ 2,500</u></u> |

**City of Groves
Annual Fiscal Budget
2023-2024**

EXPENDITURE DETAIL

| | |
|-----------------------------------|-------------|
| Equipment Replacement Fund | 55-5 |
|-----------------------------------|-------------|

| Acct # | Account Description | Actual 2021-2022 | Budget 2022-2023 | Estimated 2022-2023 | Proposed 2023-2024 |
|-------------------------|-----------------------------|---------------------|---------------------|------------------------|-----------------------|
| Capital Outlay | | | | | |
| 55-09-030 | Transfer To Solid Waste | \$ - | \$ 186,000 | \$ 380,016 | \$ - |
| | Total Capital Outlay | <u>\$ -</u> | <u>\$ 186,000</u> | <u>\$ 380,016</u> | <u>\$ -</u> |
| Department Total | | <u>\$ -</u> | <u>\$ 186,000</u> | <u>\$ 380,016</u> | <u>\$ -</u> |

CAPITAL OUTLAY PURCHASES

**City of Groves
Annual Fiscal Budget
2023-2024**

Proposed Capital Outlay Purchases

| General Fund | | |
|--|----------------------------|-------------------|
| Department | Description | Amount |
| Finance | Computer/Software | \$ 130,000 |
| Total Finance | | \$ 130,000 |
| Municipal Court | Court Security | \$ 10,000 |
| | Court Technology | 5,000 |
| Total Municipal Court | | \$ 15,000 |
| Library | Books | \$ 17,000 |
| | Audiotapes | 6,500 |
| | Equipment | 4,500 |
| | Building Maint. & Projects | 5,000 |
| Total Library | | \$ 33,000 |
| Recreation & Special Events | Building Main. & Repairs | \$ 10,000 |
| Total Recreation & Special Events | | \$ 10,000 |
| Police | Automobile | \$ 120,000 |
| | Auto Equipment | 3,000 |
| Total Police | | \$ 123,000 |
| Fire | Fire Station | \$ 550,000 |
| | Air Packs | 15,000 |
| | Hose | 12,000 |
| | Automobile | - |
| | Capital Outlay | - |
| | Bunker Sets | - |
| | Equipment | - |
| Total Fire | | \$ 577,000 |
| Emergency Mgmt. | Equipment | \$ - |
| Total Emergency Mgmt. | | \$ - |
| Animal Shelter | Equipment | \$ - |
| Total Animal Shelter | | \$ - |
| Inspections & Permits | Abatement & Demolition | \$ 10,000 |
| Total Inspections & Permits | | \$ 10,000 |

| | | |
|-----------------------------------|----------------|-------------------|
| Garage | Capital Outlay | \$ 40,000 |
| | Equipment | - |
| Total Garage | | \$ 40,000 |
| Streets | Capital Outlay | \$ - |
| Total Streets | | \$ - |
| Property Maintenance | Capital Outlay | \$ - |
| Total Property Maintenance | | \$ - |
| Total General Fund | | \$ 938,000 |

| |
|--------------------|
| Solid Waste |
|--------------------|

| | | |
|--------------------------|-----------|-------------|
| Solid Waste | Equipment | \$ - |
| Total Solid Waste | | \$ - |

| |
|----------------|
| Systems |
|----------------|

| | | |
|--------------------------|-----------------------|------------------|
| Water Plant | Equipment | \$ 30,000 |
| | Water Plant | \$ 30,000 |
| | Plant Equipment | 7,500 |
| | Elevated Storage Tank | 7,500 |
| Total Water Plant | | \$ 75,000 |

| | | |
|-----------------|--------------------------|------------------|
| WastewaterPlant | Capital Outlay | \$ - |
| | Building Maint. & Repair | \$ 12,000 |
| | | \$ 12,000 |

Total Wastewater Plant

| | | |
|--------------------|----------------------|---------------------|
| Water Distribution | 2021 GLO CLFRF Grant | \$ 2,000,000 |
| | Equipment | 110,000 |
| | | \$ 2,110,000 |

Total Water Distribution

\$ 2,197,000

INTERFUND TRANSFERS

**City of Groves
Annual Fiscal Budget
2023-2024**

Proposed Interfund Transfers

| General Fund | Source/Destination | Amount |
|---------------------------------------|---------------------------|----------------------------|
| Transfers In | | |
| General Fund | Sales Tax Fund | \$ 6,300,500 |
| Total General Fund Transfers | | <u><u>\$ 6,300,500</u></u> |
| | | |
| Interest & Sinking Fund | | |
| Transfers In | | |
| I&S | EDC | \$ 579,850 |
| Total I&S Fund Transfers | | <u><u>\$ 579,850</u></u> |
| | | |
| Total Transfers In | | <u><u>\$ 6,880,350</u></u> |
| | | |
| Sales Tax Fund | | |
| Transfers Out | | |
| Sales Tax | General Fund | \$ 1,801,500 |
| Total Sales Tax Fund Transfers | | <u><u>\$ 1,801,500</u></u> |
| | | |
| EDC Fund | | |
| Transfers Out | | |
| EDC | I&S | \$ 579,850 |
| Total EDC Fund Transfers | | <u><u>\$ 579,850</u></u> |
| | | |
| Total Transfers Out | | <u><u>\$ 2,381,350</u></u> |
| | | |
| Total Interfund Transfers | | <u><u>\$ 9,261,700</u></u> |

DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
2023-2024

SUMMARY OF TOTAL BONDED INDEBTEDNESS

| Issue/Series | Maturity | Issue | Balance |
|---------------------------------|-----------------|-----------------------------|-----------------------------|
| Certificates of Obligation 2013 | 2033 | \$ 2,500,000 | \$ 1,970,000 |
| Certificates of Obligation 2016 | 2027 | 5,915,000 | 2,060,000 |
| Certificates of Obligation 2020 | 2041 | 8,645,000 | 8,645,000 |
| Total | | <u>\$ 17,060,000</u> | <u>\$ 12,675,000</u> |

City of Groves
Annual Fiscal Budget
2023-2024

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

| Year | Principal | Interest | Total |
|-------------|----------------------|---------------------|----------------------|
| 2022 | \$ 795,000 | \$ 351,976 | \$ 1,146,976 |
| 2023 | 820,000 | 332,002 | 1,152,002 |
| 2024 | 840,000 | 311,398 | 1,151,398 |
| 2025 | 860,000 | 290,264 | 1,150,264 |
| 2026 | 875,000 | 268,598 | 1,143,598 |
| 2027 | 850,000 | 246,532 | 1,096,532 |
| 2028 | 550,000 | 224,790 | 774,790 |
| 2029 | 565,000 | 208,950 | 773,950 |
| 2030 | 585,000 | 192,680 | 777,680 |
| 2031 | 600,000 | 175,830 | 775,830 |
| 2032 | 620,000 | 158,550 | 778,550 |
| 2033 | 635,000 | 140,690 | 775,690 |
| 2034 | 460,000 | 122,400 | 582,400 |
| 2035 | 475,000 | 108,600 | 583,600 |
| 2036 | 485,000 | 94,350 | 579,350 |
| 2037 | 500,000 | 79,800 | 579,800 |
| 2038 | 515,000 | 64,800 | 579,800 |
| 2039 | 530,000 | 49,350 | 579,350 |
| 2040 | 550,000 | 33,450 | 583,450 |
| 2041 | 565,000 | 16,950 | 581,950 |
| | \$ 12,675,000 | \$ 3,471,960 | \$ 16,146,960 |

City of Groves
Annual Fiscal Budget
2023-2024

RECAP OF OUTSTANDING DEBT

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2022 | \$ 795,000 | \$ 175,988 | \$ 175,988 | \$ 1,146,976 | \$ 11,880,000 |
| 2023 | 820,000 | 166,001 | 166,001 | 1,152,002 | 11,060,000 |
| 2024 | 840,000 | 155,699 | 155,699 | 1,151,398 | 10,220,000 |
| 2025 | 860,000 | 145,132 | 145,132 | 1,150,264 | 9,360,000 |
| 2026 | 875,000 | 134,299 | 134,299 | 1,143,598 | 8,485,000 |
| 2027 | 850,000 | 123,266 | 123,266 | 1,096,532 | 7,635,000 |
| 2028 | 550,000 | 112,395 | 112,395 | 774,790 | 7,085,000 |
| 2029 | 565,000 | 104,475 | 104,475 | 773,950 | 6,520,000 |
| 2030 | 585,000 | 96,340 | 96,340 | 777,680 | 5,935,000 |
| 2031 | 600,000 | 87,915 | 87,915 | 775,830 | 5,335,000 |
| 2032 | 620,000 | 79,275 | 79,275 | 778,550 | 4,715,000 |
| 2033 | 635,000 | 70,345 | 70,345 | 775,690 | 4,080,000 |
| 2034 | 460,000 | 61,200 | 61,200 | 582,400 | 3,620,000 |
| 2035 | 475,000 | 54,300 | 54,300 | 583,600 | 3,145,000 |
| 2036 | 485,000 | 47,175 | 47,175 | 579,350 | 2,660,000 |
| 2037 | 500,000 | 39,900 | 39,900 | 579,800 | 2,160,000 |
| 2038 | 515,000 | 32,400 | 32,400 | 579,800 | 1,645,000 |
| 2039 | 530,000 | 24,675 | 24,675 | 579,350 | 1,115,000 |
| 2040 | 550,000 | 16,725 | 16,725 | 583,450 | 565,000 |
| 2041 | 565,000 | 8,475 | 8,475 | 581,950 | - |

City of Groves
Annual Fiscal Budget
2023-2024

CERTIFICATES OF OBLIGATION SERIES 2013

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

City of Groves
Annual Fiscal Budget
2023-2024

CERTIFICATES OF OBLIGATION SERIES 2016

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2022 | \$ 335,000 | \$ 20,703 | \$ 20,703 | \$ 376,406 | \$ 1,725,000 |
| 2023 | 345,000 | 17,336 | 17,336 | 379,672 | 1,380,000 |
| 2024 | 350,000 | 13,869 | 13,869 | 377,738 | 1,030,000 |
| 2025 | 355,000 | 10,352 | 10,352 | 375,704 | 675,000 |
| 2026 | 360,000 | 6,784 | 6,784 | 373,568 | 315,000 |
| 2027 | 315,000 | 3,166 | 3,166 | 321,332 | - |

City of Groves
Annual Fiscal Budget
2023-2024

CERTIFICATES OF OBLIGATION SERIES 2020

| Year | Principal | Interest 1st | Interest 2nd | Total | Amount Outstanding After Payment |
|-------------|------------------|-------------------------|-------------------------|--------------|---|
| 2022 | \$ 320,000 | \$ 129,675 | \$ 129,675 | \$ 579,350 | \$ 8,325,000 |
| 2023 | 330,000 | 124,875 | 124,875 | \$ 579,750 | 7,995,000 |
| 2024 | 340,000 | 119,925 | 119,925 | \$ 579,850 | 7,655,000 |
| 2025 | 350,000 | 114,825 | 114,825 | \$ 579,650 | 7,305,000 |
| 2026 | 360,000 | 109,575 | 109,575 | \$ 579,150 | 6,945,000 |
| 2027 | 375,000 | 104,175 | 104,175 | \$ 583,350 | 6,570,000 |
| 2028 | 385,000 | 98,550 | 98,550 | \$ 582,100 | 6,185,000 |
| 2029 | 395,000 | 92,775 | 92,775 | \$ 580,550 | 5,790,000 |
| 2030 | 410,000 | 86,850 | 86,850 | \$ 583,700 | 5,380,000 |
| 2031 | 420,000 | 80,700 | 80,700 | \$ 581,400 | 4,960,000 |
| 2032 | 435,000 | 74,400 | 74,400 | \$ 583,800 | 4,525,000 |
| 2033 | 445,000 | 67,875 | 67,875 | \$ 580,750 | 4,080,000 |
| 2034 | 460,000 | 61,200 | 61,200 | \$ 582,400 | 3,620,000 |
| 2035 | 475,000 | 54,300 | 54,300 | \$ 583,600 | 3,145,000 |
| 2036 | 485,000 | 47,175 | 47,175 | \$ 579,350 | 2,660,000 |
| 2037 | 500,000 | 39,900 | 39,900 | \$ 579,800 | 2,160,000 |
| 2038 | 515,000 | 32,400 | 32,400 | \$ 579,800 | 1,645,000 |
| 2039 | 530,000 | 24,675 | 24,675 | \$ 579,350 | 1,115,000 |
| 2040 | 550,000 | 16,725 | 16,725 | \$ 583,450 | 565,000 |
| 2041 | 565,000 | 8,475 | 8,475 | \$ 581,950 | - |

2023 CERTIFIED TOTALS

229 - CITY OF GROVES

Property Count: 7,876

Grand Totals

11/15/2023

4:41:22PM

| Land | | Value | | |
|----------------------------|--------|-------------|---------------------------|---|
| Homesite: | | 76,047,698 | | |
| Non Homesite: | | 64,261,125 | | |
| Ag Market: | | 90,439 | | |
| Timber Market: | | 0 | Total Land | (+) 140,399,262 |
| Improvement | | Value | | |
| Homesite: | | 677,017,173 | | |
| Non Homesite: | | 439,169,477 | Total Improvements | (+) 1,116,186,650 |
| Non Real | | Count | Value | |
| Personal Property: | 586 | | 68,795,750 | |
| Mineral Property: | 0 | | 0 | |
| Autos: | 0 | | 0 | |
| | | | Total Non Real | (+) 68,795,750 |
| | | | Market Value | = 1,325,381,662 |
| Ag | | Non Exempt | Exempt | |
| Total Productivity Market: | 90,439 | | 0 | |
| Ag Use: | 380 | | 0 | Productivity Loss (-) 90,059 |
| Timber Use: | 0 | | 0 | Appraised Value = 1,325,291,603 |
| Productivity Loss: | 90,059 | | 0 | Homestead Cap (-) 58,710,299 |
| | | | | Assessed Value = 1,266,581,304 |
| | | | | Total Exemptions Amount (-) 96,561,431 (Breakdown on Next Page) |
| | | | Net Taxable | = 1,170,019,873 |

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 7,133,494.16 = 1,170,019,873 * (0.609690 / 100)

Certified Estimate of Market Value: 1,325,381,662
 Certified Estimate of Taxable Value: 1,170,019,873

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Property Count: 7,876

229 - CITY OF GROVES
Grand Totals

11/15/2023

4:41:45PM

Exemption Breakdown

| Exemption | Count | Local | State | Total |
|------------------|-------|-------------------|-------------------|-------------------|
| DP | 139 | 1,662,858 | 0 | 1,662,858 |
| DPS | 3 | 36,000 | 0 | 36,000 |
| DV1 | 12 | 0 | 67,000 | 67,000 |
| DV2 | 5 | 0 | 37,500 | 37,500 |
| DV2S | 1 | 0 | 7,500 | 7,500 |
| DV3 | 11 | 0 | 107,178 | 107,178 |
| DV3S | 1 | 0 | 10,000 | 10,000 |
| DV4 | 60 | 0 | 710,992 | 710,992 |
| DV4S | 8 | 0 | 96,000 | 96,000 |
| DVHS | 57 | 0 | 10,529,639 | 10,529,639 |
| DVHSS | 7 | 0 | 977,229 | 977,229 |
| EX-XG | 3 | 0 | 973,877 | 973,877 |
| EX-XI | 2 | 0 | 294,970 | 294,970 |
| EX-XV | 114 | 0 | 63,673,392 | 63,673,392 |
| EX-XV (Prorated) | 2 | 0 | 140,046 | 140,046 |
| EX366 | 87 | 0 | 62,250 | 62,250 |
| FR | 1 | 0 | 0 | 0 |
| OV65 | 1,448 | 17,019,000 | 0 | 17,019,000 |
| OV65S | 14 | 156,000 | 0 | 156,000 |
| Totals | | 18,873,858 | 77,687,573 | 96,561,431 |

Property Count: 7,876

229 - CITY OF GROVES
Grand Totals

11/15/2023 4:41:45PM

State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|------------|-------------------------------|-------|-------------------|---------------------|------------------------|------------------------|
| A | SINGLE FAMILY RESIDENCE | 6,093 | 1,781.1281 | \$8,121,610 | \$1,004,230,192 | \$914,253,629 |
| B | MULTIFAMILY RESIDENCE | 104 | 34.5847 | \$0 | \$54,634,877 | \$54,484,245 |
| C1 | VACANT LOTS AND LAND TRACTS | 601 | 246.9143 | \$0 | \$9,091,816 | \$9,091,816 |
| D1 | QUALIFIED AG LAND | 4 | 2.3323 | \$0 | \$90,439 | \$380 |
| E | FARM OR RANCH IMPROVEMENT | 7 | 81.6524 | \$0 | \$646,778 | \$646,778 |
| F1 | COMMERCIAL REAL PROPERTY | 296 | 223.8944 | \$2,620,486 | \$112,221,946 | \$112,221,946 |
| F2 | INDUSTRIAL REAL PROPERTY | 3 | 22.4400 | \$0 | \$7,819,140 | \$7,819,140 |
| J2 | GAS DISTRIBUTION SYSTEM | 2 | | \$0 | \$3,892,500 | \$3,892,500 |
| J3 | ELECTRIC COMPANY (INCLUDING C | 5 | 0.6794 | \$0 | \$17,392,053 | \$17,392,053 |
| J4 | TELEPHONE COMPANY (INCLUDI | 3 | 2.2068 | \$0 | \$1,219,260 | \$1,219,260 |
| J5 | RAILROAD | 1 | | \$0 | \$282,525 | \$282,525 |
| J6 | PIPELAND COMPANY | 9 | 0.2443 | \$0 | \$453,153 | \$453,153 |
| J7 | CABLE TELEVISION COMPANY | 2 | | \$0 | \$1,443,985 | \$1,443,985 |
| J8 | OTHER TYPE OF UTILITY | 10 | | \$0 | \$1,099,657 | \$1,099,657 |
| L1 | COMMERCIAL PERSONAL PROPE | 445 | | \$0 | \$37,713,294 | \$37,713,294 |
| L2 | INDUSTRIAL PERSONAL PROPERT | 7 | | \$0 | \$2,894,861 | \$2,894,861 |
| M1 | TANGIBLE OTHER PERSONAL, MOB | 7 | | \$0 | \$35,606 | \$35,606 |
| O | RESIDENTIAL INVENTORY | 73 | 18.0258 | \$667,394 | \$2,060,144 | \$2,060,144 |
| S | SPECIAL INVENTORY TAX | 4 | | \$0 | \$3,014,901 | \$3,014,901 |
| X | TOTALLY EXEMPT PROPERTY | 208 | 239.0816 | \$0 | \$65,144,535 | \$0 |
| | Totals | | 2,653.1841 | \$11,409,490 | \$1,325,381,662 | \$1,170,019,873 |

2023 CERTIFIED TOTALS

Property Count: 7,876

229 - CITY OF GROVES

Grand Totals

11/15/2023 4:41:45PM

CAD State Category Breakdown

| State Code | Description | Count | Acres | New Value | Market Value | Taxable Value |
|------------|---------------------------------|-------|-------------------|---------------------|------------------------|------------------------|
| A1 | REAL, RESIDENTIAL, SINGLE-FAMIL | 6,010 | 1,777.4033 | \$8,049,146 | \$998,452,408 | \$908,689,875 |
| A2 | REAL, RESIDENTIAL, MOBILE HOME | 1 | | \$29,182 | \$29,182 | \$29,182 |
| A5 | TOWNHOME/PATIOH/GARDENH/CON | 82 | 3.7248 | \$43,282 | \$5,748,602 | \$5,534,572 |
| B1 | REAL, RESIDENTIAL, APARTMENTS | 16 | 10.6076 | \$0 | \$39,045,871 | \$39,031,810 |
| B2 | REAL, RESIDENTIAL, DUPLEXES | 75 | 23.1499 | \$0 | \$12,061,402 | \$11,924,831 |
| B4 | "REAL, RESIDENTIAL(FOUR PLEXES) | 13 | 0.8272 | \$0 | \$3,527,604 | \$3,527,604 |
| C1 | REAL, VACANT PLATTED RESIDENTI | 547 | 205.2229 | \$0 | \$6,820,571 | \$6,820,571 |
| C2 | REAL, VACANT PLATTED COMMERCIAL | 54 | 41.6914 | \$0 | \$2,271,245 | \$2,271,245 |
| D1 | REAL, ACREAGE, RANGELAND | 4 | 2.3323 | \$0 | \$90,439 | \$380 |
| D3 | REAL, ACREAGE, FARMLAND | 3 | 33.7769 | \$0 | \$241,478 | \$241,478 |
| D4 | REAL, ACREAGE, UNDEVELOPED LA | 3 | 42.2078 | \$0 | \$287,456 | \$287,456 |
| E1 | REAL, FARM/RANCH, HOUSE | 1 | 5.6677 | \$0 | \$117,844 | \$117,844 |
| F1 | REAL, Commercial | 296 | 223.8944 | \$2,620,486 | \$112,221,946 | \$112,221,946 |
| F2 | REAL, Industrial | 1 | | \$0 | \$7,404,000 | \$7,404,000 |
| F5 | OPERATING UNITS ACREAGE | 2 | 22.4400 | \$0 | \$415,140 | \$415,140 |
| J2 | REAL & TANGIBLE PERSONAL, UTIL | 2 | | \$0 | \$3,892,500 | \$3,892,500 |
| J3 | REAL & TANGIBLE PERSONAL, UTIL | 5 | 0.6794 | \$0 | \$17,392,053 | \$17,392,053 |
| J4 | REAL & TANGIBLE PERSONAL, UTIL | 3 | 2.2068 | \$0 | \$1,219,260 | \$1,219,260 |
| J5 | REAL & TANGIBLE PERSONAL, UTIL | 1 | | \$0 | \$282,525 | \$282,525 |
| J6 | REAL & TANGIBLE PERSONAL, UTIL | 9 | 0.2443 | \$0 | \$453,153 | \$453,153 |
| J7 | REAL & TANGIBLE PERSONAL, UTIL | 2 | | \$0 | \$1,443,985 | \$1,443,985 |
| J8 | REAL & TANGIBLE PERSONAL, UTIL | 10 | | \$0 | \$1,099,657 | \$1,099,657 |
| L1 | TANGIBLE, PERSONAL PROPERTY, C | 445 | | \$0 | \$37,713,294 | \$37,713,294 |
| L2 | TANGIBLE, PERSONAL PROPERTY, I | 7 | | \$0 | \$2,894,861 | \$2,894,861 |
| M1 | TANGIBLE OTHER PERSONAL, MOBI | 7 | | \$0 | \$35,606 | \$35,606 |
| O1 | INVENTORY, VACANT RES LAND | 73 | 18.0258 | \$667,394 | \$2,060,144 | \$2,060,144 |
| S | SPECIAL INVENTORY | 4 | | \$0 | \$3,014,901 | \$3,014,901 |
| X | | 208 | 239.0816 | \$0 | \$65,144,535 | \$0 |
| | Totals | | 2,653.1841 | \$11,409,490 | \$1,325,381,662 | \$1,170,019,873 |

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.

Notice About 2023 Tax Rates

Property tax rates in City of Groves.

This notice concerns the 2023 property tax rates for City of Groves. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

| | |
|--|-------------------------|
| This year's no-new-revenue tax rate | \$0.570057/\$100 |
| This year's voter-approval tax rate | \$0.609691/\$100 |

To see the full calculations, please visit 1149 Pearl Street, Beaumont, Texas 77701 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

| Type of Fund | Balance |
|--------------------------|-----------|
| Maintenance & Operations | 1,000,000 |

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|-----------------------|--|---|-----------------------------|---------------|
| 2013 C.O. Series 2013 | 150,000 | 43,810 | 0 | 193,810 |
| 2016 C.O. Series 2016 | 350,000 | 27,738 | 0 | 377,738 |
| 2020 C.O. Series 2020 | 340,000 | 239,850 | 0 | 579,850 |

| | |
|---|-------------|
| Total required for 2023 debt service | \$1,151,398 |
| - Amount (if any) paid from funds listed in unencumbered funds | \$0 |
| - Amount (if any) paid from other resources | \$579,850 |
| - Excess collections last year | \$5,172 |
| = Total to be paid from taxes in 2023 | \$566,376 |
| + Amount added in anticipation that the unit will collect only 100.48% of its taxes in 2023 | \$-2,706 |
| = Total debt levy | \$563,670 |

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Cindy Savant, P.C.C., Jefferson County Tax Deputy Assessor-Collector on 08/02/2023.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

| | |
|--|-------------------------------|
| City of Groves | 409-960-5774 |
| _____ | _____ |
| Taxing Unit Name | Phone (area code and number) |
| 3947 Lincoln Avenue Beaumont, TX 77619 | www.cigrovesbx.com |
| _____ | _____ |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

| LINE | NO-NEW-REVENUE TAX RATE WORKSHEET | APPROPRIATE |
|------|--|--------------------|
| 1. | 2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹ | \$ 1,036,076,122 |
| 2. | 2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ² | \$ 0 |
| 3. | Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1. | \$ 1,036,076,122 |
| 4. | 2022 total adopted tax rate. | \$ 0.635924 /\$100 |
| 5. | 2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. | |
| | A. Original 2022 ARB values:..... | \$ 7,105,416 |
| | B. 2022 values resulting from final court decisions:..... | -\$ 6,400,000 |
| | C. 2022 value loss. Subtract B from A. ³ | \$ 705,416 |
| 6. | 2022 taxable value subject to an appeal under Chapter 42, as of July 25. | |
| | A. 2022 ARB certified value:..... | \$ 7,611,802 |
| | B. 2022 disputed value:..... | -\$ 5,038,346 |
| | C. 2022 undisputed value. Subtract B from A. ⁴ | \$ 2,573,456 |
| 7. | 2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C. | \$ 3,278,872 |

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

| Line | Description | Amount/Rate |
|------|---|------------------|
| 8. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7. | \$ 1,039,354,994 |
| 9. | 2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵ | \$ 0 |
| 10. | 2022 taxable value lost because property first qualified for an exemption in 2023. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 47,768 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 2,341,571 C. Value loss. Add A and B. ⁶ | \$ 2,389,339 |
| 11. | 2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ 0 B. 2023 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷ | \$ 0 |
| 12. | Total adjustments for lost value. Add Lines 9, 10C and 11C. | \$ 2,389,339 |
| 13. | 2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0. | \$ 0 |
| 14. | 2022 total value. Subtract Line 12 and Line 13 from Line 8. | \$ 1,036,965,655 |
| 15. | Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100. | \$ 6,594,313 |
| 16. | Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁹ | \$ 11,505 |
| 17. | Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ | \$ 6,605,818 |
| 18. | Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,171,712,342 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D. | \$ 1,171,712,342 |

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012, 26.04(c-2)
¹² Tex. Tax Code §26.03(c)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|------|---|---------------------------|
| 19. | <p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴..... \$ <u>0</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵..... + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p> | |
| 20. | 2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ | \$ <u>0</u> |
| 21. | 2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ | \$ <u>1,171,712,342</u> |
| 22. | Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸ | \$ <u>0</u> |
| 23. | Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹ | \$ <u>12,913,434</u> |
| 24. | Total adjustments to the 2023 taxable value. Add Lines 22 and 23. | \$ <u>12,913,434</u> |
| 25. | Adjusted 2023 taxable value. Subtract Line 24 from Line 21. | \$ <u>1,158,798,908</u> |
| 26. | 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ | \$ <u>0.570057</u> /\$100 |
| 27. | COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹ | \$ _____ /\$100 |

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

| Line | Voter-Approval Tax Rate Worksheet | Amount/Rate |
|------|--|---------------------------|
| 28. | 2022 M&O tax rate. Enter the 2022 M&O tax rate. | \$ <u>0.582381</u> /\$100 |
| 29. | 2022 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ <u>1,039,354,994</u> |

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §26.012(6)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

| 2023 Tax Rate Calculation Worksheet | | Amount |
|-------------------------------------|---|--------------------|
| 30. | Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100 | \$ 6,053,006 |
| 31. | Adjusted 2022 levy for calculating NNR M&O rate. | |
| | A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. | + \$ 10,491 |
| | B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. | - \$ 0 |
| | C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. | +/- \$ 0 |
| | D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. | \$ 10,491 |
| | E. Add Line 30 to 31D. | \$ 6,063,497 |
| 32. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,158,798,908 |
| 33. | 2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. | \$ 0.523257 /\$100 |
| 34. | Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0. | |
| | A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. | \$ 0 |
| | B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. | - \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. | \$ 0 /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0 /\$100 |
| 35. | Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0. | |
| | A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. | \$ 0 |
| | B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. | - \$ 0 |
| | C. Subtract B from A and divide by Line 32 and multiply by \$100. | \$ 0 /\$100 |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | \$ 0 /\$100 |

²³ [Reserved for expansion]

²⁴ Tex. Tax Code §26.044

²⁵ Tex. Tax Code §26.041

| Line | Voter-Approval Rate Worksheet | Amount/Rate |
|------|--|----------------------------------|
| 36. | <p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> | <p>\$ <u>0</u> /\$100</p> |
| 37. | <p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> | <p>\$ <u>0</u> /\$100</p> |
| 38. | <p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u></p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> | <p>\$ <u>0</u> /\$100</p> |
| 39. | <p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p> | <p>\$ <u>0.523257</u> /\$100</p> |
| 40. | <p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p> | <p>\$ <u>0.523257</u> /\$100</p> |
| 41. | <p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p> | <p>\$ <u>0.541570</u> /\$100</p> |

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

| Vote-Approval Tax Rate Worksheet | | Amount/Rate |
|----------------------------------|---|--------------------|
| D41. | <p>Disaster Line 41 (D41): 2023 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p> | \$ 0 /\$100 |
| 42. | <p>Total 2023 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 1,151,398</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 579,850</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 571,548</p> | \$ 571,548 |
| 43. | Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹ | \$ 5,172 |
| 44. | Adjusted 2023 debt. Subtract Line 43 from Line 42E. | \$ 566,376 |
| 45. | <p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2022 actual collection rate. 100.48 %</p> <p>C. Enter the 2021 actual collection rate. 101.88 %</p> <p>D. Enter the 2020 actual collection rate. 101.73 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p> | 100.48 % |
| 46. | 2023 debt adjusted for collections. Divide Line 44 by Line 45E. | \$ 563,670 |
| 47. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,171,712,342 |
| 48. | 2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100. | \$ 0.048106 /\$100 |
| 49. | 2023 voter-approval tax rate. Add Lines 41 and 48. | \$ 0.589676 /\$100 |
| D49. | <p>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p> | \$ _____ /\$100 |

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

| Voter-Approval Tax Rate Worksheet | | Amount/Rate |
|-----------------------------------|---|-------------|
| 50. | COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate. | \$ 0 /\$100 |

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

| Additional Sales and Use Tax Worksheet | | Amount/Rate |
|--|---|--------------------|
| 51. | Taxable Sales. For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0. | \$ 0 |
| 52. | Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ 0 |
| 53. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,171,712,342 |
| 54. | Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100. | \$ 0 /\$100 |
| 55. | 2023 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.570057 /\$100 |
| 56. | 2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022. | \$ 0.570057 /\$100 |
| 57. | 2023 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.589676 /\$100 |
| 58. | 2023 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57. | \$ 0.589676 /\$100 |

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet | | Amount/Rate |
|---|--|--------------------|
| 59. | Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸ | \$ 0 |
| 60. | 2023 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,171,712,342 |
| 61. | Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100. | \$ 0 /\$100 |
| 62. | 2023 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax). | \$ 0.589676 /\$100 |

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(f)
³⁴ Tex. Tax Code §26.041(d)
³⁵ Tex. Tax Code §26.04(c)
³⁶ Tex. Tax Code §26.04(c)
³⁷ Tex. Tax Code §26.045(d)
³⁸ Tex. Tax Code §26.045(f)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

| Line | Description | Amount/Rate |
|------------|---|--------------------|
| 63. | Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. | |
| A. | Voter-approval tax rate (Line 67)..... | \$ 0.635925 /\$100 |
| B. | Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| C. | Subtract B from A..... | \$ 0.635925 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.635924 /\$100 |
| E. | Subtract D from C..... | \$ 0.000001 /\$100 |
| 64. | Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. | |
| A. | Voter-approval tax rate (Line 67)..... | \$ 0.673459 /\$100 |
| B. | Unused increment rate (Line 66)..... | \$ 0.000000 /\$100 |
| C. | Subtract B from A..... | \$ 0.673459 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.653446 /\$100 |
| E. | Subtract D from C..... | \$ 0.020013 /\$100 |
| 65. | Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. | |
| A. | Voter-approval tax rate (Line 65)..... | \$ 0.749186 /\$100 |
| B. | Unused increment rate (Line 64)..... | \$ 0 /\$100 |
| C. | Subtract B from A..... | \$ 0.749186 /\$100 |
| D. | Adopted Tax Rate..... | \$ 0.749185 /\$100 |
| E. | Subtract D from C..... | \$ 0.000001 /\$100 |
| 66. | 2023 unused increment rate. Add Lines 63E, 64E and 65E. | \$ 0.020015 /\$100 |
| 67. | Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control). | \$ 0.609691 /\$100 |

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(8-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

| Line | De Minimis Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 68. | Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> | \$ 0.523257 /\$100 |
| 69. | 2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,171,712,342 |
| 70. | Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100. | \$ 0.042672 /\$100 |
| 71. | 2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$ 0.048106 /\$100 |
| 72. | De minimis rate. Add Lines 68, 70 and 71. | \$ 0.614035 /\$100 |

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|---|--------------------|
| 73. | 2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 0.635924 /\$100 |
| 74. | Adjusted 2022 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet. | \$ 0 /\$100 |
| 75. | Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73. | \$ 0 /\$100 |
| 76. | Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,036,965,655 |
| 77. | Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100. | \$ 0 |
| 78. | Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> . | \$ 1,158,798,908 |
| 79. | Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹ | \$ 0 /\$100 |

⁴⁴ Tex. Tax Code §26.042(b)
⁴⁵ Tex. Tax Code §26.042(f)
⁴⁶ Tex. Tax Code §26.042(c)
⁴⁷ Tex. Tax Code §26.042(b)

| Line | Emergency Revenue Rate Worksheet | Amount/Rate |
|------|--|--------------------|
| 80. | 2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | \$ 0.609691 /\$100 |

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.570057 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.609691 /\$100
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 0.614035 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁰

print here → Cindy Savant P.C.C.
 Printed Name of Taxing Unit Representative

sign here → *Cindy Savant*
 Taxing Unit Representative

8/2/23
 Date

⁵⁰ Tex. Tax Code §§26.04(c-2) and (d-2)

TAX CODE SECTION 26.16 INFORMATION

Tax Rate Information
 Truth in Taxation Summary
 Texas Property Tax Code Section 26.16
 City of Groves, Texas

This table of tax rate information is provided as a service to the residents of the City. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The maintenance and operations rate is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The debt rate is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The effective tax rate is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The effective maintenance and operations rate is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The rollback tax rate is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district, the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.

| Tax Year | Adopted Tax Rate | Adopted M&O Operating Rate (General Fund) | Adopted Debt Rate (Debt Service) | Effective Tax Rate | Effective Operating Rate (M&O) |
|-----------|------------------|---|----------------------------------|--------------------|--------------------------------|
| 2003-2004 | 0.77250 | 0.71750 | 0.05500 | 0.75000 | 0.69500 |
| 2004-2005 | 0.76560 | 0.71070 | 0.05490 | 0.75750 | 0.70260 |
| 2005-2006 | 0.74260 | 0.69010 | 0.05250 | 0.71590 | 0.66340 |
| 2006-2007 | 0.78910 | 0.73430 | 0.05480 | 0.78910 | 0.73430 |
| 2007-2008 | 0.69180 | 0.63310 | 0.05870 | 0.67000 | 0.61130 |
| 2008-2009 | 0.62420 | 0.57180 | 0.05240 | 0.62420 | 0.57180 |

| | | | | | |
|-----------|---------|---------|---------|---------|---------|
| 2009-2010 | 0.62750 | 0.55220 | 0.07530 | 0.60090 | 0.52560 |
| 2010-2011 | 0.60400 | 0.55740 | 0.04660 | 0.60400 | 0.55740 |
| 2011-2012 | 0.61600 | 0.56160 | 0.05440 | 0.61610 | 0.56170 |
| 2012-2013 | 0.64600 | 0.59760 | 0.04840 | 0.67490 | 0.62650 |
| 2013-2014 | 0.66359 | 0.59669 | 0.06690 | 0.66360 | 0.59670 |
| 2014-2015 | 0.70600 | 0.60270 | 0.10330 | 0.66290 | 0.55960 |
| 2015-2016 | 0.69360 | 0.58660 | 0.10700 | 0.69360 | 0.58660 |
| 2016-2017 | 0.71600 | 0.61270 | 0.10330 | 0.68210 | 0.57880 |
| 2017-2018 | 0.72000 | 0.61670 | 0.10330 | 0.70540 | 0.60210 |
| 2018-2019 | 0.76000 | 0.68062 | 0.07938 | 0.73040 | 0.65102 |
| 2019-2020 | 0.76162 | 0.68800 | 0.07362 | 0.71140 | 0.63778 |
| 2020-2021 | 0.74919 | 0.68034 | 0.06885 | 0.72606 | 0.65721 |
| 2021-2022 | 0.65345 | 0.59593 | 0.05752 | 0.65345 | 0.59593 |
| 2022-2023 | 0.63592 | 0.58238 | 0.05354 | 0.59431 | 0.54335 |
| 2023-2024 | 0.60969 | 0.56158 | 0.04811 | 0.57006 | 0.52326 |

SALES & USE TAX - Within City Limits of Groves only:

| | |
|------------------|---------------|
| State of Texas | 6.25% |
| Jefferson County | 0.50% |
| City of Groves | <u>1.50%*</u> |
| TOTAL RATE: | 8.25% |

**Includes 0.50% earmarked for economic development as administered by the Groves 4B Economic Development Corporation*

HOTEL/MOTEL OCCUPANCY TAX - City of Groves Only:

| | |
|------------------|--------------|
| State of Texas | 6.00% |
| Jefferson County | 2.00% |
| City of Groves | <u>7.00%</u> |
| TOTAL RATE | 15.00% |