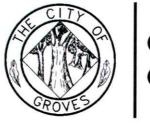
# Notice of Special Meeting August 19, 2024, 5:00 p.m.

City Council Chamber, 3947 Lincoln Ave., Groves, TX



City Council

Notice is given that the Groves City Council will hold a regular meeting in person on the date, time, and location listed above. Live streaming of the meeting is available for viewing at <a href="https://us02web.zoom.us/j/89526769066">https://us02web.zoom.us/j/89526769066</a> or by scanning the QR code to the right. The City Council welcomes citizen participation at all City Council meetings on any agenda items within the limitations of law and decorum. City Council may adjourn into Executive Session



to deliberate any agenda item listed if the matter for discussion meets an exception for Executive Session under Texas Government Code Chapter 551. The City Council may also deliberate in public on any item that is listed on the agenda for Executive Session.

#### **Opening Agenda**

- 1. Call meeting to order.
- 2. Prayer.
- 3. Pledge of Allegiance.
- 4. Roll Call.
- 5. Welcome and recognition of guests and news media.
- 6. Reports from Mayor, Council Members, or city staff.
- 7. Citizen comments.

#### **Public Hearings**

8. Conduct a public hearing for the purpose of reviewing the proposed FY 2024-2025 tax rate and increase.

#### Regular Agenda

- 9. Deliberate and act on adoption of FY 2024-2025 maintenance and operations tax rate of \$0.556776 / \$100 by record vote.
- 10. Deliberate and act on adoption of FY 2024-2025 interest and sinking tax rate of \$0.045148 / \$100 by record vote.
- 11. Deliberate and act on adoption of FY 2024-2025 Budget by record vote.
- 12. Deliberate and act on ratification of property tax increase reflected in the FY 2024-2025 Budget.
- 13. Deliberate and act on adoption of a Resolution Approving the Investment Policy of the City of Groves, Texas.
- 14. Deliberate and act on an ordinance amending the water and wastewater rate structures.
- 15. Deliberate and act to approve an annual appropriation ordinance of the City of Groves, Texas, for the 2024-2025 fiscal year, appropriating funds for disbursement for the various purposes and uses of the City, providing a savings clause, and providing and effective date.
- 16. Deliberate and act on an ordinance approving the tax assessment rolls for the year 2024, levying and assessing taxes for the support of the City of Groves and the municipal government thereof; apportioning each levy for specific purposes; levying and assessing occupation taxes and a hotel occupancy tax; providing the date for the collection of taxes; providing a savings clause; and providing an effective date.
- 17. Deliberate and act on interlocal agreement with the Cities of Nederland and Port Neches for the operation of the central dispatch facility and Information Technology Department and authorizing the Mayor to negotiate and execute all necessary documents.

Closing Agenda	
18. Hear and deliberate on Council Member comments.	
19. Adjourn.	
Special Accommodations	
Persons with disabilities who plan to attend this meeting and who may need auxiliary City Clerk Clarissa Thibodeaux at (409) 960-5773 or cthibodeaux.cigrovestx.com at least Certification	aids or services are requested to contact ast three days before the meeting.
I certify that the above notice of meeting was posted on the bulletin board and front doc	on of City Hall 2047 Lincoln Assemble on
August 15, 2024, atAM/PM.	of Of City Hall, 3947 Lincoln Avenue, on
	City of Groves
	ony of dioves

## NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.601924 per \$100 valuation has been proposed by the governing body of City of Groves.

PROPOSED TAX RATE \$0.601924 per \$100
NO-NEW-REVENUE TAX RATE \$0.559751 per \$100
VOTER-APPROVAL TAX RATE \$0.595540 per \$100
DE MINIMIS RATE \$0.601925 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for City of Groves from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that City of Groves may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Groves exceeds the voter-approval rate for City of Groves.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Groves, the rate that will raise \$500,000, and the current debt rate for City of Groves.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Groves is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 19, 2024 AT 05:00 PM AT the Groves City Hall, 3947 Lincoln Ave, Groves TX 77619.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Groves adopts the proposed tax rate, the City of Groves is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the City of Groves may not petition the City of Groves to require an election to be held to determine whether to reduce the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

Chris Borne Mark McAdams Rhonda Dugas Paul Oliver

**AGAINST** the proposal:

**PRESENT** and not voting:

**ABSENT:** Pete Konidis

Visit 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.

Page 3

The following table compares the taxes imposed on the average residence homestead by City of Groves last year to the taxes proposed to be imposed on the average residence homestead by City of Groves this year.

A CONTROL OF MARKET CONTROL AND AND AND THE CONTROL OF THE CONTROL	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.609690	\$0.601924	decrease of -0.007766 per \$100, or -1.27%
Average homestead taxable value	\$167,355	\$180,362	increase of 7.77%
Tax on average homestead	\$1,020.35	\$1,085.64	increase of 65.29, or 6.40%
Total tax levy on all properties	\$6,972,775	\$7,597,829	increase of 625,054, or 8.96%

For assistance with tax calculations, please contact the tax assessor for City of Groves at or lozley@cigrovestx.com, or visit cigrovestx.com for more information.

#### City of Groves Memorandum

**Date:** August 19, 2024

To: Mayor and City Council

From: Lamar Ozley, Finance Director

**Subject:** Public Hearing on Tax Increase

To comply with the Texas Property Tax Code 26.06, the City must hold a public hearing regarding the tax rate and increase. At the end of this public hearing, the City Council may vote on the proposed tax rate. If the City Council does not vote on the proposed tax rate at the public hearing, the City Council shall announce, at the public hearing, the date, time, and place of the meeting at which council will vote on the proposed tax rate.

As the agenda lists, the vote on the proposed tax rate will occur during the regularly scheduled meeting immediately following this public hearing.

Thus, I suggest the Mayor close the public hearing with the following statement:

"The City Council of Groves will vote on the proposed tax rate today during the regularly scheduled meeting immediately following this public hearing as listed on the respective agenda. This public hearing is closed at..." (insert time).

# City of Groves <u>Agenda Item Information Form</u>

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No.			
Title for Item (same as to be placed on Agenda): Deliberate and act on adoption of FY 2024-2025 maintenance and operations tax rate of \$0.556776 / \$100 by record vote.			
Party(ies) requesting placement of this item on the agenda: Finance Director, Lamar Ozley			
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley			
Explanation of Item: Motion needed to adopt the FY 2024-2025 maintenance and operations tax rate of \$0.556776 / \$100 by record vote in accordance with Tax code 26.05(a).			
Deadline for Approval: 8/19/24			
Staff Recommendation: Staff recommends adoption of a FY 2024-2025 maintenance and operations tax rate of \$0.556776 / \$100 by record vote, as presented.			
Alternative (if any) for consideration: Lower tax rate and reworking of the budget.			
Identify any attachments to this document: City of Groves FY 2024-2025 Budget			
Specific Council Action Requested: None (Information item only) Motion X  Ordinance – Number Resolution – Number Other – Specify:			
Specific Council Action Requested: None (Information item only) Motion X  Ordinance – Number Resolution – Number Other – Specify:  Signed: Date: Approved: City Manager  Department Head  City Manager			
FUNDING (IF APPLICABLE)			
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:			
PAYMENT REQUEST			
Amount of requested payment \$ Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$			
ACTION TAKEN BY COUNCIL			
APPROVED: NOT APPROVED: Any follow-up action required? YES NO If yes, explain			

# City of Groves <u>Agenda Item Information Form</u>

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No.			
Title for Item (same as to be placed on Agenda):Deliberate and act on adoption of FY 2024-2025 interest and sinking tax rate of \$0.045148 / \$100 by record vote.			
Party(ies) requesting placement of this item on the agenda: Finance Director, Lamar Ozley			
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley			
Explanation of Item: Motion needed to adopt the FY 2024-2025 interest and sinking tax rate of \$0.045148 / \$100 by record vote in accordance with Tax code 26.05(a).			
Deadline for Approval: 8/19/24			
Staff Recommendation: Staff recommends adoption of a FY 2024-2025 interest and sinking rate of \$0.045148 / \$100 by record vote, as presented.			
Alternative (if any) for consideration: None.			
Identify any attachments to this document: City of Groves FY 2024-2025 Budget			
Specific Council Action Requested: None (Information item only)  Ordinance – Number Resolution – Number Other – Specify:  Other – Specify:			
Specific Council Action Requested: None (Information item only)  Ordinance – Number Resolution – Number  Other – Specify:  Signed: Department Head  Department Head  None (Information item only)  Other – Specify:  City Manager  Motion X  Date: 08/09/24			
FUNDING (IF APPLICABLE)			
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:			
PAYMENT REQUEST			
IAIMENI REQUESI			
Amount of requested payment \$ Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$			
ACTION TAKEN BY COUNCIL			
APPROVED: NOT APPROVED: Any follow-up action required? YES NO If yes, explain			

# City of Groves <u>Agenda Item Information Form</u>

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No.			
Title for Item (same as to be placed on Agenda): Deliberate and act on adoption of FY 2024-2025 Budget by record vote.			
Party(ies) requesting placement of this item on the agenda: Finance Director, Lamar Ozley			
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley			
Explanation of Item: Motion needed to adopt the FY 2024-2025 budget by record vote in accordance with LGC 102.007(a).			
Deadline for Approval: 8/19/24			
Staff Recommendation: Staff recommends adoption of the FY 2024-2025 Budget by record vote, as presented.			
Alternative (if any) for consideration: None.			
Identify any attachments to this document: City of Groves FY 2024-2025 budget			
Specific Council Action Requested: None (Information item only) Motion _X Ordinance – Number Resolution – Number Other – Specify:			
Signed: Date: Approved: Date: Department Head    Department Head			
FUNDING (IF APPLICABLE)			
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no.  If no, explain and identify intended funding source:			
PAYMENT REQUEST			
Amount of requested payment \$ Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$			
ACTION TAKEN BY COUNCIL			
APPROVED: NOT APPROVED: Any follow-up action required? YES NO I			

## **CITY OF GROVES**

## ANNUAL FISCAL BUDGET

2024-2025

Revised: August 1, 2024

### City of Groves, Texas Proposed FY 2024-25 Budget

This budget will raise more total property taxes than last year's budget by \$693,607 or 10.39%, and of that amount \$122,659 is tax revenue to be raised from new property added to the tax roll this year.

T	he record	vote	for	adopting	the	FY	2024	-2025	Budget:
	ne record	VOLC	101	adopting	LIIC	1 1	202T	-2023	Duuget.

For:

Present and Not Voting:

Against:

Tax Rate Summary	2023 Rate/\$100	2024 Rate/\$100
Proposed Tax Rate for Adoption	\$0.609690	\$0.601924
No New Revenue	\$0.570057	\$0.559751
No New Revenue M&O	\$0.521951	\$0.517166
Voter Approval Rate	\$0.609691	\$0.580414
De Minimis Rate	\$0.614035	\$0.601925
Debt Tax Rate	\$0.048106	\$0.045148

Total Amount of Municipal Debt Obligations Secured by Property Taxes: \$10,220,000

## **CITY OF GROVES**

## CITY COUNCIL

Chris Borne Mayor

Mark McAdams Councilmember, Ward 1

Paul Oliver Councilmember, Ward II

Pete Konidis Councilmember, Ward III

Rhonda Dugas Councilmember, Ward IV

Submitted by

Kevin Carruth, City Manager

### **City of Groves**

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### **City of Groves**

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### **City of Groves**

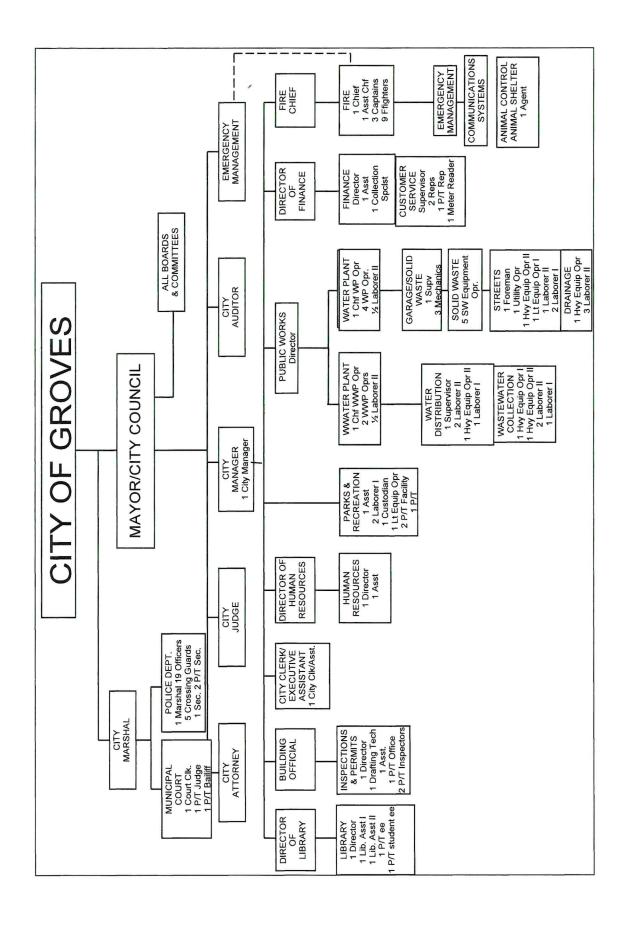
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### CITY OF GROVES WARD DIVISIONS LEGEND - WARD 1 - WARD 2 WARD 3 TO NEDERLAND - WARD 4 1000 1500' BAIRD Y CITY LIMITS TO PORT NECHES WEST EFFERSO WEST WASHINGTO INZALES CITY LIMITS -TERRELL KENNEDY WILLIS CT. CAMDEN SMITH N BEXLEY COVE ESSEX GARNER MARTIN TO PORT ARTHUR WARREN PERRY TO BRIDGE CITY STATE HIGHWAY 87 TO PORT ARTHUR AUGUST 2024

## **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.

July 19, 2024

To the Honorable Mayor and City Council Members:



#### Introduction

Per Article V Section 3 of the City of Groves Charter and Chapter 102 of the Texas Local Government Code, I am pleased to present for your consideration the proposed annual budget for fiscal year 2024-2025, beginning October 1, 2025. This balanced budget is intended to serve as:

- 1. A plan of financial operations embodying an estimate of expenditures for the next fiscal year and the means of financing them;
- 2. A management and operational plan for allocation of resources during FY 2024-2025.

The budgetary and accounting policies contained in the budget conform to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board. The accounts of the City are organized based on funds and account groups, each of which is considered a separate budgetary and accounting entity. Within the budget, the City's various funds are grouped into general fund types and proprietary fund types. The budget is prepared on the GAAP basis, with all governmental funds determined using the modified accrual basis of accounting and proprietary funds established using the accrual basis of accounting.

Despite the disruptions created by these circumstances, the challenges for staff at the beginning of the budget process were to:

- 1. Continue to look for efficiencies in operations,
- 2. Reduce expenses where possible, and
- 3. Identify revenue opportunities that have been overlooked.

Consequently, staff developed budget proposals for their departments with not much more than personnel and maintenance expenses at the same level as FY 2023-2024. Budget requests were reviewed by the City Manager and Director of Finance. The following sections highlight points of interest in the budget.

#### **Economic Outlook**

Groves is a residential city located adjacent to the City of Port Arthur and eleven miles southeast of Beaumont. Together with the adjoining cities of Nederland and Port Neches, they are referred to collectively as the Mid-County Cities. As demonstrated by the residential/commercial utility account mix of 95%/5%, the community is overwhelmingly residential with many of the city's residents employed directly or indirectly in nearby industrial plants. The industrial complexes of the Beaumont-Port Arthur-Orange Golden Triangle transform approximately 28% of all the world's petroleum into other products. This unique strategic position in the global and national economy has a definite impact on the City's fiscal health.

Like all other local governments, Groves faces inflationary pressures that are typically higher than most citizens and businesses experience. However, for the 12 months ending May 2024, the U.S. Municipal Cost

Index (designed by *American City and County* magazine in 1978 to show the effects of inflation on the cost of providing municipal services) increased 1.9 percent, while the U.S. Consumer Price Index (CPI) was uncharacteristically higher at 3.1 percent during the same period.

As of July 2024, The Texas economy has remained resilient despite high interest rates., according to the Texas A&M Real Estate Research Center. Texas worker sentiment remains resilient as in April, with a participation rate of 64.2 percent. The unemployment rate remained at 4 percent and has stabilized for ten consecutive months between 3.9 and 4 percent. Texas' all-commodity exports dipped 1.8 percent MOM in May but increased 5.6 percent YOY. Generally speaking, demand for Texas oil and natural gas exports, the state's largest export, remains subdued. In May, oil and gas exports were still hovering around \$12 billion and increased by 2.4 percent sequentially from April. The Texas Leading Economic Index (a measure of future directional changes in the business cycle) fell slightly to 128 (1987=100) in May. Over the past six months, the leading indicator has not demonstrated a strong positive or negative trend. Nominal average hourly earnings increased marginally by 0.2 percent MOM to \$32.73 and 5.5 percent YOY. Texas consumer confidence rose in May but has been falling since January of 2024.

#### **Notable Policies and Programs**

#### **Fund Balance Policy**

While there is no statutory or regulatory requirement for a minimum fund balance, the generally accepted practice and rule of thumb is to have a fund balance of about 90-120 days. As a coastal community, a catastrophic storm such as 2017's Hurricane Harvey is always a dangerous possibility. Consequently, there is a need to have a fund balance greater than 90-120 days so that the City can be better prepared to respond to a disaster and maintain continuity of government and operations. The FY 2024-2025 budget establishes the policy of maintaining a minimum balance of 180 days in the General Fund, Solid Waste Fund, and Systems Fund. It will likely take the City a few budget cycles to reach these declared goals.

#### **Health Insurance**

Employees are currently provided medical insurance through Blue Cross Blue Shield of Texas. Medical insurance is an important recruitment and retention benefit but also is a significant personnel expense.

Beginning with FY 2023-2024 the City began the practice of requiring employees to contribute part of the employee insurance premiums. Using an insurance broker, the City anticipates receiving multiple bids for insurance for the FY 2024-2025 year. Unfortunately, the bids will not be available until the beginning of August 2024. For purposes of this proposed budget, a 15% increase in medical insurance was used as a placeholder. The actual costs will be used in an amended document once they become available and adjustments made accordingly.

#### TMRS Vesting

The employee retirement is through the Texas Municipal Retirement System (TMRS) and has a 10-yr vesting requirement. Out of the 909 entities in the TMRS system, 866 have 5-year vesting and 43 have 10-year vesting and TMRS no longer offers 10-year vesting because. While most of the cities in the Groves area have 10-year vesting, they also have a 7% contribution rate while Groves has 6%. Increasing vesting to 5 years improves our labor competitiveness at a relatively minimal cost of \$18,865.

#### **Coast of Living Increase**

The City typically alternates between a step increase and a cost of living increase from one year to the next. The FY 2024-2025 Budget includes a 5% step increase to help attract and retain quality employees. Additionally, changes are expected resulting from collective bargaining negotiations with the Groves Professional Firefighters Association that will not conclude until the end of July.

#### Fleet Management

The average age of the City's non-emergency passenger vehicle fleet is 10.2 years. The reliability, cost of maintenance, and poor public appearance of the older vehicles are impacting department efficiencies and effectiveness. If the City were to continue to replace vehicles at the same pace it has been, it would take an average of 12.3 more years to replace the entire fleet. Faced with the severe fiscal constraints we have, staff sought out an approach that is expected to reduce fuel and maintenance expenses significantly. The FY 2024-2025 Budget includes a lease program with Enterprise Fleet Management. As a pilot project, 19 vehicles from the existing fleet would be sold and 14 new units leased. The net saving to the City through this lease program is projected to be almost \$183,000 over the next five years.

#### Ad Valorem Tax Rate

Over the last few legislative sessions, the State of Texas has significantly restricted the ability of local governments to increase ad valorem taxes; however, it does provide for a de minimis tax rate. The de minimis rate is a tax rate calculation designed to give smaller taxing units, including cities with a population of less than 30,000, some flexibility to budget for extraordinary costs that may not be possible under the three-and-a-half percent voter-approval tax rate. The de minimis rate is the sum of a taxing unit's no-new-revenue M&O rate; the rate that, when applied to a taxing unit's current total value, will impose an amount of taxes equal to \$500,000; and a taxing unit's current debt rate. The FY 2024-2025 Budget includes the de minimis tax rate. The impact on the average taxable residential property in Groves is a \$78.50 increase over the previous year.

#### Sales Tax

Sales tax is the second single largest source of General Fund revenue and continues to set monthly and rolling 12-month totals. The total projected for FY 2024-2025 is \$2,200,000, a 22.2% increase (the Sales Tax Fund has a similar increase). While comparatively large, this is still a conservative number in light of the record-setting actual monthly and rolling 12-month totals.

#### **Utility Rates**

The City's water and wastewater systems need significant rehabilitation. While recent years have seen efforts to address some of these concerns, such as the replacement of the SCADA system and the sewer main pipe bursting and manhole replacements, much more needs to be done. The City hired NewGen Strategies and Solutions to conduct a study and develop a five-year rate plan that address these four objectives:

- 1. Design a rate plan to meet rising costs over five years;
- 2. Fund over \$20 million in capital improvements;
- 3. Build up cash reserves to 180 days of operating costs over five years; and
- 4. Introduce tiered water rates to promote water conservation.

The residential base rate for water in FY 2024-2025 will increase 30% to \$15.50 and the volumetric rate introduces tiers with a 25% increase between tiers up to 10,000 gallons and a 50% increase for consumption over 10,000 gallons. The residential base rate for wastewater in FY 2024-2025 will also increase 30% to \$15.50. Commercial customers will see their minimum bill increase to \$31.00 for both water and wastewater. The projected net increase to the typical 4,000-gallon-per-month residential customer will be an increase of \$13.53 to their monthly bill. A 10,000-gallon-per-month business customer will see a \$66.19 larger bill.

#### **Unfunded Issues**

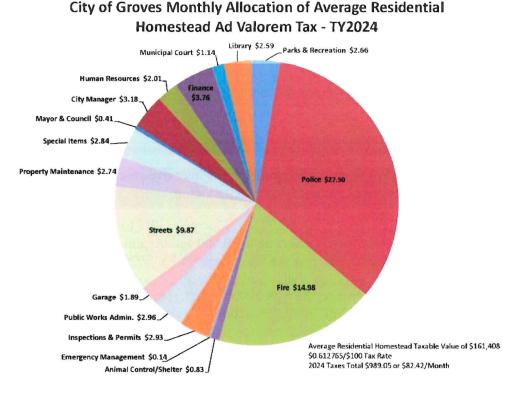
Three capital issues that are maintenance concerns now and are issues that also need addressing with new growth are not addressed in the FY 2023-2024 budget:

- (1) Streets and drainage;
- (2) Water system improvements;
- (3) Wastewater system improvements;
- (4) City Hall renovation or replacement;
- (5) Old Fire Station remediation or demolition; and
- (6) Transportation fee.

Making significant progress on these infrastructure issues will require issuance of general obligation (GO) bonds, certificates of obligation (CO), tax notes, or some other debt instrument. The City Council has begun addressing these issues by hiring NewGen Strategies to conduct the rate study discussed previously and adopting the first year of the study's five-year rate plan. Council has also had a preliminary workshop discussion on a Transportation Use Fee as one potential source to fund street and drainage infrastructure. All six of these items require in-depth workshop discussions by the City Council and ultimately a vote by the citizens of Groves.

#### Taxes and Growth of City Government

The City must always be vigilant that there is not unnecessary growth "creep" from one year to the next, which is relatively easy to do through expenditures, taxes, or other ways that, at the margins, from one year to the next do not amount to much but cumulatively add up to a meaningful amount. The proposed *ad valorem* tax rate of \$0.612745 is 6.89% above the FY 2023-2024 rate of \$0.609690. The proposed rate will bring in approximately \$616,631 in additional revenue with the owner of an average taxable residential home paying about \$73.08 more than the previous year. The pie chart below demonstrates how the average residential homestead tax would be allocated each month if the *ad valorem* tax of \$989.05 was billed monthly (i.e., \$82.42).



When examining the growth of government, one cannot look at a single metric alone and definitively state that there has been growth because it lacks context. For example, the population of Groves from FY 2013-

2014 to FY 2023-2024 has grown 5.0%. When considering the growth of staffing, there certainly are more employees now versus 12 years ago, but when normalized by staff per 1,000 population, it becomes apparent that staffing has increased from 4.88/1,000 to 5.86/1,000, for an increase of one person - a different story than if all an observer looked at was a change in total full-time employees over that 12-year period.

Lastly, a review of total general fund spending from FY 2013-2014 to FY 2023-2024 has decreased in real terms 2.86% from \$766.40 to \$709.35. When this figure is adjusted for inflation using the Municipal Cost Index discussed earlier, the *per capita* spending in the General Fund shrank by -7.44%. When the *per capita* spending is adjusted for the 34.5% MCI inflation, Groves city government has <u>contracted</u> by 31.18%. The bottom line is that the City of Groves has continued to do more with less but there must be an acknowledgement that at some point the City will end up doing less with less or have to add more resources to the budget.

#### Conclusion

Groves is at a fork in the road. The desire of city councils to maintain the lowest *ad valorem* tax rate possible is understandable and important for attracting residents and businesses to have a tax rate and services that are competitive with other communities. As the community nears build-out and its existing infrastructure meets or continues to exceed its service life, the current leadership and its constituents must come to terms with prior leaders' decisions to meet the desires of their contemporary constituents for low taxes and fees. The resulting high demand for capital investment and lack of revenue opportunities places significant constraints on the City's ability to meet effective and efficient operational requirements, regulatory demands, and quality of life desires of citizens.

The 2019 Texas Legislature passed Senate Bill 2 which, among other things, limits *ad valorem* tax increases beginning in 2020 to 2.5 percent without triggering an automatic rollback election. In order to restore the City's fund balance to the policy objective of 180 days as quickly as possible, the FY 2019-2020 budget adopts a rate that is 5.2 percent above the no new revenue rate. The City's healthy fund balance is a critical component of its successful response and recovery to Harvey and restoring its fund balances quickly will be important to the community's future.

There are three issues with revenue and expense impacts that require consideration in the short- to medium-term, specifically:

- 1. Continuing investment in the City's information technology;
- 2. Development and funding of a street reconstruction plan; and
- 3. Continuation of the erosion of municipal authority from statutory changes made by the Texas Legislature concerning appraisal caps, expenditure ceilings, and overall revenue limits.

Each of these issues will require thoughtful and deliberate consideration by the City Council, together with city staff, for development and commitment to a budget strategy to meet future demands.

The proposed FY 2024-2025 budget is conservative in its revenue estimates and expenditures and represents a maintenance only program. The budget attempts to begin a fiscal recovery and by making strategic investments and rebuilding reserves while mitigating the risks posed by Groves' somewhat limited economy, modest scale, and threat of strong storms.

City government is the form of government that has the widest-ranging impact on the daily lives of our citizens. Meeting the fundamental health, safety, and welfare needs of our citizens is essential to a progressive and successful community and as presented, this budget will ensure the safety of our citizens and enhance their quality of life while providing an environment for successful development.

I appreciate the efforts of staff during preparation of the budget in a year made extraordinarily difficult by fiscal circumstances and transitions in leadership. Additionally, I wish to extend my thanks to the City Council for its willingness to take the time to understand the hard choices facing us and to share the Council's vision with staff. Such comprehension provides context and background to better grasp the budget and also enlightens staff's awareness of Council's priorities.

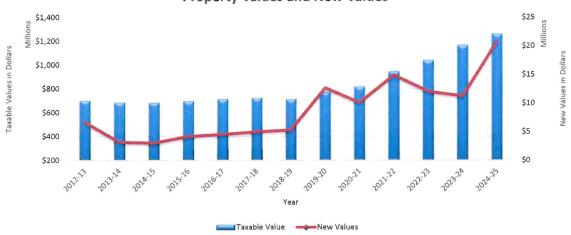
Respectfully,

Kevin Carruth City Manager

#### **PROPERTY VALES & TAX RATES**

Year	Taxable Value	New Values	M&O Rate	I&S Rate
2012-13	\$703,720,940	\$6,669,530	\$0.59760	\$0.04840
2013-14	\$687,303,552	\$3,195,590	\$0.59669	\$0.06690
2014-15	\$688,607,957	\$3,039,200	\$0.60270	\$0.10330
2015-16	\$702,310,676	\$4,189,700	\$0.58660	\$0.10700
2016-17	\$716,019,084	\$4,558,410	\$0.61270	\$0.10330
2017-18	\$727,051,192	\$5,010,700	\$0.61670	\$0.10330
2018-19	\$717,282,302	\$5,304,750	\$0.68062	\$0.07938
2019-20	\$773,933,302	\$12,667,330	\$0.68800	\$0.07362
2020-21	\$818,828,649	\$10,087,626	\$0.68034	\$0.06885
2021-22	\$945,960,638	\$14,910,440	\$0.59593	\$0.05752
2022-23	\$1,041,787,924	\$12,015,687	\$0.58238	\$0.05354
2023-24	\$1,168,929,461	\$11,222,862	\$0.56158	\$0.04811
2024-25	\$1,262,257,223	\$20,766,548	\$0.56771	\$0.04506

#### **Property Values and New Values**





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## **BALANCE SHEETS**

ACCT NO#	ACCOUNT NAME		BEGINNING ( ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	_(	CURRENT BALANCE )
01 - GENERAL	FUND								
<b>ASSETS</b>									
1-00-100-99	CONTRA CASH	\$	-	\$	-	\$	-	\$	-
1-00-101-00	CLAIM ON CASH GENERAL FUND	\$	1,891,935.81	\$	(653,205.81)	\$	(715,572.16)	\$	1,176,363.65
1-00-101-10	CASH OVER/SHORT	\$	-	\$	-	\$	-	\$	-
1-00-101-20	CLAIMS CASH WITH AGENT	\$	-	\$	-	\$	-	\$	-
1-00-101-30	GENERAL FUND BANK ACCOUNT	\$	-	\$	1,858.86	\$	(1,947.00)	\$	(1,947.00)
1-00-101-40	IKE 2,2 ACCOUNT	\$	-	\$	-	\$	-	\$	~
1-00-101-50	EOC BOND BANK ACCOUNT	\$	1.00	\$	-	\$	-	\$	1.00
1-00-101-60	LETTER OF CREDIT	\$	1.00	\$	-	\$	0.01	\$	1.01
1-00-101-70	PARKS CAPITAL BANK ACCT	\$	44,010.74	\$	(2,114.99)	\$	(1,684.41)	\$	42,326.33
1-00-101-90	2020 CO ISSUE FD STATION	\$	558,657.93	\$	-	\$	(558,657.96)		(0.03)
1-00-102-20	PETTY CASH	Ś	1,097.95	Ś	_	\$	-	\$	1,097.95
1-00-102-21	PETTY CASH - COURT	Ś	850.00	\$	_	\$	_	\$	850.00
1-00-102-22	PETTY CASH - LIBRARY	\$	50.00	\$	-	\$	wire.	Ś	50.00
1-00-102-23	FEMA VARIANCE	\$	50.00	\$	_	\$	_	\$	-
1-00-103-00	INVESTMENTS-CDS	Ś	_	Ś	_	\$		\$	_
1-00-105-00	TAXES RECEIVABLE-CURRENT	\$	178,694.70	\$	_	\$	_	\$	178,694.70
1-00-105-00	TAXES RECEIVABLE-DELINQUENT	\$	441,627.35	\$		\$		\$	441,627.35
1-00-105-10	TAXES REC-UNCOLLECTIBLE ALLOWN	۶ \$	(37,219.32)	•	_	\$	_	\$	(37,219.32)
1-00-103-20	TAXES RECEIVABLE - DELINQ.	۶ \$		\$	-	۶ \$	-	\$	(37,213.32)
	· ·	<u>ب</u>	-	\$	-		-	÷	-
1-00-108-00	RESERVE - TAXES RECEIVABLE	¢	422 270 22		-	\$	(422.270.22)	÷	•
1-00-115-00	ACCOUNTS RECEIVABLE	\$	123,278.32	\$	-	\$	(123,278.32)	\$	-
1-00-115-05	DUE FROM VENDOR	\$	420.042.04	\$	-	\$	-	\$	-
1-00-115-10	MUNICIPAL COURT RECEIVABLE	<b>&gt;</b>	430,043.01	\$	-	\$	-	\$	430,043.01
1-00-115-11	MUNICIPAL COURT ALLOWANCE	\$	(412,802.05)		-	\$	-	\$	(412,802.05)
1-00-115-20	FORENSIC EXAM RECEIVABLES	\$	-	\$	-	\$	-	\$	-
1-00-115-30	ACCOUNTS RECEIVALBE-RETIREE	\$	-	\$	-	\$	-	\$	-
1-00-115-45	GRANTS RECEIVABLE	\$	•	\$	-	\$	-	\$	-
1-00-116-00	RESERVE DOUBTFUL RECEIV.	\$	-	\$	-	\$	-	\$	-
1-00-126-00	GRANTS RECEIVABLE	\$	**	\$	-	\$	-	\$	-
1-00-131-00	DUE TO/FROM SYSTEMS FUND	\$	(0.10)	\$	-	\$	-	\$	(0.10)
1-00-131-10	DUE TO/FROM I & S - TAX OBLIG.	\$	-	\$	-	\$	-	\$	-
1-00-131-11	DUE TO/FROM SYSTEMS FUND	\$	17,462.41	\$	-	\$	-	\$	17,462.41
1-00-131-21	DUE TO/FROM SALES TAX FUND	\$	0.13	\$	-	\$	-	\$	0.13
1-00-131-22	DUE TO/FROM LIBRARY FUND	\$	-	\$	-	\$	-	\$	-
1-00-131-24	DUE TO/FROM GRANT FUND	\$	-	\$	-	\$	-	\$	-
1-00-131-30	DUE FROM EDC	\$	-	\$	-	\$	-	\$	-
1-00-131-31	DUE/TO FROM GENERAL FUND	\$	-	\$	-	\$	-	\$	-
1-00-131-35	DUE TO/FROM I&S FUND	\$	-	\$	•	\$	-	\$	-
1-00-131-40	DUE TO/FROM SOLIDWASTE FUND	\$	(1,261,149.41)	\$	-	\$	-	\$	(1,261,149.41)
1-00-131-45	DUE TO/FROM POLICE FUND	Ś	-	\$	_	\$	_	\$	

ACCT NO#	ACCOUNT NAME	(	BEGINNING ACTIVITY )	(	M-T-D ACTIVITY )	_(	Y-T-D ACTIVITY )	(	CURRENT BALANCE )
01 - GENERAL I	FUND								
1-00-131-50	DUE TO/FROM CAPITAL PROJECTS	\$	-	\$	-	\$	-	\$	-
1-00-131-56	DUE TO/FROM EMP SICK LEAVE	\$	₩.	\$	*	\$	=	\$	-
1-00-131-60	DUE TO/FROM SELF INS FUND	\$	-	\$	-	\$	-	\$	÷.
1-00-131-63	DUE FROM EDC	\$	=	\$	-	\$	-	\$	-
1-00-141-00	INVENTORY-OFFICE SUPPLIES	\$	-	\$	-	\$	-	\$	-
1-00-141-10	INVENTORY-JANITORIAL,TOOL	\$	1,672.43	\$	~	\$	-	\$	1,672.43
1-00-141-11	INVENTORY - AP	\$	-	\$	-	\$	-	\$	-
1-00-143-00	PREPAID POSTAGE	\$	491.89	\$	(13.25)	\$	(13.25)	\$	478.64
1-00-144-00	PREPAID INSURANCE	\$	-	\$	-	\$	-:	\$	
1-00-145-00	PREPAID OTHER	\$		\$	-	\$	-	\$	
1-00-145-10	GRANTS REVEIVABLE	\$	-	\$	-	\$	-	\$	-
1-00-149-00	RETURNED CHECKS	\$	(53.00)	\$	-	\$	=	\$	(53.00)
1-00-151-00	C OF D INVESTMENTS	\$	-	\$	-	\$	-	\$	-
1-00-163-35	RESTRICTED ASSETS - CD'S	\$	-	\$	~	\$	**	\$	-
1-00-193-00	RETURNED CHECKS	\$	-	\$	-	\$	-	\$	-
1-00-338-10	ANIMAL SHELTER REIMBURSEMENT	\$	41,214.35	\$	-	\$	-	\$	41,214.35
1-00-500-00	EMPLOYEE ADVANCES	\$	-	\$	-	\$	e:	\$	-
	TOTAL ASSETS	\$	2,019,865.14	\$	(653,475.19)	\$	(1,401,153.09)	\$	618,712.05
							-		
LIABILITIES									
2-00-131-89	WAGES PAYABLE	\$	130,826.72	\$	=	\$	(130,826.72)	\$	=
2-00-131-90	DUE TO/FROM CLAIMS FUND	\$	=	\$	=	\$		\$	=
2-00-201-00	VOUCHERS PAYABLE	\$	-	\$	-	\$	=	\$	-
2-00-202-00	ACCOUNTS PAYABLE	\$	392,104.30	\$	-	\$	(392,104.30)	\$	
2-00-202-05	RETAINAGE PAYABLE	\$	-	\$	=	\$	~	\$	-
2-00-202-10	FICA PAYABLE	\$	24,681.84	\$	-	\$	(24,681.84)	\$	-
2-00-202-11	WITHHOLDING TAX PAYABLE	\$	20,133.66	\$	=	\$	(20,133.66)	\$	-
2-00-202-12	UNION DUES PAYABLE	\$	727.38	\$	-	\$	(691.38)	\$	36.00
2-00-202-13	CREDIT UNION PAYABLE	\$	353.79	\$	-	\$	(353.79)	\$	=:
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	\$	670.34	\$	-	\$	(1,045.69)	\$	(375.35)
2-00-202-15	ICMA PAYABLE	\$	14,569.03	\$	-	\$	(15,144.42)	\$	(575.39)
2-00-202-16	TMRS PAYABLE	\$	25,753.28	\$	~	\$	(27,028.92)	\$	(1,275.64)
2-00-202-17	CHILD SUPPORT PAYABLE	\$	1,246.15	\$	-	\$	(1,246.15)	\$	=
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	\$	10.15	\$	-	\$	(10.15)	\$	÷
2-00-202-19	HEALTH INSURANCE PAYABLE	\$	5,526.49	\$		\$	(6,280.29)	\$	(753.80)
2-00-202-20	MEDICARE PAYABLE	\$	5,802.37	\$		\$	(5,772.37)	\$	30.00
2-00-202-21	LONG TERM DISABILITY PAYABLE	\$	85.10	\$		\$	×	\$	85.10
2-00-202-22	WORKMENS COMPENSATION PAYABLE	\$	152.24	\$	=	\$		\$	152.24
2-00-202-25	TML PENDING	\$	=	\$	-	\$	-	\$	-
2-00-202-30	COURT COSTS DUE TO STATE	\$	-	\$	-	\$		\$	<b>-</b> 2

ACCT NO#	ACCOUNT NAME		BEGINNING ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	_(	CURRENT BALANCE )
01 - GENERAL	FUND								
2-00-202-35	MUNICIPAL COURT BONDS PAYABLE	\$	(10,656.20)		(96.00)		(3,001.00)		(13,657.20)
2-00-203-00	ACCOUNTS PAYABLE	\$	-	\$	<b>-</b>	\$		\$	-
2-00-203-20	MUNICIPAL COURT BONDS	\$	10,616.74	\$	2,802.00	\$	11,117.00	\$	21,733.74
2-00-203-50	ENCUMBERANCE ACCOUNT		. , , ,		45,656.54	\$			(3,685,594.17)
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	3,638,020.01	\$	(45,656.54)		•		3,685,594.17
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	3,418,402.56	\$	-	\$			3,512,314.52
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	(3,418,402.56)		-	\$	(93,911.96)		(3,512,314.52)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	-	\$	-	\$	-	\$	-
2-00-204-00	COURT/POLICE FINES-FEES-COSTS	\$	22,672.53	\$	6,410.48	\$	60,858.70	\$	83,531.23
2-00-204-01	MC/PD FINES-FEES RECEIVABLE.	\$	8,620.48	\$	-	\$	-	\$	8,620.48
2-00-205-10	DEFERRED REVENUE - MC FINES	\$	8,620.48	\$	-	\$	-	\$	8,620.48
2-00-205-12	DEFERRED TAXES	\$	583,102.74	\$	-	\$	-	\$	583,102.74
2-00-205-20	DEFERRED REVENUE - GRANTS	\$	-	\$	-	\$	-	\$	-
2-00-218-00	ACCRUED PAYROLL	\$	-	\$	-	\$	~	\$	-
2-00-219-00	ACCRUED SICK LEAVE	\$	-	\$	-	\$	-	\$	-
2-00-219-10	ACCR. SICK LEAVE PAYABLE	\$	-	\$	-	\$	(45.004.64)	<u>&gt;</u>	-
2-00-220-00	ACCRUED EXPENSES	\$	45,094.64	\$	•	\$	(45,094.64)	\$	-
2-00-222-00	DEFERRED TAXES	\$ \$	-	\$	-	\$	-	\$	-
2-00-227-00	FICA PAYABLE	\$	-	\$	**	\$	-	\$	-
2-00-228-10	CURRENT SICK LEAVE PAYABLE	\$	-	\$	-	\$	-	\$	-
2-00-228-20	LONG TERM SICK LEAVE PAYABLE	\$	-	\$	-	\$	-	\$ \$	-
2-00-228-30	VACATION PAYABLE	\$	-	\$	-	\$	-	> \$	-
2-00-237-00	FIREFIGHTERS DUES	\$	-	\$	-	\$	-	\$ \$	-
2-00-237-10	POLICE ASSOCIATION DUES	\$ \$	-	\$	-	\$	-		-
2-00-237-20	CREDIT UNION	<b>\$</b>	-	\$	-	\$	-	\$	-
2-00-237-40	COLONIAL LIFE & ACCIDENT	\$ \$	-	\$	~	\$	-	\$	-
2-00-237-45	ICMA #457	<u>٠</u>	-	\$	-	\$	-	\$ \$	-
2-00-237-46	CHILD SUPPORT PAYABLE	<u>خ</u>	-	\$	-	\$	-	\$ \$	-
2-00-237-48	U.S. CHAPTER 13 BANKRUPTCY	\$ ¢	-	\$	-	\$ \$	-	۶ \$	-
2-00-237-50	TMRS	<u>خ</u>	-	\$	-		-	\$ \$	-
2-00-237-55	SUPPLEMENTAL LIFE INSURANCE	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	-
2-00-237-60	EMPLOYEES HEALTH INSURANCE	<b>ب</b>	-		-		~		-
2-00-237-70	UNITED FUND	\$ ¢	-	\$ د	-	\$	-	\$ e	-
2-00-237-80	WELFARE FUND DUES INCENTIVE PLAN & LOAN	\$	-	\$	-	\$ ¢	-	\$ \$	-
2-00-237-90	ICMA MONEY PURCHASE & LOAN	\$	-	\$ \$	-	\$ \$		۶ \$	<u>-</u>
2-00-237-91	FLEXIBLE SPENDING PLAN	\$ \$	-	\$ \$	-	\$	_	\$ \$	-
2-00-237-92	/ <del></del>	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	<del>-</del>
2-00-237-93	LIFE INSURANCE ADVANCE PAYMENT- PAYROLL		-	\$ \$	-	\$ \$	<del>-</del>	\$ \$	-
2-00-237-99		\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	<del>-</del>
2-00-250-99	BANK OVERDRAFT		-	۶ \$	-	\$	-	۶ \$	-
2-00-300-00	CAPITAL LEASE NON-CURRENT	\$	-	Þ	-	Ş	-	Ş	-

UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

			BEGINNING		M-T-D		Y-T-D		CURRENT
ACCT NO#	ACCOUNT NAME	(	ACTIVITY )	(	ACTIVITY )	(	ACTIVITY )	(	BALANCE )
				_		_,			
01 - GENERAL I	FUND								
2-00-305-00	LINE OF CREDIT PAYABLE	\$		\$	_	\$	_	\$	
2-00-310-00	\$890,000 Tax Notes 2010	\$		\$	-	\$	-	\$	===
2-00-900-00	DUE TO OTHER GOVERNMENTS	\$		\$	-	\$	=	\$	=
2-00-999-99	MISCELLANEOUS INCOME	\$	=.	\$	-	\$	-	\$	-
	TOTAL LIABILITIES	\$	1,290,714.25	\$	9,116.48	\$	(601,439.62)	\$	689,274.63
FUND EQUITY									
3-00-242-00	FUND BALANCE-RES FOR HOTEL TAX	\$	-1	\$	-	\$	-	\$	-
3-00-243-00	FUND BALANCE-RES FOR TECHNOLOG	\$	-(	\$	-	\$	-	\$	-
3-00-245-00	FUND BALANCE-RESERVE-INVENTORY	\$	-	\$	-	\$	=	\$	-
3-00-246-00	FUND BALANCE-RES FOR PREPD EXP	\$	84,214.00	\$		\$	~	\$	84,214.00
3-00-253-00	FUND BALANCE-UNRESERVED	\$	(3,767,167.58)	\$	-	\$	-	\$	(3,767,167.58)
3-00-257-91	CONTRIBUTION-MUNCIPALITY	\$	-	\$	=:	\$	-	\$	-
3-00-270-10	RESERVE- PARK LAND	\$	-	\$	=0	\$	=	\$	==
3-00-271-00	FUND BALANCE - UNAPPROP.	\$	4,077,455.21	\$		\$	-	\$	4,077,455.21
3-00-272-10	FUND BALANCE - REV-HOTEL TAX	\$	256,174.20	\$		\$	-	\$	256,174.20
3-00-272-19	FUND BALANCE-COURT SECURITY	\$	14,667.25	\$	-	\$	-	\$	14,667.25
3-00-272-20	RESERVE FOR TECHNOLOGY	\$	46,865.68	\$	-1	\$	-	\$	46,865.68
3-00-272-21	FUND BALANCE RESERVE LIBRARY	\$	-	\$	-	\$	-	\$	
3-00-275-00	FUND BALANCE RES PPD EXP.	\$	-	\$		\$	-	\$	-
3-00-275-05	RESERVE FOR INVENTORY	\$	16,942.13	\$	-	\$	-	\$	16,942.13
3-00-299-00	PRIOR PERIOD ADJUSTMENT	\$		\$	-	\$	-	\$	-0
	TOTAL BEGINNING EQUITY	\$	729,150.89	\$	<u>.</u> .	\$	=	\$	729,150.89
TOTAL REVENU	JES	\$	<del>-</del> 9	\$	145,233.01	\$	7,630,569.27	\$	7,630,569.27
TOTAL EXPENS	ES	\$	-9	\$	807,824.68	\$	8,430,282.74	\$	8,430,282.74
INC	REASE/(DECREASE) IN FUND BAL.	\$		\$		\$	(799,713.47)	\$	(799,713.47)
TOTAL LIABILIT	TIES, EQUITY & FUND BAL.	\$	2,019,865.14	\$	(653,475.19)	\$	(1,401,153.09)		618,712.05

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ACCT NO#	ACCOUNT NAME	(	BEGINNING ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	_(	CURRENT BALANCE )
05 - SOLID WAS	STE FUND								
<u>ASSETS</u>									
1-00-101-00	CLAIM ON CASH SOLIDWASTE FUND	\$	(342,283.98)	\$	29,183.10	\$	589,009.30	\$	246,725.32
1-00-103-00	INVESTMENTS-CDS	\$	-	\$	-	\$	_	\$	•
1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	\$	(117,930.42)	\$	-	\$	8,161.98	\$	(109,768.44)
1-00-131-00	DUE TO/FROM SYSTEMS FUNDS	\$	243,350.20	\$	-	\$	(28,161.69)	\$	215,188.51
1-00-131-01	DUE TO/FROM GENERAL FUND	\$	1,261,149.41	\$	-	\$	-	\$	1,261,149.41
1-00-131-11	DUE TO/FROM SYSTEMS FUND	\$	-	\$	-	\$	-	\$	-
1-00-131-31	DUE FROM GENERAL FUND	\$	-	\$	-	\$	-	\$	-
1-00-131-35	DUE TO/FROM CAP PROJECT FUND	\$	-	\$	-	\$	-	\$	-
1-00-131-40	DUE TO/FROM SANITATION	\$	-	\$	-	\$	-	\$	-
1-00-131-55	DUE TO EQUIPMENT REPLACE FUND	\$	*	\$	-	\$	-	\$	-
1-00-141-20	TRUCKS AND AUTOMOBILES	\$	2,326,425.58	\$	-	\$	-	\$	2,326,425.58
1-00-141-25	RESDEPREC. TRUCKS&AUTOS	\$	(1,109,859.64)	\$	-	\$	-	\$	(1,109,859.64)
1-00-141-30	EQUIPMENT AND TOOLS	\$	957,271.49	\$	-	\$	-	\$	957,271.49
1-00-141-35	RES.DEPRE.EQUIPMENT & TOOLS	\$	(1,020,262.07)	\$	-	\$	M4.	\$	(1,020,262.07)
1-00-141-60	OFFICE FURNITURE & FIXTURES	\$	-	\$	-	\$	-	\$	-
1-00-141-65	RESDEPREC. FURNITURE&FIXTURE	\$	-	\$	-	\$	-	\$	-
1-00-144-00	PREPAID INSURANCE	\$	-	\$	-	\$	-	\$	-
1-00-145-00	PREPAID OTHER	\$	-	\$	-	\$	-	\$	-
1-00-145-10	GRANTS RECEIVABLE	\$	-	\$	-	\$	-	\$	-
1-00-151-00	C OF D INVESTMENTS	\$	-	\$	-	\$	-	\$	-
1-00-165-00	MACHINERY & EQUIPMENT	\$	-	\$	-	\$	-	\$	-
1-00-165-10	ACCUM DEPREC-MACHINERY & EQUIP	\$	-	\$	-	\$	_	\$	-
1-00-167-00	TRUCKS AND AUTOMOBILES	\$	-	\$	-	\$	-	\$	-
1-00-167-10	ACCUM DEPREC-TRUCKS & AUTOMOBI	\$	-	\$	-	\$	-	\$	-
1-00-168-00	OFFICE FURNITURE & FIXTURES	\$	-	\$	-	\$	-	\$	-
1-00-168-10	ACCUM DEPREC-OFFICE FURN & FIX	\$	-	\$	-	\$	-	\$	-
1-00-180-01	NET PENSION ASSET (LIABILITY)	\$	(130,800.13)	\$	-	\$	-	\$	(130,800.13)
1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	\$	140,435.89	\$	-	\$	-	\$	140,435.89
1-00-180-03	DEFERRED OUTFLOW-INVESTMENT	\$	-	\$	-	\$	-	\$	•
1-00-180-04	DEFERRED INFLOW-ACTUAL EXP	\$	(2,154.71)	\$	-	\$	-	\$	(2,154.71)
1-00-180-05	DEFERRED OUTFLOW-ASMPTN. CHNGS	\$	-	\$	-	\$	-	\$	-
1-00-193-00	RETURNED CHECKS	\$	-	\$	-	\$	-	\$	-
1-00-500-00	EMPLOYEE ADVANCES	\$	-	\$	-	\$	-	\$	-
	TOTAL ASSETS	\$	2,205,341.62	\$	29,183.10	\$	569,009.59	\$	2,774,351.21
I IARII ITIEC									
<u>LIABILITIES</u> 2-00-131-89	WAGES PAYABLE	\$	7,391.46	\$	_	\$	(7,391.46)	ć	_
2-00-131-89	DUE TO/FROM CLAIMS ACCOUNT	<u>خ</u>	7,331.40	۶ \$	-	\$	(7,331.40)	۶ \$	_
2-00-131-90	VOUCHERS PAYABLE	<b>ب</b> خ	-	\$	-	\$	-	\$	<del>-</del>
		چ خ	60 405 77		-	\$ \$	160 AGE 77\		<u>-</u>
2-00-202-00	ACCOUNTS PAYABLE	\$	60,495.77	\$ ¢	-	\$	(60,495.77)		-
2-00-202-10	FICA PAYABLE	<i>خ</i>	1,269.94		-	•	(1,269.94)		-
2-00-202-11	WITHHOLDING TAX PAYABLE	<i>خ</i>	829.50		-	\$ ¢	(829.50)		-
2-00-202-12	UNION DUES PAYABLE	\$	-	\$	-	\$	-	\$	-

ACCT NO#	ACCOUNT NAME		BEGINNING ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	(	CURRENT BALANCE )
05 - SOLID WAS	STE FUND								
2-00-202-13	CREDIT UNION PAYABLE	\$	_	\$	-	\$	_	\$	•
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	\$	55.67	\$	-	\$	(55.67)		-
2-00-202-15	ICMA PAYABLE	\$	399.75	\$	-	\$	(399.75)		-
2-00-202-16	TMRS PAYABLE	\$	2,802.15	\$	_	\$	(1,416.44)	- 5	1,385.71
2-00-202-17	CHILD SUPPORT PAYABLE	\$	-	\$	_	\$	-	\$	-
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	\$	4.62	\$	_	\$	(4.62)		-
2-00-202-19	HEALTH INSURANCE PAYABLE	\$	877.09	\$	-	\$	(232.31)		644.78
2-00-202-20	MEDICARE PAYABLE	\$	296.98	\$	_	\$	(296.98)		-
2-00-202-22	WORKERS COMP	\$	-	\$	-	\$	(200.00)	\$	_
2-00-202-25	TML PENDING	\$	_	Ś		\$	_	Ś	_
2-00-202-31	SALES TAX DUE TO STATE	\$	12,280.21	\$	(7,991.59)	\$	1,097.93	\$	13,378.14
2-00-203-00	ACCOUNTS PAYABLE	\$	,	\$	-	\$		\$	-
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	(620,643.30)	100	(43,388.21)		(67,352.85)	100	(687,996.15)
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	620,643.30	\$	43,388.21	\$	67,352.85	\$	687,996.15
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	599,534.14	\$	-	\$	27,650.00	\$	627,184.14
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	(599,534.14)		_	\$	(27,650.00)		(627,184.14)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	(000)00 (101)	\$	.=	\$	(4.7555.557	\$	(02.720.72.77
2-00-204-10	SALES TAX DUE STATE	Ś	-	\$	-	\$	-	\$	-
2-00-218-00	ACCRUED PAYROLL	Ś	-	\$	-	\$		\$	-
2-00-219-00	ACCRUED SICK LEAVE	Ś	-	\$	-	\$	-	\$	-
2-00-219-10	ACCR. SICK LEAVE	\$	-	\$	-	\$	-	\$	~
2-00-220-00	ACCRUED EXPENSES	\$	845.97	\$	-	\$	(845.97)	\$	
2-00-228-20	LONG TERM SICK LEAVE PAYABLE	\$	-	\$	-	\$	-	\$	-
2-00-228-30	VACATION ACCRUAL	\$	19,309.45	\$	_	\$	(19,160.50)	\$	148.95
2-00-257-91	CONTRIBUTION - MUNICIPALITY	\$	-	\$	_	\$	-	\$	
2-00-271-11	RESERVE - LANDFILL TAX	\$	-	\$	-	\$	-	\$	-
	TOTAL LIABILITIES	\$	106,858.56	\$	(7,991.59)	\$	(91,300.98)	\$	15,557.58
FUND EQUITY									
3-00-257-91	CONTRIBUTION-MUNICIPALITY	\$	423,079.92	\$	-	\$	-	\$	423,079.92
3-00-261-00	NET ASSETS-INV IN CAP ASSETS	\$	-	\$	-	\$	-	\$	-
3-00-262-10	NET ASSETS-RESTRICT- LANDFILL	\$	-	\$	-	\$	-	\$	-
3-00-266-00	NET ASSETS-UNRESTRICTED	\$	1,675,403.14	\$	-	\$	-	\$	1,675,403.14
3-00-271-00	FUND BALANCE - UNAPPROP.	\$	-	\$	-	\$	-	\$	-
3-00-273-00	FUND BALANCE	\$	-	\$	-	\$	-	\$	-
3-00-275-00	FUND BAL RES-LANDFILL TAX	\$	-	\$	:=	\$	_	\$	-
	TOTAL BEGINNING EQUITY	\$	2,098,483.06	\$	-	\$	-	\$	2,098,483.06
TOTAL REVENU	ES	\$	2	\$	105.591.09	\$	1,310,417.36	\$	1.310.417.36
TOTAL EXPENSE		\$	-	\$	68,416.40		650,106.79	\$	650,106.79
	REASE/(DECREASE) IN FUND BAL.	Ś	-	\$	37,174.69		660,310.57	\$	660,310.57
	IES, EQUITY & FUND BAL.	\$	2,205,341.62	\$	29,183.10	-	569,009.59		2,774,351.21
		_	,,			-		_	

ACCT NO#	ACCOUNT NAME	BEGINNING ( ACTIVITY )	,	M-T-D ACTIVITY )	1	Y-T-D ACTIVITY )		CURRENT ( BALANCE )
		,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	( /
11 - SYSTEMS F	UND							
<u>ASSETS</u>								
1-00-101-00	CLAIM ON CASH SYSTEMS FUND	\$ (1,384,326.10)	\$	39,452.32	\$	653,274.73	\$	(731,051.37)
1-00-101-10	CASH OVER/SHORT	\$ -	\$	=	\$	-	\$	-
1-00-101-20	PETTY CASH - WATER OFFICE	\$ 600.00	\$	-	\$	-	\$	600.00
1-00-101-30	TCDBG 710299 BANK ACCOUNT	\$ -	\$	-	\$	-	\$	-
1-00-101-31	2017 CDBG GRANT BANK ACCT	\$ 1.00	\$	-	\$	-	\$	1.00
1-00-101-32	GLO HARVEY GRANT	\$ 1.58	\$	-	\$	-	\$	1.58
1-00-101-33	2019 CDBG BANK ACCT	\$ 1.00	\$	-	\$	-	\$	1.00
1-00-101-34	SLFRF BANK ACCOUNT	\$ 2,082,683.95	\$	-	\$	(532,168.99)	\$	1,550,514.96
1-00-101-99	CONTRA CASH	\$ -	\$	-	\$	-	\$	-
1-00-103-40	CASH-WATER DEPOSIT REFUND	\$ 0.02	\$	-	\$	-	\$	0.02
1-00-115-00	ACCOUNTS RECEIVABLE	\$ 1,270,467.19	\$	(157,824.00)	\$	(227,912.55)	\$	1,042,554.64
1-00-115-20	ACCOUNTS RECEIVABLE - WATER	\$ 0.19	\$	(30.00)	\$	-	\$	0.19
1-00-115-25	UNCOLLECTABLE WATER BILL	\$ -	\$	-	\$	-	\$	-
1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	\$ (678,971.50)	\$	-	\$	-	\$	(678,971.50)
1-00-131-00	DUE TO/FROM SYSTEMS FUND	\$ (17,462.41)	\$	-	\$	-	\$	(17,462.41)
1-00-131-11	DUE TO/FROM SYSTEMS	\$ •	\$	-	\$	-	\$	-
1-00-131-30	DUE TO/FROM SALES TAX FUND	\$ 0.40	\$	-	\$	-	\$	0.40
1-00-131-31	DUE FROM GENERAL FUND	\$ 0.10	\$	-	\$	-	\$	0.10
1-00-131-35	DUE TO/FROM CAP PROJECT FUND	\$ -	\$	-	\$	-	\$	-
1-00-131-40	DUE TO/FROM SOLID WASTE FUND	\$ (243,350.20)	\$	-	\$	28,161.69	\$	(215,188.51)
1-00-141-10	MATERIAL INVENTORY- XXX	\$ •	\$	-	\$	-	\$	-
1-00-141-20	TRUCKS AND AUTOMOBILES	\$ 782,502.06	\$	-	\$	-	\$	782,502.06
1-00-141-25	RES DEPREC. TRUCKS & AUTOS	\$ (754,312.28)	\$	-	\$	-	\$	(754,312.28)
1-00-141-30	EQUIPMENT AND TOOLS	\$ 12,113,654.58	\$	-	\$	-	\$	12,113,654.58
1-00-141-35	RESDEPREC. EQUIPMENT & TOOLS	\$ (10,225,820.21)	\$	-	\$	-	\$	(10,225,820.21)
1-00-141-50	INVENTORY-WATER & SEWER	\$ 94,957.73	\$	-	\$	-	\$	94,957.73
1-00-141-51	INVENTORY - AP	\$ -	\$	-	\$	-	\$	-
1-00-141-60	INFRASTRUCTURE	\$ 12,615,673.01	\$	-	\$	-	\$	12,615,673.01
1-00-141-65	RESDEPREC.	\$ (3,150,077.25)	\$	-	\$	-	\$	(3,150,077.25)
1-00-144-00	PREPAID INSURANCE	\$ -	\$	-	\$	-	\$	_
1-00-145-00	PREPAID OTHER	\$ -	\$	-	\$	-	\$	-
1-00-145-10	GRANTS RECEIVABLE	\$ 291,850.85	\$	-	\$	-	\$	291,850.85
1-00-151-00	C OF D INVESTMENTS	\$ -	\$	-	\$	-	\$	-
1-00-161-00	LAND	\$ 677,865.41	\$	-	\$	-	\$	677,865.41
1-00-163-10	BUILDINGS	\$ 26,943,477.93	\$	-	\$	-	\$	26,943,477.93
1-00-163-15	RESDEPREC.	\$ (16,916,976.64)	\$	-	\$	-	\$	(16,916,976.64)
1-00-163-20	MISCELLANEOUS	\$ 44,024.00	\$	-	\$	-	\$	44,024.00
1-00-163-25	RESDEPREC.	\$ (44,024.00)	\$	-	\$	-	\$	(44,024.00)
1-00-165-10	Construction In Process	\$ 1,993,882.50	\$	-	\$	-	\$	1,993,882.50
1-00-180-01	NET PENSION ASSET (LIABILITY)	\$ (566,594.66)	\$	-	\$	-	\$	(566,594.66)
1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	\$ 626,150.28		•	\$	-	\$	
1-00-180-03	DEFERRED OUTFLOW-INVESTMENT EX	\$ -	\$	-	\$	-	\$	-
1-00-180-04	DEFERRED INFLOW-ACTUAL EXP	\$ (9,335.29)	\$	-	\$	-	\$	(9,335.29)
1-00-180-05	DEFFERED OUTFLOW-ASMPTN. CHNGS	\$ -	\$	-	\$	-	\$	-

ACCT NO#	ACCOUNT NAME		BEGINNING		M-T-D		Y-T-D		CURRENT
ACCI NO#	ACCOUNT NAME	(	ACTIVITY )	(	ACTIVITY )	(	ACTIVITY )	_(	BALANCE )
11 - SYSTEMS F	UND								
1-00-193-00	RETURNED CHECKS	\$	•	\$	=	\$	_	\$	-
1-00-300-01	WATER METER RADIO READ PROJECT	\$	1,680,000.00	\$	-	\$	-	\$	1,680,000.00
1-00-300-15	RES_DEPREC.	\$	(1,237,138.48)	\$	-	\$	-	\$	(1,237,138.48)
1-00-500-00	EMPLOYEE ADVANCES	\$	-	\$	-	\$	-	\$	-
	TOTAL ASSETS	\$	25,989,404.76	\$	(118,401.68)	\$	(78,645.12)	\$	25,910,759.64
LIABILITIES	LINICOLLECTARIE WATER BUIL			^		,		,	
2-00-115-25	UNCOLLECTABLE WATER BILL	\$	-	\$	-	\$	(52.247.52)	\$	-
2-00-131-89	WAGES PAYABLE	\$	53,317.53	\$		\$	(53,317.53)		-
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$	<b>-</b> 2	\$	-1	\$	-	\$	-
2-00-201-00	VOUCHERS PAYABLE	\$	-	\$		\$	(658 208 80)	\$	(4.62.075.24)
2-00-202-00	ACCOUNTS PAYABLE	\$	496,213.68	\$		\$	(658,288.89)		(162,075.21)
2-00-202-10	FICA PAYABLE	\$	6,566.84	\$	A1	\$	(6,566.84)		.=.
2-00-202-11	WITHHOLDING TAX PAYABLE	\$	4,520.83	\$	=:	\$	(4,520.83)		-
2-00-202-12	UNION DUES PAYABLE	\$	742.00	\$	-	\$	(712.00)	\$	-
2-00-202-13	CREDIT UNION PAYABLE	\$	742.98	\$	= 1	\$	(742.98)		-
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	\$	169.15	\$	-	\$	(169.15)		-
2-00-202-15	ICMA PAYABLE	\$	2,961.57	\$	30	\$	(2,813.64)		147.93
2-00-202-16	TMRS PAYABLE	\$	5,290.19	\$	=	\$	(5,557.65)		(267.46)
2-00-202-17	CHILD SUPPORT PAYABLE	\$	261.58	\$	SI	\$	(261.58)		*
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	\$	2.77	\$	-	\$	(2.77)		=
2-00-202-19	HEALTH INSURANCE PAYABLE	\$	2,412.13	\$	-	\$	(2,076.25)		335.88
2-00-202-20	MEDICARE PAYABLE	\$	1,535.80	\$	=	\$	(1,535.80)	10	-
2-00-202-22	WORKERS COMP	\$	-	\$	<del>-</del> -	\$	-	\$	-
2-00-202-25	TML PENDING	\$	=	\$	=	\$	<u> </u>	\$	-
2-00-203-00	ACCOUNTS PAYABLE	\$	162,075.21	\$	_:	\$	<b>-</b> *	\$	162,075.21
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	(1,528,378.68)		212,416.60	\$	(325,649.60)		(1,854,028.28)
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	1,528,378.68		(212,416.60)		325,649.60	\$	1,854,028.28
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	1,311,769.12	\$	20	\$	206,762.62		1,518,531.74
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	(1,311,769.12)		=(	\$	(206,762.62)		(1,518,531.74)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	<b>=</b> 1	\$	20	\$	2	\$	_
2-00-205-13	DEFERRED REVENUE CLFRF GRANT	\$	1,802,808.30	\$		\$	-	\$	1,802,808.30
2-00-218-00	ACCRUED EXPENSES	\$	-	\$	-	\$	-	\$	-
2-00-219-00	RETAINAGE PAYABLE	\$	187,344.35	\$		\$	-	\$	187,344.35
2-00-219-10	SICK LEAVE PAYABLE NON CURRENT	\$	-	\$	=	\$	-	\$	-
2-00-220-00	ACCRUED EXPENSES	\$	27,761.98	\$	-	\$	(27,761.98)	\$	-
2-00-228-00	CUSTOMER DEPOSITS	\$	838,050.61	\$	(4,197.50)	\$	18,782.50	\$	856,833.11
2-00-228-10	CURRENT SICK LEAVE PAY	\$	-	\$		\$	-	\$	-
2-00-228-20	LONG TERM SICK LEAVE PAY	\$	-	\$	-	\$	-	\$	-
2-00-228-30	VACATION PAYABLE	\$	91,815.65	\$	-	\$	(91,815.65)	\$	-
2-00-246-00	WATER SERVICE ADVANCE	\$	-0	\$	-	\$	-:	\$	-
2-00-250-00	Accrued Interest Payable	\$	-	\$	•	\$		\$	:=:
2-00-250-99	BANK OVERDRAFT	\$	-	\$		\$	₩01	\$	
2-00-300-00	CAPITAL LEASE NON CURRENT	\$		\$		\$	-	\$	-
2-00-300-90	SICK LEAVE ACCRUAL	\$	74,226.04	\$	-	\$		\$	74,226.04

ACCT NO#	ACCOUNT NAME	(	BEGINNING ( ACTIVITY )	_(	M-T-D ACTIVITY)	_(	Y-T-D ACTIVITY )	 CURRENT BALANCE )
11 - SYSTEMS F	UND							
2-00-310-00	2010 Tax Notes	\$	0.40	\$	-	\$	_	\$ 0.40
	TOTAL LIABILITIES	\$	3,758,077.59	\$	(4,197.50)	\$	(836,649.04)	\$ 2,921,428.55
FUND EQUITY								
3-00-246-00	WATER SERVICE ADVANCE	\$	-	\$	-	\$	-	\$ -
3-00-257-50	PERM. RESERVE =-1961 BOND	\$	-	\$	-	\$	-	\$ -
3-00-257-90	CONTRIBUTIONS - CUSTOMERS	\$	208,087.66	\$	-	\$	-	\$ 208,087.66
3-00-257-91	CONTRIBUTION-MUNCIPALITY	\$	26,158,835.56	\$	-	\$	-	\$ 26,158,835.56
3-00-271-00	FUND BALANCE - UNAPPROP.	\$	(4,135,596.05)	\$	-	\$	-	\$ (4,135,596.05)
3-00-272-20	RESERVE FOR TECHNOLOGY	\$	-	\$	-	\$	-	\$ -
3-00-275-05	RESERVE FOR INVENTORY	\$	-	\$	-	\$		\$ 
	TOTAL BEGINNING EQUITY	\$	22,231,327.17	\$	-	\$	+	\$ 22,231,327.17
TOTAL REVENU	JES	\$	-	\$	390,064.33	\$	4,348,116.78	\$ 4,348,116.78
TOTAL EXPENS	ES	\$	-	\$	504,268.51	\$	3,590,112.86	\$ 3,590,112.86
INC	REASE/(DECREASE) IN FUND BAL.	\$	-	\$	(114,204.18)	\$	758,003.92	\$ 758,003.92
TOTAL LIABILIT	TES, EQUITY & FUND BAL.	\$	25,989,404.76	\$	(118,401.68)	\$	(78,645.12)	\$ 25,910,759.64

#### UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

ACCT NO#	ACCOUNT NAME	ŧ	BEGINNING		M-T-D		Y-T-D		CURRENT
ACCT NO#	ACCOUNT NAME	(	ACTIVITY )	(	ACTIVITY )	(	ACTIVITY )	(	BALANCE )
21 - SALES TAX	FUND								
ASSETS									
1-00-101-00	CLAIM ON CASH SALES TAX	\$	608,204.63	\$	(83,941.80)	\$	1,318,620.30	\$	1,926,824.93
1-00-101-30	SALES TAX BANK ACCOUNT	\$	1,053.42	\$	253,126.40	\$	253,437.38	\$	254,490.80
1-00-131-00	DUE TO/FROM SYSTEMS FUND	\$	.=	\$	-	\$	-	\$	-
1-00-131-31	DUE FROM GENERAL FUND	\$		\$	-	\$	-	\$	-
1-00-131-58	DUE TO/FROM LIBRARY FUND	\$	-	\$	-	\$	-	\$	-
1-00-144-00	PREPAID INSURANCE	\$	-	\$	-	\$	-	\$	:=
1-00-145-00	PREPAID OTHER	\$	-	\$	-	\$	-	\$	=
1-00-151-00	C. OF D. INVESTMENTS	\$	-	\$	-	\$	-	\$	-
1-00-171-00	DUE FROM STATE	\$	575,758.33	\$	-	\$	(575,758.33)	\$	-
	TOTAL ASSETS	\$	1,185,016.38	\$	169,184.60	\$	996,299.35	\$	2,181,315.73
LIABILITIES									
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$	14	\$	~	\$	-	\$	~
2-00-131-91	DUE TO EDC	\$	191,983.94	\$	¥	\$	(191,983.94)	\$	-
2-00-201-00	VOUCHERS PAYABLE	\$		\$	~	\$	-	\$	~
2-00-202-00	ACCOUNTS PAYABLE	\$	~	\$	-	\$	*	\$	-
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	æ	\$	=	\$	-	\$	=
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	Œ	\$	-	\$	~	\$	=
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	,=	\$	*	\$	-	\$	=
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	ē	\$	=	\$	-	\$	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$		\$	-	\$	<b>E</b>	\$	-
	TOTAL LIABILITIES	\$	191,983.94	\$	<b>-</b> 3	\$	(191,983.94)	\$	-
FUND EQUITY									
3-00-271-00	FUND BALANCE	\$	993,032.44	\$	~	\$	_	\$	993,032.44
3-00-272-00	FUND BALANCE - APPROP.	\$	-	\$	-	\$	_	\$	-
3-00-273-00	FUND BALANCE - SURPLUS	\$		\$	_	\$	=	\$	_
2 20 2.0 00	TOTAL BEGINNING EQUITY	\$	993,032.44	\$		\$		\$	993,032.44
TOTAL REVENU	JES	\$	*	\$	169,184.60	\$	1,188,283.29	\$	1,188,283.29
TOTAL EXPENS		\$	, <del>=</del>	\$		\$	-	\$	-,200,200.20
	CREASE/(DECREASE) IN FUND BAL.	Š	-	\$	169,184.60	20	1,188,283.29		1,188,283.29
	TIES, EQUITY & FUND BAL.	\$	1,185,016.38	\$	169,184.60	\$	996,299.35	-	2,181,315.73

27

ACCT NO#	ACCOUNT NAME	-	EGINNING ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	CURRENT BALANCE )
23 - POLICE FO	REITURES FUND							
<u>ASSETS</u>								
1-00-101-00	CLAIM ON CASH PD FORFEITURES	\$	689.19	\$	-	\$	(8,688.53)	\$ (7,999.34
1-00-101-30	POLICE CIVIL FORFEITURE BANK	\$	27,833.27	\$	1,165.68	\$	2,091.38	\$ 29,924.65
1-00-102-20	FORFEITURE PETTY CASH	\$	(20.00)	\$	-	\$	-	\$ (20.00
1-00-131-31	DUE FROM GENERAL FUND	\$	-	\$	-	\$	-	\$ -
1-00-144-00	PREPAID INSURANCE	\$	-	\$	-	\$	-	\$ -
1-00-145-00	PREPAID OTHER	\$	-	\$	-	\$	-	\$ -
	TOTAL ASSETS	\$	28,502.46	\$	1,165.68	\$	(6,597.15)	\$ 21,905.31
LIABILITIES								
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$	-	\$	_	\$	-	\$ -
2-00-201-00	VOUCHERS PAYABLE	\$	-	\$	_	\$	-	\$ -
2-00-202-00	ACCOUNTS PAYABLE	\$	_	\$	-	\$	-	\$ ••
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	(7,530.00)	\$	-	\$	_	\$ (7,530.00
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	7,530.00	\$	-	\$	-	\$ 7,530.00
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	7,530.00	\$	-	\$	-	\$ 7,530.00
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	(7,530.00)	\$	-	\$	-	\$ (7,530.00
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	-	\$	-	\$	-	\$ -
	TOTAL LIABILITIES	\$	•	\$	-	\$	-	\$ -
FUND EQUITY								
3-00-271-00	FUND BALANCE - UNAPPROP.	\$	10,710.85	\$	-	\$	•	\$ 10,710.85
3-00-273-00	FUND BALANCE	\$	17,791.61	\$	-	\$	-	\$ 17,791.61
	TOTAL BEGINNING EQUITY	\$	28,502.46	\$	-	\$	<del>-</del>	\$ 28,502.46
TOTAL REVENU	JES	\$	-	\$	1,165.68	\$	2,091.38	\$ 2,091.38
TOTAL EXPENS		\$	-	\$		\$	8,688.53	\$ 8,688.53
	CREASE/(DECREASE) IN FUND BAL.	, \$	-	\$	1,165.68	\$	(6,597.15)	\$ (6,597.15
	TIES, EQUITY & FUND BAL.	\$	28,502.46	\$	1,165.68	\$	(6,597.15)	 21,905.31

ACCT NO#	ACCOUNT NAME		EGINNING ACTIVITY )	(	M-T-D ACTIVITY )	( .	Y-T-D ACTIVITY )		CURRENT BALANCE )	
25 - PD FEDERA	25 - PD FEDERAL FOREITURE									
ASSETS										
1-00-101-00	CLAIM ON CASH PD FED FORFEIT	\$	(680.00)	\$	-	\$	-	\$	(680.00)	
1-00-101-30	PD FORFEITURE BANK ACCT	\$	13,247.00	\$	_	\$		\$	13,247.00	
1-00-102-20	FORFEITURE PETTY CASH	\$	580.00	\$	-	\$	-	\$	580.00	
	TOTAL ASSETS	\$	13,147.00	\$		\$		\$	13,147.00	
LIABILITIES										
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	_	Ś	_	Ś	_	\$	·-	
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	=	\$	-	\$	_	\$	1-	
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	_	Ś	-	Ś	_	\$	1-	
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	-	\$	-	Ś	-	\$	-	
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	-	\$		\$	-	\$	14	
	TOTAL LIABILITIES	\$	-	\$	-	\$	-	\$	-	
FUND EQUITY										
3-00-273-00	FUND BALANCE	\$	13,147.00	\$	_	\$	-	\$	13,147.00	
	TOTAL BEGINNING EQUITY	\$	13,147.00	\$	-	\$	-	\$	13,147.00	
TOTAL REVENU	TOTAL REVENUES		-	\$	-	\$	-	\$	4	
TOTAL EXPENS	ES	\$	81	\$	-	\$		\$	-	
INCREASE/(DECREASE) IN FUND BAL.		\$	-	\$	*	\$	-	\$	.=	
	TES, EQUITY & FUND BAL.	\$	13,147.00	\$	-	\$	-	\$	13,147.00	

ACCT NO#	ACCOUNT NAME	(	BEGINNING ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	{	CURRENT BALANCE )
30 - EDC FUND									
<u>ASSETS</u>									
1-00-101-00	CLAIM ON CASH EDC	\$	1,504,463.16	\$	83,333.39	\$	(53,877.75)	\$	1,450,585.41
1-00-101-30	EDC BANK ACCOUNT	\$	3,428.91	\$	28.91	\$	655.82	\$	4,084.73
1-00-105-00	BANK OVERDRAFT	\$	-	\$	-	\$	-	\$	•
1-00-115-00	ACCOUNTS RECEIVABLE	\$	-	\$	-	\$	-	\$	-
1-00-131-31	DUE FROM SALES TAX FUND	\$	191,983.94	\$	-	\$	(191,983.94)	\$	-
1-00-131-35	DUE TO INTEREST AND SINKING	\$	-	\$	-	\$	-	\$	-
1-00-144-00	PREPAID INSURANCE	\$	-	\$	-	\$	-	\$	-
1-00-145-00	PREPAID OTHER	\$	-	\$	-	\$	-	\$	-
1-00-151-00	C. OF D. INVESTMENTS	\$	-	\$	-	\$	-	\$	-
1-00-171-00	DUE FROM STATE	\$	-	\$	-	\$	-	\$	-
	TOTAL ASSETS	\$	1,699,876.01	\$	83,362.30	\$	(245,205.87)	\$	1,454,670.14
LIABILITIES									
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$	-	\$	-	\$	-	\$	-
2-00-201-00	VOUCHERS PAYABLE	\$	_	\$	-	\$	-	\$	-
2-00-202-00	ACCOUNTS PAYABLE	\$	_	\$	-	\$	-	\$	-
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	-	\$	-	\$	-	\$	-
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	-	\$	-	\$	-	\$	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	-	\$	-	\$	•	\$	-
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	_	\$	_	\$	-	\$	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	-	\$	-	\$	-	\$	-
	TOTAL LIABILITIES	\$	•	\$	-	\$	-	\$	
FUND EQUITY									
3-00-271-00	FUND BALANCE - UNAPPROP.	\$	_	\$	_	\$	_	\$	_
3-00-271-00	FUND BALANCE		1,699,876.01	\$ \$	<u>.</u>	\$ \$	-		1,699,876.01
3-00-273-00	TOTAL BEGINNING EQUITY	<del>ر</del> \$		\$	-	\$	-	<u> </u>	1,699,876.01
		7	-,555,675,61	7		*		*	_,555,5.0.01
TOTAL REVENU	JES	\$	-	\$	83,970.71	\$	589,306.98	\$	589,306.98
TOTAL EXPENS	ES	\$	-	\$	608.41	\$	834,512.85	\$	834,512.85
INC	REASE/(DECREASE) IN FUND BAL.	\$		\$	83,362.30	\$	(245,205.87)	\$	(245,205.87)
TOTAL LIABILIT	IES, EQUITY & FUND BAL.	\$	1,699,876.01	\$	83,362.30	\$	(245,205.87)	\$	1,454,670.14

ACCT NO#	ACCOUNT NAME		BEGINNING ACTIVITY )	(	M-T-D ACTIVITY )	(	Y-T-D ACTIVITY )	(	CURRENT BALANCE )
35 - INTEREST 8	& SINKING FUND								
ASSETS									
1-00-101-00	CLAIM ON CASH I & S	\$	-	\$	-	\$	-	\$	-
1-00-101-20	I&S CASH WITH AGENT	\$	2,957.99	\$	-	\$	(2,957.99)		¥
1-00-101-30	BANK ACCOUNT	\$	87,893.46	\$	8,773.19	\$	991,988.01		1,079,881.47
1-00-101-36	96 CERT. OF OBLIG. I&S	\$	-	\$	-	\$	-	\$	-
1-00-105-00	TAXES RECEIVABLE-CURRENT	\$	16,428.85	\$	1-1	\$	-2	\$	16,428.85
1-00-105-10	TAXES RECEIVABLE-DELINQUENT	\$	51,357.96	\$		\$	-2	\$	51,357.96
1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	\$	(4,145.49)	\$		\$		\$	(4,145.49)
1-00-131-00	DUE FROM SYSTEMS	\$	-	\$		\$	=	\$	-
1-00-131-31	DUE FROM GENERAL FUND	\$	-	\$	1-	\$	-	\$	-
1-00-144-00	PREPAID INSURANCE	\$	-	\$	3 <del></del>	\$		\$	-
1-00-145-00	PREPAID OTHER	\$	-	\$	1=	\$	-	\$	-
1-00-151-00	C. OF D. INVESTMENTS	\$	-	\$	te.	\$	-	\$	-
1-00-163-35	RESTRICTED ASSETS - C.D.'S	\$	-	\$	-	\$	-	\$	<b>w</b>
	TOTAL ASSETS	\$	154,492.77	\$	8,773.19	\$	989,030.02	\$	1,143,522.79
		-							
<u>LIABILITIES</u>									
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$		\$	:=	\$	u u	\$	-
2-00-201-00	VOUCHERS PAYABLE	\$	-	\$	12	\$	2	\$	*
2-00-202-00	ACCOUNTS PAYABLE	\$	<u> </u>	\$	19	\$	-	\$	-
2-00-203-00	INTEREST PAYABLE	\$	¥	\$	~	\$	<del>-</del>	\$	#
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	-	\$	15	\$	œ	\$	=
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	-	\$	-	\$	<u> </u>	\$	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$	Ξ.	\$	12	\$	<u>.</u>	\$	-
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	¥	\$	-	\$	-	\$	=
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$	-	\$	:-	\$	-	\$	-
2-00-205-12	DEFERRED TAXES	\$	63,641.32	\$	-	\$	-	\$	63,641.32
	TOTAL LIABILITIES	\$	63,641.32	\$	-	\$	-	\$	63,641.32
FUND EQUITY									
3-00-271-00	FUND BALANCE	\$	(20,153.64)	Ś	=	\$	_	\$	(20,153.64)
3-00-272-00	FUND BALANCE - APPROP.	\$	111,005.09	\$	_	\$	-	\$	111,005.09
TOTAL BEGINN		\$	90,851.45	\$	-	\$	-	\$	90,851.45
TOTAL REVENU	EC	ć		¢	0 772 10	ć	1 144 970 02	۲.	1 144 070 03
		\$ \$	-	\$ \$	8,773.19	\$	1,144,879.02	\$	1,144,879.02
TOTAL EXPENSI			-	- 2	0 773 10	\$ <b>\$</b>	155,849.00	\$	155,849.00
	REASE/(DECREASE) IN FUND BAL.	\$	154 402 77	\$	8,773.19	<u> </u>	989,030.02	\$	989,030.02
IOTAL LIABILIT	IES, EQUITY & FUND BAL.	\$	154,492.77	\$	8,773.19	\$	989,030.02	\$	1,143,522.79

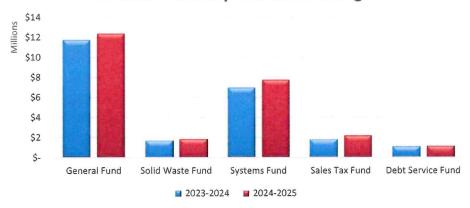
					· · · · · · · · · · · · · · · ·				
ACCT NO#	A COOLINIT NAME	E	BEGINNING		M-T-D		Y-T-D		CURRENT
ACCT NO#	ACCOUNT NAME	(	ACTIVITY )	(	ACTIVITY )	(	ACTIVITY )	(	BALANCE )
55 - EQUIPEME	ENT REPLACEMENT FUND								
ASSETS									
1-00-101-00	CLAIM ON CASH EQUIP REPLACEMNT	\$	-	\$	-	\$	15,000.00	\$	15,000.00
1-00-101-30	EQUIPMENT REPLAMENT BANK ACCT	\$	552,302.21	\$	1,681.50	\$	(1,130.65)	\$	551,171.56
1-00-141-65	EQUIPMENT	\$	-	\$	-	\$	-	\$	-
1-00-144-00	PREPAID INSURANCE	\$	-	\$	_	\$	-	\$	-
1-00-145-00	PREPAID OTHER	\$	-	\$	-	\$	-	\$	-
1-00-151-00	C. OF D. INVESTMENTS	\$	-	\$	-	\$	-	\$	-
	TOTAL ASSETS	\$	552,302.21	\$	1,681.50	\$	13,869.35	\$	566,171.56
LIABILITIES									
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$	_	\$	_	\$	-	\$	-
2-00-201-00	VOUCHERS PAYABLE	\$	_	\$	-	\$	_	\$	-
2-00-202-00	ACCOUNTS PAYABLE	\$	-	\$	_	\$	_	\$	_
2-00-203-00	ACCOUNTS PAYABLE	\$	_	\$	_	\$	_	\$	•
2-00-203-50	ENCUMBERANCE ACCOUNT	\$	~	\$	_	\$	-	\$	-
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$	_	\$	-	\$	-	\$	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$		\$	-	\$	-	\$	_
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$	_	\$	_	\$	-	\$	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$		\$	-	\$	-	\$	-
	TOTAL LIABILITIES	\$	-	\$	-	\$	-	\$	-
FUND EQUITY									
3-00-271-00	FUND BALANCE - UNAPPROP.	\$	552,302.21	\$	-	\$	-	\$	552,302.21
	TOTAL BEGINNING EQUITY	\$	552,302.21		<del>-</del>	\$	-	\$	552,302.21
TOTAL REVENU	IES	\$	_	\$	1,681.50	\$	13,869.35	\$	13,869.35
TOTAL EXPENS		\$	-	\$	1,001.50	\$		\$	-
	CREASE/(DECREASE) IN FUND BAL.	\$	_	Ś	1,681.50	\$	13,869.35	\$	13,869.35
	TIES, EQUITY & FUND BAL.	\$	552,302.21	\$	1,681.50	\$	13,869.35	\$	566,171.56
	,		,	<b>T</b>	_,				

# **BUDGET SUMMARIES**

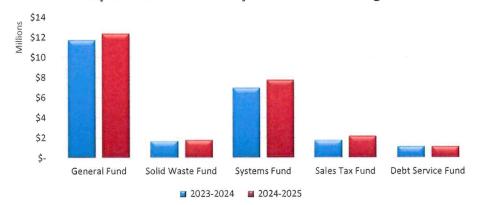
#### SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
Revenue	2022-2023	2023-2024	2023-2024	2024-2025
General Fund	\$ 11,463,292	\$ 11,739,000	\$ 8,357,089	\$ 12,395,000
Solid Waste Fund	\$ 1,760,212	\$ 1,707,500	\$ 1,001,840	\$ 1,817,000
Systems Fund	\$ 8,431,213	\$ 6,997,500	\$ 3,342,916	\$ 7,767,500
Sales Tax Fund	\$ 1,760,821	\$ 1,801,500	\$ 820,745	\$ 2,201,500
Debt Service Fund	\$ 1,141,642	\$ 1,151,398	\$ 1,124,302	\$ 1,150,563
Total Revenue	\$ 24,557,180	\$ 23,396,898	\$ 14,646,892	\$ 25,331,563
Expenditures				
General Fund	\$ 11,380,549	\$ 11,739,000	\$ 6,558,455	\$ 12,395,000
Solid Waste Fund	\$ 1,588,728	\$ 1,707,500	\$ 830,629	\$ 1,817,000
Systems Fund	\$ 6,975,258	\$ 6,997,500	\$ 3,547,986	\$ 7,767,500
Sales Tax Fund	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500
Debt Service Fund	\$ 1,147,276	\$ 1,151,398	\$ 155,849	\$ 1,150,563
Total Expenditures	\$ 22,626,811	\$ 23,396,898	\$ 11,092,919	\$ 25,331,563
Over/Under	\$ 1,930,369	\$	\$ 3,553,973	\$

### **Revenue Summary Statement Changes**



## **Expenditure Summary Statement Changes**

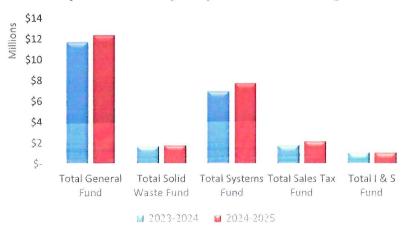


City of Groves Page 43

#### SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

Account Description	Budget	Proposed
	2023-2024	2024-2025
Total General Fund	\$ 11,739,000	\$ 12,395,000
Total Solid Waste Fund	\$ 1,707,500	\$ 1,817,000
Total Systems Fund	\$ 6,997,501	\$ 7,767,500
Total Sales Tax Fund	\$ 1,801,500	\$ 2,201,500
Total I & S Fund	\$ 1,151,398	\$ 1,150,563
Total Expenditures	\$ 23,396,899	\$ 25,331,563

# **Expenditure by Department Changes**



	Budget	Proposed
General Fund	2023-2024	2024-2025
Mayor & Council	\$ 60,895	\$ 67,429
City Manager	454,893	479,980
Human Resources	285,619	321,185
Finance	673,276	559,661
Municipal Court	159,349	170,369
Library	347,478	386,772
Recreation & Special Events	328,808	396,857
Police	3,993,653	4,164,126
Fire	2,399,134	2,182,480
Animal Control	88,573	104,007
Emergency Management	13,869	20,583
Animal Shelter	29,500	29,500
Inspections & Permits	266,308	492,127
Public Works & Administration	463,622	441,770
Garage	402,233	281,644
Warehouse	-	-
Streets	1,131,897	1,473,534
City Property Maintenance	353,072	409,476
Special Items	286,821	413,500
Total General Fund	\$ 11,739,000	\$ 12,395,000

#### SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

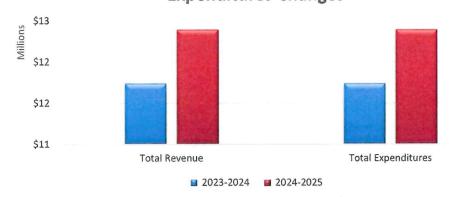
Solid Waste Fund				
Solid Waste	\$	1,120,473	\$	1,367,000
Administration	•	587,027	*	450,000
Total Solid Waste Fund	\$	1,707,500	\$	1,817,000
Systems Fund				
Water Plant	\$	1,427,055	\$	1,425,772
Wastewater Plant		1,263,973		1,487,259
Customer Service		344,702		363,534
Water Distribution		3,100,270		2,658,935
Administration		861,500		1,832,000
Total Systems Fund	\$	6,997,501	\$	7,767,500
Sales Tax Fund				
Transfers	\$_	1,801,500	<u>\$</u>	2,201,500
Total Sales Tax Fund	\$	1,801,500	\$	2,201,500
Interest & Sinking Fund				
Debt Retirement	\$	1,151,398	\$	1,150,563
Total I & S Fund	\$	1,151,398	\$	1,150,563
iotai i di o i una	<u> </u>	1,101,030		1,100,000
Total Expenditures	\$	23,396,899	\$	25,331,563

# GENERAL FUND

#### STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$11,450,499	\$11,739,000	\$8,354,600	\$12,395,000
Total Expenditures	\$11,363,872	\$11,739,000	\$6,558,455	\$12,395,000
Over/Under	\$ 86,627	\$ -	\$1,796,145	\$ -

# General Fund Statement of Revenues & Expenditures Changes



#### General Fund

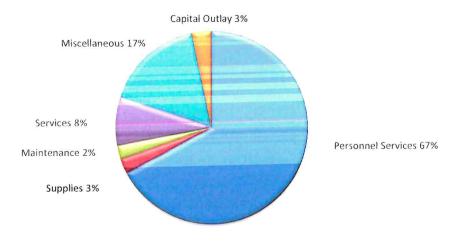
Revenue	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Current Taxes	\$ 5,893,130	\$ 6,000,000	\$6,153,691	\$ 6,500,000
Delinquent Taxes	134,370	100,000	72,519	125,000
Hotel Tax	107,386	97,500	43,278	100,000
Liquor License	2,645	3,000	1,520	3,000
Penalties & Interest	121,159	100,000	58,590	130,000
Permits	192,329	213,000	178,018	213,000
Franchise Fees	788,008	700,000	172,188	700,000
License Fees	23,794	21,250	11,716	21,250
Demolition Revenue	2	2,500	-	2,500
Animal Control	45,300	21,000	6,545	21,000
Grass Cutting	51,773	20,000	13,180	20,000
Recreation Fees	22,926	14,000	13,942	14,000
Library Income	9,306	7,250	4,194	7,250
Fines & Court Costs	304,775	276,500	75,943	276,500
Miscellaneous	1,883,876	1,686,500	1,460,245	1,935,000
Earnings of Investments	196,720	125,000	89,031	125,000
Transfers In	1,673,000	2,351,500		2,201,500
Total Revenue	\$11,450,499	\$11,739,000	\$8,354,600	\$12,395,000

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City of Groves

STAT	EMENT OF REVE	NUES AND EXPE	NDITURES	
Expenditures				
Personnel Services	\$ 7,492,779	\$ 8,055,864	\$4,370,143	\$ 8,327,215
Supplies	274,203	291,450	103,017	313,900
Maintenance	268,873	278,250	167,353	283,250
Services	879,051	707,250	265,449	1,000,000
Miscellaneous	1,380,127	1,631,186	952,384	2,064,635
Capital Outlay	1,068,839	775,000	700,109	406,000
Total Expenditures	\$11,363,872	\$11,739,000	\$6,558,455	\$12,395,000
Revenues Over(Under)				
Expenditures	\$ 86,627	\$ -	\$1,796,145	\$ -

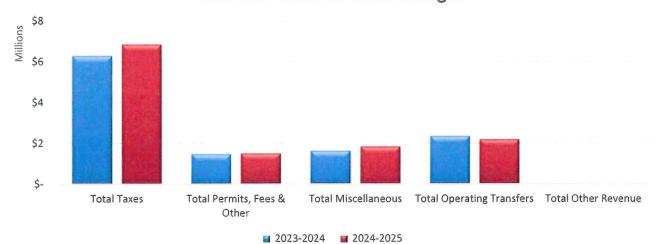
# General Fund Total Expenditure Percentage by Category



#### STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Taxes	\$ 6,258,690	\$ 6,300,500	\$ 6,329,598	\$ 6,858,000
Total Permits, Fees & Other	\$ 1,804,460	\$ 1,465,500	\$ 647,888	\$ 1,500,500
Total Miscellaneous	\$ 1,727,142	\$ 1,621,500	\$ 1,379,603	\$ 1,835,000
Total Operating Transfers	\$ 1,673,000	\$ 2,351,500	\$ -	\$ 2,201,500
Total Other Revenue	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenue	\$ 11,463,292	\$ 11,739,000	\$ 8,357,089	\$ 12,395,000

# **General Fund Revenue Changes**



Acct #	Account Description	2	Actual 022-2023	Budget 023-2024	-	stimated 23-2024	Proposed 024-2025
Taxes							
310-48	Delinquent Taxes	\$	134,370	\$ 100,000	\$	72,519	\$ 125,000
310-49	Current Taxes		5,893,130	6,000,000	6	3,153,691	6,500,000
312-10	Hotel Tax		107,386	97,500		43,278	100,000
312-15	Liquor License		2,645	3,000		1,520	3,000
319-00	Current Penalty & Interest		58,686	40,000		31,057	60,000
319-10	Delinquent Penalty & Interest		62,473	 60,000		27,533	70,000

\$ 6,258,690

\$ 6,300,500

\$ 6,329,598

01-4-00

**General Fund** 

**Total Taxes** 

\$ 6,858,000

	STATI	EMEN	T OF REVE	NUE	s		
Permits,	Fees & Other		OF INEVE	102			
322-10	Building Permits	\$	138,646	\$	160,000	\$ 139,527	\$ 160,000
322-15	Electrical Permits		27,700		25,000	21,676	25,000
322-20	Plumbing Permits		19,861		20,000	14,790	20,000
322-60	Cert of Occupancy - Residential		1,300		1,500	875	1,500
322-65	Cert of Occupancy - Commercial		1,400		500	925	500
322-70	Rental Property Inspec Fees		3,422		6,000	225	6,000
322-80	Franchise Fees		788,008		700,000	172,188	700,000
322-90	License Fees		9,500		12,000	5,930	12,000
322-95	Demolition Revenue		2		2,500	-	2,500
325-11	License Fee - Gen Contactor Renewal		1,920		2,000	1,105	2,000
325-40	License Fee - Mechanical		-		1,000	=	1,000
325-50	License Fee - Firealarm/suppr		2,625		1,000	1,875	1,000
338-10	Animal Shelter Reimbursement		34,090		8,000	_	8,000
338-11	Crematorium Reimbursement		7,124		8,000	3,562	8,000
344-90	Return Check Fee		570		-	=	=
345-50	Animal Control		4,086		5,000	2,983	5,000
346-00	Grass Cutting		51,773		20,000	13,180	20,000
347-50	Recreation Building Rentals		20,916		12,500	12,897	12,500
347-51	Library Building Rentals		635		750	501	750
347-52	Activity Building Sign Rental		550		1,000	145	1,000
347-60	Library Fees		2,423		2,000	1,418	2,000
347-61	Library Copy Machine		2,049		2,000	1,362	2,000
347-62	Library Miscellaneous		4,199		2,500	913	2,500
347-80	Event Fees		1,460		500	900	500
350-50	Birth/Death Certificates		1,966		1,500	1,121	1,500
351-10	Municipal Court Fees		274,368		250,000	63,409	250,000
352-10	Warrant Fees		18,577		20,000	10,913	20,000
353-10	Court Restitution		(66)			_	=
355-00	Gameroom Fees		9,930		5,000	500	5,000
358-14	Opiod Settlement Proceeds		12,793		_	2,489	-
360-00	Miscellaneous		10,050		25,000	44,858	25,000
361-10	Earnings on Investments		196,720		125,000	89,031	125,000
362-10	Trailer Licenses-Annual		3,820		250	132	250
362-20	Trailer Licenses-Monthly		5,929		5,000	2,674	5,000
369-10	Insurance Reimbursement		26,038		25,000	34,415	25,000
369-30	Sale of Equipment		120,076		15,000	1,369	50,000
	rmits, Fees & Other	\$	1,804,460	\$	1,465,500	\$ 647,888	\$ 1,500,500
	,		.,			 , ,	 .,,
Miscella	neous						
370-01	PD Leose State Grant	\$	1,492	\$	-	\$ 3,803	\$ -
377-01	Forest Service Grant-Training	¥.	650		-	 800	-
380-00	City Franchise Fee		1,600,000		1,396,500	1,150,000	1,610,000
380-10	EDC Administration Fee		125,000		225,000	225,000	225,000
Total Mis	scellaneous	\$	1,727,142	\$	1,621,500	1,379,603	\$ 1,835,000

### STATEMENT OF REVENUES

Operating Transfers In				
390-24 Transfer from PD Forfeiture	\$ -	\$ -	\$ -	\$ -
390-30 Transfer from Sales Tax Fund	1,673,000	1,801,500	-	2,201,500
390-50 Transfer from Capital Projects	-	550,000	-	-
390-55 Transfer from Equipment Replacement	-		-	-
Total Operating Transfers	\$ 1,673,000	\$ 2,351,500	\$ -	\$ 2,201,500
Other Revenue 906-25 Fema Total Other Revenue	\$ <u>-</u>	\$ - <u></u>	\$ <u>-</u>	\$ -
Total Other Revenue	<b>3</b> -	<b>4</b> -	<b>4</b> -	Ψ -
Total General Fund Revenue	\$ 11,463,292	\$ 11,739,000	\$ 8,357,089	\$ 12,395,000

# **City Council**

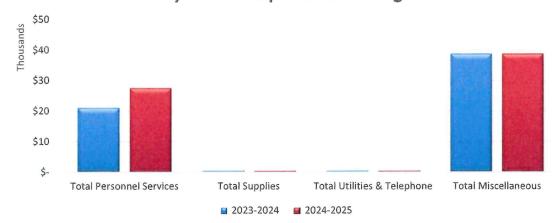
The City Council, as a legislative and policy representative of the citizens, establishes policies as a guide for all City activities. Every operation within the City is conceived within the framework of the Ordinances and Resolutions adopted by the elected City Council.

City of Groves Page 52

#### **EXPENDITURE DETAIL**

Account Description		Actual		Budget	Es	timated	Pi	oposed
Mary Section 1988 - Artist	20	22-2023	20	23-2024	20	23-2024	20	24-2025
Total Personnel Services	\$	21,974	\$	21,080	\$	9,027	\$	27,614
Total Supplies	\$	328	\$	500	\$	190	\$	500
Total Utilities & Telephone	\$	126	\$	500	\$	-	\$	500
Total Miscellaneous	\$	36,000	\$	38,815	\$	18,997	\$	38,815
Department Total	\$	58,428	\$	60,895	\$	28,214	\$	67,429

# **City Council Expenditure Changes**



General Fund	
Department - City Council	01-5-01

Acct#	Account Description	-	Actual 22-2023	Budget 23-2024	Estimated 2023-2024		oposed 24-2025	
Personn	el Services							
01-010	Salaries & Wages	\$	1,795	\$ 1,700	\$	2,266	\$ 1,700	
01-040	Social Security		1,594	130		726	864	
01-080	Workers Compensation		-	50		50	50	
01-100	Expense Allowance		18,585	19,200		5,985	25,000	
	<b>Total Personnel Services</b>	\$	21,974	\$ 21,080	\$	9,027	\$ 27,614	
Supplies	<b>i</b>							
02-010	Office Supplies	\$	292	\$ 300	\$	41	\$ 300	
02-040	Miscellaneous Supplies		36	200		149	200	
	Total Supplies	\$	328	\$ 500	\$	190	\$ 500	
Services	<b>i</b>							
04-200	Communication	\$	126	\$ 500	\$	=	\$ 500	
	<b>Total Utilities &amp; Telephone</b>	\$	126	\$ 500	\$		\$ 500	

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#### **EXPENDITURE DETAIL**

Miscella	neous				
06-330	City Attorney	\$ 36,000	\$ 38,000	\$ 18,000	\$ 38,000
07-010	Travel & Training	_	-	-	-
07-390	Insurance & Bonds	**	315	997	315
07-420	Contingencies	-	500	_	500
	Total Miscellaneous	\$ 36,000	\$ 38,815	\$ 18,997	\$ 38,815
Departm	nent Total	\$ 58,428	\$ 60,895	\$ 28,214	\$ 67,429

## 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.

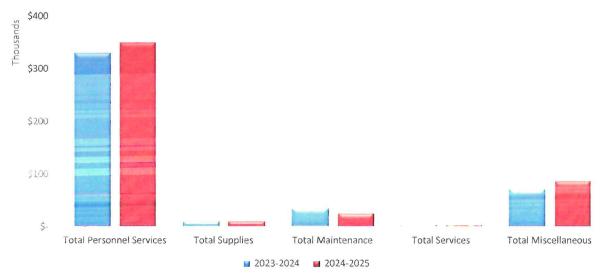
He is the Chief Administrative Officer of the City and is charged with the responsibility of properly executing the laws, ordinances and policies adopted by the governing body. He acts as the Budget Officer for the City.

City of Groves Page 55

#### **EXPENDITURE DETAIL**

Account Description	Actua		Bud	get	Est	imated	Prop	osed
	2022-	2023	2023	3-2024	202	3-2024	2024	-2025
Total Personnel Services	\$	341,609	\$	330,693	\$	174,816	\$	350,430
Total Supplies	\$	6,315	\$	10,500	\$	7,306	\$	10,500
Total Maintenance	\$	12,101	\$	36,500	\$	10,457	\$	26,500
Total Services	\$	4,942	\$	4,500	\$	3,619	\$	4,500
Total Miscellaneous	\$	50,068	\$	72,700	\$	52,900	\$	88,050
Department Total	\$	415,035	\$	454,893	\$	249,098	\$	479,980

# **City Manager Expenditure Changes**



General Fund	
Department - City Manager	01-5-02

Acct #	Account Description	2	Actual 022-2023	Budget 023-2024	 stimated 023-2024	Proposed 2024-2025	
Personn	el Services						
01-010	Salaries & Wages	\$	273,034	\$ 252,712	\$ 127,404	\$ 264,777	
01-020	Overtime		-	~	50	-	
01-040	Social Security		18,535	19,332	9,329	20,255	
01-050	TMRS		12,046	20,192	10,008	21,871	
01-070	Hospitalization		30,223	26,645	25,831	31,232	
01-080	Workers Compensation		243	300	191	300	
01-160	ICMA		6,077	10,108	1,679	10,591	
01-250	Life Insurance		1,451	1,404	324	1,404	
	<b>Total Personnel Services</b>	\$	341,609	\$ 330,693	\$ 174,816	\$ 350,430	

		F)	(PENDITURE	DETA	L		
Supplies	s			<b>D</b>	-		
02-010	Office Supplies	\$	4,355	\$	5,000	\$ 2,206	\$ 5,000
02-040	Miscellaneous Supplies		1,115		-	-	-
02-050	Data Processing Supplies		816		4,500	5,016	4,500
02-100	Postage		29		1,000	84	1,000
	Total Supplies	\$	6,315	\$	10,500	\$ 7,306	\$ 10,500
Mainten	ance						
03-010	Building and Grounds	\$	10,486	\$	35,000	\$ 9,802	\$ 25,000
03-020	Furniture & Fixtures		307		500	302	500
03-030	Equipment Maint. & Repair		1,308		1,000	 353	1,000
	Total Maintenance	\$	12,101	\$	36,500	\$ 10,457	\$ 26,500
Services	S						
04-100	Natural Gas	\$	472	\$	500	\$ 277	\$ 500
04-200	Communication		4,470		4,000	3,342	4,000
	Total Services	\$	4,942	\$	4,500	\$ 3,619	\$ 4,500
Miscella	ineous						
06-050	Ordinance Codification	\$	3,168	\$	3,500	\$ 1,213	\$ 3,500
06-090	Dues & Subscriptions		2,795		4,000	3,435	4,000
06-190	Janitorial Services		-		-	-	9,500
07-010	Training		5,639		4,000	1,439	4,000
07-050	Auto Allowance		1,200		7,200	4,000	7,200
07-080	Election		19,024		30,000		30,000
07-300	Hospitality		-		5,000	337	5,000
07-390	Insurance & Bonds		18,242		19,000	42,476	19,000
09-900	Computer Software		-		_	 _	 5,850
	Total Miscellaneous	\$	50,068	\$	72,700	\$ 52,900	\$ 88,050
Departm	nent Total	\$	415,035	\$	454,893	\$ 249,098	\$ 479,980

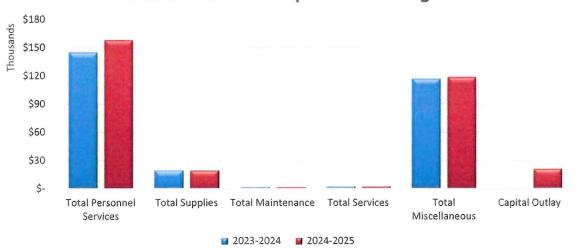
#### **Human Resources**

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.

#### **EXPENDITURE DETAIL**

Account Description		Actual		Budget	E	stimated	P	roposed
	2	022-2023	2	023-2024	20	023-2024	20	024-2025
Total Personnel Services	\$	145,612	\$	145,269	\$	83,402	\$	158,085
Total Supplies	\$	13,656	\$	19,500	\$	8,086	\$	19,500
Total Maintenance	\$	(431)	\$	1,500	\$	-	\$	1,500
Total Services	\$	3,286	\$	2,400	\$	2,048	\$	2,400
Total Miscellaneous	\$	82,410	\$	116,950	\$	35,087	\$	118,700
Capital Outlay	\$		\$		\$	Malanai <del>s</del>	\$	21,000
Department Total	\$	244,533	\$	285,619	\$	128,623	\$	321,185

# **Human Resources Expenditure Changes**



General Fund	
Dept Human Resources	01-5-03

Acct#	Account Description	20	Actual Budget 022-2023 2023-2024		Estimated 2023-2024		Proposed 2024-2025		I	
Personn	el Services									
01-010	Salaries & Wages	\$	107,430	\$	106,411	\$	59,638	\$	111,740	
01-040	Social Security		7,939		8,140		4,380		8,548	
01-050	TMRS		8,661		5,802		4,708		9,230	
01-070	Hospitalization		15,608		19,600		11,462		22,934	
01-080	Workers Compensation		243		300		191		300	
01-160	ICMA		4,335		4,256		2,555		4,470	
01-250	Life Insurance		1,396		760		468		863	
	<b>Total Personnel Services</b>	\$	145,612	\$	145,269	\$	83,402	\$	158,085	

Supplies	•		ENDITURE	,					
02-010	Office Supplies	\$	811	\$	2,000	\$	421	\$	2,000
02-040	Miscellaneous Supplies	7	692	,	-,		-		_,
02-050	Data Processing Supplies		467		1,500		371		1,500
02-100	Postage & Rental		11,686		16,000		7,294		16,000
	Total Supplies	\$	13,656	\$	19,500	\$	8,086	\$	19,500
Maintena	ance								
03-020	Furniture & Fixtures	\$	109	\$	1,000	\$	_	\$	1,000
03-030	Equipment Maint. & Repair		(540)	*	500	*	-	*	500
	Total Maintenance	\$	(431)	\$	1,500	\$	-	\$	1,500
o									
Services 04-100	Natural Gas	\$	472	\$	400	\$	277	\$	400
04-200	Communication	•	2,814	•	2,000	*	1,771	Ψ	2,000
	Total Services	\$	3,286	\$	2,400	\$	2,048	\$	2,400
Wiscella:		•	50.4	•	4.050			_	
06-090	Dues & Subscriptions	\$	524	\$	1,250	\$	361	\$	1,700
06-140 06-146	Advertising & Publicity State Fees		70		-		579		1,500
06-146 06-270	Contract Services		72		20.000		79		100
07-010	Training		51,208 4,494		39,000		21,091		34,000
07-010 07-015	EAP		1,575		5,000 5,000		1,304		6,000
07-013	Safety Program		1,742		2,000		3,695 112		5,000
07-300	Employee Relations		1,742		6,500		2,181		2,000 9,000
07-390	Insurance & Bonds		1,489		200		997		200
07-450	Service Awards		1,524		1.000		1,007		2,000
07-620	Pre-employment Screening		3,672		5,000		2,011		5,000
07-621	Random Drug Testing		664		1,000		135		1,000
07-622	Post Accident Testing		1,196		1,000		1,405		1,200
07-650	Legal Fees		14,250		50,000		130		50,000
	Total Miscellaneous	\$	82,410	\$	116,950	\$	35,087	\$	118,700
Capital C	Outlav								
09-670	Equipment Replacement	\$	-	\$	: <b>-</b> 1	\$	_	\$	_
09-770	Equipment	\$	; <b>-</b> ;	\$	-	\$	-	\$	_
09-900	Computer Software	\$	_	\$	_	\$	_	\$	21,000
	Total Capital Outlay	\$	-	\$	_	\$	_	\$	21,000
								-	, , , , , , , , , , , , , , , , , , ,
_	ent Total	\$	244,533	\$	285,619	\$	128,623	\$	321,185

#### **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 Page 61

#### **EXPENDITURE DETAIL**

Account Description	a di sala	Actual 2022-2023		Budget	E	stimated	P	roposed
	20			023-2024	2	023-2024	20	024-2025
Total Personnel Services	\$	390,929	\$	407,426	\$	235,830	\$	404,811
Total Supplies	\$	608	\$	1,750	\$	605	\$	1,750
Total Maintenance	\$	991	\$	500	\$	41	\$	500
Total Services	\$	1,648	\$	1,800	\$	955	\$	1,800
Total Miscellaneous	\$	144,366	\$	131,800	\$	96,150	\$	150,800
Total Capital Outlay	\$	100,332	\$	130,000	\$	90,021	\$	_
Department Total	\$	638,874	\$	673,276	\$	423,602	\$	559,661

# Finance Expenditure Changes



General Fund	
Department - Finance	01-5-05

Acct#	Account Description	2	Actual 022-2023	Budget 2023-2024		-	stimated 023-2024	Proposed 2024-2025		
Personn	el Services									
01-010	Salaries & Wages	\$	298,141	\$	304,116	\$	176,938	\$	301,421	
01-020	Overtime		-		500		-		-	
01-040	Social Security		22,315		23,265		13,251		23,059	
01-050	TMRS		24,055		24,299		13,973		24,897	
01-070	Hospitalization		33,503		40,735		23,641		41,031	
01-080	Workers Compensation		243		300		191		300	
01-160	ICMA		10,860		12,165		6,772		12,057	
01-250	Life Insurance		1,812		2,046		1,064		2,046	
	Total Personnel Services	\$	390,929	\$	407,426	\$	235,830	\$	404,811	

		EXPEN	IDITURE DE	ETAIL	_			
Supplies		_					_	
02-010	Office Supplies	\$	608	\$	750	\$ 605	\$	750
02-040	Miscellaneous Supplies		-		-	-		
02-050	Data Processing Supplies		_		1,000	 -		1,000
	Total Supplies	\$	608	\$	1,750	\$ 605	\$	1,750
Mainten	ance							
03-020	Furniture & Fixtures	\$	858	\$	500	\$ 41	\$	500
03-030	Equipment Maint. & Repair		133		-	-		-
	Total Maintenance	\$	991	\$	500	\$ 41	\$	500
Services	<b>3</b>							
04-100	Natural Gas	\$	472	\$	400	\$ 277	\$	400
04-200	Communication		1,176		1,400	678		1,400
	Total Services	\$	1,648	\$	1,800	\$ 955	\$	1,800
Miscella	neous							
06-020	City Auditor	\$	31,500	\$	35,000	\$ 25,000	\$	35,000
06-060	Single Appraisal Payment		63,007		60,000	36,070		69,000
06-090	Dues & Subscriptions		9,849		2,000	5,655		2,000
06-185	Lien Filing Fees		5,250		7,000	2,393		7,000
06-195	Lot Cleanup/Grass Cutting		11,800		-	4,876		10,000
06-270	Contract Services		16,950		20,000	17,836		20,000
06-300	Collection Contract		3,294		4,000	3,309		4,000
07-010	Training		2,959		2,500	14		2,500
07-390	Insurance & Bonds		(243)		1,300	 997		1,300
	Total Miscellaneous	\$	144,366	\$	131,800	 96,150	\$	150,800
Capital (	Outlay							
09-770	Equipment		-		-	_		-
09-900	Computer System/Software	\$	100,332	\$	130,000	\$ 90,021	\$	_
	Total Capital Outlay	\$	100,332	\$	130,000	\$ 90,021	\$	-
Departm	nent Total	\$	638,874	\$	673,276	\$ 423,602	\$	559,661

# **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.

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#### **EXPENDITURE DETAIL**

Account Description	No. of Contract of	Actual		Budget	E	stimated	P	roposed
	2022-2023		2	023-2024	202	23-2024	2024-2025	
Total Personnel Services	\$	99,468	\$	124,724	\$	56,646	\$	130,719
Total Supplies	\$	329	\$	2,250	\$	416	\$	2,500
Total Maintenance	\$	-	\$	1,500	\$		\$	1,000
Total Services	\$	277	\$	400	\$	132	\$	400
Total Miscellenous	\$	15,643	\$	15,475	\$	8,790	\$	15,750
Total Capital Outlay	\$	17,893	\$	15,000	\$	20,230	\$	20,000
Department Total	\$	133,610	\$	159,349	\$	86,214	\$	170,369

# **Municipal Court Expenditure Changes**



2023-2024 2024-2025

General Fund	
Department - Municipal Court	01-5-13

Acct #	Account Description	-	Actual 22-2023	Budget 023-2024	 timated 23-2024	roposed 24-2025
Personn	el Services					
01-010	Salaries & Wages	\$	71,894	\$ 88,188	\$ 38,621	\$ 90,624
01-020	Overtime		103	500	89	500
01-040	Social Security		5,960	6,746	3,187	6,933
01-050	TMRS		3,765	7,046	1,956	7,486
01-070	Hospitalization		15,608	19,600	11,462	22,434
01-080	Workers Compensation		243	300	191	300
01-160	ICMA		1,895	1,960	1,140	2,058
01-250	Life Insurance		-	384	-	384
	<b>Total Personnel Services</b>	\$	99,468	\$ 124,724	\$ 56,646	\$ 130,719
Supplies	<b>3</b>					
02-010	Office Supplies	\$	43	\$ 750	\$ 20	\$ 750
02-040	Miscellaneous Supplies		115	-	-	-
02-050	Data Processing Supplies		62	750	26	750
02-120	Contract Labor - Judge		109	750	370	1,000
	Total Supplies	\$	329	\$ 2,250	\$ 416	\$ 2,500

		EXPE	NDITURE D	ETAIL					
Mainten	ance								
03-020	Furniture & Fixtures	\$	-	\$	1,500	\$	-	\$	750
03-030	Equipment Maint. & Repair		.=		1-1		-		250_
	Total Maintenance	\$		\$	1,500	\$		\$	1,000
Services	S								
05-200	Communication	_\$	277	\$	400	\$	132	\$	400
	Total Services	\$	277	\$	400	\$	132	\$	400
Miscella	neous								
06-010	City Prosecutor	\$	12,000	\$	12,000	\$	6,000	\$	12,000
06-090	Dues & Subscriptions		69		750		7-		750
07-010	Training		2,085		2,000		1,793		2,000
07-390	Insurance & Bonds		1,489		725		997		1,000
	Total Miscellenous		15,643	\$	15,475	_\$_	8,790	_\$_	15,750
Capital	Outlay								
09-230	Court Security	\$	9,500	\$	10,000	\$	4,501	\$	10,000
09-240	Court Technology		8,393		5,000		15,729		10,000
09-670	Transfer to Equipment Replacement		-						=
	Total Capital Outlay	\$	17,893	\$	15,000	\$	20,230	\$	20,000
Departm	nent Total	\$	133,610	\$	159,349	\$	86,214	\$	170,369

# 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 Page 67

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 206,402	\$ 237,028	\$ 135,394	\$ 274,922
Total Supplies	\$ 6,197	\$ 5,400	\$ 2,683	\$ 5,400
Total Maintenance	\$ 10,094	\$ 12,950	\$ 6,855	\$ 3,450
Total Services	\$ 17,055	\$ 14,200	\$ 7,820	\$ 15,000
Total Miscellaneous	\$ 37,302	\$ 44,900	\$ 49,026	\$ 54,000
Total Capital Outlay	\$ 23,116	\$ 33,000	\$ 10,623	\$ 34,000
Department Total	\$ 300,166	\$ 347,478	\$ 212,401	\$ 386,772

# **Library Expenditure Changes**



General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personr	nel Services				
01-010	Salaries & Wages	\$ 167,744	\$ 187,105	\$ 100,933	\$ 208,090
01-020	Overtime	-	-	144	-
01-040	Social Security	12,685	14,314	7,515	15,919
01-050	TMRS	9,538	9,777	6,648	10,609
01-070	Hospitalization	12,006	21,135	17,287	35,548
01-080	Workers Compensation	323	450	488	450
01-160	ICMA	3,154	3,213	1,879	3,372
01-250	Life Insurance	952	1,034	500	934
	<b>Total Personnel Services</b>	\$ 206,402	\$ 237,028	\$ 135,394	\$ 274,922

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		EXPENDIT	URE DET	AIL					
Supplies	S								
02-010	Office Supplies	\$	3,248	\$	4,000	\$	1,949	\$	4,000
02-040	Miscellaneous Supplies		2,949		1,000		721		1,000
02-100	Postage		-		400		13		400
	Total Supplies	\$	6,197	\$	5,400	\$	2,683	\$	5,400
Mainten	ance								
03-010	Building & Grounds	\$	9,344	\$	10,000	\$	6,546	\$	500
03-020	Ofc. Furniture, Fixture M&R	•	_	,	450	•	42	,	450
03-030	Equipment Maint. & Repair		750		2,500		267		2,500
	Total Maintenance	\$	10,094	\$	12,950	\$	6,855	\$	3,450
Services	•								
04-010	Electricity	\$	12,073	\$	10,000	\$	4,462	\$	12,000
04-100	Natural Gas	•	1,544	Ť	1,200	•	936	•	1,500
04-200	Communication		3,438		3,000		2,422		1,500
0.200	Total Services	\$	17,055	\$	14,200	\$	7,820	\$	15,000
Miscella	ineous								
06-080	Periodicals	\$	782	\$	1,000	\$	-	\$	1,000
06-090	Dues & Subscriptions	*	50	•	400	•	_	•	800
06-190	Janitorial Services		-		-		-		9,500
06-270	Contract Services		12,917		15,000		10,867		14,000
07-010	Training		· <u>-</u>		500		19		700
07-200	Reading Clubs		3,821		5,000		1,419		5,000
07-390	Insurance & Bonds		19,732		23,000		36,721		23,000
	Total Miscellaneous	\$	37,302	\$	44,900	\$	49,026	\$	54,000
Capital	Outlav								
09-040	Books	\$	17,474	\$	17,000	\$	7,777	\$	17,500
09-240	Audiotapes	•	4,635	•	6,500	•	1,664		6,500
09-770	Equipment		1,007		4,500		1,089		5,000
09-860	Building Maint & Projects		· -		5,000		93		5,000
	Total Capital Outlay	\$	23,116	\$	33,000	\$	10,623	\$	34,000
Departn	nent Total	\$	300,166	\$	347,478	\$	212,401	\$	386,772

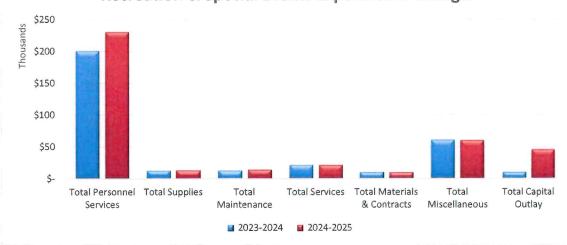
# **Recreation and Special Events**

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.

#### **EXPENDITURE DETAIL**

Account Description		Actual 2022-2023		Budget 2023-2024		<b>Estimated</b> 2023-2024		Proposed	
	20							24-2025	
Total Personnel Services	\$	153,022	\$	200,683	\$	79,256	\$	230,507	
Total Supplies	\$	14,234	\$	12,400	\$	1,902	\$	13,400	
Total Maintenance	\$	5,830	\$	13,000	\$	2,065	\$	15,000	
Total Services	\$	20,243	\$	21,500	\$	8,545	\$	21,500	
Total Materials & Contracts	\$	9,921	\$	10,000	\$	-	\$	10,000	
Total Miscellaneous	\$	52,506	\$	61,225	\$	44,382	\$	60,450	
Total Capital Outlay	\$	38,501	\$	10,000	\$	-	\$	46,000	
Department Total	\$	294,257	\$	328,808	\$	136,150	\$	396,857	

## **Recreation & Special Events Expenditure Changes**



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

Acct#	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 131,778	\$ 173,354	\$ 68,159	\$ 184,553
01-020	Overtime	129	1,000	-	1,000
01-040	Social Security	10,120	13,262	5,247	14,118
01-050	TMRS	7,826	7,983	3,776	8,897
01-070	Hospitalization	115	i <b>-</b>	180	16,450
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	2,130	3,996	1,281	4,309
01-250	Life Insurance	681	788	422	880
	Total Personnel Services	\$ 153,022	\$ 200,683	\$ 79,256	\$ 230,507

	EXF	PENDIT	URE DET	AIL					
Supplies	<b>S</b>								
02-010	Office Supplies	\$	467	\$	800	\$	169	\$	800
02-020	Minor Apparatus & Tools		1,587		1,600		34		1,600
02-040	Miscellaneous Supplies		528		.=		-		-
02-050	Data Processing Supplies		996		1,500		351		1,500
02-160	Building Deposit Refunds		1,900		2,000		800		2,000
02-180	Recreation Supplies		3,493		500		-		1,500
02-200	Special Event Supplies		5,263		6,000		548		6,000
	Total Supplies	\$	14,234	\$	12,400	\$	1,902	\$	13,400
Maintena	ance								
03-010	Building & Grounds	\$	5,651	\$	12,000	\$	2,065	\$	14,000
03-020	Furniture & Fixtures		179		500		-	•	500
03-030	Equipment Maint. & Repair		_		500		-		500
	Total Maintenance	\$	5,830	\$	13,000	\$	2,065	\$	15,000
4:  :4:  <sub>0</sub>	9 Talanhana			×				•	
04-020	& Telephone Electricity-City Parks	\$	5,711	\$	6,000	\$	2.024	•	6 000
04-020		Ф	5,711	Ф		Ф	3,821 569	\$	6,000
04-030	Electricity-Ball Parks Electricity-Activity Building		5,102 7,526		6,000 8,000		2,932		6,000 8,000
04-040	Communication				100				
04-200	Total Services	\$	1,904 <b>20,243</b>	\$	1,500 <b>21,500</b>	\$	1,223 <b>8,545</b>	\$	1,500 <b>21,500</b>
	Total Services	<u> </u>	20,243	Ф.	21,500	<u> </u>	0,545	<u> </u>	21,500
	s & Contracts								
05-010	Summer Program	\$	9,921	_\$	10,000	_\$_	-	\$	10,000
	Total Materials & Contracts	\$	9,921	\$	10,000	\$		\$	10,000
Miscella	neous								
06-090	Dues & Subscriptions	\$	120	\$	725	\$	120	\$	450
07-390	Insurance & Bonds		27,568		36,000		32,226		36,000
07-440	Training		818		500		19		-
07-600	Mo Pmt - Sr Citizens Association		24,000		24,000		12,017		24,000
	Total Miscellaneous	\$	52,506	\$	61,225	\$	44,382	\$	60,450
Capital C	Outlay								
09-010	Capital Outlay	\$	-	\$	-	\$	_	\$	6,000
09-860	Building Maintenance & Repairs		14,518		ä		-		40,000
09-990	Park Equipment		23,983	_	10,000		-		-
	Total Capital Outlay	\$	38,501	\$	10,000	\$		\$	46,000
Departm	ent Total	\$	294,257	\$	328,808	\$	136,150	\$	396,857

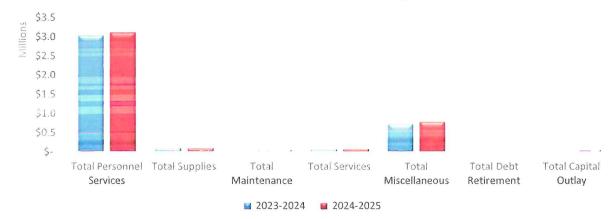
### Police

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.

#### **EXPENDITURE DETAIL**

Account Description		Actual		Budget		stimated	Proposed		
	20	2022-2023		23-2024	20	23-2024	2024-2025		
Total Personnel Services	\$	2,757,656	\$	3,048,553	\$	1,665,481	\$ 3	3,123,826	
Total Supplies	\$	96,192	\$	104,000	\$	32,309	\$	100,700	
Total Maintenance	\$	70,006	\$	40,200	\$	34,825	\$	33,200	
Total Services	\$	88,770	\$	71,500	\$	41,550	\$	76,500	
Total Miscellaneous	\$	677,693	\$	729,400	\$	371,621	\$	794,900	
Total Debt Retirement	\$	-	\$	-	\$	_	\$	_	
Total Capital Outlay	\$	52,630	\$	-	\$	300	\$	35,000	
Department Total	\$	\$ 3,742,947		\$ 3,993,653		\$ 2,146,086		\$ 4,164,126	

# **Police Expenditure Changes**



General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personr	nel Services				
01-010	Salaries & Wages	\$ 1,965,321	\$ 2,167,271	\$ 1,122,124	\$ 2,140,635
01-020	Overtime	132,302	160,000	117,338	160,000
01-040	Social Security	157,769	165,760	93,073	163,244
01-050	TMRS	167,258	164,646	96,382	168,009
01-070	Hospitalization	230,391	291,585	152,452	381,996
01-080	Workers Compensation	35,935	30,500	35,817	30,500
01-160	ICMA	53,158	54,676	41,395	65,612
01-250	Life Insurance	15,522	14,115	6,900	13,830
	<b>Total Personnel Services</b>	\$ 2,757,656	\$ 3,048,553	\$ 1,665,481	\$ 3,123,826

	EXPENDITURE DETAIL								
Supplies	S								
02-010	Office Supplies	\$	1,168	\$	2,500	\$	434	\$	2,500
02-020	Minor Apparatus & Tools		9,668		10,000		1,097		10,000
02-030	Vehicle Supplies		78,127		75,000		27,581		75,000
02-040	Miscellaneous Supplies		2,886		1,500		1,900		2,000
02-050	Data Processing Supplies		4,139		10,000		1,196		6,000
02-051	System Maintenance and Support		-		5,000		-		5,000
02-100	Postage		204		-		101		200
	Total Supplies	\$	96,192	\$	104,000	\$	32,309	\$	100,700
Mainten	ance								
03-010	Building & Grounds	\$	13,310	\$	12,000	\$	6,994	\$	2,000
03-020	Furniture & Fixtures	•	83	•	200	•	70	•	200
03-030	Equipment Maint. & Repair		681		6,000		4,537		6,000
03-040	Motor Vehicles		55,932		22,000		23,224		25,000
00 0 10	Total Maintenance	\$	70,006	\$	40,200	\$	34,825	\$	33,200
			,		,				
Utilities	& Telephone								
04-010	Electricity	\$	20,753	\$	20,000	\$	8,683	\$	20,000
04-100	Natural Gas		1,572		1,500		895		1,500
04-200	Communication		52,846		35,000		12,297		35,000
04-201	Regional Radio Maintenance		13,599		15,000		19,675		20,000
	Total Services	\$	88,770	\$	71,500	\$	41,550	\$	76,500
Miscella	neous								
06-050	Vehicle Lease		_		_		_		18,000
06-090	Dues & Subscriptions	\$	12,445	\$	10,000	\$	1,885	\$	10,000
06-120	Central Dispatching	•	584,236	*	600,000	•	305,525	•	652,000
06-160	Jail Contract		-		2,500		-		2,500
06-190	Janitorial Services		_		-		_		10,000
07-010	Training		15,265		10,000		5,248		10,000
07-012	Training - LEOSE Eligible		1,501		1,800		1,343		1,800
07-050	Auto Allowance/Reimburse		6,558		6,600		3,342		6,600
07-290	Uniform Allowance		11,391		11,000		6,936		11,000
07-295	Body Armor - BJP Eligible		, <u>-</u>		3,000		· -		3,000
07-390	Insurance & Bonds		46,297		84,000		47,342		70,000
07-420	Contingencies		_		500		, <u>-</u>		, <u>.</u>
	Total Miscellaneous	\$	677,693	\$	729,400	\$	371,621	\$	794,900
Dobt Po	tirement								
08-040	Principal Payment on Debt	\$		\$		\$	••	\$	_
08-050	Interest	\$	_	\$	_	\$	_	\$	-
•••	Total Debt Retirement	\$	-	\$	-	\$	-	\$	-

		EXPE	NDITURE DI	ETAI	L				
Capital	Outlav								
09-010	Capital Outlay	\$	-	\$	-	\$	300	\$	35,000
09-140	Automobile	o. :	52,630		S-		-		-
09-760	Auto Equipment		-		, <del>-</del> .		-		-
09-770	Equipment		-		-		=		=
09-860	Building Eng, Maint & Repair		=		-		-		-
09-860	Building Eng, Maint & Repair		-						
	Total Capital Outlay	_\$	52,630	\$	_	\$	300	\$	35,000
Transfer 55-320	r to Equipment Replacement Equipment Replacement <b>Total Transfers</b>					-		-	-
	rotal transfers	<u> </u>	-	<u> </u>		<u> </u>		<u> </u>	
Departn	nent Total	\$	3,742,947	\$	3,993,653	\$	2,146,086	\$ 4	,164,126

### 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.

#### **EXPENDITURE DETAIL**

Account Description	Actual			Budget		stimated	Proposed	
	20	2022-2023		23-2024	20	023-2024	2024-202	
Total Personnel Services	\$ 1	1,541,101	\$ 1	1,556,234	\$	877,620	\$ 1	1,678,680
Total Supplies	\$	48,811	\$	40,500	\$	15,729	\$	56,500
Total Maintenance	\$	38,412	\$	35,350	\$	23,249	\$	46,350
Total Services	\$	50,505	\$	38,000	\$	27,796	\$	43,000
Total Miscellaneous	\$	98,371	\$	152,050	\$	119,490	\$	174,150
Total Capital Outlay	\$	674,957	\$	577,000	\$	565,451	\$	58,800
Total Transfers	\$	:	\$	-	\$	-	\$	125,000
Department Total	\$ 2	2,452,157	\$ 2	2,399,134	\$	1,629,335	\$ 2	2,182,480

# Fire Expenditure Changes



General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2022-2023			Proposed 2024-2025
Personr	nel Services				
01-010	Salaries & Wages	\$ 1,092,250	\$ 1,100,940	\$ 593,470	\$ 1,154,344
01-020	Overtime	91,436	85,000	59,765	90,000
01-040	Social Security	89,645	84,185	49,438	88,271
01-050	TMRS	94,676	87,927	51,615	95,309
01-070	Hospitalization	102,643	127,250	69,688	175,648
01-080	Workers Compensation	27,565	25,500	24,973	25,500
01-160	ICMA	38,634	37,569	24,771	41,787
01-250	Life Insurance	4,252	7,863	3,900	7,821
	Total Personnel Services	\$ 1,541,101	\$ 1,556,234	\$ 877,620	\$ 1,678,680

	E)	(PENI	OITURE DE	ETAII			
Supplie	s						
02-010	Office Supplies	\$	3,320	\$	7,000	\$ 4,964	\$ 7,000
02-020	Minor Apparatus & Tools		11,758		10,000	3,757	10,000
02-030	Vehicle Supplies		18,521		15,000	5,964	15,000
02-035	Class A Foam		1,565		2,000	-	2,000
02-040	Miscellaneous Supplies		48		-	-	•
02-050	Data Processing Supplies		2,103		1,500	844	1,500
02-130	Medical Supplies		11,496		5,000	200	21,000
	Total Supplies	\$	48,811	\$	40,500	\$ 15,729	\$ 56,500
Mainten	ance						
03-010	Building & Grounds	\$	3,374	\$	2,000	\$ 2,304	\$ 5,000
03-020	Furniture & Fixtures		(2,749)		500	251	500
03-030	Equipment Maint, & Repair		17,350		15,000	8,113	15,000
03-040	Motor Vehicles		7,722		3,000	3,654	6,500
03-100	SCBA Yearly Maint. & Inspection		4,955		4,550	4,571	6,050
03-105	Bunker Gear Inspections		2,860		3,500	2,967	6,500
03-110	Inspections - Pumpers		_		4,500	1,049	4,500
03-120	Certification Testing		4,133		1,500	-	1,500
03-220	Radio Maintenance		767		800	340	800
	Total Maintenance	\$	38,412	\$	35,350	\$ 23,249	\$ 46,350
Service	S						
04-010	Electricity	\$	24,689	\$	16,000	\$ 12,289	\$ 16,000
04-100	Natural Gas		7,470		8,000	3,489	8,000
04-200	Communication		18,346		14,000	12,018	19,000
	Total Services	\$	50,505	\$	38,000	\$ 27,796	\$ 43,000
Miscella	nneous						
06-050	Vehicle Lease	\$	-	\$	-	\$ -	\$ 21,000
06-090	Dues & Subscriptions		1,926		2,000	1,145	2,000
06-100	Payments to Volunteers		3,900		3,900	1,950	5,000
07-010	Training		4,621		7,500	5,116	7,500
07-100	State Certification		2,642		2,000	1,386	2,000
07-180	A&M Fire School		3,988		4,000	-	4,000
07-190	Sabine Chiefs Association		-		250	250	250
07-210	Fire Prevention		1,343		900	321	900
07-250	Volunteer Pension		4,820		7,500	2,194	7,500
07-260	Uniform Service		9,974		10,000	213	10,000
07-390	Insurance & Bonds		65,157		114,000	 106,915	 114,000
	Total Miscellaneous	\$	98,371	\$	152,050	\$ 119,490	\$ 174,150

	EXPENDITURE DETAIL									
Capital	Outlay									
09-010	Capital Outlay	\$	-	\$	-	\$	_	\$	4,800	
09-011	Fire Station		2,799		550,000		562,270		-	
09-140	Automobile		585,435				_		-	
09-470	Air Packs		80,547		15,000		-		15,000	
09-690	Bunker Sets		-1		12,000		3,181		12,000	
09-730	Fire Equipment		6,176		-		-		10,000	
09-770	Equipment				-		-		17,000	
	Total Capital Outlay	\$	674,957	\$	577,000	\$	565,451	\$	58,800	
Transfe	Transfers									
55-670	Transfer to Equip. Repl.	\$		\$	-	\$	-	\$	125,000	
	Total Transfers	\$		\$	-	\$		\$	125,000	

**Department Total** 

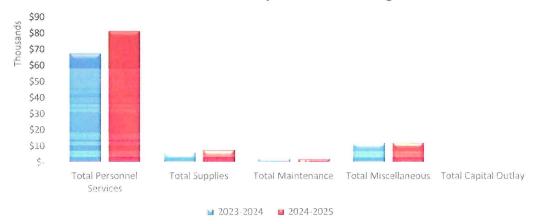
<b>Animal Control</b>

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

#### **EXPENDITURE DETAIL**

Account Description	Actual		Budget		Estimated		Proposed	
	20	22-2023	20	23-2024	20	23-2024	20	24-2025
Total Personnel Services	\$	96,935	\$	67,673	\$	49,972	\$	81,607
Total Supplies	\$	4,278	\$	6,200	\$	1,101	\$	7,700
Total Maintenance	\$	377	\$	2,500	\$	1-2	\$	2,500
Total Miscellaneous	\$	16,524	\$	12,200	\$	9,275	\$	12,200
Total Capital Outlay	\$	1,017	\$	-	\$	-	\$	-
Department Total	\$	119,131	\$	88,573	\$	60,348	\$	104,007

# **Animal Control Expenditure Changes**



General Fund	
Department - Animal Control	01-5-33

Acct#	Account Description	Actual 2022-2023		Budget 2023-2024		Estimated 2023-2024		Proposed 2024-2025	
Personn	el Services								
01-010	Salaries & Wages	\$	69,720	\$	48,861	\$	34,526	\$	51,297
01-020	Overtime		524		1,000		834		1,000
01-040	Social Security		5,302		3,738		2,628		3,924
01-050	TMRS		5,705		3,904		2,793		4,237
01-070	Hospitalization		9,958		7,045		6,733		17,951
01-080	Workers Compensation				1,275		1,135		1,275
01-160	ICMA		1,812		1,466		1,077		1,539
01-250	Life Insurance		3,914		384		246		384
	Total Personnel Services	\$	96,935	\$	67,673	\$	49,972	\$	81,607

		EXPENDI	TURE DE	TAIL			
Supplies	5						
02-010	Office Supplies	\$	285	\$	200	\$ 110	\$ 200
02-020	Minor Apparatus & Tools		508		2,000	104	3,500
02-030	Vehicle Supplies		3,121		4,000	887	4,000
02-040	Miscellaneous Supplies		364			-	-
	Total Supplies	\$	4,278	\$	6,200	\$ 1,101	\$ 7,700
Mainten	ance						
03-040	Motor Vehicles	\$	377	\$	2,500	\$ -	\$ 2,500
	Total Maintenance	\$	377	\$	2,500	\$ -	\$ 2,500
Miscella	ineous						
07-010	Training	\$	767	\$	1,000	\$ 7	\$ 1,000
07-017	Veteranarian Fees		7,446		3,500	-	3,500
07-020	Spay/Neuter Program		4,558		3,500	1,550	3,500
07-260	Uniform Service		-		700	-	700
07-390	Insurance & Bonds		3,753		3,500	7,718	 3,500
	Total Miscellaneous	\$	16,524	\$	12,200	\$ 9,275	\$ 12,200
Capital	Outlay						
09-140	Automobile	\$	1,017	\$	-	\$ -	\$ -
	Total Capital Outlay	\$	1,017	\$		\$	\$ -
Departn	nent Total	\$	119,131	\$	88,573	\$ 60,348	\$ 104,007

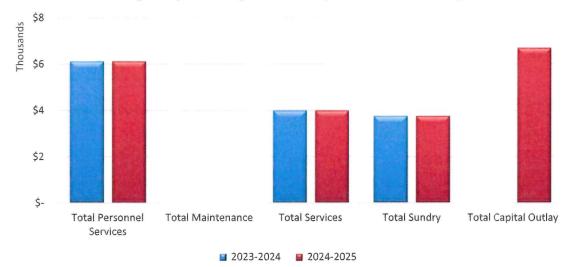
# **Emergency Management**

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.

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 6,309	\$ 6,119	\$ 3,463	\$ 6,133
Total Maintenance	\$ 26	\$ -	\$ -	\$ -
Total Services	\$ 3,808	\$ 4,000	\$ 2,073	\$ 4,000
Total Sundry	\$ 2,236	\$ 3,750	\$ 1,476	\$ 3,750
Total Capital Outlay	\$ 2,434	\$ -	\$ 1,633	\$ 6,700
Department Total	\$ 14,813	\$ 13,869	\$ 8,645	\$ 20,583

# **Emergency Management Expenditure Changes**



General Fund	
Dept Emergency Mgmt.	01-5-34

Acct #	Account Description	Actual 2022-2023		Budget 2023-2024		Estimated 2023-2024		Proposed 2024-2025	
Personn	el Services								
01-010	Salaries & Wages	\$	5,071	\$	5,086	\$	2,754	\$	5,086
01-040	Social Security		390		389		211		389
01-050	TMRS		409		406		217		420
01-070	Hospitalization		234		-		163		-
01-160	ICMA		205		203		118		203
01-250	Life Insurance		-		35		-		35
	<b>Total Personnel Services</b>	\$	6,309	\$	6,119	\$	3,463	\$	6,133

	EXPENDITURE DETAIL											
Mainten	ance											
03-030	Equipment Maint. & Repair	\$	26	\$	-	\$	-	\$	-			
	Total Maintenance	\$	26	\$	-	\$		\$				
Services	<b>i</b>											
04-200	Communication	_\$_	3,808	_\$_	4,000	\$	2,073	\$	4,000			
	Total Services	\$	3,808	\$	4,000	\$	2,073	\$	4,000			
Miscella	neous											
06-090	Dues & Subscriptions	\$	-	\$	250	\$	-	\$	250			
07-010	Training		806		1,500		1,476		1,500			
07-120	State Emergency Mgmt Conf		1,430		2,000		=		2,000			
	Total Sundry	\$	2,236	\$	3,750	\$	1,476	\$	3,750			
Capital (	Outlay											
09-770	Equipment	\$	2,434	\$	_	\$	1,633	\$	6,700			
	<b>Total Capital Outlay</b>	\$	2,434	\$	-	\$	1,633	\$	6,700			
Departm	ent Total	\$	14,813	_\$_	13,869	\$	8,645	\$	20,583			

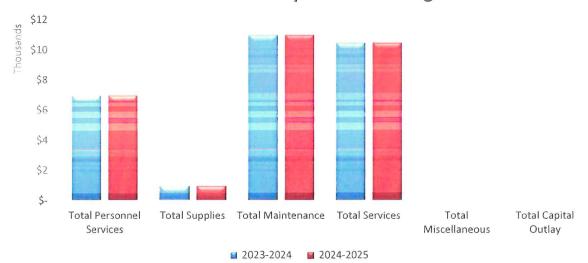
### **Animal Shelter**

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.

#### **EXPENDITURE DETAIL**

Account Description	Actual		H33	Budget		stimated	Proposed		
	20	2022-2023		23-2024	202	23-2024	2024-2025		
Total Personnel Services	\$	11,536	\$	7,000	\$	6,428	\$	7,000	
Total Supplies	\$	202	\$	1,000	\$	229	\$	1,000	
Total Maintenance	\$	6,499	\$	11,000	\$	88	\$	11,000	
Total Services	\$	9,756	\$	10,500	\$	4,855	\$	10,500	
Total Miscellaneous	\$	-	\$	-	\$	-	\$	-	
Total Capital Outlay	\$	55,339	\$	-	\$		\$	-	
Department Total	\$	83,332	\$	29,500	\$	11,600	\$	29,500	

# **Animal Shelter Expenditure Changes**



General Fund		
Department - Animal Shelter	01-5-35	

Acct #	Account Description	Actual 2022-2023		Budget 2023-2024		Estimated 2023-2024		Proposed 2024-2025	
Personn	el Services								
01-010	Salaries & Wages	\$	1,263	\$	-	\$	1-0	\$	-
01-020	Overtime		7,575		7,000		4,717		7,000
01-040	Social Security		670		-		352		-
01-050	TMRS		726		=		373		-
01-070	Hospitalization		1,117		-		848		-
01-160	ICMA		185				138		-
	<b>Total Personnel Services</b>	\$	11,536	\$	7,000	\$	6,428	\$	7,000

		EXPENDI	TURE DET	TAIL			
Supplies 20-020 02-040	Minor Apparatus & Tools Miscellaneous Supplies	\$	- 202	\$	1,000	\$ 195 34	\$ 1,000
	Total Supplies	\$	202	\$	1,000	\$ 229	\$ 1,000
Maintena	ance						
03-010	Building & Grounds	\$	4,104	\$	7,000	\$ 88	\$ 7,000
03-260	Crematorium Maintenance	•	2,395		4,000	 -	 4,000
	Total Maintenance		6,499	\$	11,000	\$ 88	\$ 11,000
Services							
04-060	Electricity-Crematorium	\$	3,460	\$	3,000	\$ 838	\$ 3,000
04-110	Natural Gas-Crematorium		5,784		7,000	3,565	7,000
04-200	Communication		512		500	 452_	 500_
	Total Services	\$	9,756	\$	10,500	\$ 4,855	\$ 10,500
Miscella	neous						
07-390	Insurance & Bonds	\$	-	\$	-	\$ -	\$ -
	Total Miscellaneous	\$		\$		\$ _	\$ -
Capital C	Outlay						
09-770	Equipment	\$	55,339	\$	-	\$ <b>-</b>	\$ -
	Total Capital Outlay	\$	55,339	\$		\$ -	\$ 
Departm	ent Total	_\$_	83,332	\$	29,500	\$ 11,600	\$ 29,500

### **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.

### **EXPENDITURE DETAIL**

Account Description	Actual			Budget		stimated	Proposed		
	20	22-2023	20	23-2024	20	23-2024	20	24-2025	
Total Personnel Services	\$	214,454	\$	227,608	\$	123,998	\$	309,927	
Total Supplies	\$	3,993	\$	7,000	\$	2,096	\$	7,000	
Total Maintenance	\$	934	\$	3,250	\$	47	\$	3,250	
Total Services	\$	2,124	\$	2,500	\$	1,153	\$	2,500	
Total Miscellaneous	\$	3,258	\$	15,950	\$	2,343	\$	14,950	
Total Capital Outlay	\$	12,275	\$	10,000	\$	11,851	\$	154,500	
Department Total	\$	237,038	\$	266,308	\$	141,488	\$	492,127	

# **Inspections Expenditure Changes**



General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 157,566	\$ 159,959	\$ 87,927	\$ 208,883
01-020	Overtime	2,234	6,000	729	6,000
01-040	Social Security	11,832	12,237	6,513	15,980
01-050	TMRS	12,566	12,781	6,963	17,254
01-070	Hospitalization	25,961	32,000	18,721	54,964
01-080	Workers Compensation	665	500	775	500
01-160	ICMA	3,013	2,955	1,776	4,745
01-250	Life Insurance	617	1,176	594	1,601
	<b>Total Personnel Services</b>	\$ 214,454	\$ 227,608	\$ 123,998	\$ 309,927

	EXPE	NDI	TURE DE	TAIL							
Supplies	6										
02-010	Office Supplies	\$	2=0	\$	1,000	\$	364	\$	1,000		
02-030	Vehicle Supplies		2,727		3,500		1,056		3,500		
02-040	Miscellaneous Supplies		_				130		-		
02-050	Data Processing Supplies		1,266		2,500		546		2,500		
	Total Supplies	\$	3,993	\$	7,000	\$	2,096	\$	7,000		
B. C											
Maintena 03-020	ance Furniture & Fixtures	¢.		¢.	250	•		¢.	250		
03-020		\$	463	\$	250 500	\$	18	\$	250 500		
03-030	Equipment Maint. & Repair Motor Vehicles		403 471						2,500		
03-040	Total Maintenance	\$	934	\$	2,500 <b>3,250</b>	\$	29 <b>47</b>	\$	3,250		
	Total Maintenance	Φ_	934	Φ_	3,230	Ψ	47	Φ_	3,250		
Services	•										
04-200	Communication	\$	2,124	\$	2,500	\$	1,153	\$	2,500		
	Total Services	\$ <b>\$</b>	2,124	\$	2,500	\$	1,153	\$	2,500		
Miscella	naaus										
06-050	Vehicle Lease								9,000		
06-030	Dues & Subscriptions	\$	414	\$	250	\$	525	\$	250		
06-090	Lot cleanup/Grass Cutting	Ф	414	Ф	10,000	Ф	323	Φ	230		
06-193	Contract Services		· = ·		1,000				1,000		
07-010	Training		1,878		3,500		116		3,500		
07-310	Insurance & Bonds		966		1,200		1,702		1,200		
07-550	Total Miscellaneous	\$	3,258	\$	15,950	\$	2,343	\$	14,950		
	Total Misochaneous		0,200		10,000	Ψ	2,010		11,000		
Capital (	Outlay										
09-010	Capital Outlay	\$	_	\$	_	\$		\$	54,500		
09-560	Abatements & Demolition Program		12,275		10,000		11,851		00,000		
	Total Capital Outlay	\$	12,275	\$	10,000	\$	11,851		54,500		
	-										
Departm	ent Total	_\$ 2	237,038	\$	266,308	\$	141,488	\$ 4	192,127		
	p										

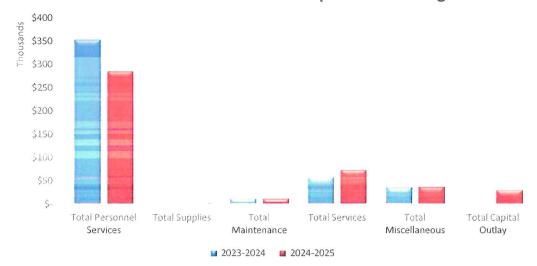
### **Public Works Administration**

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.

#### **EXPENDITURE DETAIL**

Account Description	THE REAL PROPERTY.	Actual	5	Budget	E	stimated	Pi	oposed
	20	22-2023	20	23-2024	20	23-2024	20	24-2025
Total Personnel Services	\$	315,587	\$	353,672	\$	183,559	\$	285,620
Total Supplies	\$	1,939	\$	2,750	\$	1,311	\$	2,750
Total Maintenance	\$	14,485	\$	12,000	\$	6,621	\$	12,000
Total Services	\$	74,651	\$	58,500	\$	38,039	\$	73,700
Total Miscellaneous	\$	23,400	\$	36,700	\$	32,125	\$	37,700
Total Capital Outlay	\$	-	\$	-	\$	_	\$	30,000
Department Total	\$	446,739	\$	463,622	\$	261,655	\$	441,770

# **Public Works Administration Expenditure Changes**



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

Acct#	Account Description	Actual 2022-2023	Budget Estimated 2023-2024		Proposed 2024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 232,751	\$ 260,918	\$ 131,340	\$ 213,226
01-020	Overtime	161	500	197	500
01-040	Social Security	18,015	19,960	10,116	16,312
01-050	TMRS	18,969	18,759	10,475	15,345
01-070	Hospitalization	34,218	42,145	24,649	31,232
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	9,484	9,391	5,678	7,431
01-250	Life Insurance	1,746	1,699	913	1,274
	<b>Total Personnel Services</b>	\$ 315,587	\$ 353,672	\$ 183,559	\$ 285,620

	EXP	ENDI	TURE DE	ΓAIL					
Supplies	S								
02-010	Office Supplies	\$	1,049	\$	750	\$	626	\$	750
02-020	Minor Apparatus & Tools		389		1,000		488		1,000
02-030	Vehicle Supplies		315		500		99		500
02-040	Miscellaneous Supplies		110		-		48		-
02-050	Data Processing Supplies  Total Supplies	\$	76 <b>1,939</b>	\$	500 <b>2,750</b>	\$	50 1,311	\$	500 <b>2,750</b>
	Total Supplies		1,535	<del>-</del>	2,750		1,311	<del>-</del>	2,750
Mainten	ance								
03-010	Building & Grounds	\$	11,380	\$	8,000	\$	4,661	\$	8,000
03-020	Furniture & Fixtures		390		250		-		250
03-030	Equipment Maint. & Repair		1,494		3,500		1,960		3,500
03-040	Motor Vehicles		1,221		250				250
	Total Maintenance		14,485	\$	12,000	\$	6,621		12,000
Services	3								
04-010	Electricity	\$	63,069	\$	50,000	\$	30,273	\$	60,000
04-100	Natural Gas		5,411		3,500		2,957		5,200
04-200	Communication		6,171		5,000		4,809		8,500
	Total Services		74,651	\$	58,500	\$	38,039	\$	73,700
Miscella	neous								
06-027	Contract Services	\$	2,408	\$	4,000	\$	745	\$	4,000
06-090	Dues & Subscriptions		-		1,000		-		1,000
06-190	Janitorial Services		1,061		7,500		136		7,000
07-010	Training		699		2,000		343		3,500
07-050	Auto Allowance/Reimbursement		7,154		7,200		3,646		7,200
07-390	Insurance & Bonds	_	12,078	_	15,000	_	27,255		15,000
	Total Miscellaneous	->	23,400		36,700	\$	32,125		37,700
Capital									
09-860	Building Maint & Repairs	\$	16,677	\$	-	\$	-	\$	30,000
	Total Capital Outlay	\$		\$	-	\$	-	\$	30,000
Departm	nent Total	\$	446,739	\$	463,622	\$	261,655	\$ 4	141,770

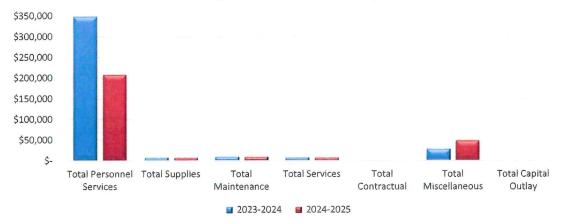
## Garage

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.

### **EXPENDITURE DETAIL**

Account Description		Actual	E	<b>Budget</b>		stimated	Pi	oposed
	20	022-2023	20	23-2024	20	23-2024	20	24-2025
Total Personnel Services	\$	290,270	\$	348,733	\$	162,368	\$	207,824
Total Supplies	\$	11,740	\$	7,500	\$	5,625	\$	7,500
Total Maintenance	\$	21,810	\$	9,500	\$	11,078	\$	9,500
Total Services	\$	4,983	\$	7,500	\$	3,229	\$	7,500
Total Contractual	\$	150	\$	1,000	\$	100	\$	1,000
Total Miscellaneous	\$	28,820	\$	28,000	\$	13,344	\$	48,320
Total Capital Outlay	\$	22,645	\$	_	\$	_	\$	-
Department Total	\$	380,418	\$	402,233	\$	195,744	\$	281,644

# **Garage Expenditure Changes**



General Fund	
Department - Garage	01-5-42

Acct#	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 193,520	\$ 239,490	\$ 107,619	\$ 134,061
01-020	Overtime	10,723	8,000	1,225	8,000
01-040	Social Security	14,989	18,284	7,879	10,219
01-050	TMRS	16,470	19,130	8,590	10,900
01-070	Hospitalization	38,446	47,500	27,742	32,530
01-080	Workers Compensation	8,614	7,500	5,459	7,500
01-160	ICMA	5,617	7,034	3,143	2,819
01-250	Life Insurance	1,891	1,795	711	1,795
	Total Personnel Services	\$ 290,270	\$ 348,733	\$ 162,368	\$ 207,824

		EXPENDIT	JRE DETA	AIL					
Supplies									
02-020	Minor Apparatus & Tools	\$	4,145	\$	1,500	\$	1,180	\$	1,500
02-030	Vehicle Supplies		3,474		4,000		1,889		4,000
02-040	Miscellaneous Supplies		2,599		1,000		753		1,000
02-060	Small Parts Stock	_	1,522	_	1,000	_	1,803	_	1,000
	Total Supplies		11,740	_\$	7,500	\$	5,625	_\$_	7,500
Maintena	ance								
03-010	Building & Grounds	\$	1,538	\$	1,500	\$	1,352	\$	1,500
03-020	Furniture & Fixtures		326		500	30	289	-	500
03-030	Equipment Maint. & Repair		2,569		5,000		1,897		5,000
03-040	Motor Vehicles		17,377		2,500		7,540		2,500
	Total Maintenance	\$	21,810	\$	9,500	\$	11,078	\$	9,500
Services									
04-100	Natural Gas	\$	2,981	\$	2,500	\$	2.104	\$	2,500
04-200	Communication	Ψ	2,002	•	5,000	Ψ	1,125	Ψ.	5,000
	Total Services	\$	4,983	\$	7,500	\$	3,229	\$	7,500
0	to and						•		
<b>Contract</b> 05-220	Disposal-Regulated Waste	¢	150	\$	1,000	\$	100	\$	1,000
00-220	Total Contractual	\$	150	-\$	1,000	\$	100	\$	1,000
								_	.,
Miscella									40.000
06-050	Vehicle Lease	Φ.	4 000	•	2.000	•	400	•	18,000
07-010	Training	\$	1,230	\$	3,000	\$	122	\$	3,000
07-050 <b>07-260</b>	Software Updates Uniform Services		15,886		12,000		2.004		12,000
07-200	Tool Allowance		3,877		3,500		2,081		3,500
07-270	Insurance & Bonds		3,514 4,313		2,000		4,574 6,567		4,320 7,500
07-390	Total Miscellaneous	\$	28,820	\$	7,500 <b>28,000</b>	\$	13,344	\$	48,320
				<u> </u>	_0,000		.0,0.11		.0,020
Capital C		•	22.645	•		•		•	
09-010	Capital Outlay	\$	22,645	\$	*	\$		\$	-
	Total Capital Outlay	_\$_	22,645	- \$		<b>&gt;</b>	-	- >	-
Departm	ent Total	\$	380,418	\$	402,233	\$	195,744	\$	281,644

### 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.

### **EXPENDITURE DETAIL**

Account Description	A	Actual		Budget		nated	Proposed	
	2022-2023		2023-2024		2023-2024		2024-2025	
Total Personnel Services	\$	-	\$	-	\$	-	\$	-
Total Supplies	\$	-	\$	-	\$	-	\$	-
Total Maintenance	\$	138	\$	-	\$	-	\$	-
Total Services	\$	-	\$	-	\$	-	\$	-
Total Miscellaneous	\$	-	\$	-	\$	-	\$	-
Department Total	\$	138	\$		\$	_	\$	-

General Fund	
Department - Warehouse	01-5-43

Acct #	Account Description	 tual 2-2023	Bud 2023-	lget -2024	Estim 2023-		Propo 2024-	
Personnel S	Services							
01-250	Life Insurance	\$ _	\$	_	\$	_	\$	
	<b>Total Personnel Services</b>	\$ -	\$		\$		\$	
Supplies								
02-010	Office Supplies	\$ -	\$	-	\$	-	\$	
20-020	Minor Apparatus & Tools	-		=		-		(-)
	Total Supplies	\$ -	\$	-	\$	-	\$	-
Maintenand	ce							
03-010	Building & Grounds	\$ 138	\$	-	\$	_	\$	_
03-030	Equipment Maint. & Repair	-		-		-		-
	Total Maintenance	\$ 138	\$	-	\$		\$	-
Services								
04-100	Natural Gas	\$ -	\$	-	\$	-	\$	-
04-200	Communication	-		_		_		_
	Total Services	\$ -	\$		\$	-	\$	-
Miscellane	ous							
07-390	Insurance & Bonds	\$ -	\$	-	\$	-	\$	-
	Total Miscellaneous	\$ -	\$	_	\$		\$	_
Departmen	t Total	\$ 138	\$		\$		\$	-

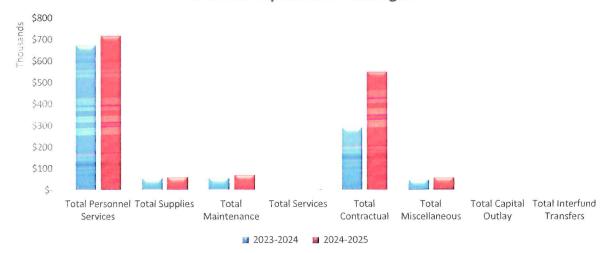
### Streets

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.

#### **EXPENDITURE DETAIL**

Account Description	WITE SE	Actual		Budget		stimated	Proposed	
	20	22-2023	20	23-2024	20	23-2024	20	24-2025
Total Personnel Services	\$	546,523	\$	675,647	\$	296,866	\$	718,534
Total Supplies	\$	52,997	\$	55,500	\$	16,500	\$	62,500
Total Maintenance	\$	46,346	\$	58,500	\$	58,393	\$	72,500
Total Services	\$	6,276	\$	250	\$	-	\$	7,000
Total Contractual	\$	400,382	\$	292,500	\$	46,205	\$	552,500
Total Miscellaneous	\$	25,472	\$	49,500	\$	17,904	\$	60,500
Total Capital Outlay	\$	63,265	\$	-	\$	-	\$	-
Total Interfund Transfers	\$	-	\$	-	\$	-	\$	-
Department Total	\$	1,141,261	\$	1,131,897	\$	435,868	\$ 1	1,473,534

## **Streets Expenditure Changes**



General Fund		
Department - Streets	01-5-44	

Acct#	Account Description	20	Actual 022-2023	Budget 023-2024	_	stimated 023-2024	roposed 024-2025
Personn	el Services						
01-010	Salaries & Wages	\$	387,486	\$ 476,772	\$	207,262	\$ 496,722
01-020	Overtime		15,126	12,000		4,932	12,000
01-040	Social Security		29,900	36,473		15,629	37,999
01-050	TMRS		32,405	38,094		16,730	41,029
01-070	Hospitalization		59,221	84,415		37,550	102,326
01-080	Workers Compensation		11,632	11,500		8,890	11,500
01-160	ICMA		7,408	12,504		4,315	13,406
01-250	Life Insurance		3,345	3,889		1,558	3,552
	<b>Total Personnel Services</b>	\$	546,523	\$ 675,647	\$	296,866	\$ 718,534

#### Supplies

			A-7 A-VA-C	,						
EXPENDITURE DETAIL										
02-020	Minor Apparatus & Tools	\$	2,653	\$	5,000	\$	456	\$	5,000	
02-030	Vehicle Supplies	•	36,493	•	40,000	Ψ	8.951	•	40,000	
02-040	Miscellaneous Supplies		3.875		-10,000		908		2,000	
02-050	Data Processing Supplies		39		500		367		500	
02-080	Streets & Traffic Signs		9,937		10,000		5.818		15,000	
02.000	Total Supplies	\$	52,997	\$	55,500	\$	16,500	\$	62,500	
	rotal oupplies		02,007			<u> </u>	10,000			
Maintena	ance									
03-030	Equipment Maint. & Repair	\$2	3,698.00	\$	30,000	\$	15,710	\$	30,000	
03-040	Motor Vehicles		20,974		6,000		3,635		10,000	
03-160	Traffic Signals		1,674		2,500		420		12,500	
03-180	Street Striping		. · .		20,000		38,628		20,000	
	Total Maintenance	\$	46,346	\$	58,500	\$	58,393	\$	72,500	
Services 04-200		æ	6 276	4	250	œ		æ	7,000	
04-200	Communication	<u>\$</u>	6,276 <b>6,276</b>	<u>\$</u>	250 250	\$		<u>\$</u>	7,000	
	Total Services	<u> </u>	0,2/0	<u> </u>	250	<u> </u>		-3	7,000	
Contract	tual									
05-030	Equipment Rental	\$	7,573	\$	10,000	\$	-	\$	20,000	
05-070	Culverts and Drain Boxes		20,093		15,000		476		15,000	
05-079	Stormwater Permits		17,673		17,500		8,180		17,500	
05-100	Streets Materials		355,043		250,000		37,549		500,000	
	Total Contractual	\$	400,382	\$	292,500	\$	46,205	\$	552,500	
Miscella		•		•		•		•	0.000	
06-050	Vehicle Lease	\$ \$	0.475	\$ \$	0E 000 -	\$ \$	-	\$ \$	9,000	
06-270	Contract Services	\$	2,475	<b>Þ</b>	25,000	\$	-	Ф	25,000	
07-010	Training		3,139		3,500		513		5,500	
07-260	Uniform Allowance		2,561		2,000		1,127		2,000	
07-390	Insurance & Bonds		17,297		19,000		16,264		19,000	
	Total Miscellaneous		25,472	\$	49,500	\$	17,904		60,500	
Capital (	Outlav									
09-010	Capital Outlay	\$	51,690	\$	_	\$	138,324	\$	_	
	Total Capital Outlay	\$	63.265	\$	-	\$	-	\$		
		<u></u>	,			<u></u>				
Interfund	d Transfers									
09-670	Transfer to Equipment Replacement	\$	_	\$ <b>\$</b>		\$	-	\$		
	Total Interfund Transfers	\$		\$		\$	*	\$	-	
Departm	nent Total	\$1	,141,261	\$ 1	,131,897	\$	435,868	\$ 1	,473,534	

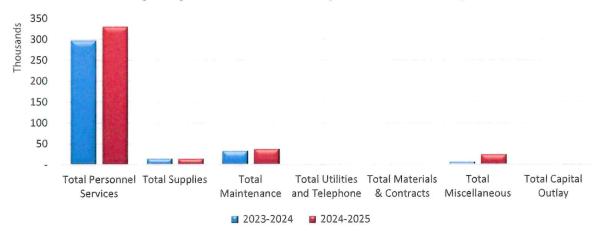
# **City Property Maintenance**

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.

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed
AND	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	353,392	297,722	226,017	330,976
Total Supplies	12,384	14,700	6,929	14,700
Total Maintenance	35,734	32,500	12,737	37,500
Total Utilities and Telephone		1,200	52	1,200
Total Materials & Contracts	-	500	354	500
Total Miscellaneous	2,804	6,450	10,670	24,600
Total Capital Outlay	4,435	-	*	-
Department Total	408,749	353,072	256,759	409,476

# **Property Maintenance Expenditure Changes**



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

Acct #	<b>Account Description</b>	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personn	el Services	2022-2023	2023-2024	2023-2024	2024-2023
01-010	Salaries & Wages	\$ 245,909	\$ 203,377	\$ 155,522	\$ 212,000
01-010	Overtime	18,689	10,000	8.937	10,000
01-020	Social Security	19,763	15,558	12,192	16,218
			5 2 4 9 2 1		
01-050	TMRS	19,908	16,250	12,951	17,511
01-070	Hospitalization	40,264	46,090	30,328	68,246
01-080	Workers Compensation	3,729	3,500	3,137	3,500
01-160	ICMA	3,706	1,533	2,370	2,147
01-250	Life Insurance	1,424	1,414	580	1,354
	<b>Total Personnel Services</b>	\$ 353,392	\$ 297,722	\$ 226,017	\$ 330,976

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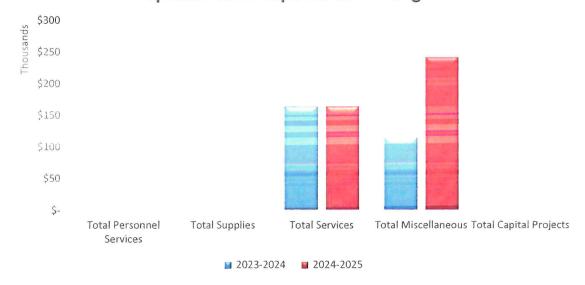
	EXPE	NDI.	TURE DE	TAIL					
Supplies	5								
02-010	Office Supplies	\$	159	\$	200	\$	-	\$	200
02-020	Minor Apparatus & Tools		482		1,500		458		1,500
02-030	Motor Vehicle Supplies		11,743		13,000		6,471		13,000
02-040	Miscellaneous Supplies	_	40.004	_	- 44 700	_		_	44700
	Total Supplies	\$	12,384	\$	14,700	\$	6,929	\$	14,700
Mainten	ance								
03-030	Equipment Maint. & Repair	\$	16,748	\$	12,000	\$	4,940	\$	15,000
03-040	Motor Vehicles		4,887		2,500		1,591		2,500
03-070	Parks		14,099		15,000		5,098		15,000
03-230	City Beautification		-		3,000		1,108		5,000
	Total Maintenance	_\$	35,734	\$	32,500	\$	12,737	\$	37,500
Utilities	& Telephone								
04-200	Communication	\$	_	\$	1,200	\$	52	\$	1,200
	Total Utilities and Telephone	\$ <b>\$</b>	-	\$	1,200	\$	52	\$	1,200
05-030	s & Contracts Equipment Rental	¢		Φ	500	Φ	251	¢	500
05-030	Total Materials & Contracts	\$ <b>\$</b>		<del>\$</del>	500	\$	354 <b>354</b>	<del>\$</del>	<b>500</b>
	Total Materials & Contracts	Ψ		Ψ	300	Ψ_	334	Ψ	300
Miscella	neous								
06-050	Vehicle Lease	\$	-	\$	-	\$	-	\$	18,000
07-010	Training	\$	26	\$	500	\$	100	\$	650
07-260	Uniform Allowance	\$	363	\$	1,250	\$	594	\$	1,250
07-390	Insurance & Bonds	_	2,415	_	4,700		9,976	_	4,700
	Total Miscellaneous	\$	2,804	\$	6,450	\$	10,670	\$	24,600
Capital (	Outlay								
09-010	Capital Outlay	\$	4,435	\$	-	\$	-	\$	-
	Total Capital Outlay	\$	4,435	\$	-	\$	-	\$	-
Departm	ent Total	\$	408,749	\$	353,072	\$	256,759	\$	409,476

# Miscellaneous

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ -	\$ -	\$ -	\$ -
Total Supplies	\$ -	\$ -	\$ -	\$ -
Total Services	\$ 180,148	\$ 164,000	\$ 76,924	\$ 164,000
Total Miscellaneous	\$ 83,254	\$ 115,321	\$ 68,804	\$ 242,000
Total Capital Projects	\$ -	\$ -	\$ -	\$ -
Total Special Items	\$ 268,923	\$ 286,821	\$ 146,625	\$ 413,500

# **Special Items Expenditure Changes**



General Fund	
Department - Special Items	01-5-99

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
<b>Maintena</b> 03-010 03-020	ance Buildings & Grounds Ofc. Furniture, fixture M & R Total Maintenance	\$ 5,521 - \$ 5,521	\$ 7,500 - <b>\$ 7,500</b>	\$ 897 - <b>\$ 897</b>	\$ 7,500 <b>\$ 7,500</b>
<b>Services</b> 04-010 04-090	Electricity Street Lighting Total Services	\$ 5,018 175,130 <b>\$ 180,148</b>	\$ 4,000 160,000 <b>\$ 164,000</b>	\$ 1,955 74,969 <b>\$ 76,924</b>	\$ 4,000 160,000 <b>\$ 164,000</b>

#### **EXPENDITURE DETAIL**

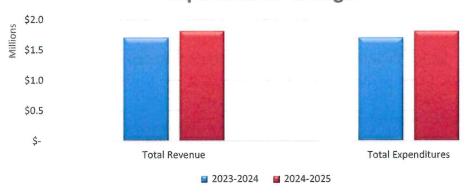
Miscella	neous						
06-050	Lease Interest	\$ 296	\$	-	\$ -	\$	-
06-090	Dues & Subscriptions	-		8,000	3,424		8,000
06-140	Advertising & Publicity	4,442		10,000	1,238	1	0,000
06-150	Chamber of Commerce	45,000		65,000	30,593	6	5,000
06-200	Computer Systems/Software	-		-	-	13	1,500
06-260	Hotel Tax Expenditure	30,914		25,000	33,549	2	5,000
07-300	Employee Relations	527		-	-		1,500
07-400	Healthy Initiatives	-		1,000	-		-
07-410	Flu Shots	-		1,000	-		1,000
07-420	Contingencies	 2,075		5,321			
	Total Miscellaneous	\$ 83,254	\$ 1	15,321	\$ 68,804	\$ 24	2,000
Capital (	Dutlay						
09-970	Transfer to Equip. Replacement	\$ -	\$	-	\$ 	\$	_
	Total Capital Projects	 		-	 -		_
Total Sp	ecial Items	\$ 268,923	\$ 2	86,821	\$ 146,625	\$ 41	3,500

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

#### SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$2,140,228	\$1,707,500	\$1,001,840	\$1,817,000
Total Expenditures	\$1,588,728	\$1,707,500	\$ 830,627	\$1,817,000
Over/Under	\$ 551,500	\$ -	\$ 171,213	\$ -

## Solide Waste Statement of Revenues & Expenditures Changes

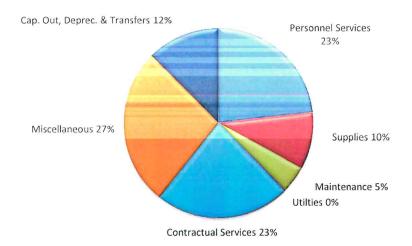


#### Solid Waste Fund

	Actual	Budget	<b>Estimated</b>	Proposed
Revenue	2022-2023	2023-2024	2023-2024	2024-2025
Solid Waste	\$1,739,934	\$ 1,692,500	\$ 990,152	\$1,800,000
Garbage Bags	12,312	10,000	7,771	11,500
Miscellaneous	7,966	5,000	3,917	5,500
Transfer from Equip Replacement	380,016	-	-	:-:
Total Revenue	\$ 2,140,228	\$ 1,707,500	\$ 1,001,840	\$ 1,817,000

SUMMARY STATE	MENT OF REVE	ENUES AND EX	PENDITURES	
Expenditures				
Personnel Services	\$ 476,727	\$ 408,773	\$ 199,715	\$ 422,300
Supplies	149,646	175,900	55,986	175,900
Maintenance	139,585	84,000	38,772	84,000
Utilties	20,234	5,500	1,955	5,500
Contractual Services	355,502	408,000	155,616	415,000
Miscellaneous	360,356	625,327	378,583	488,300
Cap. Out, Deprec. & Transfers	86,678			226,000
Total Expenditures	\$ 1,588,728	\$ 1,707,500	\$ 830,627	\$1,817,000
Revenues Over(Under)				
Expenditures	\$ 551,500	\$ -	\$ 171,213	\$ -

## Sold Waste Total Expenditure Percentage by Category



#### STATEMENT OF REVENUES

Account Description	Actual		Budget		Estin	nated	Proposed	
	2022-2	2023	2023-	2024	2023	-2024	2024	-2025
Total Permits, Fees & Other	\$ 1,760	),212	\$ 1,70	7,500	\$ 1,00	1,840	\$ 1,8	17,000
Total Transfers	\$ 380	0,016	\$	-	\$		\$	-
Total Other Revenue	\$	-	\$	-	\$	-	\$	-
Total Solid Waste Fund Revenue	\$ 2,140	),228	\$ 1,70	7,500	\$ 1,00	1,840	\$ 1,8	17,000

## **Solid Waste Revenue Changes**

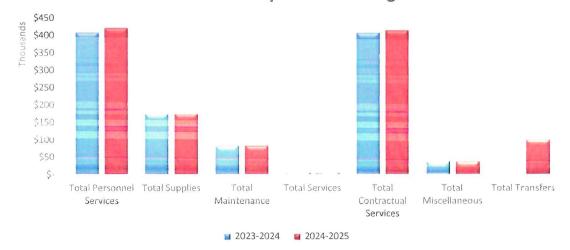


Solid Wa	aste Fund 05-4-00				
Acct#	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Permits,	, Fees & Other				
344-10	Solid Waste Sales	\$ 1,739,934	\$ 1,692,500	\$ 990,152	\$ 1,800,000
344-60	Garbage Bag Sales	12,312	10,000	7,771	11,500
344-96	Miscellaneous Garbage	7,036	5,000	3,917	5,500
360-00	Miscellaneous Income	-		-	-
361-10	Earnings on Investments	-	=	漂	-
369-10	Insurance Reimbursement	930	-	-	:=
369-30	Sale of Equipment	-	-	_	_
	Total Permits, Fees & Other	\$ 1,760,212	\$ 1,707,500	\$ 1,001,840	\$ 1,817,000
Interfun	d Transfers				
390-55	Transfer from Equip Replacement	\$ 380,016	\$ -	\$ -	\$ -
	Total Transfers	\$ 380,016	\$ -	\$ -	\$ -
Other R	evenue				
906-25	FEMA	\$ -	\$ -		\$ -
	Total Other Revenue	\$ -	\$ -	\$ -	<u> </u>
Total So	olid Waste Fund Revenue	\$ 2,140,228	\$ 1,707,500	\$ 1,001,840	\$ 1,817,000

#### **EXPENDITURE DETAIL**

Account Description	Actual		Budget		Estimated		Proposed	
	20	22-2023	20	23-2024	20	23-2024	20	24-2025
Total Personnel Services	\$	476,727	\$	408,773	\$	199,715	\$	422,300
Total Supplies	\$	149,646	\$	175,900	\$	55,986	\$	175,900
Total Maintenance	\$	139,585	\$	84,000	\$	38,772	\$	84,000
Total Services	\$	20,234	\$	5,500	\$	1,955	\$	5,500
Total Contractual Services	\$	355,502	\$	408,000	\$	155,616	\$	415,000
Total Miscellaneous	\$	29,356	\$	38,300	\$	28,583	\$	38,300
Total Transfers	\$	86,678	\$	-	\$	-	\$	101,000
Department Total	\$	1,257,728	\$	1,120,473	\$	480,627	\$ 1	1,367,000

#### **Solid Waste Expenditure Changes**



Solid Waste Fund	7
Department - Solid Waste	05-5-55

Acct#	Account Description	20	Actual 022-2023	Budget 023-2024	stimated 023-2024	roposed 024-2025
Personn	el Services					
01-010	Salaries & Wages	\$	299,915	\$ 290,546	\$ 140,265	\$ 292,271
01-020	Overtime		2,639	9,000	2,128	9,000
01-040	Social Security		21,848	22,227	12,197	22,359
01-050	TMRS		99,809	23,215	11,185	24,142
01-070	Hospitalization		40,773	49,036	25,115	59,734
01-080	Workers Compensation		5,033	7,500	4,651	7,500
01-160	ICMA		4,473	5,005	3,021	5,107
01-250	Life Insurance		2,237	2,244	1,153	2,187
	Total Personnel Services	\$	476,727	\$ 408,773	\$ 199,715	\$ 422,300

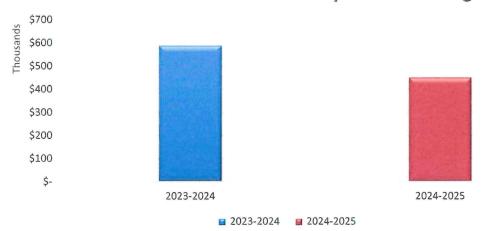
		EXPEN	IDITURE DE	ETAII	_				
Supplies	3				_				-
02-010	Office Supplies	\$	197	\$	_	\$	100	\$	_
02-020	Minor Apparatus & Tools	•	16	•	200	•	115	,	200
02-030	Vehicle Supplies		93,971		120,000		41,847		120,000
02-040	Miscellaneous Supplies		281		200		64		200
02-100	Postage		12,100		8,500		4,500		8,500
02-440	Garbage Bags		10,116		10,000		9,900		10,000
02-600	Garbage Containers		32,965		37,000		(540)		37,000
	Total Supplies	\$	149,646	\$	175,900	\$	55,986	\$	175,900
Mainten	ance								
03-040	Motor Vehicles	\$	368	\$	4,000	\$	190	\$	4,000
03-050	Solid Waste Trucks	•	139,217	•	80,000	_	38,582	*	80,000
00 000	Total Maintenance	\$	139,585	\$	84,000	\$	38,772	\$	84,000
Utilities									
04-010	Electricity	\$	5,018	\$	5,500	\$	1,955	\$	5,500
04-200	Communication	Ψ	15,216	Ψ	3,300	Ψ	1,000	Ψ	5,500
04-200	Total Services	\$	20,234	\$	5,500	\$	1,955	\$	5,500
			······································		······································				
Contrac	tual Services								
05-020	Landfill Fee	\$	222,121	\$	280,000	\$	97,944	\$	280,000
05-050	Container Service		112,644		88,000		57,672		95,000
05-110	Demolition		9,832		-		-		-
05-160	Green Waste Contract	-	10,905		40,000				40,000
	Total Contractual Services		355,502	\$	408,000	\$	155,616	\$	415,000
Miscella	neous								
07-260	Uniform Service	\$	1,725	\$	1,300	\$	826	\$	1,300
07-390	Insurance & Bonds		27,631		37,000		27,757		37,000
	Total Miscellaneous	\$	29,356	\$	38,300	\$	28,583	\$	38,300
Capital (	Outlav								
09-770	Equipment	\$	_	\$	_	\$	_	\$	125,000
	Total Capital Outlay	\$	-	\$ <b>\$</b>		\$		\$	125,000
Denreci	ation & Transfers								
55-555	Depreciation	\$	86,678	\$	_	\$	_	\$	-
55-670	Transfer to Equip. Repl.	Ψ	-	Ψ	-	*	_	*	101,000
00 0,0	Total Transfers	\$	86,678	\$	-	\$	*	\$	101,000
Departm	nent Total	\$	1,257,728	\$	1,120,473	\$	480,627	\$	1,367,000

Miscellaneous

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed		
	2022-2023	2023-2024	2023-2024	2024-2025		
Total Miscellaneous	\$ 331,000	\$ 587,027	\$ 350,000	\$ 450,000		

## **Solid Waste Administration Expenditure Changes**



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

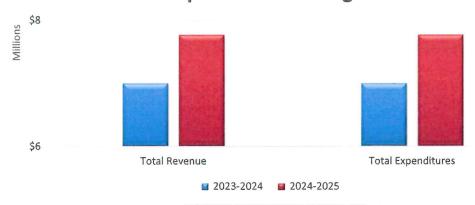
Acct #	Account Description	Actual 2022-2023	Budget Estimated 2023-2024				Proposed 2024-2025		
Miscella	neous								
07-100	City Franchise Fee	\$ 331,000	\$ 585,000	\$	350,000	\$	450,000		
07-420	Contingencies	_	2,027		_		-		
	Total Miscellaneous	\$ 331,000	\$ 587,027	\$	\$ 350,000		450,000		
Department Total		\$ 331,000	\$ 587,027	\$	350,000	\$	450,000		

## SYSTEMS FUND

#### **SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$8,431,213	\$6,997,500	\$3,692,958	\$7,767,500
Total Expenditures	\$6,975,258	\$6,997,500	\$3,547,986	\$7,767,500
Over/Under	\$1,455,955	\$ -	\$ 144,972	\$ -

## Systems Fund Statement of Revenues & Expenditures Changes



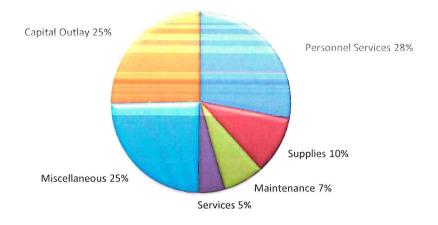
#### Systems Fund

Revenue	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Septage Hauling	\$ 412,027	\$ 400,000	\$ 227,147	\$ 450,000
Water Taps	12,801	20,000	10,565	20,000
New Service	22,200	20,000	1,350	20,000
Wastewater Taps	8,000	15,000	9,200	15,000
Water Sales	1,925,971	1,975,000	1,157,511	2,900,000
Wastewater Sales	1,909,566	1,975,000	1,123,397	2,500,000
Sewer Maintenance Fee	492,394	350,000	268,410	:=:
System Extensions	328	-	-	-
Delinquent Penalties	305,132	242,000	195,155	262,000
Miscellaneous	7,691	500	350,181	500
Grants	3,335,103	-	350,042	-
Transfers In		2,000,000	_	1,600,000
Total Revenue	\$8,431,213	\$6,997,500	\$3,692,958	\$7,767,500

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SUMMARY ST	ATEMENT OF RE	VENUES AND E	XPENDITURES	
Expenditures				
Personnel Services	\$2,036,533	\$1,920,750	\$ 943,060	\$2,004,850
Supplies	926,674	704,750	415,535	740,000
Maintenance	494,745	513,450	193,420	524,450
Services	324,996	310,500	155,130	329,200
Miscellaneous	1,675,266	1,346,050	1,100,275	1,750,000
Capital Outlay	164,103	2,202,000	740,566	1,812,000
Total Expenditures	\$6,975,258	\$6,997,500	\$3,547,986	\$7,767,500
Revenues Over(Under)				
Expenditures	\$1,455,955	\$ -	\$ 144,972	\$ -

## Systems Fund Total Expenditure Percentage by Category



#### STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Permits, Fees & Other	\$ 5,096,110	\$ 4,997,500	\$ 2,992,874	\$ 6,167,500
Total Miscellaneous Revenue	\$ 3,335,103	\$ -	\$ 350,042	\$ -
Total Transfers	\$ -	\$ 2,000,000	\$ -	\$ 1,600,000
Total Systems Fund Revenue	\$ 8,431,213	\$ 6,997,500	\$ 3,342,916	\$ 7,767,500

## **Systems Fund Revenue Changes**



System	Fund 11-4-00	]						
Acct#	Account Description	2	Actual 022-2023	Budget 023-2024	-	stimated 023-2024		roposed 024-2025
<b>Permits</b>	, Fees & Other							
330-50	Septage Hauling	\$	412,027	\$ 400,000	\$	227,147	\$	450,000
344-30	Water Taps		12,801	20,000		10,565		20,000
344-35	New Service Fees		22,200	20,000		1,350		20,000
344-40	Wastewater Taps		8,000	15,000		9,200		15,000
344-50	Water Sales		1,925,971	1,975,000	1	1,157,511		2,900,000
344-70	Wastewater Sales		1,909,566	1,975,000		1,123,397	:	2,500,000
344-75	Sewer Maintenance Fee		492,394	350,000		268,410		-
344-80	System Extensions		328	-		=		-
344-85	Service Fees		40,825	15,000		33,325		15,000
344-90	Return Check Fee		1,925	2,000		1,050		2,000
351-30	Delinquent Penalties		262,382	225,000		160,780		245,000
360-00	Miscellaneous Income		7,691	500		139		500
	Total Permits, Fees & Other	\$	5,096,110	\$ 4,997,500	\$ 2	2,992,874	\$	6,167,500

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STATEMENT OF REVENUES										
370-00 375-12 375-13	Grant Revenue GLO Harvey Grant 2019 CDBG Grant 2021 GLO CLFRF Grant Total Miscellaneous Revenue		3 1,570,239 - 1,764,864	\$ 	- - -	\$	350,042	\$	-	
	Total Miscellaneous Revenue		3,335,103	<b>a</b>		<b></b>	350,042	\$		
Transfe	rs In									
390-01	Transfer form General Fund			\$	-	\$		\$	-	
390-35	Transfer from I & S Fund		-		-		-		-	
390-50	Transfer from Capital Projects	:	\$ -	\$ 2,00	00,000	\$	-	\$ 1,60	00,000	
	Total Transfers		-	\$ 2,00	00,000	\$	-	\$ 1,6	00,000	
Total Sy	stems Fund Revenue	_\$	8,431,213	\$ 6,99	7,500	\$ 3	3,342,916	\$ 7,7	67,500	

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Wa	ter	Pla	nt

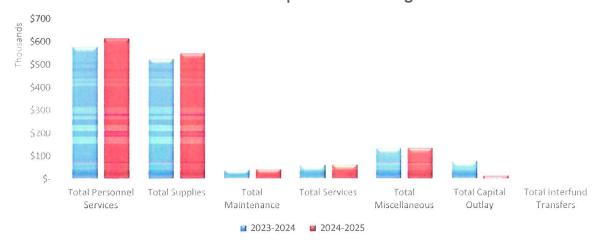
The Water Plant Department operates and maintains the water treatment plants, sludge dewatering system and water storage facilities of the City of Groves.

City of Groves Page 123

#### **EXPENDITURE DETAIL**

Account Description	Actual		W.	Budget		Estimated		Proposed	
	20	22-2023	2023-2024		2023-2024		2024-2025		
Total Personnel Services	\$	642,114	\$	579,955	\$	285,668	\$	615,122	
Total Supplies	\$	733,975	\$	526,250	\$	334,175	\$	551,250	
Total Maintenance	\$	20,802	\$	42,200	\$	14,957	\$	43,200	
Total Services	\$	54,730	\$	61,000	\$	14,334	\$	63,500	
Total Miscellaneous	\$	103,761	\$	137,650	\$	73,160	\$	137,700	
Total Capital Outlay	\$	155,063	\$	80,000	\$	35,714	\$	15,000	
Total Interfund Transfers	\$	-	\$	-	\$	·	\$	-	
Department Total		1,710,445	10,445 1,427,055		55 758,008		1,425,772		

#### **Water Plant Expenditure Changes**



Systems Fund		
Department - Water Plant	11-5-63	

Acct#	<b>Account Description</b>	Actual 2022-2023		Budget 2023-2024		Estimated 2023-2024		Proposed 2024-2025	
Personn	el Services	-	722 2020	-	20 2024		20 2024		24 2020
01-010	Salaries & Wages	\$	385,443	\$	380,150	\$	167,113	\$	398,643
01-020	Overtime		60,878		60,000		32,831		60,000
01-040	Social Security		31,630		29,081		17,932		30,496
01-050	TMRS		95,279		30,374		18,718		32,928
01-070	Hospitalization		51,421		64,536		36,504		76,877
01-080	Workers Compensation		5,500		5,500		6,284		5,500
01-160	ICMA		8,002		7,494		4,802		7,858
01-250	Life Insurance		3,961		2,820		1,484		2,820
	Total Personnel Services	\$	642,114	\$	579,955	\$	285,668	\$	615,122

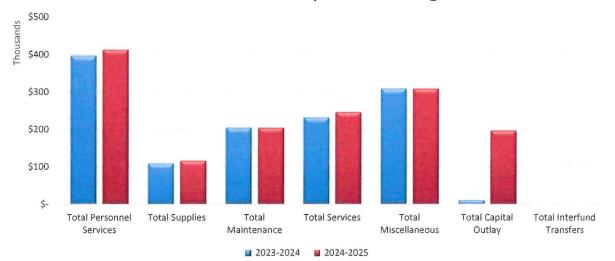
50-520	Total Interfund Transfers	\$	-	\$	-	\$	-	\$	-
	Transfer to Equipment Replacement	\$	_	\$	-	\$	-	\$	-
nterfun	d Transfers								
	Total Capital Outlay	\$	155,063	\$	80,000	\$	35,714	\$	15,000
0-530	Capital Projects		145,000		-		_		
9-885	Elevated Storage Tank		•		7,500		-		7,500
9-880	Plant Equipment		,		7,500		_		7,500
9-770	Equipment	*	10,063	*	35,000	Ψ	,,,,,,,	*	-
9-520	Water Plant	\$	_	\$	30,000	\$	35,714	\$	+
apital (	Outlav								
	Total Miscellaneous	\$	103,761	\$	137,650	\$	73,160	\$	137,700
7-480	Water Utility Assoc. Dues	*	695		650	-	72 400		700 <b>137,700</b>
7-390	Insurance & Bonds		31,716		66,000		33,956		66,000
7-260	Uniform Service		2,770		1,500		746		1,500
7-100	Certification		563		500		114		500
7-010	Training		4,766		4,000		375		4,000
6-270	Contract Services		33,560		30,000		14,608		30,000
6-220	Laboratory Charges		11,664		15,000		5,824		15,000
6-180	Fees & Permits		18,027		20,000		17,486		20,000
6-090	Dues & Subscriptions	\$	-	\$	-	\$	51	\$	-
liscella									
		<u>-</u>		<u>-i</u>	· · · · · · · · · · · · · · · · · · ·				
	Total Services	\$	54,730	\$	61,000	\$	14,334	\$	63,500
4-200	Communication		6,374		5,000		8,510		7,500
4-050	Electricity-Water Production	7	47,550	*	55,000	•	27,412	•	55,000
4-010	Electricity	\$	806	\$	1,000	\$	(21,588)	\$	1,000
ervices	1								
	lotal Maintenance	<u> </u>	20,802	<u> </u>	42,200	3	14,997	<u> </u>	43,200
3-280	Vvater Lanks Total Maintenance	\$	5,780 <b>20,802</b>	\$	5,000 <b>42,200</b>	\$	14,957	\$	43,200
3-080	Water Plant Water Tanks		9,472 5.780		30,000		7,192 3,242		30,000 5,000
3-040	Motor Vehicles		1,149		200		114 7 102		200
3-030	Equipment Maint. & Repair				1,000		154		1,000
3-020	Furniture & Fixtures		500 662		1,000		1,000		2,000
3-010	Building & Grounds	\$	3,239	\$	5,000	\$	3,255	\$	5,000
<i>l</i> lainten		æ	2 020	•	E 000	æ	2 255	æ	E 000
	Total Supplies	\$	733,975	\$	526,250	\$	334,175	\$	551,250
02-120	Chemicals		373,825		260,000		175,306		260,000
2-110	Water Purchased		343,883		250,000		151,327		275,000
2-100	Postage		361		-		1		w
2-090	Water Plant Supplies		12,364		13,000		6,172		13,000
2-050	Forms and Printing		-		-		-		-
2-030	Vehicle Supplies		2,145		2,000		612		2,000
2-020	Minor Apparatus & Tools		342		500		480		500
	Office Supplies	\$	1,055	\$	750	\$	277	\$	750

	astewater Pl		• facilitica	and	1: 63
The Wastewater Plant operates stations of the City of Groves.	and maintains	the wastewater	racinues	and	

#### **EXPENDITURE DETAIL**

Account Description	18 F 19 K	Actual		Budget		stimated	Proposed		
	20	22-2023	20	23-2024	20	23-2024	20	24-2025	
Total Personnel Services	\$	460,440	\$	397,373	\$	217,031	\$	412,859	
Total Supplies	\$	131,885	\$	109,750	\$	59,227	\$	116,650	
Total Maintenance	\$	84,130	\$	204,000	\$	109,995	\$	204,500	
Total Services	\$	245,097	\$	232,000	\$	133,746	\$	247,000	
Total Miscellaneous	\$	242,052	\$	308,850	\$	196,123	\$	309,250	
Total Capital Outlay	\$	5,040	\$	12,000	\$		\$	197,000	
Total Interfund Transfers	\$	-	\$	-	\$	-	\$	-	
Department Total	\$	1,168,644	\$	1,263,973	\$	716,122	\$	1,487,259	

## **Wastewater Plant Expenditure Changes**



Systems Fund		
Dept Wastewater Plant	11-5-64	

Acct#	Account Description	Actual 022-2023	Budget 023-2024	 stimated 023-2024	roposed 024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 307,621	\$ 246,919	\$ 121,432	\$ 259,611
01-020	Overtime	34,559	27,500	18,940	27,500
01-040	Social Security	24,344	18,889	13,650	19,860
01-050	TMRS	26,285	19,729	14,528	21,444
01-070	Hospitalization	49,184	68,645	35,459	68,246
01-080	Workers Compensation	3,500	4,000	4,255	4,000
01-160	ICMA	12,891	9,877	7,785	10,384
01-250	Life Insurance	2,056	1,814	982	1,814
	<b>Total Personnel Services</b>	\$ 460,440	\$ 397,373	\$ 217,031	\$ 412,859

	EX	PENI	DITURE DE	ΓAIL					
Supplies					750	•	400	•	75.
02-010	Office Supplies	\$	763	\$	750 750	\$	130	\$	750
02-020	Minor Apparatus & Tools		88		750		556		750
02-030	Vehicle Supplies		1,584		3,500		785		3,500
02-040	Miscellaneous Supplies		2,925		3,000		1,355		450
02-100	Postage		-		250		47		150
02-130	Wastewarer Plant Supplies		604		1,000		163		1,000
02-140 02-200	Wastewater Plant Chemicals Water Purchased - P.A.		125,551 370		100,000 500		56,055 136		110,000 500
02-200		\$	131,885	\$	109,750	\$	59,227	\$	116,650
	Total Supplies		131,005	<u> </u>	109,750	Ψ_	39,221	<u> </u>	110,000
Maintena	TO 2 TO 2								
03-010	Building & Grounds	\$	15,253	\$	500	\$	-	\$	1,000
03-030	Equipment Maint. & Repair		1,949		2,500		560		2,500
03-040	Motor Vehicles		8		1,000		724		1,000
03-090	Lift Station		44,787		100,000		42,688		100,000
03-110	Plant		22,133		100,000		66,023		100,000
	Total Maintenance	_\$_	84,130	\$	204,000	_\$_	109,995	_\$_	204,500
Services									
04-010	Electricity	\$	233,731	\$	220,000	\$	126,823	\$	235,000
04-100	Natural Gas	,	4,960	- 7	5,000	. 8	3,364		5,000
04-200	Communication		6,406		7,000		3,559		7,000
	Total Services	\$	245,097	\$	232,000	\$	133,746	\$	247,000
Miscella	naous								
05-170	Sludge Disposal	\$	125,265	\$	150,000	\$	71,861	\$	150,000
06-090	Dues & Subscriptions	Ψ	120,200	Ψ	100	Ψ	7 1,00	Ψ	-
06-180	Fees & Permits		33,455		40,000		37,653		40,000
06-220	Laboratory Charges		49,396		57,000		28,359		57,000
07-010	Training		2,035		2,250		521		2,550
07-100	Certification		289		500		-		500
07-260	Uniform Service		2,724		2,000		1,691		2,200
07-390	Insurance & Bonds		28,888		57,000		56,038		57,000
	Total Miscellaneous	\$	242,052	\$	308,850	\$	196,123	\$	309,250
Capital (	Outlay								
09-010	Capital Outlay	\$	_	\$	_	\$	_	\$	185,000
09-010	Plant Repairs	Ψ	-	Ψ	-	Ψ		Ψ	100,000
09-860	Building Maint. And Repairs		5,040		12,000		_		12,000
09-000	Total Capital Outlay	\$	5,040	\$	12,000	\$		\$	197,000
Into of	d Tuemafava								
	d Transfers	Φ		Φ		2		Ф	
55-670	Transfer to Equipment Replacement Total Interfund Transfers	\$		<del>\$</del>		\$		\$	
	Total Interiuma Hansiers	Ψ_		_φ		Ψ_		Ψ_	
Departm	nent Total	\$	1,168,644	\$	1,263,973	\$	716,122	\$	1,487,259

#### **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.

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 178,117	\$ 156,952	\$ 46,762	\$ 166,784
Total Supplies	\$ 33,174	\$ 27,750	\$ 9,858	\$ 27,750
Total Maintenance	\$ 230,759	\$ 150,750	\$ 9,539	\$ 150,750
Total Services	\$ 2,353	\$ 2,500	\$ 1,427	\$ 2,500
Total Miscellaneous	\$ 5,298	\$ 6,750	\$ 1,732	\$ 15,750
Department Total	\$ 449,701	\$ 344,702	\$ 69,318	\$ 363,534

## **Customer Service Expenditure Changes**



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

Acct #	<b>Account Description</b>	Actual 2022-2023	Budget 2023-2024	<b>Estimated</b> 2023-2024	Proposed 2024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 101,947	\$ 102,474	\$ 42,268	\$ 107,188
01-020	Overtime	24,184	500	(23,063)	500
01-040	Social Security	8,959	8,107	1,656	8,200
01-050	TMRS	6,890	6,398	3,303	6,779
01-070	Hospitalization	32,221	35,100	20,517	40,384
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	2,826	2,803	1,590	2,863
01-250	Life Insurance	847	1,270	300	570
	<b>Total Personnel Services</b>	\$ 178,117	\$ 156,952	\$ 46,762	\$ 166,784

		EXPEN	IDIT	URE DE	TAIL					
Supplies	<b>S</b>									
02-010	Office Supplies		\$	8,528	\$	3,500	\$	1,818	\$	3,500
02-020	Minor Apparatus & Tools		·	217	·	250	·	· <u>-</u>		250
02-030	Vehicle Supplies			691		_		(60)		-
02-040	Miscellaneous Supplies			183		_		-		
02-050	Forms and Printing			255		4,500		-		4,500
02-100	Postage			23,300		19,500		8,100		19,500
	Total Supplies		\$	33,174	\$	27,750	\$	9,858	\$	27,750
Mainten	200									
03-020	Furniture & Fixtures		\$		\$	250	\$	_	\$	250
03-020	Equipment Maint. & Repair		Ψ	167	Ψ	500	Ψ	<del>-</del>	Ψ	500
03-030	Motor Vehicles			2,087		500		19		500
03-040	Meters		-	2,007		150,000		9,520		150,000
05-140	Total Maintenance			230,759		150,750	\$	9,539		50,750
	Total Maintenance		<u> </u>		<u> </u>	100,700	<u> </u>	<u> </u>	<u> </u>	100,700
Services	<b>3</b>									
04-100	Natural Gas		\$	472	\$	500	\$	277	\$	500
04-200	Communication			1,881		2,000		1,150		2,000
	Total Services		\$	2,353	\$	2,500	\$	1,427	\$	2,500
Miscella	neous									
06-050	Vehicle Lease		\$	_	\$	_	\$	-	\$	9,000
07-010	Training		\$	2,694	\$	4,000	\$	12	\$	4,000
07-260	Uniform Service		•	1,115	•	1,000	•	_	•	1,000
07-390	Insurance & Bonds			1,489		1,750		1,720		1,750
	Total Miscellaneous		\$	5,298	\$	6,750	\$	1,732	\$	15,750
Departm	nent Total		\$ 4	149,701	\$	344,702	\$	69,318	\$ :	863,534

#### Water Distribution

The Water Distribution Department is responsible for water line extensions, water taps, replacing deteriorated east iron lines, flushing lines, repair water breaks, and responds to citizen requests relative to the water distribution system.

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 755,862	\$ 786,470	\$ 393,599	\$ 810,085
Total Supplies	\$ 27,640	\$ 41,000	\$ 12,275	\$ 44,350
Total Maintenance	\$ 159,054	\$ 116,500	\$ 58,929	\$ 126,000
Total Services	\$ 10,043	\$ -	\$ 588	\$ 1,200
Total Capital Outlay	\$ 4,000	\$2,110,000	\$ 704,852	\$ 1,600,000
Department Total	\$ 957,517	\$3,100,270	\$ 1,187,534	\$ 2,658,935

## **Water Distribution Expenditure Changes**



Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personn	el Services				
01-010	Salaries & Wages	\$ 526,887	\$ 515,151	\$ 252,009	\$ 532,398
01-020	Overtime	23,107	30,000	11,911	30,000
01-040	Social Security	39,106	39,372	20,924	40,692
01-050	TMRS	42,819	41,122	22,179	43,936
01-070	Hospitalization	95,285	126,025	51,833	126,812
01-080	Workers Compensation	17,278	20,000	19,526	20,000
01-160	ICMA	7,872	11,457	3,165	12,899
01-240	Unemployment Compensation	-	-	6,438	-
01-250	Life Insurance	3,508	3,343	5,614	3,348_
	Total Personnel Services	\$ 755,862	\$ 786,470	\$ 393,599	\$ 810,085

#### **Supplies**

		202-	<del>+-</del> 2023						
		EXPENDIT	URF DF1	ΓΑΙΙ					
02-010	Office Supplies	\$	590	\$	1,000	\$	739	\$	1,250
02-020	Minor Apparatus & Tools	· ·	2,896	•	5,000		2,198	•	5,000
02-030	Vehicle Supplies		23,471		35,000		9,290		38,000
02-040	Miscellaneous Supplies		383		-		48		100
02-100	Postage		300		_		-		-
02 100	Total Supplies	\$	27,640	\$	41,000	\$	12,275	\$	44,350
	, otta. ouppiioo		21,010		,		,	<u> </u>	,
Mainten	ance								
03-030	Equipment Maint. & Repair		26,821		13,000		8,281		13,000
03-040	Motor Vehicles		30,586		13,500		4,841		13,000
03-060	Service Lines		6,036		30,000		9,991		30,000
03-240	Manhole Rehab		-		-		3-6		10,000
03-270	Water Lines		95,611		60,000		35,816		60,000
	Total Maintenance	\$ '	159,054	\$	116,500	\$	58,929	\$	126,000
Services 04-200	Communication	•	10,043	¢.		¢	E00	\$	1,200
04-200	Total Services	<u>\$</u>	10,043	\$		<u>\$</u>	588 <b>588</b>	\$	1,200
	Total Services	<u> </u>	10,043	<u> </u>		<u> </u>	300	Φ	1,200
Miscella	neous								
05-030	Equipment Rental	\$	-	\$	2,500	\$		\$	5,000
06-040	Construction Materials		(21,230)		15,000		2,763		15,000
06-050	Vehicle Lease		_		_		_		27,000
06-090	Dues & Subscriptions		_		_		-		
06-270	Contract Services		_		6,000		_		6,000
07-010	Training		9,154		7,500		3,150		9,000
07-100	Certification		860		800		105		800
07-260	Uniform Service		3,187		2,500		2,874		2,500
07-390	Insurance & Bonds		8,947		12,000		8,399		12,000
07-480	Water Utility Assoc. Dues		-		-		_		-
	Total Miscellaneous	\$	918	\$	46,300	\$	17,291	\$	77,300
0	041								
Capital 0	GLO Harvey Grant	\$		\$		\$	169,832	\$	
09-603	2019 CDBG Grant	Ψ	4,000	Ψ	-	Ψ	109,032	Ψ	_
			4,000		2,000,000		427,915	,	1,600,000
09-604 09-770	2021 GLO CLFRF Grant		-	2	110,000				1,600,000
	Equipment		-		110,000		107,105		-
09-910	Heavy Equipment	-							
09-910	Heavy Equipment Total Capital Outlay	\$	4.000	\$ 2	2,110,000	\$	704,852	\$ -	1,600,000
	Total Capital Outlay		4,000	Ψ 2	., 110,000	Ψ_	104,032	Ψ	1,000,000
Departm	nent Total	\$ 9	957,517	\$ 3	3,100,270	\$ 1	1,187,534	\$ 2	2,658,935
				<u> </u>	, , , , , , ,	_			

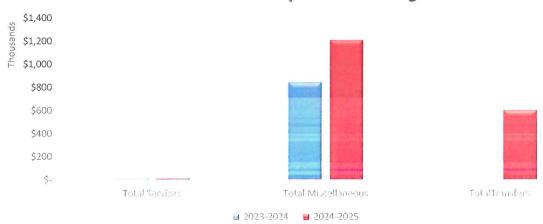
## Miscellaneous

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#### **EXPENDITURE DETAIL**

Account Description		Actual	27.7	Budget	E	stimated	N. C.	Proposed
	20:	2022-2023		2023-2024		23-2024	2024-2025	
Total Services	\$	12,773	\$	15,000	\$	5,035	\$	15,000
Total Miscellaneous	\$	1,323,237	\$	846,500	\$	811,969	\$	1,210,000
TotalTransfers	\$	1,352,941	\$	-	\$	-	\$	607,000
Department Total	\$	2,688,951	\$	861,500	\$	817,004	\$	1,832,000

## Miscellaneous Expenditure Changes



Dept N	liscellaneous 11-5-99								
Acct # Account Description			Actual 2022-2023		Budget 2023-2024		stimated 023-2024	Proposed 2024-2025	
Services	3								
04-010	Electricity	\$	12,773	\$	15,000	\$	5,035	\$	15,000
	Total Services	\$	12,773	\$	15,000	\$	5,035	\$	15,000
Miscella	neous								
07-100	City Franchise Fee	\$	1,269,000	\$	811,500	\$	800,000	\$	1,160,000
07-420	Contingencies		_		-		_		-
07-580	Subdivider Rebates		54,237		35,000		11,969		50,000
	Total Miscellaneous	\$	1,323,237	\$	846,500	\$	811,969	\$	1,210,000
Depreci	ation & Transfers								
99-980	Depreciation	\$	1,352,941	\$	-	\$	-	\$	-
09-520	Transfer to Capital Projects	\$	-	\$	-	\$	-	\$	607,000
09-670	Transfer to Equipment Replace	\$	-	\$	-	\$	-	\$	-
	TotalTransfers	\$	1,352,941	\$		\$		\$	607,000
Departn	nent Total	\$	2,688,951	\$	861,500	\$	817,004	\$	1,832,000

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Systems Fund

## **SALES TAX FUND**

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#### SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description		Actual	1	Budget	E	stimated		Proposed
	2	2022-2023	2	2023-2024	20	023-2024	2	2024-2025
Total Revenue	\$	1,760,821	\$	1,801,500	\$	820,745	\$	2,201,500
Total Expenditures	\$	1,535,000	\$	1,801,500	\$	-	\$	2,201,500
Over/Under	\$	225,821	\$	-	\$	820,745	\$	-

## Sales Tax Fund Statement of Revenues & **Expenditures Changes**



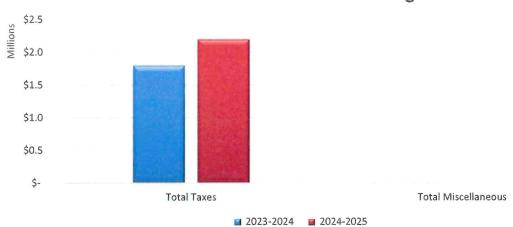
#### Sales Tax Fund

Revenue	2	Actual 2022-2023	2	Budget 2023-2024	 stimated 023-2024		Proposed 2024-2025
Sales Tax Mixed Beverage Tax	\$	1,760,462 77	\$	1,800,000 1,000	\$ 815,214 3.991	\$	2,200,000 1,000
Earnings of Investments		282		500	1,540		500
Total Revenue	\$	1,760,821	\$	1,801,500	\$ 820,745	\$	2,201,500
Expenditures							
Transfers Out	\$	1,535,000	\$	1,801,500	\$ 	\$	2,201,500
Total Expenditures	_\$_	1,535,000		1,801,500	 	<u></u>	2,201,500
Revenues Over(Under) Expenditures	<u></u> \$	225,821	\$		\$ 820,745	\$	<u>-</u>

#### **STATEMENT OF REVENUES**

Account Description	A	Actual		Budget	E	stimated	Proposed		
	202	22-2023	2	2023-2024	20	023-2024	2	2024-2025	
Total Taxes	\$ 1,	760,462	\$	1,800,000	\$	815,214	\$	2,200,000	
Total Miscellaneous	\$	359	\$	1,500	\$	5,531	\$	1,500	
Total Sales Tax Fund Revenue	\$ 1,	760,821	\$	1,801,500	\$	820,745	\$	2,201,500	

## Sales Tax Fund Revenue Changes



Sales 1a	x Fund 21-4-00							
Acct#	<b>Account Description</b>		ctual 2-2023	2	Budget 2023-2024	_	stimated 023-2024	Proposed 024-2025
Taxes								
313-00	Sales Tax Receipts	\$ 1,	760,462	\$	1,800,000	\$	815,214	\$ 2,200,000
	Total Taxes	\$ 1,	760,462	\$	1,800,000	\$	815,214	\$ 2,200,000
Miscella	neous							
320-00	Mixed Beverage Tax	\$	77	\$	1,000	\$	3,991	\$ 1,000
361-10	Earnings on Investments		282		500		1,540	500
	Total Miscellaneous	\$	359	\$	1,500	\$	5,531	\$ 1,500
Total Sa	les Tax Fund Revenue	\$ 1,	760,821	\$	1,801,500	\$	820,745	 2,201,500

#### **EXPENDITURE DETAIL**

Account Description	Actual	Budget	Estimated	Proposed	
	2022-2023	2023-2024	2023-2024	2024-2025	
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -	
Total Interfund Transfers	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500	
Department Total	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500	

## **Sales Tax Expenditure Changes**



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

Acct#	Account Description	Acti 2022-			udget 3-2024	Estin 2023		Proposed 024-2025
Miscella	neous							
07-420	Contingencies	\$	-	\$	-	\$	-	\$ -
	Total Miscellaneous	\$		\$		\$		\$ 
Interfund	d Transfers							
51-313	Transfer to General Fund	\$ 1,53	5,000	\$ 1,	801,500	\$	=	\$ 2,201,500
	<b>Total Interfund Transfers</b>	\$ 1,53	5,000	\$ 1,	801,500	\$	-	\$ 2,201,500
Departm	ent Total	\$ 1,53	5,000	\$ 1,	801,500	\$		\$ 2,201,500

# INTEREST AND SINKING FUND

#### **SUMMARY STATEMENT OF REVENUES AND EXPENDITURES**

Account Description	AL PRES	Actual		Budget	100	Estimated	A SE	Proposed
	2	2022-2023	2	2023-2024	2	2023-2024	2	2024-2025
Total Revenue	\$	1,141,642	\$	1,151,398	\$	1,124,302	\$	1,150,563
Total Expenditures	\$	1,147,276	\$	1,151,398	\$	155,849	\$	1,150,563
Over/Under	\$	(5,634)	\$	-	\$	968,453	\$	-

## Interest & Sinking Fund Statement of Revenues & Expenditures Changes



#### Interest & Sinking Fund

Revenue	Actual 2022-2023		2	Budget 023-2024		stimated 023-2024	Proposed 2024-2025		
Current Taxes	\$	15,152	\$	7,400	\$	5.968	\$	7,400	
Delinguent Taxes	*	531,120	*	558,148	*	522,596	•	557,213	
Current Penalty & Interest		4.050		1,500		4.005		1,500	
Delinquent Penalty & Interest		7,309		2,500		2.389		2,500	
Interest on Investments		4,661		2.000		9.494		2,000	
Transfers		579,350		579,850		579,850		579,950	
Total Revenue		1,141,642	\$	1,151,398	\$	1,124,302	\$	1,150,563	
Total Novellas		1,141,042		1,101,000	_	1,121,002		1,100,000	
Expenditures									
Principal	\$	795,000	\$	840,000	\$	-	\$	860,000	
Interest		351,976		311,398		155.849		290,263	
Contingencies		-		-		-		_	
Total Expenditures	\$	1,147,276	\$	1,151,398	\$	155,849	\$	1,150,563	
		, , , , , ,						-,,	
Revenues Over(Under)									
Expenditures	\$	(5,634)	\$	-	\$	968,453	\$		

#### STATEMENT OF REVENUES

Account Description	All the	Actual	Budget 2023-2024			stimated	Proposed	
	20	22-2023				23-2024	2024-2025	
Total Taxes	\$	557,631	\$	569,548	\$	534,958	\$	568,613
Total Permits, Fees & Other	\$	4,661	\$	2,000	\$	9,494	\$	2,000
Total Operating Transfers	\$	579,350	\$	579,850	\$	579,850	\$	579,950
Total Interest & Sinking Revenue	\$	1,141,642	\$	1,151,398	\$	1,124,302	\$	1,150,563

## Interest & Sinking Fund Revenue Changes



Interest	& Sinking Fund 35-4-00								
Acct#	Account Description	Actual 2022-2023		Budget 2023-2024		Estimated 2023-2024		Proposed 2024-2025	
Taxes								-	
310-48	Delinquent Taxes	\$	15,152	\$	7,400	\$	5,968	\$	7,400
310-49	Current Taxes		531,120		558,148		522,596		557,213
319-00	Current Penalty & Interest		4,050		1,500		4,005		1,500
319-10	Delinquent Penalty & Interest		7,309		2,500		2,389		2,500
	Total Taxes	\$	557,631	\$	569,548	\$	534,958	\$	568,613
Permits	, Fees & Other								
360-00	Miscellaneous Income	\$	0-0	\$	-	\$	-1	\$	-
361-10	Interest on Investments	\$ \$	4,661	\$	2,000	\$	9,494	\$	2,000
	Total Permits, Fees & Other	_\$	4,661	\$	2,000	\$	9,494	\$	2,000
	Misscellaneous Revenue					\$	_		
370-00	Revenue-Refunding Bond 2016	\$				\$			
370-00	Total Miscellaneous Revenue	\$		\$		\$		\$	
	Total Wiscellaneous Nevenue	_Ψ		Ψ		Ψ		Ψ	
Operating Transfers In									
390-30	Transfer from EDC	\$	579,350	\$	579,850	\$	579,850	\$	579,950
	Total Operating Transfers	\$	579,350	\$	579,850	\$	579,850	\$	579,950
Total Interest & Sinking Revenue		\$	1,141,642	\$	1,151,398	\$	1,124,302	\$	1,150,563

#### **EXPENDITURE DETAIL**

Interest & Sinking Fund		
Department - Debt Retirement	35-5	

Acct #	Account Description	Actual 2022-2023		Budget 2023-2024		Estimated 2023-2024		Proposed 2024-2025	
<b>Debt Retirement</b>									
84-08-040	Principal	\$	795,000	\$	840,000	\$	-	\$	860,000
84-08-050	Interest		351,976		311,398		155,849		290,263
84-08-060	Fees & Charges		300		-		-		300
	Total Debt Retirement	\$	1,147,276	\$	1,151,398	\$	155,849	\$ 1	1,150,563
Department Tota	I	\$	1,147,276	\$	1,151,398	\$	155,849	<u></u> \$ ^	1,150,563

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#### **EXPENDITURE DETAIL**

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

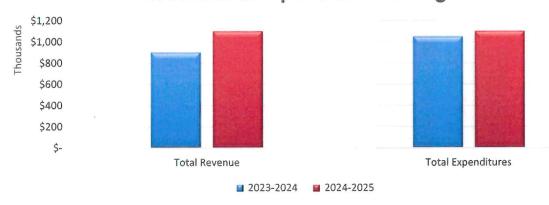
Acct #	Account Description	Act 2022-			dget -2024		nated -2024	•	osed -2025
Miscella 07-420	neous Contingencies Total Miscellaneous	\$ <b>\$</b>	-	\$ <b>\$</b>	-	\$ <b>\$</b>	100 100	\$ <b>\$</b>	
Departn	nent Total	\$	us.	\$	_	\$	•	\$	**

# GROVES ECONOMIC DEVELOPMENT CORPORATION FUND

#### SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description		Actual		Budget	-	stimated	Proposed		
	2022-2023			2023-2024	2	023-2024	2024-2025		
Total Revenue	\$	880,293	\$	900,000	\$	406,801	\$	1,100,000	
Total Expenditures	\$	817,841	\$	1,050,000	\$	831,677	\$	1,100,000	
Over/Under	\$	62,452	\$	(150,000)	\$	(424,876)	\$	-	

# **Economic Development Fund Statement of Revenues & Expenditures Changes**



#### **Economic Development Fund**

Revenue	2	Actual 022-2023	2	Budget 023-2024		stimated 023-2024		Proposed 2024-2025
Sales Taxes	\$	880,231	\$	900,000	\$	406,615	\$	1,100,000
Interest on Investments		62		-		186		1-1
Transfers								
Total Revenue	\$	880,293	\$	900,000	\$	406,801	\$	1,100,000
Expenditures								
Supplies	\$	-	\$	-	\$	615	\$	=
Miscellaneous		159,176		470,150		251,212		520,050
Materials & Contracts		-		-		-		=
Transfers		579,350		579,850		579,850		579,950
Capital Outlay		79,315		-		-		
Total Expenditures	\$	817,841	\$	1,050,000	\$	831,677	\$	1,100,000
Revenues Over(Under)		20.450		(450,000)	•	(404.070)	•	
Expenditures	<u>\$</u>	62,452	\$	(150,000)	\$	(424,876)	\$	

#### STATEMENT OF REVENUES

Account Description	12.4	Actual	No. of	Budget	E	stimated	Prop	osed
	2022-2023		2023-2024		20	23-2024	2024	-2025
Total Taxes	\$	880,231	\$	900,000	\$	406,615	\$ 1,10	00,000
Total Fees & Other	\$	62	\$	-	\$	186	\$	-
Total Transfers	\$	-	\$	-	\$	-	\$	-
Total EDC Fund Revenue	\$	880,293	\$	900,000	\$	406,801	\$ 1,10	00,000

#### **Economic Development Fund Revenue Changes**



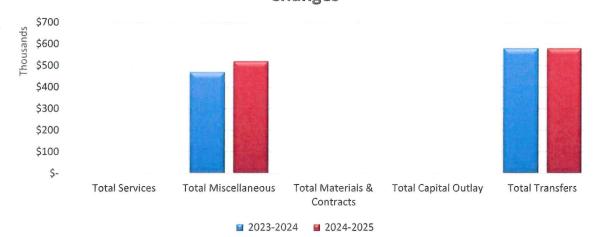
#### **Economic Development Fund 30-4-00**

Acct #	Account Description	Actual 022-2023		Budget 023-2024	-	stimated 023-2024	Proposed 024-2025
<b>Taxes</b> 313-00	Sales Taxes Total Taxes	\$ 880,231 <b>880,231</b>		\$ 900,000	\$ <b>\$</b>	406,615 <b>406,615</b>	1,100,000 <b>1,100,000</b>
<b>Permits</b> , 361-10 370-00	Fees & Other Interest on Investments Reimbursements Total Fees & Other	\$ 62 - <b>62</b>		\$ - - -	\$	186 - <b>186</b>	\$ - -
Transfer 390-50	rs Transfer form Fund Balance Total Transfers	\$ <u>-</u>	0	\$ 	\$ <b>\$</b>	0	\$ <u>-</u>
Total ED	OC Fund Revenue	\$ 880,293		\$ 900,000		406,801	\$ 1,100,000

#### **EXPENDITURE DETAIL**

Account Description	W. CAN	Actual	534	Budget	E	stimated	Proposed		
	2022-2023		20	023-2024	2	023-2024	2024-2025		
Total Services	\$	_	\$	-	\$	615	\$	-	
Total Miscellaneous	\$	159,176	\$	470,150	\$	251,212	\$	520,050	
Total Materials & Contracts	\$	_	\$	-	\$	-	\$	-	
Total Capital Outlay	\$	79,315	\$	-	\$		\$	- 600 -	
Total Transfers	\$	579,350	\$	579,850	\$	579,850	\$	579,950	
Department Total	\$	817,841	\$	1,050,000	\$	831,677	\$	1,100,000	

# **Economic Development Fund Special Items Expenditure Changes**



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

Acct #	Account Description		Actual 022-2023		Budget 2023-2024		stimated 023-2024		roposed 024-2025
Supplie	es .	-	222 2020	_	20 2021		20 2021	_	27 2020
02-040	Miscellaneous Supplies	\$	-	\$	-	\$	615	\$	-
	Total Services	\$	-	\$	-	\$	615	\$	
Miscella	aneous								
06-100	Grant Disbursement	\$	54,715	\$	200,150	\$	25,812	\$	295,050
06-270	Contract Services		4,461		45,000		-	\$	-
07-010	Training		-		-		400	\$	-
07-100	Administration Fee		100,000		225,000		225,000	\$	225,000
	Total Miscellaneous	\$	159,176	\$	470,150	\$	251,212	\$	520,050

		EXP	ENDITURE	DET	AIL		
Materia	ls & Contracts						
05-040	Construction Materials	\$	-	\$	_	\$ -	\$ 
	Total Materials & Contracts	\$	-	\$	-	\$ -	\$ -
Capital	Outlay						
5-010	Capital Outlay	\$	79,315	\$	~		\$ No.
5-020	Fire Station		-		_	-	-
	Total Capital Outlay	\$	79,315	\$	-	\$ -	\$ -
Transfe	ers						
36-000	Transfers	\$	579,350	\$	579,850	\$ 579,850	\$ 579,950
	Total Transfers	\$	579,350	\$	579,850	\$ 579,850	\$ 579,950
Departr	ment Total		817,841	\$	1,050,000	\$ 831,677	\$ 1,100,000

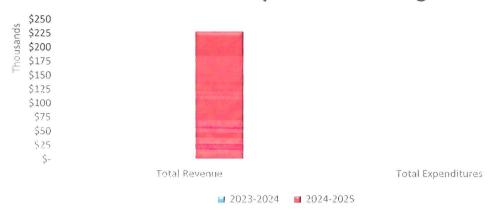
# EQUIPMENT REPLACEMENT

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#### SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description		Actual		ludget	Es	stimated	P	roposed
	2	022-2023	20:	23-2024	20	23-2024	20	024-2025
Total Revenue	\$	23,232	\$	2,500	\$	10,213	\$	228,500
Total Expenditures	\$	380,016	\$	-	\$	-	\$	-
Over/Under	\$	(356,784)	\$	2,500	\$	10,213	\$	228,500

# **Equipment Replacement Fund Statement of Revenues & Expenditures Changes**



#### Equipment Replacement Fund

Revenue	2	Actual 022-2023		Budget 23-2024	 timated 23-2024	roposed 024-2025
Transfers In	\$	-	\$	-	\$ -	\$ 226,000
Interest on Investments		23,232		2,500	10,213	2,500
Total Revenue	\$	23,232	\$	2,500	\$ 10,213	\$ 228,500
Expenditures Capital Outlay Total Expenditures	\$	380,016 <b>380,016</b>	\$ <b>\$</b>	<u>-</u>	\$ 	\$ 
Revenues Over(Under) Expenditures	\$	(356,784)	\$	2,500	\$ 10,213	\$ 228,500

#### STATEMENT OF REVENUES

Account Description	Actual 2022-2023		Budget 2023-2024		Es	timated	Proposed	
					2023-2024		2024-2025	
Total Operating Transfers	\$	-	\$	-	\$	-	\$	226,000
Total Fees & Other	\$	23,232	\$	2,500	\$	10,213	\$	2,500
Total Equipment Replacement Revenue	\$	23,232	\$	2,500	\$	10,213	\$	228,500

#### **Equipment Replacement Fund: Statement of Revenues**



Equipm	ent Replacement Fund 55-4-00							
Acct #	Account Description	-	Actual 22-2023	Sudget 23-2024	 stimated 23-2024	Proposed 2024-2025		
Operation	ng Transfers In							
349-20	General Fund	\$	¥ <b>—</b> ₹	\$ 2 <b>-</b> 1	\$ 	\$	125,000	
349-55	Solid Waste		-	.=	-		101,000	
390-00	Systems			-	-			
	Total Operating Transfers	\$		\$ 	\$ 	\$	226,000	
Permits	, Fees & Other							
361-10	Interest on Investments	\$	23,232	\$ 2,500	\$ 10,213	\$	2,500	
	Total Fees & Other	\$	23,232	\$ 2,500	\$ 10,213	\$	2,500	
Transfe	rs							
390-02	Transf from Cap. Project	\$		\$ -	\$ 	_\$	-	
	Total Transfer	\$		\$ 	\$ 	0 \$	<u> </u>	
Total Ed	quipment Replacement Revenue	\$	23,232	\$ 2,500	\$ 10,213	\$	228,500	

#### **EXPENDITURE DETAIL**

Equipment	Replacement Fund 55-5	]					
Acct#	Account Description	Actual 2022-2023	Bud 2023	iget -2024	 nated -2024	Prop 2024-	
Capital Ou	tlay						
55-09-030	Transfer To Solid Waste	\$ 380,016	\$	-	\$ -	\$	-
	Total Capital Outlay	\$ 380,016	\$	-	\$ 	\$	-
Departmen	it Total	\$ 380,016	\$	Am	\$ -	\$	-

# CAPITAL OUTLAY PURCHASES

#### **Proposed Capital Outlay Purchases**

General Fund: Department	Amount
Total Finance	\$
Total Municipal Court	\$ 20,000
Total Library	\$ 34,000
Total Recreation & Special Events	\$ 46,000
Total Police	\$ 190,000
Total Fire	\$ 244,000
Total Emergency Mgmt.	\$ 6,700
Total Animal Shelter	\$ -
Total Inspections & Permits	\$ 10,000
Total Garage	\$ -
Total Streets	\$
Total Property Maintenance	\$ -
Total General Fund	\$ 550,700

Solid Waste Fund: Department		Amount
Total Solid Waste	\$	250,000
Systems Fund: Department		Amount
Total Water Plant	\$	80,000
Total Wastewater Plant	\$	197,000
Total Water Distribution	4	

**Total Systems Fund** 

General Fund			
Department	Description	A	Mount
Municipal Court	Court Security	\$	10,000
· ·	Court Technology		10,000
Total Municipal Court	The state of the characteristic of the state	\$	20,000
Library	Books	\$	17,500
	Audiotapes		6,500
	Equipment		5,000
	Building Maint. & Projects		5,000
Total Library		\$	34,000
Recreation & Special Events	Building Main. & Repairs	\$	40,000
	Inflatable	\$	6,000
Total Recreation & Special Events		\$	46,000

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#### **Proposed Capital Outlay Purchases**

Proposed Ca	pitai Outlay Purchases		
Police Total Police	Automobile	\$ <b>\$</b>	190,000 <b>190,000</b>
Fire  Total Fire	Radios Air Packs Automobile Equipement Bunker Sets Equip Repl	\$	17,000 15,000 65,000 10,000 12,000 125,000 <b>244,000</b>
Emergency Mgmt.  Total Emergency Mgmt.	Equipment	\$ <b>\$</b>	6,700 <b>6,700</b>
Inspections & Permits Total Inspections & Permits	Abatement & Demolition	\$ <b>\$</b>	10,000 <b>10,000</b>
Total General Fund Solid Waste		\$	550,700
Solid Waste Total Solid Waste  Systems	Equipment	\$ <b>\$</b>	250,000 <b>250,000</b>
Water Plant	Automobile Water Plant Plant Equipment Elevated Storage Tank	\$	35,000 30,000 7,500 7,500
Total Water Plant  WastewaterPlant  Total Wastewater Plant	Claifier Building Maint. & Repair	\$ \$ \$	185,000 12,000 197,000
Total Systems Fund		\$	277,000

## **INTERFUND TRANSFERS**

#### **Proposed Interfund Transfers**

Transfers In	Source/Destination		Amount
General Fund	Sales Tax Fund	\$	2,201,500
I&S	EDC	\$	579,950
Total Transfers In		\$	2,781,450
Transfers Out	Source/Destination		Amount
Sales Tax	General Fund	\$	2,201,500
EDC	I&S	\$	579,950
Total Transfers Out		\$	2,781,450
Total Interfund Transfers		\$	5,562,900
General Fund	Source/Destination		Amount
Transfers In			
General Fund	Sales Tax Fund	\$	2,201,500
Total General Fund Transfers		\$	2,201,500
Interest & Sinking Fund Transfers In I&S Total I&S Fund Transfers	EDC	\$ <b>\$</b>	579,950 <b>579,950</b>
Total Transfers In		\$	2,781,450
Sales Tax Fund Transfers Out Sales Tax Total Sales Tax Fund Transfer	General Fund rs	\$ <b>\$</b>	2,201,500 <b>2,201,500</b>
EDC Fund Transfers Out EDC Total EDC Fund Transfers Total Transfers Out	I&S	\$ \$	579,950 <b>579,950</b> <b>2,781,450</b>

**Total Interfund Transfers** 

5,562,900

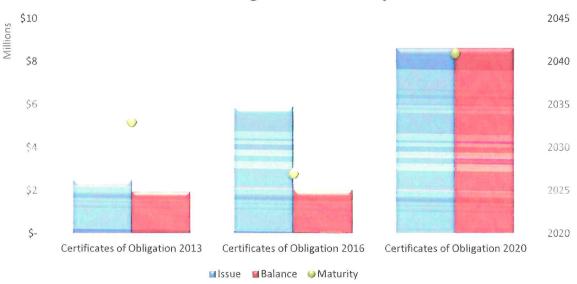
## **DEBT SCHEDULES**

# Annual Fiscal Budget 2023-2024

#### **SUMMARY OF TOTAL BONDED INDEBTEDNESS**

Issue/Series	Maturity	Issue	17.5	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

#### **Certificates of Obligations Maturity Balances**



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

# Annual Fiscal Budget 2023-2024

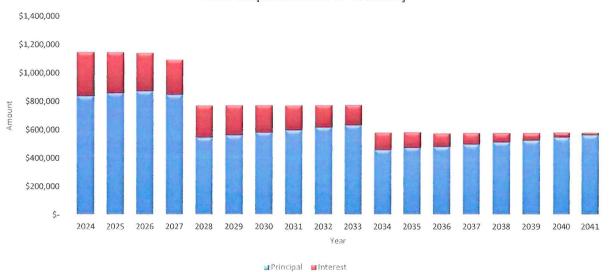
#### SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

Year	Principal	Interest	Total		
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		

## Annual Fiscal Budget **2023-2024**

#### SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

#### **Debt Requirements to Maturity**



#### Annual Fiscal Budget 2023-2024

#### **RECAP OF OUTSTANDING DEBT**

									Amount
		1	Interest		nterest			0	utstanding
Year	Principal	1st			2nd		Total	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		· -

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## Annual Fiscal Budget **2023-2024**

#### **CERTIFICATES OF OBLIGATION SERIES 2013**

									Amount
		- 1	nterest	1	Interest			Ot	utstanding
Year	Principal		1st	2nd			Total	Aft	er 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		-

# Annual Fiscal Budget 2023-2024

#### **CERTIFICATES OF OBLIGATION SERIES 2016**

			lı	nterest	lı	Interest				Amount Outstanding	
Year	Principal		1st		2nd		Total		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		-	

# Annual Fiscal Budget 2023-2024

#### **CERTIFICATES OF OBLIGATION SERIES 2020**

		Interest Interest					Amount Outstanding			
Year	Principal	1st			2nd		Total		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		-	

## **INVESTMENT POLICY**

# City of Groves Agenda Item Information Form

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No.								
Title for Item (same as to be placed on Agenda): Deliberate and act on ratification of property tax increase reflected in the FY 2024-2025 Budget.								
Party(ies) requesting placement of this item on the agenda: Finance Director, Lamar Ozley								
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley								
Explanation of Item: Motion needed to ratify the property tax increase reflected in the FY 2024-2025 budget in accordance with LGC 102.007(c).								
Deadline for Approval: 8/19/24								
Staff Recommendation: Staff recommends ratification of the \$0.601924 property tax increase reflected in the FY 2024-2025 Budget, as presented.								
Alternative (if any) for consideration: Lower tax rate and rework Budget.								
Identify any attachments to this document:								
Specific Council Action Requested: None (Information item only) Motion X Ordinance – Number Other – Specify:								
Signed: Department Head Date: Approved: City Manager Date: O8/09/24								
FUNDING (IF APPLICABLE)								
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:								
PAYMENT REQUEST								
Amount of requested payment \$ Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$								
ACTION TAKEN BY COUNCIL								
APPROVED: NOT APPROVED: Any follow-up action required? YES NO If yes, explain								

# City of Groves Agenda Item Information Form

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No. 13								
Title for Item (same as to be placed on Agenda): Deliberate and act on adoption of a Resolution Approving the Investment Policy for the City of Groves, Texas								
Party(ies) requesting placement of this item on the agenda: Finance Director, Lamar Ozley								
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley								
Explanation of Item: Per the Public Funds Investment Act, the City Council must review and approve the City's Investment Policy annually. The proposed policy is unchanged from last year except in format.								
Deadline for Approval: 8/19/24								
Staff Recommendation: To comply with the Public Funds Investment Act and be included in the proposed upcoming budget, the Finance Director has reviewed the current investment policy (revised 9/14/09) and found the policy adequate with no revisions needed.								
Alternative (if any) for consideration: None recommended.								
Identify any attachments to this document: Investment Policy								
Specific Council Action Requested: None (Information item only) Motion X  Ordinance – Number Resolution – Number 2024-05 Other – Specify:								
Signed: Date: Approved: Date:								
FUNDING (IF APPLICABLE)								
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:								
PAYMENT REQUEST								
Amount of requested payment \$\frac{N/A}{\text{Balance due for this project/purchase (if applicable): \$\frac{1}{2} \text{Balance due for this project/purchase (if applicable): \$\frac{1}{2} Ba								
ACTION TAKEN BY COUNCIL								
APPROVED: NOT APPROVED: Any follow-up action required? YES NO I								

#### **RESOLUTION NO. 2024-05**

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

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

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

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

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

**PASSED, APPROVED and ADOPTED** at a regular meeting of the City Council of the City of Groves held on the 19<sup>th</sup> day of August 2024.

	Chris Borne, Mayor
ATTEST:	
Clarissa Thibodeaux, City Clerk	
APPROVED AS TO FORM:	
Brandon P. Monk. City Attorney	

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

City of Groves

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.

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#### 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:

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

#### 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 is 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 openmarket 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 pruchased 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.

# City of Groves <u>Agenda Item Information Form</u>

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No.
Title for Item (same as to be placed on Agenda): Deliberate and act on an ordinance amending the Water and Wastewater rate structures.
Party(ies) requesting placement of this item on the agenda: Lamar Ozley, Finance Director
Submitted to City Manager's Office on: Date: 8/8/24 Time: 12:00 p.m. By: L. Ozley
Explanation of Item: The proposed ordinance implements the utility rates developed with NewGen Strategies and addresses the objectives of (1) meeting rising costs, (2) funding capital improvements, (3) building up
cash reserves to 180 days, (4) introducing tiered water rates to promote conservation, and (5) implementing
recommendations on commercial minimum monthly charges.  Deadline for Approval:
Staff Recommendation: Staff recommends Council approve the proposed ordinance amending water and wastewater rate structures, as proposed.
Alternative (if any) for consideration: None recommended.
Identify any attachments to this document: Proposed ordinance.
Specific Council Action Requested: None (Information item only)  Ordinance – Number 2024-20 Resolution – Number Other – Specify:
Signed: Department Head Date: Approved: City Manager Date: 08/09/24
FUNDING (IF APPLICABLE)
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:
PAYMENT REQUEST
INITIALITI ILLIQUESI
Amount of requested payment \$\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
ACTION TAKEN BY COUNCIL
APPROVED: NOT APPROVED: Any follow-up action required? YES NO If yes, explain

### **ORDINANCE NO. 2024-20**

AN ORDINANCE AMENDING CHAPTER 27, "UTILITIES. ARTICLE II. "RATES AND CHARGES" OF THE CODE OF ORDINANCES, CITY OF GROVES, TEXAS, BY AMENDING SECTION 27-28. "SEWER RATES AND CHARGES"; SECTION 27-28.1. "INDUSTRIAL SEWER RATE AND SURCHARGE"; 27-28.2. "SEWER MAINTENANCE FEE"; AND SECTION 27-29. "WATER RATES AND CHARGES", REVISING SAID SECTIONS TO ADJUST THE WATER, AND SEWER RATES; PROVIDING FOR A SAVINGS CLAUSE; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

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

SECTION 1: - That Chapter 27, UTILITIES, ARTICLE II. RATES AND CHARGES, Sec. 27-28 Residential Sewer rates and charges. of the Code of Ordinances, City of Groves, Texas, is hereby amended to increase the residential sewer rate. Said Section 27-28 of the Code of Ordinances of the City of Groves, Texas is hereby amended to read as follows:

### "Section 27-28. Residential Sewer rates and charges.

The following rate is hereby established for sanitary sewer services to be furnished by the City of Groves, and said rates shall be charged and collected from all persons, firms and corporations for services rendered and shall be effective after the effective date of this section. The residential sewer rate charge shall be based on water consumption and the number of dwelling units located in a building and/or the number of commercial units located in a building as follows, to-wit:

### (a) Within city limits:

as set forth in the Exhibit "B," attached hereto. Said Exhibit "B" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

### (b) Outside city limits:

as set forth in the Exhibit "B," attached hereto. Said Exhibit "B" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

Charges for sewer service furnished shall be rendered by the water and sewer departments of the City of Groves and shall be due and payable on the date of

billing and shall become delinquent if not paid within ten (10) days from the date of billing. If after such charges are not paid, the city reserves the right to discontinue sewer service to the premises without further notice. Such charge shall be billed to the customer or user on the water bill of such customer or user each month.

SECTION 2: - That Chapter 27, UTILITIES, ARTICLE II. RATES AND CHARGES, Sec. 27-28.1. Industrial sewer rates and surcharge of the Code of Ordinances, City of Groves, Texas, is hereby amended to increase the industrial sewer rate. Said Section 27-28.1. of the Code of Ordinances of the City of Groves, Texas is hereby amended to read as follows:

## "Section 27-28.1. Commercial sewer rate and surcharge.

A commercial sewer rate and surcharge shall be established to recover costs attributed to operation and maintenance of the commercial sewer system. These charges shall be in addition to any commercial cost recovery system charges. The commercial sewer rate charge shall be based on water consumption and the number of dwelling units located in a building and/or the number of commercial units located in a building as follows:

- (a) Commercial sewer rate (based upon water consumption) to be billed monthly to match existing city policy:
  - (1) Within city limits:

as set forth in the Exhibit "B," attached hereto. Said Exhibit "B" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

(2) Outside city limits:

as set forth in the Exhibit "B," attached hereto. Said Exhibit "B" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

- (b) Surcharge:
  - (3) Discharge of abnormal sewage shall pay a surcharge computed on the following formula:

SC = V[\$0.20(BOD5-340) + \$0.50(TSS5-340)]

SC = Surcharge

V = Volume in million gallons based on metered water

 $BOD_5 = 5$  days, 20°biochemical oxygen demand of industrial wastewater in ppm (or mg/1)

 $TSS_5$  = Total suspended solids of industrial waste in ppm (or mg/1)

SECTION 3: - That Chapter 27, UTILITIES, ARTICLE II. RATES AND CHARGES, Sec. 27-28.2. Sewer Maintenance Fee of the Code of Ordinances, City of Groves, Texas, is hereby removed and deleted in its entirety.

SECTION 4: - That Chapter 27, UTILITIES, ARTICLE II. RATES AND CHARGES, Sec. 27-29. Residential Water rates and charges of the Code of Ordinances, City of Groves, Texas, is hereby amended to increase the residential water rate. Said Section 27-29. of the Code of Ordinances of the City of Groves, Texas, is hereby amended to read as follows:

## "Section 27-29. Residential Water rates and charges.

The following monthly billing rates and charges for furnishing residential water and water service by the city are hereby fixed and established as follows, to-wit:

(a) Within city limits:

as set forth in the Exhibit "A," attached hereto. Said Exhibit "A" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

(b) Outside city limits:

as set forth in the Exhibit "A," attached hereto. Said Exhibit "A" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

Where multiple services are provided, the minimum charge shall be made for each additional residence taking water through such meter. The regular minimum, the additional minimum and all water used over the minimum amounts by such consumers shall be charged to the customer having the meter.

# SECTION 5: - That Chapter 27, UTILITIES, ARTICLE II. RATES AND

3

CHARGES, Sec. 27-29.1. Commercial Water rates and charges of the Code of Ordinances, City of Groves, Texas, is hereby created to increase the commercial water rate. Said Section 27-29.1. of the Code of Ordinances of the City of Groves, Texas, is hereby created to read as follows:

### "Section 27-29.1. Commercial Water rates and charges.

The following monthly billing rates and charges for furnishing commercial water and water service by the city are hereby fixed and established as follows, to-wit:

(a) Within city limits:

as set forth in the Exhibit "A," attached hereto. Said Exhibit "A" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

(b) Outside city limits:

as set forth in the Exhibit "A," attached hereto. Said Exhibit "A" is approved and incorporated herein for all purposes as if fully copied and set forth at length.

Where multiple services are provided, the minimum charge shall be made for each additional residence taking water through such meter. The regular minimum, the additional minimum and all water used over the minimum amounts by such consumers shall be charged to the customer having the meter.

SECTION 6: - That if any part of this ordinance is for any reason held to be invalid or unconstitutional, the validity of the remaining portion shall not be affected thereby but shall remain in full force and effect.

**SECTION 7:** - That all ordinances or parts of ordinances or sections of the code or parts of sections of the code in conflict with this section are hereby repealed but only to the extent of the conflict.

**SECTION 8:** - That this ordinance shall become a part of the Code of Ordinances of the City of Groves and may be codified therein accordingly.

**SECTION 9:** - That this ordinance shall be in effect with all billings after the beginning of the next fiscal year of the city, i.e. October 1, 2024.

**PASSED, APPROVED AND ADOPTED** at a regular meeting of the City Council of the City of Groves held on the 19<sup>th</sup> day of August, 2024.

	Chris Borne, Mayor City of Groves
ATTEST:	
Clarissa Thibodeaux, City Clerk	
The foregoing ordinance, inclu-	ding all the provisions thereof, is hereby approved as
to form and legality.	
Brandon P. Monk, City Attorney	

### Exhibit A

Exhibit A		
City of Grove	<b>SS</b> XAS	
Residential		
Minimum Charges (\$ / month)		
All Connections	\$	15.50
Volumetric Charges (\$ / kgal)		
0 - 1,000 gal	\$	-
1,001 - 5,000 gal		4.81
5,001 - 10,000 gal		6.01
10,001+ gal		9.00
Multi-Unit (per Unit)		
Minimum Charges (\$ / month)		
All Connections	\$	15.50
Volumetric Charges (\$ / kgal)		
0 - 1,000 gal	\$	•
1,001 - 5,000 gal		4.81
5,001 - 10,000 gal		6.01
10,001+ gal		9.00
Commercial		
Minimum Charges (\$ / month)		
All Connections	\$	31.00
Volumetric Charges (\$ / kgal)		
0 - 1,000 gal	\$	-
1,001 - 5,000 gal		4.81
5,001 - 10,000 gal		6.01
10,001+ gal		9.00

### Exhibit B

City of Groves TEXAS	
Residential  Minimum Charges (\$ / month)	
All Connections	\$ 15.50
Volumetric Charges (\$ / kgal)	
0 - 1,000 gal	\$ •
1,001+ gal	6.50
Multi-Unit (per Unit)	
Minimum Charges (\$ / month)	 
All Connections	\$ 15.50
Volumetric Charges (\$ / kgal)	
0 - 1,000 gal	\$ •
1,001+ gal	6.50
Commercial	
Minimum Charges (\$ / month)	
All Connections	\$ 31.00
Volumetric Charges (\$ / kgal)	
0 - 1,000 gal	\$ <b>.</b>
1,001+ gal	6.50

## Water Rates - FY 2025 Rates Effective 10/01/2024

Starting in 2025, rates for Outside city customers and Inside city customers will be the same.

	RA	TES	
	Cur	rent	2025
Residential Water			
Minimum Charges (\$ / mo	onth)		
All Connections	\$	12.00	\$ 15.50
Volumetric Charges (\$ / k	gal)		
0 - 1,000 gal	\$	-	\$ -
1,000 - 2,000 gal		3.70	4.81
2,000 - 3,000 gal		3.70	4.81
3,000 - 5,000 gal		3.70	4.81
5,000 - 10,000 gal		3.70	6.01
10,000+ gal		3.70	9.00
Commercial Water			
Minimum Charges (\$ / mo	onth)		
All Connections	\$	12.00	\$ 15.50
Volumetric Charges (\$ / k	gal)		
0 - 1,000 gal	\$	-	\$ -
1,000 - 2,000 gal		3.70	4.81
2,000 - 3,000 gal		3.70	4.81
3,000 - 5,000 gal		3.70	4.81
5,000 - 10,000 gal		3.70	6.01
10,000+ gal		3.70	9.00
Commercial Water Outsid	le		
Minimum Charges (\$ / mo	onth)		
All Connections	\$	14.48	\$ 15.50
Volumetric Charges (\$ / k	gal)		
0 - 1,000 gal	\$	-	\$ -
1,000 - 2,000 gal		4.41	4.81
2,000 - 3,000 gal		4.41	4.81
3,000 - 5,000 gal		4.41	4.81
5,000 - 10,000 gal		4.41	6.01
10,000+ gal		4.41	9.00

### #VALUE!

# Wastewater Rates - FY 2025 Rates Effective 10/01/2024

Starting in 2025, rates for Outside city customers and Inside city customer

00 \$	2025
00 \$	
00 \$	
00 \$	
	15.50
\$	-
70	6.50
70	6.50
22 \$	15.50
\$	-
16	6.50
16	6.50
00 \$	15.50
\$	-
70	6.50
70	6.50
\$	-
30 \$	-
30	-
	-
	\$ 16 16 500 \$ \$ 70 70 \$ \$ 30 \$

Sewer Maintenance Fee has been added to other volumetric rates starting in FY.

# City of Groves Agenda Item Information Form

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No. 15
Title for Item (same as to be placed on Agenda): Deliberate and act to approve an annual appropriation ordinance of the City of Groves, Texas for the 2024-2025 fiscal year, appropriating funds for disbursement for the various purposes and uses of the City, providing a savings clause, and providing an effective date.
Party(ies) requesting placement of this item on the agenda: Lamar A. Ozley, Finance Director
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley
Explanation of Item: Approval of annual appropriation ordinance of the City of Groves, Texas for the 2024-2025 fiscal year.
Deadline for Approval: 8/19/24
Staff Recommendation: Staff recommends approval of ordinance, as presented.
Alternative (if any) for consideration: None recommended.
Identify any attachments to this document:
Specific Council Action Requested: None (Information item only) Motion X Ordinance – Number Other – Specify:
Signed: Department Head Date: Approved: City Manager Date: Osloria Requested. None (Information Item only)  Notice (Informatio
FUNDING (IF APPLICABLE)
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:
PAYMENT REQUEST
Amount of requested payment \$ N/A Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$
ACTION TAKEN BY COUNCIL
APPROVED: NOT APPROVED: Any follow-up action required? YES NO If yes, explain

### **ORDINANCE NO. 2024-18**

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2024-2025 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 2024-2025; 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, 2024 through September 30, 2025 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 5<sup>th</sup> day of August, 2024, 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, 2024, through September 30, 2025, is \$25,331,563.

**SECTION 4:** - That the sum of \$25,331,563 is appropriated and shall be disbursed for the following purposes and uses:

General Government - Mayor & City Council	\$ 67,429
General Government - City Manager	\$ 479,980
General Government - Human Resources	\$ 321,185
General Government - Finance	\$ 559,661
Municipal Court	\$ 170,369

Library \$	386,772
Parks & Recreation\$	396,857
Police\$	4,164,126
Fire \$	2,182,480
Animal Control\$	104,007
Animal Shelter\$	29,500
Emergency Management\$	20,583
Inspections & Permits\$	492,127
Public Works & Administration\$	441,770
Garage\$	281,644
Streets \$	1,473,534
City Property Maintenance\$	409,476
Special Items - General Fund\$	413,500
Solid Waste\$	1,367,000
Special Items - Solid Waste\$	450,000
Water Plant\$	1,425,772
Wastewater Plant\$	1,487,259
Customer Service\$	363,534
Water Distribution\$	2,658,935
Special Items - Systems Fund\$	1,832,000
General Obligation Debt Service\$	1,150,563
Special Items - Sales Tax Fund	2,201,500
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**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, 2024, 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 19<sup>th</sup> day of August, 2024.

	Chris Borne, Mayor City of Groves
ATTEST:	
Clarissa Thibodeaux, City Clerk The foregoing ordin	nance, including all the provisions thereof, is hereby approved as
to form and legality.	
Brandon P Monk City Attorney	

# City of Groves Agenda Item Information Form

Council Meeting Date: 8/19/24 Department: Finance Agenda Item No.
Title for Item (same as to be placed on Agenda): Deliberate and act on an ordinance approving the tax assessment rolls for the year 2024, levying and assessing taxes for the support of the city of groves and the municipal government thereof; apportioning each levy for specific purposes; levying and assessing occupation taxes and a hotel occupancy tax; providing the date for the collection of taxes; providing a savings clause; and providing an effective date.
Party(ies) requesting placement of this item on the agenda: Lamar Ozley
Submitted to City Manager's Office on: Date: 8/8/24 Time: 5:00 p.m. By: L. Ozley
Explanation of Item: Sec. 26.05(b) of the Property Tax Code prescribes the motion for adoption be worded as noted in the staff recommendation
Deadline for Approval: 8/19/24
Staff Recommendation: Motion to adopt ordinance must be made in the following form:  "I move that the property tax rate be increased by the adoption of a tax rate of \$0.601924 / \$100 which is effectively a 7.66 percent increase in the tax rate".
Alternative (if any) for consideration:
Identify any attachments to this document:
Specific Council Action Requested: None (Information item only) Motion X  Ordinance – Number Resolution – Number Other – Specify:  Signed: Date: Approved: Date:
Signed: Date: Approved: Date:
FUNDING (IF APPLICABLE)
Are sufficient funds specifically designated and currently available for this purpose? YES NO If yes, specify account no If no, explain and identify intended funding source:
PAYMENT REQUEST
Amount of requested payment \$ N/A Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$
ACTION TAKEN BY COUNCIL
APPROVED: NOT APPROVED: Any follow-up action required? YES NO If yes, explain

### **ORDINANCE NO. 2024-19**

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2024, 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 2024, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$1,415,375,502; 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 \$1,415,375,502, less all exemptions provided by either State law or City ordinance in the amount of \$153,118,279, for a total taxable value of \$1,262,257,223, shall become the tax assessment roll of the City of Groves for the year 2024.

**SECTION 2:** - That there is hereby levied for the current year 2024, 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, 2025, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 60.1924 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), 55.6776 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 7.66 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$4.80, and,
- (b) For the Interest & Sinking Fund, 4.5148 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 2024 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 2024 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2025, 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, 2025, compile a list of the lands, lots, and/or property on which any taxes for the year 2024 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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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

City of Groves Page 204

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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 19<sup>th</sup> day of August, 2024.

	Chris Borne, Mayor City of Groves
ATTEST:	
Clarissa Thib	odeaux, City Clerk
	The foregoing ordinance, including all the provisions thereof, is hereby approved as
to form and leg	gality.

Brandon P. Monk, City Attorney

City of Groves Page 205

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# City of Groves Agenda Item Information Form

Council Meeting Date: 08/19/24 Department: City Manager Agenda Item No. 17				
Title for Item (same as to be placed on Agenda): _Deliberate and act on an interlocal agreement with the Cities of				
authorizing the Mayor to negotiate and execute all necessary documents.				
Party(ies) requesting placement of this item on the agenda: _City Manager Kevin Carruth				
Submitted to City Manager's Office on: Date: 08/15/24 Time: 11:00 By: Kevin Carruth				
Explanation of Item: See accompanying 8/15/24 memo from City Manager.				
Deadline for Approval: 9/30/24				
Staff Recommendation: _Staff recommends Council approve the proposed interlocal agreement with the				
Department and Authorizing the Mayor to negotiate and execute all necessary documents.				
Alternative (if any) for consideration: None recommended.				
Themative (if any) for constactation:				
Identify any attachments to this document: 8/15/24 Memo from City Manager; proposed amendment; 2015				
Interlocal agreement.				
Specific Council Action Requested: None (Information item only)  / Motion X				
Ordinance – Number Resolution – Number Other – Specify:				
Signed: Date: Approved: Date: Date: O8/15/24  Department Head City Manager				
Department Head City Manager				
FUNDING (IF APPLICABLE)				
Are sufficient funds specifically designated and currently available for this purpose? YESNO  If yes, specify account no If no, explain and identify intended funding source:				
DAVMENT DECLIECT				
PAYMENT REQUEST				
Amount of requested payment \$ Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$				
ACTION TAKEN BY COUNCIL				
APPROVED: NOT APPROVED: Any follow-up action required? YES NO II				

## **MEMORANDUM**

To: Mayor and City Council

From: Kevin Carruth, City Manager

Date: August 15, 2029

Re: Amendment to Central Dispatch Interlocal Agreement



The Cities of Groves, Nederland, and Port Neches have worked cooperatively to fund and operate a central dispatch facility and, later, an Information Technology Department since January 17, 1972. For FY 2024-2025, the Cities have agreed to change to Crowdstrike for endpoint security, threat intelligence, and cyberattack response services. In addition, the Fire Departments for each city are also moving to a uniform reporting software called Fireworks. These two changes require an amendment to the existing agreement.

The table below details each city's contribution to the Maintenance and Operating Fund:

City	Crowdstrike	Fireworks	Laserfische	Total
Groves	\$6,095.40	\$4,651.20	\$0.00	\$10,746.60
Nederland	\$6,771.55	\$2,853.20	\$15,888.22	\$25,512.97
Port Neches	\$4,930.20	\$4,675.20	\$13,778.44	\$23,383.84
Total	\$17,797.15	\$12,179.60	\$29,666.66	\$59,643.41

Note that the City of Groves does not utilize Laserfiche and therefore does not contribute to its expense.

The original 1972 interlocal agreement was superseded by another agreement in 2009. The proposed agreement amends the 2009 interlocal; however, between the three cities this agreement has become lost and a replacement agreement was executed in September 2015. The portion of the proposed amendment that is highlighted in yellow contains the changes to the agreement.

3947 Lincoln Avenue, Groves, Texas 77619 Phone: (409) 960-5773 Fax: (409) 963-3388

www.cigrovestx.com

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# **COUNTY OF JEFFERSON**

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### AMENDMENT TO AGREEMENT BETWEEN

THE CITIES OF NEDERLAND, PORT NECHES, AND GROVES FOR THE OPERATION OF THE CENTRAL DISPATCH FACILITY AND INFORMATION TECHNOLOGY DEPARTMENT

Whereas the Cities of Nederland, Port Neches, and Groves, entered into an Agreement for the Operation of the Central Dispatch Facility and Information Technology Department effective on the 1st day of January, 2009, and the parties desire to amend that agreement; now therefore Section 3 of the Agreement is hereby amended as follows:

MAINTENANCE AND OPERATING FUND – The funding for said facility and the IT Department shall be derived by the following formula:

### EACH CITY COST= 1/3 \* IT + DISPATCH PER CAPITA

IT = (Funds needed for annual operating budget of Information Technology Department) Costs shared equally by the cities of Nederland, Port Neches and Groves (1/3)

DISPATCH PER CAPITA = [(Funds needed for annual operating budget of Central Dispatch Police Department)] \* [(individual city's population) / (Sum population of cities of Nederland, Port Neches, and Groves)]

Most recent Census data for city population

Ex. Nederland Dispatch per capita = (\$828,606 (adopted FY 14-15 Dispatch budget) ) \* (17,547 (2010 Nederland population) / 46,731) or \$311,132.86

The City of Nederland shall be compensated each fiscal year at a rate of 10% of gross operating expenses for supervision and overhead. Contributing cities may, at their discretion, include this compensation in the Annual Contribution Requirement per City.

Effective October 1, 2024 to ensure the fair distribution of costs, the payment for the following software/computer applications: CrowdStrike EDR/MDR, EPR Fireworks, and Laserfiche shall be removed from the IT Department's budget. The costs of CrowdStrike is based on the number of users, computers, and servers and therefore cannot be evenly split between the three cities. The costs of Fireworks is based on the modules selected and used by the respective fire department and therefore cannot be evenly split between the three cities. Rather, the City of Nederland shall contract for CrowdStrike; the cities of Port Neches and Groves shall pay their portion of CrowdStrike based on user, computer, and server count. The City of Nederland shall contract for Fireworks; the cities of Port Neches and Groves shall pay their portion of Fireworks based on the modules selected and used by their respective fire department. The calculated costs shall be paid by no later than January 1st of each year; the calculated costs will be submitted by the IT Director; and the Nederland Finance Director will submit invoices by no later than December 1st to the cities of Port Neches and Groves. The cost for Laserfiche shall be paid by the cities of Nederland and Port Neches only. The City of Nederland shall invoice

the	e City of Port Neches based on the modules used and in the same timeframe a
des	scribed above.
	e City of Nederland shall be responsible for management of the Central Dispatch
	dget (IT and Dispatch-Police). However, unanimous approval by the three city
ma	anagers is required to add/delete employee positions and/or capital purchases.
Λ ΙΙ	ather terms and manifeles of the original Assessment for the Occupation of the Occupa-
	other terms and provisions of the original Agreement for the Operation of the Centra
Dispatch	Facility and Information Technology Department shall remain in full force.
EY	ECUTIVED in triplicate originals, on the day of
	, but having an Effective Date of October 1, 2024.
	, but flaving all Effective Date of October 1, 2024.
City of No	ederland, Texas
only of ite	vaciula, i oado
	MAYOR DON ALBANESE
ATTEST:	
CITY CLE	RK
J., , <b>J.</b>	
City of G	roves, Texas
-	
	MAYOR CHRIS BORNE
ATTEST:	
ATTEST.	
CITY CLE	RK
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	MAYOR GLENN JOHNSON
	MATOR GLENN JOHNSON
ATTEST:	
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### THE STATE OF TEXAS

### **COUNTY OF JEFFERSON**

This agreement made and entered into this \_\_\_\_\_ day of September, 2015, but effective as of January 1, 2009, by and between the CITY OF NEDERLAND, the CITY OF GROVES, and the CITY OF PORT NECHES, each City acting herein by and through its duly authorized representative.

### WITNESSETH

- PURPOSE The purpose of this agreement is to supplement the existing agreement between
  the city parties hereto dated January 17, 1972 providing for a Central Dispatching Facility, and to
  establish a criteria for funding the annual operating expenses of the Central Dispatching Facility
  and the Information Technology (IT) Department by and for the cities of Nederland, Groves and
  Port Neches. It is the intent of the parties to comply with the "Interlocal Cooperation Act,"
  Chapter 791, Texas Government Code.
- BOARD OF MANAGERS The City Manager of each of the above-referenced cities shall collectively comprise the Board of Managers with the duties of development, planning and implementation and general management of said facility. The City Manager of the City of Nederland shall be responsible for the supervision of the facility and the supervision of the IT Department staff.
- 3. <u>MAINTENANCE AND OPERATING FUND</u> The funding for said facility and the IT Department shall be derived by the following formula:

### **EACH CITY COST= 1/3 \* IT + DISPATCH PER CAPITA**

IT = (Funds needed for annual operating budget of Information Technology Department)

Costs shared equally by the cities of Nederland, Port Neches and Groves (1/3)

DISPATCH PER CAPITA = [(Funds needed for annual operating budget of Central Dispatch Police Department)] \* [(individual city's population) / (Sum population of cities of Nederland, Port Neches, and Groves)]

Most recent Census data for city population

Ex. Nederland Dispatch per capita = (\$828,606 (adopted FY 14-15 Dispatch budget)) \* (17,547 (2010 Nederland population) / 46,731) or \$311,132.86

The City of Nederland shall be compensated each fiscal year at a rate of 10% of gross operating expenses for supervision and overhead. Contributing cities may, at their discretion, include this compensation in the Annual Contribution Requirement per City.

The City of Nederland shall be responsible for management of the Central Dispatch Budget (IT and Dispatch-Police). However, unanimous approval by the three city managers is required to add/delete employee positions and/or capital purchases.

- 4. <u>GENERAL USAGE</u> Usage shall be restricted to the three principal cities herein named. However, other cities may be granted a permit for use of the facility upon the unanimous consent and agreement of the Board of Managers.
- 5. <u>EFFECTIVE DATE AND DURATION OF AGREEMENT</u> This agreement shall have an Effective Date of January 1, 2009. This agreement shall be for an indefinite term; however, any one of the cities named herein may withdraw from this agreement upon the giving of notice in writing to the other cities twelve (12) months prior to its withdrawal date. Thereafter such City withdrawing shall no longer be bound by and of the provisions herein.

Agreement dated January 17, 1972 shall rem	ain in full force and effect.
EXECUTIVED in triplicate originals, on the having an Effective Date of January 1, 2009.	day of, but
City of Nederland, Texas	
	MAYOR R. A. "DICK" NUGENT CITY OF NEDERLAND, TEXAS
ATTEST:	
CITY CLERK CITY OF NEDERLAND, TEXAS	
City of Groves, Texas	
	MAYOR BRAD BAILEY CITY OF GROVES, TEXAS
ATTEST:	
CITY CLERK CITY OF GROVES, TEXAS	
City of Port Neches, Texas	
	MAYOR GLENN JOHNSON CITY OF PORT NECHES, TEXAS

ATTEST:	
CITY CLERK	
CITY OF PORT NECHES	ΤΕΧΔς