



We

Are



*City of Groves
Annual Fiscal
Budget
2022-2023*

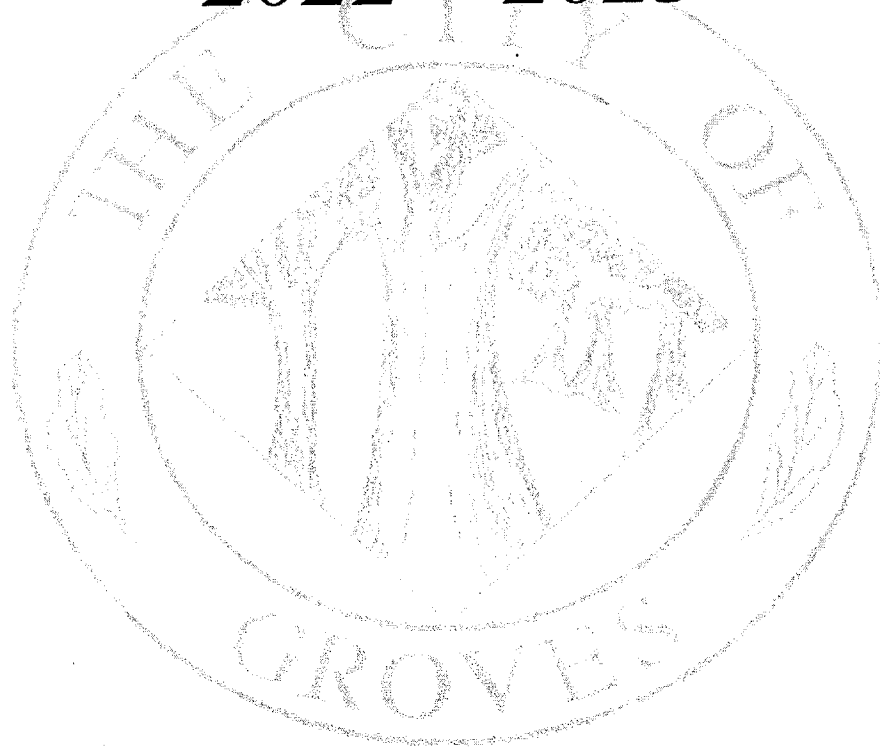


Groves

CITY OF GROVES

ANNUAL FISCAL BUDGET

2022 – 2023



CITY OF GROVES

CITY COUNCIL

Chris Borne

Mayor

Mark McAdams

Councilmember, Ward 1

Paul Oliver

Councilmember, Ward II

Rob Vensel

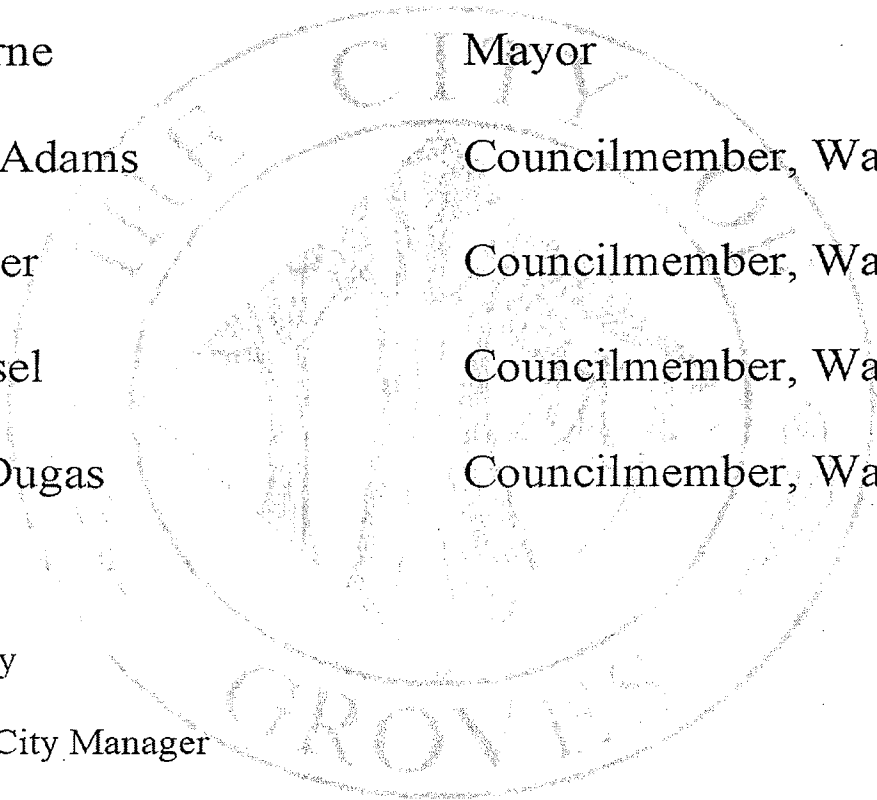
Councilmember, Ward III

Rhonda Dugas

Councilmember, Ward IV

Submitted by

D. E. Sosa, City Manager





CITY OF GROVES

STREET MAP WITH WARD DIVISIONS

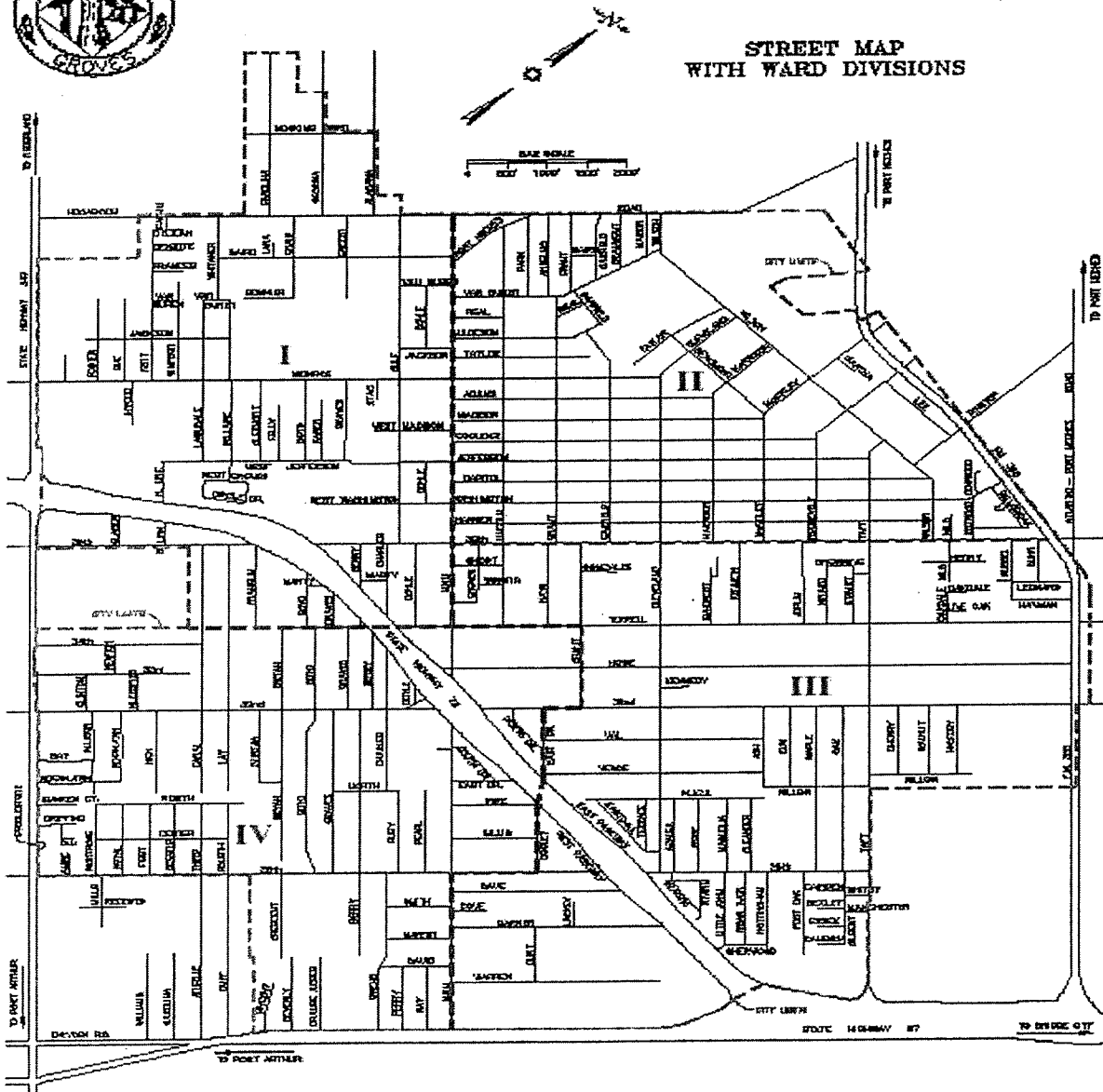


Table of Contents

Introduction	1
Annual Appropriation Ordinance 2022-2023	25
Budget Summary	52
Animal Control.....	81
Solid Waste Fund.....	106
Waste Water Plant	120
Annual Fiscal Budget.....	153
Sales & Use Tax, Hotel/Motel Occupancy Tax	192

INTRODUCTION

Mission Statement

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

August 1, 2022

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

Gentlemen:

The following are the highlights of the City of Groves 2022-2023 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 (37 new homes under construction as this letter is written) and development that will create and expand revenue streams. The second largest commercial property at 39th and Twin City has been purchased and is under development. Starbucks Coffee has opened and Blue Wave Car wash is under construction. These two businesses will occupy two of the 4 available pads. In addition, the largest Chic Fil A in Texas was opened in May. This will also help the city's sales tax revenue stream in 2023. 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, as always, in this budget to identify areas that may be over staffed **to reduce costs and restructure the work force where practical**. All departments have reviewed the number of full-time employees and duties of these administrative jobs. This was to ensure that the job was first needed and second to ensure that the job duties justified a full-time status.

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 **\$61,500,000** of value on the tax rolls since 2015. New values in this budget are just over **\$12,000,000**. Existing property values increased around **\$83,000,000**.

The 2022 certified tax roll shows values for the 2022 budget to be **\$1,046,984,212** up by **\$96,139,000** from the current values of **\$950,884,807**. The city's new real estate values continue to improve through new residential and commercial construction. New construction was just over **\$12,000,000** of the overall value increase. Increased values on existing property was **\$83,000,000** or a little over **9%**.

This budget's objective is to fund the services required by the citizens at a competitive cost and within available financing resources. Managements challenge remains to increase and improve productivity, efficiency, city services, and infrastructure. As well as, recognize and develop employee strengths, contributions, and compensation, while maintaining fair and just tax and user rates. In addressing these objectives, the city strives to act in the best

interest of the Citizens of Groves. We feel that this budget is a positive step in the attainment of the objectives and challenges listed.

Submitted herewith is the proposed budget for the fiscal year October 1, 2022 through September 30, 2023.

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

Total revenues for general fund are estimated to be **\$11,584,645** for 2022/2023. Total revenues for 2021/2022 were **\$15,657,480** this represent a decrease of **\$4,072,835** over last year's operating revenues for general fund. The decrease is attributable to the certificates of obligation that were used to construct the new fire station. Since the station has been built these funds are no longer part of the operating revenues. There are GLO street grant funds estimated at **\$350,000 to \$380,000** and a portion of the funds for the fire department construction project in the amount of an estimated **\$150,000** that will be used for the 2023 street program. The fire department funds can be used for the streets surrounding the new fire station. When this is added to the budgeted **\$442,000** in the proposed budget this will place **\$942,000** available for street improvements in fiscal 2023.

TAX VALUES

The Jefferson County Appraisal District has estimated the 2022-2023 net taxable value to be **\$1,046,984,212** an increase of **\$96,139,000** in value from the **\$950,844,807** in values of 2021-22. New taxable value of new improvements residential and commercial is **\$12,000,000**. The current tax rate is **65.34** cents per **\$100.00** of valuation. This budget has a tax rate of **63.59** cents per **\$100.00** of valuation. The M and O rate will be recommended at **58.24** cents and the I and S rate at **5.35** cents.

GENERAL FUND

This year General Fund costs will include expenditures primarily due to a proposed **5% STEP INCREASE** for all full-time employees to the wage and salary plan. The estimated total cost for this STEP increase is **\$ \$237,253**. This budget funds 104 full time employees and 23 part time employees including summer help and activity building employees.

Capital Outlay: Equipment replacement this year is proposed in the amount of **\$573,000** for all departments in general fund. These are capital acquisitions with the exception of heavy equipment that must be purchased in order to continue the work program and insure the productivity of the city departments. These items range from books for the library to computer software to purchase of patrol cars and utility trucks to fire fighter equipment and expanding kennels at the animal shelter.

SOLID WASTE FUND

Revenues are estimated at **\$1,957,079** this represents a **.30** per month increase in the current rates. Expenditures including transfers to other funds are also projected at **\$1,957,079**. The rate for these sanitation services will increase by **.30** per month and set at **\$20.26** in this budget.

Capital Outlay: There is a major purchase of a garbage truck scheduled for delivery in the 2022-2023 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 delivered in February of 2023. This will allow the city to purchase 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 2022-2023 budget.

SYSTEMS FUND

Total revenues are projected from all sources except transfers are expected to be **\$6,337,815**. This includes an estimated **\$700,000** from grant funds. This estimate also reflects a **.25 cent per 1,000-gallon** increase on the sewer maintenance fee. The average water bill of 5000 gallons consumption will go from the current **\$74.91 to \$76.16** and generate an additional estimated **\$100,000** 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. The total city average bill will go from **\$74.91 to \$76.46** an increase of **\$1.55** per month on average.

Capital Outlay: There is **\$200,000** budgeted to Capital Outlay for the water plant. This will be used to fund a needed scada upgrade for the water plant. **\$140,000** for wastewater plant, and additional projects ranging from new cranes for the city lift stations and new scales for chemicals. 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 **\$1,283,000** to general fund as a franchise fee and **\$25,000** to sub divider rebates. **\$0** to debt service. Sales tax fund will provide **\$0** to debt service and the **EDC Fund** will provide **\$579,750** 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. For this budget the debt

service requirements are **\$1,152,003** this will be paid with **\$572,253** property tax revenue and **\$579,750** EDC sales tax revenue.

In the 2022-2023 debt property tax portion of debt service is **\$572,253** it will remain at or near that level for the next 8 years. As anticipated EDC revenue to pay debt service on the new fire station in the amount of **\$579,750** 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 **5% STEP INCREASE** for all eligible employees. This budget has restructured administrative positions to allow for better coverage and focus on the items most important to the city operations. Possible conversion of a full-time position into a part time position and a part time position into a full-time position. It also allows for a dedicated EDC administrative employee that will handle day to day EDC, special events, media to promote the city, and assists with human resources duties. EDC, payroll, human resources, and media/special events will be housed in the renovated police station city offices. Our meter department will also be located in this building.

Health Insurance: The city elected to go out to bid for health insurance for the 2021 fiscal year. The city received a good two-year 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. The increase for this coming fiscal year was 22% The city's broker is out checking proposals for the best rate available at this time.

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 **\$2,505,000** range for 2023.

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. As the city is a type B EDC city these funds will be used to design, build, and pay debt service on the new fire station currently under construction.

This budget predicts a slight increase in sales tax for the 2023 budget. In the last several years sales tax was up overall and we expect a 9% 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 **\$1,670,000**. The EDC amount will also set proportionally at **\$835,000**.

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

CONCLUSION

- This budget should be reviewed in light of the objectives it was designed to accomplish:
- Identification and funding of infrastructure issues such as streets and drainage, water and sewer, as well as neighborhood preservation, the Peace and Dignity program.
- The careful review of current operations and the search for new revenue sources and maximizing of current revenue sources.
- The continuation of quality city services at a reasonable cost by reviewing current operational procedures and making improvements to operations for employee use and efficiency.
- The Councils concern to balance the service demand and the ability of taxpayers to pay for that demand by establishing a reasonable tax rate of **63.59** cents from the current rate of **65.34** cents. This budget has an M and O rate of **58.24** cents and an I and S rate of **5.35** 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

CITY OF GROVES

To: Mayor and City Council

From: D.E. Sosa, City Manager Groves Texas 

cc: Lamar Ozley, Finance Director

Date: August 1, 2022

Re: City of Groves Capital Improvement Needs 2023-2026

The City of Groves capital improvement needs over the next three years fall into three areas.

The **first** area is the **city waste water treatment plant**. The city is currently working with Schneider Electric to evaluate and obtain prices in four areas within the plant. **Headworks Screening, Headworks Grit, Aeration Basin Process Upgrades, and Aerobic Digestion Process Upgrades.** Once the scope of the project is established the city can lay out a time line and plan to accomplish the council, approved improvements.

The **second** is **Taft Lift Station and sewer line replacements**. The Taft Lift station has already been rebuilt, using GLO grant funds, and upgraded to the cost of **\$940,000**. The sewer line replacement project has already started as the city will be receiving bids on sewer line replacement projects this month. City will be using federal grant funds in the amount of **\$1,200,000** for this process that will deal with the city sewer lines that are in most need of replacement. The city has replaced most of the cast iron water lines and the 3000 feet remaining has no taps and is structurally sound. As council is aware drought conditions are the reason we have most water breaks as the ground shifts due to lack of moisture.

The **third** is **streets and curbs** where the city does have a yearly ongoing summer street program. Attached is a listing of GLO funded streets;

Phase I is 7,313 feet completed in fiscal 2021 at a cost of \$827,528

Phase II is 20,181 feet currently under construction at a cost of \$1,548,111

Phase III is 3,175 feet to be bid and constructed in fiscal 2023 at a cost of \$384,000

Total of 30,669 feet at a total cost of \$2,759,693.

In that same time frame city funds have or will spend \$948,000 for the 2021 street program and an estimated \$900,000 for the 2022 street program that consists of curb work on Woodlawn and Kent. This makes a total of \$1,848,000 of city funds spent on streets and curbs. A total of \$4,607,639 has or will be spent on streets between fiscal 2021 and 2023 with \$941,000 budgeted for streets in fiscal 2023. At the end of this time frame from fiscal 2021 thru fiscal 2023 \$5,164,639 will have been spent on streets and curbs in the city, with \$2,873,639 in GLO and C.O. funds and \$2,291,000 in city tax funds.

Streets 2021 GLO \$827,528 City \$948,000= \$1,775,528

Streets 2022 GLO \$1,548,111 City \$900,000= \$2,448,111

Streets 2023 GLO/ C.O. \$500,000 City \$443,000 = \$943,000

WHITELEY OLIVER ENGINEERING, LLC

4351 CROW ROAD, BEAUMONT, TEXAS 77706

OFFICE: 409.892.0421 / TPBE FIRM REGISTRATION F-22257 / WWW.WHITELEYOLIVER.COM

CITY OF GROVES, TEXAS GLO ROAD IMPROVEMENTS

PHASE I			
STREET NAME	FROM	TO	LENGTH (FEET)
DAVE STREET	SH 73	MAIN	2148
PEARL AVENUE	25TH	DEAD END	1323
CURT DRIVE	GARNER	WARREN	877
EAST DRIVE	SH 73	MAIN	1095
SOUTH DRIVE	MAIN	EAST	700
ORANGE ACRES	SH 87	DEAD END	1170
SUBTOTAL (FEET)			7,313.00
PHASE II			
STREET NAME	FROM	TO	LENGTH (FEET)
BAY STREET	HWY 347	ALLISON	694
WOODLAWN STREET	HWY 347	32ND	2208
ALLISON STREET	32ND	WOODLAWN	1119
REAL BOULEVARD	MAIN	LINCOLN	642
JACKSON BOULEVARD	MAIN	LINCOLN	643
MIRE STREET	MAIN	COOLEY	1069
WILLIS STREET	MAIN	COOLEY	1067
RUBY DRIVE	NORTH	25TH	1248
COOLEY AVENUE	SH 73	25TH	1099
SMITH STREET	OWENS	MAIN	804
25TH STREET	OWENS	SH 73	2607
GRAVES AVENUE	32ND	25TH	2620
COVE DRIVE	MAIN	DEAD END	431
MARTIN STREET	OWENS	MAIN	803
DAVID STREET	OWENS	MAIN	881
MONTROSE AVENUE	NORTH	25TH	1128
ROYAL AVENUE	NORTH	25TH	1118
SUBTOTAL (FEET)			20,181.00
PHASE III			
STREET NAME	FROM	TO	LENGTH (FEET)
KENT STREET	MONROE	VAN BUREN	1285
JACKSON BOULEVARD	LINCOLN	GARFIELD	1250
ADAMS BOULEVARD	CLEVELAND	HARRISON	640
SUBTOTAL (FEET)			3,175.00
GLO ROAD IMPROVEMENTS TOTAL (FEET)			30,669.00

5/13/2022

W:\2022\22-754_Groves GLO Phase III\City of Groves - GLO Road Totals

CONSTRUCTION PLANS
FOR

CITY OF GROVES
SANITARY SEWER FACILITIES
TAFT AVENUE LIFT STATION

C.D.B.G. DR CONTRACT No. 20-065-039-C120

MARCH 2021

MAYOR
CHRIS BORNE

COUNCIL MEMBERS

MARK McADAMS WARD 1
PAUL OLIVER WARD 2
SIDNEY RADON WARD 3/MAYOR PRO TEM
RHONDA DUGAS WARD 4

CITY MANAGER
D. R. SOSA

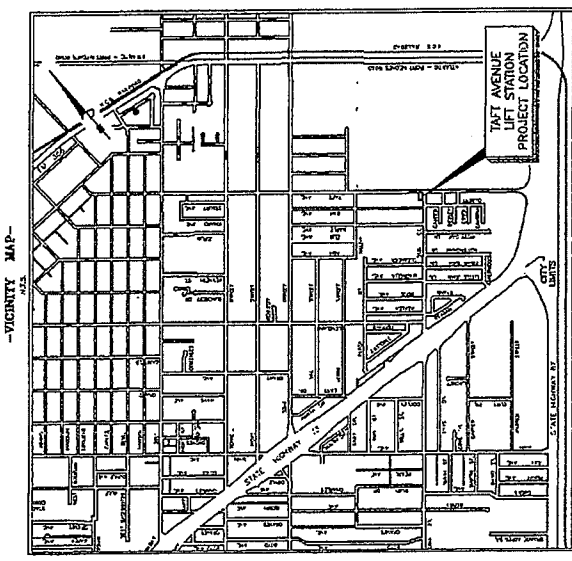


SECRET	DRAWING NAME	COMMON NOTES
1	COVER SHEET	1
2	GENERAL NOTES	2
3	EXISTING SITE PLAN	3
4	PROPOSED SITE PLAN	4
5	PROPOSED LIFT STATION	5
6	PROPOSED SANITARY SEWER	6
7	PROPOSED ELECTRICAL	7
8	PROPOSED PUMP DETAILS	8
9	PROPOSED MANHOLE DETAILS	9
10	PROPOSED STRUCTURAL DETAILS	10



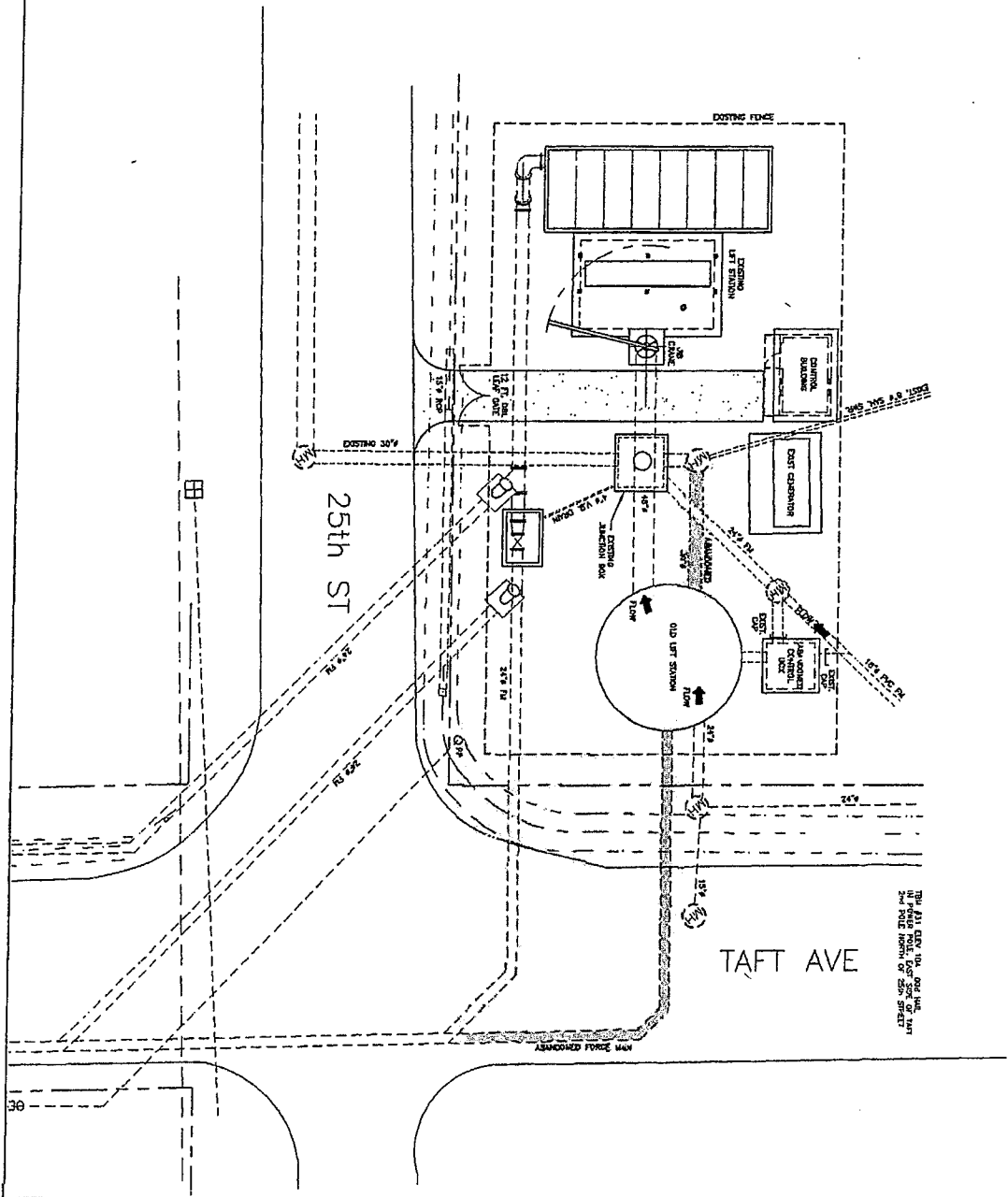
APPROVED BY
STEPHEN J. JORDAN, P.E.
LICENSED PROFESSIONAL ENGINEER No. 87766

PREPARED BY
SPX SCHAUMBURG
BEAUMONT • HOUSTON • TERRELL • TYLER
TYPE Firm Registration # F000560
8865 College Street, Beaumont, Texas 77707
409.861.6241 P-409.860.0337 F
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Record Drawing
By J.V. Date 2-23-22

EXISTING
SITE PLAN
SCALE: 1" = 100'
DATE: 11/11/20

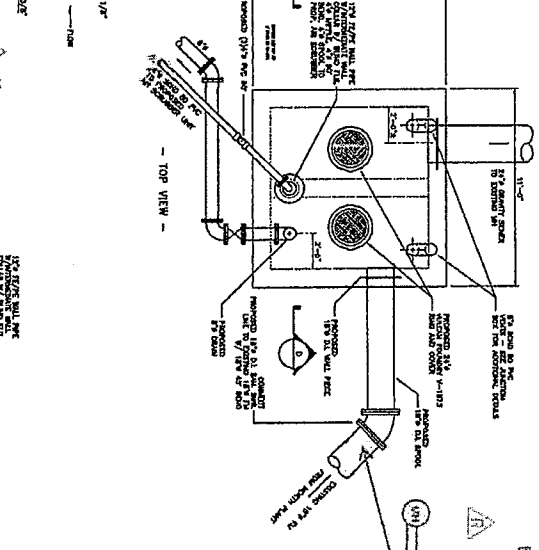
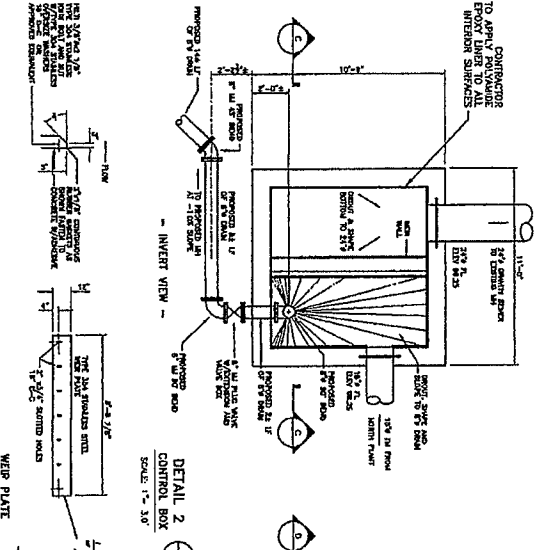
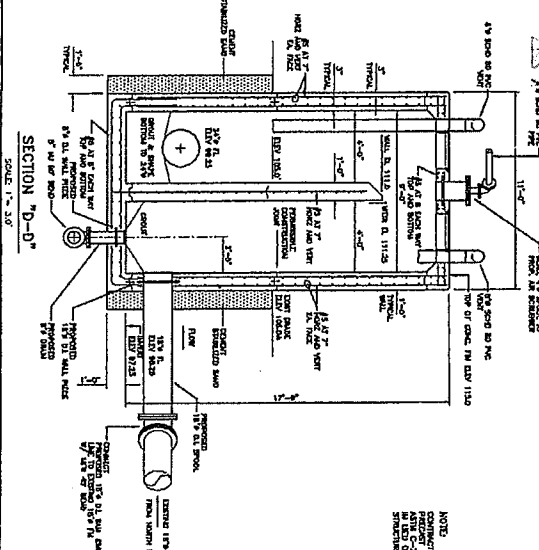
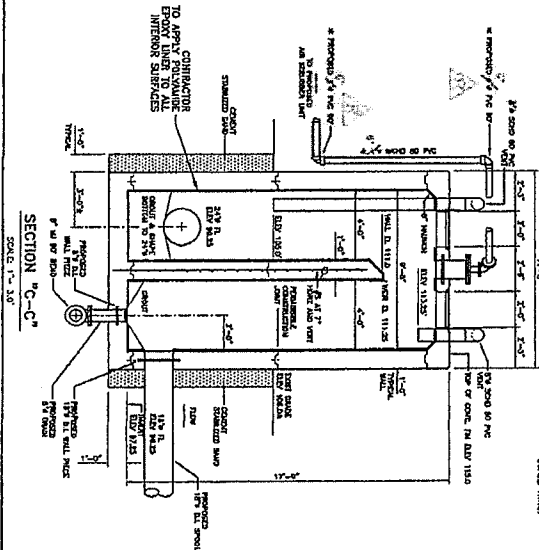


THE 401' DIA. 104' DIA. PIPE LINE
IS A FUTURE PIPE LINE, EAST SIDE OF TAFT
AND FUTURE FROM ST. STREET

Record Drawing

	CITY OF GROVES, TEXAS SEWER FACILITIES - TAFT AVE. L.S. CDBG DR CONTRACT No. 20-065-039-C120		SCHAMBURG POLK, Firm Registration # K007920 PWS College Drive, Beaumont, Texas 77707 409.663.3411 P. 409.663.2221 F © City/PA 2021	SHEET NO. 3 OF 9
	DATE: MARCH 2021 SCALE: AS SHOWN DRAWING: TAW CHECKED: TAW DESIGNED: JAL DATE: 11/11/20		TITLE: EXISTING SITE PLAN	PROJECT NO. 20-065-039-C120	DATE: 11/11/20

* DIMENSIONS SHOWN FOR CLARITY OF DRAWING



Record Drawing

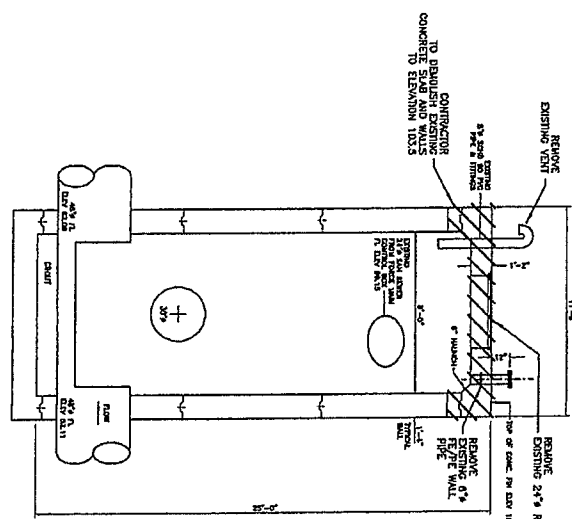
NOTE:
CONTRACTOR MUST PROVIDE A 1/2" DIA. 1/4" THICK BRASS PLATE TO BE INSTALLED IN THE CENTER OF THE DISTRIBUTION PANEL.

DATE: MARCH 2021
 DRAWN BY: SPOONMAN
 CHECKED BY: TAYLOR
 REVISIONS: N/A
 PROJECT: ALL

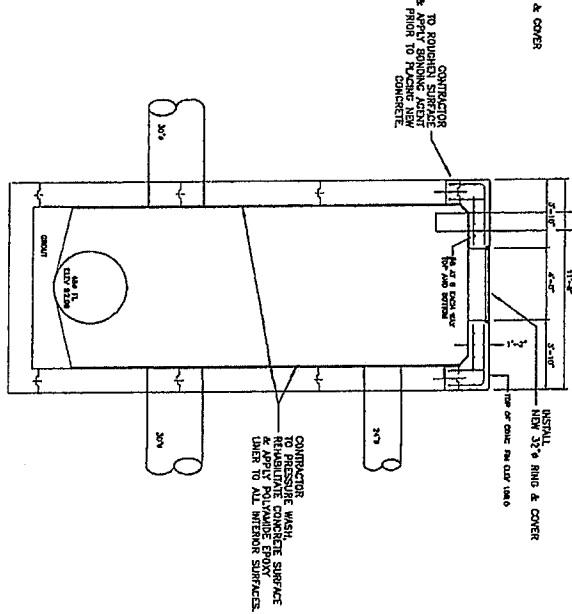
CITY OF GROVES, TEXAS
 SEWER FACILITIES - TAFT AVE. L.S.
 COB8 DR CONTRACT
 No. 20-085-039-C-120
 CONTROL BOX DETAILS

SCHALMBURG . POLK.
 Firm Registration: F479520
 4040 DALLAS ST., SUITE 200, DALLAS, TX 75218
 © 2019-2021

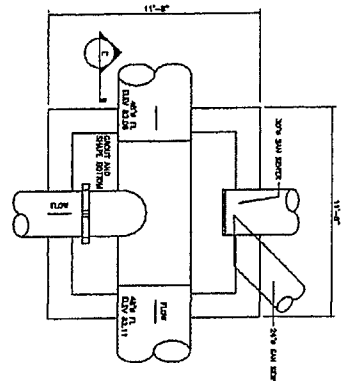
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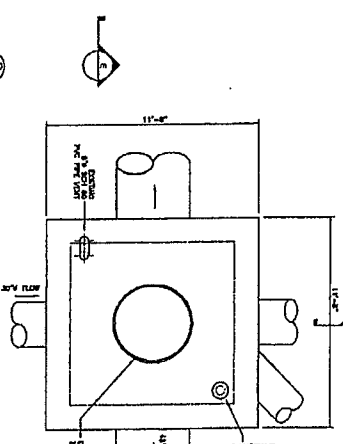
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SECTION "F-F"
SCALE: 1" = 3'-0"



DETAIL 3
INVERT VIEW
SCALE: 1" = 3'-0"



DETAIL 3
TOP VIEW
SCALE: 1" = 3'-0"

Record Drawing

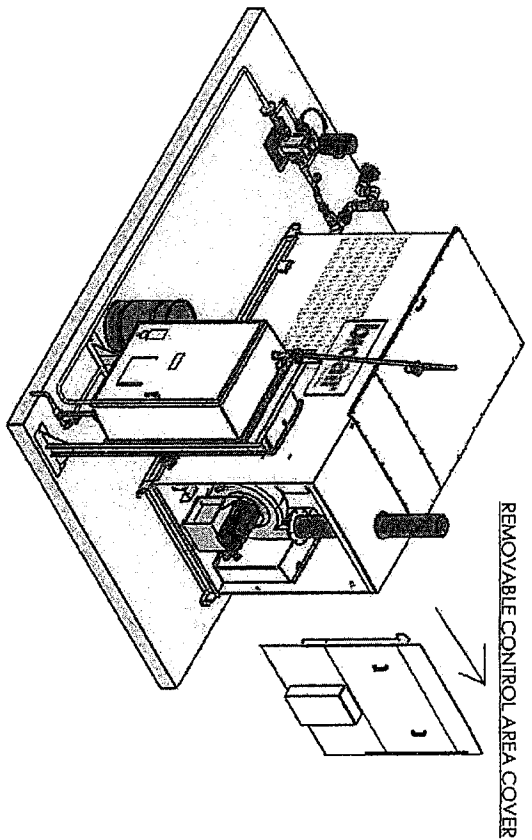
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DESIGNED BY	TAH
CHECKED BY	TAH
SECTION	S&I
HEET	7 OF 9

CITY OF GROVES, TEXAS
SEWER FACILITIES - TAFT AVE L.S.
CDBG DR CONTRACT
No. 20-085-039-C120

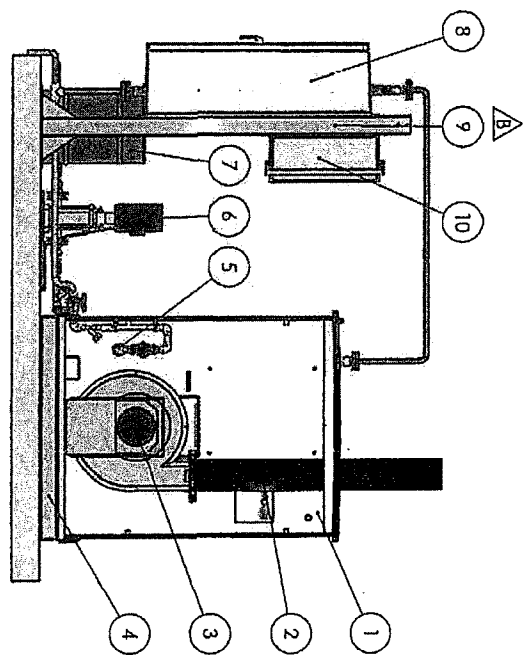


SCHALMBURG POLK
Firm Registration: 214770201
4000 College Drive, Pearland, Texas 77577
409-261-0241 • 409-261-0242
© City/Polk 2021

NO.	DATE	BY	REVISION



REMOVABLE CONTROL AREA COVER



REV.	DATE	ECN#	DESCRIPTION	DR	CK
A	04/26/2019			PN	
B	11/15/2019		UPDATED ITEM 9 PART NUMBER	PN	

ITEM NO.	PART NO.	QTY.	DESCRIPTION	OPERATING WEIGHT (LB)
1	RA451100	1	ECOPURE EP451 REACTOR ASSEMBLY	1780
2	ST065400	1	Ø 6" EPM STACK, HDPE	18
3	BL000200	1	PB-18 CINCINNATI FAN, CCW, UB, CAST ALUMINUM	120
4	SK451100	1	SKID ASSEMBLY, 30ASS	285
5	MW000200	1	MAKE-UP WATER ASSEMBLY, PVC-U	10
6	RS000220	1	Ø1" SCH80, EPM STARTUP SYSTEM, PVC-U	40
7	NB150100	1	NUTRIENT TANK, 15 GAL, HDPE	125
8	WP101010	1	Ø1" ANSI 150, WATER PANEL, FRP	140
9	PS342212	1	PANEL STAND, 304 STAINLESS STEEL	112
10	CDEP451	1	ELECTRICAL CONTROL PANEL, FRP	75

Content of this drawing is confidential and not to be released or disseminated in any form without the prior written consent of bioair. It is your responsibility to ensure that the information contained herein is not disclosed to any unauthorized person. bioair reserves the right to change specifications without notice. TOLERANCES ARE: ANGULAR: ±1° FACED: ±1/4" UNFACED: ±0.003" UNLESS OTHERWISE SPECIFIED



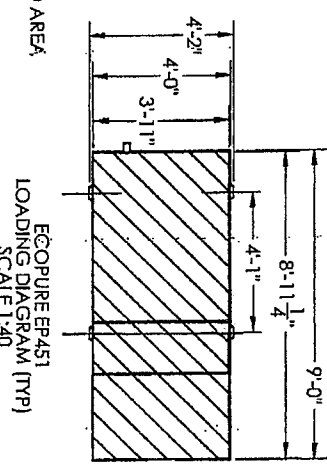
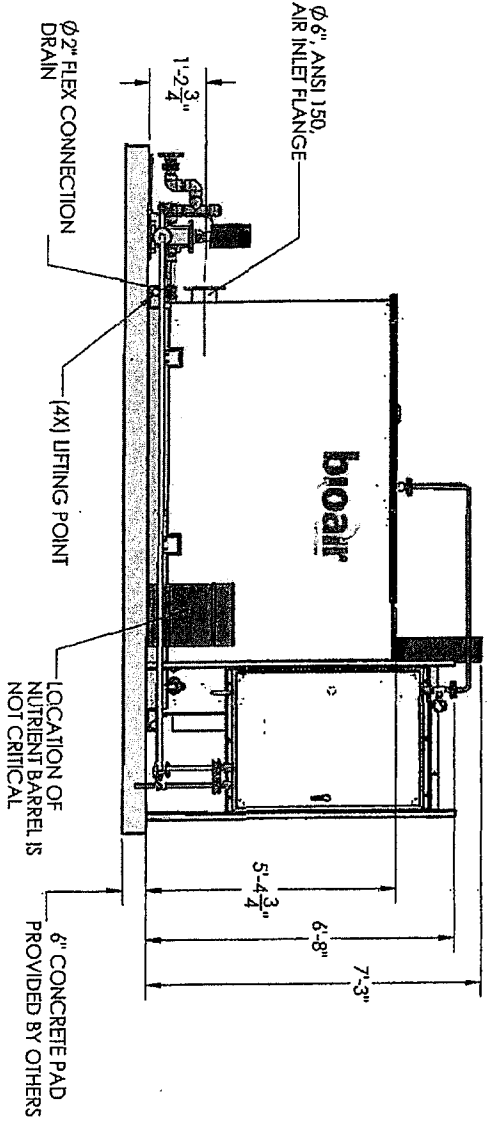
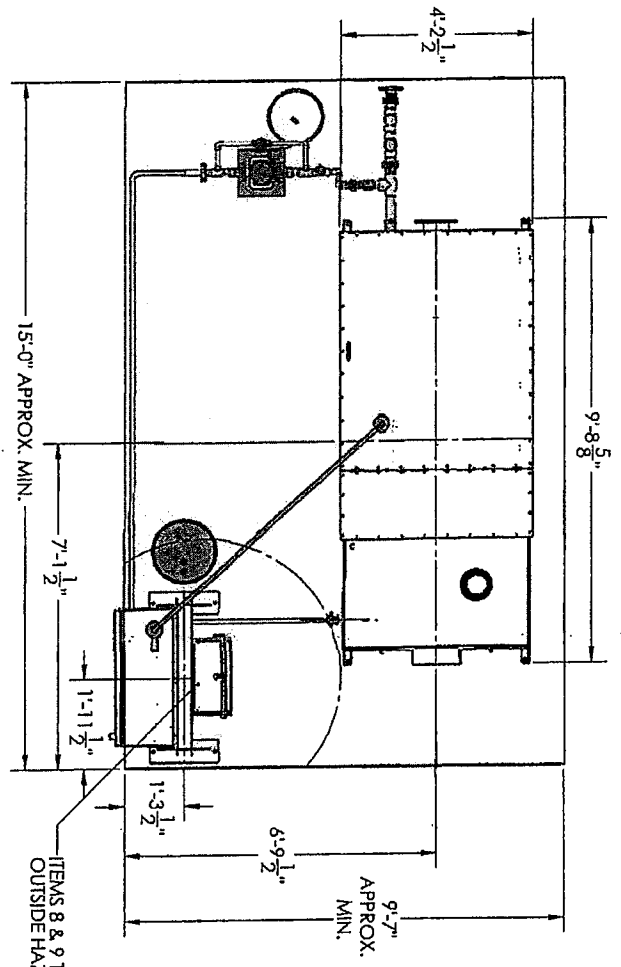
DRAWN BY: PN DATE: 04/26/2019 ENG APPR: DATE: QC APPR: DATE:

PART NAME: **GENERAL ARRANGMENT - EPM - ECOPURE MINI**

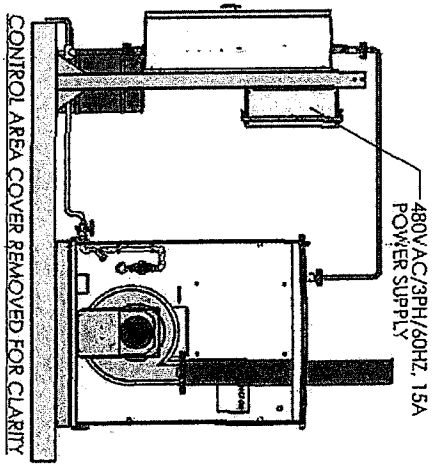
UNLESS OTHERWISE SPECIFIED: TOLERANCES ARE: ANGULAR: ±1° FACED: ±1/4" UNFACED: ±0.003" UNLESS OTHERWISE SPECIFIED

SIZE: **B** DWG. NO.: **EP451-C1D2-GA** REV: **B**

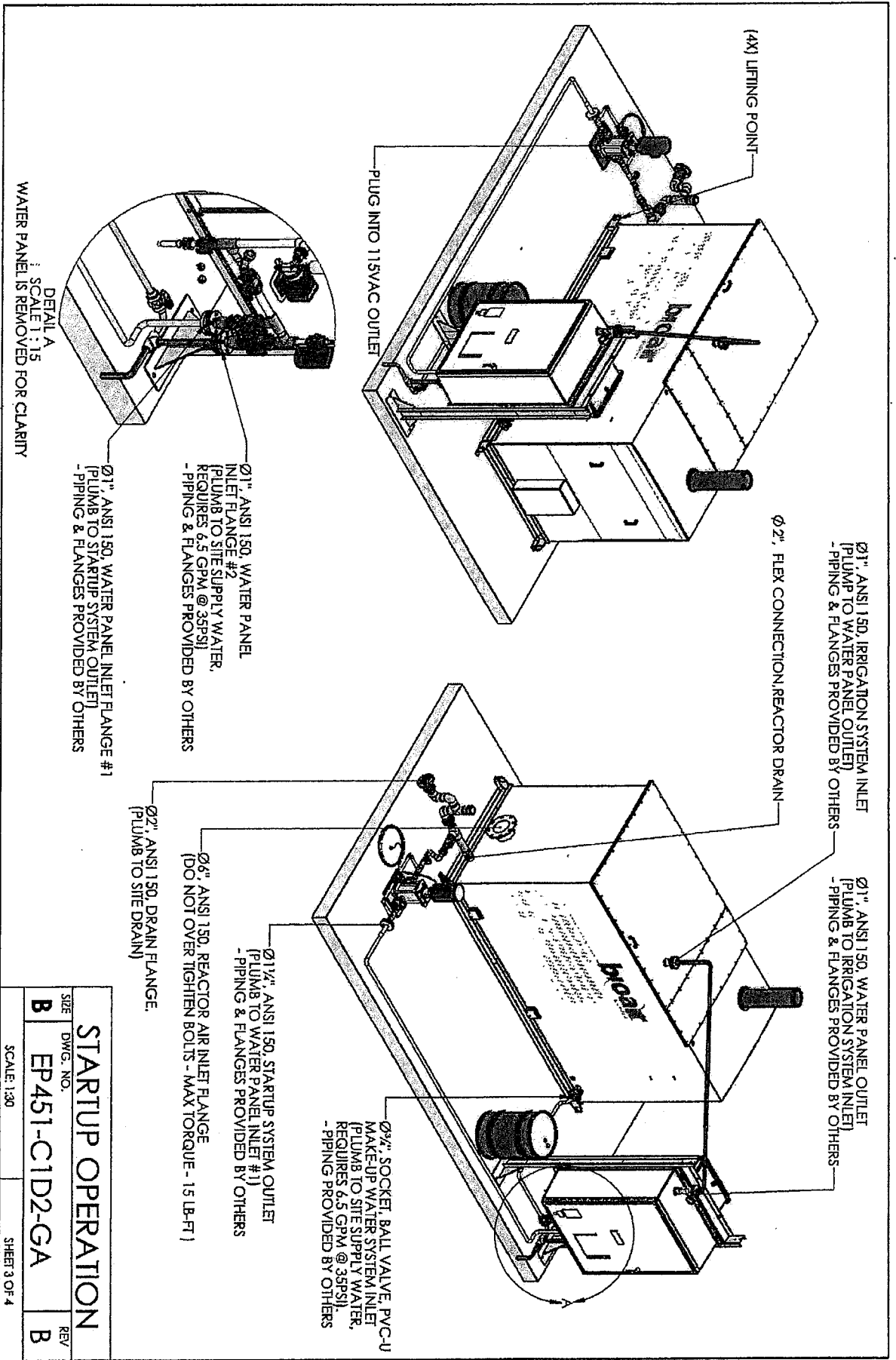
SCALE: 1:35 SHEET 1 OF 4



- NOTES:
1. FOUNDATION PAD MUST BE FABRICATED UNIFORM IN TEXTURE AND APPEARANCE AND MEET A SURFACE PLANE TOLERANCE OF $\frac{1}{8}$ " IN 10'
 2. SYSTEM PLACEMENT AND CONCRETE DIMENSION ARE FOR ILLUSTRATION ONLY
 3. REACTOR TO BE SET ON MINIMUM TWO(2X) LAYERS OF TYPE II (NO. 30) ASTM D226 FELT PAPER (PROVIDED BY OTHERS) ECOPURE EP 451:
 4.
 - A. VESSEL DIMENSION = 2'-0" X 8'-11 $\frac{1}{4}$ " X 5'-4 $\frac{3}{4}$ "
 - B. LOADING DISTRIBUTION AREA = 21.58 FT²
 - C. SHIPPING WEIGHT = 1600 LB
 - D. OPERATING WEIGHT = 2300 LB



SIZE	DWG. NO.	REV.
B	EP451-C1D2-GA	B
SCALE: 1:30		SHEET 2 OF 4



DETAIL A
SCALE 1:15
WATER PANEL IS REMOVED FOR CLARITY

Ø1" ANSI 150, WATER PANEL INLET FLANGE #2
(PLUMB TO SITE SUPPLY WATER, REQUIRES 6.5 GPM @ 35PSI)
- PIPING & FLANGES PROVIDED BY OTHERS

Ø1" ANSI 150, WATER PANEL INLET FLANGE #1
(PLUMB TO STARTUP SYSTEM OUTLET)
- PIPING & FLANGES PROVIDED BY OTHERS

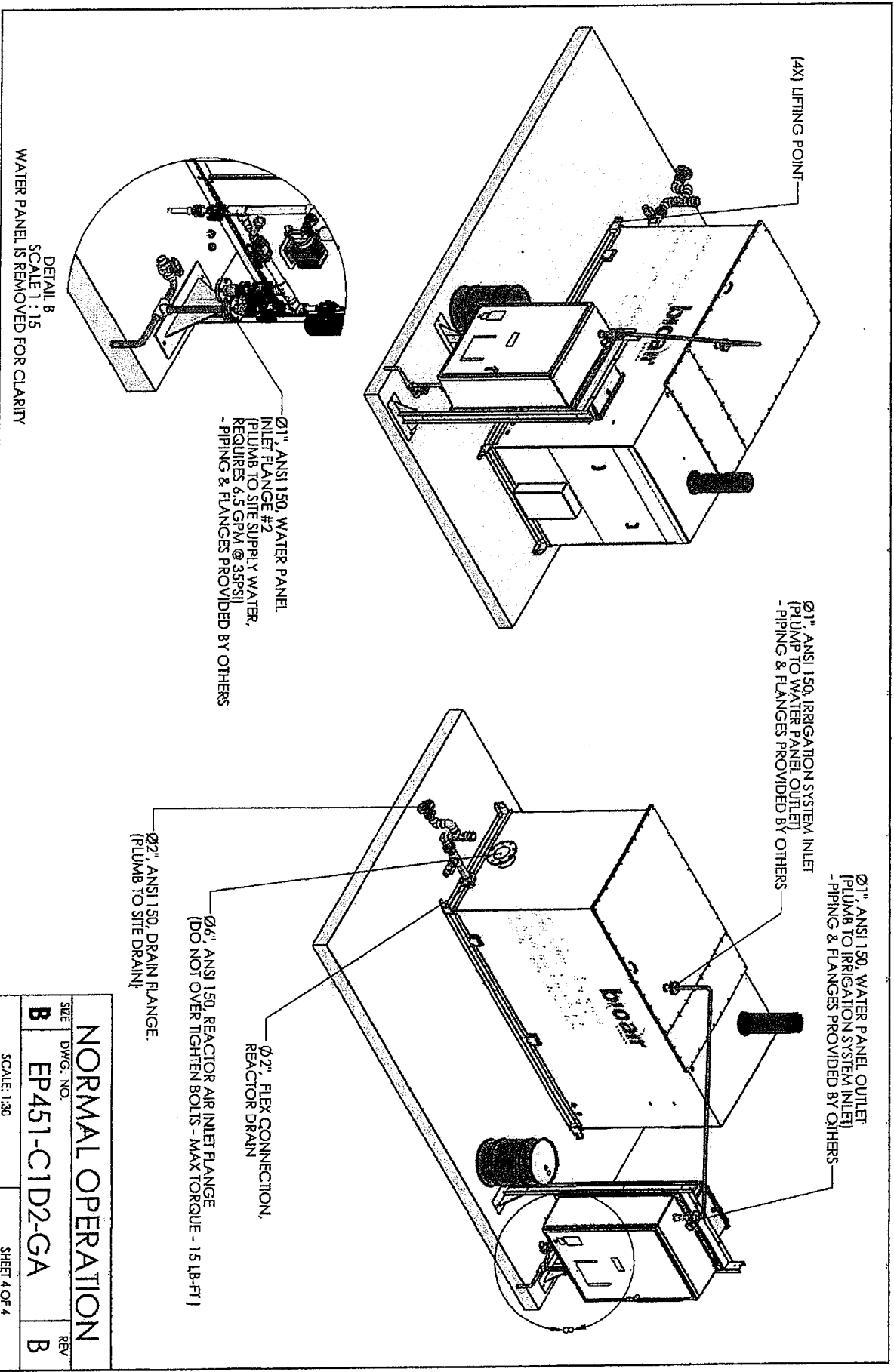
Ø2" ANSI 150, DRAIN FLANGE
(PLUMB TO SITE DRAIN)

Ø6" ANSI 150, REACTOR AIR INLET FLANGE
(DO NOT OVER TIGHTEN BOLTS - MAX TORQUE - 15 LB-FT)

Ø1 1/4" ANSI 150, STARTUP SYSTEM OUTLET
(PLUMB TO WATER PANEL INLET #1)
- PIPING & FLANGES PROVIDED BY OTHERS

Ø3/4" SOCKET BALL VALVE, PVC-U MAKE-UP WATER SYSTEM INLET
(PLUMB TO SITE SUPPLY WATER, REQUIRES 6.5 GPM @ 35PSI)
- PIPING PROVIDED BY OTHERS

STARTUP OPERATION		
SIZE	DWG. NO.	REV
B	EP451-C1D2-GA	B
SCALE: 1:30		SHEET 3 OF 4



Street	Section	Feet	Line size	Manholes	Near Service	Far Service	Estimate
Wilson - odd	McKinley - Taft	1380	6"	3	10	12	\$70,700.75
Wilson - odd	Taft - Capitol	800	6"	2	10	9	\$46,606.00
Wilson - odd	Capitol - 39th	975	6"	4	8	9	\$60,912.25
Washington - odd	Wilson - Roosevelt	1460	8"	4	12	18	\$84,137.00
Washington - odd	Roosevelt - McKinley	655	8"	2	6	5	\$36,876.75
Washington - odd	McKinley - Harrison	670	10"	1	6	8	\$37,633.35
Washington - odd	Harrison - Cleveland	660	8"	1	2	6	\$29,937.25
Terrell - odd	6500 - Taft	2530	8"	7	23	28	\$145,125.75
Terrell - odd	Cleveland to SH73	3300	8"	11	26	29	\$190,907.25
Eugenia - odd	32nd - 3045	1135	8"	2	12	13	\$60,467.75
Bryan - odd	32nd - 3149	600	6"	1	7	7	\$32,177.25
Bryan - odd	3149 - 3023	600	8"	1	8	9	\$34,342.75
Eugenia - even	Bryan - alley	460	10"	1	2	3	\$24,244.55
Ash - even alley	Willow - 32nd	1275	8"	3	35	0	\$74,452.00
Elm - even alley	Willow - 32nd	1275	8"	3	36	0	\$75,088.50
Maple - even alley	Willow - 32nd	1275	8"	3	35	0	\$74,452.00
Oak - even alley	Willow - 32nd	1275	8"	3	34	0	\$73,815.50
Willow - odd	Ash - Taft	1175	8"	1	0	8	\$44,845.00
Maple - even alley	Willow - 25th @ Maple	1350	6"	6	38	0	\$94,396.00
Oak - odd alley	Oak - Maple alley	210	8"	1	2	0	\$12,547.75
Oak - even alley	Willow - 2800	825	6"	2	18	0	\$45,528.75
Oak - even alley	2800 - 2700	210	8"	1	3	0	\$13,184.25
Oak - even alley	2700 - Lift Station	300	6"	1	0	0	\$13,835.25
Totals		24395		64	333	164	\$1,376,213.65

Final Round \$1,900,000

ORDINANCE NO. 2022-13

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2022-2023 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 2022-2023; 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, 2022 through September 30, 2023 of the City of Groves has been duly filed with the City Council of said City.

SECTION 2: - That proper public notice of the public hearings of such budget was made stating the place, date, and hour of such hearings, which were held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 15th day of August, 2022, 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, 2022, through September 30, 2023, is \$24,661,082.

SECTION 4: - That the sum of \$24,661,082 is appropriated and shall be disbursed for the following purposes and uses:

General Government - Mayor & City Council	\$	73,164
General Government - City Manager	\$	410,450
General Government - Human Resources	\$	231,595
General Government - Finance	\$	654,390

Municipal Court	\$ 148,203
Library	\$ 329,650
Parks & Recreation	\$ 362,105
Police	\$ 3,952,739
Fire	\$ 2,899,377
Animal Control	\$ 127,971
Animal Shelter	\$ 107,800
Emergency Management	\$ 16,640
Inspections & Permits	\$ 261,458
Public Works & Administration	\$ 473,612
Garage	\$ 452,965
Streets	\$ 1,384,504
City Property Maintenance	\$ 327,522
Special Items - General Fund	\$ 390,500
Solid Waste	\$ 1,626,079
Special Items - Solid Waste	\$ 331,000
Water Plant	\$ 1,603,483
Wastewater Plant	\$ 1,297,272
Customer Service	\$ 482,837
Water Distribution	\$ 2,586,763
Special Items - Systems Fund	\$ 1,304,000
General Obligation Debt Service	\$ 1,152,003
Special Items - Sales Tax Fund	\$ <u>1,673,000</u>
TOTAL	\$ 24,661,082

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

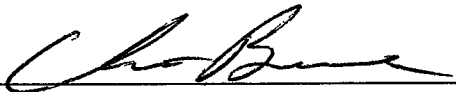
SECTION 6: - That pursuant to Article VII, Section 2 of the City Charter, following the final public hearing, a summary of the information in this ordinance was published in the official newspaper of the city, that is, the Beaumont Examiner.

SECTION 7: - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2022, as provided in the Charter of the City of Groves.

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


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

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of Groves held on the 12th day of September, 2022.



Chris Borne, Mayor
City of Groves

ATTEST:



Clarissa Thibodeaux, City Clerk

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



Brandon P. Monk, City Attorney

ORDINANCE NO. 2022-14

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2022, 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 2022, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$1,197,128,281; 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 \$1,197,128,281, less all exemptions provided by either State law or City ordinance in the amount of \$150,144,069, for a total taxable value of \$1,046,984,212, shall become the tax assessment roll of the City of Groves for the year 2022.

SECTION 2: - That there is hereby levied for the current year 2022, 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, 2023, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 63.5924 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), 58.2381 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE, and THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$17.52, and,

(b) For the Interest & Sinking Fund, 5.3543 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 2022 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 2022 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2023, 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, 2023, compile a list of the lands, lots, and/or property on which any taxes for the year 2022 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.

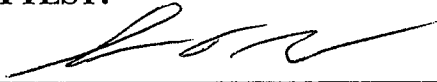
SECTION 8: - That if any provision, section, subsection, paragraph, sentence, clause, or phrase of this ordinance shall for any reason be held to be unconstitutional, void, or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance; and to this end all provisions 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 12th day of September, 2022.


Chris Borne, Mayor
City of Groves

ATTEST:


Clarissa Thibodeaux, City Clerk

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


Brandon P. Monk, City Attorney

RESOLUTION NO. 2022-03

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:

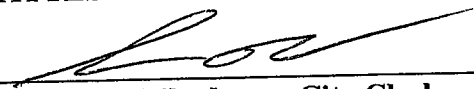
SECTION 1: - That the City Council of the City of Groves has reviewed the Investment Policy of the City of Groves as presented by the Finance Director of the City, and hereby adopts said Investment Policy together with the changes made thereto as recommended by the Finance Director and as provided by 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 special meeting of the City Council of the City of Groves held on the 12th day of September, 2022.


Chris Borne, Mayor

ATTEST:


Clarissa Thibodeaux, City Clerk

APPROVED AS TO FORM:


Brandon P. Monk, City Attorney

RESOLUTION NO. 2022-04


A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GROVES, TEXAS, APPROVING THE 2022 CERTIFIED TAX ROLL FROM THE ASSESSOR-COLLECTOR OF TAXES FOR JEFFERSON COUNTY, TEXAS, PURSUANT TO THE TEXAS PROPERTY TAX CODE, SECTION 26.09

WHEREAS, the 2022 Certified Tax Roll Summary has been received from the Assessor-Collector of Taxes for Jefferson County, and

WHEREAS, Section 26.09 of the Texas Property Tax Code requires the City Council approve such valuation;

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GROVES that pursuant to the Texas Property Tax Code, Section 26.09, the City Council of the City of Groves hereby approves the 2022 Certified Tax Roll Summary from the Assessor-Collector of Taxes for Jefferson County, a copy of said certification for the City of Groves being attached hereto and made a part hereof.

PASSED, APPROVED and ADOPTED at a special meeting of the City Council of the City of Groves held on the 12th day of September, 2022.


Chris Borne, Mayor

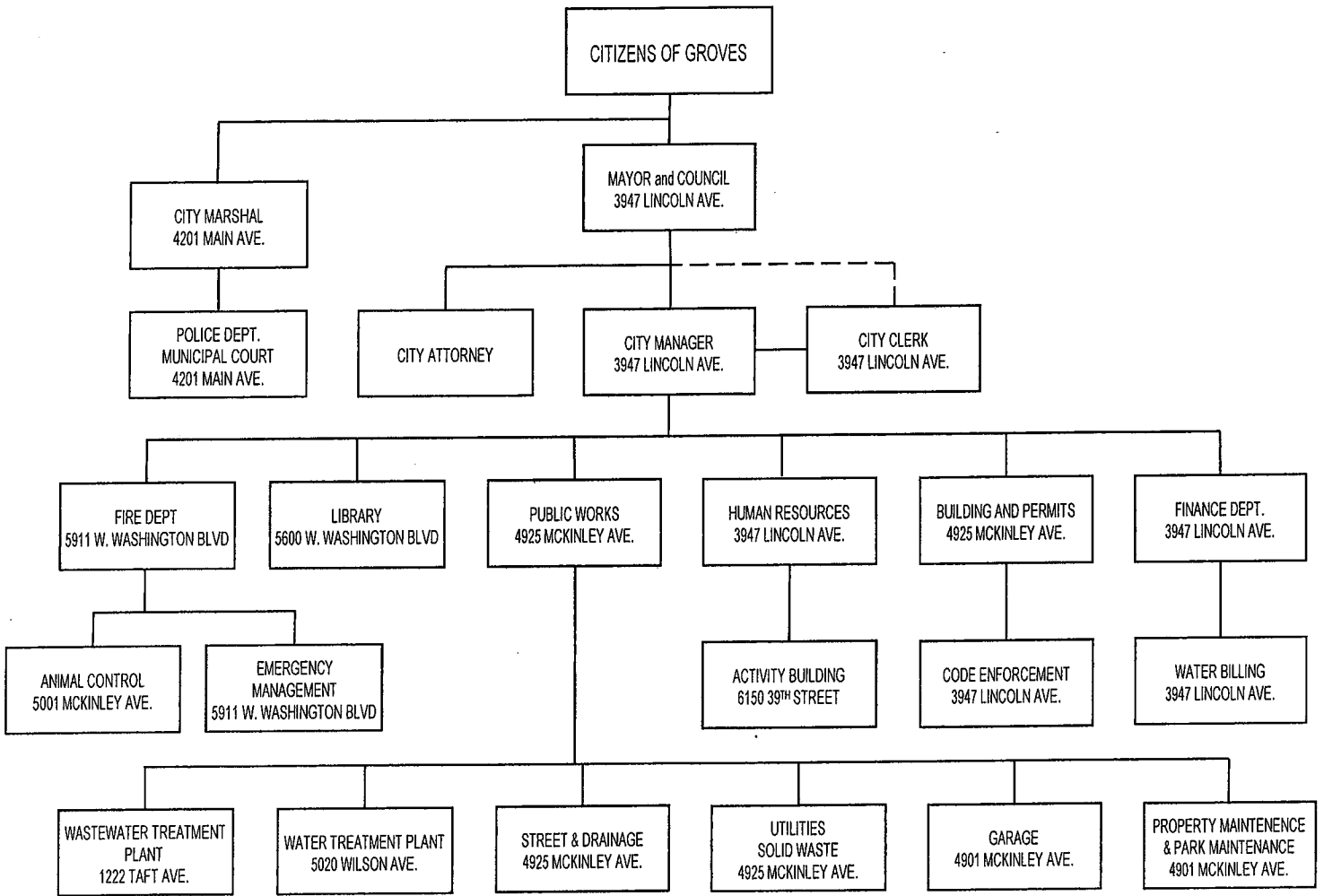
ATTEST:


Clarissa Thibodeaux, City Clerk

APPROVED AS TO FORM:


Brandon P. Monk, City Attorney

City of Groves Department Flow Chart



BALANCE SHEETS

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
ASSETS					
01-1-00-100-99	CONTRA CASH	0.00	0.00	0.00	0.00
01-1-00-101-00	CLAIM ON CASH GENERAL FUND	1,467,623.59	(880,811.98)	(105,715.07)	1,361,908.52
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	(1,114.30)	2,547.29	(4,453.06)	(5,567.36)
01-1-00-101-40	IKE 2,2 ACCOUNT	0.00	0.00	0.00	0.00
01-1-00-101-50	EOC BOND BANK ACCOUNT	1.00	0.00	0.00	1.00
01-1-00-101-60	LETTER OF CREDIT	1.00	0.00	0.00	1.00
01-1-00-101-70	PARKS CAPITAL BANK ACCT	191,983.32	17.92	(89,784.15)	102,199.17
01-1-00-101-90	2020 CO ISSUE FD STATION	4,770,486.94	2,226.27	(3,644,762.78)	1,125,724.16
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	148,583.12	0.00	0.00	148,583.12
01-1-00-105-10	TAXES RECEIVABLE-DELINQUENT	430,506.86	0.00	0.00	430,506.86
01-1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	(34,745.40)	0.00	0.00	(34,745.40)
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	52,938.05	0.00	(52,938.05)	0.00
01-1-00-115-05	DUE FROM VENDOR	38,278.00	0.00	0.00	38,278.00
01-1-00-115-10	MUNICIPAL COURT RECEIVABLE	394,598.61	0.00	0.00	394,598.61
01-1-00-115-11	MUNICIPAL COURT ALLOWANCE	(356,071.07)	0.00	0.00	(356,071.07)
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,	1,109.67	(6,738.81)	(6,738.81)	(5,629.14)
01-1-00-141-11	INVENTORY - AP	0.00	0.00	0.00	0.00
01-1-00-143-00	PREPAID POSTAGE	983.61	0.00	0.00	983.61
01-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
01-1-00-145-10	GRANTS RECEIVABLE	14,921.58	0.00	0.00	14,921.58
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	15,286.32	0.00	0.00	15,286.32
01-1-00-500-00	EMPLOYEE ADVANCES	0.00	0.00	0.00	0.00
TOTAL ASSETS		5,893,653.88	(882,759.31)	(3,904,391.92)	1,989,261.96
LIABILITIES					
01-2-00-131-89	WAGES PAYABLE	127,100.65	(127,100.65)	(127,100.65)	0.00
01-2-00-131-90	DUE TO/FROM CLAIMS FUND	0.00	0.00	0.00	0.00
01-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
01-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
01-2-00-202-05	RETAINAGE PAYABLE	257,402.54	0.00	0.00	257,402.54
01-2-00-202-10	FICA PAYABLE	24,129.81	(24,129.81)	(24,129.81)	0.00
01-2-00-202-11	WITHHOLDING TAX PAYABLE	21,817.27	(21,817.27)	(21,817.27)	0.00
01-2-00-202-12	UNION DUES PAYABLE	661.50	(625.50)	(625.50)	36.00
01-2-00-202-13	CREDIT UNION PAYABLE	614.94	(614.94)	(614.94)	0.00
01-2-00-202-14	EMPLOYEE INSURANCE PAYABLE	506.32	(881.67)	(881.67)	375.35
01-2-00-202-15	ICMA PAYABLE	13,419.94	(13,419.94)	(13,738.15)	318.21
01-2-00-202-16	TMRS PAYABLE	27,610.21	(28,885.85)	(28,885.85)	1,275.64
01-2-00-202-17	CHILD SUPPORT PAYABLE	1,700.25	(1,700.25)	(1,700.25)	0.00
01-2-00-202-18	OTHER PAYROLL RELATED LIABILIT	11.70	(11.70)	(11.70)	0.00
01-2-00-202-19	HEALTH INSURANCE PAYABLE	5,671.48	(6,425.28)	(6,425.28)	753.80
01-2-00-202-20	MEDICARE PAYABLE	5,673.25	(5,643.25)	(5,643.25)	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	(6,345.10)	0.00	(1,234.00)	(7,579.10)
01-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
01-2-00-203-20	MUNICIPAL COURT BONDS	11,385.10	2,632.00	7,604.00	18,989.10
01-2-00-203-50	ENCUMBERANCE ACCOUNT	(3,237,972.92)	(85,635.77)	(304,402.34)	(3,542,375.26)
01-2-00-203-55	RESERVE FOR ENCUMBERANCE	3,237,972.92	85,635.77	304,402.34	3,542,375.26
01-2-00-203-60	PRIOR YEAR ENCUMBERANCE	1,720,367.28	0.00	1,448,662.52	3,169,029.80
01-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(1,720,367.28)	0.00	(1,448,662.52)	(3,169,029.80)
01-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
01-2-00-204-00	COURT/POLICE FINES-FEES-COSTS	37,317.29	6,826.07	115,281.78	152,599.07
01-2-00-204-01	MC/PD FINES-FEES RECEIVABLE.	19,263.77	0.00	0.00	19,263.77
01-2-00-205-10	DEFERRED REVENUE - MC FINES	19,263.77	0.00	0.00	19,263.77
01-2-00-205-12	DEFERRED TAXES	544,344.59	0.00	0.00	544,344.59
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	1,533,176.26	0.00	(1,533,176.26)	0.00
01-2-00-222-00	DEFERRED TAXES	0.00	0.00	0.00	0.00

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01-2-00-227-00	FICA PAYABLE	0.00	0.00	0.00	0.00
01-2-00-228-10	CURRENT SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00
01-2-00-228-20	LONG TERM SICK LEAVE PAYABLE	0.00	0.00	0.00	0.00
01-2-00-228-30	VACATION PAYABLE	0.00	0.00	0.00	0.00
01-2-00-237-00	FIREFIGHTERS DUES	0.00	0.00	0.00	0.00
01-2-00-237-10	POLICE ASSOCIATION DUES	0.00	0.00	0.00	0.00
01-2-00-237-20	CREDIT UNION	0.00	0.00	0.00	0.00
01-2-00-237-40	COLONIAL LIFE & ACCIDENT	0.00	0.00	0.00	0.00
01-2-00-237-45	ICMA #457	0.00	0.00	0.00	0.00
01-2-00-237-46	CHILD SUPPORT PAYABLE	0.00	0.00	0.00	0.00
01-2-00-237-48	U.S. CHAPTER 13 BANKRUPTCY	0.00	0.00	0.00	0.00
01-2-00-237-50	TMRS	0.00	0.00	0.00	0.00
01-2-00-237-55	SUPPLEMENTAL LIFE INSURANCE	0.00	0.00	0.00	0.00
01-2-00-237-60	EMPLOYEES HEALTH INSURANCE	0.00	0.00	0.00	0.00
01-2-00-237-70	UNITED FUND	0.00	0.00	0.00	0.00
01-2-00-237-80	WELFARE FUND DUES	0.00	0.00	0.00	0.00
01-2-00-237-90	INCENTIVE PLAN & LOAN	0.00	0.00	0.00	0.00
01-2-00-237-91	ICMA MONEY PURCHASE & LOAN	0.00	0.00	0.00	0.00
01-2-00-237-92	FLEXIBLE SPENDING PLAN	0.00	0.00	0.00	0.00
01-2-00-237-93	LIFE INSURANCE	0.00	0.00	0.00	0.00
01-2-00-237-99	ADVANCE PAYMENT- PAYROLL	0.00	0.00	0.00	0.00
01-2-00-250-99	BANK OVERDRAFT	0.00	0.00	0.00	0.00
01-2-00-300-00	CAPITAL LEASE NON-CURRENT	0.00	0.00	0.00	0.00
01-2-00-305-00	LINE OF CREDIT PAYABLE	0.00	0.00	0.00	0.00
01-2-00-310-00	\$890,000 Tax Notes 2010	0.00	0.00	0.00	0.00
01-2-00-900-00	DUE TO OTHER GOVERNMENTS	212,693.29	0.00	0.00	212,693.29
01-2-00-999-99	MISCELLANEOUS INCOME	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES		2,857,656.17	(221,798.04)	(1,643,098.80)	1,214,557.37

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	(1,460,320.76)	0.00	0.00	(1,460,320.76)
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.	4,109,592.77	0.00	0.00	4,109,592.77
01-3-00-272-10	FUND BALANCE - REV-HOTEL TAX	218,532.77	0.00	0.00	218,532.77
01-3-00-272-19	FUND BALANCE-COURT SECURITY	20,951.64	0.00	0.00	20,951.64
01-3-00-272-20	RESERVE FOR TECHNOLOGY	46,085.16	0.00	0.00	46,085.16
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BEGINNING EQUITY		3,035,997.71	0.00	0.00	3,035,997.71

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

01 -GENERAL FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
	TOTAL REVENUES	0.00	327,367.30	10,730,637.71	10,730,637.71
	TOTAL EXPENSES	<u>0.00</u>	<u>988,328.57</u>	<u>12,991,930.83</u>	<u>12,991,930.83</u>
	INCREASE/(DECREASE) IN FUND BAL.	0.00	(660,961.27)	(2,261,293.12)	(2,261,293.12)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	5,893,653.88	(882,759.31)	(3,904,391.92)	1,989,261.96
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CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	(500,777.74)	93,327.01	173,027.16	(327,750.58)
05-1-00-103-00	INVESTMENTS-CDS	0.00	0.00	0.00	0.00
05-1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	(103,762.82)	0.00	0.00	(103,762.82)
05-1-00-131-00	DUE TO/FROM SYSTEMS FUNDS	292,733.44	0.00	(77,544.93)	215,188.51
05-1-00-131-01	DUE TO/FROM GENERAL FUND	1,261,149.41	0.00	0.00	1,261,149.41
05-1-00-131-11	DUE TO/FROM SYSTEMS FUND	0.00	0.00	0.00	0.00
05-1-00-131-31	DUE FROM GENERAL FUND	0.00	0.00	0.00	0.00
05-1-00-131-35	DUE TO/FROM CAP PROJECT FUND	0.00	0.00	0.00	0.00
05-1-00-131-40	DUE TO/FROM SANITATION	0.00	0.00	0.00	0.00
05-1-00-131-55	DUE TO EQUIPMENT REPLACE FUND	0.00	0.00	0.00	0.00
05-1-00-141-20	TRUCKS AND AUTOMOBILES	1,582,600.86	0.00	0.00	1,582,600.86
05-1-00-141-25	RES.-DEPREC. TRUCKS&AUTOS	(994,683.82)	0.00	0.00	(994,683.82)
05-1-00-141-30	EQUIPMENT AND TOOLS	957,271.49	0.00	0.00	957,271.49
05-1-00-141-35	RES.DEPRE.EQUIPMENT & TOOLS	(982,131.07)	0.00	0.00	(982,131.07)
05-1-00-141-60	OFFICE FURNITURE & FIXTURES	0.00	0.00	0.00	0.00
05-1-00-141-65	RES.-DEPREC. FURNITURE&FIXTURE	0.00	0.00	0.00	0.00
05-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
05-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
05-1-00-145-10	GRANTS RECEIVABLE	0.00	0.00	0.00	0.00
05-1-00-151-00	C OF D INVESTMENTS	0.00	0.00	0.00	0.00
05-1-00-165-00	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00
05-1-00-165-10	ACCUM DEPREC-MACHINERY & EQUIP	0.00	0.00	0.00	0.00
05-1-00-167-00	TRUCKS AND AUTOMOBILES	0.00	0.00	0.00	0.00
05-1-00-167-10	ACCUM DEPREC-TRUCKS & AUTOMOB	0.00	0.00	0.00	0.00
05-1-00-168-00	OFFICE FURNITURE & FIXTURES	0.00	0.00	0.00	0.00
05-1-00-168-10	ACCUM DEPREC-OFFICE FURN & FIX	0.00	0.00	0.00	0.00
05-1-00-180-01	NET PENSION ASSET (LIABILITY)	6,376.87	0.00	0.00	6,376.87
05-1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	36,594.89	0.00	0.00	36,594.89
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	(48,544.71)	0.00	0.00	(48,544.71)
05-1-00-180-05	DEFERRED OUTFLOW-ASMPFN. 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		1,506,826.80	93,327.01	95,482.23	1,602,309.03
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LIABILITIES

05-2-00-131-89	WAGES PAYABLE	6,590.53	(6,590.53)	(6,590.53)	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	1,165.00	(1,165.00)	(1,165.00)	0.00
05-2-00-202-11	WITHHOLDING TAX PAYABLE	794.63	(794.63)	(794.63)	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	90.90	(90.90)	(90.90)	0.00
05-2-00-202-14	EMPLOYEE INSURANCE PAYABLE	54.28	(54.28)	(54.28)	0.00
05-2-00-202-15	ICMA PAYABLE	567.52	(567.52)	(567.52)	0.00
05-2-00-202-16	TMRS PAYABLE	2,685.65	(1,299.94)	(1,299.94)	1,385.71

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

05 -SOLID WASTE FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D ACTIVITY)	Y-T-D ACTIVITY)	CURRENT BALANCE)
05-2-00-202-17	CHILD SUPPORT PAYABLE	0.00	0.00	0.00	0.00
05-2-00-202-18	OTHER PAYROLL RELATED LIABILIT	4.50 (	4.50) (	4.50)	0.00
05-2-00-202-19	HEALTH INSURANCE PAYABLE	792.07 (	147.29) (	147.29)	644.78
05-2-00-202-20	MEDICARE PAYABLE	272.44 (	272.44) (	272.44)	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	11,793.92	8,193.46	9,848.52	21,642.44
05-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
05-2-00-203-50	ENCUMBERANCE ACCOUNT	(561,883.75) (	2,818.77) (	31,109.55) (	592,993.30)
05-2-00-203-55	RESERVE FOR ENCUMBERANCE	561,883.75	2,818.77	31,109.55	592,993.30
05-2-00-203-60	PRIOR YEAR ENCUMBERANCE	551,008.15	0.00	17,416.44	568,424.59
05-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(551,008.15)	0.00 (	17,416.44) (	568,424.59)
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	51,635.50	0.00 (	51,635.50)	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	10,700.78 (	10,700.78) (	10,700.78)	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	87,147.72 (	13,494.35) (	63,474.79)	23,672.93
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	996,599.16	0.00	0.00	996,599.16
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	1,419,679.08	0.00	0.00	1,419,679.08
	TOTAL REVENUES	0.00	203,534.19	1,759,173.23	1,759,173.23
	TOTAL EXPENSES	<u>0.00</u>	<u>96,712.83</u>	<u>1,600,216.21</u>	<u>1,600,216.21</u>
	INCREASE/(DECREASE) IN FUND BAL.	0.00	106,821.36	158,957.02	158,957.02
	TOTAL LIABILITIES, EQUITY & FUND BAL.	<u>1,506,826.80</u>	<u>93,327.01</u>	<u>95,482.23</u>	<u>1,602,309.03</u>

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	1,656,001.82	1,910,838.09	987,861.19	2,643,863.01
11-1-00-101-10	CASH OVER/SHORT	0.00	0.00	0.00	0.00
11-1-00-101-20	PETTY CASH - WATER OFFICE	600.00	0.00	0.00	600.00
11-1-00-101-30	TCDBG 710299 BANK ACCOUNT	0.00	0.00	0.00	0.00
11-1-00-101-31	2017 CDBG GRANT BANK ACCT	1.00	0.00	0.00	1.00
11-1-00-101-32	GLO HARVEY GRANT	1.00	0.58	0.58	1.58
11-1-00-101-33	2019 CDBG BANK ACCT	1.00	0.00	0.00	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	1,335,046.84	237,147.19 (	26,984.33)	1,308,062.51
11-1-00-115-20	ACCOUNTS RECEIVABLE - WATER	25.19	0.00	0.00	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	(674,703.72)	0.00	0.00 (	674,703.72)
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	(292,733.43)	0.00	77,544.92 (	215,188.51)
11-1-00-141-10	MATERIAL INVENTORY- XXX	0.00	0.00	0.00	0.00
11-1-00-141-20	TRUCKS AND AUTOMOBILES	782,502.06	0.00	0.00	782,502.06
11-1-00-141-25	RES.- DEPREC. TRUCKS & AUTOS	(714,414.56)	0.00	0.00 (	714,414.56)
11-1-00-141-30	EQUIPMENT AND TOOLS	11,917,526.63	0.00	0.00	11,917,526.63
11-1-00-141-35	RES.-DEPREC. EQUIPMENT & TOOLS	(9,776,320.01)	0.00	0.00 (	9,776,320.01)
11-1-00-141-50	INVENTORY-WATER & SEWER	61,601.43	6,738.81	6,738.81	68,340.24
11-1-00-141-51	INVENTORY - AP	0.00	0.00	0.00	0.00
11-1-00-141-60	INFRASTRUCTURE	8,715,561.36	0.00	0.00	8,715,561.36
11-1-00-141-65	RES.-DEPREC.	(2,523,174.24)	0.00	0.00 (	2,523,174.24)
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	89,383.08	0.00	0.00	89,383.08
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.	(15,566,941.20)	0.00	0.00 (	15,566,941.20)
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	1,408,552.72	0.00	0.00	1,408,552.72
11-1-00-180-01	NET PENSION ASSET (LIABILITY)	33,318.34	0.00	0.00	33,318.34
11-1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	96,136.28	0.00	0.00	96,136.28
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	(231,876.29)	0.00	0.00 (	231,876.29)
11-1-00-180-05	DEFERRED OUTFLOW-ASMPTN. CHNGS	0.00	0.00	0.00	0.00
11-1-00-193-00	RETURNED CHECKS	0.00	0.00	0.00	0.00
11-1-00-300-01	WATER METER RADIO READ PROJECT	1,680,000.00	0.00	0.00	1,680,000.00
11-1-00-300-15	RES_DEPREC.	(1,303,767.48)	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		24,296,209.27	2,154,724.67	1,045,161.17	25,341,370.44

CITY OF GROVES
YEAR TO DATE BALANCE SHEET (UNAUDITED)
AS OF: SEPTEMBER 30TH, 2022

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	43,056.43	(43,056.43)	(43,056.43)	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	5,135.81	(5,135.81)	(5,135.81)	0.00
11-2-00-202-11	WITHHOLDING TAX PAYABLE	3,525.12	(3,525.12)	(3,525.12)	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	724.40	(724.40)	(724.40)	0.00
11-2-00-202-14	EMPLOYEE INSURANCE PAYABLE	139.91	(139.91)	(139.91)	0.00
11-2-00-202-15	ICMA PAYABLE	2,398.08	(2,398.08)	(2,250.15)	147.93
11-2-00-202-16	TMRS PAYABLE	6,030.09	(6,297.55)	(6,297.55)	(267.46)
11-2-00-202-17	CHILD SUPPORT PAYABLE	648.74	(648.74)	(648.74)	0.00
11-2-00-202-18	OTHER PAYROLL RELATED LIABILIT	2.70	(2.70)	(2.70)	0.00
11-2-00-202-19	HEALTH INSURANCE PAYABLE	2,573.18	(2,237.30)	(2,237.30)	335.88
11-2-00-202-20	MEDICARE PAYABLE	1,201.10	(1,201.10)	(1,201.10)	0.00
11-2-00-202-22	WORKERS COMP	0.00	0.00	0.00	0.00
11-2-00-202-25	TML PENDING	0.00	0.00	0.00	0.00
11-2-00-203-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
11-2-00-203-50	ENCUMBERANCE ACCOUNT	(1,215,594.52)	2,058.77	(96,170.39)	(1,311,764.91)
11-2-00-203-55	RESERVE FOR ENCUMBERANCE	1,215,594.52	(2,058.77)	96,170.39	1,311,764.91
11-2-00-203-60	PRIOR YEAR ENCUMBERANCE	1,135,189.17	0.00	80,376.26	1,215,565.43
11-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(1,135,189.17)	0.00	(80,376.26)	(1,215,565.43)
11-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
11-2-00-205-13	DEFERRED REVENUE CLFRF GRANT	1,917,863.25	0.00	(1,917,863.25)	0.00
11-2-00-218-00	ACCRUED EXPENSES	141,928.88	0.00	(141,928.88)	0.00
11-2-00-219-00	RETAINAGE PAYABLE	48,735.53	0.00	0.00	48,735.53
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	128,839.80	0.00	(128,839.80)	0.00
11-2-00-228-00	CUSTOMER DEPOSITS	781,623.11	1,545.00	25,352.50	806,975.61
11-2-00-228-10	CURRENT SICK LEAVE PAY	0.00	0.00	0.00	0.00
11-2-00-228-20	LONG TERM SICK LEAVE PAY	0.00	0.00	0.00	0.00
11-2-00-228-30	VACATION PAYABLE	31,641.73	(31,641.73)	(31,641.73)	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	66,373.16	0.00	0.00	66,373.16
11-2-00-310-00	2010 Tax Notes	0.40	0.00	0.00	0.40
TOTAL LIABILITIES		3,182,441.42	(95,463.87)	(2,260,140.37)	922,301.05

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.	(5,253,130.83)	0.00	0.00	(5,253,130.83)
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		21,113,792.39	0.00	0.00	21,113,792.39

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

11 -SYSTEMS FUND

ACCT NO#	ACCOUNT NAME	BEGINNING (BALANCE)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
	TOTAL REVENUES	0.00	2,451,220.84	9,295,695.97	9,295,695.97
	TOTAL EXPENSES	<u>0.00</u>	<u>201,032.30</u>	<u>5,990,394.43</u>	<u>5,990,394.43</u>
	INCREASE/(DECREASE) IN FUND BAL.	0.00	2,250,188.54	3,305,301.54	3,305,301.54
	TOTAL LIABILITIES, EQUITY & FUND BAL.	24,296,233.81	2,154,724.67	1,045,161.17	25,341,394.98
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	** OUT OF BALANCE **	24.54	0.00	0.00	24.54

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	1,531,587.00	130,748.18	(1,200,202.93)	331,384.07
21-1-00-101-30	SALES TAX BANK ACCOUNT	2.13	(37.74)	37.26	39.39
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>462,697.36</u>	<u>(462,697.36)</u>	<u>(462,697.36)</u>	<u>0.00</u>
TOTAL ASSETS		<u>1,994,286.49</u>	<u>(331,986.92)</u>	<u>(1,662,863.03)</u>	<u>331,423.46</u>
LIABILITIES					
21-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
21-2-00-131-91	DUE TO EDC	1,540,758.27	(156,225.36)	(1,540,758.27)	0.00
21-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
21-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
21-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	0.00	0.00	0.00
21-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	0.00	0.00	0.00
21-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
21-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
21-2-00-203-90	AP PENDING (DUE TO POOL CASH)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL LIABILITIES		<u>1,540,758.27</u>	<u>(156,225.36)</u>	<u>(1,540,758.27)</u>	<u>0.00</u>
FUND EQUITY					
21-3-00-271-00	FUND BALANCE	453,528.22	0.00	0.00	453,528.22
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		<u>453,528.22</u>	<u>0.00</u>	<u>0.00</u>	<u>453,528.22</u>
TOTAL REVENUES		0.00	(175,761.56)	1,412,895.24	1,412,895.24
TOTAL EXPENSES		<u>0.00</u>	<u>0.00</u>	<u>1,535,000.00</u>	<u>1,535,000.00</u>
INCREASE/(DECREASE) IN FUND BAL.		0.00	(175,761.56)	(122,104.76)	(122,104.76)
TOTAL LIABILITIES, EQUITY & FUND BAL.		<u>1,994,286.49</u>	<u>(331,986.92)</u>	<u>(1,662,863.03)</u>	<u>331,423.46</u>

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	14,926.28	77.07	10,796.83	25,723.11
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	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL ASSETS	15,595.47	77.07	10,796.83	26,392.30
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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)	<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					
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	<u>4,884.62</u>	<u>0.00</u>	<u>0.00</u>	<u>4,884.62</u>
	TOTAL BEGINNING EQUITY	15,595.47	0.00	0.00	15,595.47
	TOTAL REVENUES	0.00	77.07	10,796.83	10,796.83
	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	77.07	10,796.83	10,796.83
	TOTAL LIABILITIES, EQUITY & FUND BAL.	15,595.47	77.07	10,796.83	26,392.30
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CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	(680.00)	0.00	0.00	(680.00)
25-1-00-101-30	PD FORFEITURE BANK ACCT	13,247.00	0.00	0.00	13,247.00
25-1-00-102-20	FORFEITURE PETTY CASH	<u>580.00</u>	<u>0.00</u>	<u>0.00</u>	<u>580.00</u>
	TOTAL ASSETS	<u>13,147.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,147.00</u>
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>13,147.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,147.00</u>
	TOTAL BEGINNING EQUITY	13,147.00	0.00	0.00	13,147.00
	TOTAL REVENUES	0.00	0.00	0.00	0.00
	TOTAL EXPENSES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	INCREASE/(DECREASE) IN FUND BAL.	0.00	0.00	0.00	0.00
	TOTAL LIABILITIES, EQUITY & FUND BAL.	<u>13,147.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,147.00</u>

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	(112,586.01)	63,878.82	1,426,164.81	1,313,578.80
30-1-00-101-30	EDC BANK ACCOUNT	3,074.55	15.97	62.16	3,136.71
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	1,540,759.01 (	154,226.22) (	1,538,759.13)	1,999.88
30-1-00-131-35	DUE TO INTEREST AND SINKING	0.00	0.00	0.00	0.00
30-1-00-144-00	PREPAID INSURANCE	0.00	0.00	0.00	0.00
30-1-00-145-00	PREPAID OTHER	0.00	0.00	0.00	0.00
30-1-00-151-00	C. OF D. INVESTMENTS	0.00	0.00	0.00	0.00
30-1-00-171-00	DUE FROM STATE	0.00	0.00	0.00	0.00
TOTAL ASSETS		1,431,247.55 (90,331.43) (112,532.16)	1,318,715.39
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LIABILITIES					
30-2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	0.00	0.00	0.00	0.00
30-2-00-201-00	VOUCHERS PAYABLE	0.00	0.00	0.00	0.00
30-2-00-202-00	ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
30-2-00-203-50	ENCUMBERANCE ACCOUNT	0.00	0.00	0.00	0.00
30-2-00-203-55	RESERVE FOR ENCUMBERANCE	0.00	0.00	0.00	0.00
30-2-00-203-60	PRIOR YEAR ENCUMBERANCE	0.00	0.00	0.00	0.00
30-2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	0.00	0.00	0.00	0.00
30-2-00-203-90	AP PENDING (DUE TO POOL CASH)	0.00	0.00	0.00	0.00
TOTAL LIABILITIES		0.00	0.00	0.00	0.00
FUND EQUITY					
30-3-00-271-00	FUND BALANCE - UNAPPROP.	0.00	0.00	0.00	0.00
30-3-00-273-00	FUND BALANCE	1,431,247.55	0.00	0.00	1,431,247.55
TOTAL BEGINNING EQUITY		1,431,247.55	0.00	0.00	1,431,247.55
TOTAL REVENUES		0.00 (	88,873.43)	705,308.96	705,308.96
TOTAL EXPENSES		0.00	1,458.00	817,841.12	817,841.12
INCREASE/(DECREASE) IN FUND BAL.		0.00 (	90,331.43) (	112,532.16) (	112,532.16)
TOTAL LIABILITIES, EQUITY & FUND BAL.		1,431,247.55 (90,331.43) (112,532.16)	1,318,715.39
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CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	344.59 (	344.59) (	344.59)	0.00
35-1-00-101-30	BANK ACCOUNT	84,211.90	1,014.88 (	6,400.40)	77,811.50
35-1-00-101-36	96 CERT. OF OBLIG. I&S	0.00	0.00	0.00	0.00
35-1-00-105-00	TAXES RECEIVABLE-CURRENT	15,035.43	0.00	0.00	15,035.43
35-1-00-105-10	TAXES RECEIVABLE-DELINQUENT	54,168.55	0.00	0.00	54,168.55
35-1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	(4,152.24)	0.00	0.00 (	4,152.24)
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		149,608.23	670.29 (	6,744.99)	142,863.24
=====					
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>65,051.74</u>	<u>0.00</u>	<u>0.00</u>	<u>65,051.74</u>
TOTAL LIABILITIES		65,051.74	0.00	0.00	65,051.74
FUND EQUITY					
35-3-00-271-00	FUND BALANCE	(26,448.60)	0.00	0.00 (	26,448.60)
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		84,556.49	0.00	0.00	84,556.49
TOTAL REVENUES		0.00	670.29	1,140,531.02	1,140,531.02
TOTAL EXPENSES		<u>0.00</u>	<u>0.00</u>	<u>1,147,276.01</u>	<u>1,147,276.01</u>
INCREASE/(DECREASE) IN FUND BAL.		0.00	670.29 (	6,744.99) (	6,744.99)
TOTAL LIABILITIES, EQUITY & FUND BAL.		149,608.23	670.29 (	6,744.99)	142,863.24
=====					

CITY OF GROVES
 YEAR TO DATE BALANCE SHEET (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2022

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	(206,941.01)	0.00
55-1-00-101-30	EQUIPMENT REPLAMENT BANK ACCT	510,273.43	1,797.83	398,813.06	909,086.49
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		717,214.44	1,797.83	191,872.05	909,086.49
		=====	=====	=====	=====
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>717,214.44</u>	<u>0.00</u>	<u>0.00</u>	<u>717,214.44</u>
TOTAL BEGINNING EQUITY		717,214.44	0.00	0.00	717,214.44
TOTAL REVENUES		0.00	1,797.83	191,872.05	191,872.05
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	1,797.83	191,872.05	191,872.05
TOTAL LIABILITIES, EQUITY & FUND BAL.		717,214.44	1,797.83	191,872.05	909,086.49
		=====	=====	=====	=====

BUDGET SUMMARIES

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Revenue	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
General Fund	\$ 20,250,976	\$ 15,657,480	\$ 10,295,533	\$ 12,604,645
Solid Waste Fund	1,658,865	1,721,000	1,555,638	1,957,079
Systems Fund	6,207,724	7,303,563	6,844,659	7,274,355
Sales Tax Fund	1,613,941	1,535,000	1,402,775	1,673,000
Debt Service Fund	762,190	1,147,049	1,134,328	1,152,003
Total Revenue	\$ 30,493,696	\$ 27,364,092	\$ 21,232,933	\$ 24,661,082
Expenditures				
General Fund	\$ 16,787,689	\$ 15,657,480	\$ 12,062,599	\$ 12,604,645
Solid Waste Fund	1,571,269	1,721,000	1,503,504	1,957,079
Systems Fund	4,819,843	7,303,563	5,789,373	7,274,355
Sales Tax Fund	1,500,000	1,535,000	1,535,000	1,673,000
Debt Service Fund	750,814	1,147,049	176,138	1,152,003
Total Expenditures	\$ 25,429,615	\$ 27,364,092	\$ 21,066,614	\$ 24,661,082
Revenues Over(Under) Expenditures	\$ 5,064,081	\$ -	\$ 166,319	\$ -

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

	Actual 2020-2021	Budget 2021-2022	Estimated 2020-2022	Proposed 2022-2023
General Fund				
Mayor & Council	\$ 81,950	\$ 70,819	\$ 60,722	\$ 73,164
City Manager	390,142	390,123	423,735	410,450
Human Resources	270,838	305,112	262,113	231,595
Finance	509,980	549,719	514,785	654,390
Municipal Court	120,428	135,821	113,303	148,203
Library	299,457	303,814	251,272	329,650
Recreation & Special Events	334,391	236,098	219,306	362,105
Police	3,736,284	3,933,967	3,289,821	3,952,739
Fire	7,471,966	6,040,096	3,974,175	2,899,377
Animal Control	73,362	84,357	72,720	127,971
Emergency Management	19,758	17,240	14,093	16,640
Animal Shelter	27,968	30,800	23,821	107,800
Inspections & Permits	234,110	241,133	203,790	261,458
Public Works & Administration	379,886	419,100	370,655	473,612
Garage	390,255	428,985	309,323	452,965
Warehouse	4,621	5,826	3,015	-
Streets	1,602,678	1,811,135	1,340,968	1,384,504
City Property Maintenance	309,668	371,835	370,916	327,522
Special Items	529,947	281,500	244,066	390,500
Total General Fund	\$ 16,787,689	\$ 15,657,480	\$ 12,062,599	\$ 12,604,645
Solid Waste Fund				
Solid Waste	\$ 1,180,269	\$ 1,381,122	\$ 1,172,502	\$ 1,626,079
Administration	391,000	339,878	331,000	331,000
Total Solid Waste Fund	\$ 1,571,269	\$ 1,721,000	\$ 1,503,504	\$ 1,957,079
Systems Fund				
Water Plant	\$ 1,140,208	\$ 1,373,269	\$ 1,109,829	\$ 1,603,483
Wastewater Plant	1,037,682	1,140,556	1,130,732	1,297,272
Customer Service	363,075	436,336	345,521	482,837
Water Distribution	745,966	2,842,319	1,686,848	2,586,763
Administration	1,532,912	1,511,083	1,516,443	1,304,000
Total Systems Fund	\$ 4,819,843	\$ 7,303,564	\$ 5,789,373	\$ 7,274,355
Sales Tax Fund				
Transfers	\$ 1,500,000	\$ 1,535,000	\$ 1,535,000	\$ 1,673,000
Total Sales Tax Fund	\$ 1,500,000	\$ 1,535,000	\$ 1,535,000	\$ 1,673,000
Interest & Sinking Fund				
Debt Retirement	\$ 750,814	\$ 1,147,049	\$ 176,138	\$ 1,152,003
Total I & S Fund	\$ 750,814	\$ 1,147,049	\$ 176,138	\$ 1,152,003
Total Expenditures	\$ 25,429,615	\$ 27,364,093	\$ 21,066,614	\$ 24,661,082

GENERAL FUND

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES AND EXPENDITURES

General Fund

Revenue	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Current Taxes	\$ 5,429,431	\$ 6,054,453	\$ 5,464,891	\$ 6,219,145
Delinquent Taxes	134,196	80,000	113,007	100,000
Hotel Tax	94,264	110,000	104,130	100,000
Liquor License	2,913	3,500	2,960	3,000
Penalties & Interest	101,792	80,000	99,536	90,000
Permits	253,824	209,000	277,983	214,000
Franchise Fees	732,670	800,000	385,914	800,000
License Fees	22,945	21,300	24,965	22,000
Demolition Revenue	6,491	5,000	-	2,500
Animal Control	23,248	28,000	20,925	60,500
Grass Cutting	42,258	20,000	16,167	20,000
Recreation Fees	9,198	14,500	11,661	26,500
Library Income	8,725	7,000	7,432	7,500
Fines & Court Costs	288,013	311,000	135,298	301,500
Miscellaneous	11,592,229	2,068,000	2,072,704	1,820,000
Earnings of Investments	8,779	25,000	22,960	25,000
Transfers In	1,500,000	5,820,727	1,535,000	2,793,000
Total Revenue	\$ 20,250,976	\$ 15,657,480	\$ 10,295,533	\$ 12,604,645
Expenditures				
Personnel Services	\$ 7,114,674	\$ 7,600,763	\$ 6,547,933	\$ 7,809,137
Supplies	248,551	281,750	226,085	319,750
Maintenance	182,507	232,000	216,355	263,700
Services	562,192	1,332,100	1,051,592	955,950
Miscellaneous	1,572,550	1,378,840	1,283,288	1,601,108
Capital Outlay	7,107,215	4,832,027	2,737,346	1,655,000
Total Expenditures	\$ 16,787,689	\$ 15,657,480	\$ 12,062,599	\$ 12,604,645
Revenues Over(Under) Expenditures	\$ 3,463,287	\$ -	\$ (1,767,066)	\$ -

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

General Fund **01-4-00**

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Taxes					
310-48	Delinquent Taxes	\$ 134,196	\$ 80,000	\$ 113,007	\$ 100,000
310-49	Current Taxes	5,429,431	6,054,453	5,464,891	6,219,145
312-10	Hotel Tax	94,264	110,000	104,130	100,000
312-15	Liquor License	2,913	3,500	2,960	3,000
319-00	Current Penalty & Interest	39,985	40,000	38,080	40,000
319-10	Delinquent Penalty & Interest	61,807	40,000	61,456	50,000
Total Taxes		\$ 5,762,596	\$ 6,327,953	\$ 5,784,524	\$ 6,512,145
Permits, Fees & Other					
322-10	Building Permits	\$ 190,275	\$ 155,000	\$ 211,739	\$ 160,000
322-15	Electrical Permits	32,884	25,000	33,884	25,000
322-20	Plumbing Permits	21,941	20,000	23,593	20,000
322-60	Cert of Occupancy - Residential	2,250	2,000	1,750	2,000
322-65	Cert of Occupancy - Commercial	400	1,000	800	1,000
322-70	Rental Property Inspec Fees	6,074	6,000	6,217	6,000
322-80	Franchise Fees	732,670	800,000	385,914	800,000
322-90	License Fees	14,620	12,000	12,795	12,000
322-95	Demolition Revenue	6,491	5,000	-	2,500
325-11	License Fee - Gen Contactor Renewal	2,275	2,000	2,230	2,000
325-20	License Fee - Elect - Master	375	-	-	-
325-40	License Fee - Mechanical	2,100	1,500	600	1,500
325-50	License Fee - Firealarm/suppr	150	300	3,235	1,000
338-10	Animal Shelter Reimbursement	7,395	10,000	7,480	47,500
338-11	Crematorium Reimbursement	7,891	12,000	7,891	8,000
344-90	Return Check Fee	50	-	50	-
345-50	Animal Control	7,962	6,000	5,554	5,000
346-00	Grass Cutting	42,258	20,000	16,167	20,000
347-50	Recreation Building Rentals	7,050	11,000	10,560	25,000
347-51	Library Building Rentals	600	1,000	600	1,000
347-52	Activity Building Sign Rental	1,888	3,000	601	1,000
347-60	Library Fees	1,583	2,000	2,282	2,000
347-61	Library Copy Machine	2,566	2,000	2,084	2,000
347-62	Library Miscellaneous	3,976	2,000	2,466	2,500
347-80	Event Fees	260	500	500	500
350-50	Birth/Death Certificates	1,549	2,000	1,320	1,500
351-10	Municipal Court Fees	247,812	275,000	102,871	275,000
352-10	Warrant Fees	23,407	20,000	17,454	20,000
355-00	Gameroom Fees	8,885	10,000	12,475	5,000
359-10	Misc. Police Grants	6,360	4,000	750	-
359-12	Sane Exam Reimbursement	-	-	428	-
359-13	National Night Out Grants	-	3,000	-	-
360-00	Miscellaneous	74,304	30,000	24,993	30,000

361-10	Earnings on Investments	8,779	25,000	22,960	25,000
362-10	Trailer Licenses-Annual	86	500	148	500
362-20	Trailer Licenses-Monthly	3,339	5,000	5,957	5,000
369-10	Insurance Reimbursement	87,627	60,000	19,974	50,000
369-30	Sale of Equipment	9,867	35,000	1,665	15,000
369-50	Sale of Park ILand	152,500	-	-	-
Total Permits, Fees & Other		\$ 1,720,499	\$ 1,568,800	\$ 949,987	\$ 1,574,500
Miscellaneous					
370-01	PD Leose State Grant	\$ 1,727	\$ 2,000	\$ 1,496	\$ -
375-00	20121 Jag Grant	-	-	15,052	-
375-03	2020 SHSP Grant	8,962	-	-	-
377-00	Forest Service Grant	-	4,000	-	-
377-01	Forest Service Grant-Training	210	-	250	-
380-00	City Franchise Fee	1,909,210	1,814,000	1,814,000	1,600,000
380-10	EDC Administration Fee	175,000	100,000	100,000	125,000
901-12	2020 Bond Proceeds	8,645,000	-	-	-
901-13	Premium on Bonds Issued	511,819	-	-	-
906-25	Other - FEMA	15,953	20,000	95,224	-
Total Miscellaneous		\$ 11,267,881	\$ 1,940,000	2,026,022	\$ 1,725,000
Operating Transfers In					
390-24	Transfer from PD Drug Forfeiture	\$ -	\$ -	\$ -	\$ -
390-30	Transfer from Sales Tax Fund	1,500,000	1,535,000	1,535,000	1,673,000
390-45	Transfer from Systems	-	-	-	-
390-50	Transfer from Capital Projects	-	4,285,727	-	1,120,000
390-55	Transfer from Equipment Replacement	-	-	-	-
Total Operating Transfers		\$ 1,500,000	\$ 5,820,727	\$ 1,535,000	\$ 2,793,000
Total General Fund Revenue		\$ 20,250,976	\$ 15,657,480	\$ 10,295,533	\$ 12,604,645

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - City Council	01-5-01

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 4,573	\$ 1,700	\$ 4,559	\$ 1,700
01-040	Social Security	1,567	1,599	1,506	1,599
01-080	Workers Compensation	-	120	48	50
01-100	Expense Allowance	8,016	19,200	9,120	19,200
	Total Personnel Services	\$ 14,156	\$ 22,619	\$ 15,233	\$ 22,549
Supplies					
02-010	Office Supplies	\$ -	\$ 300	\$ 64	\$ 300
02-040	Miscellaneous Supplies	240	200	147	200
	Total Supplies	\$ 240	\$ 500	\$ 211	\$ 500
Services					
04-200	Communication	\$ 136	\$ 200	\$ 2,486	\$ 500
	Total Utilities & Telephone	\$ 136	\$ 200	\$ 2,486	\$ 500
Miscellaneous					
06-330	City Attorney	\$ 40,860	\$ 36,000	\$ 30,000	\$ 38,000
07-010	Travel & Training	7,956	8,000	6,597	9,300
07-020	TML Conference	-	1,000	-	-
07-030	TML Region 16 Meetings	-	300	-	-
07-390	Insurance & Bonds	-	200	286	315
07-420	Contingencies	18,602	2,000	5,909	2,000
	Total Miscellaneous	\$ 67,418	\$ 47,500	\$ 42,792	\$ 49,615
Department Total		\$ 81,950	\$ 70,819	\$ 60,722	\$ 73,164

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
2022-2023**

EXPENDITURE DETAIL

General Fund
Department - City Manager 01-5-02

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 258,644	\$ 258,416	\$ 257,471	\$ 253,864
01-040	Social Security	17,813	20,320	17,811	19,421
01-050	TMRS	23,929	24,463	24,153	23,381
01-070	Hospitalization	22,430	20,480	24,997	28,225
01-080	Workers Compensation	226	669	257	300
01-160	ICMA	10,627	10,625	9,405	10,155
01-250	Life Insurance	1,559	1,450	1,096	1,404
	Total Personnel Services	\$ 335,228	\$ 336,423	\$ 335,190	\$ 336,750
Supplies					
02-010	Office Supplies	\$ 3,386	\$ 3,000	\$ 3,177	\$ 4,500
02-040	Miscellaneous Supplies	1,956	2,000	1,686	2,000
02-050	Data Processing Supplies	-	1,000	1,037	1,000
02-100	Postage	4,836	3,000	15	2,000
	Total Supplies	\$ 10,178	\$ 9,000	\$ 5,915	\$ 9,500
Maintenance					
03-010	Building and Grounds	\$ 6,768	\$ 1,500	\$ 11,379	\$ 10,000
03-020	Furniture & Fixtures	92	500	191	500
03-030	Equipment Maint. & Repair	728	1,000	1,140	1,000
	Total Maintenance	\$ 7,588	\$ 3,000	\$ 12,710	\$ 11,500
Services					
04-100	Natural Gas	\$ 365	\$ 500	\$ 345	\$ 500
04-200	Communication	3,776	3,000	3,820	3,000
	Total Services	\$ 4,141	\$ 3,500	\$ 4,165	\$ 3,500
Miscellaneous					
06-050	Ordinance Codification	\$ 329	\$ 3,000	\$ 3,520	\$ 3,000
06-090	Dues & Subscriptions	4,759	4,000	3,152	4,000
07-010	Training	5,145	4,000	6,815	4,000
07-050	Auto	7,260	7,200	6,600	7,200
07-080	Election	10,002	10,000	31,926	16,000
07-390	Insurance & Bonds	5,512	10,000	13,742	15,000
	Total Miscellaneous	\$ 33,007	\$ 38,200	\$ 65,755	\$ 49,200
Department Total		\$ 390,142	\$ 390,123	\$ 423,735	\$ 410,450

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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 157,211	\$ 156,730	\$ 150,156	\$ 103,294
01-040	Social Security	11,725	11,990	11,230	7,902
01-050	TMRS	13,775	14,435	13,455	7,892
01-070	Hospitalization	22,234	20,480	18,679	14,112
01-080	Workers Compensation	227	669	257	300
01-160	ICMA	5,166	6,269	5,293	4,132
01-250	Life Insurance	1,366	1,139	1,130	863
	Total Personnel Services	\$ 211,704	\$ 211,712	\$ 200,200	\$ 138,495
Supplies					
02-010	Office Supplies	\$ 956	\$ 1,500	\$ 1,158	\$ 1,500
02-040	Miscellaneous Supplies	92	900	189	900
02-050	Data Processing Supplies	-	500	-	500
02-100	Postage & Rental	2,779	15,500	11,826	15,500
	Total Supplies	\$ 3,827	\$ 18,400	\$ 13,173	\$ 18,400
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 2,000	\$ -	\$ 2,500
03-030	Equipment Maint. & Repair	-	500	-	500
	Total Maintenance	\$ -	\$ 2,500	\$ -	\$ 3,000
Services					
04-100	Natural Gas	\$ 365	\$ -	\$ 345	\$ 400
04-200	Communication	1,898	2,000	1,735	2,000
	Total Services	\$ 2,263	\$ 2,000	\$ 2,080	\$ 2,400
Miscellaneous					
06-090	Dues & Subscriptions	\$ 359	\$ 500	\$ 369	\$ 600
06-140	Advertising & Publicity	-	50	-	50
06-146	State Fees	68	150	61	150
06-270	Contract Services	34,118	37,000	26,698	35,000
07-010	Training	452	3,500	2,709	5,000
07-015	EAP	1,905	1,600	1,575	1,600
07-020	Safety Program	233	2,500	447	2,500
07-390	Insurance & Bonds	122	1,000	-	200
07-450	Service Awards	1,003	1,200	743	1,875
07-620	Pre-employment Screening	7,790	6,000	4,815	5,325
07-621	Random Drug Testing	405	1,000	675	1,000
07-622	Post Accident Testing	250	1,000	425	1,000
07-650	Legal Fees	6,339	15,000	8,143	15,000
	Total Miscellaneous	\$ 53,044	\$ 70,500	\$ 46,660	\$ 69,300
Capital Outlay					
09-770	Equipment	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 270,838	\$ 305,112	\$ 262,113	\$ 231,595

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Finance	01-5-05

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 220,977	\$ 225,496	\$ 211,134	\$ 276,922
01-020	Overtime	148	-	-	500
01-040	Social Security	16,436	17,250	15,759	23,306
01-050	TMRS	19,894	20,768	19,375	23,276
01-070	Hospitalization	29,185	34,592	24,589	32,715
01-080	Workers Compensation	226	669	257	300
01-160	ICMA	8,847	9,020	8,515	11,925
01-250	Life Insurance	1,514	1,524	1,324	2,046
	Total Personnel Services	\$ 297,227	\$ 309,319	\$ 280,953	\$ 370,990
Supplies					
02-010	Office Supplies	\$ 709	\$ 500	\$ 423	\$ 1,000
02-040	Miscellaneous Supplies	986	-	89	100
02-050	Data Processing Supplies	-	2,000	793	1,500
	Total Supplies	\$ 1,695	\$ 2,500	\$ 1,305	\$ 2,600
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 1,000	\$ 9	\$ 1,000
	Total Maintenance	\$ -	\$ 1,000	\$ 9	\$ 1,000
Services					
04-100	Natural Gas	\$ 365	\$ -	\$ 345	\$ 400
04-200	Communication	1,215	1,400	1,132	1,400
	Total Services	\$ 1,580	\$ 1,400	\$ 1,477	\$ 1,800
Miscellaneous					
06-020	City Auditor	\$ 30,950	\$ 32,000	\$ 30,950	\$ 33,000
06-060	Single Appraisal Payment	57,048	55,000	47,798	60,000
06-090	Dues & Subscriptions	766	2,000	862	2,000
06-185	Lien Filing Fees	5,850	6,000	6,810	7,000
06-195	Lot Cleanup/Grass Cutting	7,769	5,000	12,775	8,500
06-270	Contract Services	17,219	20,000	17,328	20,000
06-300	Collection Contract	3,309	3,500	3,287	4,000
07-010	Training	240	1,000	588	2,500
07-390	Insurance & Bonds	730	1,000	891	1,000
	Total Miscellaneous	\$ 123,881	\$ 125,500	\$ 121,289	\$ 138,000
Capital Outlay					
09-900	Computer System/Software	\$ 85,597	\$ 110,000	\$ 109,752	\$ 140,000
	Total Capital Outlay	\$ 85,597	\$ 110,000	\$ 109,752	\$ 140,000
	Department Total	\$ 509,980	\$ 549,719	\$ 514,785	\$ 654,390

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
2022-2023**

EXPENDITURE DETAIL

General Fund
Department - Municipal Court 01-5-13

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 64,043	\$ 77,996	\$ 60,673	\$ 84,068
01-020	Overtime	-	500	221	500
01-040	Social Security	5,222	5,967	4,975	6,432
01-050	TMRS	3,920	7,183	3,839	7,686
01-070	Hospitalization	14,006	14,112	12,936	14,112
01-080	Workers Compensation	226	669	257	300
01-160	ICMA	-	-	986	1,903
01-250	Life Insurance	-	344	-	384
	Total Personnel Services	\$ 87,417	\$ 106,771	\$ 83,887	\$ 115,385
Supplies					
02-010	Office Supplies	\$ 15	\$ 750	\$ -	\$ 750
02-040	Miscellaneous Supplies	-	250	-	250
02-050	Data Processing Supplies	174	1,000	29	1,000
02-120	Contract Labor - Judge	160	1,000	250	1,000
	Total Supplies	\$ 349	\$ 3,000	\$ 279	\$ 3,000
Maintenance					
03-020	Furniture & Fixtures	\$ 99	\$ 250	\$ 1,832	\$ 1,250
03-030	Equipment Maint. & Repair	-	500	-	500
	Total Maintenance	\$ 99	\$ 750	\$ 1,832	\$ 1,750
Services					
05-200	Communication	\$ 162	\$ 500	\$ 208	\$ 500
	Total Services	\$ 162	\$ 500	\$ 208	\$ 500
Miscellaneous					
06-010	City Prosecutor	\$ 13,000	\$ 12,000	\$ 10,000	\$ 12,000
06-090	Dues & Subscriptions	150	1,000	529	1,000
07-010	Training	644	2,500	759	2,500
07-390	Insurance & Bonds	176	300	516	568
	Total Miscellenous	\$ 13,970	\$ 15,800	\$ 11,804	\$ 16,068
Capital Outlay					
09-230	Court Security	\$ 8,449	\$ 4,000	\$ 11,302	\$ 6,500
09-240	Court Technology	9,982	5,000	3,991	5,000
	Total Capital Outlay	\$ 18,431	\$ 9,000	\$ 15,293	\$ 11,500
Department Total		\$ 120,428	\$ 135,821	\$ 113,303	\$ 148,203

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 161,676	\$ 162,110	\$ 142,120	\$ 179,675
01-040	Social Security	12,309	12,401	10,865	13,745
01-050	TMRS	11,895	10,254	9,118	10,940
01-070	Hospitalization	18,444	12,735	11,674	12,736
01-080	Workers Compensation	347	1,097	421	450
01-160	ICMA	2,872	2,974	2,763	3,120
01-240	Unemployment Compensation	69	-	-	-
01-250	Life Insurance	1,099	793	763	1,034
	Total Personnel Services	\$ 208,711	\$ 202,364	\$ 177,724	\$ 221,700
Supplies					
02-010	Office Supplies	\$ 2,900	\$ 2,700	\$ 1,929	\$ 2,700
02-040	Miscellaneous Supplies	1,946	5,000	1,927	5,000
02-100	Postage	267	500	-	500
	Total Supplies	\$ 5,113	\$ 8,200	\$ 3,856	\$ 8,200
Maintenance					
03-010	Building & Grounds	\$ 10,522	\$ 4,500	\$ 8,232	\$ 7,500
03-020	Ofc. Furniture, Fixture M&R	-	450	-	450
03-030	Equipment Maint. & Repair	2,461	3,000	212	3,000
	Total Maintenance	\$ 12,983	\$ 7,950	\$ 8,444	\$ 10,950
Services					
04-010	Electricity	\$ 9,331	\$ 9,000	\$ 9,556	\$ 10,000
04-100	Natural Gas	1,070	1,200	1,068	1,200
04-200	Communication	2,769	7,500	2,545	3,000
	Total Services	\$ 13,170	\$ 17,700	\$ 13,169	\$ 14,200

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Library	01-5-21

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
		-			
06-080	Periodicals	\$ -	\$ 1,200	\$ 786	\$ 1,200
06-090	Dues & Subscriptions	813	400	330	400
06-270	Contract Services	13,998	16,500	12,463	16,000
07-010	Training	-	1,000	-	1,000
07-200	Reading Clubs	4,986	4,000	1,254	5,000
07-390	Insurance & Bonds	11,761	13,000	16,898	18,000
	Total Miscellaneous	\$ 31,558	\$ 36,100	\$ 31,731	\$ 41,600
Capital Outlay					
09-040	Books	\$ 18,537	\$ 16,500	\$ 13,798	\$ 17,000
09-240	Audiotapes	5,785	6,000	2,497	6,500
09-770	Equipment	3,600	4,000	53	4,500
09-860	Building Maint & Projects	-	5,000	-	5,000
	Total Capital Outlay	\$ 27,922	\$ 31,500	\$ 16,348	\$ 33,000
Department Total		\$ 299,457	\$ 303,814	\$ 251,272	\$ 329,650

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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 54,795	\$ 100,462	\$ 67,407	\$ 189,856
01-020	Overtime	293	1,000	825	1,000
01-040	Social Security	4,172	7,685	5,186	14,524
01-050	TMRS	3,356	3,407	3,289	11,384
01-070	Hospitalization	6,779	6,367	5,952	12,734
01-080	Workers Compensation	226	669	257	300
01-160	ICMA	4	-	1,157	4,944
01-240	Unemployment Compensation	217	-	-	-
01-250	Life Insurance	(45)	358	362	788
	Total Personnel Services	\$ 69,797	\$ 119,948	\$ 84,435	\$ 235,530
Supplies					
02-010	Office Supplies	\$ 386	\$ 400	\$ 220	\$ 400
02-020	Minor Apparatus & Tools	57	500	-	1,600
02-040	Miscellaneous Supplies	195	1,000	5	500
02-050	Data Processing Supplies	-	1,200	967	1,000
02-160	Building Deposit Refunds	400	4,000	700	4,000
02-180	Recreation Supplies	119	200	155	3,500
02-200	Special Event Supplies	-	5,000	3,133	5,500
	Total Supplies	\$ 1,157	\$ 12,300	\$ 5,180	\$ 16,500
Maintenance					
03-010	Building & Grounds	\$ 9,877	\$ 7,500	\$ 7,788	\$ 8,000
03-020	Furniture & Fixtures	1,522	2,500	192	750
03-030	Equipment Maint. & Repair	-	150	68	500
03-040	Motor Vehicles	-	-	-	-
03-070	Parks	-	-	569	-
03-230	Park Restroom Repairs	-	-	-	-
	Total Maintenance	\$ 11,399	\$ 10,150	\$ 8,617	\$ 9,250
Utilities & Telephone					
04-020	Electricity-City Parks	\$ 4,800	\$ 5,000	\$ 5,206	\$ 6,000
04-030	Electricity-Ball Parks	4,943	4,000	2,971	6,000
04-040	Electricity-Activity Building	5,827	9,000	6,740	8,000
04-200	Communication	1,120	1,500	871	1,500
	Total Services	\$ 16,690	\$ 19,500	\$ 15,788	\$ 21,500

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Materials & Contracts					
05-010	Summer Program	\$ 19,545	\$ 10,000	\$ -	\$ 10,000
	Total Materials & Contracts	\$ 19,545	\$ 10,000	\$ -	\$ 10,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 200	\$ 120	\$ 725
07-390	Insurance & Bonds	20,913	20,000	25,022	28,000
07-440	Training	-	-	-	1,600
07-600	Mo Pmt - Sr Citizens Association	26,000	24,000	20,096	24,000
	Total Miscellaneous	\$ 46,913	\$ 44,200	\$ 45,238	\$ 54,325
Capital Outlay					
09-010	Capital Outlay	\$ 134,771	\$ -	\$ 8,576	\$ -
09-770	Equipment	3,934	-	-	-
09-860	Building Maintenance & Repairs	185	20,000	19,330	15,000
09-990	Park Equipment	30,000	-	32,142	-
	Total Capital Outlay	\$ 168,890	\$ 20,000	\$ 60,048	\$ 15,000
Department Total		\$ 334,391	\$ 236,098	\$ 219,306	\$ 362,105

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 1,840,738	\$ 2,022,747	\$ 1,757,020	\$ 2,077,436
01-020	Overtime	173,816	140,000	149,337	148,000
01-040	Social Security	148,589	155,208	144,196	158,887
01-050	TMRS	178,201	184,865	172,652	151,047
01-070	Hospitalization	256,654	283,963	217,843	268,473
01-080	Workers Compensation	32,087	76,876	30,495	30,500
01-160	ICMA	43,398	44,736	43,794	48,781
01-240	Unemployment Compensation	-	-	158	-
01-250	Life Insurance	12,608	12,972	11,966	14,115
	Total Personnel Services	\$ 2,686,091	\$ 2,921,367	\$ 2,527,461	\$ 2,897,239
Supplies					
02-010	Office Supplies	\$ 2,545	\$ 3,000	\$ 1,640	\$ 3,000
02-020	Minor Apparatus & Tools	13,948	10,000	4,639	10,000
02-030	Vehicle Supplies	59,005	60,000	64,784	70,000
02-040	Miscellaneous Supplies	1,662	2,000	2,656	2,000
02-050	Data Processing Supplies	13,711	7,000	761	10,000
02-051	System Maintenance and Support	5,160	15,000	4,280	10,000
02-100	Postage	2,251	-	16	-
	Total Supplies	\$ 98,282	\$ 97,000	\$ 78,776	\$ 105,000
Maintenance					
03-010	Building & Grounds	\$ 11,450	\$ 12,000	\$ 9,782	\$ 12,000
03-020	Furniture & Fixtures	283	200	122	200
03-030	Equipment Maint. & Repair	7,258	5,000	5,926	5,000
03-040	Motor Vehicles	21,658	22,000	15,786	22,000
	Total Maintenance	\$ 40,649	\$ 39,200	\$ 31,616	\$ 39,200
Utilities & Telephone					
04-010	Electricity	\$ 18,090	\$ 19,000	\$ 20,357	\$ 19,000
04-100	Natural Gas	1,107	3,500	1,103	3,500
04-200	Communication	30,354	25,000	28,984	57,000
04-201	Regional Radio Maintenance	41,486	10,000	15,111	15,000
	Total Services	\$ 91,037	\$ 57,500	\$ 65,555	\$ 94,500

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
06-090	Dues & Subscriptions	\$ 7,996	\$ 5,000	\$ 4,849	\$ 7,500
06-120	Central Dispatching	589,755	558,000	464,656	585,000
06-160	Jail Contract	94,971	40,000	2,324	1,000
07-010	Training	12,087	10,000	5,937	10,000
07-012	Training - LEOSE Eligible	1,328	1,800	195	1,800
07-050	Auto Allowance/Reimburse	1,595	6,600	6,050	6,600
07-290	Uniform Allowance	10,429	11,000	9,529	11,000
07-295	Body Armor - BJP Eligible	1,662	3,000	-	3,000
07-305	2021 Jag Grant	-	-	15,052	-
07-390	Insurance & Bonds	56,262	60,000	65,741	66,400
07-400	Gameroom Expenses	-	-	-	-
07-420	Contingencies	583	2,500	390	1,500
	Total Miscellaneous	\$ 776,668	\$ 697,900	\$ 574,723	\$ 693,800
Capital Outlay					
09-010	Capital Outlay	\$ 43,529	\$ -	\$ -	\$ -
09-140	Automobile	18	120,000	11,690	120,000
09-760	Auto Equipment	-	1,000	-	3,000
09-770	Equipment	10	-	-	-
09-860	Building Eng,Maint & Repair	-	-	-	-
	Total Capital Outlay	\$ 43,557	\$ 121,000	\$ 11,690	\$ 123,000
Department Total		\$ 3,736,284	\$ 3,933,967	\$ 3,289,821	\$ 3,952,739

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
2022-2023**

EXPENDITURE DETAIL

General Fund
Department - Fire 01-5-32

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 1,041,983	\$ 1,018,475	\$ 887,256	\$ 1,073,443
01-020	Overtime	105,300	85,000	90,374	85,000
01-040	Social Security	88,861	77,877	74,091	82,082
01-050	TMRS	102,142	93,757	89,528	98,820
01-070	Hospitalization	106,731	120,124	89,025	112,379
01-080	Workers Compensation	23,765	63,586	24,832	25,500
01-160	ICMA	36,343	33,636	31,954	36,640
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	7,369	6,664	6,638	7,863
	Total Personnel Services	\$ 1,512,494	\$ 1,499,119	\$ 1,293,698	\$ 1,521,727
Supplies					
02-010	Office Supplies	\$ 1,932	\$ 8,000	\$ 6,554	\$ 8,000
02-020	Minor Apparatus & Tools	15,725	10,000	6,519	10,000
02-030	Vehicle Supplies	18,153	14,500	13,672	14,500
02-035	Class A Foam	1,970	2,000	-	2,000
02-040	Miscellaneous Supplies	3,044	-	-	-
02-050	Data Processing Supplies	1,132	4,000	877	2,000
02-130	Medical Supplies	1,611	1,800	2,218	17,500
	Total Supplies	\$ 43,567	\$ 40,300	\$ 29,840	\$ 54,000
Maintenance					
03-010	Building & Grounds	\$ 1,797	\$ 2,000	\$ 1,955	\$ 2,000
03-020	Furniture & Fixtures	-	500	425	500
03-030	Equipment Maint. & Repair	12,851	13,000	10,664	13,000
03-040	Motor Vehicles	1,223	2,500	2,606	3,000
03-100	SCBA Yearly Maint. & Inspection	3,771	4,550	4,332	4,550
03-105	Bunker Gear Inspections	3,227	3,500	3,236	3,500
03-110	Inspections - Pumpers	3,390	3,500	3,406	3,500
03-120	Certification Testing	847	3,000	1,276	3,000
03-220	Radio Maintenance	733	800	29	800
	Total Maintenance	\$ 27,839	\$ 33,350	\$ 27,929	\$ 33,850
Services					
04-010	Electricity	\$ 9,850	\$ 9,000	\$ 12,747	\$ 18,000
04-100	Natural Gas	3,113	3,500	9,297	12,000
04-200	Communication	5,441	9,000	10,613	9,000
	Total Services	\$ 18,404	\$ 21,500	\$ 32,657	\$ 39,000

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund
Department - Fire 01-5-32

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
06-090	Dues & Subscriptions	\$ 4,238	\$ 2,000	\$ 1,868	\$ 2,000
06-100	Payments to Volunteers	4,225	3,900	3,250	3,900
07-010	Training	3,709	5,000	7,967	7,500
07-100	State Certification	1,994	2,000	1,587	2,000
07-180	A&M Fire School	6,996	5,500	2,977	5,500
07-190	Sabine Chiefs Association	-	250	-	250
07-210	Fire Prevention	1,471	900	-	900
07-220	State Convention	-	750	-	750
07-250	Volunteer Pension	6,175	8,000	3,069	8,000
07-260	Uniform Service	11,146	10,000	9,398	10,000
07-301	2020 SHSP Grant	8,925	-	-	-
07-390	Insurance & Bonds	37,886	35,000	86,299	90,000
	Total Miscellaneous	\$ 86,765	\$ 73,300	\$ 116,415	\$ 130,800
Capital Outlay					
09-010	Capital Outlay	\$ 5,714,465	\$ 35,000	\$ -	\$ -
09-011	Fire Station	26,180	4,285,727	2,468,499	1,120,000
09-140	Automobile	-	25,000	-	-
09-470	Air Packs	18,195	10,000	5,137	-
09-690	Bunker Sets	7,132	7,700	-	-
09-730	Fire Equipment	13,230	-	-	-
09-770	Equipment	3,695	9,100	-	-
	Total Capital Outlay	\$ 5,782,897	\$ 4,372,527	\$ 2,473,636	\$ 1,120,000
Department Total		\$ 7,471,966	\$ 6,040,096	\$ 3,974,175	\$ 2,899,377

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
2022-2023**

EXPENDITURE DETAIL

General Fund
Department - Animal Control 01-5-33

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 45,718	\$ 45,136	\$ 46,032	\$ 47,426
01-020	Overtime	620	2,000	735	1,500
01-040	Social Security	3,532	3,453	3,541	3,628
01-050	TMRS	4,165	4,157	4,290	4,368
01-070	Hospitalization	6,236	6,367	6,058	6,367
01-080	Workers Compensation	1,181	3,246	1,272	1,275
01-160	ICMA	1,379	1,354	1,448	1,423
01-250	Life Insurance	144	344	342	384
	Total Personnel Services	\$ 62,975	\$ 66,057	\$ 63,718	\$ 66,371
Supplies					
02-010	Office Supplies	\$ 107	\$ 200	\$ 30	\$ 200
02-020	Minor Apparatus & Tools	850	500	293	4,000
02-030	Vehicle Supplies	3,379	3,500	3,983	3,500
02-040	Miscellaneous Supplies	-	500	246	500
	Total Supplies	\$ 4,336	\$ 4,700	\$ 4,552	\$ 8,200
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 2,000	\$ -	\$ 1,000
03-040	Motor Vehicles	239	500	578	1,000
	Total Maintenance	\$ 239	\$ 2,500	\$ 578	\$ 2,000
Miscellaneous					
07-010	Training	\$ -	\$ 2,000	\$ 350	\$ 2,000
07-017	Veteranarian Fees	740	1,000	366	1,000
07-020	Spay/Neuter Program	2,588	5,000	-	5,000
07-260	Uniform Service	332	600	732	700
07-390	Insurance & Bonds	2,152	2,500	2,424	2,700
	Total Miscellaneous	\$ 5,812	\$ 11,100	\$ 3,872	\$ 11,400
Capital Outlay					
09-140	Automobile	\$ -	\$ -	\$ -	\$ 40,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ 40,000
Department Total		\$ 73,362	\$ 84,357	\$ 72,720	\$ 127,971

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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 1,154	\$ 5,011	\$ 4,695	\$ 5,011
01-040	Social Security	88	383	360	383
01-050	TMRS	103	461	430	461
01-070	Hospitalization	48	-	256	-
01-250	Life Insurance	-	35	-	35
01-160	ICMA	39	200	189	200
	Total Personnel Services	\$ 1,432	\$ 6,090	\$ 5,930	\$ 6,090
Maintenance					
03-030	Equipment Maint. & Repair	\$ -	\$ 50	\$ -	\$ 50
	Total Maintenance	\$ -	\$ 50	\$ -	\$ 50
Services					
04-200	Communication	\$ 1,042	\$ 600	\$ -	\$ 4,000
	Total Services	\$ 1,042	\$ 600	\$ -	\$ 4,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 500	\$ -	\$ 500
07-005	Reverse 911	-	4,000	2,976	-
07-010	Training	141	1,500	1,110	1,500
07-120	State Emergency Mgmt Conf	368	2,000	1,662	2,000
	Total Sundry	\$ 509	\$ 8,000	\$ 5,748	\$ 4,000
Capital Outlay					
09-770	Equipment	\$ 16,775	\$ 2,500	\$ 2,415	\$ 2,500
	Total Capital Outlay	\$ 16,775	\$ 2,500	\$ 2,415	\$ 2,500
					SS
Department Total		\$ 19,758	\$ 17,240	\$ 14,093	\$ 16,640

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Animal Shelter	01-5-35

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ -	\$ -	\$ -	\$ -
01-020	Overtime	6,318	7,000	6,063	7,000
01-040	Social Security	478	-	461	-
01-050	TMRS	569	-	554	-
01-070	Hospitalization	792	-	719	-
01-160	ICMA	186	-	185	-
	Total Personnel Services	\$ 8,343	\$ 7,000	\$ 7,982	\$ 7,000
Supplies					
20-020	Minor Apparatus & Tools	\$ -	\$ 50	\$ -	\$ 50
02-040	Miscellaneous Supplies	422	2,000	547	2,000
	Total Supplies	\$ 422	\$ 2,050	\$ 547	\$ 2,050
Maintenance					
03-010	Building & Grounds	\$ 6,198	\$ 7,000	\$ 6,011	\$ 7,000
03-260	Crematorium Maintenance	4,052	1,000	-	1,000
	Total Maintenance	\$ 10,250	\$ 8,000	\$ 6,011	\$ 8,000
Services					
04-010	Electricity	\$ -	\$ 250	\$ -	\$ 250
04-060	Electricity-Crematorium	3,223	2,500	2,810	2,500
04-110	Natural Gas-Crematorium	5,669	7,000	5,670	7,000
04-200	Communication	61	1,000	61	1,000
	Total Services	\$ 8,953	\$ 10,750	\$ 8,541	\$ 10,750
Miscellaneous					
07-390	Insurance & Bonds	\$ -	\$ 500	\$ -	\$ -
	Total Miscellaneous	\$ -	\$ 500	\$ -	\$ -
Capital Outlay					
09-770	Equipment	\$ -	\$ 2,500	\$ 740	\$ 80,000
	Total Capital Outlay	\$ -	\$ 2,500	\$ 740	\$ 80,000
Department Total		\$ 27,968	\$ 30,800	\$ 23,821	\$ 107,800

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 152,297	\$ 144,534	\$ 138,741	\$ 155,389
01-020	Overtime	7,135	6,000	3,848	6,000
01-040	Social Security	11,754	11,057	10,540	11,887
01-050	TMRS	13,282	13,312	12,613	14,311
01-070	Hospitalization	28,566	20,480	23,739	28,225
01-080	Workers Compensation	694	1,282	492	500
01-160	ICMA	2,774	2,739	2,642	2,870
01-250	Life Insurance	822	1,029	522	1,176
	Total Personnel Services	\$ 217,324	\$ 200,433	\$ 193,137	\$ 220,358
Supplies					
02-010	Office Supplies	\$ 364	\$ 1,000	\$ 151	\$ 1,000
02-030	Vehicle Supplies	2,958	2,000	2,903	3,000
02-040	Miscellaneous Supplies	115	150	300	150
02-050	Data Processing Supplies	24	500	660	1,000
	Total Supplies	\$ 3,461	\$ 3,650	\$ 4,014	\$ 5,150
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	-	300	113	300
03-040	Motor Vehicles	14	2,500	1,580	2,500
	Total Maintenance	\$ 14	\$ 3,050	\$ 1,693	\$ 3,050
Services					
04-200	Communication	\$ 1,464	\$ 1,500	\$ 2,185	\$ 2,000
	Total Services	\$ 1,464	\$ 1,500	\$ 2,185	\$ 2,000
Miscellaneous					
06-090	Dues & Subscriptions	\$ 55	\$ 500	\$ -	\$ 500
07-010	Training	3,102	2,000	461	3,500
07-270	Contract Services	200	1,000	-	1,000
07-390	Insurance & Bonds	4,146	4,000	800	900
	Total Miscellaneous	\$ 7,503	\$ 7,500	\$ 1,261	\$ 5,900

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ -
09-560	Abatements & Demolition Program	4,344	25,000	1,500	25,000
09-840	Vehicles	-	-	-	-
	Total Capital Outlay	\$ 4,344	\$ 25,000	\$ 1,500	\$ 25,000
Department Total		\$ 234,110	\$ 241,133	\$ 203,790	\$ 261,458

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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 212,890	\$ 238,348	\$ 205,292	\$ 254,485
01-020	Overtime	\$ -	\$ -	\$ 521	\$ 500
01-040	Social Security	16,424	18,784	15,738	19,468
01-050	TMRS	19,275	20,276	18,890	21,103
01-070	Hospitalization	37,440	34,592	31,764	34,592
01-080	Workers Compensation	226	669	257	300
01-160	ICMA	8,593	8,807	8,297	9,165
01-250	Life Insurance	1,473	1,534	1,472	1,699
	Total Personnel Services	\$ 296,321	\$ 323,010	\$ 282,231	\$ 341,312
Supplies					
02-010	Office Supplies	\$ 459	\$ 750	\$ 656	\$ 1,000
02-020	Minor Apparatus & Tools	1,607	1,000	417	1,000
02-030	Vehicle Supplies	757	500	346	500
02-040	Miscellaneous Supplies	158	50	39	50
02-050	Data Processing Supplies	282	500	327	500
	Total Supplies	\$ 3,263	\$ 2,800	\$ 1,785	\$ 3,050
Maintenance					
03-010	Building & Grounds	\$ 8,172	\$ 9,000	\$ 2,652	\$ 9,000
03-020	Furniture & Fixtures	179	500	-	500
03-030	Equipment Maint. & Repair	1,342	3,500	3,486	3,600
03-040	Motor Vehicles	126	250	175	250
	Total Maintenance	\$ 9,819	\$ 13,250	\$ 6,313	\$ 13,350
Services					
04-010	Electricity	\$ 42,956	\$ 42,500	\$ 49,202	\$ 42,500
04-100	Natural Gas	1,108	1,500	1,535	4,300
04-200	Communication	3,208	6,000	3,302	10,000
	Total Services	\$ 47,272	\$ 50,000	\$ 54,039	\$ 56,800

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
06-027	Contract Services	\$ 3,774	\$ 4,000	\$ 1,225	\$ 4,000
06-090	Dues & Subscriptions	286	2,000	-	2,000
06-190	Janitorial Services	1,562	6,840	7,139	7,000
07-010	Training	717	1,000	495	2,000
07-050	Auto Allowance/Reimbursement	7,140	7,200	6,600	7,200
07-390	Insurance & Bonds	9,676	9,000	10,828	11,900
	Total Miscellaneous	\$ 23,155	\$ 30,040	\$ 26,287	\$ 34,100
Capital Outlay					
09-510	Building Improvements	\$ -	\$ -	\$ -	-
09-860	Building Maint & Repairs	56	-	-	25,000
	Total Capital Outlay	\$ 56	\$ -	\$ -	\$ 25,000
Department Total		\$ 379,886	\$ 419,100	\$ 370,655	\$ 473,612

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 241,830	\$ 248,088	\$ 176,700	\$ 240,892
01-020	Overtime	4,422	4,000	5,977	7,000
01-040	Social Security	18,389	19,272	13,552	18,391
01-050	TMRS	22,220	23,619	16,742	21,574
01-070	Hospitalization	51,352	56,449	34,197	56,449
01-080	Workers Compensation	8,145	19,471	7,473	7,500
01-160	ICMA	8,043	8,052	5,187	7,164
01-250	Life Insurance	1,941	1,834	1,107	1,795
	Total Personnel Services	\$ 356,342	\$ 380,785	\$ 260,935	\$ 360,765
Supplies					
02-020	Minor Apparatus & Tools	\$ 1,234	\$ 2,500	\$ 10,009	\$ 1,500
02-030	Vehicle Supplies	3,485	3,000	3,198	3,000
02-040	Miscellaneous Supplies	2,444	3,000	6,013	2,000
02-060	Small Parts Stock	666	700	253	700
	Total Supplies	\$ 7,829	\$ 9,200	\$ 19,473	\$ 7,200
Maintenance					
03-010	Building & Grounds	\$ 346	\$ 1,500	\$ 987	\$ 1,500
03-020	Furniture & Fixtures	-	500	37	500
03-030	Equipment Maint. & Repair	1,841	5,000	717	5,000
03-040	Motor Vehicles	400	600	1,758	1,000
	Total Maintenance	\$ 2,587	\$ 7,600	\$ 3,499	\$ 8,000
Services					
04-100	Natural Gas	\$ 2,061	\$ 2,200	\$ 2,636	\$ 2,500
04-200	Communication	2,042	1,500	1,907	9,200
	Total Services	\$ 4,103	\$ 3,700	\$ 4,543	\$ 11,700
Contractual					
05-220	Disposal-Regulated Waste	\$ 350	\$ 1,000	\$ 100	\$ 1,000
	Total Contractual	\$ 350	\$ 1,000	\$ 100	\$ 1,000

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
07-010	Training	\$ -	\$ 500	\$ -	\$ 2,000
07-050	Software Updates	-	-	-	10,000
07-260	Uniform Services	3,548	3,200	3,284	3,500
07-270	Tool Allowance	1,089	3,000	180	3,000
07-390	Insurance & Bonds	4,886	5,000	5,309	5,800
	Total Miscellaneous	\$ 9,523	\$ 11,700	\$ 8,773	\$ 24,300
Capital Outlay					
09-010	Capital Outlay	\$ 8,596	\$ 10,000	\$ 12,000	\$ 40,000
09-770	Equipment	925	5,000	-	-
	Total Capital Outlay	\$ 9,521	\$ 15,000	\$ 12,000	\$ 40,000
Department Total		\$ 390,255	\$ 428,985	\$ 309,323	\$ 452,965

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
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Warehouse	01-5-43

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-250	Life Insurance	\$ -	\$ 26	\$ -	\$ -
	Total Personnel Services	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>
Supplies					
02-010	Office Supplies	\$ 167	\$ 100	\$ -	\$ -
20-020	Minor Apparatus & Tools	-	50	-	-
	Total Supplies	<u>\$ 167</u>	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ -</u>
Maintenance					
03-010	Building & Grounds	\$ 1,760	\$ 400	\$ 405	\$ -
03-030	Equipment Maint. & Repair	-	-	-	-
	Total Maintenance	<u>\$ 1,760</u>	<u>\$ 400</u>	<u>\$ 405</u>	<u>\$ -</u>
Services					
04-100	Natural Gas	\$ 2,694	\$ 2,500	\$ 2,610	\$ -
04-200	Communication	-	250	-	-
	Total Services	<u>\$ 2,694</u>	<u>\$ 2,750</u>	<u>\$ 2,610</u>	<u>\$ -</u>
Miscellaneous					
07-390	Insurance & Bonds	\$ -	\$ 2,500	\$ -	\$ -
	Total Miscellaneous	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 4,621</u></u>	<u><u>\$ 5,826</u></u>	<u><u>\$ 3,015</u></u>	<u><u>\$ -</u></u>

Streets

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

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 340,990	\$ 418,145	\$ 301,839	\$ 467,874
01-020	Overtime	8,975	25,000	7,275	20,000
01-040	Social Security	26,404	31,988	23,124	35,792
01-050	TMRS	31,039	38,511	28,272	43,091
01-070	Hospitalization	59,872	72,797	59,043	80,542
01-080	Workers Compensation	15,430	29,597	11,360	11,500
01-160	ICMA	4,786	7,978	4,726	12,266
01-250	Life Insurance	3,808	2,869	2,422	3,889
	Total Personnel Services	\$ 491,304	\$ 626,885	\$ 438,061	\$ 674,954
Supplies					
02-020	Minor Apparatus & Tools	\$ 1,990	\$ 2,000	\$ 2,305	\$ 3,000
02-030	Vehicle Supplies	36,249	35,000	28,991	40,000
02-040	Miscellaneous Supplies	2,070	4,000	4,429	4,000
02-050	Data Processing Supplies	-	500	-	500
02-080	Streets & Traffic Signs	13,534	15,000	9,686	15,000
	Total Supplies	\$ 53,843	\$ 56,500	\$ 45,411	\$ 62,500
Maintenance					
03-020	Furniture & Fixtures	\$ 21.00	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	16,675	20,000	42,959	30,000
03-040	Motor Vehicles	3,113	2,000	21,264	4,000
03-160	Traffic Signals	954	2,500	15,292	2,500
03-180	Street Striping	11,184	30,000	453	40,000
	Total Maintenance	\$ 31,947	\$ 54,750	\$ 79,968	\$ 76,750
Services					
04-200	Communication	\$ -	\$ -	\$ -	\$ 10,000
	Total Services	\$ -	\$ -	\$ -	\$ 10,000
Contractual					
05-030	Equipment Rental	\$ 20,381	\$ 20,000	\$ -	\$ 20,000
05-070	Culverts and Drain Boxes	4,178	25,000	9,748	25,000
05-079	Stormwater Permits	16,356	17,500	11,539	17,500
05-100	Streets Materials	129,369	900,000	663,251	443,800
	Total Contractual	\$ 170,284	\$ 962,500	\$ 684,538	\$ 506,300

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund	
Department - Streets	01-5-44

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
06-270	Contract Services	\$ 8,550	\$ 20,000	\$ 72,000	\$ 30,000
07-010	Training	-	2,500	1,050	5,000
07-260	Uniform Allowance	1,791	3,000	1,923	4,000
07-390	Insurance & Bonds	12,681	15,000	13,308	15,000
	Total Miscellaneous	<u>\$ 23,022</u>	<u>\$ 40,500</u>	<u>\$ 88,281</u>	<u>\$ 54,000</u>
Capital Outlay					
09-010	Capital Outlay	\$ 832,278	\$ -	\$ -	\$ -
09-770	Equipment	-	70,000	4,709	-
	Total Capital Outlay	<u>\$ 832,278</u>	<u>\$ 70,000</u>	<u>\$ 4,709</u>	<u>\$ -</u>
Department Total		<u><u>\$ 1,602,678</u></u>	<u><u>\$ 1,811,135</u></u>	<u><u>\$ 1,340,968</u></u>	<u><u>\$ 1,384,504</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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 174,440	\$ 175,249	\$ 208,974	\$ 193,227
01-020	Overtime	3,733	5,000	8,299	6,500
01-040	Social Security	12,747	13,407	16,069	14,782
01-050	TMRS	14,899	16,140	18,376	17,796
01-070	Hospitalization	46,401	40,960	39,821	33,215
01-080	Workers Compensation	4,335	7,447	2,859	3,500
01-160	ICMA	567	1,409	1,782	1,488
01-250	Life Insurance	686	1,223	978	1,414
	Total Personnel Services	\$ 257,808	\$ 260,835	\$ 297,158	\$ 271,922
Supplies					
02-010	Office Supplies	\$ 83	\$ 500	\$ 71	\$ 200
02-020	Minor Apparatus & Tools	1,512	1,000	969	3,700
02-030	Motor Vehicle Supplies	9,227	10,000	10,218	10,000
02-040	Miscellaneous Supplies	-	-	510	-
	Total Supplies	\$ 10,822	\$ 11,500	\$ 11,768	\$ 13,900
Maintenance					
03-030	Equipment Maint. & Repair	\$ 6,539	\$ 12,000	\$ 12,820	\$ 12,000
03-040	Motor Vehicles	1,681	2,500	1,276	2,500
03-070	Parks	10,722	15,000	5,708	20,000
03-230	Parks Restroom Repairs	-	10,000	-	-
	Total Maintenance	\$ 18,942	\$ 39,500	\$ 19,804	\$ 34,500
Utilities & Telephone					
04-200	Communication	\$ -	\$ -	\$ -	\$ -
	Total Utilities and Telephone	\$ -	\$ -	\$ -	\$ -
Materials & Contracts					
05-030	Equipment Rental	\$ -	\$ 500	\$ 70	\$ 500
05-150	Texas Department of Corrections	109	1,000	9,311	1,000
	Total Materials & Contracts	\$ 109	\$ 1,500	\$ 9,381	\$ 1,500

Miscellaneous

07-010	Training	\$ -	\$ -	\$ -	\$ 500
07-260	Uniform Allowance	\$ 1,324	\$ 1,500	\$ 272	\$ 1,500
07-390	Insurance & Bonds	3,716	4,000	3,318	3,700
	Total Miscellaneous	\$ 5,040	\$ 5,500	\$ 3,590	\$ 5,700

Capital Outlay

09-010	Capital Outlay	\$ 13,089	\$ 53,000	\$ 29,215	\$ -
09-770	Equipment	3,858	-	-	-
	Total Capital Outlay	\$ 16,947	\$ 53,000	\$ 29,215	\$ -

Department Total

	\$ 309,668	\$ 371,835	\$ 370,916	\$ 327,522
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Miscellaneous

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

General Fund
Department - Special Items 01-5-99

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Maintenance					
03-010	Buildings & Grounds	\$ 6,392	\$ 5,000	\$ 6,927	\$ 7,500
	Total Maintenance	<u>\$ 6,392</u>	<u>\$ 5,000</u>	<u>\$ 6,927</u>	<u>\$ 7,500</u>
Services					
04-010	Electricity	\$ 3,825	\$ 4,000	\$ 4,494	\$ 4,000
04-090	Street Lighting	154,968	160,000	143,576	160,000
04-100	Natural Gas	-	-	-	-
	Total Services	<u>\$ 158,793</u>	<u>\$ 164,000</u>	<u>\$ 148,070</u>	<u>\$ 164,000</u>
Miscellaneous					
06-025	Hurricane Ike	\$ -	\$ -	\$ -	\$ 100,000
06-080	Bank Fees	5,000	-	60	-
06-085	2020 CO Issue Fees	156,819	-	-	-
06-090	Dues & Subscriptions	7,831	8,000	7,831	8,000
06-140	Advertising & Publicity	9,968	7,500	8,163	10,000
06-150	Chamber of Commerce	60,000	65,000	45,000	65,000
06-260	Hotel Tax Expenditure	24,769	30,000	27,137	30,000
07-300	Employee Relations	-	-	-	1,000
07-400	Healthy Initiatives	-	1,000	-	1,000
07-410	Flu Shots	-	1,000	-	1,000
07-420	Contingencies	375	-	878	3,000
	Total Miscellaneous	<u>\$ 264,762</u>	<u>\$ 112,500</u>	<u>\$ 89,069</u>	<u>\$ 219,000</u>
Capital Outlay					
09-970	Transfer to Equip. Replacement	\$ 100,000	\$ -	\$ -	\$ -
	Total Capital Projects	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Special Items		<u><u>\$ 529,947</u></u>	<u><u>\$ 281,500</u></u>	<u><u>\$ 244,066</u></u>	<u><u>\$ 390,500</u></u>

SOLID WASTE FUND

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Solid Waste Fund

Revenue	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Solid Waste	\$ 1,641,544	\$ 1,700,000	\$ 1,539,403	\$ 1,751,079
Garbage Bags	11,720	10,000	11,114	12,500
Miscellaneous	5,601	11,000	5,121	193,500
Total Revenue	\$ 1,658,865	\$ 1,721,000	\$ 1,555,638	\$ 1,957,079
Expenditures				
Personnel Services	\$ 365,952	\$ 388,122	\$ 363,123	\$ 401,649
Supplies	118,101	137,700	125,642	174,000
Maintenance	90,437	93,500	121,178	120,100
Utilities	3,825	4,500	4,494	20,000
Contractual Services	503,813	550,000	344,380	533,800
Miscellaneous	413,676	361,178	358,685	361,300
Cap. Out, Deprec. & Transfers	75,465	186,000	186,000	346,230
Total Expenditures	\$ 1,571,269	\$ 1,721,000	\$ 1,503,502	\$ 1,957,079
Revenues Over(Under) Expenditures	\$ 87,596	\$ -	\$ 52,136	\$ -

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

Solid Waste Fund	05-4-00
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Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,641,544	\$ 1,700,000	\$ 1,539,403	\$ 1,751,079
344-60	Garbage Bag Sales	11,720	10,000	11,114	12,500
344-96	Miscellaneous Garbage	5,541	10,000	5,115	7,500
360-00	Miscellaneous Income	60	1,000	6	-
390-55	Transfer from Equip. Repl.	-	-	-	186,000
	Total Permits, Fees & Other	<u>\$ 1,658,865</u>	<u>\$ 1,721,000</u>	<u>\$ 1,555,638</u>	<u>\$ 1,957,079</u>
Total Solid Waste Fund Revenue		<u><u>\$ 1,658,865</u></u>	<u><u>\$ 1,721,000</u></u>	<u><u>\$ 1,555,638</u></u>	<u><u>\$ 1,957,079</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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 276,551	\$ 269,624	\$ 254,833	\$ 282,149
01-020	Overtime	8,779	10,000	2,102	10,000
01-040	Social Security	21,598	20,626	19,629	21,584
01-050	TMRS	18	24,832	39,412	25,986
01-070	Hospitalization	48,797	39,582	36,866	47,327
01-080	Workers Compensation	5,795	18,930	7,266	7,500
01-160	ICMA	2,678	2,639	1,468	4,859
01-250	Life Insurance	1,736	1,889	1,547	2,244
	Total Personnel Services	\$ 365,952	\$ 388,122	\$ 363,123	\$ 401,649
Supplies					
02-010	Office Supplies	\$ 67	\$ -	\$ 196	\$ 100
02-020	Minor Apparatus & Tools	127	200	2,636	200
02-030	Vehicle Supplies	85,307	85,000	78,198	120,000
02-040	Miscellaneous Supplies	165	-	407	200
02-100	Postage	7,200	8,500	7,407	8,500
02-440	Garbage Bags	-	19,000	5,058	10,000
02-600	Garbage Containers	25,235	25,000	31,740	35,000
	Total Supplies	\$ 118,101	\$ 137,700	\$ 125,642	\$ 174,000
Maintenance					
03-030	Equipment Maint. & Repair	\$ 98	\$ -	\$ 32	\$ 100
03-040	Motor Vehicles	5,929	3,500	3,573	5,000
03-050	Solid Waste Trucks	84,410	90,000	117,573	115,000
	Total Maintenance	\$ 90,437	\$ 93,500	\$ 121,178	\$ 120,100
Utilities					
04-010	Electricity	\$ 3,825	\$ 4,500	\$ 4,494	\$ 4,500
04-200	Communication	-	-	-	15,500
	Total Services	\$ 3,825	\$ 4,500	\$ 4,494	\$ 20,000

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Contractual Services					
05-020	Landfill Fee	\$ 355,651	\$ 440,000	\$ 212,984	\$ 400,000
05-050	Container Service	89,411	60,000	117,558	93,500
05-100	Recycling	-	-	-	-
05-110	Demolition	29,987	-	13,838	-
05-160	Green Waste Contract	28,764	50,000	-	40,300
	Total Contractual Services	<u>\$ 503,813</u>	<u>\$ 550,000</u>	<u>\$ 344,380</u>	<u>\$ 533,800</u>
Miscellaneous					
07-260	Uniform Service	\$ 1,238	\$ 1,300	\$ 1,408	\$ 1,300
07-390	Insurance & Bonds	21,438	20,000	26,277	29,000
	Total Miscellaneous	<u>\$ 22,676</u>	<u>\$ 21,300</u>	<u>\$ 27,685</u>	<u>\$ 30,300</u>
Capital Outlay					
09-770	Equipment	\$ 747	-	-	\$ 346,230
	Total Capital Outlay	<u>\$ 747</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 346,230</u>
Depreciation & Transfers					
55-555	Depreciation	\$ 74,718	-	-	-
55-670	Transfer to Equip. Repl.	-	186,000	186,000	-
	Total Transfers	<u>\$ 74,718</u>	<u>\$ 186,000</u>	<u>\$ 186,000</u>	<u>\$ -</u>
Department Total		<u><u>\$ 1,180,269</u></u>	<u><u>\$ 1,381,122</u></u>	<u><u>\$ 1,172,502</u></u>	<u><u>\$ 1,626,079</u></u>

Miscellaneous

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
07-100	City Franchise Fee	\$ 391,000	\$ 331,000	\$ 331,000	\$ 331,000
07-420	Contingencies	-	8,878	-	-
	Total Miscellaneous	<u>\$ 391,000</u>	<u>\$ 339,878</u>	<u>\$ 331,000</u>	<u>\$ 331,000</u>
Department Total		<u>\$ 391,000</u>	<u>\$ 339,878</u>	<u>\$ 331,000</u>	<u>\$ 331,000</u>

SYSTEMS FUND

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Systems Fund

Revenue	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Septage Hauling	\$ 548,176	\$ 480,000	\$ 368,765	\$ 525,000
Water Taps	25,600	20,000	23,448	27,500
New Service	20,975	20,000	19,050	21,000
Wastewater Taps	19,600	15,000	17,201	17,500
Water Sales	1,760,276	2,073,600	1,519,546	2,091,000
Wastewater Sales	1,785,997	2,187,600	1,612,588	2,200,815
Sewer Maintenance Fee	360,159	390,000	307,960	500,000
System Extensions	-	5,000	-	-
Delinquent Penalties	266,080	192,500	237,777	240,000
Miscellaneous	(14,884)	2,000	2,738,324	1,000
Transfers In	-	1,917,863	-	1,650,540
Total Revenue	\$ 4,771,979	\$ 7,303,563	\$ 6,844,659	\$ 7,274,355
Expenditures				
Personnel Services	\$ 1,648,484	\$ 1,821,027	\$ 1,659,151	\$ 1,928,895
Supplies	629,618	675,050	543,245	701,300
Maintenance	303,577	529,700	411,485	526,450
Services	295,582	273,200	245,422	294,600
Miscellaneous	1,895,329	1,968,723	1,867,621	1,736,570
Capital Outlay	47,253	2,035,863	1,062,449	2,086,540
Transfers Out	-	-	-	-
Total Expenditures	\$ 4,819,843	\$ 7,303,563	\$ 5,789,373	\$ 7,274,355
Revenues Over(Under) Expenditures	\$ (47,864)	\$ -	\$ 1,055,286	\$ -

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

System Fund	11-4-00
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Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Permits, Fees & Other					
330-50	Septage Hauling	\$ 548,176	\$ 480,000	\$ 368,765	\$ 525,000
344-30	Water Taps	25,600	20,000	23,448	27,500
344-35	New Service Fees	20,975	20,000	19,050	21,000
344-40	Wastewater Taps	19,600	15,000	17,201	17,500
344-50	Water Sales	1,760,276	2,073,600	1,519,546	2,091,000
344-70	Wastewater Sales	1,785,997	2,187,600	1,612,588	2,200,815
344-75	Sewer Maintenance Fee	360,159	390,000	307,960	500,000
344-80	System Extensions	-	5,000	-	-
344-85	Service Fees	6,455	10,000	18,400	12,500
344-90	Return Check Fee	1,450	2,500	1,925	2,500
351-30	Delinquent Penalties	258,175	180,000	217,452	225,000
360-00	Miscellaneous Income	(14,884)	1,000	125	1,000
369-30	Sale of Equipment	-	1,000	-	-
	Total Permits, Fees & Other	\$ 4,771,979	\$ 5,385,700	\$4,106,460	\$5,623,815
Miscellaneous Revenue					
370-00	GLO Harvey Grant	\$ 1,269,021	\$ -	\$ 791,836	\$ -
375-12	2019 CDBG Grant	166,724	-	28,500	-
375-13	2021 GLO CLFRF Grant	-	-	1,917,863	-
	Total Miscellaneous Revenue	\$ 1,435,745	\$ -	\$ 2,738,199	\$ -
Transfers In					
390-50	Transfer from Capital Projects	\$ -	\$ 1,917,863	\$ -	\$1,650,540
	Total Transfers	\$ -	\$ 1,917,863	\$ -	\$1,650,540
Total Systems Fund Revenue		\$ 6,207,724	\$ 7,303,563	\$ 6,844,659	\$ 7,274,355

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
2022-2023**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 349,722	\$ 349,415	\$ 309,317	\$ 369,193
01-020	Overtime	56,525	60,000	49,415	60,000
01-040	Social Security	30,475	26,730	27,299	28,243
01-050	TMRS	(79,535)	32,181	32,552	34,003
01-070	Hospitalization	63,879	76,930	50,706	53,695
01-080	Workers Compensation	6,791	14,655	5,491	5,500
01-160	ICMA	7,367	6,942	6,796	7,279
01-250	Life Insurance	2,736	2,516	3,087	2,820
	Total Personnel Services	\$ 437,960	\$ 569,369	\$ 484,663	\$ 560,733
Supplies					
02-010	Office Supplies	\$ 551	\$ 750	\$ 399	\$ 750
02-020	Minor Apparatus & Tools	77	500	462	500
02-030	Vehicle Supplies	2,826	1,500	1,138	1,500
02-050	Forms and Printing	-	400	-	400
02-090	Water Plant Supplies	12,199	15,000	6,560	15,000
02-100	Postage	273	1,000	-	1,000
02-110	Water Purchased	237,376	259,000	205,485	247,000
02-120	Chemicals	226,257	248,200	195,200	260,000
	Total Supplies	\$ 479,559	\$ 526,350	\$ 409,244	\$ 526,150
Maintenance					
03-010	Building & Grounds	\$ 372	\$ 7,500	\$ 5,171	\$ 7,500
03-020	Furniture & Fixtures	500	1,000	439	1,000
03-030	Equipment Maint. & Repair	658	1,000	603	1,000
03-040	Motor Vehicles	117	200	31	200
03-080	Water Plant	15,824	35,000	15,419	30,000
03-280	Water Tanks	3,600	8,000	-	8,000
	Total Maintenance	\$ 21,071	\$ 52,700	\$ 21,663	\$ 47,700
Services					
04-010	Electricity	\$ 735	\$ 500	\$ 675	\$ 500
04-050	Electricity-Water Production	52,185	50,000	52,174	50,000
04-200	Communication	2,720	5,000	2,049	7,500
	Total Services	\$ 55,640	\$ 55,500	\$ 54,898	\$ 58,000

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
06-090	Dues & Subscriptions	\$ -	\$ 250	\$ -	\$ 250
06-180	Fees & Permits	18,027	20,000	18,027	20,000
06-220	Laboratory Charges	8,961	17,500	8,152	15,000
06-270	Contract Services	25,790	30,000	31,652	30,000
07-010	Training	2,196	3,000	2,835	4,000
07-100	Certification	111	500	286	500
07-260	Uniform Service	2,226	2,500	1,512	2,500
07-390	Insurance & Bonds	43,360	44,000	48,932	52,000
07-480	Water Utility Assoc. Dues	-	600	605	650
	Total Miscellaneous	\$ 100,671	\$ 118,350	\$ 112,001	\$ 124,900
Capital Outlay					
09-520	Water Plant	\$ -	\$ -	\$ -	\$ 30,000
09-770	Equipment	28,755	30,000	27,358	35,000
09-880	Plant Equipment	4,292	6,000	-	6,000
09-885	Elevated Storage Tank	-	15,000	-	15,000
50-530	Capital Projects	12,260	-	2	200,000
	Total Capital Outlay	\$ 45,307	\$ 51,000	\$ 27,360	\$ 286,000
Department Total		\$ 1,140,208	\$ 1,373,269	\$ 1,109,829	\$ 1,603,483

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
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 265,455	\$ 223,917	\$ 257,617	\$ 239,775
01-020	Overtime	28,958	20,000	29,171	25,000
01-040	Social Security	22,015	17,130	21,459	18,343
01-050	TMRS	26,293	20,623	26,283	22,083
01-070	Hospitalization	48,748	40,960	43,391	33,216
01-080	Workers Compensation	2,871	7,528	3,317	4,000
01-160	ICMA	11,490	8,957	11,311	9,591
01-250	Life Insurance	936	1,541	1,605	1,814
	Total Personnel Services	\$ 406,766	\$ 340,656	\$ 394,154	\$ 353,822
Supplies					
02-010	Office Supplies	\$ 10	\$ 1,000	\$ 455	\$ 1,000
02-020	Minor Apparatus & Tools	47	500	526	1,000
02-030	Vehicle Supplies	2,111	2,000	3,053	3,000
02-040	Miscellaneous Supplies	931	4,000	2,499	4,000
02-100	Postage	273	-	-	500
02-130	Wastewater Plant Supplies	693	1,000	307	1,000
02-140	Wastewater Plant Chemicals	97,389	90,000	65,189	100,000
02-200	Water Purchased - P.A.	412	300	231	500
	Total Supplies	\$ 101,866	\$ 98,800	\$ 72,260	\$ 111,000
Maintenance					
03-010	Building & Grounds	\$ 538	\$ 500	\$ 170	\$ 500
03-030	Equipment Maint. & Repair	1,790	1,000	1,714	1,500
03-040	Motor Vehicles	130	1,000	273	1,000
03-090	Lift Station	66,128	100,000	115,226	100,000
03-110	Plant	(6,509)	90,000	109,148	100,000
	Total Maintenance	\$ 62,077	\$ 192,500	\$ 226,531	\$ 203,000
Services					
04-010	Electricity	\$ 217,742	\$ 195,000	\$ 167,522	\$ 200,000
04-100	Natural Gas	4,521	5,000	3,466	5,000
04-200	Communication	5,606	5,000	6,148	9,600
	Total Services	\$ 227,869	\$ 205,000	\$ 177,136	\$ 214,600

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
05-170	Sludge Disposal	\$ 113,008	\$ 150,000	\$ 120,061	\$ 130,000
06-090	Dues & Subscriptions	-	100	-	100
06-180	Fees & Permits	35,380	40,000	37,325	40,000
06-220	Laboratory Charges	41,001	45,000	28,781	45,000
07-010	Training	1,250	1,250	700	2,250
07-100	Certification	-	500	222	500
07-260	Uniform Service	1,968	1,500	1,848	2,000
07-390	Insurance & Bonds	44,665	40,000	42,738	45,000
07-480	Water Utility Assoc. Dues	-	250	-	-
	Total Miscellaneous	\$ 237,272	\$ 278,600	\$ 231,675	\$ 264,850
Capital Outlay					
09-010	Capital Outlay	\$ -	\$ 25,000	\$ 25,000	\$ 140,000
09-115	Plant Repairs	1,832	-	3,976	-
09-860	Building Maint. And Repairs	-	-	-	10,000
	Total Capital Outlay	\$ 1,832	\$ 25,000	\$ 28,976	\$ 150,000
Department Total		\$ 1,037,682	\$ 1,140,556	\$ 1,130,732	\$ 1,297,272

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
2022-2023**

EXPENDITURE DETAIL

Systems Fund
Department - Customer Service 11-5-66

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 157,231	\$ 166,882	\$ 164,494	\$ 195,597
01-020	Overtime	423	5,000	82	2,500
01-040	Social Security	11,429	12,766	11,708	14,963
01-050	TMRS	12,844	14,201	13,381	15,771
01-070	Hospitalization	35,995	40,960	42,617	56,450
01-080	Workers Compensation	226	669	257	300
01-160	ICMA	3,501	4,313	2,012	4,366
01-240	Unemployment Compensation	-	-	-	-
01-250	Life Insurance	1,000	1,095	840	1,270
	Total Personnel Services	\$ 222,649	\$ 245,886	\$ 235,391	\$ 291,217
Supplies					
02-010	Office Supplies	\$ 3,281	\$ 4,000	\$ 2,244	\$ 4,500
02-020	Minor Apparatus & Tools	181	250	737	300
02-030	Vehicle Supplies	6,727	3,000	2,964	3,500
02-040	Miscellaneous Supplies	431	250	241	250
02-050	Forms and Printing	1,841	4,000	4,284	4,000
02-100	Postage	14,400	15,000	14,400	16,000
	Total Supplies	\$ 26,861	\$ 26,500	\$ 24,870	\$ 28,550
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 250	\$ 9	\$ 250
03-030	Equipment Maint. & Repair	-	5,000	-	2,000
03-040	Motor Vehicles	1,594	2,500	883	2,500
03-140	Meters	108,504	150,000	81,458	150,000
	Total Maintenance	\$ 110,098	\$ 157,750	\$ 82,350	\$ 154,750
Services					
04-100	Natural Gas	\$ 365	\$ -	\$ 345	\$ 500
04-200	Communication	1,840	2,200	1,598	2,500
	Total Services	\$ 2,205	\$ 2,200	\$ 1,943	\$ 3,000
Miscellaneous					
07-010	Training	\$ 350	\$ 1,500	\$ -	\$ 4,000
07-260	Uniform Service	790	1,000	681	1,000
07-390	Insurance & Bonds	122	1,500	286	320
	Total Miscellaneous	\$ 1,262	\$ 4,000	\$ 967	\$ 5,320
Department Total		\$ 363,075	\$ 436,336	\$ 345,521	\$ 482,837

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
2022-2023**

EXPENDITURE DETAIL

Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Personnel Services					
01-010	Salaries & Wages	\$ 366,751	\$ 404,980	\$ 366,012	\$ 488,442
01-020	Overtime	26,949	30,000	16,262	30,000
01-040	Social Security	29,414	30,944	28,695	37,329
01-050	TMRS	35,544	37,254	35,007	44,941
01-070	Hospitalization	94,378	103,777	72,558	88,287
01-080	Workers Compensation	16,434	48,442	18,888	20,000
01-160	ICMA	5,482	6,261	5,119	10,781
01-240	Unemployment Compensation	2,927	-	1	-
01-250	Life Insurance	3,230	3,458	2,401	3,343
	Total Personnel Services	\$ 581,109	\$ 665,116	\$ 544,943	\$ 723,123
Supplies					
02-010	Office Supplies	\$ 626	\$ 300	\$ 209	\$ 500
02-020	Minor Apparatus & Tools	4,253	5,000	3,385	5,000
02-030	Vehicle Supplies	15,885	18,000	33,242	30,000
02-040	Miscellaneous Supplies	548	-	26	-
02-100	Postage	20	100	9	100
	Total Supplies	\$ 21,332	\$ 23,400	\$ 36,871	\$ 35,600
Maintenance					
03-020	Furniture & Fixtures	\$ 35	\$ 250	\$ -	\$ -
03-030	Equipment Maint. & Repair	11,590	12,000	8,972	13,000
03-040	Motor Vehicles	3,304	1,500	10,936	8,000
03-060	Service Lines	28,498	23,000	25,479	35,000
03-240	Manhole Rehab	8,836	30,000	4,776	5,000
03-270	Water Lines	58,068	60,000	30,778	60,000
	Total Maintenance	\$ 110,331	\$ 126,750	\$ 80,941	\$ 121,000
Services					
04-200	Communication	\$ -	\$ 500	\$ -	\$ 9,000
	Total Services	\$ -	\$ 500	\$ -	\$ 9,000

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

Systems Fund
Department - Water Distribution 11-5-67

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
05-030	Equipment Rental	\$ -	\$ 2,500	\$ -	\$ 2,500
06-040	Construction Materials	12,490	15,000	429	15,000
06-090	Dues & Subscriptions	700	1,000	303	1,000
06-270	Contract Services	5,403	30,000	875	6,000
07-010	Training	2,544	4,500	4,254	9,000
07-100	Certification	640	690	636	800
07-260	Uniform Service	3,623	3,000	3,019	3,800
07-390	Insurance & Bonds	7,680	10,000	8,464	9,400
07-480	Water Utility Assoc. Dues	-	-	-	-
	Total Miscellaneous	\$ 33,080	\$ 66,690	\$ 17,980	\$ 47,500
Capital Outlay					
09-601	2017 CDBG Grant	\$ -	\$ -	\$ -	\$ -
09-602	Glo Harvey Grant	-	-	704,661	-
09-603	2019 CDBG Grant	-	-	28,500	-
09-604	2021 GLO CLFRF Grant	-	1,917,863	267,324	1,650,540
09-770	Equipment	114	42,000	5,628	-
09-910	Heavy Equipment	-	-	-	-
09-910	Heavy Equipment	-	-	-	-
	Total Capital Outlay	\$ 114	\$ 1,959,863	\$ 1,006,113	\$ 1,650,540
Department Total		\$ 745,966	\$ 2,842,319	\$ 1,686,848	\$ 2,586,763

Miscellaneous

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

Systems Fund
Dept. - Miscellaneous 11-5-99

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Services					
04-010	Electricity	\$ 9,868	\$ 10,000	\$ 11,445	\$ 10,000
	Total Services	<u>\$ 9,868</u>	<u>\$ 10,000</u>	<u>\$ 11,445</u>	<u>\$ 10,000</u>
Miscellaneous					
07-100	City Franchise Fee	\$ 1,518,210	\$ 1,483,000	\$ 1,483,000	\$ 1,269,000
07-420	Contingencies	-	8,083	-	-
07-580	Subdivider Rebates	4,834	10,000	21,998	25,000
	Total Miscellaneous	<u>\$ 1,523,044</u>	<u>\$ 1,501,083</u>	<u>\$ 1,504,998</u>	<u>\$ 1,294,000</u>
Department Total		<u><u>\$ 1,532,912</u></u>	<u><u>\$ 1,511,083</u></u>	<u><u>\$ 1,516,443</u></u>	<u><u>\$ 1,304,000</u></u>

SALES TAX FUND

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Sales Tax Fund

Revenue	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Sales Tax	\$ 1,613,800	\$ 1,532,000	\$ 1,402,466	\$ 1,670,000
Mixed Beverage Tax	107	2,500	138	2,500
Earnings of Investments	34	500	171	500
Total Revenue	<u>\$ 1,613,941</u>	<u>\$ 1,535,000</u>	<u>\$ 1,402,775</u>	<u>\$ 1,673,000</u>
Expenditures				
Transfers Out	\$ 1,500,000	\$ 1,535,000	\$ 1,535,000	\$ 1,673,000
Total Expenditures	<u>\$ 1,500,000</u>	<u>\$ 1,535,000</u>	<u>\$ 1,535,000</u>	<u>\$ 1,673,000</u>
Revenues Over(Under) Expenditures	<u>\$ 113,941</u>	<u>\$ -</u>	<u>\$ (132,225)</u>	<u>\$ -</u>

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

Sales Tax Fund **21-4-00**

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Taxes					
313-00	Sales Tax Receipts	\$ 1,613,800	\$ 1,532,000	\$ 1,402,466	\$ 1,670,000
	Total Taxes	<u>\$ 1,613,800</u>	<u>\$ 1,532,000</u>	<u>\$ 1,402,466</u>	<u>\$ 1,670,000</u>
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 107	\$ 2,500	\$ 138	\$ 2,500
361-10	Earnings on Investments	34	500	171	500
	Total Miscellaneous	<u>\$ 141</u>	<u>\$ 3,000</u>	<u>\$ 309</u>	<u>\$ 3,000</u>
Total Sales Tax Fund Revenue		<u><u>\$ 1,613,941</u></u>	<u><u>\$ 1,535,000</u></u>	<u><u>\$ 1,402,775</u></u>	<u><u>\$ 1,673,000</u></u>

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

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

INTEREST AND SINKING FUND

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Interest & Sinking Fund

	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Revenue				
Current Taxes	\$ 16,665	\$ 7,400	\$ 13,912	\$ 7,400
Delinquent Taxes	549,415	555,799	527,514	558,853
Current Penalty & Interest	4,046	1,500	3,678	1,500
Delinquent Penalty & Interest	7,811	2,500	6,727	2,500
Interest on Investments	1,267	500	3,147	2,000
Transfers	182,986	579,350	579,350	579,750
Total Revenue	762,190	\$ 1,147,049	\$ 1,134,328	\$ 1,152,003
Expenditures				
Principal	\$ 465,000	\$ 795,000	\$ -	\$ 820,000
Interest	285,784	351,976	176,138	332,003
Contingencies	-	73	-	-
Total Expenditures	\$ 750,814	\$ 1,147,049	\$ 176,138	\$ 1,152,003
Revenues Over(Under) Expenditures	\$ 11,376	\$ -	\$ 958,190	\$ -

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

Interest & Sinking Fund	35-4-00
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Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Taxes					
310-48	Delinquent Taxes	\$ 16,665	\$ 7,400	\$ 13,912	\$ 7,400
310-49	Current Taxes	549,415	555,799	527,514	558,853
319-00	Current Penalty & Interest	4,046	1,500	3,678	1,500
319-10	Delinquent Penalty & Interest	7,811	2,500	6,727	2,500
	Total Taxes	<u>\$ 577,937</u>	<u>\$ 567,199</u>	<u>\$ 551,831</u>	<u>\$ 570,253</u>
Permits, Fees & Other					
360-00	Miscellaneous Income	\$ 779	\$ -	\$ -	\$ -
361-10	Interest on Investments	488	500	3,147	2,000
	Total Permits, Fees & Other	<u>\$ 1,267</u>	<u>\$ 500</u>	<u>\$ 3,147</u>	<u>\$ 2,000</u>
Operating Transfers In					
390-30	Transfer from EDC	\$ 182,986	\$ 579,350	\$ 579,350	\$ 579,750
	Total Operating Transfers	<u>\$ 182,986</u>	<u>\$ 579,350</u>	<u>\$ 579,350</u>	<u>\$ 579,750</u>
Total Interest & Sinking Revenue		<u>\$ 762,190</u>	<u>\$ 1,147,049</u>	<u>\$ 1,134,328</u>	<u>\$ 1,152,003</u>

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

Interest & Sinking Fund
Department - Debt Retirement 35-5

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022
Debt Retirement				
84-08-040	Principal	\$ 465,000	\$ 795,000	\$ -
84-08-050	Interest	285,784	351,976	176,138
84-08-060	Fees & Charges	30	-	-
	Total Debt Retirement	\$ 750,814	\$ 1,146,976	\$ 176,138
Department Total		\$ 750,814	\$ 1,146,976	\$ 176,138

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Miscellaneous					
07-420	Contingencies	\$ -	\$ 73	\$ -	\$ -
	Total Miscellaneous	<u>\$ -</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u>\$ -</u>	<u>\$ 73</u>	<u>\$ -</u>	<u>\$ -</u>

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Economic Development Fund

Revenue	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Sales Taxes	\$ 806,900	\$ 767,000	\$ 701,233	\$ 835,000
Interest on Investments	8	250	33	-
Transfers	-	90,000	-	-
Total Revenue	\$ 806,908	\$ 857,250	\$ 701,266	\$ 835,000
Expenditures				
Supplies	\$ -	\$ 200	\$ -	\$ 500
Miscellaneous	204,854	186,700	156,581	254,750
Materials & Contracts	-	1,000	-	-
Transfers	182,986	579,350	579,350	579,750
Capital Outlay	-	90,000	79,315	-
Total Expenditures	\$ 387,840	\$ 857,250	\$ 815,246	\$ 835,000
Revenues Over(Under) Expenditures	\$ 419,068	\$ -	\$ (113,980)	\$ -

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

Economic Development Fund 30-4-00

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Taxes					
313-00	Sales Taxes	\$ 806,900	\$ 767,000	\$ 701,233	\$ 835,000
	Total Taxes	<u>\$ 806,900</u>	<u>\$ 767,000</u>	<u>\$ 701,233</u>	<u>\$ 835,000</u>
Permits, Fees & Other					
361-10	Interest on Investments	\$ 8	\$ 250	\$ 33	\$ -
370-00	Reimbursements	-	-	-	-
	Total Fees & Other	<u>\$ 8</u>	<u>\$ 250</u>	<u>\$ 33</u>	<u>\$ -</u>
Transfers					
390-50	Transfer form Fund Balance	\$ -	\$ 90,000	\$ -	\$ -
	Total Transfers	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ -</u>	<u>\$ -</u>
Total EDC Fund Revenue		<u><u>\$ 806,908</u></u>	<u><u>\$ 857,250</u></u>	<u><u>\$ 701,266</u></u>	<u><u>\$ 835,000</u></u>

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

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

Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Supplies					
02-040	Miscellaneous Supplies	\$ -	\$ 200	\$ -	\$ 500
	Total Services	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 500</u>
Miscellaneous					
06-100	Grant Disbursement	\$ 28,419	\$ 81,700	\$ 52,120	\$ 104,750
06-270	Contract Services	1,435	5,000	4,461	25,000
07-100	Administration Fee	175,000	100,000	100,000	125,000
	Total Miscellaneous	<u>\$ 204,854</u>	<u>\$ 186,700</u>	<u>\$ 156,581</u>	<u>\$ 254,750</u>
Materials & Contracts					
05-040	Construction Materials	\$ -	\$ 1,000	\$ -	\$ -
	Total Materials & Contracts	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Outlay					
5-010	Capital Outlay	\$ -	\$ 90,000	\$ 79,315	\$ -
5-020	Fire Station	-	-	-	-
	Total Capital Outlay	<u>\$ -</u>	<u>\$ 90,000</u>	<u>\$ 79,315</u>	<u>\$ -</u>
Transfers					
36-000	Transfers	\$ 182,986	\$ 579,350	\$ 579,350	\$ 579,750
	Total Transfers	<u>\$ 182,986</u>	<u>\$ 579,350</u>	<u>\$ 579,350</u>	<u>\$ 579,750</u>
Department Total		<u><u>\$ 387,840</u></u>	<u><u>\$ 857,250</u></u>	<u><u>\$ 815,246</u></u>	<u><u>\$ 835,000</u></u>

EQUIPMENT REPLACEMENT

**City of Groves
Annual Fiscal Budget
2022-2023**

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Equipment Replacement Fund

	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Revenue				
Transfers In	\$ 100,000	\$ 186,000	\$ 100,000	\$ -
Interest on Investments	446	1,500	2,582	1,500
Total Revenue	\$ 100,446	\$ 187,500	\$ 102,582	\$ 1,500
Expenditures				
Capital Outlay	\$ -	\$ -	\$ -	\$ 186,000
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ 100,446	\$ 187,500	\$ 102,582	\$ 1,500

**City of Groves
Annual Fiscal Budget
2022-2023**

STATEMENT OF REVENUES

Equipment Replacement Fund	55-4-00
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Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Operating Transfers In					
349-20	General Fund	\$ 100,000	\$ -	\$ -	\$ -
349-55	Solid Waste	-	186,000	100,000	-
390-00	Systems	-	-	-	-
	Total Operating Transfers	<u>\$ 100,000</u>	<u>\$ 186,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>
Permits, Fees & Other					
361-10	Interest on Investments	\$ 446	\$ 1,500	\$ 2,582	\$ 1,500
	Total Fees & Other	<u>\$ 446</u>	<u>\$ 1,500</u>	<u>\$ 2,582</u>	<u>\$ 1,500</u>
Transfers					
390-02	Transf from Cap. Project	\$ -	\$ -	\$ -	\$ -
	Total Transfer	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Equipment Replacement Rev		<u><u>\$ 100,446</u></u>	<u><u>\$ 187,500</u></u>	<u><u>\$ 102,582</u></u>	<u><u>\$ 1,500</u></u>

**City of Groves
Annual Fiscal Budget
2022-2023**

EXPENDITURE DETAIL

Equipment Replacement Fund	55-5
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Acct #	Account Description	Actual 2020-2021	Budget 2021-2022	Estimated 2021-2022	Proposed 2022-2023
Capital Outlay					
99-09-671	Transfer To General Fund	\$ -	\$ -	\$ -	\$ 186,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,000</u>
Department Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,000</u>

CAPITAL OUTLAY PURCHASES

**City of Groves
Annual Fiscal Budget
2022-2023`**

Proposed Capital Outlay Purchases

General Fund		
Department	Description	Amount
Finance	Computer/Software	\$ 140,000
Total Finance		\$ 140,000
Municipal Court	Court Security	\$ 6,500
	Court Technology	5,000
Total Municipal Court		\$ 11,500
Library	Books	\$ 17,000
	Audiotapes	6,500
	Equipment	4,500
	Building Maint. & Projects	5,000
Total Library		\$ 33,000
Recreation & Special Events	Building Main. & Repairs	\$ 15,000
Total Recreation & Special Events		\$ 15,000
Police	Automobile	\$ 120,000
	Auto Equipment	3,000
Total Police		\$ 123,000
Fire	Fire Station	\$ 1,120,000
	Air Packs	-
	Automobile	-
	Capital Outlay	-
	Bunker Sets	-
	Equipment	-
Total Fire		\$ 1,120,000
Emergency Mgmt.	Equipment	\$ 2,500
Total Emergency Mgmt.		\$ 2,500
Animal Shelter	Equipment	\$ 80,000
Total Animal Shelter		\$ 80,000
Inspections & Permits	Abatement & Demolition	\$ 25,000
Total Inspections & Permits		\$ 25,000

Garage	Capital Outlay	\$ 25,000
	Equipment	-
Total Garage		\$ 25,000
Streets	Capital Outlay	\$ 40,000
Total Streets		\$ 40,000
Property Maintenance	Capital Outlay	\$ 53,000
Total Property Maintenance		\$ 53,000
Total General Fund		\$ 1,668,000

Solid Waste

Solid Waste	Equipment	\$ 346,230
Total Solid Waste		\$ 346,230

Systems

Water Plant	Equipment	\$ 35,000
	Water Plant	\$ 30,000
	Plant Equipment	6,000
	Elevated Storage Tank	15,000
Total Water Plant		\$ 86,000

Wastewater Plant	Capital Outlay	\$ 140,000
	Building Maint. & Repair	\$ 10,000
		\$ 150,000

Total Wastewater Plant		
Water Distribution	2021 GLO CLFRF Grant	\$ 1,650,540
	Equipment	-
		\$ 1,650,540
Total Water Distribution		\$ 1,886,540

INTERFUND TRANSFERS

**City of Groves
Annual Fiscal Budget
2022-20223**

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	\$ 579,750
Total I&S Fund Transfers		<u>\$ 579,750</u>
Total Transfers In		<u>\$ 2,114,750</u>
Sales Tax Fund		
Transfers Out		
Sales Tax	General Fund	\$ 1,673,000
Total Sales Tax Fund Transfers		<u>\$ 1,673,000</u>
EDC Fund		
Transfers Out		
EDC	I&S	\$ 579,350
Total EDC Fund Transfers		<u>\$ 579,350</u>
Total Transfers Out		<u>\$ 2,252,350</u>
Total Interfund Transfers		<u>\$ 4,367,100</u>

DEBT SCHEDULES

City of Groves
Annual Fiscal Budget
2022-2023

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
2022-2023

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
2022-2023

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
2022-2023

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
2022-2023

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
2022-2023

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 2022 APPRAISAL ROLL

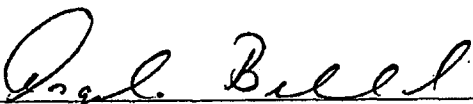
STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2022 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 20, 2022
Date



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

2022 APPRAISAL ROLL INFORMATION

2022 Market Value	\$1,197,128,281
2022 Taxable Value	\$1,046,984,212

2022 CERTIFIED TOTALS

Property Count: 7,843

229 - CITY OF GROVES
Grand Totals

7/20/2022 12:00:48PM

Land		Value		
Homesite:		75,411,009		
Non Homesite:		61,955,086		
Ag Market:		90,439		
Timber Market:		0	Total Land	(+) 137,456,534
Improvement		Value		
Homesite:		610,930,519	Total Improvements	(+) 1,000,671,433
Non Homesite:		389,740,914		
Non Real		Count	Value	
Personal Property:	617	59,000,314	Total Non Real	(+) 59,000,314
Mineral Property:	0	0	Market Value	= 1,197,128,281
Autos:	0	0		
Ag		Non Exempt	Exempt	
Total Productivity Market:	90,439	0	Productivity Loss	(-) 90,054
Ag Use:	385	0	Appraised Value	= 1,197,038,227
Timber Use:	0	0	Homestead Cap	(-) 61,822,058
Productivity Loss:	90,054	0	Assessed Value	= 1,135,216,169
			Total Exemptions Amount (Breakdown on Next Page)	(-) 88,231,957
			Net Taxable	= 1,046,984,212

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 6,841,476.45 = 1,046,984,212 * (0.653446 / 100)

Certified Estimate of Market Value: 1,197,128,281
 Certified Estimate of Taxable Value: 1,046,984,212

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

2022 CERTIFIED TOTALS

Property Count: 7,843

229 - CITY OF GROVES
Grand Totals

7/20/2022

12:01:00PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	143	1,699,285	0	1,699,285
DPS	2	24,000	0	24,000
DV1	12	0	67,000	67,000
DV2	12	0	99,000	99,000
DV2S	1	0	7,500	7,500
DV3	11	0	112,000	112,000
DV3S	1	0	10,000	10,000
DV4	57	0	684,000	684,000
DV4S	7	0	84,000	84,000
DVHS	47	0	7,833,176	7,833,176
DVHSS	5	0	646,414	646,414
EX-XG	3	0	734,746	734,746
EX-XI	2	0	294,970	294,970
EX-XV	115	0	58,683,033	58,683,033
EX366	82	0	63,260	63,260
FR	1	0	0	0
OV65	1,445	17,021,573	0	17,021,573
OV65S	14	168,000	0	168,000
Totals		18,912,858	69,319,099	88,231,957

2022 CERTIFIED TOTALS

Property Count: 7,843

229 - CITY OF GROVES
Grand Totals

7/20/2022 12:01:00PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,081	1,782.0246	\$10,687,904	\$921,542,206	\$831,466,592
B	MULTIFAMILY RESIDENCE	106	46.8045	\$360,450	\$49,258,974	\$49,056,582
C1	VACANT LOTS AND LAND TRACTS	606	266.7752	\$0	\$9,213,289	\$9,213,289
D1	QUALIFIED AG LAND	4	2.3323	\$0	\$90,439	\$385
E	FARM OR RANCH IMPROVEMENT	5	77.5095	\$0	\$613,822	\$613,822
F1	COMMERCIAL REAL PROPERTY	291	213.3394	\$697,040	\$88,016,638	\$88,016,638
F2	INDUSTRIAL REAL PROPERTY	3	22.4400	\$0	\$8,303,420	\$8,303,420
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$3,099,280	\$3,099,280
J3	ELECTRIC COMPANY (INCLUDING C	5	0.6790	\$0	\$15,539,601	\$15,539,601
J4	TELEPHONE COMPANY (INCLUDI	4	2.2066	\$0	\$1,216,962	\$1,216,962
J5	RAILROAD	1		\$0	\$260,405	\$260,405
J6	PIPELAND COMPANY	9	0.2443	\$0	\$355,044	\$355,044
J7	CABLE TELEVISION COMPANY	2		\$0	\$1,635,590	\$1,635,590
J8	OTHER TYPE OF UTILITY	11		\$0	\$1,446,525	\$1,446,525
L1	COMMERCIAL PERSONAL PROPE	479		\$0	\$30,503,683	\$30,503,683
L2	INDUSTRIAL PERSONAL PROPERT	7		\$0	\$2,952,094	\$2,952,094
M1	TANGIBLE OTHER PERSONAL, MOB	7		\$0	\$35,606	\$35,606
O	RESIDENTIAL INVENTORY	17	3.9380	\$236,050	\$714,815	\$714,815
S	SPECIAL INVENTORY TAX	4		\$0	\$2,553,879	\$2,553,879
X	TOTALLY EXEMPT PROPERTY	202	239.6546	\$34,243	\$59,776,009	\$0
	Totals		2,657.9480	\$12,015,687	\$1,197,128,281	\$1,046,984,212

2022 CERTIFIED TOTALS

Property Count: 7,843

229 - CITY OF GROVES
Grand Totals

7/20/2022 12:01:00PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	5,999	1,778.2998	\$10,687,904	\$917,364,595	\$827,403,408
A5	TOWNHOME/PATIOH/GARDENH/CON	82	3.7248	\$0	\$4,177,611	\$4,063,184
B1	REAL, RESIDENTIAL, APARTMENTS	18	23.1045	\$0	\$33,870,588	\$33,853,784
B2	REAL, RESIDENTIAL, DUPLEXES	75	23.1492	\$360,450	\$11,987,172	\$11,801,584
B4	"REAL, RESIDENTIAL(FOUR PLEXES)	13	0.5508	\$0	\$3,401,214	\$3,401,214
C1	REAL, VACANT PLATTED RESIDENTI	559	226.9578	\$0	\$7,095,171	\$7,095,171
C2	REAL, VACANT PLATTED COMMERCIAL	47	39.8174	\$0	\$2,118,118	\$2,118,118
D1	REAL, ACREAGE, RANGELAND	4	2.3323	\$0	\$90,439	\$385
D3	REAL, ACREAGE, FARMLAND	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	\$113,888
F1	REAL, Commercial	291	213.3394	\$697,040	\$88,016,638	\$88,016,638
F2	REAL, Industrial	1		\$0	\$7,955,600	\$7,955,600
F5	OPERATING UNITS ACREAGE	2	22.4400	\$0	\$347,820	\$347,820
J2	REAL & TANGIBLE PERSONAL, UTILI	2		\$0	\$3,099,280	\$3,099,280
J3	REAL & TANGIBLE PERSONAL, UTILI	5	0.6790	\$0	\$15,539,601	\$15,539,601
J4	REAL & TANGIBLE PERSONAL, UTILI	4	2.2066	\$0	\$1,216,962	\$1,216,962
J5	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$260,405	\$260,405
J6	REAL & TANGIBLE PERSONAL, UTILI	9	0.2443	\$0	\$355,044	\$355,044
J7	REAL & TANGIBLE PERSONAL, UTILI	2		\$0	\$1,635,590	\$1,635,590
J8	REAL & TANGIBLE PERSONAL, UTILI	11		\$0	\$1,446,525	\$1,446,525
L1	TANGIBLE, PERSONAL PROPERTY, C	479		\$0	\$30,503,683	\$30,503,683
L2	TANGIBLE, PERSONAL PROPERTY, I	7		\$0	\$2,952,094	\$2,952,094
M1	TANGIBLE OTHER PERSONAL, MOBI	7		\$0	\$35,606	\$35,606
O1	INVENTORY, VACANT RES LAND	17	3.9380	\$236,050	\$714,815	\$714,815
S	SPECIAL INVENTORY	4		\$0	\$2,553,879	\$2,553,879
X		202	239.6546	\$34,243	\$59,776,009	\$0
	Totals		2,657.9480	\$12,015,687	\$1,197,128,281	\$1,046,984,212

INVESTMENT POLICY

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

CITY OF GROVES

INVESTMENT POLICY

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

I. SCOPE

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

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

II. OBJECTIVES

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

SAFETY

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

LIQUIDITY

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

YIELD

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

PUBLIC TRUST

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

III. RESPONSIBILITY AND CONTROL

DELEGATION OF AUTHORITY AND TRAINING

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

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

INTERNAL CONTROLS

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

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

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

PRUDENCE

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

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

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

ETHICS AND CONFLICTS

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

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

IV. REPORTING

QUARTERLY REPORTING

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

METHODS

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

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

ANNUAL AUDIT

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

V. INVESTMENT PORTFOLIO

INVESTMENTS

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

AUTHORIZED INSTRUMENTS

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

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

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

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

UNAUTHORIZED INSTRUMENTS

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

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

EXISTING INVESTMENTS

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

HOLDING PERIOD

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

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

RISK AND DIVERSIFICATION

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

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

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

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

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

MONITORING

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

SETTLEMENT

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

VI. SELECTION OF BROKERS/DEALERS

SELECTION OF AUTHORIZED BROKERS

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

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

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

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

VII. SAFEKEEPING AND CUSTODY

INSURANCE OR COLLATERAL

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

SAFEKEEPING AGREEMENT

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

COLLATERAL DEFINED

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

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

SUBJECT TO AUDIT

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

VIII. INVESTMENT POLICY ADOPTION

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

IX. INVESTMENT STRATEGY

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

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

GLOSSARY

of

COMMON TREASURY TERMINOLOGY

AGENCIES: Federal agency securities

ASKED: Price at which securities are offered

BID: Price offered for securities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PORTFOLIO: Collection of securities held by an investor.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notice about 2022 Tax Rates

Property tax rates in City of Groves.

This notice concerns the 2022 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	\$0.594311/\$100
This year's voter-approval tax rate	\$0.635925/\$100

To see the full calculations, please visit www.jeffcotax.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

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

Type of Fund	Balance
Maintenance & Operation	710,660
Interest & Sinking	84,556

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
2020 C.O. Series 2020	330,000	249,750	0	579,750
2016 C.O. Series 2016	345,000	34,673	0	379,673
2013 C.O. Series 2013	145,000	47,580	0	192,580

Total required for 2022 debt service	\$1,152,003
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$579,750
- Excess collections last year	\$450
= Total to be paid from taxes in 2022	\$571,803
+ Amount added in anticipation that the unit will collect only 102.00% of its taxes in 2022	\$-11,212
= Total debt levy	\$560,591

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Allison Nathan Getz, Tax Assessor Collector on 07/27/2022.

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

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

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Groves
 Taxing Unit Name
 3947 Lincoln Avenue Beaumont, TX 77619
 Taxing Unit's Address, City, State, ZIP Code

409-960-5774
 Phone (area code and number)
 www.cigrovestx.com
 Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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	\$ 933,459,392
2.	2021 tax ceilings. Counties, cities and junior college districts. 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 unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 933,459,392
4.	2021 total adopted tax rate.	\$ 0.653446 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:	\$ 3,951,297
	B. 2021 values resulting from final court decisions:	-\$ 3,563,290
	C. 2021 value loss. Subtract B from A. ³	\$ 388,007
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 16,484,815
	B. 2021 disputed value:	-\$ 7,136,475
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 9,348,340
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 9,736,347

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 943,195,739
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 114,944 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 2,245,977 C. Value loss. Add A and B. ⁶	\$ 2,360,921
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 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.	\$ 2,360,921
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 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.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 940,834,818
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,147,847
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 3,325
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,151,172
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,046,984,212 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,046,984,212

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 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 \$ _____ 0 B. 2022 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 + \$ _____ 0 C. Total value under protest or not certified. Add A and B. \$ _____ 0	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____ 0
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,046,984,212
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ _____ 0
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 11,975,900
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 11,975,900
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,035,008,312
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.594311/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.595924/\$100
29.	2021 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> .	\$ 943,195,739

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 5,620,729
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ 3,014</p> <p>B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 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</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 3,014</p> <p>E. Add Line 30 to 31D.</p>	\$ 5,623,743
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,035,008,312
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.543352 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 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> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 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. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²² (Reserved for expansion)

²³ Tex. Tax Code § 26.044

²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p>	\$ <u>0.000000</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. 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 style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p>	\$ <u>0.000000</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year</p> <p style="text-align: right;">\$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p>	\$ <u>0.000000</u> /\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.543352</u> /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent</p> <p style="text-align: right;">\$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100</p> <p style="text-align: right;">\$ <u>0.000000</u>/\$100</p> <p>C. Add Line 40B to Line 39.</p> <p style="text-align: right;">\$ <u>0.543352</u>/\$100</p>	\$ <u>0.543352</u> /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.562369</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,152,003</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 579,750</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 572,253</p>	\$ 572,253
43.	<p>Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹</p>	\$ 450
44.	<p>Adjusted 2022 debt. Subtract Line 43 from Line 42E.</p>	\$ 571,803
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 102.00 %</p> <p>B. Enter the 2021 actual collection rate. 102.57 %</p> <p>C. Enter the 2020 actual collection rate. 102.31 %</p> <p>D. Enter the 2019 actual collection rate. 100.08 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p> <p style="text-align: right;">102.00%</p>	102.00%
46.	<p>2022 debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 560,591
47.	<p>2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 1,046,984,212
48.	<p>2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.053543 /\$100
49.	<p>2022 voter-approval tax rate. Add Lines 41 and 48.</p>	\$ 0.615912 /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,046,984,212
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.594311 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.594311 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.615912 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.615912 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,046,984,212
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2022 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).	\$ 0.615912 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(f)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(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;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.020012 / \$100
64.	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.	\$ 0.000001 / \$100
65.	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.	\$ 0.000000 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.020013 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.635925 / \$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.543352 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,046,984,212
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.047756 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.053543 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.644651 / \$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.653446 / \$100
74.	Adjusted 2021 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 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 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 2021, 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 2021 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 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.653446 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 940,834,818
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 6,147,847
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,035,008,312
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0.000000 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.635925 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.594311 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.635925 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>80</u>	
De minimis rate.	\$ 0.644651 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Allison N. Getz
 Printed Name of Taxing Unit Representative

sign here ▶ *Allison Nathan Getz*
 Taxing Unit Representative

07/27/2022
 Date

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)

**TAX CODE SECTION 26.16
INFORMATION**

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

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

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

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

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

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

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

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

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

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%