



CITY OF GROVES ANNUAL FISCAL BUDGET 2021 – 2022

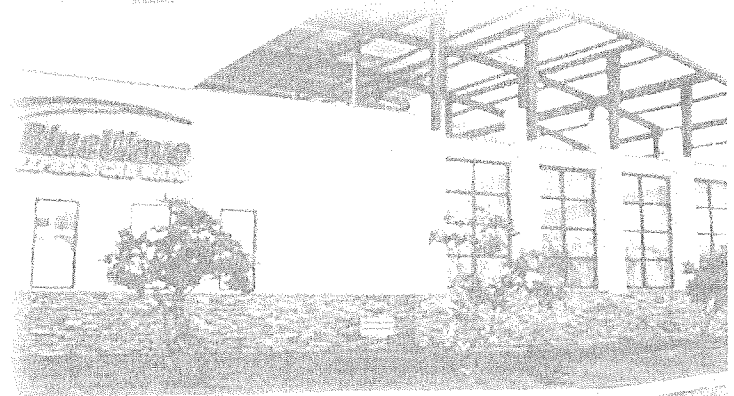
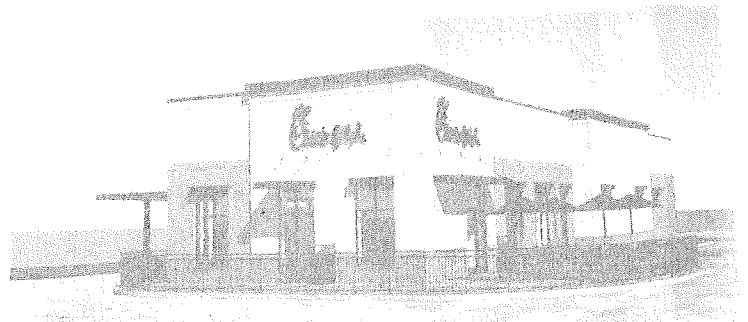
STARBUCKS SHELL BUILDING AT GROVES, TX

3990 TWIN CITY HWY GROVES, TX 77619



Groves, Texas 77619

5100 W Parkway St.
Groves, TX 77619



BROWN PLAZA

4101 MAIN AVE. GROVES, TEXAS 77619



City of Groves, Texas
Proposed FY 2021-22 Amended Budget

This budget will raise more total property taxes than last year's budget by \$434,453 or 7.73%, and of that amount \$96,880.66 is tax revenue to be raised from new property added to the tax roll this year.

The record vote for adopting the amended FY 2021-2022 Budget:

For: C. Borne, M. McAdams, P. Oliver, S. Badon, R. Dugas

Present and Not Voting:

Against:

<u>TAX RATE SUMMARY</u>	<u>2020 RATE/\$100</u>	<u>2021 RATE/\$100</u>
Proposed Tax Rate for Adoption	0.749185	0.653446
No New Revenue	0.726057	0.653446
No New Revenue M&O	0.657335	0.595108
Voter Approval Rate	0.749186	0.673459
Debt Tax Rate	0.068845	0.057522

Total Amount of Municipal Debt Obligations Secured by Property Taxes: \$12,675,000

CITY OF GROVES

ANNUAL FISCAL BUDGET

2021 – 2022

CITY OF GROVES

CITY COUNCIL

Chris Borne

Mayor

Mark McAdams

Councilmember, Ward 1

Paul Oliver

Councilmember, Ward II

Sidney Badon

Councilmember, Ward III

Rhonda Dugas

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager

City of Groves
Annual Fiscal Budget
2021-2022
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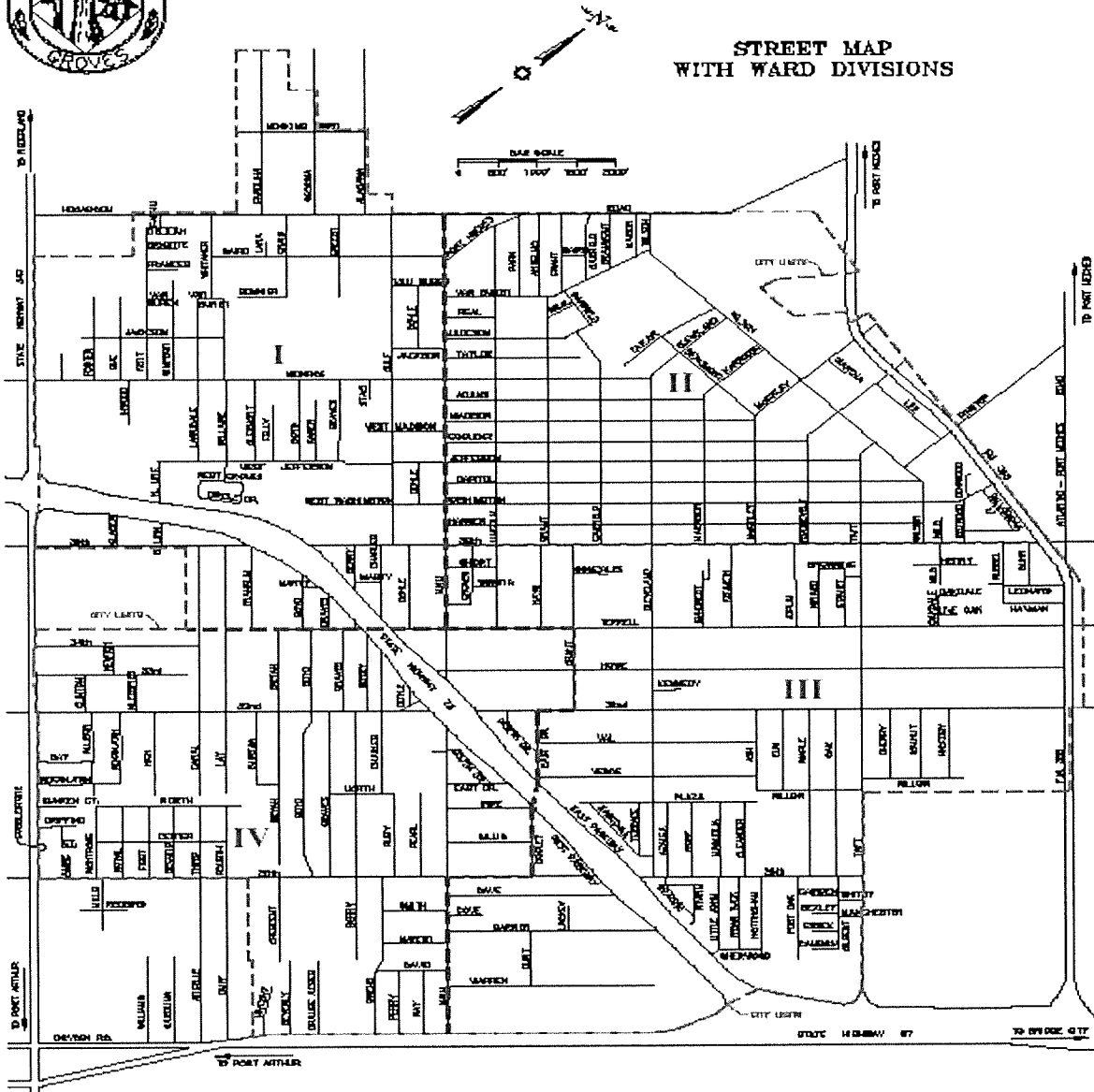
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CITY OF GROVES

STREET MAP WITH WARD DIVISIONS



INTRODUCTION

Mission Statement

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



CITY OF GROVES

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

August 15, 2021

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

Mayor and Council:

The following are the highlights of the City of Groves 2021-2022 budget. In light of the challenges and competing needs of the city it is important to comment on the dedication and productivity of the city's employees. Every department has risen to the challenges created by the circumstances of a pandemic, natural disasters, a difficult but improving economy, land locked city trying to preserve its identity, and the issues of growing our local economy. The city is still seeing expanding new housing (42 new homes under construction as this letter is written) and development that will create and expand revenue streams. The city's largest commercial property, the former K Mart has been sold for use as a warehouse and laydown yard. The second largest commercial property at 39th and Twin City has been purchased and is under development. Starbucks Coffee has broken ground this week and Blue Wave Car wash has obtained a building permit. These two businesses will occupy two of the 4 available pads. This will also help the city's revenue stream in 2022. It is in large part due to the council's leadership and progressive attitude coupled with the employee's commitment to productivity, savings, and service that has allowed the city to move forward. However, it is important to remember that our resources are limited and tax rates, utility rates, and sales tax rebates have their limits. The city will be making deliberate efforts in this budget to reduce costs and restructure the work force where practical.

After four consecutive years of values increasing, and the 2018-2019 budget showing a decrease in values due to Hurricane Harvey. This budget has resumed the increase in values. New construction has placed over \$57,500,000 of value on the tax rolls since 2015. New values in this budget are just over \$15,500,000. Existing taxable property values increased around \$130,000,000. This is a 16% increase on values of existing property.

The 2021 certified tax roll shows values for the 2022 budget to be \$950,884,807 with over \$4,600,000 still under protest up by over \$130,000,000 from the current values of \$820,034,168. The city's new real estate values continue to improve primarily through new residential and commercial construction. New construction was just over \$15,500,000 of the overall value increase. Increased values on existing property was over \$130,000,000 or a little over 16%. Due to an amount still under protest the city will be using \$950,884,807 for budgeting purposes.

This budget's objective is to fund the services required by the citizens at a competitive cost and within available financing resources. Management's challenge remains to increase and improve productivity, efficiency, city services, and infrastructure. As well as, recognize and develop employee strengths, contributions, and compensation, while maintaining fair

and just tax and user rates. In addressing these objectives, the city strives to act in the best interest of the Citizens of Groves. We feel that this budget is a positive step in the attainment of the objectives and challenges listed.

Submitted herewith is the proposed budget for the fiscal year October 1, 2021 through September 30, 2022.

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

Total revenues for general fund are estimated to be \$15,753,027 for 2021/2022. Total revenues for 2019/2020 were \$11,052,710 this represents an increase of \$4,700,317 over last year's operating revenues for general fund. This increase is primarily made up of new values, increased existing values, higher sales tax estimates and utilization of the remaining bond proceeds to build the new fire station.

TAX VALUES

The Jefferson County Appraisal District has estimated the 2021-2022 net taxable value to be \$950,884,807 an increase of \$130,850,639 in value from the \$820,034,168 in values of 2020-21. New taxable value of new improvements residential and commercial is \$15,573,590. The city has also determined that in order to pass a tax rate that will be below the voter-approval rate 3.5% limit, the city must drop the current tax rate by 7.5726 cents. This would lower the current tax rate of 74.9185 cents to 67.3459 cents per \$100.00 of valuation. This budget recommends a tax rate of 66.3422 cents. This is 1 cent higher than the no-new-revenue rate of 65.3446, and 1 cent lower than the voter-approval rate of 67.3459 cents. The M and O rate will be recommended at 60.59 cents and the I and S rate at 5.7522cents.

GENERAL FUND

This year General Fund costs will increase by \$4,700,317 over the current budget. The increase in expenditures is primarily due to completing construction on the new fire station and a proposed 4% COLA INCREASE for all full-time employees to the wage and salary plan. This will allow the city to be more competitive on the entry level employee that is becoming harder to find and retain under the current economy and labor market. The estimated cost for the fire station construction is \$4,285,727, and the COLA increases is \$124,670. The elimination of 1.5 employees last budget and the vacant positions the city has carried most of this budget has allowed for a 4% increase to wage and salary plan. This budget adds another \$100,000 to the street budget for a total line item of \$900,000. This line item has nearly tripled since 2018 and incorporates contractors and curb work scheduled for the street program in this budget.

Capital Outlay: Equipment replacement this year is proposed in the amount of \$632,300 for all departments in general fund. These are capital acquisitions that must be made in order to continue the work program and insure the productivity of the city departments. These items range from books for the library to computer software to purchase of patrol cars and utility trucks to fire fighter equipment and painting of the activity building.

SOLID WASTE FUND

Revenues are estimated at \$1,721,000 this represents no change in the current rates. Expenditures including transfers to other funds are also projected at \$1,721,000. The current rate for these sanitation services will remain at \$19.96 in this budget.

Capital Outlay: There is a major purchase of a garbage truck scheduled for the 2021-2022 budget in the amount of \$186,000 to be placed in equipment replacement fund. This will be half of the estimated cost of \$372,000. The truck will be ordered in early 2022 and delivery will be after October of 2022. This will allow the city to save and pay for the truck over two budget years instead of one.

Transfers: There is one transfer in the amount of \$331,000 to city franchise fee. The city has treated this fund as we treat any utility and require a franchise fee. This allows a continued stream of funds that will go to general government for those administrative services provided to the employees in that fund as well as the support of all other general government services in the 2021-2022 budget.

SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be \$7,303,700. This estimate is up \$2,050,863 from last year's estimate as it reflects a .15 cent per 1,000-gallon increase on the water and sewer portion of the bill and approximately \$1,900,000 from a federal CLFRF grant. The average water bill of 5000 gallons consumption will go from the current \$73.93 to \$74.91 and generate an additional estimated \$120,000 in revenue. Past budgets have used 7000 gallons as an average for calculation of revenue. Recent reports have shown that the average bill is closer to between 4,000 and 5,000 gallons. This increase should put the city revenue projections closer to projections using the 5000-gallon average.

Capital Outlay: There is \$118,000 budgeted to Capital Outlay for the Systems Fund. There is an additional \$150,000 budgeted for new meters and parts to repair and replace aging meters in the system.

Transfers: Transfers from Systems are \$1,483,000 to general fund as a franchise fee and \$0 to debt service. Sales tax fund will provide \$0 to debt service and the EDC Fund will provide \$579,350 to the Interest & Sinking Fund for debt service of the new fire station.

DEBT RETIREMENT

Certificates of Obligation: The debt service is set up to pay the refinanced 1996 series certificates for the construction of the city waste water plant. Those bonds were paid two years ago and the city saw a drop-in debt service which includes the city Emergency Operations Center and Police Station from \$1,627,448 to \$572,750. For this budget the debt service requirements are \$1,146,976 this will be paid with \$567,626 property tax revenue and \$579,350 EDC sales tax revenue.

In the 2020-2021 debt property tax portion of debt service was \$567,799 it will remain at or near that level for the next 9 years. As anticipated EDC revenue to pay debt service on the new fire station in the amount of \$579,350 will be required to pay debt service on the new fire station.

PERSONNEL

Wages & Benefits. It is important to recognize the contributions of all the city employees. These contributions and dedication to their jobs insures a productive work force and a well-maintained city. The city employees are a valuable resource and should be treated accordingly. This budget recommends the funding of a 4% COLA increase for all eligible employees.

Health Insurance: The city elected to go out to bid for health insurance for the 2021 fiscal year. The city received a good BC/BS quotes including a quote from the current carrier. The lowest and best quote was Blue Cross Blue Shield with lower employee and dependent premiums.

SALES TAX STATUS

The allocation of Sales Tax Revenue was the foremost concern in the preparation of this budget, as these funds are intertwined into all major areas of the budget. Although current sales tax revenues are higher than last year they also seem to be stable. The city is expecting revenue from sales tax to be in the \$2,300,000 range for 2022.

Basically, our Sales Tax revenues flow into two areas in the budget. The first area is the Economic Development Corp. Fund, which receives the amount derived from the ½ cent sales tax that was adopted by the voters pursuant to Section 4-B of the Development Corporation Act of 1979. This amount was specifically dedicated to the retirement of debt applicable to the construction of the Wastewater Treatment Facility. That use for EDC funds will no longer be necessary. It will be my recommendation to the EDC board and city council that we use these uncommitted EDC funds for debt service on a new fire station. As the city is a type B EDC city these funds can be used to design, build, and pay debt service on public safety buildings. I will be asking city council and the EDC board to approve items on future agendas to allow the city to move in this direction. The second stream of revenue flows into the General Fund, and is used to partially cover the various operations in that fund.

This budget predicts a slight increase in sales tax for the 2021 budget. In the last several years sales tax was up overall and we expect a 6% increase in the current sales tax numbers. We have not seen up to this point any negative impact from Covid 19 on the city sales tax revenue. It is prudent to make realistic but cautious predictions about the future of this revenue stream. General Fund allocation will be predicted at \$1,532,000. The EDC amount will also set proportionally at \$767,000.

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

THREE YEAR CAPITOL IMPROVEMENT FORECAST

This budget anticipates completing the construction of a new \$9,000,000 fire station. This, with the new \$4,000,000 EOC/PD station/Municipal Court completes any new building construction needs. The increase in funding, both city and grants to road construction and repair, and drainage should continue into the foreseeable future as finances allow. The inflow of CLFRF grant funding will bring an additional \$3,800,000 of improvements to the city's water and wastewater system and will be expended by 12/31/26.

CONCLUSION

- This budget should be reviewed in light of the objectives it was designed to accomplish:
- Identification and funding of infrastructure issues such as streets and drainage, water and sewer, as well as neighborhood preservation, the Peace and Dignity program.
- The careful review of current operations and the search for new revenue sources and maximizing of current revenue sources.
- The continuation of quality city services at a reasonable cost by reviewing current procedures and making improvements to operations.
- The Councils concern to balance the service demand and the ability of taxpayers to pay for that demand by establishing a reasonable tax rate of 66.3422 cents. A decrease of just under 9 cents from the current rate of 74.9185 cents. This budget has an M and O rate of 60.59 cents and an I and S rate of 5.7522 cents.
- Recognition of the value and needs of all employees and their role in the efficient delivery of services; Employee initiated ideas have allowed for the cultivation of new revenue sources, purchasing savings, and much improved productivity.
- The timely replacement of capital and the maintenance and improvement of facilities for continued optimum use; the septage treatment program is expected to continue to generate additional revenue for this budget.
- Conformation of long-term goals designed to meet the basic infrastructure and utility needs of the city today and for the future.

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

Respectfully submitted,



D.E. Sosa
City Manager

ORDINANCE NO. 2021-13

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2021-2022 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 2021-2022; 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, 2021 through September 30, 2022, 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 and this appropriation ordinance 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 16th day of September, 2021, 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, 2021, through September 30, 2022, is \$27,364,092.

SECTION 4: - That the sum of \$27,364,092 is appropriated and shall be disbursed for the following purposes and uses:

General Government – Mayor & City Council.....	\$ 70,819
General Government – City Manager	\$ 390,123
General Government – Human Resources.....	\$ 305,112
General Government – Finance	\$ 549,719

Municipal Court	\$ 135,821
Library.....	\$ 303,814
Parks & Recreation.....	\$ 236,098
Police	\$ 3,933,967
Fire	\$ 6,040,096
Animal Control.....	\$ 84,357
Animal Shelter.....	\$ 30,800
Emergency Management.....	\$ 17,240
Inspections & Permits	\$ 241,133
Public Works & Administration	\$ 419,100
Garage.....	\$ 428,985
Warehouse	\$ 5,826
Streets	\$ 1,811,135
City Property Maintenance.....	\$ 371,835
Special Items – General Fund	\$ 281,500
Solid Waste.....	\$ 1,381,122
Special Items – Solid Waste.....	\$ 339,878
Water Plant	\$ 1,373,269
Wastewater Plant.....	\$ 1,140,556
Customer Service	\$ 436,336
Water Distribution.....	\$ 2,842,319
Special Items – Systems Fund.....	\$ 1,511,083
General Obligation Debt Service	\$ 1,147,049

Special Items – Sales Tax Fund\$ 1,535,000
TOTAL\$27,364,092

SECTION 5: - That the proposed budget for the fiscal year aforesaid, submitted to the City Council and on file and of record, was adopted by the City Council on September 16, 2021, in accordance with Section 102.007 of the Texas Local Government Code.

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

SECTION 7: - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2020, 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.

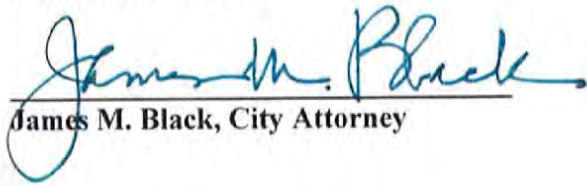
PASSED, APPROVED AND ADOPTED at a special meeting of the City Council of the City of Groves held on the 29th day of September, 2021.


 Chris Borne, Mayor
 City of Groves

ATTEST:


 Kimbra B. Lowery, City Clerk

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


James M. Black, City Attorney

ORDINANCE NO. 2021-14

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2021, 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 2021, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$1,098,636,966; 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 \$1,098,636,966, less all exemptions provided by either State law or City ordinance in the amount of \$147,792,159, for a total taxable value of \$950,844,807, shall become the tax assessment roll of the City of Groves for the year 2021.

SECTION 2: - That there is hereby levied for the current year 2021, 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, 2022, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 65.3446 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), 59.5924 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

(b) For the Interest & Sinking Fund, 5.7522 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 2021 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 2021 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2022, 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, 2022, compile a list of the lands, lots, and/or property on which any taxes for the year 2021 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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

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

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

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

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

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

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

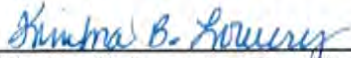
SECTION 9: - That this ordinance shall be in effect from and after its passage.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 29th day of September, 2021.



Chris Borne, Mayor
City of Groves

ATTEST:



Kimbra B. Lowery, City Clerk

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



James M. Black, City Attorney

RESOLUTION NO. 2021-03

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.

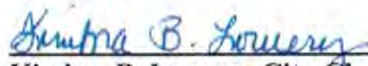
SECTION 2: - That a copy of said revised Investment Policy of the City of Groves, with any changes made to either the investment policy or investment strategies indicated thereon, is attached hereto as Exhibit "A" and made a part hereof.

PASSED, APPROVED and ADOPTED at a regular meeting of the City Council of the City of Groves held on the 13th day of September, 2021.



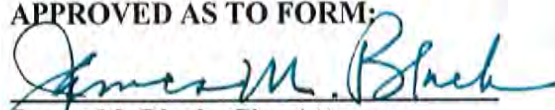
Chris Borne, Mayor

ATTEST:

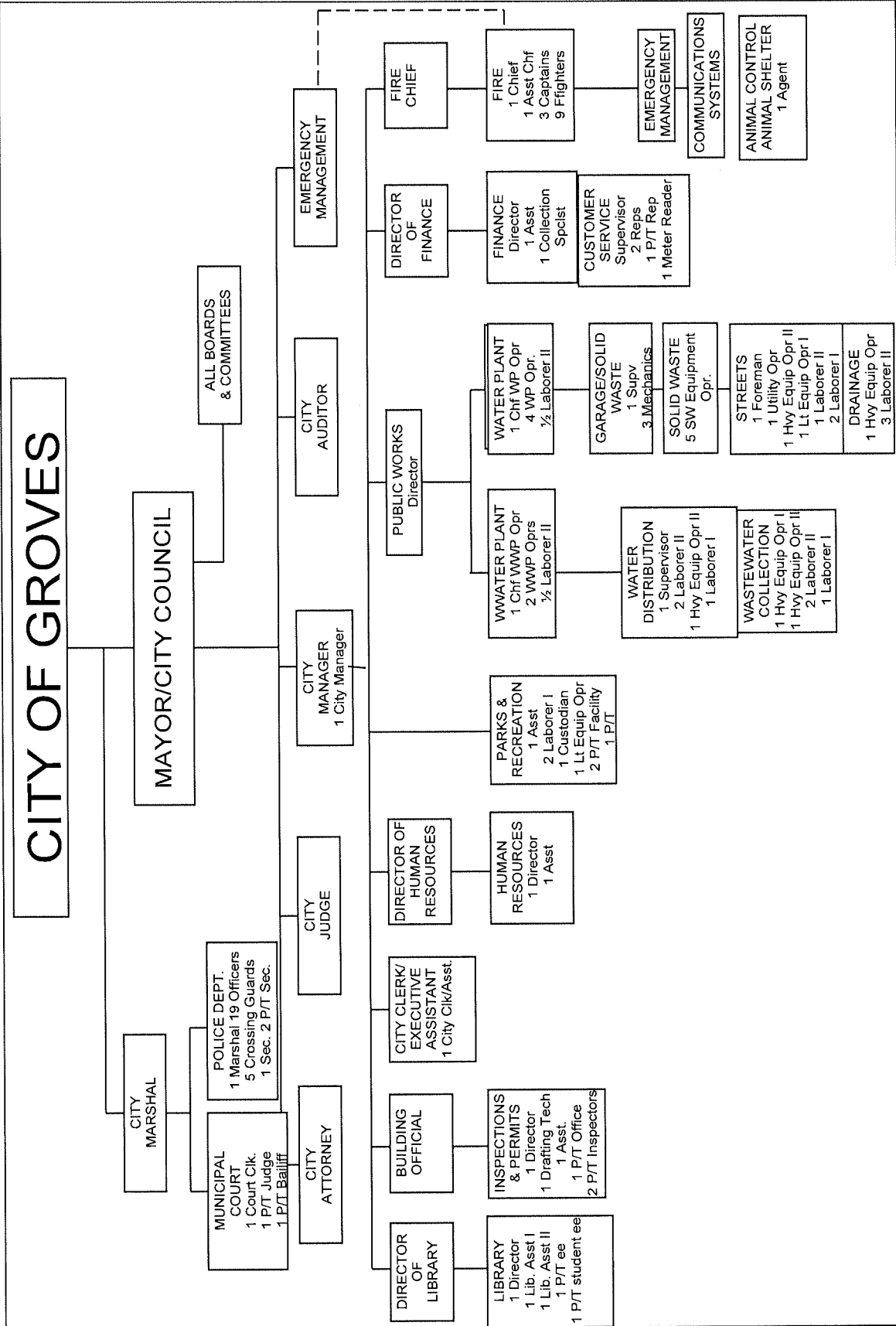


Kimbra B. Lowery, City Clerk

APPROVED AS TO FORM:



James M. Black, City Attorney



BALANCE SHEETS

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
01-1-00-100-99	CONTRA CASH	0.00	0.00	0.00	0.00
01-1-00-101-00	CLAIM ON CASH GENERAL FUND	364,089.23 (	824,906.86)	1,103,338.81	1,467,428.04
01-1-00-101-10	CASH OVER/SHORT	0.00	0.00	0.00	0.00
01-1-00-101-20	CLAIMS CASH WITH AGENT	0.00	0.00	0.00	0.00
01-1-00-101-30	GENERAL FUND BANK ACCOUNT	0.00 (	286.31)	(1,114.30)	(1,114.30)
01-1-00-101-40	IKE 2,2 ACCOUNT	0.00	0.00	0.00	0.00
01-1-00-101-50	EOC BOND BANK ACCOUNT	2,616.00	0.00 (	2,615.00)	1.00
01-1-00-101-60	LETTER OF CREDIT	1.00	0.00	0.00	1.00
01-1-00-101-70	PARKS CAPITAL BANK ACCT	175,756.37 (	106,362.67)	16,226.95	191,983.32
01-1-00-101-90	2020 CO ISSUE FD STATION	0.00 (	21,697.26)	4,770,486.94	4,770,486.94
01-1-00-102-20	PETTY CASH	1,097.95	0.00	0.00	1,097.95
01-1-00-102-21	PETTY CASH - COURT	850.00	0.00	0.00	850.00
01-1-00-102-22	PETTY CASH - LIBRARY	50.00	0.00	0.00	50.00
01-1-00-102-23	FEMA VARIANCE	0.00	0.00	0.00	0.00
01-1-00-103-00	INVESTMENTS-CDS	0.00	0.00	0.00	0.00
01-1-00-105-00	TAXES RECEIVABLE-CURRENT	165,724.52	0.00	0.00	165,724.52
01-1-00-105-10	TAXES RECEIVABLE-DELINQUENT	409,738.86	0.00	0.00	409,738.86
01-1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	(34,527.80)	0.00	0.00 (	34,527.80)
01-1-00-107-00	TAXES RECEIVABLE - DELINQ.	0.00	0.00	0.00	0.00
01-1-00-108-00	RESERVE - TAXES RECEIVABLE	0.00	0.00	0.00	0.00
01-1-00-115-00	ACCOUNTS RECEIVABLE	76,432.94	0.00 (	36,247.10)	40,185.84
01-1-00-115-10	MUNICIPAL COURT RECEIVABLE	382,540.97	0.00	0.00	382,540.97
01-1-00-115-11	MUNICIPAL COURT ALLOWANCE	(351,562.05)	0.00	0.00 (	351,562.05)
01-1-00-115-20	FORENSIC EXAM RECEIVABLES	0.00	0.00	0.00	0.00
01-1-00-115-30	ACCOUNTS RECEIVABLE-RETIREE	0.00	0.00	0.00	0.00
01-1-00-115-45	GRANTS RECEIVABLE	0.00	0.00	0.00	0.00
01-1-00-116-00	RESERVE DOUBTFUL RECEIV.	0.00	0.00	0.00	0.00
01-1-00-126-00	GRANTS RECEIVABLE	0.00	0.00	0.00	0.00
01-1-00-131-00	DUE TO/FROM SYSTEMS FUND	(0.10)	0.00	0.00 (	0.10)
01-1-00-131-10	DUE TO/FROM I & S - TAX OBLIG.	0.00	0.00	0.00	0.00
01-1-00-131-11	DUE TO/FROM SYSTEMS FUND	17,462.41	0.00	0.00	17,462.41
01-1-00-131-21	DUE TO/FROM SALES TAX FUND	0.13	0.00	0.00	0.13
01-1-00-131-22	DUE TO/FROM LIBRARY FUND	0.00	0.00	0.00	0.00
01-1-00-131-24	DUE TO/FROM GRANT FUND	0.00	0.00	0.00	0.00
01-1-00-131-30	DUE FROM EDC	0.00	0.00	0.00	0.00
01-1-00-131-31	DUE/TO FROM GENERAL FUND	0.00	0.00	0.00	0.00
01-1-00-131-35	DUE TO/FROM I&S FUND	0.00	0.00	0.00	0.00
01-1-00-131-40	DUE TO/FROM SOLIDWASTE FUND	(1,261,149.41)	0.00	0.00 (	1,261,149.41)
01-1-00-131-45	DUE TO/FROM POLICE FUND	0.00	0.00	0.00	0.00
01-1-00-131-50	DUE TO/FROM CAPITAL PROJECTS	0.00	0.00	0.00	0.00
01-1-00-131-56	DUE TO/FROM EMP SICK LEAVE	0.00	0.00	0.00	0.00
01-1-00-131-60	DUE TO/FROM SELF INS FUND	0.00	0.00	0.00	0.00
01-1-00-131-63	DUE FROM EDC	0.00	0.00	0.00	0.00
01-1-00-141-00	INVENTORY-OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-1-00-141-10	INVENTORY-JANITORIAL, TOOLS,	1,012.25 (	4,819.47)	(4,819.47)	(3,807.22)
01-1-00-141-11	INVENTORY - AP	0.00	0.00	0.00	0.00
01-1-00-143-00	PREPAID POSTAGE	1,833.55	0.00	0.00	1,833.55
01-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
01-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01-1-00-145-10	GRANTS RECEIVABLE	874,885.00	0.00	(874,885.00)	0.00
01-1-00-149-00	RETURNED CHECKS	(28.00)	0.00	0.00	(28.00)
01-1-00-151-00	C OF D INVESTMENTS	0.00	0.00	0.00	0.00
01-1-00-163-35	RESTRICTED ASSETS - CD'S	0.00	0.00	0.00	0.00
01-1-00-193-00	RETURNED CHECKS	0.00	0.00	0.00	0.00
01-1-00-338-10	ANIMAL SHELTER REIMBURSEMENT	18,448.48	0.00	0.00	18,448.48
01-1-00-500-00	EMPLOYEE ADVANCES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS		845,272.30	(958,072.57)	4,970,371.83	5,815,644.13
<u>LIABILITIES</u>					
01-2-00-131-89	WAGES PAYABLE	99,358.29	(99,358.29)	(99,358.29)	0.00
01-2-00-131-90	DUE TO/FROM CLAIMS FUND	0.00	0.00	0.00	0.00
01-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
01-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
01-2-00-202-10	FICA PAYABLE	18,973.52	(18,973.52)	(18,973.52)	0.00
01-2-00-202-11	WITHHOLDING TAX PAYABLE	16,301.97	(16,301.97)	(16,301.97)	0.00
01-2-00-202-12	UNION DUES PAYABLE	588.80	(552.80)	(552.80)	36.00
01-2-00-202-13	CREDIT UNION PAYABLE	1,004.62	(1,004.62)	(1,004.62)	0.00
01-2-00-202-14	EMPLOYEE INSURANCE PAYABLE	1,128.70	(1,128.70)	(1,504.05)	(375.35)
01-2-00-202-15	ICMA PAYABLE	11,763.87	0.00	0.00	11,763.87
01-2-00-202-16	TMRS PAYABLE	21,934.93	(23,210.57)	(23,210.57)	(1,275.64)
01-2-00-202-17	CHILD SUPPORT PAYABLE	646.15	(646.15)	(646.15)	0.00
01-2-00-202-18	OTHER PAYROLL RELATED LIABILIT	10.41	(10.41)	(10.41)	0.00
01-2-00-202-19	HEALTH INSURANCE PAYABLE	4,808.11	(5,561.91)	(5,561.91)	(753.80)
01-2-00-202-20	MEDICARE PAYABLE	4,467.34	(4,437.34)	(4,437.34)	30.00
01-2-00-202-21	LONG TERM DISABILITY PAYABLE	85.10	0.00	0.00	85.10
01-2-00-202-22	WORKMENS COMPENSATION PAYABLE	152.24	0.00	0.00	152.24
01-2-00-202-25	TML PENDING	0.00	0.00	0.00	0.00
01-2-00-202-30	COURT COSTS DUE TO STATE	0.00	0.00	0.00	0.00
01-2-00-202-35	MUNICIPAL COURT BONDS PAYABLE	(4,149.10)	0.00	(2,196.00)	(6,345.10)
01-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
01-2-00-203-20	MUNICIPAL COURT BONDS	7,622.30	200.00	17,548.00	25,170.30
01-2-00-203-50	ENCUMBERANCE ACCOUNT	(1,718,199.60)	(1,257,356.67)	(1,519,773.32)	(3,237,972.92)
01-2-00-203-55	RESERVE FOR ENCUMBERANCE	1,718,199.60	1,257,356.67	1,519,773.32	3,237,972.92
01-2-00-203-60	PRIOR YEAR ENCUMBERANCE	1,513,269.28	0.00	207,098.00	1,720,367.28
01-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(1,513,269.28)	0.00	(207,098.00)	(1,720,367.28)
01-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	(354.30)	0.00	0.00
01-2-00-204-00	COURT/POLICE FINES-FEES-COSTS	17,525.24	13,172.80	132,425.26	149,950.50
01-2-00-204-01	MC/PD FINES-FEES RECEIVABLE.	15,489.46	0.00	0.00	15,489.46
01-2-00-205-10	DEFERRED REVENUE - MC FINES	15,489.46	0.00	0.00	15,489.46
01-2-00-205-12	DEFERRED TAXES	540,935.59	0.00	0.00	540,935.59
01-2-00-205-20	DEFERRED REVENUE - GRANTS	0.00	0.00	0.00	0.00
01-2-00-218-00	ACCRUED PAYROLL	0.00	0.00	0.00	0.00
01-2-00-219-00	ACCRUED SICK LEAVE	0.00	0.00	0.00	0.00
01-2-00-219-10	ACCR. SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00
01-2-00-220-00	ACCRUED EXPENSES	274,426.78	0.00	(274,426.78)	0.00
01-2-00-222-00	DEFERRED TAXES	0.00	0.00	0.00	0.00
01-2-00-227-00	FICA PAYABLE	0.00	0.00	0.00	0.00
01-2-00-228-10	CURRENT SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01-2-00-228-20	LONG TERM SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00
01-2-00-228-30	VACATION PAYABLE	0.00	0.00	0.00	0.00
01-2-00-237-00	FIREFIGHTERS DUES	0.00	0.00	0.00	0.00
01-2-00-237-10	POLICE ASSOCIATION DUES	0.00	0.00	0.00	0.00
01-2-00-237-20	CREDIT UNION	0.00	0.00	0.00	0.00
01-2-00-237-40	COLONIAL LIFE & ACCIDENT	0.00	0.00	0.00	0.00
01-2-00-237-45	ICMA #457	0.00	0.00	0.00	0.00
01-2-00-237-46	CHILD SUPPORT PAYABLE	0.00	0.00	0.00	0.00
01-2-00-237-48	U.S. CHAPTER 13 BANKRUPTCY	0.00	0.00	0.00	0.00
01-2-00-237-50	TMRS	0.00	0.00	0.00	0.00
01-2-00-237-55	SUPPLEMENTAL LIFE INSURANCE	0.00	0.00	0.00	0.00
01-2-00-237-60	EMPLOYEES HEALTH INSURANCE	0.00	0.00	0.00	0.00
01-2-00-237-70	UNITED FUND	0.00	0.00	0.00	0.00
01-2-00-237-80	WELFARE FUND DUES	0.00	0.00	0.00	0.00
01-2-00-237-90	INCENTIVE PLAN & LOAN	0.00	0.00	0.00	0.00
01-2-00-237-91	ICMA MONEY PURCHASE & LOAN	0.00	0.00	0.00	0.00
01-2-00-237-92	FLEXIBLE SPENDING PLAN	0.00	0.00	0.00	0.00
01-2-00-237-93	LIFE INSURANCE	0.00	0.00	0.00	0.00
01-2-00-237-99	ADVANCE PAYMENT- PAYROLL	0.00	0.00	0.00	0.00
01-2-00-250-99	BANK OVERDRAFT	0.00	0.00	0.00	0.00
01-2-00-300-00	CAPITAL LEASE NON-CURRENT	0.00	0.00	0.00	0.00
01-2-00-305-00	LINE OF CREDIT PAYABLE	0.00	0.00	0.00	0.00
01-2-00-310-00	\$890,000 Tax Notes 2010	0.00	0.00	0.00	0.00
01-2-00-900-00	DUE TO OTHER GOVERNMENTS	212,693.29	0.00	0.00	212,693.29
01-2-00-999-99	MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES	1,261,257.07	(158,167.78)	(298,211.15)	963,045.92
FUND EQUITY					
01-3-00-242-00	FUND BALANCE-RES FOR HOTEL TAX	0.00	0.00	0.00	0.00
01-3-00-243-00	FUND BALANCE-RES FOR TECHNOLOG	0.00	0.00	0.00	0.00
01-3-00-245-00	FUND BALANCE-RESERVE-INVENTORY	0.00	0.00	0.00	0.00
01-3-00-246-00	FUND BALANCE-RES FOR PREPD EXP	84,214.00	0.00	0.00	84,214.00
01-3-00-253-00	FUND BALANCE-UNRESERVED	(4,912,303.24)	0.00	0.00	(4,912,303.24)
01-3-00-257-91	CONTRIBUTION-MUNICIPALITY	0.00	0.00	0.00	0.00
01-3-00-270-10	RESERVE- PARK LAND	0.00	0.00	0.00	0.00
01-3-00-271-00	FUND BALANCE - UNAPPROP.	4,325,529.90	0.00	0.00	4,325,529.90
01-3-00-272-10	FUND BALANCE - REV-HOTEL TAX	209,037.64	0.00	0.00	209,037.64
01-3-00-272-19	FUND BALANCE-COURT SECURITY	23,212.89	0.00	0.00	23,212.89
01-3-00-272-20	RESERVE FOR TECHNOLOGY	50,075.20	0.00	0.00	50,075.20
01-3-00-272-21	FUND BALANCE RESERVE LIBRARY	0.00	0.00	0.00	0.00
01-3-00-275-00	FUND BALANCE RES.- PPD EXP.	0.00	0.00	0.00	0.00
01-3-00-275-05	RESERVE FOR INVENTORY	16,942.13	0.00	0.00	16,942.13
01-3-00-299-00	PRIOR PERIOD ADJUSTMENT	(212,693.29)	0.00	0.00	(212,693.29)
	TOTAL BEGINNING EQUITY	(415,984.77)	0.00	0.00	(415,984.77)
	TOTAL REVENUES	0.00	114,077.46	20,036,401.81	20,036,401.81
	TOTAL EXPENSES	0.00	913,982.25	14,767,818.83	14,767,818.83
	INCREASE/(DECREASE) IN FUND BAL.	0.00	(799,904.79)	5,268,582.98	5,268,582.98
	TOTAL LIABILITIES, EQUITY & FUND BAL.	845,272.30	(958,072.57)	4,970,371.83	5,815,644.13

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

05 -SOLID WASTE FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
05-1-00-101-00	CLAIM ON CASH SOLIDWASTE FUND	(258,450.88)	38,086.37	(242,326.86)	(500,777.74)
05-1-00-103-00	INVESTMENTS-CDS	0.00	0.00	0.00	0.00
05-1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	(100,018.91)	0.00	0.00	(100,018.91)
05-1-00-131-00	DUE TO/FROM SYSTEMS FUNDS	333,466.86	0.00	(326,384.86)	7,082.00
05-1-00-131-01	DUE TO/FROM GENERAL FUND	1,261,149.41	0.00	0.00	1,261,149.41
05-1-00-131-11	DUE TO/FROM SYSTEMS FUND	0.00	0.00	0.00	0.00
05-1-00-131-31	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00
05-1-00-131-35	DUE TO/FROM CAP PROJECT FUND	0.00	0.00	0.00	0.00
05-1-00-131-40	DUE TO/FROM SANITATION	0.00	0.00	0.00	0.00
05-1-00-131-55	DUE TO EQUIPMENT REPLACE FUND	0.00	0.00	0.00	0.00
05-1-00-141-20	TRUCKS AND AUTOMOBILES	1,220,114.95	0.00	0.00	1,220,114.95
05-1-00-141-25	RES.-DEPREC. TRUCKS&AUTOS	(945,159.21)	0.00	0.00	(945,159.21)
05-1-00-141-30	EQUIPMENT AND TOOLS	957,271.49	0.00	0.00	957,271.49
05-1-00-141-35	RES.DEPRE.EQUIPMENT & TOOLS	(956,937.88)	0.00	0.00	(956,937.88)
05-1-00-141-60	OFFICE FURNITURE & FIXTURES	0.00	0.00	0.00	0.00
05-1-00-141-65	RES.-DEPREC. FURNITURE&FIXTURE	0.00	0.00	0.00	0.00
05-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
05-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
05-1-00-145-10	GRANTS RECEIVABLE	0.00	0.00	0.00	0.00
05-1-00-151-00	C OF D INVESTMENTS	0.00	0.00	0.00	0.00
05-1-00-165-00	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
05-1-00-165-10	ACCUM DEPREC-MACHINERY & EQUIP	0.00	0.00	0.00	0.00
05-1-00-167-00	TRUCKS AND AUTOMOBILES	0.00	0.00	0.00	0.00
05-1-00-167-10	ACCUM DEPREC-TRUCKS & AUTOMOB	0.00	0.00	0.00	0.00
05-1-00-168-00	OFFICE FURNITURE & FIXTURES	0.00	0.00	0.00	0.00
05-1-00-168-10	ACCUM DEPREC-OFFICE FURN & FIX	0.00	0.00	0.00	0.00
05-1-00-180-01	NET PENSION ASSET (LIABILITY)	(348.13)	0.00	0.00	(348.13)
05-1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	30,100.89	0.00	0.00	30,100.89
05-1-00-180-03	DEFERRED OUTFLOW-INVESTMENT	0.00	0.00	0.00	0.00
05-1-00-180-04	DEFERRED INFLOW-ACTUAL EXP	(56,077.71)	0.00	0.00	(56,077.71)
05-1-00-180-05	DEFERRED OUTFLOW-ASMPTN. CHNGS	0.00	0.00	0.00	0.00
05-1-00-193-00	RETURNED CHECKS	0.00	0.00	0.00	0.00
05-1-00-500-00	EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00
TOTAL ASSETS		1,485,110.88	38,086.37	(568,711.72)	916,399.16
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LIABILITIES

05-2-00-131-89	WAGES PAYABLE	7,684.43	(7,684.43)	(7,684.43)	0.00
05-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
05-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
05-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
05-2-00-202-10	FICA PAYABLE	1,129.82	(1,129.82)	(1,129.82)	0.00
05-2-00-202-11	WITHHOLDING TAX PAYABLE	611.75	(611.75)	(611.75)	0.00
05-2-00-202-12	UNION DUES PAYABLE	0.00	0.00	0.00	0.00
05-2-00-202-13	CREDIT UNION PAYABLE	80.80	(80.80)	(80.80)	0.00
05-2-00-202-14	EMPLOYEE INSURANCE PAYABLE	40.63	(40.63)	(40.63)	0.00
05-2-00-202-15	ICMA PAYABLE	493.76	(493.76)	(493.76)	0.00
05-2-00-202-16	TMRS PAYABLE	2,715.90	(1,330.19)	(1,330.19)	1,385.71

CITY OF GROVES
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05 -SOLID WASTE FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
05-2-00-202-17	CHILD SUPPORT PAYABLE	278.77	(278.77)	(278.77)	0.00
05-2-00-202-18	OTHER PAYROLL RELATED LIABILIT	4.00	(4.00)	(4.00)	0.00
05-2-00-202-19	HEALTH INSURANCE PAYABLE	1,008.84	(364.06)	(364.06)	644.78
05-2-00-202-20	MEDICARE PAYABLE	264.24	(264.24)	(264.24)	0.00
05-2-00-202-22	WORKERS COMP	0.00	0.00	0.00	0.00
05-2-00-202-25	TML PENDING	0.00	0.00	0.00	0.00
05-2-00-202-31	SALES TAX DUE TO STATE	11,431.01	103.72	1,276.87	12,707.88
05-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
05-2-00-203-50	ENCUMBERANCE ACCOUNT	(544,467.31)	27,030.49	(17,416.44)	(561,883.75)
05-2-00-203-55	RESERVE FOR ENCUMBERANCE	544,467.31	(27,030.49)	17,416.44	561,883.75
05-2-00-203-60	PRIOR YEAR ENCUMBERANCE	314,708.34	0.00	236,299.81	551,008.15
05-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(314,708.34)	0.00	(236,299.81)	(551,008.15)
05-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
05-2-00-204-10	SALES TAX DUE STATE	0.00	0.00	0.00	0.00
05-2-00-218-00	ACCRUED PAYROLL	0.00	0.00	0.00	0.00
05-2-00-219-00	ACCRUED SICK LEAVE	0.00	0.00	0.00	0.00
05-2-00-219-10	ACCR. SICK LEAVE	0.00	0.00	0.00	0.00
05-2-00-220-00	ACCRUED EXPENSES	119,734.49	0.00	(119,734.49)	0.00
05-2-00-228-20	LONG TERM SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00
05-2-00-228-30	VACATION ACCRUAL	7,550.05	(7,550.05)	(7,550.05)	0.00
05-2-00-257-91	CONTRIBUTION - MUNICIPALITY	0.00	0.00	0.00	0.00
05-2-00-271-11	RESERVE - LANDFILL TAX	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITIES	153,028.49	(19,728.78)	(138,290.12)	14,738.37
FUND EQUITY					
05-3-00-257-91	CONTRIBUTION-MUNICIPALITY	423,079.92	0.00	0.00	423,079.92
05-3-00-261-00	NET ASSETS-INV IN CAP ASSETS	0.00	0.00	0.00	0.00
05-3-00-262-10	NET ASSETS-RESTRICT- LANDFILL	0.00	0.00	0.00	0.00
05-3-00-266-00	NET ASSETS-UNRESTRICTED	909,002.47	0.00	0.00	909,002.47
05-3-00-271-00	FUND BALANCE - UNAPPROP.	0.00	0.00	0.00	0.00
05-3-00-273-00	FUND BALANCE	0.00	0.00	0.00	0.00
05-3-00-275-00	FUND BAL RES-LANDFILL TAX	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL BEGINNING EQUITY	1,332,082.39	0.00	0.00	1,332,082.39
	TOTAL REVENUES	0.00	145,368.29	1,376,042.86	1,376,042.86
	TOTAL EXPENSES	<u>0.00</u>	<u>87,553.14</u>	<u>1,806,464.46</u>	<u>1,806,464.46</u>
	INCREASE/(DECREASE) IN FUND BAL.	0.00	57,815.15	(430,421.60)	(430,421.60)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	1,485,110.88	38,086.37	(568,711.72)	916,399.16
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CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
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11 -SYSTEMS FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
11-1-00-101-00	CLAIM ON CASH SYSTEMS FUND	97,189.78	119,364.88	1,559,757.59	1,656,947.37
11-1-00-101-10	CASH OVER/SHORT	0.00	0.00	0.00	0.00
11-1-00-101-20	PETTY CASH - WATER OFFICE	600.00	0.00	0.00	600.00
11-1-00-101-30	TCDBG 710299 BANK ACCOUNT	0.00	0.00	0.00	0.00
11-1-00-101-31	2017 CDBG GRANT BANK ACCT	1.00	0.00	0.00	1.00
11-1-00-101-32	GLO HARVEY GRANT	38,714.79	0.00 (	38,713.79)	1.00
11-1-00-101-33	2019 CDBG BANK ACCT	0.00	0.00	1.00	1.00
11-1-00-101-99	CONTRA CASH	0.00	0.00	0.00	0.00
11-1-00-103-40	CASH-WATER DEPOSIT REFUND	0.02	0.00	0.00	0.02
11-1-00-115-00	ACCOUNTS RECEIVABLE	1,389,747.07	13,676.73 (	344,290.93)	1,045,456.14
11-1-00-115-20	ACCOUNTS RECEIVABLE - WATER	0.00	25.00	25.19	25.19
11-1-00-115-25	UNCOLLECTABLE WATER BILL	0.00	0.00	0.00	0.00
11-1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	(647,211.76)	0.00	0.00 (	647,211.76)
11-1-00-131-00	DUE TO/FROM SYSTEMS FUND	(17,462.41)	0.00	0.00 (	17,462.41)
11-1-00-131-11	DUE TO/FROM SYSTEMS	0.00	0.00	0.00	0.00
11-1-00-131-30	DUE TO/FROM SALES TAX FUND	0.40	0.00	0.00	0.40
11-1-00-131-31	DUE FROM GENERAL FUND	0.10	0.00	0.00	0.10
11-1-00-131-35	DUE TO/FROM CAP PROJECT FUND	0.00	0.00	0.00	0.00
11-1-00-131-40	DUE TO/FROM SOLID WASTE FUND	(333,466.87)	0.00 (	89,828.15)	(423,295.02)
11-1-00-141-10	MATERIAL INVENTORY- XXX	0.00	0.00	0.00	0.00
11-1-00-141-20	TRUCKS AND AUTOMOBILES	782,502.06	0.00	0.00	782,502.06
11-1-00-141-25	RES.- DEPREC. TRUCKS & AUTOS	(694,465.70)	0.00	0.00 (	694,465.70)
11-1-00-141-30	EQUIPMENT AND TOOLS	11,734,188.91	0.00	0.00	11,734,188.91
11-1-00-141-35	RES.-DEPREC. EQUIPMENT & TOOLS	(9,446,285.12)	0.00	0.00 (	9,446,285.12)
11-1-00-141-50	INVENTORY-WATER & SEWER	56,799.50	4,819.47	4,819.47	61,618.97
11-1-00-141-51	INVENTORY - AP	0.00	0.00	0.00	0.00
11-1-00-141-60	INFRASTRUCTURE	8,368,322.40	0.00	0.00	8,368,322.40
11-1-00-141-65	RES.-DEPREC.	(2,266,042.14)	0.00	0.00 (	2,266,042.14)
11-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
11-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
11-1-00-145-10	GRANTS RECEIVABLE	50,640.00	0.00	0.00	50,640.00
11-1-00-151-00	C OF D INVESTMENTS	0.00	0.00	0.00	0.00
11-1-00-161-00	LAND	677,865.41	0.00	0.00	677,865.41
11-1-00-163-10	BUILDINGS	26,943,477.93	0.00	0.00	26,943,477.93
11-1-00-163-15	RES.-DEPREC.	(14,891,923.47)	0.00	0.00 (	14,891,923.47)
11-1-00-163-20	MISCELLANEOUS	44,024.00	0.00	0.00	44,024.00
11-1-00-163-25	RES.-DEPREC.	(44,024.00)	0.00	0.00 (	44,024.00)
11-1-00-165-10	Construction In Process	141,436.26	0.00	0.00	141,436.26
11-1-00-180-01	NET PENSION ASSET (LIABILITY)	(1,714.66)	0.00	0.00 (	1,714.66)
11-1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	57,082.28	0.00	0.00	57,082.28
11-1-00-180-03	DEFERRED OUTFLOW-INVESTMENT EX	0.00	0.00	0.00	0.00
11-1-00-180-04	DEFERRED INFLOW-ACTUAL EXP	(271,237.29)	0.00	0.00 (	271,237.29)
11-1-00-180-05	DEFFERED OUTFLOW-ASMPN. CHNGS	0.00	0.00	0.00	0.00
11-1-00-193-00	RETURNED CHECKS	0.00	0.00	0.00	0.00
11-1-00-300-01	WATER METER RADIO READ PROJECT	1,680,000.00	0.00	0.00	1,680,000.00
11-1-00-300-15	RES_DEPREC.	(1,303,767.48)	0.00	0.00 (	1,303,767.48)
11-1-00-500-00	EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00
TOTAL ASSETS		22,144,991.01	137,886.08	1,091,770.38	23,236,761.39

CITY OF GROVES
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11 -SYSTEMS FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
LIABILITIES					
11-2-00-115-25	UNCOLLECTABLE WATER BILL	0.00	0.00	0.00	0.00
11-2-00-131-89	WAGES PAYABLE	38,965.12	(38,965.12)	(38,965.12)	0.00
11-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
11-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
11-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
11-2-00-202-10	FICA PAYABLE	4,559.01	(4,559.01)	(4,559.01)	0.00
11-2-00-202-11	WITHHOLDING TAX PAYABLE	3,176.10	(3,176.10)	(3,176.10)	0.00
11-2-00-202-12	UNION DUES PAYABLE	0.00	0.00	0.00	0.00
11-2-00-202-13	CREDIT UNION PAYABLE	643.91	(643.91)	(643.91)	0.00
11-2-00-202-14	EMPLOYEE INSURANCE PAYABLE	176.31	(176.31)	(176.31)	0.00
11-2-00-202-15	ICMA PAYABLE	(1,880.89)	(13,214.47)	(13,214.47)	(15,095.36)
11-2-00-202-16	TMRS PAYABLE	5,336.83	(5,604.29)	(5,604.29)	(267.46)
11-2-00-202-17	CHILD SUPPORT PAYABLE	821.41	(821.41)	(821.41)	0.00
11-2-00-202-18	OTHER PAYROLL RELATED LIABILIT	2.39	(2.39)	(2.39)	0.00
11-2-00-202-19	HEALTH INSURANCE PAYABLE	1,822.06	(1,486.18)	(1,486.18)	335.88
11-2-00-202-20	MEDICARE PAYABLE	1,066.22	(1,066.22)	(1,066.22)	0.00
11-2-00-202-22	WORKERS COMP	0.00	0.00	0.00	0.00
11-2-00-202-25	TML PENDING	0.00	0.00	0.00	0.00
11-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
11-2-00-203-50	ENCUMBRANCE ACCOUNT	(1,095,142.02)	20,224.55	(120,452.50)	(1,215,594.52)
11-2-00-203-55	RESERVE FOR ENCUMBRANCE	1,095,142.02	(20,224.55)	120,452.50	1,215,594.52
11-2-00-203-60	PRIOR YEAR ENCUMBRANCE	1,028,709.06	0.00	106,480.11	1,135,189.17
11-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(1,028,709.06)	0.00	(106,480.11)	(1,135,189.17)
11-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
11-2-00-218-00	ACCRUED EXPENSES	0.00	0.00	0.00	0.00
11-2-00-219-00	RETAINAGE PAYABLE	0.00	0.00	0.00	0.00
11-2-00-219-10	SICK LEAVE PAYABLE NON CURRENT	0.00	0.00	0.00	0.00
11-2-00-220-00	ACCRUED EXPENSES	222,144.41	0.00	(222,144.41)	0.00
11-2-00-228-00	CUSTOMER DEPOSITS	764,890.11	2,582.50	17,258.00	782,148.11
11-2-00-228-10	CURRENT SICK LEAVE PAY	0.00	0.00	0.00	0.00
11-2-00-228-20	LONG TERM SICK LEAVE PAY	0.00	0.00	0.00	0.00
11-2-00-228-30	VACATION PAYABLE	33,352.37	(33,352.37)	(33,352.37)	0.00
11-2-00-246-00	WATER SERVICE ADVANCE	0.00	0.00	0.00	0.00
11-2-00-250-00	Accrued Interest Payable	0.00	0.00	0.00	0.00
11-2-00-250-99	BANK OVERDRAFT	0.00	0.00	0.00	0.00
11-2-00-300-00	CAPITAL LEASE NON CURRENT	0.00	0.00	0.00	0.00
11-2-00-300-90	SICK LEAVE ACCRUAL	63,810.70	0.00	0.00	63,810.70
11-2-00-310-00	2010 Tax Notes	0.40	0.00	0.00	0.40
	TOTAL LIABILITIES	1,138,886.46	(100,485.28)	(307,954.19)	830,932.27

FUND EQUITY

11-3-00-246-00	WATER SERVICE ADVANCE	0.00	0.00	0.00	0.00
11-3-00-257-50	PERM. RESERVE ==1961 BOND	0.00	0.00	0.00	0.00
11-3-00-257-90	CONTRIBUTIONS - CUSTOMERS	208,087.66	0.00	0.00	208,087.66
11-3-00-257-91	CONTRIBUTION-MUNICIPALITY	26,158,835.56	0.00	0.00	26,158,835.56
11-3-00-271-00	FUND BALANCE - UNAPPROP.	(5,360,817.87)	0.00	0.00	(5,360,817.87)
11-3-00-272-20	RESERVE FOR TECHNOLOGY	0.00	0.00	0.00	0.00
11-3-00-275-05	RESERVE FOR INVENTORY	0.00	0.00	0.00	0.00
	TOTAL BEGINNING EQUITY	21,006,105.35	0.00	0.00	21,006,105.35

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11 -SYSTEMS FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
	TOTAL REVENUES	0.00	1,027,474.17	7,709,148.60	7,709,148.60
	TOTAL EXPENSES	<u>0.80</u>	<u>789,102.81</u>	<u>6,309,424.03</u>	<u>6,309,424.83</u>
	INCREASE/(DECREASE) IN FUND BAL.	(0.80)	238,371.36	1,399,724.57	1,399,723.77
	(WILL CLOSE TO FUND BAL.)			(0.80)	(0.80)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	22,144,991.01	137,886.08	1,091,769.58	23,236,760.59
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	** OUT OF BALANCE **	0.00	0.00	(0.80)	(0.80)

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

21 -SALES TAX FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
21-1-00-101-00	CLAIM ON CASH SALES TAX	672,295.00	177,523.00	859,292.00	1,531,587.00
21-1-00-101-30	SALES TAX BANK ACCOUNT	2.34	(14.64)	(0.21)	2.13
21-1-00-131-00	DUE TO/FROM SYSTEMS FUND	0.00	0.00	0.00	0.00
21-1-00-131-31	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00
21-1-00-131-58	DUE TO/FROM LIBRARY FUND	0.00	0.00	0.00	0.00
21-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
21-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
21-1-00-151-00	C. OF D. INVESTMENTS	0.00	0.00	0.00	0.00
21-1-00-171-00	DUE FROM STATE	<u>401,148.92</u>	<u>(401,148.92)</u>	<u>(401,148.92)</u>	<u>0.00</u>
TOTAL ASSETS		1,073,446.26	(223,640.56)	458,142.87	1,531,589.13
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LIABILITIES					
21-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	79,402.91	0.00	0.00	79,402.91
21-2-00-131-91	DUE TO EDC	654,455.59	(76,540.14)	650,674.41	1,305,130.00
21-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
21-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
21-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	0.00	0.00	0.00
21-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	0.00	0.00	0.00
21-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
21-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
21-2-00-203-90	AP PENDING (DUE TO POOL CASH)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES		733,858.50	(76,540.14)	650,674.41	1,384,532.91
FUND EQUITY					
21-3-00-271-00	FUND BALANCE	339,587.76	0.00	0.00	339,587.76
21-3-00-272-00	FUND BALANCE - APPROP.	0.00	0.00	0.00	0.00
21-3-00-273-00	FUND BALANCE - SURPLUS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BEGINNING EQUITY		339,587.76	0.00	0.00	339,587.76
TOTAL REVENUES		0.00	(147,100.42)	1,307,468.46	1,307,468.46
TOTAL EXPENSES		<u>0.00</u>	<u>0.00</u>	<u>1,500,000.00</u>	<u>1,500,000.00</u>
INCREASE/(DECREASE) IN FUND BAL.		0.00	(147,100.42)	(192,531.54)	(192,531.54)
TOTAL LIABILITIES, EQUITY & FUND BAL.		1,073,446.26	(223,640.56)	458,142.87	1,531,589.13
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CITY OF GROVES
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23 -POLICE FORFEITURES FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
23-1-00-101-00	CLAIM ON CASH PD FORFEITURES	689.19	0.00	0.00	689.19
23-1-00-101-30	POLICE CIVIL FORFEITURE BANK	13,225.40	1,025.28	1,700.88	14,926.28
23-1-00-102-20	FORFEITURE PETTY CASH	(20.00)	0.00	0.00	(20.00)
23-1-00-131-31	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00
23-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
23-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
TOTAL ASSETS		13,894.59	1,025.28	1,700.88	15,595.47
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LIABILITIES					
23-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
23-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
23-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
23-2-00-203-50	ENCUMBERANCE ACCOUNT	(7,530.00)	0.00	0.00	(7,530.00)
23-2-00-203-55	RESERVE FOR ENCUMBERANCE	7,530.00	0.00	0.00	7,530.00
23-2-00-203-60	PRIOR YEAR ENCUMBERANCE	7,530.00	0.00	0.00	7,530.00
23-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(7,530.00)	0.00	0.00	(7,530.00)
23-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
TOTAL LIABILITIES		0.00	0.00	0.00	0.00
FUND EQUITY					
23-3-00-271-00	FUND BALANCE - UNAPPROP.	10,710.85	0.00	0.00	10,710.85
23-3-00-273-00	FUND BALANCE	3,183.74	0.00	0.00	3,183.74
TOTAL BEGINNING EQUITY		13,894.59	0.00	0.00	13,894.59
TOTAL REVENUES		0.00	1,025.28	1,700.88	1,700.88
TOTAL EXPENSES		0.00	0.00	0.00	0.00
INCREASE/(DECREASE) IN FUND BAL.		0.00	1,025.28	1,700.88	1,700.88
TOTAL LIABILITIES, EQUITY & FUND BAL.		13,894.59	1,025.28	1,700.88	15,595.47
=====					

25 -PD FEDERAL FORFEITURE

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
25-1-00-101-00	CLAIM ON CASH PD FED FORFEIT	0.00	0.00	(680.00)	(680.00)
25-1-00-101-30	PD FORFEITURE BANK ACCT	13,247.00	0.00	0.00	13,247.00
25-1-00-102-20	FORFEITURE PETTY CASH	<u>0.00</u>	<u>0.00</u>	<u>580.00</u>	<u>580.00</u>
	TOTAL ASSETS	13,247.00	0.00	(100.00)	13,147.00
=====					
LIABILITIES					
25-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	0.00	0.00	0.00
25-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	0.00	0.00	0.00
25-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
25-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
25-2-00-203-90	AP PENDING (DUE TO POOL CASH)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
FUND EQUITY					
25-3-00-273-00	FUND BALANCE	<u>13,247.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,247.00</u>
	TOTAL BEGINNING EQUITY	13,247.00	0.00	0.00	13,247.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
	INCREASE/(DECREASE) IN FUND BAL.	0.00	0.00	(100.00)	(100.00)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	13,247.00	0.00	(100.00)	13,147.00
=====					

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

30 -EDC FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
30-1-00-101-00	CLAIM ON CASH EDC	275,301.91	(6,658.98)	(388,237.92)	(112,936.01)
30-1-00-101-30	EDC BANK ACCOUNT	3,017.65	3,265.65	56.90	3,074.55
30-1-00-105-00	BANK OVERDRAFT	0.00	0.00	0.00	0.00
30-1-00-115-00	ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00
30-1-00-131-31	DUE FROM SALES TAX FUND	733,859.24	(74,541.00)	652,673.55	1,386,532.79
30-1-00-131-35	DUE TO INTEREST AND SINKING	0.00	0.00	0.00	0.00
30-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
30-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
30-1-00-151-00	C. OF D. INVESTMENTS	0.00	0.00	0.00	0.00
30-1-00-171-00	DUE FROM STATE	0.00	0.00	0.00	0.00
TOTAL ASSETS		1,012,178.80	(77,934.33)	264,492.53	1,276,671.33
=====					
LIABILITIES					
30-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
30-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
30-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
30-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	49.98	0.00	0.00
30-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	(49.98)	0.00	0.00
30-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
30-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
30-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
TOTAL LIABILITIES		0.00	0.00	0.00	0.00
FUND EQUITY					
30-3-00-271-00	FUND BALANCE - UNAPPROP.	0.00	0.00	0.00	0.00
30-3-00-273-00	FUND BALANCE	1,012,178.80	0.00	0.00	1,012,178.80
TOTAL BEGINNING EQUITY		1,012,178.80	0.00	0.00	1,012,178.80
TOTAL REVENUES		0.00	(74,540.35)	652,681.97	652,681.97
TOTAL EXPENSES		0.00	3,393.98	388,189.44	388,189.44
INCREASE/(DECREASE) IN FUND BAL.		0.00	(77,934.33)	264,492.53	264,492.53
TOTAL LIABILITIES, EQUITY & FUND BAL.		1,012,178.80	(77,934.33)	264,492.53	1,276,671.33
=====					

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

35 -INTEREST & SINKING FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
35-1-00-101-00	CLAIM ON CASH I & S	0.00	0.00	0.00	0.00
35-1-00-101-20	I&S CASH WITH AGENT	2,234.10	(2,234.10)	(2,234.10)	0.00
35-1-00-101-30	BANK ACCOUNT	70,946.02	5,202.30	13,265.88	84,211.90
35-1-00-101-36	96 CERT. OF OBLIG. I&S	0.00	0.00	0.00	0.00
35-1-00-105-00	TAXES RECEIVABLE-CURRENT	17,733.73	0.00	0.00	17,733.73
35-1-00-105-10	TAXES RECEIVABLE-DELINQUENT	54,390.78	0.00	0.00	54,390.78
35-1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	(4,327.47)	0.00	0.00	(4,327.47)
35-1-00-131-00	DUE FROM SYSTEMS	0.00	0.00	0.00	0.00
35-1-00-131-31	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00
35-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
35-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
35-1-00-151-00	C. OF D. INVESTMENTS	0.00	0.00	0.00	0.00
35-1-00-163-35	RESTRICTED ASSETS - C.D.'S	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS		140,977.16	2,968.20	11,031.78	152,008.94
		=====	=====	=====	=====
LIABILITIES					
35-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
35-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
35-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
35-2-00-203-00	INTEREST PAYABLE	0.00	0.00	0.00	0.00
35-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	0.00	0.00	0.00
35-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	0.00	0.00	0.00
35-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
35-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
35-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
35-2-00-205-12	DEFERRED TAXES	<u>67,797.04</u>	<u>0.00</u>	<u>0.00</u>	<u>67,797.04</u>
TOTAL LIABILITIES		67,797.04	0.00	0.00	67,797.04
FUND EQUITY					
35-3-00-271-00	FUND BALANCE	(37,824.97)	0.00	0.00	(37,824.97)
35-3-00-272-00	FUND BALANCE - APPROP.	<u>111,005.09</u>	<u>0.00</u>	<u>0.00</u>	<u>111,005.09</u>
TOTAL BEGINNING EQUITY		73,180.12	0.00	0.00	73,180.12
TOTAL REVENUES		0.00	2,968.20	761,846.13	761,846.13
TOTAL EXPENSES		<u>0.00</u>	<u>0.00</u>	<u>750,814.35</u>	<u>750,814.35</u>
INCREASE/(DECREASE) IN FUND BAL.		0.00	2,968.20	11,031.78	11,031.78
TOTAL LIABILITIES, EQUITY & FUND BAL.		140,977.16	2,968.20	11,031.78	152,008.94
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CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2021

55 -EQUIPMENT REPLACEMENT FD

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
55-1-00-101-00	CLAIM ON CASH EQUIP REPLACEMNT	206,941.01	0.00	0.00	206,941.01
55-1-00-101-30	EQUIPMENT REPLAMENT BANK ACCT	409,827.25	41.94	100,446.18	510,273.43
55-1-00-141-65	EQUIPMENT	0.00	0.00	0.00	0.00
55-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
55-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
55-1-00-151-00	C. OF D. INVESTMENTS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL ASSETS		616,768.26	41.94	100,446.18	717,214.44
		=====	=====	=====	=====
LIABILITIES					
55-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
55-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
55-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
55-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
55-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	0.00	0.00	0.00
55-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	0.00	0.00	0.00
55-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
55-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
55-2-00-203-90	AP PENDING (DUE TO POOL CASH)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES		0.00	0.00	0.00	0.00
FUND EQUITY					
55-3-00-271-00	FUND BALANCE - UNAPPROP.	<u>616,768.26</u>	<u>0.00</u>	<u>0.00</u>	<u>616,768.26</u>
TOTAL BEGINNING EQUITY		616,768.26	0.00	0.00	616,768.26
TOTAL REVENUES		0.00	41.94	100,446.18	100,446.18
TOTAL EXPENSES		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
INCREASE/(DECREASE) IN FUND BAL.		0.00	41.94	100,446.18	100,446.18
TOTAL LIABILITIES, EQUITY & FUND BAL.		616,768.26	41.94	100,446.18	717,214.44
		=====	=====	=====	=====

BUDGET SUMMARIES

**City of Groves
Annual Fiscal Budget
2021-2022**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
General Fund	\$ 11,315,060	\$ 11,052,710	\$ 20,036,403	\$ 15,657,480
Solid Waste Fund	1,895,871	1,725,000	1,376,043	1,721,000
Systems Fund	4,545,873	5,252,700	7,709,147	7,303,563
Sales Tax Fund	1,551,498	1,500,000	1,307,469	1,535,000
Debt Service Fund	574,528	567,799	761,846	1,147,049
Total Revenue	\$ 19,882,830	\$ 20,098,209	\$ 31,190,908	\$ 27,364,092
Expenditures				
General Fund	\$ 10,519,046	\$ 11,052,710	\$ 14,767,805	\$ 15,657,480
Solid Waste Fund	1,607,080	1,725,000	1,806,468	1,721,000
Systems Fund	4,854,881	5,252,700	6,311,337	7,303,563
Sales Tax Fund	1,446,000	1,500,000	1,500,000	1,535,000
Debt Service Fund	572,841	567,799	750,814	1,147,049
Total Expenditures	\$ 18,999,848	\$ 20,098,207	\$ 25,136,424	\$ 27,364,092
Revenues Over(Under) Expenditures	\$ 882,982	\$ -	\$ 6,054,484	\$ -

**City of Groves
Annual Fiscal Budget
2020-2021**

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

General Fund	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Mayor & Council	\$ 64,213	\$ 72,650	\$ 80,314	\$ 70,819
City Manager	370,787	377,179	372,950	390,123
Human Resources	259,817	289,962	266,538	305,112
Finance	518,354	528,638	500,475	549,719
Municipal Court	106,007	133,467	115,524	135,821
Library	271,661	344,011	287,826	303,814
Recreation & Special Events	151,457	213,033	209,897	236,098
Police	3,707,245	3,710,740	3,573,272	3,933,967
Fire	1,824,713	1,751,150	5,918,545	6,040,096
Animal Control	91,468	80,966	71,181	84,357
Emergency Management	11,371	17,236	19,553	17,240
Animal Shelter	32,424	27,050	26,628	30,800
Inspections & Permits	262,664	257,168	226,675	241,133
Public Works & Administration	352,080	429,002	366,242	419,100
Garage	376,447	439,406	374,310	428,985
Warehouse	7,566	6,676	4,455	5,826
Streets	1,403,219	1,653,812	1,604,163	1,811,135
City Property Maintenance	408,839	330,564	299,336	371,835
Special Items	298,714	390,000	449,921	281,500
Total General Fund	\$ 10,519,046	\$ 11,052,710	\$ 14,767,805	\$ 15,657,480
Solid Waste Fund				
Solid Waste	\$ 1,216,080	\$ 1,334,000	\$ 1,415,466	\$ 1,381,122
Administration	391,000	391,000	391,000	339,878
Total Solid Waste Fund	\$ 1,607,080	\$ 1,725,000	\$ 1,806,468	\$ 1,721,000
Systems Fund				
Water Plant	\$ 1,217,878	\$ 1,255,881	\$ 1,213,153	\$ 1,373,269
Wastewater Plant	1,123,770	1,062,910	1,038,131	1,140,556
Customer Service	313,646	446,769	350,179	436,336
Water Distribution	669,291	933,930	2,177,269	2,842,319
Administration	1,530,296	1,553,210	1,532,605	1,511,083
Total Systems Fund	\$ 4,854,881	\$ 5,252,701	\$ 6,311,337	\$ 7,303,563
Sales Tax Fund				
Transfers	\$ 1,446,000	\$ 1,500,000	\$ 1,500,000	\$ 1,535,000
Total Sales Tax Fund	\$ 1,446,000	\$ 1,500,000	\$ 1,500,000	\$ 1,535,000
Interest & Sinking Fund				
Debt Retirement	\$ 572,841	\$ 567,799	\$ 750,814	\$ 1,147,049
Total I & S Fund	\$ 572,841	\$ 567,799	\$ 750,814	\$ 1,147,049
Total Expenditures	\$ 18,999,848	\$ 20,098,210	\$ 25,136,424	\$ 27,364,092

GENERAL FUND

City of Groves
Annual Fiscal Budget
2021-2022

STATEMENT OF REVENUES AND EXPENDITURES

General Fund

Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Current Taxes	\$ 5,166,663	\$ 5,620,000	\$ 5,432,117	\$ 6,054,453
Delinquent Taxes	77,557	120,000	137,912	80,000
Hotel Tax	130,985	90,000	124,837	110,000
Liquor License	3,865	3,500	2,913	3,500
Penalties & Interest	72,490	85,000	110,069	80,000
Permits	190,779	185,500	253,824	209,000
Franchise Fees	775,379	800,000	689,346	800,000
License Fees	21,654	19,500	22,945	21,300
Demolition Revenue	181	500	6,491	5,000
Animal Control	24,176	4,000	26,870	28,000
Grass Cutting	7,914	4,000	42,258	20,000
Recreation Fees	6,655	8,500	9,198	14,500
Library Income	8,672	10,000	8,724	7,000
Fines & Court Costs	273,440	334,000	161,594	311,000
Miscellaneous	3,102,770	2,238,210	11,498,526	2,068,000
Earnings of Investments	17,803	30,000	8,779	25,000
Transfers In	1,434,077	1,500,000	1,500,000	5,820,727
Total Revenue	<u>\$ 11,315,060</u>	<u>\$ 11,052,710</u>	<u>\$ 20,036,403</u>	<u>\$ 15,657,480</u>
Expenditures				
Personnel Services	\$ 7,327,949	\$ 7,522,530	\$ 6,883,701	\$ 7,600,763
Supplies	219,844	278,600	224,860	281,750
Maintenance	151,456	178,400	155,730	232,000
Services	999,690	1,227,100	1,368,570	1,332,100
Miscellaneous	1,240,087	1,330,780	1,473,238	1,378,840
Capital Outlay	580,020	515,300	4,661,706	4,832,027
Total Expenditures	<u>\$ 10,519,046</u>	<u>\$ 11,052,710</u>	<u>\$ 14,767,805</u>	<u>\$ 15,657,480</u>
Revenues Over(Under) Expenditures	<u>\$ 796,014</u>	<u>\$ -</u>	<u>\$ 5,268,598</u>	<u>\$ -</u>

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

General Fund	01-4-00
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Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Taxes					
310-48	Delinquent Taxes	\$ 77,557	\$ 120,000	\$ 137,912	\$ 80,000
310-49	Current Taxes	5,166,663	5,620,000	5,432,117	6,054,453
312-10	Hotel Tax	130,985	90,000	124,837	110,000
312-15	Liquor License	3,865	3,500	2,913	3,500
319-00	Current Penalty & Interest	41,680	40,000	44,106	40,000
319-10	Delinquent Penalty & Interest	30,810	45,000	65,963	40,000
Total Taxes		\$ 5,451,560	\$ 5,918,500	\$ 5,807,848	\$ 6,327,953
Permits, Fees & Other					
322-10	Building Permits	\$ 138,160	\$ 130,000	\$ 190,275	\$ 155,000
322-15	Electrical Permits	24,549	25,000	32,884	25,000
322-20	Plumbing Permits	18,640	20,000	21,941	20,000
322-60	Cert of Occupancy - Residential	2,400	2,000	2,250	2,000
322-65	Cert of Occupancy - Commercial	300	1,000	400	1,000
322-70	Rental Property Inspec Fees	6,730	7,500	6,074	6,000
322-80	Franchise Fees	775,379	800,000	689,346	800,000
322-90	License Fees	12,315	10,000	14,620	12,000
322-95	Demolition Revenue	181	500	6,491	5,000
325-11	License Fee - Gen Contactor Renewal	1,625	2,000	2,275	2,000
325-20	License Fee - Elect - Master	75	-	375	-
325-40	License Fee - Mechanical	1,650	1,500	2,100	1,500
325-50	License Fee - Firealarm/suppr	-	500	150	300
338-10	Animal Shelter Reimbursement	6,795	-	6,847	10,000
338-11	Crematorium Reimbursement	12,061	-	12,061	12,000
344-90	Return Check Fee	25	-	50	-
345-50	Animal Control	5,320	4,000	7,962	6,000
346-00	Grass Cutting	7,914	4,000	42,258	20,000
347-50	Recreation Building Rentals	4,719	5,000	7,050	11,000
347-51	Library Building Rentals	600	1,000	600	1,000
347-52	Activity Building Sign Rental	1,771	3,000	1,888	3,000
347-60	Library Fees	1,876	3,500	1,583	2,000
347-61	Library Copy Machine	2,504	3,500	2,566	2,000
347-62	Library Miscellaneous	3,692	2,000	3,975	2,000
347-80	Event Fees	165	500	260	500
350-50	Birth/Death Certificates	1,955	2,000	1,549	2,000
351-10	Municipal Court Fees	224,143	300,000	121,393	275,000
352-10	Warrant Fees	18,070	25,000	23,407	20,000
355-00	Gameroom Fees	15,335	-	8,885	10,000
359-10	Misc. Police Grants	8,000	4,000	6,360	4,000
359-12	Sane Exam Reimbursement	5,937	3,000	-	-
359-13	National Night Out Grants	-	3,000	-	3,000
360-00	Miscellaneous	24,367	20,000	47,393	30,000

361-10	Earnings on Investments	17,803	30,000	8,779	25,000
362-10	Trailer Licenses-Annual	150	500	86	500
362-20	Trailer Licenses-Monthly	5,839	5,000	3,339	5,000
369-10	Insurance Reimbursement	80,190	20,000	87,627	60,000
369-30	Sale of Equipment	-	5,000	9,867	35,000
369-50	Sale of Park ILand	-	100,000	152,500	-
Total Permits, Fees & Other		\$ 1,431,235	\$ 1,544,000	\$ 1,527,466	\$ 1,568,800
Miscellaneous					
370-01	PD Leose State Grant	\$ 1,908	\$ 2,000	\$ 1,727	\$ 2,000
373-00	Corona Virus Relief Fund	-	\$ -	874,885	\$ -
375-02	2019 Jag Grant	13,711	-	-	-
375-03	2020 SHSP Grant	-	-	8,962	-
375-06	2019 SHSP Grant	8,941	-	-	-
376-07	2020 Corona Virus Reliief Fimd	874,885	-	(874,885)	-
377-00	Forest Service Grant	5,425	4,000	-	4,000
377-01	Forest Service Grant-Training	1,000	-	210	-
380-00	City Franchise Fee	1,909,210	1,909,210	1,909,210	1,814,000
380-10	EDC Administration Fee	175,000	175,000	175,000	100,000
901-12	2020 Bond Proceeds	-	-	9,104,949	-
906-25	Other - FEMA	8,108	-	1,031	20,000
Total Miscellaneous		\$ 2,998,188	\$ 2,090,210	11,201,089	\$ 1,940,000
Operating Transfers In					
390-24	Transfer from PD Drug Forfeiture	\$ (11,923)	\$ -	\$ -	\$ -
390-30	Transfer from Sales Tax Fund	1,446,000	1,500,000	1,500,000	1,535,000
390-45	Transfer from Systems	-	-	-	-
390-50	Transfer from Capital Projects	-	-	-	4,285,727
390-55	Transfer from Equipment Replacement	-	-	-	-
Total Operating Transfers		\$ 1,434,077	\$ 1,500,000	\$ 1,500,000	\$ 5,820,727
Total General Fund Revenue		\$ 11,315,060	\$ 11,052,710	\$ 20,036,403	\$ 15,657,480

City Council

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - City Council	01-5-01

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 1,708	\$ 1,700	\$ 4,049	\$ 1,700
01-040	Social Security	1,564	130	1,527	1,599
01-080	Workers Compensation	(5)	120	-	120
01-100	Expense Allowance	9,646	19,200	7,440	19,200
	Total Personnel Services	\$ 12,913	\$ 21,150	\$ 13,016	\$ 22,619
Supplies					
02-010	Office Supplies	\$ 25	\$ 300	\$ -	\$ 300
02-040	Miscellaneous Supplies	239	200	339	200
	Total Supplies	\$ 264	\$ 500	\$ 339	\$ 500
Services					
04-200	Communication	\$ 596	\$ 500	\$ 136	\$ 200
	Total Utilities & Telephone	\$ 596	\$ 500	\$ 136	\$ 200
Miscellaneous					
06-330	City Attorney	\$ 36,000	\$ 36,000	\$ 40,860	\$ 36,000
07-010	Travel & Training	9,830	8,000	7,361	8,000
07-020	TML Conference	-	1,000	-	1,000
07-030	TML Region 16 Meetings	-	300	-	300
07-390	Insurance & Bonds	(395)	200	-	200
07-420	Contingencies	5,005	5,000	18,602	2,000
	Total Miscellaneous	\$ 50,440	\$ 50,500	\$ 66,823	\$ 47,500
Department Total		\$ 64,213	\$ 72,650	\$ 80,314	\$ 70,819

City Manager

The City Manager coordinates and directs the activities of various City functions so policies of the City Council will be carried out in an efficient and economical manner. He is responsible to and serves at the will and pleasure of the City Council; he may be removed at any time by a majority vote of that body.

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - City Manager 01-5-02

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 247,264	\$ 248,437	\$ 249,624	\$ 258,416
01-040	Social Security	17,767	19,005	17,123	20,320
01-050	TMRS	23,451	22,682	23,080	24,463
01-070	Hospitalization	19,027	21,120	22,430	20,480
01-080	Workers Compensation	473	669	226	669
01-160	ICMA	10,124	9,937	10,627	10,625
01-250	Life Insurance	1,206	1,429	1,438	1,450
	Total Personnel Services	\$ 319,312	\$ 323,279	\$ 324,548	\$ 336,423
Supplies					
02-010	Office Supplies	\$ 3,735	\$ 3,000	\$ 3,283	\$ 3,000
02-040	Miscellaneous Supplies	2,462	2,000	2,206	2,000
02-050	Data Processing Supplies	381	1,500	-	1,000
02-100	Postage	-	3,000	9	3,000
	Total Supplies	\$ 6,578	\$ 9,500	\$ 5,498	\$ 9,000
Maintenance					
03-010	Building and Grounds	\$ 1,191	\$ -	\$ 6,204	\$ 1,500
03-020	Furniture & Fixtures	594	500	92	500
03-030	Equipment Maint. & Repair	1,071	1,000	685	1,000
	Total Maintenance	\$ 2,856	\$ 1,500	\$ 6,981	\$ 3,000
Services					
04-100	Natural Gas	\$ 541	\$ 500	\$ 337	\$ 500
04-200	Communication	3,903	3,000	3,773	3,000
	Total Services	\$ 4,444	\$ 3,500	\$ 4,110	\$ 3,500
Miscellaneous					
06-050	Ordinance Codification	\$ 2,789	\$ 3,000	\$ 329	\$ 3,000
06-090	Dues & Subscriptions	4,677	4,000	4,684	4,000
07-010	Training	4,497	4,000	4,842	4,000
07-050	Auto	7,397	8,400	6,720	7,200
07-080	Election	8,266	10,000	9,726	10,000
07-390	Insurance & Bonds	9,971	10,000	5,512	10,000
	Total Miscellaneous	\$ 37,597	\$ 39,400	\$ 31,813	\$ 38,200
	Department Total	\$ 370,787	\$ 377,179	\$ 372,950	\$ 390,123

Human Resources

Functions of the Human Resource Department includes recruitment of employees at all levels, risk management, safety, insurance, job analysis, job classification, compensation administration, evaluation and maintenance of benefits, personnel policy administration and development, grievance resolution, worker's compensation administration, maintenance of personnel files and records, labor negotiations, maintaining employee data base.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 150,159	\$ 150,687	\$ 151,758	\$ 156,730
01-040	Social Security	11,188	11,527	11,308	11,990
01-050	TMRS	13,700	13,758	13,290	14,435
01-070	Hospitalization	19,269	20,475	22,234	20,480
01-080	Workers Compensation	491	669	227	669
01-160	ICMA	5,615	6,027	5,166	6,269
01-250	Life Insurance	957	1,139	1,271	1,139
	Total Personnel Services	\$ 201,379	\$ 204,282	\$ 205,254	\$ 211,712
Supplies					
02-010	Office Supplies	\$ 1,499	\$ 1,500	\$ 800	\$ 1,500
02-040	Miscellaneous Supplies	891	1,000	130	900
02-050	Data Processing Supplies	500	500	-	500
02-100	Postage & Rental	9,846	14,000	9,979	15,500
	Total Supplies	\$ 12,736	\$ 17,000	\$ 10,909	\$ 18,400
Maintenance					
03-020	Furniture & Fixtures	\$ 428	\$ 1,000	\$ -	\$ 2,000
03-030	Equipment Maint. & Repair	-	800	-	500
	Total Maintenance	\$ 428	\$ 1,800	\$ -	\$ 2,500
Services					
04-100	Natural Gas	\$ 300	\$ -	\$ 337	\$ -
04-200	Communication	2,487	2,000	1,898	2,000
	Total Services	\$ 2,787	\$ 2,000	\$ 2,235	\$ 2,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ 359	\$ 500	\$ 359	\$ 500
06-140	Advertising & Publicity	-	50	-	50
06-146	State Fees	63	150	68	150
06-270	Contract Services	28,737	32,000	31,555	37,000
07-010	Training	2,336	2,500	452	3,500
07-015	EAP	1,196	1,600	1,905	1,600
07-020	Safety Program	288	2,500	233	2,500
07-390	Insurance & Bonds	378	1,000	122	1,000
07-450	Service Awards	1,050	1,380	1,003	1,200
07-620	Pre-employment Screening	5,286	5,200	5,897	6,000
07-621	Random Drug Testing	570	1,000	405	1,000
07-622	Post Accident Testing	380	1,000	222	1,000
07-650	Legal Fees	1,844	15,000	5,919	15,000
	Total Miscellaneous	\$ 42,487	\$ 63,880	\$ 48,140	\$ 70,500
Capital Outlay					
09-770	Equipment	\$ -	\$ 1,000	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ 1,000	\$ -	\$ -
Department Total		\$ 259,817	\$ 289,962	\$ 266,538	\$ 305,112

Finance

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

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Finance	01-5-05

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 209,251	\$ 216,838	\$ 213,148	\$ 225,496
01-020	Overtime	208	-	148	-
01-040	Social Security	15,493	16,583	15,837	17,250
01-050	TMRS	19,347	19,791	19,198	20,768
01-070	Hospitalization	27,329	34,582	29,185	34,592
01-080	Workers Compensation	480	669	226	669
01-160	ICMA	8,341	8,671	8,847	9,020
01-250	Life Insurance	1,271	1,504	1,387	1,524
	Total Personnel Services	\$ 281,720	\$ 298,638	\$ 287,976	\$ 309,319
Supplies					
02-010	Office Supplies	\$ 394	\$ 500	\$ 709	\$ 500
02-040	Miscellaneous Supplies	48	-	986	-
02-050	Data Processing Supplies	-	2,000	-	2,000
	Total Supplies	\$ 442	\$ 2,500	\$ 1,695	\$ 2,500
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 1,000	\$ -	\$ 1,000
	Total Maintenance	\$ -	\$ 1,000	\$ -	\$ 1,000
Services					
04-100	Natural Gas	\$ 300	\$ -	\$ 337	\$ -
04-200	Communication	1,862	1,000	1,204	1,400
	Total Services	\$ 2,162	\$ 1,000	\$ 1,541	\$ 1,400
Miscellaneous					
06-020	City Auditor	\$ 31,735	\$ 32,000	\$ 30,950	\$ 32,000
06-060	Single Appraisal Payment	46,820	55,000	57,048	55,000
06-090	Dues & Subscriptions	1,672	2,000	766	2,000
06-185	Lien Filing Fees	7,080	6,000	5,850	6,000
06-195	Lot Cleanup/Grass Cutting	7,645	5,000	7,769	5,000
06-270	Contract Services	17,236	20,000	17,219	20,000
06-300	Collection Contract	3,299	3,500	3,309	3,500
07-010	Training	-	1,000	240	1,000
07-390	Insurance & Bonds	770	1,000	730	1,000
	Total Miscellaneous	\$ 116,257	\$ 125,500	\$ 123,881	\$ 125,500
Capital Outlay					
09-900	Computer System/Software	\$ 117,773	\$ 100,000	\$ 85,382	\$ 110,000
	Total Capital Outlay	\$ 117,773	\$ 100,000	\$ 85,382	\$ 110,000
Department Total		\$ 518,354	\$ 528,638	\$ 500,475	\$ 549,719

Municipal Court

Municipal Court enforces Class C misdemeanor criminal laws and ordinances of the City. It supports the local community by providing efficient and effective services through the promotion of justice. The Municipal Court is responsible for maintaining accurate records of all cases.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Municipal Court 01-5-13

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 61,671	\$ 76,463	\$ 60,944	\$ 77,996
01-020	Overtime	694	2,000	-	500
01-040	Social Security	5,105	5,849	4,984	5,967
01-050	TMRS	3,872	6,981	3,645	7,183
01-070	Hospitalization	11,700	11,461	14,006	14,112
01-080	Workers Compensation	(12)	669	226	669
01-160	ICMA	-	-	-	-
01-250	Life Insurance	-	344	-	344
	Total Personnel Services	\$ 83,030	\$ 103,767	\$ 83,805	\$ 106,771
Supplies					
02-010	Office Supplies	\$ 11	\$ 750	\$ 15	\$ 750
02-040	Miscellaneous Supplies	-	250	-	250
02-050	Data Processing Supplies	389	1,000	174	1,000
02-120	Contract Labor - Judge	120	1,000	160	1,000
	Total Supplies	\$ 520	\$ 3,000	\$ 349	\$ 3,000
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ 99	\$ 250
03-030	Equipment Maint. & Repair	178	500	-	500
	Total Maintenance	\$ 178	\$ 750	\$ 99	\$ 750
Services					
05-200	Communication	\$ 414	\$ 750	\$ 162	\$ 500
	Total Services	\$ 414	\$ 750	\$ 162	\$ 500
Miscellaneous					
06-010	City Prosecutor	\$ 12,000	\$ 12,000	\$ 13,000	\$ 12,000
06-090	Dues & Subscriptions	454	1,400	150	1,000
07-010	Training	1,153	2,500	644	2,500
07-390	Insurance & Bonds	136	300	176	300
	Total Miscellaneous	\$ 13,743	\$ 16,200	\$ 13,970	\$ 15,800
Capital Outlay					
09-230	Court Security	\$ 7,412	\$ 4,000	\$ 8,089	\$ 4,000
09-240	Court Technology	710	5,000	9,050	5,000
	Total Capital Outlay	\$ 8,122	\$ 9,000	\$ 17,139	\$ 9,000
	Department Total	\$ 106,007	\$ 133,467	\$ 115,524	\$ 135,821

Library

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 153,890	\$ 186,494	\$ 156,060	\$ 162,110
01-040	Social Security	11,714	14,267	11,879	12,401
01-050	TMRS	12,664	13,108	11,396	10,254
01-070	Hospitalization	23,444	26,842	18,444	12,735
01-080	Workers Compensation	334	1,097	347	1,097
01-160	ICMA	2,759	5,743	2,872	2,974
01-240	Unemployment Compensation	994	-	69	-
01-250	Life Insurance	802	1,010	1,009	793
	Total Personnel Services	\$ 206,601	\$ 248,561	\$ 202,076	\$ 202,364
Supplies					
02-010	Office Supplies	\$ 1,077	\$ 2,700	\$ 1,958	\$ 2,700
02-040	Miscellaneous Supplies	5,143	5,000	2,297	5,000
02-100	Postage	293	500	-	500
	Total Supplies	\$ 6,513	\$ 8,200	\$ 4,255	\$ 8,200
Maintenance					
03-010	Building & Grounds	\$ 1,969	\$ 4,500	\$ 9,604	\$ 4,500
03-020	Ofc. Furniture, Fixture M&R	-	450	-	450
03-030	Equipment Maint. & Repair	577	3,000	2,461	3,000
	Total Maintenance	\$ 2,546	\$ 7,950	\$ 12,065	\$ 7,950
Services					
04-010	Electricity	\$ 9,706	\$ 9,000	\$ 8,336	\$ 9,000
04-100	Natural Gas	1,130	1,200	962	1,200
04-200	Communication	6,032	7,500	2,734	7,500
	Total Services	\$ 16,868	\$ 17,700	\$ 12,032	\$ 17,700

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Library 01-5-21

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
06-080	Periodicals	\$ 772	\$ 1,200	\$ -	\$ 1,200
06-090	Dues & Subscriptions	266	400	813	400
06-270	Contract Services	11,293	11,000	13,629	16,500
07-010	Training	447	1,000	-	1,000
07-200	Reading Clubs	772	3,500	4,630	4,000
07-390	Insurance & Bonds	12,401	13,000	11,761	13,000
	Total Miscellaneous	<u>\$ 25,951</u>	<u>\$ 30,100</u>	<u>\$ 30,833</u>	<u>\$ 36,100</u>
Capital Outlay					
09-040	Books	\$ 10,378	\$ 16,500	\$ 17,364	\$ 16,500
09-240	Audiotapes	2,284	6,000	5,601	6,000
09-770	Equipment	520	4,000	3,600	4,000
09-860	Building Maint & Projects	-	5,000	-	5,000
	Total Capital Outlay	<u>\$ 13,182</u>	<u>\$ 31,500</u>	<u>\$ 26,565</u>	<u>\$ 31,500</u>
Department Total		<u>\$ 271,661</u>	<u>\$ 344,010</u>	<u>\$ 287,826</u>	<u>\$ 303,814</u>

Recreation and Special Events

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 50,970	\$ 100,253	\$ 52,370	\$ 100,462
01-020	Overtime	280	1,000	257	1,000
01-040	Social Security	3,895	7,669	3,983	7,685
01-050	TMRS	3,346	3,247	3,137	3,407
01-070	Hospitalization	7,815	6,367	6,779	6,367
01-080	Workers Compensation	2,491	667	226	669
01-160	ICMA	229	1,422	4	-
01-240	Unemployment Compensation	139	-	217	-
01-250	Life Insurance	656	358	(75)	358
	Total Personnel Services	\$ 69,821	\$ 120,983	\$ 66,898	\$ 119,948
Supplies					
02-010	Office Supplies	\$ 249	\$ 400	\$ 342	\$ 400
02-020	Minor Apparatus & Tools	160	500	57	500
02-040	Miscellaneous Supplies	1,043	500	102	1,000
02-050	Data Processing Supplies	-	500	-	1,200
02-160	Building Deposit Refunds	1,010	4,000	400	4,000
02-180	Recreation Supplies	-	3,500	119	200
02-200	Special Event Supplies	-	-	-	5,000
	Total Supplies	\$ 2,462	\$ 9,400	\$ 1,020	\$ 12,300
Maintenance					
03-010	Building & Grounds	\$ 2,143	\$ 7,500	\$ 6,145	\$ 7,500
03-020	Furniture & Fixtures	36	1,500	549	2,500
03-030	Equipment Maint. & Repair	-	150	-	150
	Total Maintenance	\$ 2,179	\$ 9,150	\$ 6,694	\$ 10,150
Utilities & Telephone					
04-020	Electricity-City Parks	\$ 5,537	\$ 5,000	\$ 4,602	\$ 5,000
04-030	Electricity-Ball Parks	5,182	4,000	4,943	4,000
04-040	Electricity-Activity Building	5,803	9,000	5,643	9,000
04-200	Communication	1,396	1,500	1,120	1,500
	Total Services	\$ 17,918	\$ 19,500	\$ 16,308	\$ 19,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Materials & Contracts					
05-010	Summer Program	\$ 9,000	\$ 10,000	\$ 9,545	\$ 10,000
	Total Materials & Contracts	\$ 9,000	\$ 10,000	\$ 9,545	\$ 10,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ -	\$ -	\$ 200
07-390	Insurance & Bonds	18,498	7,000	20,913	20,000
07-600	Mo Pmt - Sr Citizens Association	24,000	24,000	26,000	24,000
	Total Miscellaneous	\$ 42,498	\$ 31,000	\$ 46,913	\$ 44,200
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ 30,000	\$ -
09-770	Equipment	2,479	5,000	3,934	-
09-860	Building Maintenance & Repairs	5,100	8,000	28,585	20,000
	Total Capital Outlay	\$ 7,579	\$ 13,000	\$ 62,519	\$ 20,000
Department Total		\$ 151,457	\$ 213,033	\$ 209,897	\$ 236,098

Police

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Police 01-5-31

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 1,856,019	\$ 1,950,233	\$ 1,767,017	\$ 2,022,747
01-020	Overtime	212,524	140,000	166,479	140,000
01-040	Social Security	158,334	149,156	142,388	155,208
01-050	TMRS	187,971	175,998	170,995	184,865
01-070	Hospitalization	216,954	227,065	256,654	283,963
01-080	Workers Compensation	23,054	76,876	32,087	76,876
01-160	ICMA	47,961	51,902	43,398	44,736
01-250	Life Insurance	9,865	13,010	11,584	12,972
	Total Personnel Services	\$ 2,712,682	\$ 2,784,240	\$ 2,590,602	\$ 2,921,367
Supplies					
02-010	Office Supplies	\$ 2,012	\$ 3,000	\$ 2,456	\$ 3,000
02-020	Minor Apparatus & Tools	6,822	10,000	10,192	10,000
02-030	Vehicle Supplies	53,998	60,000	53,345	60,000
02-040	Miscellaneous Supplies	2,156	2,000	1,828	2,000
02-050	Data Processing Supplies	9,326	10,000	8,436	7,000
02-051	System Maintenance and Support	-	15,000	5,160	15,000
	Total Supplies	\$ 74,314	\$ 100,000	\$ 81,417	\$ 97,000
Maintenance					
03-010	Building & Grounds	\$ 3,422	\$ 5,000	\$ 10,654	\$ 12,000
03-020	Furniture & Fixtures	5	200	283	200
03-030	Equipment Maint. & Repair	2,833	5,000	6,319	5,000
03-040	Motor Vehicles	18,723	22,000	21,072	22,000
	Total Maintenance	\$ 24,983	\$ 32,200	\$ 38,328	\$ 39,200
Utilities & Telephone					
04-010	Electricity	\$ 17,328	\$ 19,000	\$ 18,055	\$ 19,000
04-100	Natural Gas	1,481	3,500	999	3,500
04-200	Communication	27,262	25,000	28,998	25,000
04-201	Regional Radio Maintenance	384	10,000	41,486	10,000
	Total Services	\$ 46,455	\$ 57,500	\$ 89,538	\$ 57,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Police 01-5-31

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
06-090	Dues & Subscriptions	\$ 5,006	\$ 5,000	\$ 7,925	\$ 5,000
06-120	Central Dispatching	525,731	544,000	589,755	558,000
06-140	Sane Examinations	1,766	4,000	-	-
06-160	Jail Contract	31,323	35,000	49,143	40,000
07-010	Training	5,938	10,000	12,087	10,000
07-012	Training - LEOSE Eligible	1,814	1,800	1,328	1,800
07-050	Auto Allowance/Reimburse	-	-	1,100	6,600
07-290	Uniform Allowance	13,875	11,000	9,985	11,000
07-295	Body Armor - BJP Eliogible	3,769	3,000	1,662	3,000
07-307	2019 Jag Grant	13,717	-	-	-
07-390	Insurance & Bonds	24,050	60,000	56,262	60,000
07-400	Gameroom Expenses	4,783	-	-	-
07-420	Contingencies	300	5,000	583	2,500
	Total Miscellaneous	\$ 632,072	\$ 678,800	\$ 729,830	\$ 697,900
Capital Outlay					
09-010	Capital Outlay	\$ 215,739	\$ -	\$ -	\$ -
09-140	Automobile	1,000	55,000	43,547	120,000
09-760	Auto Equipment	-	1,000	-	1,000
09-770	Equipment	-	-	10	-
09-860	Building Eng,Maint & Repair	-	2,000	-	-
	Total Capital Outlay	\$ 216,739	\$ 58,000	\$ 43,557	\$ 121,000
Department Total		\$ 3,707,245	\$ 3,710,740	\$ 3,573,272	\$ 3,933,967

Fire

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 1,079,364	\$ 1,039,345	\$ 1,011,071	\$ 1,018,475
01-020	Overtime	120,037	85,000	103,596	85,000
01-040	Social Security	88,504	79,473	86,366	77,877
01-050	TMRS	110,606	94,848	99,242	93,757
01-070	Hospitalization	115,821	127,844	106,731	120,124
01-080	Workers Compensation	18,423	63,586	23,765	63,586
01-160	ICMA	34,564	32,812	36,343	33,636
01-240	Unemployment Compensation	149	-	-	-
01-250	Life Insurance	5,458	7,192	6,823	6,664
	Total Personnel Services	\$ 1,572,926	\$ 1,530,100	\$ 1,473,937	\$ 1,499,119
Supplies					
02-010	Office Supplies	\$ 1,595	\$ 2,000	\$ 1,932	\$ 8,000
02-020	Minor Apparatus & Tools	8,483	10,000	14,044	10,000
02-030	Vehicle Supplies	13,550	14,500	17,073	14,500
02-035	Class A Foam	1,600	2,000	1,970	2,000
02-040	Miscellaneous Supplies	3,742	5,900	2,927	-
02-050	Data Processing Supplies	1,390	2,000	1,132	4,000
02-130	Medical Supplies	1,648	1,800	1,611	1,800
	Total Supplies	\$ 32,008	\$ 38,200	\$ 40,689	\$ 40,300
Maintenance					
03-010	Building & Grounds	\$ 3,780	\$ 4,000	\$ 1,797	\$ 2,000
03-020	Furniture & Fixtures	148	500	-	500
03-030	Equipment Maint. & Repair	13,431	23,000	10,483	13,000
03-040	Motor Vehicles	479	2,500	1,223	2,500
03-100	SCBA Yearly Maint. & Inspection	4,657	4,550	3,771	4,550
03-105	Bunker Gear Inspections	3,499	3,500	3,227	3,500
03-110	Inspections - Pumpers	2,210	3,000	3,390	3,500
03-120	Certification Testing	1,831	3,000	847	3,000
03-220	Radio Maintenance	754	800	733	800
	Total Maintenance	\$ 30,789	\$ 44,850	\$ 25,471	\$ 33,350
Services					
04-010	Electricity	\$ 9,404	\$ 9,000	\$ 8,805	\$ 9,000
04-100	Natural Gas	2,743	3,500	2,883	3,500
04-200	Communication	6,322	9,000	5,384	9,000
	Total Services	\$ 18,469	\$ 21,500	\$ 17,072	\$ 21,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Fire 01-5-32

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
06-090	Dues & Subscriptions	\$ 2,345	\$ 2,000	\$ 4,238	\$ 2,000
06-100	Payments to Volunteers	3,900	3,900	4,225	3,900
07-010	Training	3,956	7,000	3,353	5,000
07-100	State Certification	1,545	2,000	1,994	2,000
07-170	Lamar Training	809	-	-	-
07-180	A&M Fire School	904	5,500	6,996	5,500
07-190	Sabine Chiefs Association	250	250	-	250
07-210	Fire Prevention	106	800	712	900
07-220	State Convention	484	750	-	750
07-250	Volunteer Pension	5,716	8,000	3,485	8,000
07-260	Uniform Service	8,232	9,500	11,146	10,000
07-300	2019 SHSP Grant	10,292	-	-	-
07-301	2020 SHSP Grant	-	-	8,384	-
07-390	Insurance & Bonds	33,204	25,000	37,886	35,000
	Total Miscellaneous	<u>\$ 71,743</u>	<u>\$ 64,700</u>	<u>\$ 82,419</u>	<u>\$ 73,300</u>
Capital Outlay					
09-010	Capital Outlay	\$ 52,709	\$ 15,000	\$ 10,632	\$ 35,000
09-011	Fire Station	-	-	4,234,885	4,285,727
09-140	Automobile	-	-	-	25,000
09-470	Air Packs	22,780	20,000	18,195	10,000
09-690	Bunker Sets	10,079	7,700	7,132	7,700
09-730	Fire Equipment	6,210	-	4,418	-
09-770	Equipment	7,000	9,100	3,695	9,100
	Total Capital Outlay	<u>\$ 98,778</u>	<u>\$ 51,800</u>	<u>\$ 4,278,957</u>	<u>\$ 4,372,527</u>
Department Total		<u>\$ 1,824,713</u>	<u>\$ 1,751,150</u>	<u>\$ 5,918,545</u>	<u>\$ 6,040,096</u>

Animal Control

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Animal Control 01-5-33

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 44,273	\$ 43,420	\$ 44,154	\$ 45,136
01-020	Overtime	1,287	2,000	620	2,000
01-040	Social Security	3,474	3,322	3,412	3,453
01-050	TMRS	4,203	3,964	4,026	4,157
01-070	Hospitalization	7,247	6,367	6,236	6,367
01-080	Workers Compensation	890	3,246	1,181	3,246
01-160	ICMA	1,343	1,303	1,379	1,354
01-250	Life Insurance	420	344	115	344
	Total Personnel Services	\$ 63,137	\$ 63,966	\$ 61,123	\$ 66,057
Supplies					
02-010	Office Supplies	\$ 63	\$ 200	\$ 107	\$ 200
02-020	Minor Apparatus & Tools	315	500	850	500
02-030	Vehicle Supplies	1,861	3,500	3,050	3,500
02-040	Miscellaneous Supplies	-	500	-	500
	Total Supplies	\$ 2,239	\$ 4,700	\$ 4,007	\$ 4,700
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 2,000	\$ -	\$ 2,000
03-040	Motor Vehicles	464	500	239	500
	Total Maintenance	\$ 464	\$ 2,500	\$ 239	\$ 2,500
Miscellaneous					
07-010	Training	\$ -	\$ 2,000	\$ -	\$ 2,000
07-017	Veteranarian Fees	584	1,000	740	1,000
07-020	Spay/Neuter Program	733	5,000	2,588	5,000
07-260	Uniform Service	691	600	332	600
07-390	Insurance & Bonds	23,620	1,200	2,152	2,500
	Total Miscellaneous	\$ 25,628	\$ 9,800	\$ 5,812	\$ 11,100
Department Total		\$ 91,468	\$ 80,966	\$ 71,181	\$ 84,357

Emergency Management

The purpose of the Emergency Management Department is to avoid or lessen the impact of conditions caused by accidental or natural disasters, civil disorder, nuclear attack, radioactive fallout and industrial disasters in order to protect lives and property. This department has the responsibility to prepare for implementation of emergency functions to prevent, minimize, repair and recover from injury and damage as a result of a disaster situation.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 2,236	\$ 5,011	\$ 978	\$ 5,011
01-040	Social Security	169	383	75	383
01-050	TMRS	208	457	87	461
01-070	Hospitalization	202	-	48	-
01-250	Life Insurance	-	35	-	35
01-160	ICMA	94	200	39	200
	Total Personnel Services	\$ 2,909	\$ 6,086	\$ 1,227	\$ 6,090
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	Total Maintenance	\$ -	\$ 50	\$ -	\$ 50
Services					
04-200	Communication	\$ -	\$ 600	\$ 1,042	\$ 600
	Total Services	\$ -	\$ 600	\$ 1,042	\$ 600
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 500	\$ -	\$ 500
07-005	Reverse 911	3,831	4,000	-	4,000
07-010	Training	98	1,500	141	1,500
07-120	State Emergency Mgmt Conf	1,998	2,000	368	2,000
	Total Sundry	\$ 5,927	\$ 8,000	\$ 509	\$ 8,000
Capital Outlay					
09-770	Equipment	\$ 2,535	\$ 2,500	\$ 16,775	\$ 2,500
	Total Capital Outlay	\$ 2,535	\$ 2,500	\$ 16,775	\$ 2,500
Department Total		\$ 11,371	\$ 17,236	\$ 19,553	\$ 17,240

Animal Shelter

The Animal Shelter is a joint operation of the City of Groves and the City of Port Neches which provides for the housing and care of animals that are sick, injured, running loose or abandoned within the city limits of Groves and Port Neches.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Animal Shelter 01-5-35

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 81	\$ -	\$ -	\$ -
01-020	Overtime	5,420	8,250	6,084	7,000
01-040	Social Security	415	-	460	-
01-050	TMRS	508	-	548	-
01-070	Hospitalization	970	-	792	-
01-160	ICMA	138	-	186	-
	Total Personnel Services	<u>\$ 7,532</u>	<u>\$ 8,250</u>	<u>\$ 8,070</u>	<u>\$ 7,000</u>
Supplies					
20-020	Minor Apparatus & Tools	\$ 105	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	1,957	2,000	463	2,000
	Total Supplies	<u>\$ 2,062</u>	<u>\$ 2,050</u>	<u>\$ 463</u>	<u>\$ 2,050</u>
Maintenance					
03-010	Building & Grounds	\$ 4,223	\$ 2,000	\$ 6,198	\$ 7,000
03-260	Crematorium Maintenance	9,793	1,000	4,052	1,000
	Total Maintenance	<u>\$ 14,016</u>	<u>\$ 3,000</u>	<u>\$ 10,250</u>	<u>\$ 8,000</u>
Services					
04-010	Electricity	\$ -	\$ 250	\$ -	\$ 250
04-060	Electricity-Crematorium	2,776	2,500	2,804	2,500
04-110	Natural Gas-Crematorium	5,915	7,000	4,980	7,000
04-200	Communication	123	1,000	61	1,000
	Total Services	<u>\$ 8,814</u>	<u>\$ 10,750</u>	<u>\$ 7,845</u>	<u>\$ 10,750</u>
Miscellaneous					
07-390	Insurance & Bonds	\$ -	\$ 500	\$ -	\$ 500
	Total Miscellaneous	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ 500</u>
Capital Outlay					
09-770	Equipment	\$ -	\$ 2,500	\$ -	\$ 2,500
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>
Department Total		<u><u>\$ 32,424</u></u>	<u><u>\$ 27,050</u></u>	<u><u>\$ 26,628</u></u>	<u><u>\$ 30,800</u></u>

Inspections and Permits

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

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 147,093	\$ 138,773	\$ 147,303	\$ 144,534
01-020	Overtime	10,509	6,000	6,136	6,000
01-040	Social Security	11,635	10,616	11,296	11,057
01-050	TMRS	14,161	12,670	12,749	13,312
01-070	Hospitalization	21,617	20,475	28,566	20,480
01-080	Workers Compensation	458	1,282	694	1,282
01-160	ICMA	2,787	2,623	2,774	2,739
01-250	Life Insurance	207	1,029	778	1,029
	Total Personnel Services	\$ 208,467	\$ 193,468	\$ 210,296	\$ 200,433
Supplies					
02-010	Office Supplies	\$ 918	\$ 1,000	\$ 364	\$ 1,000
02-030	Vehicle Supplies	2,871	2,000	2,761	2,000
02-040	Miscellaneous Supplies	161	150	162	150
02-050	Data Processing Supplies	127	500	24	500
	Total Supplies	\$ 4,077	\$ 3,650	\$ 3,311	\$ 3,650
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	-	300	-	300
03-040	Motor Vehicles	302	2,500	14	2,500
	Total Maintenance	\$ 302	\$ 3,050	\$ 14	\$ 3,050
Services					
04-200	Communication	\$ 2,199	\$ 1,500	\$ 1,357	\$ 1,500
	Total Services	\$ 2,199	\$ 1,500	\$ 1,357	\$ 1,500
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 500	\$ 55	\$ 500
07-010	Training	929	2,000	2,952	1,000
07-270	Contract Services	-	2,000	200	2,000
07-390	Insurance & Bonds	3,668	1,000	4,146	4,000
	Total Miscellaneous	\$ 4,597	\$ 5,500	\$ 7,353	\$ 7,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Capital Outlay			-		
09-010	Capital Outlay	\$ 24,553	\$ -	\$ -	\$ -
09-560	Abatements & Demolition Program	18,469	25,000	4,344	25,000
09-840	Vehicles	-	25,000	-	-
	Total Capital Outlay	\$ 43,022	\$ 50,000	\$ 4,344	\$ 25,000
Department Total		\$ 262,664	\$ 257,168	\$ 226,675	\$ 241,133

Public Works Administration

Public Works Administration furnishes field engineering for all construction and maintenance functions, prepares field surveys for planning projects, acquires necessary rights-of-way, drafts and maintains all City maps and engineering drawings, inspects subdivision developments, coordinates work of contractors with City efforts, and performs other tasks which may be assigned by the City Manager.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 213,304	\$ 233,135	\$ 205,394	\$ 238,348
01-040	Social Security	15,919	17,835	15,850	18,784
01-050	TMRS	19,374	18,946	18,609	20,276
01-070	Hospitalization	30,727	34,582	37,440	34,592
01-080	Workers Compensation	(37)	669	226	669
01-160	ICMA	8,355	8,301	8,593	8,807
01-250	Life Insurance	1,111	1,534	1,360	1,534
	Total Personnel Services	\$ 288,753	\$ 315,002	\$ 287,472	\$ 323,010
Supplies					
02-010	Office Supplies	\$ 349	\$ 500	\$ 459	\$ 750
02-020	Minor Apparatus & Tools	-	50	1,607	1,000
02-030	Vehicle Supplies	803	750	674	500
02-040	Miscellaneous Supplies	460	-	223	50
02-050	Data Processing Supplies	276	750	282	500
	Total Supplies	\$ 1,888	\$ 2,050	\$ 3,245	\$ 2,800
Maintenance					
03-010	Building & Grounds	\$ 3,429	\$ 2,000	\$ 7,602	\$ 9,000
03-020	Furniture & Fixtures	510	500	179	500
03-030	Equipment Maint. & Repair	3,099	3,500	1,199	3,500
03-040	Motor Vehicles	15	250	126	250
	Total Maintenance	\$ 7,053	\$ 6,250	\$ 9,106	\$ 13,250
Services					
04-010	Electricity	\$ 36,693	\$ 42,500	\$ 42,956	\$ 42,500
04-100	Natural Gas	1,198	1,500	995	1,500
04-200	Communication	4,453	6,000	3,201	6,000
	Total Services	\$ 42,344	\$ 50,000	\$ 47,152	\$ 50,000

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
06-027	Contract Services	\$ 3,929	\$ 5,000	\$ 1,025	\$ 4,000
06-090	Dues & Subscriptions	2,058	2,500	175	2,000
06-190	Janitorial Services	1,045	2,000	1,476	6,840
07-010	Training	485	1,000	315	1,000
07-050	Auto Allowance/Reimbursement	-	7,200	6,600	7,200
07-390	Insurance & Bonds	4,525	7,000	9,676	9,000
	Total Miscellaneous	<u>\$ 12,042</u>	<u>\$ 24,700</u>	<u>\$ 19,267</u>	<u>\$ 30,040</u>
Capital Outlay					
09-510	Building Improvements	\$ -	\$ 30,000	\$ -	\$ -
09-860	Building Maint & Repairs	-	1,000	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 31,000</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 352,080</u></u>	<u><u>\$ 429,002</u></u>	<u><u>\$ 366,242</u></u>	<u><u>\$ 419,100</u></u>

Garage

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 245,339	\$ 250,404	\$ 228,247	\$ 248,088
01-020	Overtime	7,432	4,000	4,422	4,000
01-040	Social Security	18,633	19,119	17,350	19,272
01-050	TMRS	23,440	22,818	21,012	23,619
01-070	Hospitalization	40,728	53,783	51,352	56,449
01-080	Workers Compensation	5,935	19,471	8,145	19,471
01-160	ICMA	8,139	7,772	8,043	8,052
01-250	Life Insurance	1,559	1,839	1,766	1,834
	Total Personnel Services	<u>\$ 351,205</u>	<u>\$ 379,206</u>	<u>\$ 340,337</u>	<u>\$ 380,785</u>
Supplies					
02-020	Minor Apparatus & Tools	\$ 2,052	\$ 2,500	\$ 1,234	\$ 2,500
02-030	Vehicle Supplies	3,298	3,000	3,485	3,000
02-040	Miscellaneous Supplies	2,748	3,000	3,252	3,000
02-060	Small Parts Stock	462	700	666	700
	Total Supplies	<u>\$ 8,560</u>	<u>\$ 9,200</u>	<u>\$ 8,637</u>	<u>\$ 9,200</u>
Maintenance					
03-010	Building & Grounds	\$ 1,500	\$ 1,500	\$ 346	\$ 1,500
03-020	Furniture & Fixtures	-	500	-	500
03-030	Equipment Maint. & Repair	1,195	3,000	1,671	5,000
03-040	Motor Vehicles	622	600	400	600
	Total Maintenance	<u>\$ 3,317</u>	<u>\$ 5,600</u>	<u>\$ 2,417</u>	<u>\$ 7,600</u>
Services					
04-100	Natural Gas	\$ 1,727	\$ 2,200	\$ 1,882	\$ 2,200
04-200	Communication	2,091	1,000	2,042	1,500
	Total Services	<u>\$ 3,818</u>	<u>\$ 3,200</u>	<u>\$ 3,924</u>	<u>\$ 3,700</u>
Contractual					
05-220	Disposal-Regulated Waste	\$ 240	\$ 1,000	\$ 350	\$ 1,000
	Total Contractual	<u>\$ 240</u>	<u>\$ 1,000</u>	<u>\$ 350</u>	<u>\$ 1,000</u>

**City of Groves
Annual Fiscal Budget
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EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
07-010	Training	\$ -	\$ 1,000	\$ -	\$ 500
07-260	Uniform Services	4,077	3,200	3,230	3,200
07-270	Tool Allowance	1,101	2,000	1,008	3,000
07-390	Insurance & Bonds	3,795	5,000	4,886	5,000
	Total Miscellaneous	<u>\$ 8,973</u>	<u>\$ 11,200</u>	<u>\$ 9,124</u>	<u>\$ 11,700</u>
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ 10,000	\$ -	\$ 10,000
09-770	Equipment	334	20,000	9,521	5,000
	Total Capital Outlay	<u>\$ 334</u>	<u>\$ 30,000</u>	<u>\$ 9,521</u>	<u>\$ 15,000</u>
Department Total		<u>\$ 376,447</u>	<u>\$ 439,406</u>	<u>\$ 374,310</u>	<u>\$ 428,985</u>

Warehouse

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

The Warehouse is to maintain proper safekeeping of inventory assets.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Warehouse	01-5-43

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-250	Life Insurance	\$ -	\$ 26	\$ -	\$ 26
	Total Personnel Services	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ 26</u>
Supplies					
02-010	Office Supplies	\$ (21)	\$ 500	\$ 167	\$ 100
20-020	Minor Apparatus & Tools	-	50	-	50
	Total Supplies	<u>\$ (21)</u>	<u>\$ 550</u>	<u>\$ 167</u>	<u>\$ 150</u>
Maintenance					
03-010	Building & Grounds	\$ 2,092	\$ 400	\$ 1,760	\$ 400
03-030	Equipment Maint. & Repair	-	100	-	-
	Total Maintenance	<u>\$ 2,092</u>	<u>\$ 500</u>	<u>\$ 1,760</u>	<u>\$ 400</u>
Services					
04-100	Natural Gas	\$ 2,780	\$ 2,500	\$ 2,528	\$ 2,500
04-200	Communication	149	600	-	250
	Total Services	<u>\$ 2,929</u>	<u>\$ 3,100</u>	<u>\$ 2,528</u>	<u>\$ 2,750</u>
Miscellaneous					
07-390	Insurance & Bonds	\$ 2,566	\$ 2,500	\$ -	\$ 2,500
	Total Miscellaneous	<u>\$ 2,566</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>
Department Total		<u><u>\$ 7,566</u></u>	<u><u>\$ 6,676</u></u>	<u><u>\$ 4,455</u></u>	<u><u>\$ 5,826</u></u>

Streets

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 403,680	\$ 430,166	\$ 329,808	\$ 418,145
01-020	Overtime	21,641	25,000	8,820	25,000
01-040	Social Security	32,110	32,908	25,537	31,988
01-050	TMRS	39,187	39,274	30,031	38,511
01-070	Hospitalization	60,517	65,047	59,872	72,797
01-080	Workers Compensation	12,337	29,597	15,430	29,597
01-160	ICMA	8,056	11,300	4,786	7,978
01-250	Life Insurance	2,901	3,270	3,551	2,869
	Total Personnel Services	\$ 580,429	\$ 636,562	\$ 477,835	\$ 626,885
Supplies					
02-020	Minor Apparatus & Tools	\$ 2,071	\$ 2,000	\$ 1,990	\$ 2,000
02-030	Vehicle Supplies	33,492	35,000	30,811	35,000
02-040	Miscellaneous Supplies	3,390	4,000	2,922	4,000
02-050	Data Processing Supplies	900	500	-	500
02-080	Streets & Traffic Signs	11,686	15,000	13,105	15,000
	Total Supplies	\$ 51,539	\$ 56,500	\$ 48,828	\$ 56,500
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	34,870	20,000	16,565	20,000
03-040	Motor Vehicles	2,046	2,000	2,065	2,000
03-160	Traffic Signals	161	5,000	954	2,500
03-180	Street Striping	4,370	7,500	177	30,000
	Total Maintenance	\$ 41,447	\$ 34,750	\$ 19,761	\$ 54,750
Contractual					
05-030	Equipment Rental	\$ 37,437	\$ 20,000	\$ 20,381	\$ 20,000
05-070	Culverts and Drain Boxes	34,161	20,000	23,512	25,000
05-079	Stormwater Permits	16,615	17,500	15,015	17,500
05-100	Streets Materials	560,856	800,000	948,016	900,000
	Total Contractual	\$ 649,069	\$ 857,500	\$ 1,006,924	\$ 962,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
06-270	Contract Services	\$ 9,870	\$ 20,000	\$ 36,439	\$ 20,000
07-010	Training	-	500	-	2,500
07-260	Uniform Allowance	2,527	3,000	1,695	3,000
07-390	Insurance & Bonds	7,407	20,000	12,681	15,000
	Total Miscellaneous	<u>\$ 19,804</u>	<u>\$ 43,500</u>	<u>\$ 50,815</u>	<u>\$ 40,500</u>
Capital Outlay					
09-010	Capital Outlay	\$ 69,581	\$ -	\$ -	\$ -
09-770	Equipment	(8,650)	25,000	-	70,000
	Total Capital Outlay	<u>\$ 60,931</u>	<u>\$ 25,000</u>	<u>\$ -</u>	<u>\$ 70,000</u>
Department Total		<u><u>\$ 1,403,219</u></u>	<u><u>\$ 1,653,812</u></u>	<u><u>\$ 1,604,163</u></u>	<u><u>\$ 1,811,135</u></u>

City Property Maintenance

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 263,185	\$ 188,936	\$ 167,236	\$ 175,249
01-020	Overtime	3,202	5,000	3,626	5,000
01-040	Social Security	19,620	14,454	12,188	13,407
01-050	TMRS	22,282	17,250	14,249	16,140
01-070	Hospitalization	54,167	48,690	46,401	40,960
01-080	Workers Compensation	(37)	7,447	4,335	7,447
01-160	ICMA	1,863	1,852	567	1,409
01-250	Life Insurance	851	1,335	627	1,223
	Total Personnel Services	\$ 365,133	\$ 284,964	\$ 249,229	\$ 260,835
Supplies					
02-010	Office Supplies	\$ 157	\$ 100	\$ 83	\$ 500
02-020	Minor Apparatus & Tools	1,894	2,500	1,492	1,000
02-030	Motor Vehicle Supplies	10,487	9,000	8,456	10,000
02-040	Miscellaneous Supplies	1,125	-	-	-
	Total Supplies	\$ 13,663	\$ 11,600	\$ 10,031	\$ 11,500
Maintenance					
03-030	Equipment Maint. & Repair	\$ 7,668	\$ 10,000	\$ 6,539	\$ 12,000
03-040	Motor Vehicles	1,513	2,500	1,446	2,500
03-070	Parks	2,129	5,000	10,018	15,000
03-230	Parks Restroom Repairs	1,117	1,000	-	10,000
	Total Maintenance	\$ 12,427	\$ 18,500	\$ 18,003	\$ 39,500
Utilities & Telephone					
04-200	Communication	\$ 484	\$ -	\$ -	\$ -
	Total Utilities and Telephone	\$ 484	\$ -	\$ -	\$ -
Materials & Contracts					
05-030	Equipment Rental	\$ 84	\$ 500	\$ -	\$ 500
05-150	Texas Department of Corrections	2,952	1,000	109	1,000
	Total Materials & Contracts	\$ 3,036	\$ 1,500	\$ 109	\$ 1,500

Miscellaneous

07-260	Uniform Allowance	\$ 1,369	\$ 1,500	\$ 1,301	\$ 1,500
07-390	Insurance & Bonds	1,702	2,500	3,716	4,000
	Total Miscellaneous	<u>\$ 3,071</u>	<u>\$ 4,000</u>	<u>\$ 5,017</u>	<u>\$ 5,500</u>

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ 10,367	\$ 53,000
09-770	Equipment	11,025	10,000	6,580	-
	Total Capital Outlay	<u>\$ 11,025</u>	<u>\$ 10,000</u>	<u>\$ 16,947</u>	<u>\$ 53,000</u>

Department Total

	<u>\$ 408,839</u>	<u>\$ 330,564</u>	<u>\$ 299,336</u>	<u>\$ 371,835</u>
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Miscellaneous

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

General Fund
Department - Special Items 01-5-99

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Maintenance					
03-010	Buildings & Grounds	\$ 6,379	\$ 5,000	\$ 4,542	\$ 5,000
	Total Maintenance	\$ 6,379	\$ 5,000	\$ 4,542	\$ 5,000
Services					
04-010	Electricity	\$ 3,869	\$ 4,000	\$ 3,702	\$ 4,000
04-090	Street Lighting	164,134	160,000	140,958	160,000
04-100	Natural Gas	(359)	-	-	-
	Total Services	\$ 167,644	\$ 164,000	\$ 144,660	\$ 164,000
Miscellaneous					
06-021	Citywide IT	\$ -	\$ 20,000	\$ -	\$ -
06-080	Bank Fees	10,000	-	-	-
06-085	2020 CO Issue Fees	-	-	104,949	-
06-090	Dues & Subscriptions	4,829	6,500	7,831	8,000
06-140	Advertising & Publicity	18,255	7,500	6,493	7,500
06-150	Chamber of Commerce	60,000	60,000	45,000	65,000
06-260	Hotel Tax Expenditure	30,643	25,000	24,769	30,000
07-400	Healthy Initiatives	-	1,000	-	1,000
07-410	Flu Shots	-	1,000	-	1,000
07-420	Contingencies	964	-	11,677	-
	Total Miscellaneous	\$ 124,691	\$ 121,000	\$ 200,719	\$ 112,500
Capital Outlay					
09-970	Transfer to Equip. Replacement	\$ -	\$ 100,000	\$ 100,000	\$ -
	Total Capital Projects	\$ -	\$ 100,000	\$ 100,000	\$ -
Total Special Items		\$ 298,714	\$ 390,000	\$ 449,921	\$ 281,500

SOLID WASTE FUND

**City of Groves
Annual Fiscal Budget
2021-2022**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Solid Waste Fund

Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Solid Waste	\$ 1,881,386	\$ 1,700,000	\$ 1,358,722	\$ 1,700,000
Garbage Bags	10,978	10,000	11,720	10,000
Miscellaneous	3,507	15,000	5,601	11,000
Total Revenue	<u>\$ 1,895,871</u>	<u>\$ 1,725,000</u>	<u>\$ 1,376,043</u>	<u>\$ 1,721,000</u>
Expenditures				
Personnel Services	\$ 381,538	\$ 377,600	\$ 364,888	\$ 388,122
Supplies	117,174	126,400	110,158	137,700
Maintenance	98,851	83,700	107,969	93,500
Utilities	3,869	5,300	3,702	4,500
Contractual Services	541,404	540,000	466,780	550,000
Miscellaneous	408,912	412,000	413,600	361,178
Capital Outlay	175	180,000	339,369	186,000
Total Expenditures	<u>\$ 1,551,923</u>	<u>\$ 1,725,000</u>	<u>\$ 1,806,466</u>	<u>\$ 1,721,000</u>
Revenues Over(Under) Expenditures	<u>\$ 343,948</u>	<u>\$ -</u>	<u>\$ (430,423)</u>	<u>\$ -</u>

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

Solid Waste Fund	05-4-00
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Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,881,386	\$ 1,700,000	\$ 1,358,722	\$ 1,700,000
344-60	Garbage Bag Sales	10,978	10,000	11,720	10,000
344-96	Miscellaneous Garbage	3,088	10,000	5,541	10,000
360-00	Miscellaneous Income	419	5,000	60	1,000
	Total Permits, Fees & Other	<u>\$ 1,895,871</u>	<u>\$ 1,725,000</u>	<u>\$ 1,376,043</u>	<u>\$ 1,721,000</u>
Total Solid Waste Fund Revenue		<u><u>\$ 1,895,871</u></u>	<u><u>\$ 1,725,000</u></u>	<u><u>\$ 1,376,043</u></u>	<u><u>\$ 1,721,000</u></u>

Solid Waste

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 270,373	\$ 261,446	\$ 256,490	\$ 269,624
01-020	Overtime	20,596	10,000	8,709	10,000
01-040	Social Security	21,941	19,989	20,880	20,626
01-050	TMRS	14,035	23,856	19,932	24,832
01-070	Hospitalization	44,497	36,931	48,797	39,582
01-080	Workers Compensation	5,770	18,930	5,795	18,930
01-160	ICMA	3,021	4,559	2,678	2,639
01-250	Life Insurance	1,305	1,889	1,607	1,889
	Total Personnel Services	\$ 381,538	\$ 377,600	\$ 364,888	\$ 388,122
Supplies					
02-010	Office Supplies	\$ 63	\$ -	\$ 67	\$ -
02-020	Minor Apparatus & Tools	25	200	95	200
02-030	Vehicle Supplies	80,104	80,000	77,396	85,000
02-040	Miscellaneous Supplies	202	-	165	-
02-100	Postage	8,400	7,200	7,200	8,500
02-440	Garbage Bags	16,700	19,000	-	19,000
02-600	Garbage Containers	11,680	20,000	25,235	25,000
	Total Supplies	\$ 117,174	\$ 126,400	\$ 110,158	\$ 137,700
Maintenance					
03-030	Equipment Maint. & Repair	\$ 70	\$ 200	\$ 98	\$ -
03-040	Motor Vehicles	3,626	3,500	3,553	3,500
03-050	Solid Waste Trucks	95,155	80,000	104,318	90,000
	Total Maintenance	\$ 98,851	\$ 83,700	\$ 107,969	\$ 93,500
Utilities					
04-010	Electricity	\$ 3,869	\$ 5,000	\$ 3,702	\$ 4,500
04-200	Communication	-	300	-	-
	Total Services	\$ 3,869	\$ 5,300	\$ 3,702	\$ 4,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Contractual Services					
05-020	Landfill Fee	\$ 436,735	\$ 460,000	\$ 333,968	\$ 440,000
05-050	Container Service	51,034	40,000	78,161	60,000
05-100	Recycling	2,639	-	-	-
05-110	Demolition	-	-	25,887	-
05-160	Green Waste Contract	50,996	40,000	28,764	50,000
	Total Contractual Services	\$ 541,404	\$ 540,000	\$ 466,780	\$ 550,000
Miscellaneous					
07-260	Uniform Service	\$ 1,262	\$ 1,000	\$ 1,162	\$ 1,300
07-390	Insurance & Bonds	16,650	20,000	21,438	20,000
	Total Miscellaneous	\$ 17,912	\$ 21,000	\$ 22,600	\$ 21,300
Capital Outlay					
09-770	Equipment	\$ 175	\$ 180,000	\$ 339,369	\$ 186,000
	Total Capital Outlay	\$ 175	\$ 180,000	\$ 339,369	\$ 186,000
Depreciation					
55-555	Depreciation	\$ 55,157	\$ -	\$ -	\$ -
	Total Transfers	\$ 55,157	\$ -	\$ -	\$ -
Department Total		\$ 1,216,080	\$ 1,334,000	\$ 1,415,466	\$ 1,381,122

Miscellaneous

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
07-100	City Franchise Fee	\$ 391,000	\$ 391,000	\$ 391,000	\$ 331,000
07-420	Contingencies	-	-	-	8,878
	Total Miscellaneous	<u>\$ 391,000</u>	<u>\$ 391,000</u>	<u>\$ 391,000</u>	<u>\$ 339,878</u>
Department Total		<u>\$ 391,000</u>	<u>\$ 391,000</u>	<u>\$ 391,000</u>	<u>\$ 339,878</u>

SYSTEMS FUND

**City of Groves
Annual Fiscal Budget
2021-2022**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Systems Fund				
Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Septage Hauling	\$ 583,105	\$ 475,000	\$ 548,176	\$ 480,000
Water Taps	27,965	15,000	25,600	20,000
New Service	19,575	20,000	20,975	20,000
Wastewater Taps	15,750	12,000	19,600	15,000
Water Sales	1,549,242	2,013,600	1,454,492	2,073,600
Wastewater Sales	1,695,317	2,127,600	1,710,830	2,187,600
Sewer Maintenance Fee	374,501	390,000	348,324	390,000
System Extensions	-	5,000	-	5,000
Delinquent Penalties	127,049	192,500	266,080	192,500
Miscellaneous	11,933	2,000	3,315,070	2,000
Transfers In	-	-	-	1,917,863
Total Revenue	\$ 4,404,437	\$ 5,252,700	\$ 7,709,147	\$ 7,303,563
Expenditures				
Personnel Services	\$ 1,772,135	\$ 1,745,040	\$ 1,661,756	\$ 1,821,027
Supplies	570,240	595,500	574,205	675,050
Maintenance	309,904	544,700	385,197	529,700
Services	256,672	280,500	276,355	273,200
Miscellaneous	1,918,890	1,957,960	1,877,672	1,968,723
Capital Outlay	27,040	129,000	1,536,152	2,035,863
Transfers Out	-	-	-	-
Total Expenditures	\$ 4,854,881	\$ 5,252,700	\$ 6,311,337	\$ 7,303,563
Revenues Over(Under) Expenditures	\$ (450,444)	\$ -	\$ 1,397,810	\$ -

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

System Fund	11-4-00
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Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Permits, Fees & Other					
330-50	Septage Hauling	\$ 583,105	\$ 475,000	\$ 548,176	\$ 480,000
344-30	Water Taps	27,965	15,000	25,600	20,000
344-35	New Service Fees	19,575	20,000	20,975	20,000
344-40	Wastewater Taps	15,750	12,000	19,600	15,000
344-50	Water Sales	1,549,242	2,013,600	1,454,492	2,073,600
344-70	Wastewater Sales	1,695,317	2,127,600	1,710,830	2,187,600
344-75	Sewer Maintenance Fee	374,501	390,000	348,324	390,000
344-80	System Extensions	-	5,000	-	5,000
344-85	Service Fees	4,033	10,000	6,455	10,000
344-90	Return Check Fee	2,975	2,500	1,450	2,500
351-30	Delinquent Penalties	120,041	180,000	258,175	180,000
360-00	Miscellaneous Income	3,734	1,000	205	1,000
369-30	Sale of Equipment	-	1,000	-	1,000
	Total Permits, Fees & Other	\$ 4,396,238	\$ 5,252,700	\$4,394,282	\$5,385,700
Miscellaneous Revenue					
370-00	GLO Harvey Grant	\$ 90,796	\$ -	\$1,179,638	\$ -
375-11	2017 CDBG Grant	8,199	-	-	-
375-12	2019 CDBG Grant	50,640	-	217,364	-
375-13	2021 GLO CLFRF Grant	-	-	1,917,863	-
	Total Miscellaneous Revenue	\$ 149,635	\$ -	\$ 3,314,865	\$ -
Transfers In					
390-50	Transfer from Capital Projects	\$ -	\$ -	\$ -	\$1,917,863
	Total Transfers	\$ -	\$ -	\$ -	\$1,917,863
Total Systems Fund Revenue		\$ 4,545,873	\$ 5,252,700	\$ 7,709,147	\$ 7,303,563

Water Plant

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 313,501	\$ 333,941	\$ 324,081	\$ 349,415
01-020	Overtime	63,850	60,000	55,050	60,000
01-040	Social Security	27,640	25,546	29,517	26,730
01-050	TMRS	115,979	30,489	32,800	32,181
01-070	Hospitalization	56,564	61,425	63,879	76,930
01-080	Workers Compensation	11,598	14,655	6,791	14,655
01-160	ICMA	8,299	8,109	7,367	6,942
01-250	Life Insurance	2,652	2,516	2,516	2,516
	Total Personnel Services	\$ 600,083	\$ 536,681	\$ 522,001	\$ 569,369
Supplies					
02-010	Office Supplies	\$ 659	\$ 750	\$ 551	\$ 750
02-020	Minor Apparatus & Tools	50	500	77	500
02-030	Vehicle Supplies	1,228	1,500	2,669	1,500
02-040	Miscellaneous Supplies	45	-	-	-
02-050	Forms and Printing	-	400	-	400
02-090	Water Plant Supplies	8,702	10,500	12,199	15,000
02-100	Postage	30	1,000	-	1,000
02-110	Water Purchased	225,856	220,000	202,043	259,000
02-120	Chemicals	197,099	211,000	222,769	248,200
	Total Supplies	\$ 433,669	\$ 445,650	\$ 440,308	\$ 526,350
Maintenance					
03-010	Building & Grounds	\$ 7,254	\$ 7,500	\$ 6,872	\$ 7,500
03-020	Furniture & Fixtures	755	500	465	1,000
03-030	Equipment Maint. & Repair	742	500	658	1,000
03-040	Motor Vehicles	62	200	117	200
03-080	Water Plant	21,542	35,000	21,010	35,000
03-280	Water Tanks	-	4,000	-	8,000
	Total Maintenance	\$ 30,355	\$ 47,700	\$ 29,122	\$ 52,700
Services					
04-010	Electricity	\$ (2,356)	\$ 500	\$ 691	\$ 500
04-050	Electricity-Water Production	43,656	45,000	52,185	50,000
04-200	Communication	3,596	5,000	2,720	5,000
	Total Services	\$ 44,896	\$ 50,500	\$ 55,596	\$ 55,500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Systems Fund
Department - Water Plant 11-5-63

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
06-090	Dues & Subscriptions	\$ 320	\$ 250	\$ -	\$ 250
06-180	Fees & Permits	15,462	17,500	18,027	20,000
06-220	Laboratory Charges	12,448	17,500	8,523	17,500
06-270	Contract Services	17,008	30,000	25,670	30,000
07-010	Training	1,876	3,000	2,196	3,000
07-100	Certification	111	500	111	500
07-260	Uniform Service	2,324	2,500	1,652	2,500
07-390	Insurance & Bonds	34,519	37,500	43,360	44,000
07-480	Water Utility Assoc. Dues	-	600	-	600
	Total Miscellaneous	<u>\$ 84,068</u>	<u>\$ 109,350</u>	<u>\$ 99,539</u>	<u>\$ 118,350</u>
Capital Outlay					
09-670	Equipment Replacement	\$ 3,048	\$ -	\$ -	\$ -
09-770	Equipment	-	40,000	15,855	30,000
09-880	Plant Equipment	-	6,000	-	6,000
09-885	Elevated Storage Tank	-	20,000	-	15,000
50-530	Capital Projects	21,759	-	50,732	-
	Total Capital Outlay	<u>\$ 24,807</u>	<u>\$ 66,000</u>	<u>\$ 66,587</u>	<u>\$ 51,000</u>
Department Total		<u>\$ 1,217,878</u>	<u>\$ 1,255,881</u>	<u>\$ 1,213,153</u>	<u>\$ 1,373,269</u>

Wastewater Plant

The Wastewater Plant operates and maintains the wastewater facilities and lift stations of the City of Groves.

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 265,358	\$ 226,502	\$ 248,835	\$ 223,917
01-020	Overtime	40,003	20,000	28,041	20,000
01-040	Social Security	23,594	17,327	21,230	17,130
01-050	TMRS	28,870	20,680	25,380	20,623
01-070	Hospitalization	42,184	38,304	48,748	40,960
01-080	Workers Compensation	12,039	7,528	2,871	7,528
01-160	ICMA	11,200	9,060	11,490	8,957
01-250	Life Insurance	556	1,659	833	1,541
	Total Personnel Services	\$ 423,804	\$ 341,060	\$ 387,428	\$ 340,656
Supplies					
02-010	Office Supplies	\$ 857	\$ 500	\$ 10	\$ 1,000
02-011	Supplies-Septage	70	-	-	-
02-020	Minor Apparatus & Tools	236	250	47	500
02-030	Vehicle Supplies	1,676	2,000	1,951	2,000
02-040	Miscellaneous Supplies	6,129	4,000	922	4,000
02-130	Wastewater Plant Supplies	3,996	1,000	693	1,000
02-140	Wastewater Plant Chemicals	78,909	90,000	83,137	90,000
02-200	Water Purchased - P.A.	305	250	385	300
	Total Supplies	\$ 92,178	\$ 98,000	\$ 87,145	\$ 98,800
Maintenance					
03-010	Building & Grounds	\$ 255	\$ 500	\$ 538	\$ 500
03-030	Equipment Maint. & Repair	1,556	1,000	714	1,000
03-040	Motor Vehicles	907	1,000	130	1,000
03-090	Lift Station	21,800	92,000	66,128	100,000
03-110	Plant	86,854	70,000	57,279	90,000
	Total Maintenance	\$ 111,372	\$ 164,500	\$ 124,789	\$ 192,500
Services					
04-010	Electricity	\$ 188,336	\$ 200,000	\$ 199,238	\$ 195,000
04-100	Natural Gas	5,299	5,000	4,177	5,000
04-200	Communication	5,559	5,000	5,606	5,000
	Total Services	\$ 199,194	\$ 210,000	\$ 209,021	\$ 205,000

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
05-170	Sludge Disposal	\$ 194,415	\$ 130,000	\$ 103,783	\$ 150,000
06-090	Dues & Subscriptions	3,440	100	-	100
06-180	Fees & Permits	30,300	40,000	35,380	40,000
06-220	Laboratory Charges	35,068	31,000	34,991	45,000
07-010	Training	510	1,250	1,250	1,250
07-100	Certification	1,383	500	-	500
07-260	Uniform Service	1,825	1,250	1,844	1,500
07-390	Insurance & Bonds	30,133	35,000	44,665	40,000
07-480	Water Utility Assoc. Dues	-	250	-	250
	Total Miscellaneous	\$ 297,074	\$ 239,350	\$ 221,913	\$ 278,600
Capital Outlay					
09-010	Capital Outlay	\$ 148	\$ 10,000	\$ 6,003	\$ 25,000
09-115	Plant Repairs	-	-	1,832	-
	Total Capital Outlay	\$ 148	\$ 10,000	\$ 7,835	\$ 25,000
Department Total		\$ 1,123,770	\$ 1,062,910	\$ 1,038,131	\$ 1,140,556

Customer Service

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

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Systems Fund
Department - Customer Service 11-5-66

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 135,905	\$ 167,563	\$ 147,347	\$ 166,882
01-020	Overtime	8,170	5,000	423	5,000
01-040	Social Security	10,852	12,739	10,943	12,766
01-050	TMRS	12,244	14,023	12,279	14,201
01-070	Hospitalization	30,388	40,950	35,995	40,960
01-080	Workers Compensation	494	669	226	669
01-160	ICMA	4,368	5,730	3,501	4,313
01-240	Unemployment Compensation	464	-	-	-
01-250	Life Insurance	1,238	1,095	1,000	1,095
	Total Personnel Services	\$ 204,123	\$ 247,769	\$ 211,714	\$ 245,886
Supplies					
02-010	Office Supplies	\$ 4,627	\$ 4,000	\$ 3,248	\$ 4,000
02-020	Minor Apparatus & Tools	209	250	181	250
02-030	Vehicle Supplies	2,297	3,000	5,402	3,000
02-040	Miscellaneous Supplies	1,023	250	353	250
02-050	Forms and Printing	2,405	4,000	1,841	4,000
02-100	Postage	16,800	15,000	14,400	15,000
	Total Supplies	\$ 27,361	\$ 26,500	\$ 25,425	\$ 26,500
Maintenance					
03-020	Furniture & Fixtures	\$ 260	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	1,444	5,000	-	5,000
03-040	Motor Vehicles	927	2,500	1,150	2,500
03-140	Meters	74,477	160,000	108,504	150,000
	Total Maintenance	\$ 77,108	\$ 167,750	\$ 109,654	\$ 157,750
Services					
04-100	Natural Gas	\$ 300	\$ -	\$ 337	\$ -
04-200	Communication	2,239	2,000	1,840	2,200
	Total Services	\$ 2,539	\$ 2,000	\$ 2,177	\$ 2,200
Miscellaneous					
07-010	Training	\$ 610	\$ 1,500	\$ 350	\$ 1,500
07-260	Uniform Service	371	250	737	1,000
07-390	Insurance & Bonds	1,534	1,000	122	1,500
	Total Miscellaneous	\$ 2,515	\$ 2,750	\$ 1,209	\$ 4,000
Department Total		\$ 313,646	\$ 446,769	\$ 350,179	\$ 436,336

Water Distribution

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

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Personnel Services					
01-010	Salaries & Wages	\$ 350,603	\$ 381,847	\$ 329,342	\$ 404,980
01-020	Overtime	30,195	20,000	26,324	30,000
01-040	Social Security	27,437	29,175	28,402	30,944
01-050	TMRS	34,661	34,819	34,368	37,254
01-070	Hospitalization	85,254	95,809	94,378	103,777
01-080	Workers Compensation	(1,898)	48,442	16,434	48,442
01-160	ICMA	5,804	5,980	5,482	6,261
01-240	Unemployment Compensation	9,635	-	2,927	-
01-250	Life Insurance	2,434	3,458	2,956	3,458
	Total Personnel Services	\$ 544,125	\$ 619,530	\$ 540,613	\$ 665,116
Supplies					
02-010	Office Supplies	\$ 203	\$ 250	\$ 626	\$ 300
02-020	Minor Apparatus & Tools	1,729	5,000	4,253	5,000
02-030	Vehicle Supplies	12,493	20,000	15,885	18,000
02-040	Miscellaneous Supplies	2,587	-	543	-
02-100	Postage	20	100	20	100
	Total Supplies	\$ 17,032	\$ 25,350	\$ 21,327	\$ 23,400
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ 35	\$ 250
03-030	Equipment Maint. & Repair	11,744	10,000	11,590	12,000
03-040	Motor Vehicles	1,603	1,500	2,290	1,500
03-060	Service Lines	21,085	23,000	25,248	23,000
03-240	Manhole Rehab	4,599	50,000	26,005	30,000
03-270	Water Lines	52,038	80,000	56,464	60,000
	Total Maintenance	\$ 91,069	\$ 164,750	\$ 121,632	\$ 126,750
Services					
04-200	Communication	\$ 149	\$ 3,000	\$ -	\$ 500
	Total Services	\$ 149	\$ 3,000	\$ -	\$ 500

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Miscellaneous					
05-030	Equipment Rental	\$ -	\$ 2,500	\$ -	\$ 2,500
06-040	Construction Materials	(1,816)	25,000	12,490	15,000
06-090	Dues & Subscriptions	900	2,500	700	1,000
06-270	Contract Services	2,055	5,000	5,403	30,000
07-010	Training	2,263	4,500	2,194	4,500
07-100	Certification	1,001	800	640	690
07-260	Uniform Service	2,758	3,000	2,860	3,000
07-390	Insurance & Bonds	7,559	25,000	7,680	10,000
07-480	Water Utility Assoc. Dues	111	-	-	-
	Total Miscellaneous	\$ 14,831	\$ 68,300	\$ 31,967	\$ 66,690
Capital Outlay					
09-601	2017 CDBG Grant	\$ 1,935	\$ -	\$ -	\$ -
09-602	Glo Harvey Grant	-	-	1,179,638	-
09-603	2019 CDBG Grant	-	-	242,048	-
09-604	2021 GLO CLFRF Grant	-	-	-	1,917,863
09-770	Equipment	150	53,000	40,044	42,000
	Total Capital Outlay	\$ 2,085	\$ 53,000	\$ 1,461,730	\$ 1,959,863
Department Total		\$ 669,291	\$ 933,930	\$ 2,177,269	\$ 2,842,319

Miscellaneous

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Systems Fund	
Dept. - Miscellaneous	11-5-99

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Services					
04-010	Electricity	\$ 9,894	\$ 15,000	\$ 9,561	\$ 10,000
	Total Services	<u>\$ 9,894</u>	<u>\$ 15,000</u>	<u>\$ 9,561</u>	<u>\$ 10,000</u>
Miscellaneous					
07-100	City Franchise Fee	\$ 1,518,210	\$ 1,518,210	\$ 1,518,210	\$ 1,483,000
07-420	Contingencies	-	-	-	8,083
07-580	Subdivider Rebates	2,192	20,000	4,834	10,000
	Total Miscellaneous	<u>\$ 1,520,402</u>	<u>\$ 1,538,210</u>	<u>\$ 1,523,044</u>	<u>\$ 1,501,083</u>
Department Total		<u><u>\$ 1,530,296</u></u>	<u><u>\$ 1,553,210</u></u>	<u><u>\$ 1,532,605</u></u>	<u><u>\$ 1,511,083</u></u>

SALES TAX FUND

**City of Groves
Annual Fiscal Budget
2021-2022**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Sales Tax Fund				
Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Sales Tax	\$ 1,549,904	\$ 1,496,500	\$ 1,307,329	\$ 1,532,000
Mixed Beverage Tax	1,513	3,000	106	2,500
Earnings of Investments	81	500	34	500
Total Revenue	\$ 1,551,498	\$ 1,500,000	\$ 1,307,469	\$ 1,535,000
Expenditures				
Transfers Out	\$ 1,446,000	\$ 1,500,000	\$ 1,500,000	\$ 1,535,000
Total Expenditures	\$ 1,446,000	\$ 1,500,000	\$ 1,500,000	\$ 1,535,000
Revenues Over(Under) Expenditures	\$ 105,498	\$ -	\$ (192,531)	\$ -

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

Sales Tax Fund	21-4-00
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Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Taxes					
313-00	Sales Tax Receipts	\$ 1,549,904	\$ 1,496,500	\$ 1,307,329	\$ 1,532,000
	Total Taxes	<u>\$ 1,549,904</u>	<u>\$ 1,496,500</u>	<u>\$ 1,307,329</u>	<u>\$ 1,532,000</u>
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 1,513	\$ 3,000	\$ 106	\$ 2,500
361-10	Earnings on Investments	81	500	34	500
	Total Miscellaneous	<u>\$ 1,594</u>	<u>\$ 3,500</u>	<u>\$ 140</u>	<u>\$ 3,000</u>
Total Sales Tax Fund Revenue		<u><u>\$ 1,551,498</u></u>	<u><u>\$ 1,500,000</u></u>	<u><u>\$ 1,307,469</u></u>	<u><u>\$ 1,535,000</u></u>

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Interfund Transfers					
51-313	Transfer to General Fund	<u>\$ 1,446,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,535,000</u>
	Total Interfund Transfers	<u>\$ 1,446,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</u>	<u>\$ 1,535,000</u>
Department Total		<u><u>\$ 1,446,000</u></u>	<u><u>\$ 1,500,000</u></u>	<u><u>\$ 1,500,000</u></u>	<u><u>\$ 1,535,000</u></u>

INTEREST AND SINKING FUND

City of Groves
Annual Fiscal Budget
2021-2022

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Interest & Sinking Fund

Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Current Taxes	\$ 10,434	\$ 7,500	\$ 16,627	\$ 7,400
Delinquent Taxes	552,870	555,799	549,174	555,799
Current Penalty & Interest	4,460	1,500	4,000	1,500
Delinquent Penalty & Interest	4,236	2,000	7,792	2,500
Interest on Investments	2,528	1,000	1,267	500
Transfers	-	-	182,986	579,350
Total Revenue	<u>574,528</u>	<u>\$ 567,799</u>	<u>\$ 761,846</u>	<u>\$ 1,147,049</u>
Expenditures				
Principal	\$ 460,000	\$ 465,000	\$ 465,000	\$ 795,000
Interest	112,841	102,799	285,814	351,976
Contingencies	-	-	-	73
Total Expenditures	<u>\$ 572,841</u>	<u>\$ 567,799</u>	<u>\$ 750,814</u>	<u>\$ 1,147,049</u>
Revenues Over(Under) Expenditures	<u>\$ 1,687</u>	<u>\$ -</u>	<u>\$ 11,032</u>	<u>\$ -</u>

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

Interest & Sinking Fund	35-4-00
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Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Taxes					
310-48	Delinquent Taxes	\$ 10,434	\$ 7,500	\$ 16,627	\$ 7,400
310-49	Current Taxes	552,870	555,799	549,174	555,799
319-00	Current Penalty & Interest	4,460	1,500	4,000	1,500
319-10	Delinquent Penalty & Interest	4,236	2,000	7,792	2,500
	Total Taxes	<u>\$ 572,000</u>	<u>\$ 566,799</u>	<u>\$ 577,593</u>	<u>\$ 567,199</u>
Permits, Fees & Other					
360-00	Miscellaneous Income	\$ -	\$ -	\$ 779	\$ -
361-10	Interest on Investments	2,528	1,000	488	500
	Total Permits, Fees & Other	<u>\$ 2,528</u>	<u>\$ 1,000</u>	<u>\$ 1,267</u>	<u>\$ 500</u>
Operating Transfers In					
390-30	Transfer from EDC	\$ -	\$ -	\$ 182,986	\$ 579,350
	Total Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 182,986</u>	<u>\$ 579,350</u>
Total Interest & Sinking Revenue		<u>\$ 574,528</u>	<u>\$ 567,799</u>	<u>\$ 761,846</u>	<u>\$ 1,147,049</u>

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

Interest & Sinking Fund
Department - Debt Retirement 35-5

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Debt Retirement					
84-08-040	Principal	\$ 460,000	\$ 465,000	\$ 465,000	\$ 795,000
84-08-050	Interest	112,841	102,799	285,814	351,976
	Total Debt Retirement	<u>\$ 572,841</u>	<u>\$ 567,799</u>	<u>\$ 750,814</u>	<u>\$ 1,146,976</u>
Department Total		<u>\$ 572,841</u>	<u>\$ 567,799</u>	<u>\$ 750,814</u>	<u>\$ 1,146,976</u>

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**City of Groves
Annual Fiscal Budget
2021-2022**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Sales Taxes	\$ 774,952	\$ 748,250	\$ 652,674	\$ 767,000
Interest on Investments	538	250	8	250
Transfers	-	-	-	90,000
Total Revenue	<u>\$ 775,490</u>	<u>\$ 748,500</u>	<u>\$ 652,682</u>	<u>\$ 857,250</u>
Expenditures				
Supplies	\$ 524	\$ 250	\$ -	\$ 200
Miscellaneous	236,838	200,000	205,154	186,700
Materials & Contracts	3,410	1,000	-	1,000
Transfers	-	547,250	182,986	579,350
Capital Outlay	38,337	-	-	90,000
Total Expenditures	<u>\$ 279,109</u>	<u>\$ 748,500</u>	<u>\$ 388,140</u>	<u>\$ 857,250</u>
Revenues Over(Under) Expenditures	<u>\$ 496,381</u>	<u>\$ -</u>	<u>\$ 264,542</u>	<u>\$ -</u>

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Taxes					
313-00	Sales Taxes	\$ 774,952	\$ 748,250	\$ 652,674	\$ 767,000
	Total Taxes	<u>\$ 774,952</u>	<u>\$ 748,250</u>	<u>\$ 652,674</u>	<u>\$ 767,000</u>
Permits, Fees & Other					
361-10	Interest on Investments	\$ 99	\$ 250	\$ 8	\$ 250
370-00	Reimbursements	439	-	-	-
	Total Fees & Other	<u>\$ 538</u>	<u>\$ 250</u>	<u>\$ 8</u>	<u>\$ 250</u>
Transfers					
390-50	Transfer form Fund Balance	\$ -	\$ -	\$ -	\$ 90,000
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 90,000</u>
Total EDC Fund Revenue		<u><u>\$ 775,490</u></u>	<u><u>\$ 748,500</u></u>	<u><u>\$ 652,682</u></u>	<u><u>\$ 857,250</u></u>

**City of Groves
Annual Fiscal Budget
2021-2022**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Supplies					
02-040	Miscellaneous Supplies	\$ 524	\$ 250	\$ -	\$ 200
	Total Services	\$ 524	\$ 250	\$ -	\$ 200
Miscellaneous					
06-100	Grant Disbursement	\$ 43,643	\$ 20,000	\$ 28,419	\$ 81,700
06-270	Contract Services	18,195	5,000	1,735	5,000
07-100	Administration Fee	175,000	175,000	175,000	100,000
	Total Miscellaneous	\$ 236,838	\$ 200,000	\$ 205,154	\$ 186,700
Materials & Contracts					
05-040	Construction Materials	\$ 3,410	\$ 1,000	\$ -	\$ 1,000
	Total Materials & Contracts	\$ 3,410	\$ 1,000	\$ -	\$ 1,000
Capital Outlay					
5-010	Capital Outlay	\$ 36,837	\$ -	\$ -	\$ 90,000
5-020	Fire Station	1,500	-	-	-
	Total Capital Outlay	\$ 38,337	\$ -	\$ -	\$ 90,000
Transfers					
36-000	Transfers	\$ -	\$ 547,250	\$ 182,986	\$ 579,350
	Total Transfers	\$ -	\$ 547,250	\$ 182,986	\$ 579,350
Department Total		\$ 279,109	\$ 748,500	\$ 388,140	\$ 857,250

EQUIPMENT REPLACEMENT

**City of Groves
Annual Fiscal Budget
2021-2022**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Equipment Replacement Fund

Revenue	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Transfers In	\$ 1,299	\$ 100,000	\$ 100,000	\$ 186,000
Interest on Investments	3,221	1,500	446	1,500
Total Revenue	\$ 4,520	\$ 101,500	\$ 100,446	\$ 187,500
Expenditures				
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ 4,520	\$ 101,500	\$ 100,446	\$ 187,500

**City of Groves
Annual Fiscal Budget
2021-2022**

STATEMENT OF REVENUES

Equipment Replacement Fund		55-4-00			
Acct #	Account Description	Actual 2019-2020	Budget 2020-2021	Estimated 2020-2021	Proposed 2021-2022
Operating Transfers In					
349-20	General Fund	\$ -	\$ 100,000	\$ 100,000	\$ -
349-55	Solid Waste	1,299	-	-	186,000
390-00	Systems	-	-	-	-
	Total Operating Transfer:	<u>\$ 1,299</u>	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ 186,000</u>
Permits, Fees & Other					
361-10	Interest on Investments	\$ 3,221	\$ 1,500	\$ 446	\$ 1,500
	Total Fees & Other	<u>\$ 3,221</u>	<u>\$ 1,500</u>	<u>\$ 446</u>	<u>\$ 1,500</u>
Total Equipment Replacement Rev		<u><u>\$ 4,520</u></u>	<u><u>\$ 101,500</u></u>	<u><u>\$ 100,446</u></u>	<u><u>\$ 187,500</u></u>

CAPITAL OUTLAY PURCHASES

**City of Groves
Annual Fiscal Budget
2021-2022**

Proposed Capital Outlay Purchases

General Fund Department	Description	Amount
Finance	Computer/Software	\$ 110,000
Total Finance		\$ 110,000
Municipal Court	Court Security	\$ 4,000
	Court Technology	5,000
Total Municipal Court		\$ 9,000
Library	Books	\$ 16,500
	Audiotapes	6,000
	Equipment	4,000
	Building Maint. & Projects	5,000
Total Library		\$ 31,500
Recreation & Special Events	Building Main. & Repairs	\$ 20,000
Total Recreation & Special Events		\$ 20,000
Police	Automobile	\$ 120,000
	Auto Equipment	1,000
Total Police		\$ 121,000
Fire	Fire Station	\$ 4,285,727
	Air Packs	10,000
	Automobile	25,000
	Capital Outlay	35,000
	Bunker Sets	7,700
	Equipment	9,100
Total Fire		\$ 4,372,527
Emergency Mgmt.	Equipment	\$ 2,500
Total Emergency Mgmt.		\$ 2,500
Animal Shelter	Equipment	\$ 2,500
Total Animal Shelter		\$ 2,500
Inspections & Permits	Abatement & Demolition	\$ 25,000
Total Inspections & Permits		\$ 25,000

Garage	Capital Outlay	\$ 10,000
	Equipment	5,000
Total Garage		\$ 15,000
Streets	Equipment	\$ 70,000
Total Streets		\$ 70,000
Property Maintenance	Capital Outlay	\$ 53,000
Total Property Maintenance		\$ 53,000
Total General Fund		\$ 4,832,027

Systems

Water Plant	Equipment	\$ 30,000
	Plant Equipment	6,000
	Elevated Storage Tank	15,000
Total Water Plant		\$ 51,000
WastewaterPlant	Capital Outlay	\$ 10,000
Total Wastewater Plant		\$ 10,000
Water Distribution	2021 GLO CLFRF Grant	\$ 1,917,863
	Equipment	42,000
Total Water Distribution		\$ 1,917,863
Total Systems Fund		\$ 1,978,863

INTERFUND TRANSFERS

**City of Groves
Annual Fiscal Budget
2021-2022**

Proposed Interfund Transfers

General Fund	Source/Destination	Amount
Transfers In		
General Fund	Sales Tax Fund	\$ 1,535,000
Total General Fund Transfers		<u>\$ 1,535,000</u>
Interest & Sinking Fund		
Transfers In		
I&S	EDC	\$ 579,350
Total I&S Fund Transfers		<u>\$ 579,350</u>
Equipment Replacement Fund		
Transfers In		
Equipment Replacement	Solid Waste	\$ 186,000
Total Equip. Repl. Fund Transfers		<u>\$ 186,000</u>
Total Transfers In		<u>\$ 2,300,350</u>
Solid Waste Fund		
Transfers Out		
Solid Waste	Equipment Replacement	\$ 186,000
Total Solid Waste Fund Transfers		<u>\$ 186,000</u>
Sales Tax Fund		
Transfers Out		
Sales Tax	General Fund	\$ 1,535,000
Total Sales Tax Fund Transfers		<u>\$ 1,535,000</u>
EDC Fund		
Transfers Out		
EDC	I&S	\$ 579,350
Total EDC Fund Transfers		<u>\$ 579,350</u>
Total Transfers Out		<u>\$ 2,300,350</u>
Total Interfund Transfers		<u>\$ 4,600,700</u>

DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
2021-2022

SUMMARY OF TOTAL BONDED INDEBTEDNESS

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

City of Groves
Annual Fiscal Budget
2021-2022

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

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

City of Groves
Annual Fiscal Budget
2021-2022

RECAP OF OUTSTANDING DEBT

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

City of Groves
Annual Fiscal Budget
2021-2022

CERTIFICATES OF OBLIGATION SERIES 2013

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

City of Groves
Annual Fiscal Budget
2021-2022

CERTIFICATES OF OBLIGATION SERIES 2016

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

City of Groves
Annual Fiscal Budget
2021-2022

CERTIFICATES OF OBLIGATION SERIES 2020

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

**CERTIFICATION OF 2021
APPRAISAL ROLL**


STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2021 APPRAISAL ROLL FOR City of Groves

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for City of Groves.

July 26, 2021
Date


Angela Bellard, RPA, RES, AAS
Chief Appraiser
Jefferson Central Appraisal District

2021 APPRAISAL ROLL INFORMATION

2021 Market Value	\$1,098,636,966
2021 Taxable Value	\$950,884,807

2021 CERTIFIED TOTALS

Property Count: 7,825

229 - CITY OF GROVES
ARB Approved Totals

7/26/2021 11:16:52AM

Land		Value		
Homesite:		74,512,726		
Non Homesite:		62,121,486		
Ag Market:		247,939		
Timber Market:		0	Total Land	(+) 136,882,151
Improvement		Value		
Homesite:		547,209,477		
Non Homesite:		361,629,436	Total Improvements	(+) 908,838,913
Non Real		Count	Value	
Personal Property:	614		52,915,902	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 52,915,902
			Market Value	= 1,098,636,966
Ag		Non Exempt	Exempt	
Total Productivity Market:	247,939		0	
Ag Use:	950		0	Productivity Loss (-) 246,989
Timber Use:	0		0	Appraised Value = 1,098,389,977
Productivity Loss:	246,989		0	
			Homestead Cap	(-) 63,954,549
			Assessed Value	= 1,034,435,428
			Total Exemptions Amount	(-) 83,550,621
			(Breakdown on Next Page)	
			Net Taxable	= 950,884,807

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
7,123,886.34 = 950,884,807 * (0.749185 / 100)

Certified Estimate of Market Value: 1,098,636,966
Certified Estimate of Taxable Value: 950,884,807

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

2021 CERTIFIED TOTALS

Property Count: 7,825

229 - CITY OF GROVES
ARB Approved Totals

7/26/2021

11:17:06AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	147	1,752,858	0	1,752,858
DPS	4	48,000	0	48,000
DSTR	1	16,194	0	16,194
DV1	12	0	67,000	67,000
DV2	11	0	87,000	87,000
DV3	12	0	122,000	122,000
DV3S	1	0	10,000	10,000
DV4	61	0	732,000	732,000
DV4S	6	0	72,000	72,000
DVHS	43	0	6,416,633	6,416,633
DVHSS	5	0	594,962	594,962
EX-XG	4	0	831,998	831,998
EX-XI	2	0	294,970	294,970
EX-XV	115	0	55,274,730	55,274,730
EX366	21	0	4,276	4,276
FR	1	0	0	0
OV65	1,449	17,070,000	0	17,070,000
OV65S	13	156,000	0	156,000
Totals		19,043,052	64,507,569	83,550,621

2021 CERTIFIED TOTALS

Property Count: 7,825

229 - CITY OF GROVES
ARB Approved Totals

7/26/2021 11:17:06AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,049	1,775.4236	\$11,020,138	\$842,303,831	\$751,510,429
B	MULTIFAMILY RESIDENCE	103	45.5265	\$2,474,166	\$46,387,591	\$46,102,820
C1	VACANT LOTS AND LAND TRACTS	605	262.0559	\$0	\$9,038,645	\$9,026,645
D1	QUALIFIED AG LAND	7	5.9483	\$0	\$247,939	\$950
E	FARM OR RANCH IMPROVEMENT	5	77.5095	\$0	\$613,822	\$604,799
F1	COMMERCIAL REAL PROPERTY	284	221.0621	\$1,009,968	\$80,017,410	\$80,017,410
F2	INDUSTRIAL REAL PROPERTY	3	22.4400	\$0	\$8,396,120	\$8,396,120
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$2,751,996	\$2,751,996
J3	ELECTRIC COMPANY (INCLUDING C	5	0.6790	\$0	\$12,527,460	\$12,527,460
J4	TELEPHONE COMPANY (INCLUDI	4	2.2066	\$0	\$1,342,238	\$1,342,238
J5	RAILROAD	1		\$0	\$245,375	\$245,375
J6	PIPELAND COMPANY	9	0.2443	\$0	\$356,174	\$356,174
J7	CABLE TELEVISION COMPANY	2		\$0	\$1,248,178	\$1,248,178
J8	OTHER TYPE OF UTILITY	12		\$0	\$1,441,275	\$1,441,275
L1	COMMERCIAL PERSONAL PROPE	538		\$0	\$27,922,343	\$27,922,343
L2	INDUSTRIAL PERSONAL PROPERT	5		\$0	\$2,646,762	\$2,646,762
M1	TANGIBLE OTHER PERSONAL, MOB	8		\$0	\$42,300	\$42,300
O	RESIDENTIAL INVENTORY	37	8.3735	\$191,662	\$1,645,699	\$1,645,699
S	SPECIAL INVENTORY TAX	4		\$0	\$3,055,834	\$3,055,834
X	TOTALLY EXEMPT PROPERTY	142	239.6084	\$877,656	\$56,405,974	\$0
	Totals		2,661.0777	\$15,573,590	\$1,098,636,966	\$950,884,807

2021 CERTIFIED TOTALS

Property Count: 7,825

229 - CITY OF GROVES
ARB Approved Totals

7/26/2021 11:17:06AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	5,967	1,771.6988	\$11,020,138	\$838,087,966	\$747,411,325
A5	TOWNHOME/PATIOH/GARDENH/CON	82	3.7248	\$0	\$4,215,865	\$4,099,104
B1	REAL, RESIDENTIAL, APARTMENTS	17	22.1025	\$0	\$31,209,993	\$31,197,993
B2	REAL, RESIDENTIAL, DUPLEXES	72	22.9765	\$2,474,166	\$12,136,171	\$11,875,400
B4	"REAL, RESIDENTIAL(FOUR PLEXES)	14	0.4475	\$0	\$3,041,427	\$3,029,427
C1	REAL, VACANT PLATTED RESIDENTI	559	223.7848	\$0	\$7,015,114	\$7,003,114
C2	REAL, VACANT PLATTED COMMERCIAL	46	38.2711	\$0	\$2,023,531	\$2,023,531
D1	REAL, ACREAGE, RANGELAND	7	5.9483	\$0	\$247,939	\$950
D3	REAL, ACREAGE, FARMLAND, UTIL	1	29.6340	\$0	\$212,478	\$212,478
D4	REAL, ACREAGE, UNDEVELOPED LA	3	42.2078	\$0	\$287,456	\$287,456
E1	REAL, FARM/RANCH, HOUSE	1	5.6677	\$0	\$113,888	\$104,865
F1	REAL, Commercial	284	221.0621	\$1,009,968	\$80,017,410	\$80,017,410
F2	REAL, Industrial	1		\$0	\$8,048,300	\$8,048,300
F5	OPERATING UNITS ACREAGE	2	22.4400	\$0	\$347,820	\$347,820
J2	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$2,751,996	\$2,751,996
J3	REAL & TANGIBLE PERSONAL, UTIL	5	0.6790	\$0	\$12,527,460	\$12,527,460
J4	REAL & TANGIBLE PERSONAL, UTIL	4	2.2066	\$0	\$1,342,238	\$1,342,238
J5	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$245,375	\$245,375
J6	REAL & TANGIBLE PERSONAL, UTIL	9	0.2443	\$0	\$356,174	\$356,174
J7	REAL & TANGIBLE PERSONAL, UTIL	2		\$0	\$1,248,178	\$1,248,178
J8	REAL & TANGIBLE PERSONAL, UTIL	12		\$0	\$1,441,275	\$1,441,275
L1	TANGIBLE, PERSONAL PROPERTY, C	538		\$0	\$27,922,343	\$27,922,343
L2	TANGIBLE, PERSONAL PROPERTY, I	5		\$0	\$2,646,762	\$2,646,762
M1	TANGIBLE OTHER PERSONAL, MOBI	8		\$0	\$42,300	\$42,300
O1	INVENTORY, VACANT RES LAND	37	8.3735	\$191,662	\$1,645,699	\$1,645,699
S	SPECIAL INVENTORY	4		\$0	\$3,055,834	\$3,055,834
X		142	239.6084	\$877,656	\$56,405,974	\$0
	Totals		2,661.0777	\$15,573,590	\$1,098,636,966	\$950,884,807

2021 APPRAISAL ROLL CERTIFICATION - PENDING PROTESTS
City of Groves

Property ID	Protested 2021 Market Value	Owner's Opinion of Market Value	Protested Ag Value	Opinion of Ag Value
19237	123,186	77,948		
24022	136,879	89,578		
24062	106,830	77,628		
30468	120,900	71,662		
30515	109,012	69,548		
41354	59,564	46,040		
59275	95,132	48,532		
63775	114,624	63,033		
84947	137,064	71,725		
103485	79,965	54,182		
103491	59,236	37,992		
108739	72,109	49,401		
108757	103,686	56,034		
110504	41,691	34,144		
110540	2,001,165	1,653,455		
110618	441,661	274,140		
115294	185,465	111,077		
115346	6,600	5,280		
249167	614,888	322,796		
403869	11,445	11,445		
	4,621,102	3,225,640	0	0

2021 CERTIFIED TOTALS

Property Count: 20

229 - CITY OF GROVES
Under ARB Review Totals

7/26/2021

1:33:11PM

Land		Value		
Homesite:		0		
Non Homesite:		370,099		
Ag Market:		0		
Timber Market:		0		
Total Land			(+)	370,099
Improvement		Value		
Homesite:		0		
Non Homesite:		4,251,003		
Total Improvements			(+)	4,251,003
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0		
Total Non Real			(+)	0
Market Value			=	4,621,102
Ag		Non Exempt	Exempt	
Total Productivity Market:	0	0		
Ag Use:	0	0		
Timber Use:	0	0		
Productivity Loss:	0	0		
Productivity Loss			(-)	0
Appraised Value			=	4,621,102
Homestead Cap			(-)	0
Assessed Value			=	4,621,102
Total Exemptions Amount (Breakdown on Next Page)			(-)	0
Net Taxable			=	4,621,102

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 34,620.60 = 4,621,102 * (0.749185 / 100)

Certified Estimate of Market Value:	3,245,982
Certified Estimate of Taxable Value:	3,245,982
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

2021 CERTIFIED TOTALS

229 - CITY OF GROVES

7/26/2021

1:33:16PM

Exemption Breakdown

Exemption	Count	Local	State	Total
	Totals			

2021 CERTIFIED TOTALS

Property Count: 20

229 - CITY OF GROVES
Under ARB Review Totals

7/26/2021 1:33:16PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	15	5.3610	\$137,285	\$1,801,539	\$1,801,539
C1	VACANT LOTS AND LAND TRACTS	2	0.4647	\$0	\$18,045	\$18,045
F1	COMMERCIAL REAL PROPERTY	3	0.8176	\$0	\$2,801,518	\$2,801,518
Totals			6.6433	\$137,285	\$4,621,102	\$4,621,102

2021 CERTIFIED TOTALS

Property Count: 20

229 - CITY OF GROVES
Under ARB Review Totals

7/26/2021 1:33:16PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	15	5.3610	\$137,285	\$1,801,539	\$1,801,539
C1	REAL, VACANT PLATTED RESIDENTI	1	0.2523	\$0	\$11,445	\$11,445
C2	REAL, VACANT PLATTED COMMERCIAL	1	0.2124	\$0	\$6,600	\$6,600
F1	REAL, Commercial	3	0.8176	\$0	\$2,801,518	\$2,801,518
Totals			6.6433	\$137,285	\$4,621,102	\$4,621,102

INVESTMENT POLICY

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

CITY OF GROVES

INVESTMENT POLICY

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

I. SCOPE

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

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

II. OBJECTIVES

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

SAFETY

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

LIQUIDITY

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

YIELD

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

PUBLIC TRUST

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

III. RESPONSIBILITY AND CONTROL

DELEGATION OF AUTHORITY AND TRAINING

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

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

INTERNAL CONTROLS

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS

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

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

IV. REPORTING

QUARTERLY REPORTING

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

METHODS

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

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

ANNUAL AUDIT

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

V. INVESTMENT PORTFOLIO

INVESTMENTS

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

AUTHORIZED INSTRUMENTS

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

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

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

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

UNAUTHORIZED INSTRUMENTS

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

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

EXISTING INVESTMENTS

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

HOLDING PERIOD

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

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

RISK AND DIVERSIFICATION

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

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

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

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

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

MONITORING

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

SETTLEMENT

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

VI. SELECTION OF BROKERS/DEALERS

SELECTION OF AUTHORIZED BROKERS

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

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

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

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

VII. SAFEKEEPING AND CUSTODY

INSURANCE OR COLLATERAL

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

SAFEKEEPING AGREEMENT

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

COLLATERAL DEFINED

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

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

SUBJECT TO AUDIT

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

VIII. INVESTMENT POLICY ADOPTION

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

IX. INVESTMENT STRATEGY

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

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

GLOSSARY

of

COMMON TREASURY TERMINOLOGY

AGENCIES: Federal agency securities

ASKED: Price at which securities are offered

BID: Price offered for securities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PORTFOLIO: Collection of securities held by an investor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

2021 TAX RATES NOTICE

Notice About 2021 Tax Rates

Property Tax Rates in City of Groves

This notice concerns the 2021 property tax rates for City of Groves. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.653446/\$100
This year's voter-approval tax rate: \$0.673459/\$100

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

Unencumbered Fund Balance

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

Type of Fund	Balance
Maintenance & Operation	540,000

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2013 C.O Series 2013	140,000	51,220	0	191,220
2016 C.O. Series 2016	335,000	41,406	0	376,406
2020 C.O. Series 2020	320,000	259,350	0	579,350

Total required for 2021 debt service	\$1,146,976
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$579,350
- Excess collections last year	\$13,298
= Total to be paid from taxes in 2021	\$554,328
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2021	\$-5,489
= Total debt levy	\$548,839

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Allison Nathan Getz, P.C.C., Jefferson County Tax Assessor-Collector on August 04, 2021.

TAX RATE CALCULATION

2021 Tax Rate Calculation Worksheet

Date: 08/04/2021 12:05 PM

Taxing Units Other Than School Districts or Water Districts

City of Groves

409-960-5774

Taxing Unit Name

Phone (area code and number)

3947 Lincoln Avenue Beaumont, TX 77619

www.cigrovestx.com

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$818,018,728
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$818,018,728
4. 2020 total adopted tax rate.	\$0.749185/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$13,975,292

B. 2020 values resulting from final court decisions:	\$11,421,187
C. 2020 value loss. Subtract B from A. ³	\$2,554,105
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$1,653,455
B. 2020 disputed value:	\$1,069,778
C. 2020 undisputed value. Subtract B from A. ⁴	\$583,677
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$3,137,782
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$821,156,510
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$2,154
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$2,360,795
C. Value loss. Add A and B. ⁵	\$2,362,949
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$2,362,949
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$818,793,561
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$6,134,278
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$3,575

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$6,137,853
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² E. Total 2021 value. Add A and B, then subtract C and D.	\$950,884,807 \$0 \$0 \$0 \$950,884,807
19. Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ C. Total value under protest or not certified: Add A and B.	\$3,245,982 \$0 \$3,245,982
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$954,130,789

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$14,826,119
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$14,826,119
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$939,304,670
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.653446/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.680340/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$821,156,510
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$5,586,656
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$3,227
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$3,227
E. Add Line 30 to 31D.	\$5,589,883
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$939,304,670
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.595108/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$0.000000/\$100
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.595108/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.000000
C. Add Line 40B to Line 39.	\$0.595108
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.615936/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,146,976</p> <p>\$0</p> <p>\$0</p> <p>\$579,350</p> <p>\$567,626</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$13,298
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$554,328
45. 2021 anticipated collection rate.	
A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹	
B. Enter the 2020 actual collection rate	101.00%
C. Enter the 2019 actual collection rate	102.31%
D. Enter the 2018 actual collection rate	100.08%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	101.39%
	101.00%
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$548,839
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$954,130,789
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.057522/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.673458/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

³¹Tex. Tax Code Section 26.04(h),(h-1) and (h-2)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$954,130,789
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.653446/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.653446/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.673458/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.673458/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$954,130,789
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.673458/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000001
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000001/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.673459/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.595108/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$954,130,789
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.052403
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.057522/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.705033/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Emergency Revenue Rate Worksheet	Amount/Rate
73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	N/A
75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.	N/A
76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.653446/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.673459/\$100

Indicate the line number used: 67

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.705033/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Allison Nathan Getz

Printed Name of Taxing Unit Representative

sign here



Taxing Unit Representative

August 4, 2021

Date

**TAX CODE SECTION 26.16
INFORMATION**

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

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

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

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

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

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

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

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

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

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

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

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

HOTEL/MOTEL OCCUPANCY TAX - City of Groves Only:

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