

CITY OF GROVES

ANNUAL FISCAL BUDGET

2024-2025

Revised: September 30, 2024

City of Groves, Texas
Proposed FY 2024-25 Budget

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

The record vote for adopting the FY 2024-2025 Budget:

For:

Present and Not Voting:

Against:

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

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

CITY OF GROVES

CITY COUNCIL

Chris Borne

Mayor

Mark McAdams

Councilmember, Ward 1

Paul Oliver

Councilmember, Ward II

Pete Konidis

Councilmember, Ward III

Rhonda Dugas

Councilmember, Ward IV

Submitted by

Kevin Carruth, City Manager

City of Groves
Annual Fiscal Budget
2024-2025

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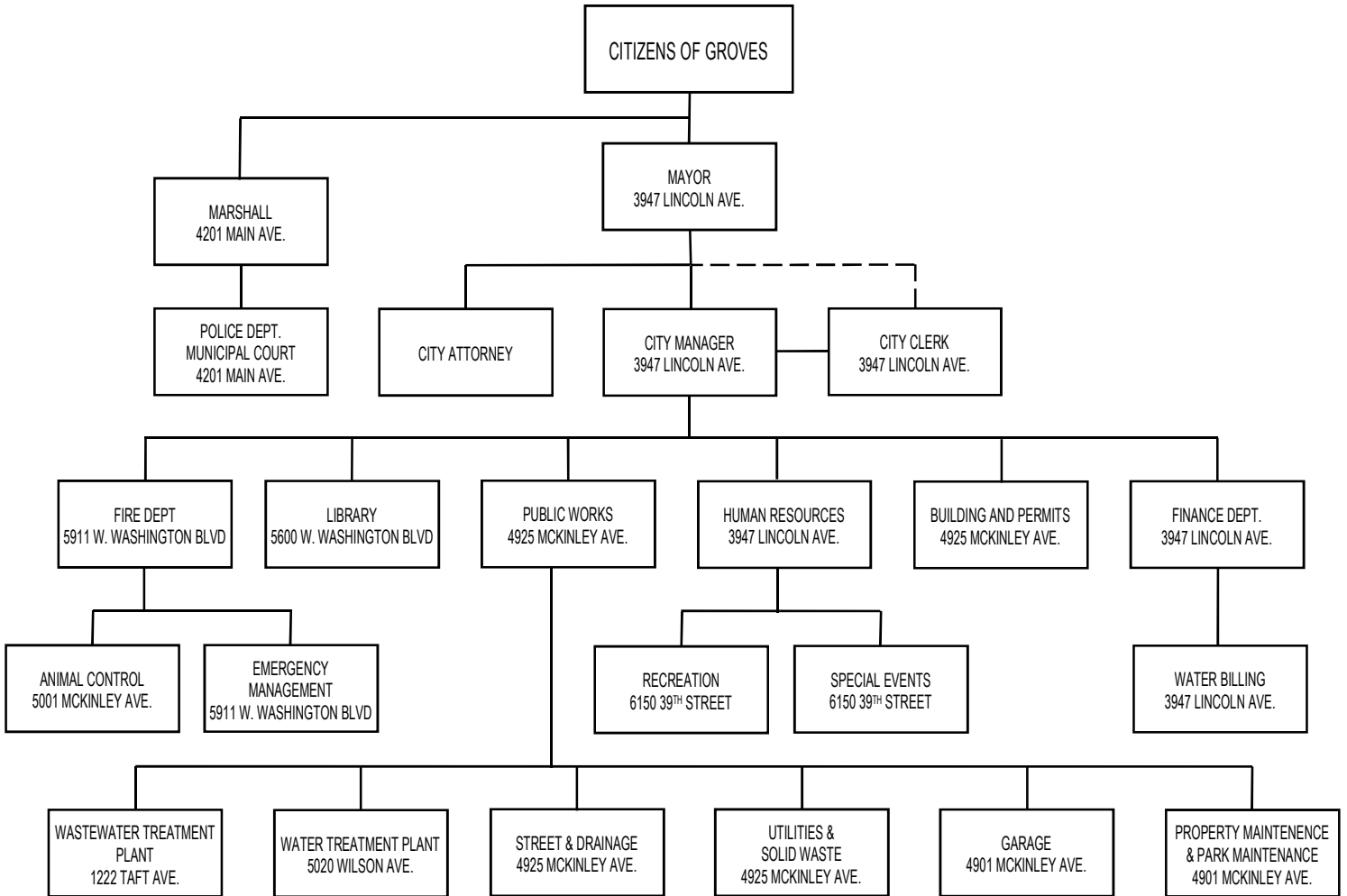
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INTRODUCTION

City of Groves Department Flow Chart



Mission Statement

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

July 19, 2024

To the Honorable Mayor and City Council Members:



Introduction

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

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

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

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

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

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

Economic Outlook

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

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

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

www.cigrovestx.com

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

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

Notable Policies and Programs

Fund Balance Policy

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

Health Insurance

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

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

TMRS Vesting

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

Coast of Living Increase

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

Fleet Management

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

Ad Valorem Tax Rate

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

Sales Tax

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

Utility Rates

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

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

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

Unfunded Issues

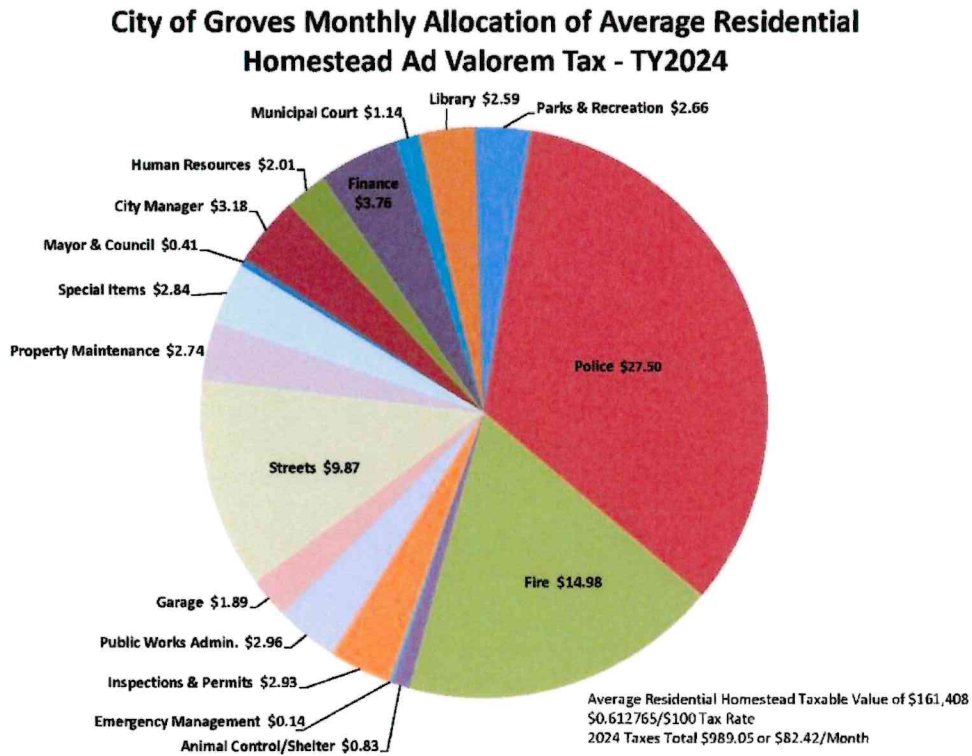
Three capital issues that are maintenance concerns now and are issues that also need addressing with new growth are not addressed in the FY 2023-2024 budget:

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

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

Taxes and Growth of City Government

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



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

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

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

Conclusion

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

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

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

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

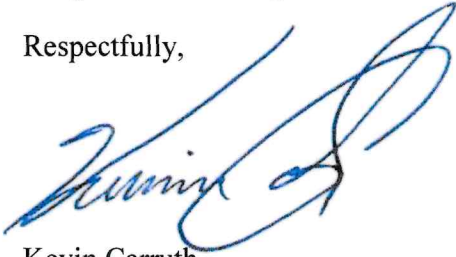
Each of these issues will require thoughtful and deliberate consideration by the City Council, together with city staff, for development and commitment to a budget strategy to meet future demands.

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

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

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

Respectfully,

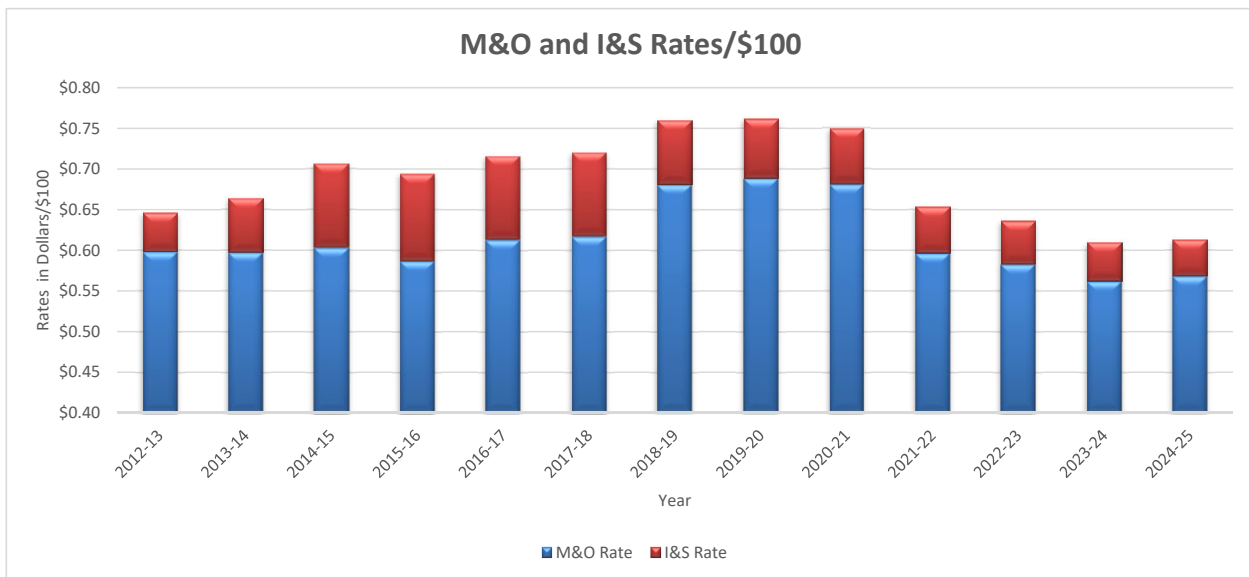
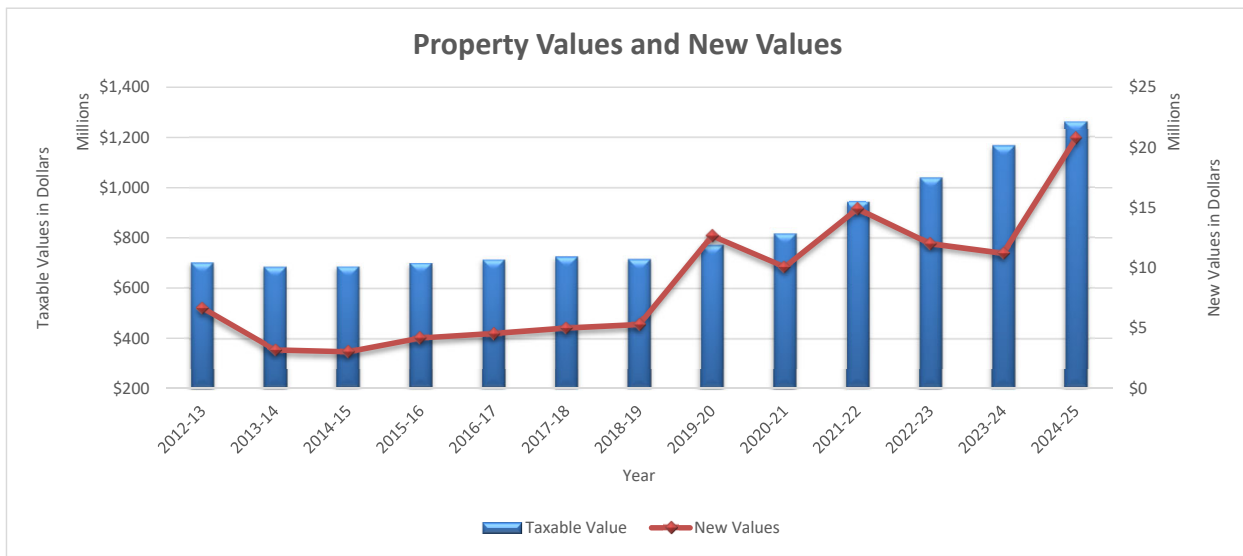
A handwritten signature in blue ink, appearing to read "Kevin Carruth", with a large, stylized flourish at the end.

Kevin Carruth
City Manager

City of Groves Annual Fiscal Budget 2024-2025

PROPERTY VALES & TAX RATES

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



ORDINANCE NO. 2024-18

ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF GROVES FOR THE 2024-2025 FISCAL YEAR, APPROPRIATING FUNDS FOR DISBURSEMENT FOR THE VARIOUS PURPOSES AND USES OF THE CITY, PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the City Charter of the City of Groves provides that the City Council shall adopt an appropriation ordinance each year, after public hearing and publication as provided in said Charter, showing the estimated income of the City from all sources and the disbursements for the various purposes for the fiscal year 2024-2025; now, therefore,

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

SECTION 1: - That the proposed budget for the fiscal year October 1, 2024 through September 30, 2025 of the City of Groves has been duly filed with the City Council of said City.

SECTION 2: - That proper public notice of the public hearings of such budget was made stating the place, date, and hour of such hearings, which were held in the Groves City Council Chamber in the City of Groves, Texas, 3947 Lincoln Avenue, on the 5th day of August, 2024, at 5:00 p.m., as required by law.

SECTION 3: - That the estimated amount of revenues to be made available from all sources for the fiscal year October 1, 2024, through September 30, 2025, is \$25,331,563.

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

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

Library	\$	386,772
Parks & Recreation	\$	396,857
Police	\$	4,164,126
Fire	\$	2,182,480
Animal Control	\$	104,007
Animal Shelter	\$	29,500
Emergency Management	\$	20,583
Inspections & Permits	\$	492,127
Public Works & Administration	\$	441,770
Garage	\$	281,644
Streets	\$	1,473,534
City Property Maintenance	\$	409,476
Special Items - General Fund	\$	413,500
Solid Waste	\$	1,367,000
Special Items - Solid Waste	\$	450,000
Water Plant	\$	1,425,772
Wastewater Plant	\$	1,487,259
Customer Service	\$	363,534
Water Distribution	\$	2,658,935
Special Items - Systems Fund	\$	1,832,000
General Obligation Debt Service	\$	1,150,563
Special Items - Sales Tax Fund	\$	<u>2,201,500</u>
TOTAL	\$	25,331,563

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


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

SECTION 7: - That this Annual Appropriation Ordinance is hereby adopted at least ten (10) days after its publication, and not later than September 30, 2024, as provided in the Charter of the City of Groves.


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

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

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

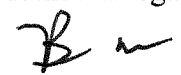


Chris Borne, Mayor
City of Groves

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. 2024-19

AN ORDINANCE APPROVING THE TAX ASSESSMENT ROLLS FOR THE YEAR 2024, LEVYING AND ASSESSING TAXES FOR THE SUPPORT OF THE CITY OF GROVES AND THE MUNICIPAL GOVERNMENT THEREOF; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND LEVYING AND ASSESSING A HOTEL OCCUPANCY TAX; PROVIDING THE DATE FOR THE COLLECTION OF TAXES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, pursuant to the provisions of the Tax Code of the State of Texas, the tax assessment rolls to be used for the collection of taxes for the captioned year, wherein the value of all property situated within the City of Groves, subject to ad valorem taxes for the year 2024, was fixed by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, at a total value of \$1,415,375,502; now therefore,

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

SECTION 1: - That the tax assessment roll furnished to the City Council by the Tax Assessor of the City, based upon the certified roll furnished to the Tax Assessor by Angela Bellard, Chief Appraiser of Jefferson County Appraisal District, certifying a total value of \$1,415,375,502, less all exemptions provided by either State law or City ordinance in the amount of \$153,118,279, for a total taxable value of \$1,262,257,223, shall become the tax assessment roll of the City of Groves for the year 2024.

SECTION 2: - That there is hereby levied for the current year 2024, and there shall be collected for the use and support of the municipal government of the City of Groves, and to provide interest and sinking funds for the fiscal year ending September 30, 2025, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of 60.1924 cents

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

(a) For the maintenance and support of the general government (General Fund), 55.6776 cents on each \$100 valuation of property; THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE, and THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.66 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$4.80, and,

(b) For the Interest & Sinking Fund, 4.5148 cents of each \$100 valuation of property.

SECTION 3: - That the Jefferson County Tax Assessor-Collector (who, pursuant to contract, is the Tax Assessor-Collector for the City of Groves) is hereby directed to prepare Tax Statements and proceed with the collections of the 2024 taxable year, and the amounts collected shall be deposited in the Depository of the City of Groves, to be distributed in accordance with this Ordinance.

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

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

Property Tax Code, the ad valorem taxes hereby levied for the year 2024 shall become due and payable on receipt of the tax bill and are delinquent if not paid before February 1, 2025, as provided by Section 31.02 of the Property Tax Code.

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

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

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

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

(e) The Tax Assessor-Collector shall, as of July 1, 2025, compile a list of the lands, lots, and/or property on which any taxes for the year 2024 are delinquent, charging against the same all unpaid taxes assessed against the owner thereof on the rolls for that year.

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 19th day of August, 2024.



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. 2024-05

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

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

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


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

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


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


Chris Borne, Mayor

ATTEST:


Clarissa Thibodeaux, City Clerk

APPROVED AS TO FORM:


Brandon P. Monk, City Attorney

BALANCE SHEETS

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
ASSETS					
1-00-100-99	CONTRA CASH	\$ -	\$ -	\$ -	\$ -
1-00-101-00	CLAIM ON CASH GENERAL FUND	1,891,935.81	(171,667.55)	1,257,006.68	3,148,942.49
1-00-101-10	CASH OVER/SHORT	-	-	-	-
1-00-101-20	CLAIMS CASH WITH AGENT	-	-	-	-
1-00-101-30	GENERAL FUND BANK ACCOUNT	-	(2,708.40)	(4,536.26)	(4,536.26)
1-00-101-40	IKE 2,2 ACCOUNT	-	-	-	-
1-00-101-50	EOC BOND BANK ACCOUNT	1.00	-	-	1.00
1-00-101-60	LETTER OF CREDIT	1.00	-	0.02	1.02
1-00-101-70	PARKS CAPITAL BANK ACCT	44,010.74	130.43	(1,257.41)	42,753.33
1-00-101-90	2020 CO ISSUE FD STATION	558,657.93	-	(558,657.95)	(0.02)
1-00-102-20	PETTY CASH	1,097.95	-	-	1,097.95
1-00-102-21	PETTY CASH - COURT	850.00	-	-	850.00
1-00-102-22	PETTY CASH - LIBRARY	50.00	-	-	50.00
1-00-102-23	FEMA VARIANCE	-	-	-	-
1-00-103-00	INVESTMENTS-CDS	-	-	-	-
1-00-105-00	TAXES RECEIVABLE-CURRENT	178,694.70	-	-	178,694.70
1-00-105-10	TAXES RECEIVABLE-DELINQUENT	441,627.35	-	-	441,627.35
1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	(37,219.32)	-	-	(37,219.32)
1-00-107-00	TAXES RECEIVABLE - DELINQ.	-	-	-	-
1-00-108-00	RESERVE - TAXES RECEIVABLE	-	-	-	-
1-00-115-00	ACCOUNTS RECEIVABLE	123,278.32	-	(123,278.32)	-
1-00-115-05	DUE FROM VENDOR	-	-	-	-
1-00-115-10	MUNICIPAL COURT RECEIVABLE	430,043.01	-	-	430,043.01
1-00-115-11	MUNICIPAL COURT ALLOWANCE	(412,802.05)	-	-	(412,802.05)
1-00-115-20	FORENSIC EXAM RECEIVABLES	-	-	-	-
1-00-115-30	ACCOUNTS RECEIVALBE-RETIREE	-	-	-	-
1-00-115-45	GRANTS RECEIVABLE	-	-	-	-
1-00-116-00	RESERVE DOUBTFUL RECEIV.	-	-	-	-
1-00-126-00	GRANTS RECEIVABLE	-	-	-	-
1-00-131-00	DUE TO/FROM SYSTEMS FUND	(0.10)	-	-	(0.10)
1-00-131-10	DUE TO/FROM I & S - TAX OBLIG.	-	-	-	-
1-00-131-11	DUE TO/FROM SYSTEMS FUND	17,462.41	-	-	17,462.41
1-00-131-21	DUE TO/FROM SALES TAX FUND	0.13	-	-	0.13
1-00-131-22	DUE TO/FROM LIBRARY FUND	-	-	-	-
1-00-131-24	DUE TO/FROM GRANT FUND	-	-	-	-
1-00-131-30	DUE FROM EDC	-	-	-	-
1-00-131-31	DUE/TO FROM GENERAL FUND	-	-	-	-
1-00-131-35	DUE TO/FROM I&S FUND	-	-	-	-
1-00-131-40	DUE TO/FROM SOLIDWASTE FUND	(1,261,149.41)	-	-	(1,261,149.41)
1-00-131-45	DUE TO/FROM POLICE FUND	-	-	-	-
1-00-131-50	DUE TO/FROM CAPITAL PROJECTS	-	-	-	-
1-00-131-56	DUE TO/FROM EMP SICK LEAVE	-	-	-	-
1-00-131-60	DUE TO/FROM SELF INS FUND	-	-	-	-
1-00-131-63	DUE FROM EDC	-	-	-	-
1-00-141-00	INVENTORY-OFFICE SUPPLIES	-	-	-	-
1-00-141-10	INVENTORY-JANITORIAL, TOOL	1,672.43	11,451.22	11,542.22	13,123.65

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
1-00-141-11	INVENTORY - AP	-	-	-	-
1-00-143-00	PREPAID POSTAGE	491.89	-	(13.25)	478.64
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-145-10	GRANTS RECEIVABLE	-	-	-	-
1-00-149-00	RETURNED CHECKS	(53.00)	-	-	(53.00)
1-00-151-00	C OF D INVESTMENTS	-	-	-	-
1-00-163-35	RESTRICTED ASSETS - CD'S	-	-	-	-
1-00-193-00	RETURNED CHECKS	-	-	-	-
1-00-338-10	ANIMAL SHELTER REIMBURSEMENT	41,214.35	-	-	41,214.35
1-00-500-00	EMPLOYEE ADVANCES	-	-	-	-
	TOTAL ASSETS	\$ 2,019,865.14	\$ (162,794.30)	\$ 580,805.73	\$ 2,600,579.87
LIABILITIES					
2-00-131-89	WAGES PAYABLE	\$ 130,826.72	\$ -	\$ (130,826.72)	\$ -
2-00-131-90	DUE TO/FROM CLAIMS FUND	-	-	-	-
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	392,104.30	-	(392,104.30)	-
2-00-202-05	RETAINAGE PAYABLE	-	-	-	-
2-00-202-10	FICA PAYABLE	24,681.84	-	(24,681.84)	-
2-00-202-11	WITHHOLDING TAX PAYABLE	20,133.66	-	(20,133.66)	-
2-00-202-12	UNION DUES PAYABLE	727.38	-	(691.38)	36.00
2-00-202-13	CREDIT UNION PAYABLE	353.79	-	(353.79)	-
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	670.34	-	(1,045.69)	(375.35)
2-00-202-15	ICMA PAYABLE	14,569.03	-	(15,145.52)	(576.49)
2-00-202-16	TMRS PAYABLE	25,753.28	-	(27,028.92)	(1,275.64)
2-00-202-17	CHILD SUPPORT PAYABLE	1,246.15	-	(1,246.15)	-
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	10.15	-	(10.15)	-
2-00-202-19	HEALTH INSURANCE PAYABLE	5,526.49	-	(6,280.29)	(753.80)
2-00-202-20	MEDICARE PAYABLE	5,802.37	-	(5,772.37)	30.00
2-00-202-21	LONG TERM DISABILITY PAYABLE	85.10	-	-	85.10
2-00-202-22	WORKMENS COMPENSATION PAYABLE	152.24	-	-	152.24
2-00-202-25	TML PENDING	-	-	-	-
2-00-202-30	COURT COSTS DUE TO STATE	-	-	-	-
2-00-202-35	MUNICIPAL COURT BONDS PAYABLE	(10,656.20)	(200.00)	(3,401.00)	(14,057.20)
2-00-203-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-20	MUNICIPAL COURT BONDS	10,616.74	1,495.10	14,780.10	25,396.84
2-00-203-50	ENCUMBERANCE ACCOUNT	(3,638,020.01)	(20,810.74)	(63,806.08)	(3,701,826.09)
2-00-203-55	RESERVE FOR ENCUMBERANCE	3,638,020.01	20,810.74	63,806.08	3,701,826.09
2-00-203-60	PRIOR YEAR ENCUMBERANCE	3,418,402.56	-	93,911.96	3,512,314.52
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(3,418,402.56)	-	(93,911.96)	(3,512,314.52)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
2-00-204-00	COURT/POLICE FINES-FEES-COSTS	22,672.53	7,934.67	85,083.40	107,755.93
2-00-204-01	MC/PD FINES-FEES RECEIVABLE.	8,620.48	-	-	8,620.48
2-00-205-10	DEFERRED REVENUE - MC FINES	8,620.48	-	-	8,620.48
2-00-205-12	DEFERRED TAXES	583,102.74	-	-	583,102.74

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
2-00-205-20	DEFERRED REVENUE - GRANTS	-	-	-	-
2-00-218-00	ACCRUED PAYROLL	-	-	-	-
2-00-219-00	ACCRUED SICK LEAVE	-	-	-	-
2-00-219-10	ACCR. SICK LEAVE PAYABLE	-	-	-	-
2-00-220-00	ACCRUED EXPENSES	45,094.64	-	(45,094.64)	-
2-00-222-00	DEFERRED TAXES	-	-	-	-
2-00-227-00	FICA PAYABLE	-	-	-	-
2-00-228-10	CURRENT SICK LEAVE PAYABLE	-	-	-	-
2-00-228-20	LONG TERM SICK LEAVE PAYABLE	-	-	-	-
2-00-228-30	VACATION PAYABLE	-	-	-	-
2-00-237-00	FIREFIGHTERS DUES	-	-	-	-
2-00-237-10	POLICE ASSOCIATION DUES	-	-	-	-
2-00-237-20	CREDIT UNION	-	-	-	-
2-00-237-40	COLONIAL LIFE & ACCIDENT	-	-	-	-
2-00-237-45	ICMA #457	-	-	-	-
2-00-237-46	CHILD SUPPORT PAYABLE	-	-	-	-
2-00-237-48	U.S. CHAPTER 13 BANKRUPTCY	-	-	-	-
2-00-237-50	TMRS	-	-	-	-
2-00-237-55	SUPPLEMENTAL LIFE INSURANCE	-	-	-	-
2-00-237-60	EMPLOYEES HEALTH INSURANCE	-	-	-	-
2-00-237-70	UNITED FUND	-	-	-	-
2-00-237-80	WELFARE FUND DUES	-	-	-	-
2-00-237-90	INCENTIVE PLAN & LOAN	-	-	-	-
2-00-237-91	ICMA MONEY PURCHASE & LOAN	-	-	-	-
2-00-237-92	FLEXIBLE SPENDING PLAN	-	-	-	-
2-00-237-93	LIFE INSURANCE	-	-	-	-
2-00-237-99	ADVANCE PAYMENT- PAYROLL	-	-	-	-
2-00-250-99	BANK OVERDRAFT	-	-	-	-
2-00-300-00	CAPITAL LEASE NON-CURRENT	-	-	-	-
2-00-305-00	LINE OF CREDIT PAYABLE	-	-	-	-
2-00-310-00	\$890,000 Tax Notes 2010	-	-	-	-
2-00-900-00	DUE TO OTHER GOVERNMENTS	-	-	-	-
2-00-999-99	MISCELLANEOUS INCOME	-	-	-	-
	TOTAL LIABILITIES	\$ 1,290,714.25	\$ 9,229.77	\$ (573,952.92)	\$ 716,761.33
FUND EQUITY					
3-00-242-00	FUND BALANCE-RES FOR HOTEL TAX	\$ -	\$ -	\$ -	\$ -
3-00-243-00	FUND BALANCE-RES FOR TECHNOLOG	\$ -	\$ -	\$ -	\$ -
3-00-245-00	FUND BALANCE-RESERVE-INVENTORY	\$ -	\$ -	\$ -	\$ -
3-00-246-00	FUND BALANCE-RES FOR PREPD EXP	\$ 84,214.00	\$ -	\$ -	\$ 84,214.00
3-00-253-00	FUND BALANCE-UNRESERVED	\$ (3,767,167.58)	\$ -	\$ -	\$ (3,767,167.58)
3-00-257-91	CONTRIBUTION-MUNICIPALITY	\$ -	\$ -	\$ -	\$ -
3-00-270-10	RESERVE- PARK LAND	\$ -	\$ -	\$ -	\$ -
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ 4,077,455.21	\$ -	\$ -	\$ 4,077,455.21
3-00-272-10	FUND BALANCE - REV-HOTEL TAX	\$ 256,174.20	\$ -	\$ -	\$ 256,174.20
3-00-272-19	FUND BALANCE-COURT SECURITY	\$ 14,667.25	\$ -	\$ -	\$ 14,667.25
3-00-272-20	RESERVE FOR TECHNOLOGY	\$ 46,865.68	\$ -	\$ -	\$ 46,865.68

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
3-00-272-21	FUND BALANCE RESERVE LIBRARY	\$ -	\$ -	\$ -	\$ -
3-00-275-00	FUND BALANCE RES.- PPD EXP.	\$ -	\$ -	\$ -	\$ -
3-00-275-05	RESERVE FOR INVENTORY	\$ 16,942.13	\$ -	\$ -	\$ 16,942.13
3-00-299-00	PRIOR PERIOD ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
	TOTAL BEGINNING EQUITY	\$ 729,150.89	\$ -	\$ -	\$ 729,150.89
	TOTAL REVENUES	\$ -	\$ 548,369.31	\$ 11,814,290.27	\$ 11,814,290.27
	TOTAL EXPENSES	\$ -	\$ 720,393.38	\$ 10,659,622.62	\$ 10,659,622.62
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ (172,024.07)	\$ 1,154,667.65	\$ 1,154,667.65
	TOTAL LIABILITIES, EQUITY & FUND BAL.	\$ 2,019,865.14	\$ (162,794.30)	\$ 580,714.73	\$ 2,600,579.87

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
05 - SOLID WASTE FUND					
ASSETS					
1-00-101-00	CLAIM ON CASH SOLIDWASTE FUND	\$ (342,283.98)	\$ 75,821.35	\$ 194,879.80	\$ (147,404.18)
1-00-103-00	INVESTMENTS-CDS	-	-	-	-
1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	(117,930.42)	-	8,161.98	(109,768.44)
1-00-131-00	DUE TO/FROM SYSTEMS FUNDS	243,350.20	-	(28,161.69)	215,188.51
1-00-131-01	DUE TO/FROM GENERAL FUND	1,261,149.41	-	-	1,261,149.41
1-00-131-11	DUE TO/FROM SYSTEMS FUND	-	-	-	-
1-00-131-31	DUE FROM GENERAL FUND	-	-	-	-
1-00-131-35	DUE TO/FROM CAP PROJECT FUND	-	-	-	-
1-00-131-40	DUE TO/FROM SANITATION	-	-	-	-
1-00-131-55	DUE TO EQUIPMENT REPLACE FUND	-	-	-	-
1-00-141-20	TRUCKS AND AUTOMOBILES	2,326,425.58	-	-	2,326,425.58
1-00-141-25	RES.-DEPREC. TRUCKS&AUTOS	(1,109,859.64)	-	-	(1,109,859.64)
1-00-141-30	EQUIPMENT AND TOOLS	957,271.49	-	-	957,271.49
1-00-141-35	RES.DEPRE.EQUIPMENT & TOOLS	(1,020,262.07)	-	-	(1,020,262.07)
1-00-141-60	OFFICE FURNITURE & FIXTURES	-	-	-	-
1-00-141-65	RES.-DEPREC. FURNITURE&FIXTURE	-	-	-	-
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-145-10	GRANTS RECEIVABLE	-	-	-	-
1-00-151-00	C OF D INVESTMENTS	-	-	-	-
1-00-165-00	MACHINERY & EQUIPMENT	-	-	-	-
1-00-165-10	ACCUM DEPREC-MACHINERY & EQUIP	-	-	-	-
1-00-167-00	TRUCKS AND AUTOMOBILES	-	-	-	-
1-00-167-10	ACCUM DEPREC-TRUCKS & AUTOMOBI	-	-	-	-
1-00-168-00	OFFICE FURNITURE & FIXTURES	-	-	-	-
1-00-168-10	ACCUM DEPREC-OFFICE FURN & FIX	-	-	-	-
1-00-180-01	NET PENSION ASSET (LIABILITY)	(130,800.13)	-	-	(130,800.13)
1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	140,435.89	-	-	140,435.89
1-00-180-03	DEFERRED OUTFLOW-INVESTMENT	-	-	-	-
1-00-180-04	DEFERRED INFLOW-ACTUAL EXP	(2,154.71)	-	-	(2,154.71)
1-00-180-05	DEFERRED OUTFLOW-ASMPTN. CHNGS	-	-	-	-
1-00-193-00	RETURNED CHECKS	-	-	-	-
1-00-500-00	EMPLOYEE ADVANCES	-	-	-	-
	TOTAL ASSETS	\$ 2,205,341.62	\$ 75,821.35	\$ 174,880.09	\$ 2,380,221.71
LIABILITIES					
2-00-131-89	WAGES PAYABLE	\$ 7,391.46	\$ -	\$ (7,391.46)	\$ -
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	-	-	-	-
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	60,495.77	-	(60,495.77)	-
2-00-202-10	FICA PAYABLE	1,269.94	-	(1,269.94)	-
2-00-202-11	WITHHOLDING TAX PAYABLE	829.50	-	(829.50)	-
2-00-202-12	UNION DUES PAYABLE	-	-	-	-
2-00-202-13	CREDIT UNION PAYABLE	-	-	-	-

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
05 - SOLID WASTE FUND					
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	55.67	-	(55.67)	-
2-00-202-15	ICMA PAYABLE	399.75	-	(399.75)	-
2-00-202-16	TMRS PAYABLE	2,802.15	-	(1,416.44)	1,385.71
2-00-202-17	CHILD SUPPORT PAYABLE	-	-	-	-
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	4.62	-	(4.62)	-
2-00-202-19	HEALTH INSURANCE PAYABLE	877.09	-	(232.31)	644.78
2-00-202-20	MEDICARE PAYABLE	296.98	-	(296.98)	-
2-00-202-22	WORKERS COMP	-	-	-	-
2-00-202-25	TML PENDING	-	-	-	-
2-00-202-31	SALES TAX DUE TO STATE	12,280.21	4,691.75	10,491.06	22,771.27
2-00-203-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-50	ENCUMBERANCE ACCOUNT	(620,643.30)	16,358.27	(66,828.38)	(687,471.68)
2-00-203-55	RESERVE FOR ENCUMBERANCE	620,643.30	(16,358.27)	66,828.38	687,471.68
2-00-203-60	PRIOR YEAR ENCUMBERANCE	599,534.14	-	27,650.00	627,184.14
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(599,534.14)	-	(27,650.00)	(627,184.14)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
2-00-204-10	SALES TAX DUE STATE	-	-	-	-
2-00-218-00	ACCRUED PAYROLL	-	-	-	-
2-00-219-00	ACCRUED SICK LEAVE	-	-	-	-
2-00-219-10	ACCR. SICK LEAVE	-	-	-	-
2-00-220-00	ACCRUED EXPENSES	845.97	-	(845.97)	-
2-00-228-20	LONG TERM SICK LEAVE PAYABLE	-	-	-	-
2-00-228-30	VACATION ACCRUAL	19,309.45	-	(19,160.50)	148.95
2-00-257-91	CONTRIBUTION - MUNICIPALITY	-	-	-	-
2-00-271-11	RESERVE - LANDFILL TAX	-	-	-	-
	TOTAL LIABILITIES	\$ 106,858.56	\$ 4,691.75	\$ (81,907.85)	\$ 24,950.71
FUND EQUITY					
3-00-257-91	CONTRIBUTION-MUNICIPALITY	\$ 423,079.92	\$ -	\$ -	\$ 423,079.92
3-00-261-00	NET ASSETS-INV IN CAP ASSETS	\$ -	\$ -	\$ -	\$ -
3-00-262-10	NET ASSETS-RESTRICT- LANDFILL	\$ -	\$ -	\$ -	\$ -
3-00-266-00	NET ASSETS-UNRESTRICTED	\$ 1,675,403.14	\$ -	\$ -	\$ 1,675,403.14
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ -	\$ -	\$ -	\$ -
3-00-273-00	FUND BALANCE	\$ -	\$ -	\$ -	\$ -
3-00-275-00	FUND BAL RES-LANDFILL TAX	\$ -	\$ -	\$ -	\$ -
	TOTAL BEGINNING EQUITY	\$ 2,098,483.06	\$ -	\$ -	\$ 2,098,483.06
TOTAL REVENUES		\$ -	\$ 154,755.66	\$ 1,774,782.68	\$ 1,774,782.68
TOTAL EXPENSES		\$ -	\$ 83,626.06	\$ 1,517,994.74	\$ 1,517,994.74
INCREASE/(DECREASE) IN FUND BAL.		\$ -	\$ 71,129.60	\$ 256,787.94	\$ 256,787.94
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 2,205,341.62	\$ 75,821.35	\$ 174,880.09	\$ 2,380,221.71

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
11 - SYSTEMS FUND					
ASSETS					
1-00-101-00	CLAIM ON CASH SYSTEMS FUND	\$ (1,384,326.10)	\$ 259,919.08	\$ 474,206.33	\$ (910,119.77)
1-00-101-10	CASH OVER/SHORT	-	-	-	-
1-00-101-20	PETTY CASH - WATER OFFICE	600.00	-	-	600.00
1-00-101-30	TCDBG 710299 BANK ACCOUNT	-	-	-	-
1-00-101-31	2017 CDBG GRANT BANK ACCT	1.00	-	-	1.00
1-00-101-32	GLO HARVEY GRANT	1.58	-	-	1.58
1-00-101-33	2019 CDBG BANK ACCT	1.00	-	-	1.00
1-00-101-34	SLFRF BANK ACCOUNT	2,082,683.95	-	(532,168.99)	1,550,514.96
1-00-101-99	CONTRA CASH	-	-	-	-
1-00-103-40	CASH-WATER DEPOSIT REFUND	0.02	-	-	0.02
1-00-115-00	ACCOUNTS RECEIVABLE	1,270,467.19	28,425.19	(239,266.44)	1,031,200.75
1-00-115-20	ACCOUNTS RECEIVABLE - WATER	0.19	-	200.00	200.19
1-00-115-25	UNCOLLECTABLE WATER BILL	-	-	-	-
1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	(678,971.50)	-	-	(678,971.50)
1-00-131-00	DUE TO/FROM SYSTEMS FUND	(17,462.41)	-	-	(17,462.41)
1-00-131-11	DUE TO/FROM SYSTEMS	-	-	-	-
1-00-131-30	DUE TO/FROM SALES TAX FUND	0.40	-	-	0.40
1-00-131-31	DUE FROM GENERAL FUND	0.10	-	-	0.10
1-00-131-35	DUE TO/FROM CAP PROJECT FUND	-	-	-	-
1-00-131-40	DUE TO/FROM SOLID WASTE FUND	(243,350.20)	-	28,161.69	(215,188.51)
1-00-141-10	MATERIAL INVENTORY- XXX	-	-	-	-
1-00-141-20	TRUCKS AND AUTOMOBILES	782,502.06	-	-	782,502.06
1-00-141-25	RES.- DEPREC. TRUCKS & AUTOS	(754,312.28)	-	-	(754,312.28)
1-00-141-30	EQUIPMENT AND TOOLS	12,113,654.58	-	-	12,113,654.58
1-00-141-35	RES.-DEPREC. EQUIPMENT & TOOLS	(10,225,820.21)	-	-	(10,225,820.21)
1-00-141-50	INVENTORY-WATER & SEWER	94,957.73	(11,451.22)	(11,451.22)	83,506.51
1-00-141-51	INVENTORY - AP	-	-	-	-
1-00-141-60	INFRASTRUCTURE	12,615,673.01	-	-	12,615,673.01
1-00-141-65	RES.-DEPREC.	(3,150,077.25)	-	-	(3,150,077.25)
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-145-10	GRANTS RECEIVABLE	291,850.85	-	-	291,850.85
1-00-151-00	C OF D INVESTMENTS	-	-	-	-
1-00-161-00	LAND	677,865.41	-	-	677,865.41
1-00-163-10	BUILDINGS	26,943,477.93	-	-	26,943,477.93
1-00-163-15	RES.-DEPREC.	(16,916,976.64)	-	-	(16,916,976.64)
1-00-163-20	MISCELLANEOUS	44,024.00	-	-	44,024.00
1-00-163-25	RES.-DEPREC.	(44,024.00)	-	-	(44,024.00)
1-00-165-10	Construction In Process	1,993,882.50	-	-	1,993,882.50
1-00-180-01	NET PENSION ASSET (LIABILITY)	(566,594.66)	-	-	(566,594.66)
1-00-180-02	DEFERRED OUTFLOW OF RESOURCES	626,150.28	-	-	626,150.28
1-00-180-03	DEFERRED OUTFLOW-INVESTMENT EX	-	-	-	-
1-00-180-04	DEFERRED INFLOW-ACTUAL EXP	(9,335.29)	-	-	(9,335.29)
1-00-180-05	DEFERRED OUTFLOW-ASMPTN. CHNGS	-	-	-	-
1-00-193-00	RETURNED CHECKS	-	-	-	-

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
11 - SYSTEMS FUND					
1-00-300-01	WATER METER RADIO READ PROJECT	1,680,000.00	-	-	1,680,000.00
1-00-300-15	RES_DEPRECI.	(1,237,138.48)	-	-	(1,237,138.48)
1-00-500-00	EMPLOYEE ADVANCES	-	-	-	-
	TOTAL ASSETS	\$ 25,989,404.76	\$ 276,893.05	\$ (280,318.63)	\$ 25,709,086.13
LIABILITIES					
2-00-115-25	UNCOLLECTABLE WATER BILL	\$ -	\$ -	\$ -	\$ -
2-00-131-89	WAGES PAYABLE	53,317.53	-	(53,317.53)	-
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	-	-	-	-
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	496,213.68	-	(658,288.89)	(162,075.21)
2-00-202-10	FICA PAYABLE	6,566.84	-	(6,566.84)	-
2-00-202-11	WITHHOLDING TAX PAYABLE	4,520.83	-	(4,520.83)	-
2-00-202-12	UNION DUES PAYABLE	-	-	-	-
2-00-202-13	CREDIT UNION PAYABLE	742.98	-	(742.98)	-
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	169.15	-	(169.15)	-
2-00-202-15	ICMA PAYABLE	2,961.57	-	(2,813.64)	147.93
2-00-202-16	TMRS PAYABLE	5,290.19	-	(5,557.65)	(267.46)
2-00-202-17	CHILD SUPPORT PAYABLE	261.58	-	(261.58)	-
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	2.77	-	(2.77)	-
2-00-202-19	HEALTH INSURANCE PAYABLE	2,412.13	-	(2,076.25)	335.88
2-00-202-20	MEDICARE PAYABLE	1,535.80	-	(1,535.80)	-
2-00-202-22	WORKERS COMP	-	-	-	-
2-00-202-25	TML PENDING	-	-	-	-
2-00-203-00	ACCOUNTS PAYABLE	162,075.21	-	-	162,075.21
2-00-203-50	ENCUMBERANCE ACCOUNT	(1,528,378.68)	(124,972.35)	(404,273.68)	(1,932,652.36)
2-00-203-55	RESERVE FOR ENCUMBERANCE	1,528,378.68	124,972.35	404,273.68	1,932,652.36
2-00-203-60	PRIOR YEAR ENCUMBERANCE	1,311,769.12	-	206,762.62	1,518,531.74
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(1,311,769.12)	-	(206,762.62)	(1,518,531.74)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
2-00-205-13	DEFERRED REVENUE CLFRF GRANT	1,802,808.30	-	-	1,802,808.30
2-00-218-00	ACCRUED EXPENSES	-	-	-	-
2-00-219-00	RETAINAGE PAYABLE	187,344.35	-	-	187,344.35
2-00-219-10	SICK LEAVE PAYABLE NON CURRENT	-	-	-	-
2-00-220-00	ACCRUED EXPENSES	27,761.98	-	(27,761.98)	-
2-00-228-00	CUSTOMER DEPOSITS	838,050.61	5,350.00	25,850.00	863,900.61
2-00-228-10	CURRENT SICK LEAVE PAY	-	-	-	-
2-00-228-20	LONG TERM SICK LEAVE PAY	-	-	-	-
2-00-228-30	VACATION PAYABLE	91,815.65	-	(91,815.65)	-
2-00-246-00	WATER SERVICE ADVANCE	-	-	-	-
2-00-250-00	Accrued Interest Payable	-	-	-	-
2-00-250-99	BANK OVERDRAFT	-	-	-	-
2-00-300-00	CAPITAL LEASE NON CURRENT	-	-	-	-
2-00-300-90	SICK LEAVE ACCRUAL	74,226.04	-	-	74,226.04
2-00-310-00	2010 Tax Notes	0.40	-	-	0.40
	TOTAL LIABILITIES	\$ 3,758,077.59	\$ 5,350.00	\$ (829,581.54)	\$ 2,928,496.05

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
11 - SYSTEMS FUND					
FUND EQUITY					
3-00-246-00	WATER SERVICE ADVANCE	\$ -	\$ -	\$ -	\$ -
3-00-257-50	PERM. RESERVE --1961 BOND	-	-	-	-
3-00-257-90	CONTRIBUTIONS - CUSTOMERS	208,087.66	-	-	208,087.66
3-00-257-91	CONTRIBUTION-MUNICIPALITY	26,158,835.56	-	-	26,158,835.56
3-00-271-00	FUND BALANCE - UNAPPROP.	(4,135,596.05)	-	-	(4,135,596.05)
3-00-272-20	RESERVE FOR TECHNOLOGY	-	-	-	-
3-00-275-05	RESERVE FOR INVENTORY	-	-	-	-
	TOTAL BEGINNING EQUITY	\$ 22,231,327.17	\$ -	\$ -	\$ 22,231,327.17
	TOTAL REVENUES	\$ -	\$ 514,926.65	\$ 5,813,359.33	\$ 5,813,359.33
	TOTAL EXPENSES	\$ -	\$ 243,383.60	\$ 5,264,096.42	\$ 5,264,096.42
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 271,543.05	\$ 549,262.91	\$ 549,262.91
	TOTAL LIABILITIES, EQUITY & FUND BAL.	\$ 25,989,404.76	\$ 276,893.05	\$ (280,318.63)	\$ 25,709,086.13

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
21 - SALES TAX FUND					
<u>ASSETS</u>					
1-00-101-00	CLAIM ON CASH SALES TAX	\$ 608,204.63	\$ 156,720.94	\$ 277,436.67	\$ 885,641.30
1-00-101-30	SALES TAX BANK ACCOUNT	1,053.42	(182.69)	(213.88)	839.54
1-00-131-00	DUE TO/FROM SYSTEMS FUND	-	-	-	-
1-00-131-31	DUE FROM GENERAL FUND	-	-	-	-
1-00-131-58	DUE TO/FROM LIBRARY FUND	-	-	-	-
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-151-00	C. OF D. INVESTMENTS	-	-	-	-
1-00-171-00	DUE FROM STATE	575,758.33	-	(575,758.33)	-
	TOTAL ASSETS	\$ 1,185,016.38	\$ 156,538.25	\$ (298,535.54)	\$ 886,480.84
<u>LIABILITIES</u>					
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-131-91	DUE TO EDC	191,983.94	-	(191,983.94)	-
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-50	ENCUMBERANCE ACCOUNT	-	-	-	-
2-00-203-55	RESERVE FOR ENCUMBERANCE	-	-	-	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	-	-	-	-
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	-	-	-	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
	TOTAL LIABILITIES	\$ 191,983.94	\$ -	\$ (191,983.94)	\$ -
<u>FUND EQUITY</u>					
3-00-271-00	FUND BALANCE	\$ 993,032.44	\$ -	\$ -	\$ 993,032.44
3-00-272-00	FUND BALANCE - APPROP.	-	-	-	-
3-00-273-00	FUND BALANCE - SURPLUS	-	-	-	-
	TOTAL BEGINNING EQUITY	\$ 993,032.44	\$ -	\$ -	\$ 993,032.44
TOTAL REVENUES		\$ -	\$ 156,538.25	\$ 1,694,948.40	\$ 1,694,948.40
TOTAL EXPENSES		\$ -	\$ -	\$ 1,801,500.00	\$ 1,801,500.00
INCREASE/(DECREASE) IN FUND BAL.		\$ -	\$ 156,538.25	\$ (106,551.60)	\$ (106,551.60)
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 1,185,016.38	\$ 156,538.25	\$ (298,535.54)	\$ 886,480.84

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
23 - POLICE FOREITURES FUND					
<u>ASSETS</u>					
1-00-101-00	CLAIM ON CASH PD FORFEITURES	\$ 689.19	\$ -	\$ (8,688.53)	\$ (7,999.34)
1-00-101-30	POLICE CIVIL FORFEITURE BANK	27,833.27	133.04	2,526.91	30,360.18
1-00-102-20	FORFEITURE PETTY CASH	(20.00)	-	-	(20.00)
1-00-131-31	DUE FROM GENERAL FUND	-	-	-	-
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
	TOTAL ASSETS	\$ 28,502.46	\$ 133.04	\$ (6,161.62)	\$ 22,340.84
<u>LIABILITIES</u>					
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-50	ENCUMBERANCE ACCOUNT	(7,530.00)	-	-	(7,530.00)
2-00-203-55	RESERVE FOR ENCUMBERANCE	7,530.00	-	-	7,530.00
2-00-203-60	PRIOR YEAR ENCUMBERANCE	7,530.00	-	-	7,530.00
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	(7,530.00)	-	-	(7,530.00)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
	TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
<u>FUND EQUITY</u>					
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ 10,710.85	\$ -	\$ -	\$ 10,710.85
3-00-273-00	FUND BALANCE	17,791.61	-	-	17,791.61
	TOTAL BEGINNING EQUITY	\$ 28,502.46	\$ -	\$ -	\$ 28,502.46
TOTAL REVENUES		\$ -	\$ 133.04	\$ 2,526.91	\$ 2,526.91
TOTAL EXPENSES		\$ -	\$ -	\$ 8,688.53	\$ 8,688.53
INCREASE/(DECREASE) IN FUND BAL.		\$ -	\$ 133.04	\$ (6,161.62)	\$ (6,161.62)
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 28,502.46	\$ 133.04	\$ (6,161.62)	\$ 22,340.84

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

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
30 - EDC FUND					
ASSETS					
1-00-101-00	CLAIM ON CASH EDC	\$ 1,504,463.16	\$ 62,527.72	\$ 177,544.57	\$ 1,682,007.73
1-00-101-30	EDC BANK ACCOUNT	3,428.91	28.64	750.72	4,179.63
1-00-105-00	BANK OVERDRAFT	-	-	-	-
1-00-115-00	ACCOUNTS RECEIVABLE	-	-	-	-
1-00-131-31	DUE FROM SALES TAX FUND	191,983.94	-	(191,983.94)	-
1-00-131-35	DUE TO INTEREST AND SINKING	-	-	-	-
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-151-00	C. OF D. INVESTMENTS	-	-	-	-
1-00-171-00	DUE FROM STATE	-	-	-	-
	TOTAL ASSETS	\$ 1,699,876.01	\$ 62,556.36	\$ (13,688.65)	\$ 1,686,187.36
LIABILITIES					
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-50	ENCUMBERANCE ACCOUNT	-	-	-	-
2-00-203-55	RESERVE FOR ENCUMBERANCE	-	-	-	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	-	-	-	-
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	-	-	-	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
	TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
FUND EQUITY					
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ -	\$ -	\$ -	\$ -
3-00-273-00	FUND BALANCE	1,699,876.01	-	-	1,699,876.01
	TOTAL BEGINNING EQUITY	\$ 1,699,876.01	\$ -	\$ -	\$ 1,699,876.01
TOTAL REVENUES		\$ -	\$ 77,878.70	\$ 841,052.51	\$ 841,052.51
TOTAL EXPENSES		\$ -	\$ 15,322.34	\$ 854,741.16	\$ 854,741.16
INCREASE/(DECREASE) IN FUND BAL.		\$ -	\$ 62,556.36	\$ (13,688.65)	\$ (13,688.65)
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 1,699,876.01	\$ 62,556.36	\$ (13,688.65)	\$ 1,686,187.36

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
35 - INTEREST & SINKING FUND					
ASSETS					
1-00-101-00	CLAIM ON CASH I & S	\$ -	\$ -	\$ -	\$ -
1-00-101-20	I&S CASH WITH AGENT	2,957.99	-	(2,957.99)	-
1-00-101-30	BANK ACCOUNT	87,893.46	3,153.59	17,981.01	105,874.47
1-00-101-36	96 CERT. OF OBLIG. I&S	-	-	-	-
1-00-105-00	TAXES RECEIVABLE-CURRENT	16,428.85	-	-	16,428.85
1-00-105-10	TAXES RECEIVABLE-DELINQUENT	51,357.96	-	-	51,357.96
1-00-105-20	TAXES REC-UNCOLLECTIBLE ALLOWN	(4,145.49)	-	-	(4,145.49)
1-00-131-00	DUE FROM SYSTEMS	-	-	-	-
1-00-131-31	DUE FROM GENERAL FUND	-	-	-	-
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-151-00	C. OF D. INVESTMENTS	-	-	-	-
1-00-163-35	RESTRICTED ASSETS - C.D.'S	-	-	-	-
	TOTAL ASSETS	\$ 154,492.77	\$ 3,153.59	\$ 15,023.02	\$ 169,515.79
LIABILITIES					
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-00	INTEREST PAYABLE	-	-	-	-
2-00-203-50	ENCUMBERANCE ACCOUNT	-	-	-	-
2-00-203-55	RESERVE FOR ENCUMBERANCE	-	-	-	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	-	-	-	-
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	-	-	-	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
2-00-205-12	DEFERRED TAXES	63,641.32	-	-	63,641.32
	TOTAL LIABILITIES	\$ 63,641.32	\$ -	\$ -	\$ 63,641.32
FUND EQUITY					
3-00-271-00	FUND BALANCE	\$ (20,153.64)	\$ -	\$ -	\$ (20,153.64)
3-00-272-00	FUND BALANCE - APPROP.	111,005.09	-	-	111,005.09
	TOTAL BEGINNING EQUITY	\$ 90,851.45	\$ -	\$ -	\$ 90,851.45
	TOTAL REVENUES	\$ -	\$ 3,153.59	\$ 1,166,721.02	\$ 1,166,721.02
	TOTAL EXPENSES	\$ -	\$ -	\$ 1,151,698.00	\$ 1,151,698.00
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 3,153.59	\$ 15,023.02	\$ 15,023.02
	TOTAL LIABILITIES, EQUITY & FUND BAL.	\$ 154,492.77	\$ 3,153.59	\$ 15,023.02	\$ 169,515.79

**City of Groves
Annual Fiscal Budget
2024-2025**

UNAUDITED BALANCE SHEET AS OF : SEPTEMBER 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
55 - EQUIPEMENT REPLACEMENT FUND					
<u>ASSETS</u>					
1-00-101-00	CLAIM ON CASH EQUIP REPLACEMNT	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00
1-00-101-30	EQUIPMENT REPLAMENT BANK ACCT	552,302.21	1,694.46	4,429.74	556,731.95
1-00-141-65	EQUIPMENT	-	-	-	-
1-00-144-00	PREPAID INSURANCE	-	-	-	-
1-00-145-00	PREPAID OTHER	-	-	-	-
1-00-151-00	C. OF D. INVESTMENTS	-	-	-	-
	TOTAL ASSETS	\$ 552,302.21	\$ 1,694.46	\$ 19,429.74	\$ 571,731.95
<u>LIABILITIES</u>					
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-201-00	VOUCHERS PAYABLE	-	-	-	-
2-00-202-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-00	ACCOUNTS PAYABLE	-	-	-	-
2-00-203-50	ENCUMBERANCE ACCOUNT	-	-	-	-
2-00-203-55	RESERVE FOR ENCUMBERANCE	-	-	-	-
2-00-203-60	PRIOR YEAR ENCUMBERANCE	-	-	-	-
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	-	-	-	-
2-00-203-90	AP PENDING (DUE TO POOL CASH)	-	-	-	-
	TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
<u>FUND EQUITY</u>					
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ 552,302.21	\$ -	\$ -	\$ 552,302.21
	TOTAL BEGINNING EQUITY	\$ 552,302.21	\$ -	\$ -	\$ 552,302.21
TOTAL REVENUES		\$ -	\$ 1,698.46	\$ 19,429.74	\$ 19,429.74
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ -
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 1,698.46	\$ 19,429.74	\$ 19,429.74
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 552,302.21	\$ 1,698.46	\$ 19,429.74	\$ 571,731.95

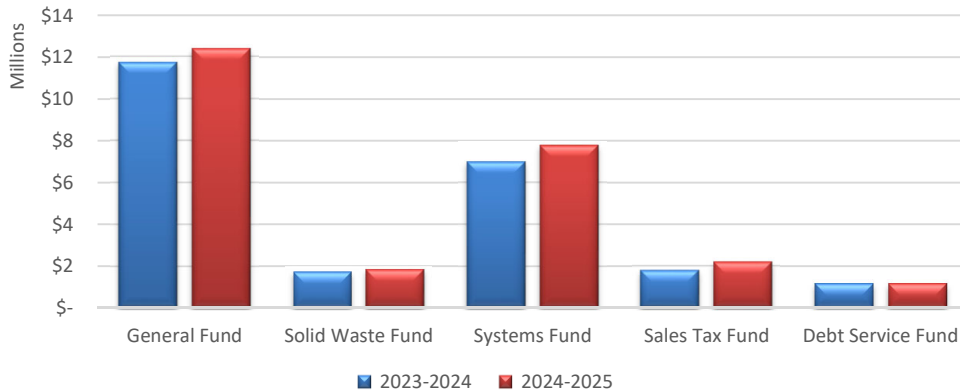
BUDGET SUMMARIES

City of Groves Annual Fiscal Budget 2024-2025

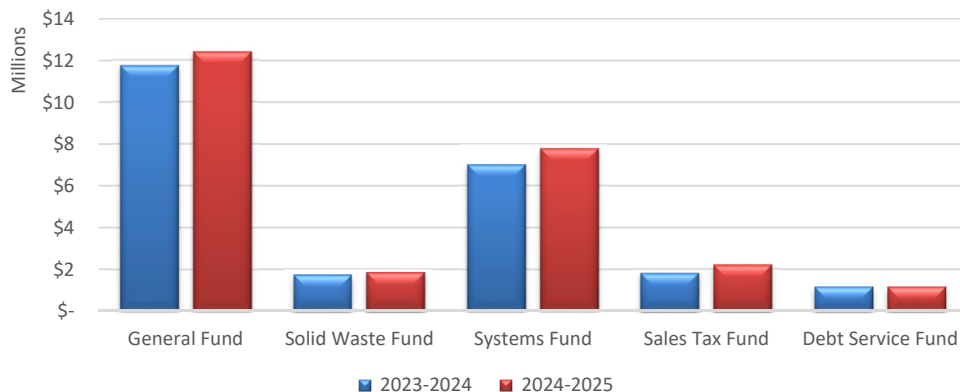
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
Revenue	2022-2023	2023-2024	2023-2024	2024-2025
General Fund	\$ 11,463,292	\$ 11,739,000	\$ 11,814,292	\$ 12,395,000
Solid Waste Fund	\$ 1,760,212	\$ 1,707,500	\$ 1,774,782	\$ 1,817,000
Systems Fund	\$ 8,431,213	\$ 6,997,500	\$ 5,813,359	\$ 7,767,500
Sales Tax Fund	\$ 1,760,821	\$ 1,801,500	\$ 1,694,948	\$ 2,201,500
Debt Service Fund	\$ 1,141,642	\$ 1,151,398	\$ 1,166,722	\$ 1,150,563
Total Revenue	\$ 24,557,180	\$ 23,396,898	\$ 22,264,103	\$ 25,331,563
Expenditures				
General Fund	\$ 11,380,549	\$ 11,739,000	\$ 10,657,129	\$ 12,395,000
Solid Waste Fund	\$ 1,588,728	\$ 1,707,500	\$ 1,517,999	\$ 1,817,000
Systems Fund	\$ 6,975,258	\$ 6,997,500	\$ 5,264,096	\$ 7,767,500
Sales Tax Fund	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Debt Service Fund	\$ 1,147,276	\$ 1,151,398	\$ 1,151,698	\$ 1,150,563
Total Expenditures	\$ 22,626,811	\$ 23,396,898	\$ 20,392,422	\$ 25,331,563
Over/Under	\$ 1,930,369	\$ -	\$ 1,871,681	\$ -

Revenue Summary Statement Changes



Expenditure Summary Statement Changes

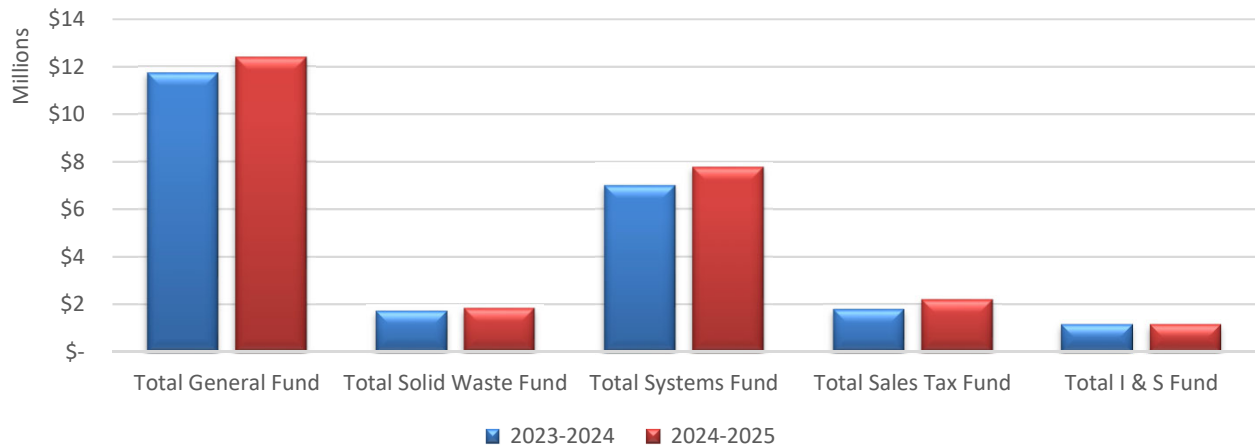


City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total General Fund	\$ 11,380,549	\$ 11,739,000	\$ 10,657,129	\$ 12,395,000
Total Solid Waste Fund	\$ 1,588,728	\$ 1,707,500	\$ 1,517,999	\$ 1,817,000
Total Systems Fund	\$ 6,975,258	\$ 6,997,501	\$ 5,264,096	\$ 7,767,500
Total Sales Tax Fund	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Total I & S Fund	\$ 1,147,276	\$ 1,151,398	\$ 1,151,698	\$ 1,150,563
Total Expenditures	\$ 22,626,811	\$ 23,396,899	\$ 20,392,422	\$ 25,331,563

Expenditure by Department Changes



General Fund	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Mayor & Council	\$ 58,428	\$ 60,895	\$ 51,393	\$ 67,429
City Manager	415,035	454,893	434,051	479,980
Human Resources	244,533	285,619	227,412	321,185
Finance	638,874	673,276	680,083	559,661
Municipal Court	133,610	159,349	141,611	170,369
Library	300,166	347,478	354,180	386,772
Recreation & Special Events	294,257	328,808	243,107	396,857
Police	3,742,947	3,993,653	3,571,939	4,164,126
Fire	2,452,157	2,399,134	2,315,409	2,182,480
Animal Control	119,131	88,573	97,592	104,007
Emergency Management	14,813	13,869	14,038	20,583
Animal Shelter	83,332	29,500	31,166	29,500
Inspections & Permits	237,038	266,308	252,535	492,127
Public Works & Administration	446,739	463,622	448,632	441,770
Garage	380,418	402,233	315,632	281,644
Warehouse	138	-	-	-
Streets	1,141,261	1,131,897	774,552	1,473,534
City Property Maintenance	408,749	353,072	423,525	409,476
Special Items	268,923	286,821	280,272	413,500
Total General Fund	\$ 11,380,549	\$ 11,739,000	\$ 10,657,129	\$ 12,395,000

City of Groves
Annual Fiscal Budget
2024-2025

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

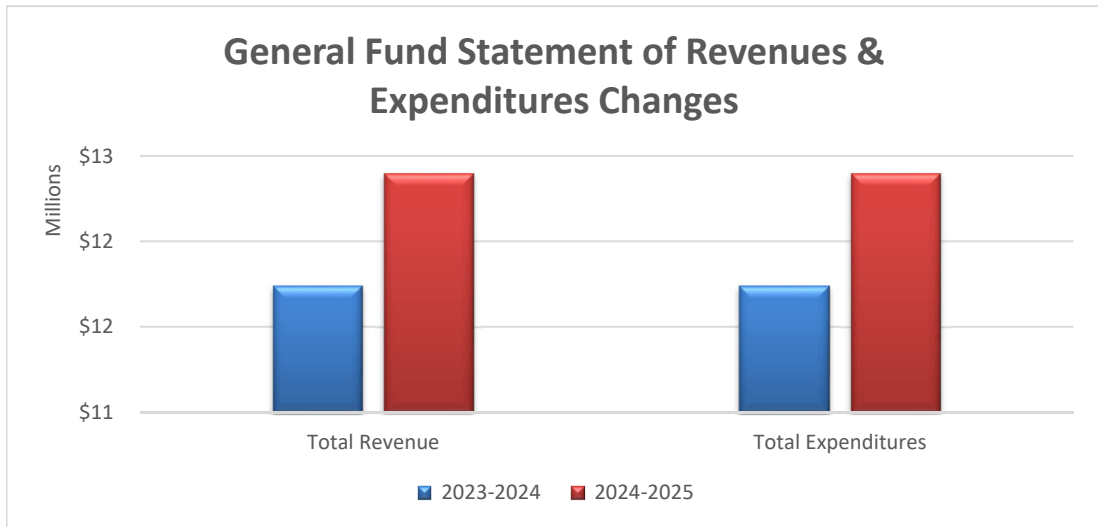
Solid Waste Fund				
Solid Waste	\$ 1,257,728	\$ 1,120,473	\$ 932,927	\$ 1,367,000
Administration	331,000	587,027	585,070	450,000
Total Solid Waste Fund	\$ 1,588,728	\$ 1,707,500	\$ 1,517,999	\$ 1,817,000
Systems Fund				
Water Plant	\$ 1,710,445	\$ 1,427,055	\$ 1,346,070	\$ 1,425,772
Wastewater Plant	1,168,644	1,263,973	1,194,406	1,487,259
Customer Service	449,701	344,702	389,704	363,534
Water Distribution	957,517	3,100,270	1,498,400	2,658,935
Administration	2,688,951	861,500	835,516	1,832,000
Total Systems Fund	\$ 6,975,258	\$ 6,997,501	\$ 5,264,096	\$ 7,767,500
Sales Tax Fund				
Transfers	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Total Sales Tax Fund	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Interest & Sinking Fund				
Debt Retirement	\$ 1,147,276	\$ 1,151,398	\$ 1,151,698	\$ 1,150,563
Total I & S Fund	\$ 1,147,276	\$ 1,151,398	\$ 1,151,698	\$ 1,150,563
Total Expenditures	\$ 22,626,811	\$ 23,396,899	\$ 20,392,422	\$ 25,331,563

GENERAL FUND

City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$11,450,499	\$11,739,000	\$11,811,797	\$12,395,000
Total Expenditures	\$11,363,872	\$11,739,000	\$10,657,129	\$12,395,000
Over/Under	\$ 86,627	\$ -	\$ 1,154,668	\$ -



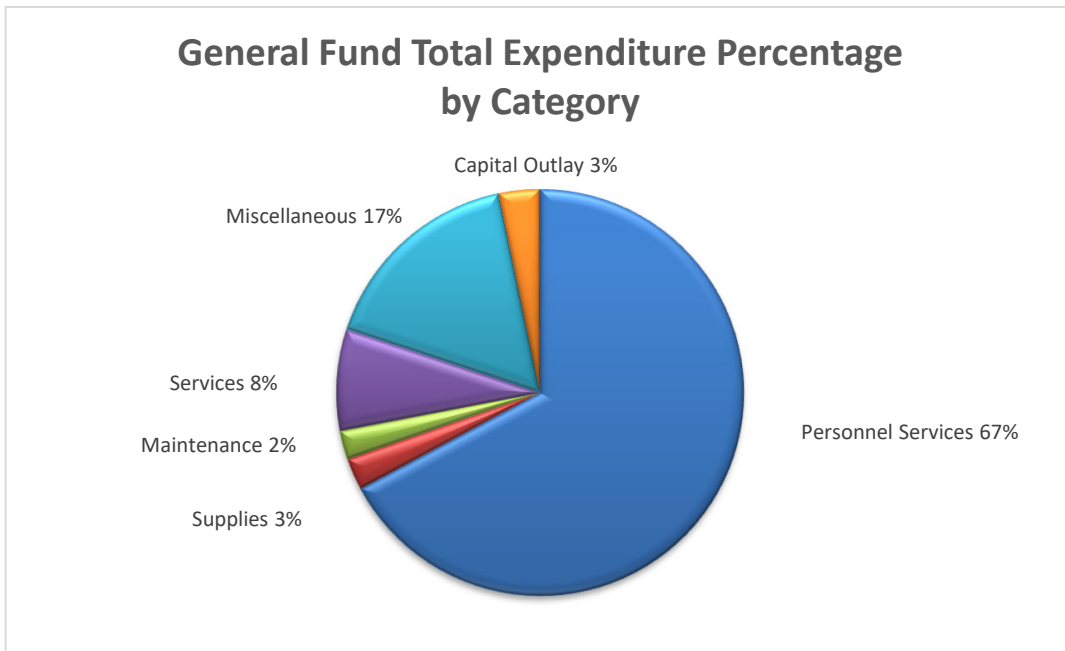
General Fund

Revenue	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Current Taxes	\$ 5,893,130	\$ 6,000,000	\$ 6,372,869	\$ 6,500,000
Delinquent Taxes	134,370	100,000	120,732	125,000
Hotel Tax	107,386	97,500	99,138	100,000
Liquor License	2,645	3,000	2,875	3,000
Penalties & Interest	121,159	100,000	101,709	130,000
Permits	192,329	213,000	476,658	213,000
Franchise Fees	788,008	700,000	629,743	700,000
License Fees	23,794	21,250	20,587	21,250
Demolition Revenue	2	2,500	-	2,500
Animal Control	45,300	21,000	8,295	21,000
Grass Cutting	51,773	20,000	30,249	20,000
Recreation Fees	22,926	14,000	19,432	14,000
Library Income	9,306	7,250	10,718	7,250
Fines & Court Costs	304,775	276,500	178,097	276,500
Miscellaneous	1,883,876	1,686,500	1,759,315	1,935,000
Earnings of Investments	196,720	125,000	179,880	125,000
Transfers In	1,673,000	2,351,500	1,801,500	2,201,500
Total Revenue	<u>\$ 11,450,499</u>	<u>\$ 11,739,000</u>	<u>\$ 11,811,797</u>	<u>\$ 12,395,000</u>

City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES AND EXPENDITURES

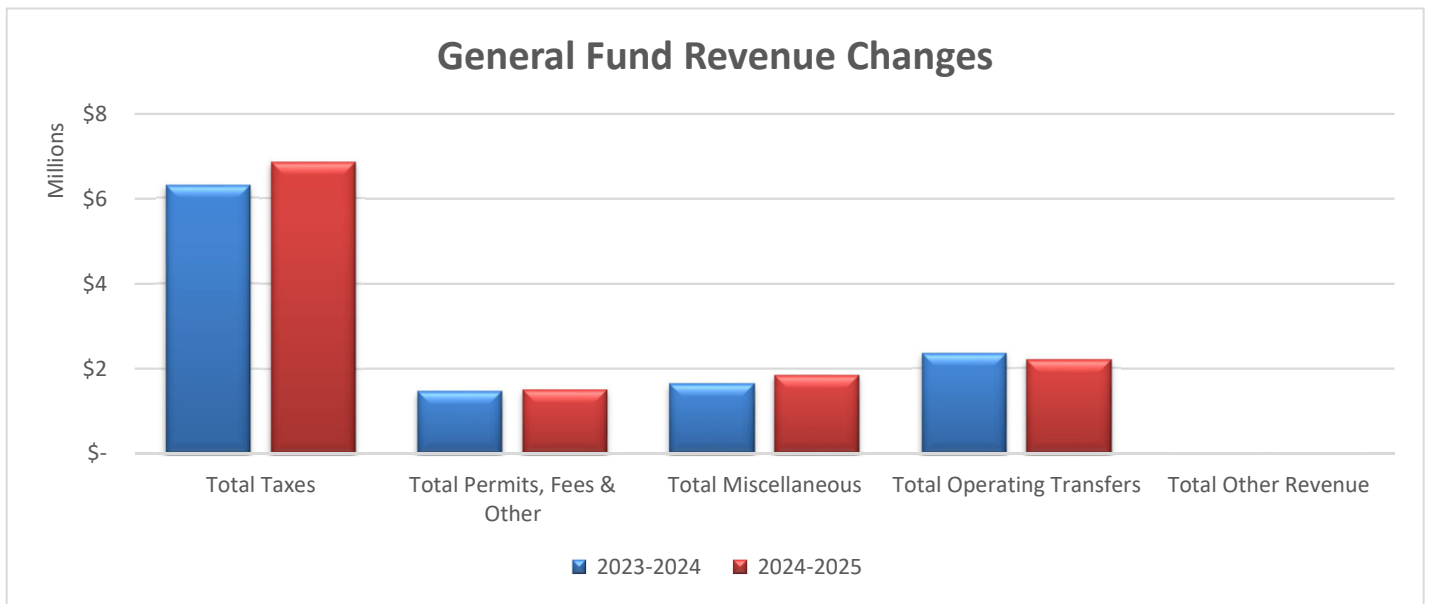
Expenditures				
Personnel Services	\$ 7,492,779	\$ 8,055,864	\$ 7,438,534	\$ 8,327,215
Supplies	274,203	291,450	200,907	313,900
Maintenance	268,873	278,250	264,315	283,250
Services	879,051	707,250	469,043	1,000,000
Miscellaneous	1,380,127	1,631,186	1,463,498	2,064,635
Capital Outlay	1,068,839	775,000	820,832	406,000
Total Expenditures	\$ 11,363,872	\$ 11,739,000	\$ 10,657,129	\$ 12,395,000
Revenues Over(Under) Expenditures	\$ 86,627	\$ -	\$ 1,154,668	\$ -



City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Taxes	\$ 6,258,690	\$ 6,300,500	\$ 6,697,323	\$ 6,858,000
Total Permits, Fees & Other	\$ 1,804,460	\$ 1,465,500	\$ 1,689,366	\$ 1,500,500
Total Miscellaneous	\$ 1,727,142	\$ 1,621,500	\$ 1,626,103	\$ 1,835,000
Total Operating Transfers	\$ 1,673,000	\$ 2,351,500	\$ 1,801,500	\$ 2,201,500
Total Other Revenue	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenue	\$ 11,463,292	\$ 11,739,000	\$ 11,814,292	\$ 12,395,000



General Fund	01-4-00
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Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Taxes					
310-48	Delinquent Taxes	\$ 134,370	\$ 100,000	\$ 120,732	\$ 125,000
310-49	Current Taxes	5,893,130	6,000,000	6,372,869	6,500,000
312-10	Hotel Tax	107,386	97,500	99,138	100,000
312-15	Liquor License	2,645	3,000	2,875	3,000
319-00	Current Penalty & Interest	58,686	40,000	53,044	60,000
319-10	Delinquent Penalty & Interest	62,473	60,000	48,665	70,000
Total Taxes		\$ 6,258,690	\$ 6,300,500	\$ 6,697,323	\$ 6,858,000

**City of Groves
Annual Fiscal Budget
2024-2025**

STATEMENT OF REVENUES

Permits, Fees & Other

322-10	Building Permits	\$ 138,646	\$ 160,000	\$ 403,675	\$ 160,000
322-15	Electrical Permits	27,700	25,000	40,391	25,000
322-20	Plumbing Permits	19,861	20,000	26,160	20,000
322-60	Cert of Occupancy - Residential	1,300	1,500	925	1,500
322-65	Cert of Occupancy - Commercial	1,400	500	1,825	500
322-70	Rental Property Inspec Fees	3,422	6,000	3,682	6,000
322-80	Franchise Fees	788,008	700,000	629,743	700,000
322-90	License Fees	9,500	12,000	10,355	12,000
322-95	Demolition Revenue	2	2,500	-	2,500
325-11	License Fee - Gen Contactor Renewal	1,920	2,000	1,690	2,000
325-40	License Fee - Mechanical	-	1,000	-	1,000
325-50	License Fee - Firealarm/suppr	2,625	1,000	2,320	1,000
338-10	Animal Shelter Reimbursement	34,090	8,000	-	8,000
338-11	Crematorium Reimbursement	7,124	8,000	3,562	8,000
344-90	Return Check Fee	570	-	-	-
345-50	Animal Control	4,086	5,000	4,733	5,000
346-00	Grass Cutting	51,773	20,000	30,249	20,000
347-50	Recreation Building Rentals	20,916	12,500	17,987	12,500
347-51	Library Building Rentals	635	750	651	750
347-52	Activity Building Sign Rental	550	1,000	325	1,000
347-60	Library Fees	2,423	2,000	2,340	2,000
347-61	Library Copy Machine	2,049	2,000	2,489	2,000
347-62	Library Miscellaneous	4,199	2,500	5,238	2,500
347-80	Event Fees	1,460	500	1,120	500
350-00	Accident Report	-	-	6	-
350-50	Birth/Death Certificates	1,966	1,500	1,667	1,500
351-10	Municipal Court Fees	274,368	250,000	128,611	250,000
352-10	Warrant Fees	18,577	20,000	15,684	20,000
353-10	Court Restitution	(66)	-	-	-
355-00	Gameroom Fees	9,930	5,000	32,135	5,000
358-14	Opiod Settlement Proceeds	12,793	-	2,489	-
360-00	Miscellaneous	10,050	25,000	84,084	25,000
361-10	Earnings on Investments	196,720	125,000	179,880	125,000
362-10	Trailer Licenses-Annual	3,820	250	132	250
362-20	Trailer Licenses-Monthly	5,929	5,000	6,090	5,000
369-10	Insurance Reimbursement	26,038	25,000	47,759	25,000
369-30	Sale of Equipment	120,076	15,000	1,369	50,000
Total Permits, Fees & Other		\$ 1,804,460	\$ 1,465,500	\$ 1,689,366	\$ 1,500,500

Miscellaneous

370-01	PD Leose State Grant	\$ 1,492	\$ -	\$ 3,803	\$ -
377-01	Forest Service Grant-Training	650	-	800	-
380-00	City Franchise Fee	1,600,000	1,396,500	1,396,500	1,610,000
380-10	EDC Administration Fee	125,000	225,000	225,000	225,000
Total Miscellaneous		\$ 1,727,142	\$ 1,621,500	1,626,103	\$ 1,835,000

**City of Groves
Annual Fiscal Budget
2024-2025**

STATEMENT OF REVENUES

Operating Transfers In

390-24	Transfer from PD Forfeiture	\$ -	\$ -	\$ -	\$ -
390-30	Transfer from Sales Tax Fund	1,673,000	1,801,500	1,801,500	2,201,500
390-50	Transfer from Capital Projects	-	550,000	-	-
390-55	Transfer from Equipment Replacement	-	-	-	-
Total Operating Transfers		<u>\$ 1,673,000</u>	<u>\$ 2,351,500</u>	<u>\$ 1,801,500</u>	<u>\$ 2,201,500</u>

Other Revenue

906-25	Fema	\$ -	\$ -	\$ -	\$ -
Total Other Revenue		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total General Fund Revenue		<u><u>\$ 11,463,292</u></u>	<u><u>\$ 11,739,000</u></u>	<u><u>\$ 11,814,292</u></u>	<u><u>\$ 12,395,000</u></u>
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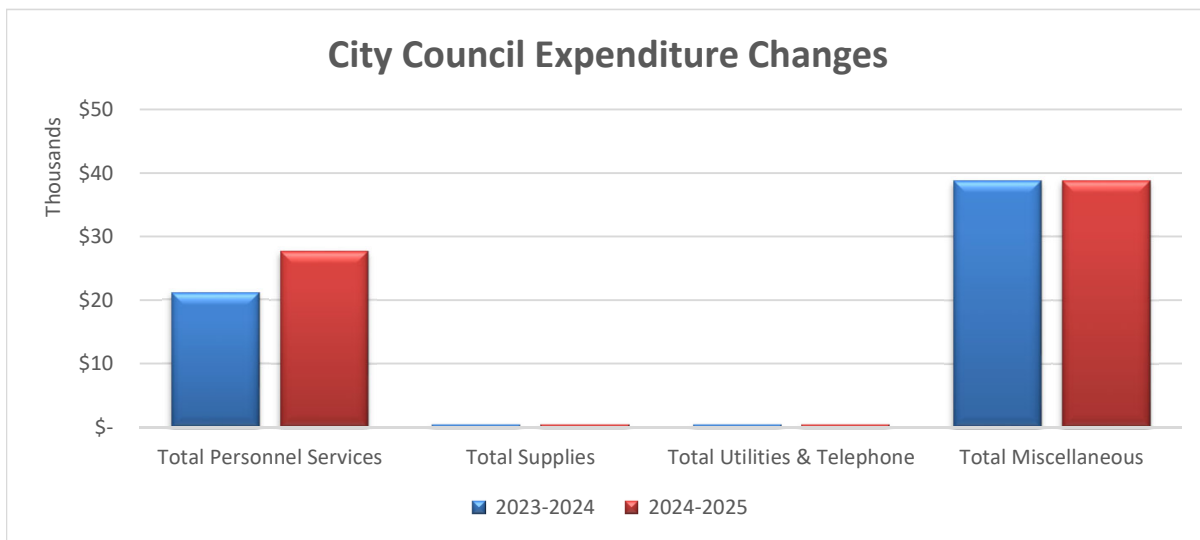
City Council

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 21,974	\$ 21,080	\$ 16,593	\$ 27,614
Total Supplies	\$ 328	\$ 500	\$ 233	\$ 500
Total Utilities & Telephone	\$ 126	\$ 500	\$ -	\$ 500
Total Miscellaneous	\$ 36,000	\$ 38,815	\$ 34,567	\$ 38,815
Department Total	\$ 58,428	\$ 60,895	\$ 51,393	\$ 67,429



General Fund
Department - City Council 01-5-01

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 1,795	\$ 1,700	\$ 4,645	\$ 1,700
01-040	Social Security	1,594	130	1,263	864
01-080	Workers Compensation	-	50	50	50
01-100	Expense Allowance	18,585	19,200	10,635	25,000
	Total Personnel Services	\$ 21,974	\$ 21,080	\$ 16,593	\$ 27,614
Supplies					
02-010	Office Supplies	\$ 292	\$ 300	\$ 84	\$ 300
02-040	Miscellaneous Supplies	36	200	149	200
	Total Supplies	\$ 328	\$ 500	\$ 233	\$ 500
Services					
04-200	Communication	\$ 126	\$ 500	\$ -	\$ 500
	Total Utilities & Telephone	\$ 126	\$ 500	\$ -	\$ 500

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Miscellaneous

06-330	City Attorney	\$ 36,000	\$ 38,000	\$ 33,000	\$ 38,000
07-010	Travel & Training	-	-	510	-
07-390	Insurance & Bonds	-	315	997	315
07-420	Contingencies	-	500	60	500
	Total Miscellaneous	<u>\$ 36,000</u>	<u>\$ 38,815</u>	<u>\$ 34,567</u>	<u>\$ 38,815</u>
Department Total		<u>\$ 58,428</u>	<u>\$ 60,895</u>	<u>\$ 51,393</u>	<u>\$ 67,429</u>

City Manager

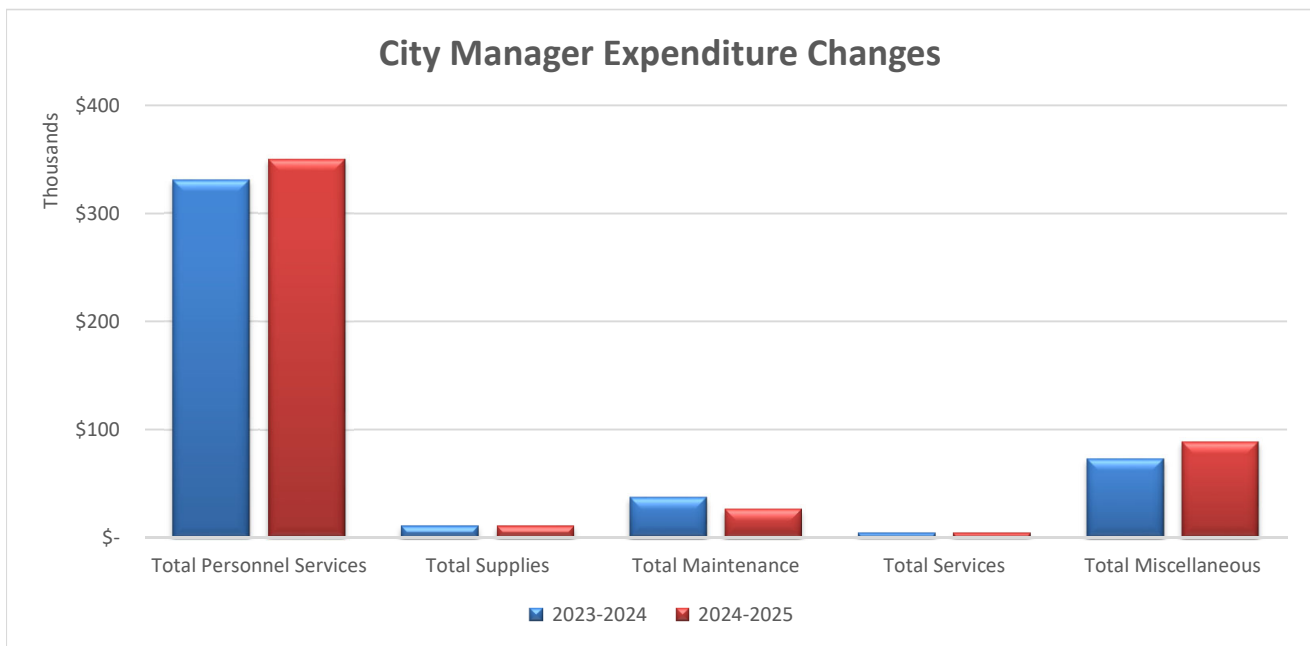
The City Manager coordinates and directs the activities of various City functions so policies of the City Council will be carried out in an efficient and economical manner. He is responsible to and serves at the will and pleasure of the City Council; he may be removed at any time by a majority vote of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

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 341,609	\$ 330,693	\$ 330,268	\$ 350,430
Total Supplies	\$ 6,315	\$ 10,500	\$ 11,814	\$ 10,500
Total Maintenance	\$ 12,101	\$ 36,500	\$ 15,557	\$ 26,500
Total Services	\$ 4,942	\$ 4,500	\$ 5,699	\$ 4,500
Total Miscellaneous	\$ 50,068	\$ 72,700	\$ 70,713	\$ 88,050
Department Total	\$ 415,035	\$ 454,893	\$ 434,051	\$ 479,980



General Fund
Department - City Manager 01-5-02

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 273,034	\$ 252,712	\$ 239,803	\$ 264,777
01-020	Overtime	-	-	50	-
01-040	Social Security	18,535	19,332	17,595	20,255
01-050	TMRS	12,046	20,192	18,989	21,871
01-070	Hospitalization	30,223	26,645	49,069	31,232
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	6,077	10,108	3,509	10,591
01-250	Life Insurance	1,451	1,404	1,062	1,404
Total Personnel Services		\$ 341,609	\$ 330,693	\$ 330,268	\$ 350,430

**City of Groves
Annual Fiscal Budget
2024-2025**

		EXPENDITURE DETAIL			
Supplies					
02-010	Office Supplies	\$ 4,355	\$ 5,000	\$ 4,156	\$ 5,000
02-040	Miscellaneous Supplies	1,115	-	99	-
02-050	Data Processing Supplies	816	4,500	7,480	4,500
02-100	Postage	29	1,000	79	1,000
	Total Supplies	\$ 6,315	\$ 10,500	\$ 11,814	\$ 10,500
Maintenance					
03-010	Building and Grounds	\$ 10,486	\$ 35,000	\$ 14,516	\$ 25,000
03-020	Furniture & Fixtures	307	500	302	500
03-030	Equipment Maint. & Repair	1,308	1,000	739	1,000
	Total Maintenance	\$ 12,101	\$ 36,500	\$ 15,557	\$ 26,500
Services					
04-100	Natural Gas	\$ 472	\$ 500	\$ 491	\$ 500
04-200	Communication	4,470	4,000	5,208	4,000
	Total Services	\$ 4,942	\$ 4,500	\$ 5,699	\$ 4,500
Miscellaneous					
06-050	Ordinance Codification	\$ 3,168	\$ 3,500	\$ 3,166	\$ 3,500
06-090	Dues & Subscriptions	2,795	4,000	5,078	4,000
06-190	Janitorial Services	-	-	3,100	9,500
07-010	Training	5,639	4,000	5,936	4,000
07-050	Auto Allowance	1,200	7,200	4,000	7,200
07-080	Election	19,024	30,000	537	30,000
07-300	Hospitality	-	5,000	570	5,000
07-390	Insurance & Bonds	18,242	19,000	42,476	19,000
09-900	Computer Software	-	-	5,850	5,850
	Total Miscellaneous	\$ 50,068	\$ 72,700	\$ 70,713	\$ 88,050
Department Total		\$ 415,035	\$ 454,893	\$ 434,051	\$ 479,980

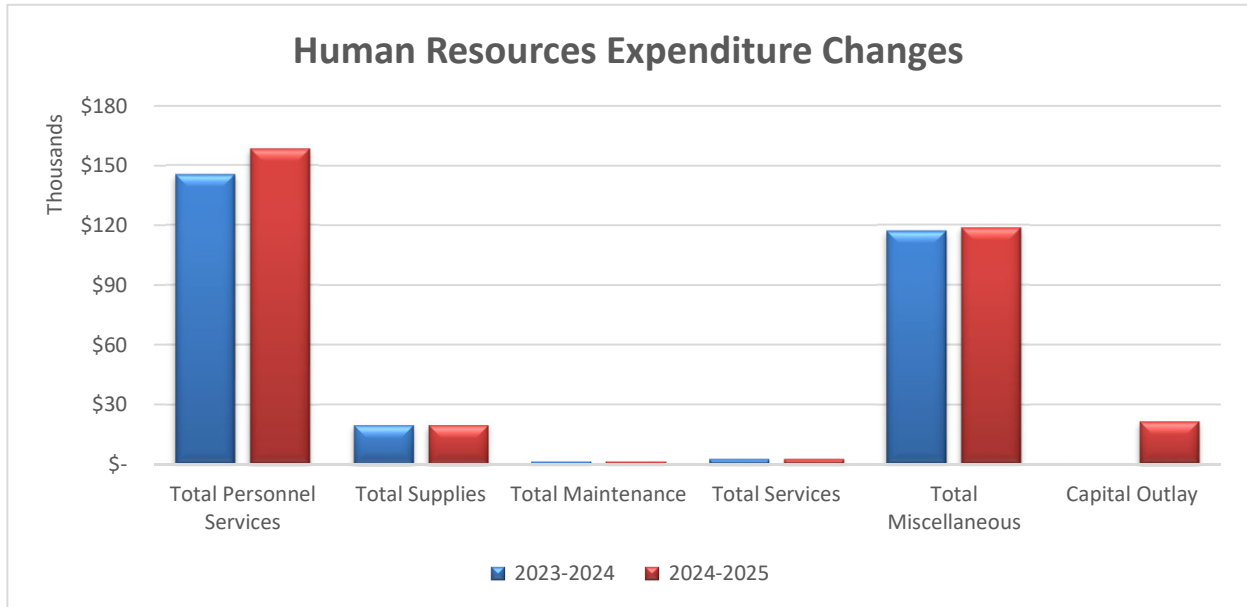
Human Resources

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 145,612	\$ 145,269	\$ 147,292	\$ 158,085
Total Supplies	\$ 13,656	\$ 19,500	\$ 13,121	\$ 19,500
Total Maintenance	\$ (431)	\$ 1,500	\$ -	\$ 1,500
Total Services	\$ 3,286	\$ 2,400	\$ 3,161	\$ 2,400
Total Miscellaneous	\$ 82,410	\$ 116,950	\$ 59,706	\$ 118,700
Capital Outlay	\$ -	\$ -	\$ 4,132	\$ 21,000
Department Total	\$ 244,533	\$ 285,619	\$ 227,412	\$ 321,185



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 107,430	\$ 106,411	\$ 105,759	\$ 111,740
01-040	Social Security	7,939	8,140	7,737	8,548
01-050	TMRS	8,661	5,802	8,373	9,230
01-070	Hospitalization	15,608	19,600	19,945	22,934
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	4,335	4,256	4,390	4,470
01-250	Life Insurance	1,396	760	897	863
Total Personnel Services		\$ 145,612	\$ 145,269	\$ 147,292	\$ 158,085

**City of Groves
Annual Fiscal Budget
2024-2025**

		EXPENDITURE DETAIL			
Supplies					
02-010	Office Supplies	\$ 811	\$ 2,000	\$ 685	\$ 2,000
02-040	Miscellaneous Supplies	692	-	-	-
02-050	Data Processing Supplies	467	1,500	604	1,500
02-100	Postage & Rental	11,686	16,000	11,832	16,000
	Total Supplies	\$ 13,656	\$ 19,500	\$ 13,121	\$ 19,500
Maintenance					
03-020	Furniture & Fixtures	\$ 109	\$ 1,000	\$ -	\$ 1,000
03-030	Equipment Maint. & Repair	(540)	500	-	500
	Total Maintenance	\$ (431)	\$ 1,500	\$ -	\$ 1,500
Services					
04-100	Natural Gas	\$ 472	\$ 400	\$ 491	\$ 400
04-200	Communication	2,814	2,000	2,670	2,000
	Total Services	\$ 3,286	\$ 2,400	\$ 3,161	\$ 2,400
Miscellaneous					
06-090	Dues & Subscriptions	\$ 524	\$ 1,250	\$ 904	\$ 1,700
06-140	Advertising & Publicity	-	-	579	1,500
06-146	State Fees	72	-	112	100
06-270	Contract Services	51,208	39,000	36,763	34,000
07-010	Training	4,494	5,000	1,814	6,000
07-015	EAP	1,575	5,000	3,695	5,000
07-020	Safety Program	1,742	2,000	1,202	2,000
07-300	Employee Relations	-	6,500	3,041	9,000
07-390	Insurance & Bonds	1,489	200	997	200
07-450	Service Awards	1,524	1,000	1,007	2,000
07-620	Pre-employment Screening	3,672	5,000	4,587	5,000
07-621	Random Drug Testing	664	1,000	135	1,000
07-622	Post Accident Testing	1,196	1,000	1,795	1,200
07-650	Legal Fees	14,250	50,000	3,075	50,000
	Total Miscellaneous	\$ 82,410	\$ 116,950	\$ 59,706	\$ 118,700
Capital Outlay					
09-670	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	-	-	-	-
09-900	Computer Software	-	-	4,132	21,000
	Total Capital Outlay	\$ -	\$ -	\$ 4,132	\$ 21,000
Department Total		\$ 244,533	\$ 285,619	\$ 227,412	\$ 321,185

Finance

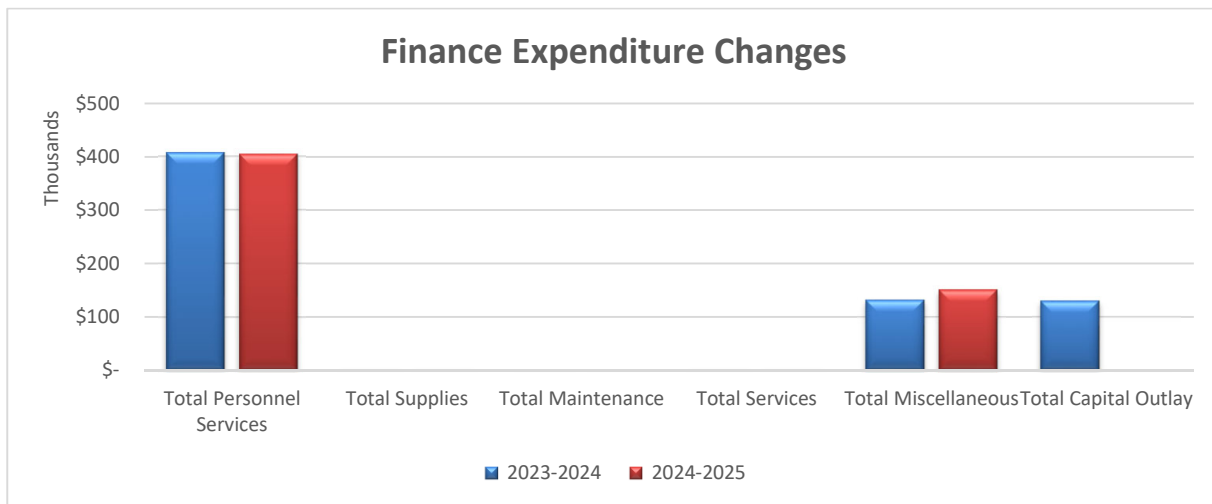
The Finance Department is responsible for the financial administration, accounting, treasury, cash management, and utility billing functions of the City. The Director of Finance administers all fiscal affairs of the City, including duties and responsibilities pertaining to the City's accounting system,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

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 390,929	\$ 407,426	\$ 422,818	\$ 404,811
Total Supplies	\$ 608	\$ 1,750	\$ 1,032	\$ 1,750
Total Maintenance	\$ 991	\$ 500	\$ 41	\$ 500
Total Services	\$ 1,648	\$ 1,800	\$ 1,469	\$ 1,800
Total Miscellaneous	\$ 144,366	\$ 131,800	\$ 149,246	\$ 150,800
Total Capital Outlay	\$ 100,332	\$ 130,000	\$ 105,477	\$ -
Department Total	\$ 638,874	\$ 673,276	\$ 680,083	\$ 559,661



General Fund
Department - Finance 01-5-05

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 298,141	\$ 304,116	\$ 321,341	\$ 301,421
01-020	Overtime	-	500	131	-
01-040	Social Security	22,315	23,265	24,115	23,059
01-050	TMRS	24,055	24,299	24,736	24,897
01-070	Hospitalization	33,503	40,735	38,830	41,031
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	10,860	12,165	11,505	12,057
01-250	Life Insurance	1,812	2,046	1,969	2,046
	Total Personnel Services	\$ 390,929	\$ 407,426	\$ 422,818	\$ 404,811

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 608	\$ 750	\$ 962	\$ 750
02-040	Miscellaneous Supplies	-	-	-	-
02-050	Data Processing Supplies	-	1,000	70	1,000
	Total Supplies	\$ 608	\$ 1,750	\$ 1,032	\$ 1,750

Maintenance

03-020	Furniture & Fixtures	\$ 858	\$ 500	\$ 41	\$ 500
03-030	Equipment Maint. & Repair	133	-	-	-
	Total Maintenance	\$ 991	\$ 500	\$ 41	\$ 500

Services

04-100	Natural Gas	\$ 472	\$ 400	\$ 491	\$ 400
04-200	Communication	1,176	1,400	978	1,400
	Total Services	\$ 1,648	\$ 1,800	\$ 1,469	\$ 1,800

Miscellaneous

06-020	City Auditor	\$ 31,500	\$ 35,000	\$ 34,650	\$ 35,000
06-060	Single Appraisal Payment	63,007	60,000	62,928	69,000
06-090	Dues & Subscriptions	9,849	2,000	6,486	2,000
06-185	Lien Filing Fees	5,250	7,000	7,526	7,000
06-195	Lot Cleanup/Grass Cutting	11,800	-	15,471	10,000
06-270	Contract Services	16,950	20,000	17,836	20,000
06-300	Collection Contract	3,294	4,000	3,309	4,000
07-010	Training	2,959	2,500	43	2,500
07-390	Insurance & Bonds	(243)	1,300	997	1,300
	Total Miscellaneous	\$ 144,366	\$ 131,800	\$ 149,246	\$ 150,800

Capital Outlay

09-770	Equipment	-	-	-	-
09-900	Computer System/Software	\$ 100,332	\$ 130,000	\$ 105,477	\$ -
	Total Capital Outlay	\$ 100,332	\$ 130,000	\$ 105,477	\$ -

Department Total

	\$ 638,874	\$ 673,276	\$ 680,083	\$ 559,661
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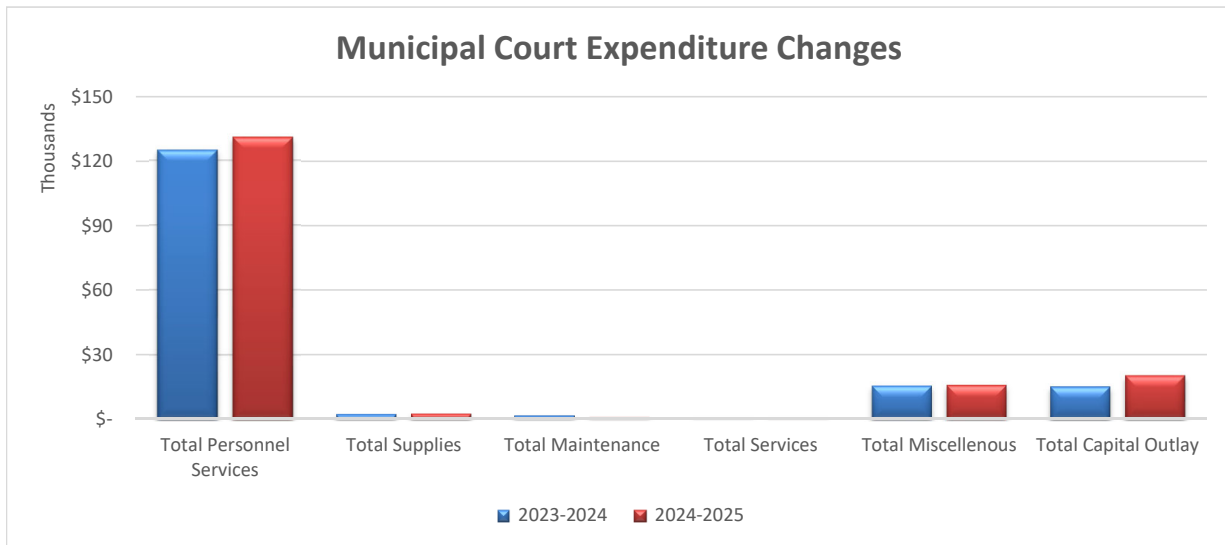
Municipal Court

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
2024-2025**

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 99,468	\$ 124,724	\$ 100,485	\$ 130,719
Total Supplies	\$ 329	\$ 2,250	\$ 721	\$ 2,500
Total Maintenance	\$ -	\$ 1,500	\$ 10	\$ 1,000
Total Services	\$ 277	\$ 400	\$ 247	\$ 400
Total Miscellaneous	\$ 15,643	\$ 15,475	\$ 14,521	\$ 15,750
Total Capital Outlay	\$ 17,893	\$ 15,000	\$ 25,627	\$ 20,000
Department Total	\$ 133,610	\$ 159,349	\$ 141,611	\$ 170,369



General Fund
Department - Municipal Court 01-5-13

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 71,894	\$ 88,188	\$ 69,583	\$ 90,624
01-020	Overtime	103	500	89	500
01-040	Social Security	5,960	6,746	5,710	6,933
01-050	TMRS	3,765	7,046	3,618	7,486
01-070	Hospitalization	15,608	19,600	19,229	22,434
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	1,895	1,960	1,972	2,058
01-250	Life Insurance	-	384	93	384
	Total Personnel Services	\$ 99,468	\$ 124,724	\$ 100,485	\$ 130,719
Supplies					
02-010	Office Supplies	\$ 43	\$ 750	\$ 20	\$ 750
02-040	Miscellaneous Supplies	115	-	-	-
02-050	Data Processing Supplies	62	750	331	750
02-120	Contract Labor - Judge	109	750	370	1,000
	Total Supplies	\$ 329	\$ 2,250	\$ 721	\$ 2,500

**City of Groves
Annual Fiscal Budget
2024-2025**

		EXPENDITURE DETAIL			
Maintenance					
03-020	Furniture & Fixtures	\$ -	\$ 1,500	\$ 10	\$ 750
03-030	Equipment Maint. & Repair	-	-	-	250
	Total Maintenance	\$ -	\$ 1,500	\$ 10	\$ 1,000
Services					
05-200	Communication	\$ 277	\$ 400	\$ 247	\$ 400
	Total Services	\$ 277	\$ 400	\$ 247	\$ 400
Miscellaneous					
06-010	City Prosecutor	\$ 12,000	\$ 12,000	\$ 11,000	\$ 12,000
06-090	Dues & Subscriptions	69	750	267	750
07-010	Training	2,085	2,000	2,257	2,000
07-390	Insurance & Bonds	1,489	725	997	1,000
	Total Miscellenous	\$ 15,643	\$ 15,475	\$ 14,521	\$ 15,750
Capital Outlay					
09-230	Court Security	\$ 9,500	\$ 10,000	\$ 7,689	\$ 10,000
09-240	Court Technology	8,393	5,000	17,938	10,000
09-670	Transfer to Equipment Replacement	-	-	-	-
	Total Capital Outlay	\$ 17,893	\$ 15,000	\$ 25,627	\$ 20,000
Department Total		\$ 133,610	\$ 159,349	\$ 141,611	\$ 170,369

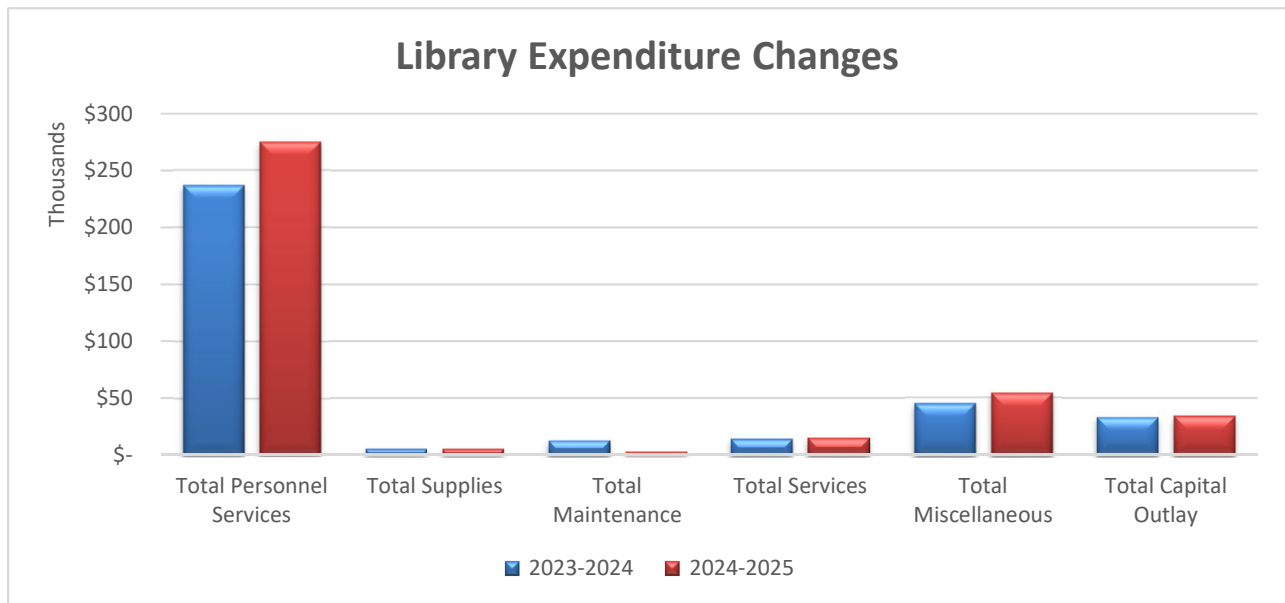
Library

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 206,402	\$ 237,028	\$ 242,622	\$ 274,922
Total Supplies	\$ 6,197	\$ 5,400	\$ 4,836	\$ 5,400
Total Maintenance	\$ 10,094	\$ 12,950	\$ 7,800	\$ 3,450
Total Services	\$ 17,055	\$ 14,200	\$ 15,273	\$ 15,000
Total Miscellaneous	\$ 37,302	\$ 44,900	\$ 60,662	\$ 54,000
Total Capital Outlay	\$ 23,116	\$ 33,000	\$ 22,987	\$ 34,000
Department Total	\$ 300,166	\$ 347,478	\$ 354,180	\$ 386,772



General Fund
Department - Library 01-5-21

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 167,744	\$ 187,105	\$ 181,866	\$ 208,090
01-020	Overtime	-	-	144	-
01-040	Social Security	12,685	14,314	13,567	15,919
01-050	TMRS	9,538	9,777	12,198	10,609
01-070	Hospitalization	12,006	21,135	29,279	35,548
01-080	Workers Compensation	323	450	488	450
01-160	ICMA	3,154	3,213	4,086	3,372
01-250	Life Insurance	952	1,034	994	934
	Total Personnel Services	\$ 206,402	\$ 237,028	\$ 242,622	\$ 274,922

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 3,248	\$ 4,000	\$ 4,090	\$ 4,000
02-040	Miscellaneous Supplies	2,949	1,000	733	1,000
02-100	Postage	-	400	13	400
	Total Supplies	\$ 6,197	\$ 5,400	\$ 4,836	\$ 5,400

Maintenance

03-010	Building & Grounds	\$ 9,344	\$ 10,000	\$ 7,399	\$ 500
03-020	Ofc. Furniture, Fixture M&R	-	450	42	450
03-030	Equipment Maint. & Repair	750	2,500	359	2,500
	Total Maintenance	\$ 10,094	\$ 12,950	\$ 7,800	\$ 3,450

Services

04-010	Electricity	\$ 12,073	\$ 10,000	\$ 9,883	\$ 12,000
04-100	Natural Gas	1,544	1,200	1,767	1,500
04-200	Communication	3,438	3,000	3,623	1,500
	Total Services	\$ 17,055	\$ 14,200	\$ 15,273	\$ 15,000

Miscellaneous

06-080	Periodicals	\$ 782	\$ 1,000	\$ 695	\$ 1,000
06-090	Dues & Subscriptions	50	400	174	800
06-190	Janitorial Services	-	-	3,068	9,500
06-270	Contract Services	12,917	15,000	13,917	14,000
07-010	Training	-	500	19	700
07-200	Reading Clubs	3,821	5,000	6,068	5,000
07-390	Insurance & Bonds	19,732	23,000	36,721	23,000
	Total Miscellaneous	\$ 37,302	\$ 44,900	\$ 60,662	\$ 54,000

Capital Outlay

09-040	Books	\$ 17,474	\$ 17,000	\$ 16,312	\$ 17,500
09-240	Audiotapes	4,635	6,500	2,819	6,500
09-770	Equipment	1,007	4,500	3,640	5,000
09-860	Building Maint & Projects	-	5,000	216	5,000
	Total Capital Outlay	\$ 23,116	\$ 33,000	\$ 22,987	\$ 34,000

Department Total

\$ 300,166	\$ 347,478	\$ 354,180	\$ 386,772
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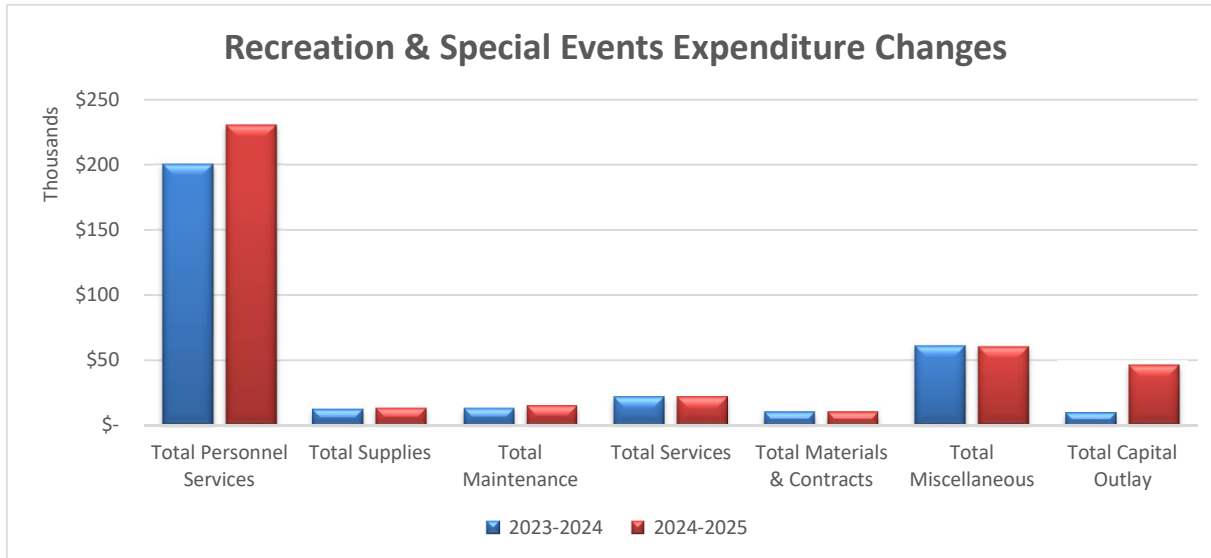
Recreation and Special Events

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
2024-2025**

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 153,022	\$ 200,683	\$ 147,184	\$ 230,507
Total Supplies	\$ 14,234	\$ 12,400	\$ 6,540	\$ 13,400
Total Maintenance	\$ 5,830	\$ 13,000	\$ 3,130	\$ 15,000
Total Services	\$ 20,243	\$ 21,500	\$ 17,862	\$ 21,500
Total Materials & Contracts	\$ 9,921	\$ 10,000	\$ 4,733	\$ 10,000
Total Miscellaneous	\$ 52,506	\$ 61,225	\$ 54,734	\$ 60,450
Total Capital Outlay	\$ 38,501	\$ 10,000	\$ 8,924	\$ 46,000
Department Total	\$ 294,257	\$ 328,808	\$ 243,107	\$ 396,857



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

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 131,778	\$ 173,354	\$ 126,843	\$ 184,553
01-020	Overtime	129	1,000	-	1,000
01-040	Social Security	10,120	13,262	9,761	14,118
01-050	TMRS	7,826	7,983	7,169	8,897
01-070	Hospitalization	115	-	180	16,450
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	2,130	3,996	2,195	4,309
01-250	Life Insurance	681	788	845	880
	Total Personnel Services	\$ 153,022	\$ 200,683	\$ 147,184	\$ 230,507

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 467	\$ 800	\$ 605	\$ 800
02-020	Minor Apparatus & Tools	1,587	1,600	47	1,600
02-040	Miscellaneous Supplies	528	-	-	-
02-050	Data Processing Supplies	996	1,500	917	1,500
02-160	Building Deposit Refunds	1,900	2,000	1,818	2,000
02-180	Recreation Supplies	3,493	500	504	1,500
02-200	Special Event Supplies	5,263	6,000	2,649	6,000
	Total Supplies	\$ 14,234	\$ 12,400	\$ 6,540	\$ 13,400

Maintenance

03-010	Building & Grounds	\$ 5,651	\$ 12,000	\$ 3,106	\$ 14,000
03-020	Furniture & Fixtures	179	500	13	500
03-030	Equipment Maint. & Repair	-	500	11	500
	Total Maintenance	\$ 5,830	\$ 13,000	\$ 3,130	\$ 15,000

Utilities & Telephone

04-020	Electricity-City Parks	\$ 5,711	\$ 6,000	\$ 6,673	\$ 6,000
04-030	Electricity-Ball Parks	5,102	6,000	3,071	6,000
04-040	Electricity-Activity Building	7,526	8,000	6,495	8,000
04-200	Communication	1,904	1,500	1,623	1,500
	Total Services	\$ 20,243	\$ 21,500	\$ 17,862	\$ 21,500

Materials & Contracts

05-010	Summer Program	\$ 9,921	\$ 10,000	\$ 4,733	\$ 10,000
	Total Materials & Contracts	\$ 9,921	\$ 10,000	\$ 4,733	\$ 10,000

Miscellaneous

06-090	Dues & Subscriptions	\$ 120	\$ 725	\$ 422	\$ 450
07-390	Insurance & Bonds	27,568	36,000	32,226	36,000
07-440	Training	818	500	19	-
07-600	Mo Pmt - Sr Citizens Association	24,000	24,000	22,067	24,000
	Total Miscellaneous	\$ 52,506	\$ 61,225	\$ 54,734	\$ 60,450

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ 6,000
09-770	Equipment	-	-	2,250	-
09-860	Building Maintenance & Repairs	14,518	-	6,674	40,000
09-990	Park Equipment	23,983	10,000	-	-
	Total Capital Outlay	\$ 38,501	\$ 10,000	\$ 8,924	\$ 46,000

Department Total

	\$ 294,257	\$ 328,808	\$ 243,107	\$ 396,857
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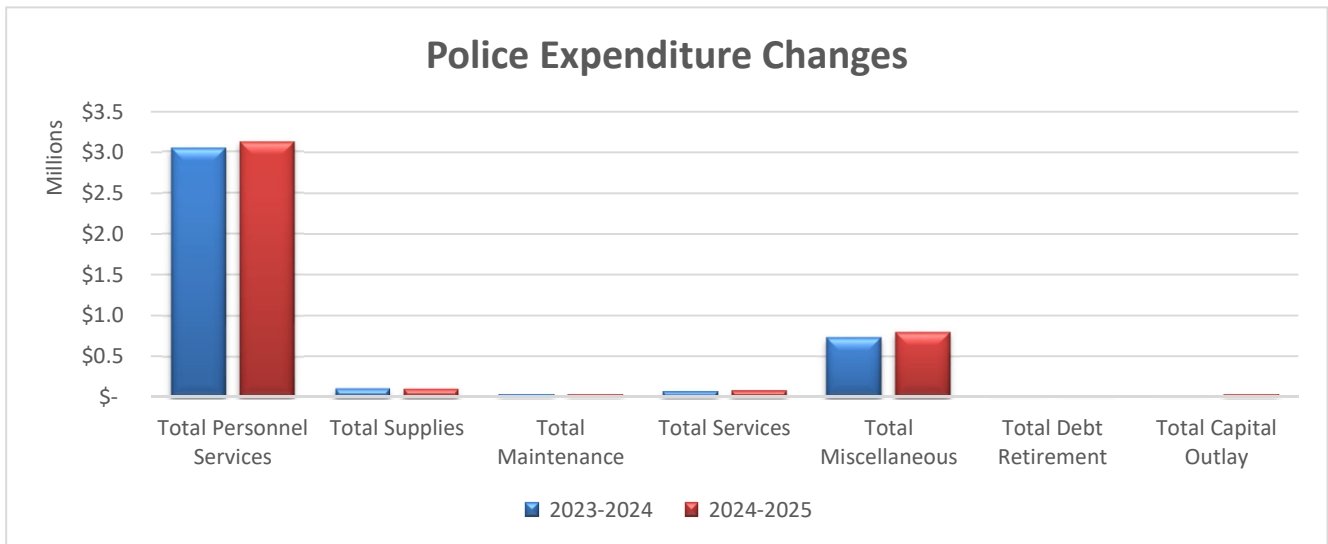
Police

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 2,757,656	\$ 3,048,553	\$ 2,701,964	\$ 3,123,826
Total Supplies	\$ 96,192	\$ 104,000	\$ 63,389	\$ 100,700
Total Maintenance	\$ 70,006	\$ 40,200	\$ 45,829	\$ 33,200
Total Services	\$ 88,770	\$ 71,500	\$ 59,862	\$ 76,500
Total Miscellaneous	\$ 677,693	\$ 729,400	\$ 643,365	\$ 794,900
Total Debt Retirement	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 52,630	\$ -	\$ 57,530	\$ 35,000
Department Total	\$ 3,742,947	\$ 3,993,653	\$ 3,571,939	\$ 4,164,126



General Fund	
Department - Police	01-5-31

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 1,965,321	\$ 2,167,271	\$ 1,797,720	\$ 2,140,635
01-020	Overtime	132,302	160,000	227,957	160,000
01-040	Social Security	157,769	165,760	152,078	163,244
01-050	TMRS	167,258	164,646	158,901	168,009
01-070	Hospitalization	230,391	291,585	251,128	381,996
01-080	Workers Compensation	35,935	30,500	35,817	30,500
01-160	ICMA	53,158	54,676	65,614	65,612
01-250	Life Insurance	15,522	14,115	12,749	13,830
Total Personnel Services		\$ 2,757,656	\$ 3,048,553	\$ 2,701,964	\$ 3,123,826

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 1,168	\$ 2,500	\$ 650	\$ 2,500
02-020	Minor Apparatus & Tools	9,668	10,000	4,914	10,000
02-030	Vehicle Supplies	78,127	75,000	52,265	75,000
02-040	Miscellaneous Supplies	2,886	1,500	2,352	2,000
02-050	Data Processing Supplies	4,139	10,000	3,107	6,000
02-051	System Maintenance and Support	-	5,000	-	5,000
02-100	Postage	204	-	101	200
	Total Supplies	\$ 96,192	\$ 104,000	\$ 63,389	\$ 100,700

Maintenance

03-010	Building & Grounds	\$ 13,310	\$ 12,000	\$ 8,263	\$ 2,000
03-020	Furniture & Fixtures	83	200	70	200
03-030	Equipment Maint. & Repair	681	6,000	4,684	6,000
03-040	Motor Vehicles	55,932	22,000	32,812	25,000
	Total Maintenance	\$ 70,006	\$ 40,200	\$ 45,829	\$ 33,200

Utilities & Telephone

04-010	Electricity	\$ 20,753	\$ 20,000	\$ 18,078	\$ 20,000
04-100	Natural Gas	1,572	1,500	1,732	1,500
04-200	Communication	52,846	35,000	20,377	35,000
04-201	Regional Radio Maintenance	13,599	15,000	19,675	20,000
	Total Services	\$ 88,770	\$ 71,500	\$ 59,862	\$ 76,500

Miscellaneous

06-050	Vehicle Lease	-	-	-	18,000
06-090	Dues & Subscriptions	\$ 12,445	\$ 10,000	\$ 3,401	\$ 10,000
06-120	Central Dispatching	584,236	600,000	559,976	652,000
06-160	Jail Contract	-	2,500	-	2,500
06-190	Janitorial Services	-	-	3,184	10,000
07-010	Training	15,265	10,000	12,354	10,000
07-012	Training - LEOSE Eligible	1,501	1,800	2,138	1,800
07-050	Auto Allowance/Reimburse	6,558	6,600	6,092	6,600
07-290	Uniform Allowance	11,391	11,000	8,878	11,000
07-295	Body Armor - BJP Eligible	-	3,000	-	3,000
07-390	Insurance & Bonds	46,297	84,000	47,342	70,000
07-420	Contingencies	-	500	-	-
	Total Miscellaneous	\$ 677,693	\$ 729,400	\$ 643,365	\$ 794,900

Debt Retirement

08-040	Principal Payment on Debt	\$ -	\$ -	\$ -	\$ -
08-050	Interest	\$ -	\$ -	\$ -	\$ -
	Total Debt Retirement	\$ -	\$ -	\$ -	\$ -

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ 300	\$ 35,000
09-140	Automobile	52,630	-	57,230	-
09-760	Auto Equipment	-	-	-	-
09-770	Equipment	-	-	-	-
09-860	Building Eng, Maint & Repair	-	-	-	-
09-860	Building Eng, Maint & Repair	-	-	-	-
	Total Capital Outlay	<u>\$ 52,630</u>	<u>\$ -</u>	<u>\$ 57,530</u>	<u>\$ 35,000</u>

Transfer to Equipment Replacement

55-320	Equipment Replacement	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Total

<u>\$ 3,742,947</u>	<u>\$ 3,993,653</u>	<u>\$ 3,571,939</u>	<u>\$ 4,164,126</u>
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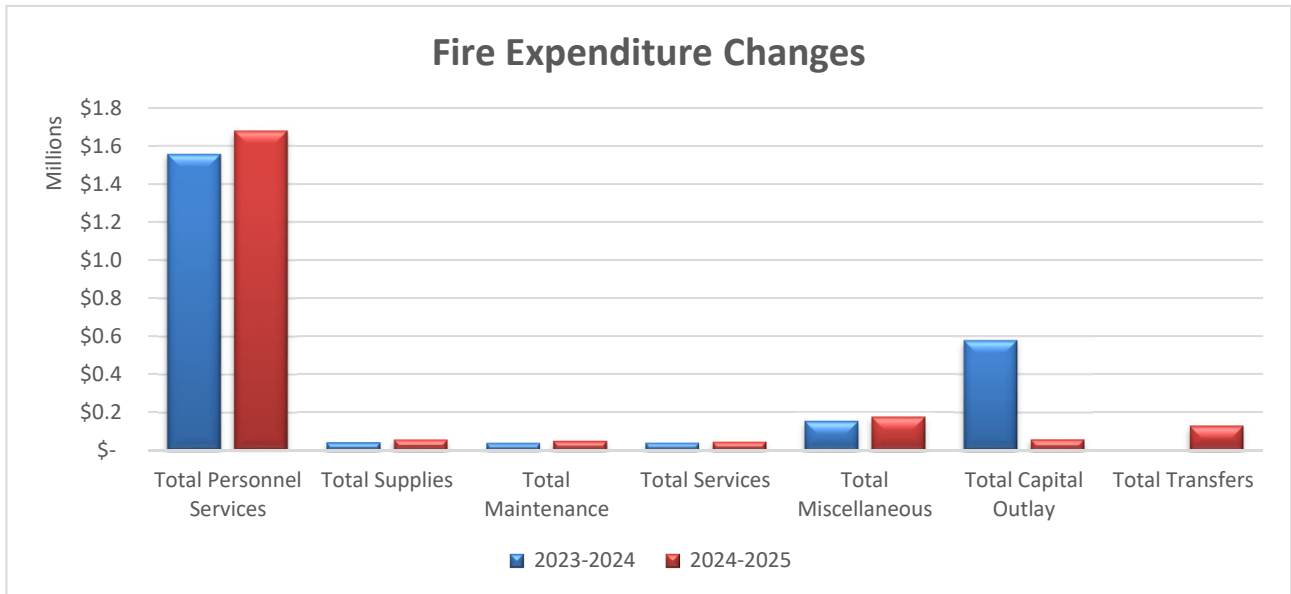
Fire

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 1,541,101	\$ 1,556,234	\$ 1,487,277	\$ 1,678,680
Total Supplies	\$ 48,811	\$ 40,500	\$ 27,173	\$ 56,500
Total Maintenance	\$ 38,412	\$ 35,350	\$ 33,459	\$ 46,350
Total Services	\$ 50,505	\$ 38,000	\$ 51,617	\$ 43,000
Total Miscellaneous	\$ 98,371	\$ 152,050	\$ 138,625	\$ 174,150
Total Capital Outlay	\$ 674,957	\$ 577,000	\$ 577,258	\$ 58,800
Total Transfers	\$ -	\$ -	\$ -	\$ 125,000
Department Total	\$ 2,452,157	\$ 2,399,134	\$ 2,315,409	\$ 2,182,480



General Fund	
Department - Fire	01-5-32

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 1,092,250	\$ 1,100,940	\$ 1,014,737	\$ 1,154,344
01-020	Overtime	91,436	85,000	105,308	90,000
01-040	Social Security	89,645	84,185	84,570	88,271
01-050	TMRS	94,676	87,927	89,205	95,309
01-070	Hospitalization	102,643	127,250	122,686	175,648
01-080	Workers Compensation	27,565	25,500	24,973	25,500
01-160	ICMA	38,634	37,569	38,849	41,787
01-250	Life Insurance	4,252	7,863	6,949	7,821
Total Personnel Services		\$ 1,541,101	\$ 1,556,234	\$ 1,487,277	\$ 1,678,680

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 3,320	\$ 7,000	\$ 6,180	\$ 7,000
02-020	Minor Apparatus & Tools	11,758	10,000	6,849	10,000
02-030	Vehicle Supplies	18,521	15,000	11,474	15,000
02-035	Class A Foam	1,565	2,000	-	2,000
02-040	Miscellaneous Supplies	48	-	-	-
02-050	Data Processing Supplies	2,103	1,500	1,886	1,500
02-130	Medical Supplies	11,496	5,000	784	21,000
	Total Supplies	\$ 48,811	\$ 40,500	\$ 27,173	\$ 56,500

Maintenance

03-010	Building & Grounds	\$ 3,374	\$ 2,000	\$ 3,408	\$ 5,000
03-020	Furniture & Fixtures	(2,749)	500	266	500
03-030	Equipment Maint. & Repair	17,350	15,000	14,447	15,000
03-040	Motor Vehicles	7,722	3,000	4,688	6,500
03-100	SCBA Yearly Maint. & Inspection	4,955	4,550	5,884	6,050
03-105	Bunker Gear Inspections	2,860	3,500	2,967	6,500
03-110	Inspections - Pumpers	-	4,500	1,049	4,500
03-120	Certification Testing	4,133	1,500	378	1,500
03-220	Radio Maintenance	767	800	372	800
	Total Maintenance	\$ 38,412	\$ 35,350	\$ 33,459	\$ 46,350

Services

04-010	Electricity	\$ 24,689	\$ 16,000	\$ 26,087	\$ 16,000
04-100	Natural Gas	7,470	8,000	5,922	8,000
04-200	Communication	18,346	14,000	19,608	19,000
	Total Services	\$ 50,505	\$ 38,000	\$ 51,617	\$ 43,000

Miscellaneous

06-050	Vehicle Lease	\$ -	\$ -	\$ -	\$ 21,000
06-090	Dues & Subscriptions	1,926	2,000	1,145	2,000
06-100	Payments to Volunteers	3,900	3,900	3,575	5,000
07-010	Training	4,621	7,500	7,759	7,500
07-100	State Certification	2,642	2,000	1,734	2,000
07-170	Lamar Training	-	-	-	-
07-180	A&M Fire School	3,988	4,000	3,026	4,000
07-190	Sabine Chiefs Association	-	250	250	250
07-210	Fire Prevention	1,343	900	321	900
07-250	Volunteer Pension	4,820	7,500	4,820	7,500
07-260	Uniform Service	9,974	10,000	9,080	10,000
07-390	Insurance & Bonds	65,157	114,000	106,915	114,000
	Total Miscellaneous	\$ 98,371	\$ 152,050	\$ 138,625	\$ 174,150

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ 4,800
09-011	Fire Station	2,799	550,000	562,270	-
09-140	Automobile	585,435	-	-	-
09-470	Air Packs	80,547	15,000	-	15,000
09-690	Bunker Sets	-	12,000	14,988	12,000
09-730	Fire Equipment	6,176	-	-	10,000
09-770	Equipment	-	-	-	17,000
	Total Capital Outlay	\$ 674,957	\$ 577,000	\$ 577,258	\$ 58,800

Transfers

55-670	Transfer to Equip. Repl.	\$ -	\$ -	\$ -	\$ 125,000
	Total Transfers	\$ -	\$ -	\$ -	\$ 125,000

Department Total

\$ 2,452,157	\$ 2,399,134	\$ 2,315,409	\$ 2,182,480
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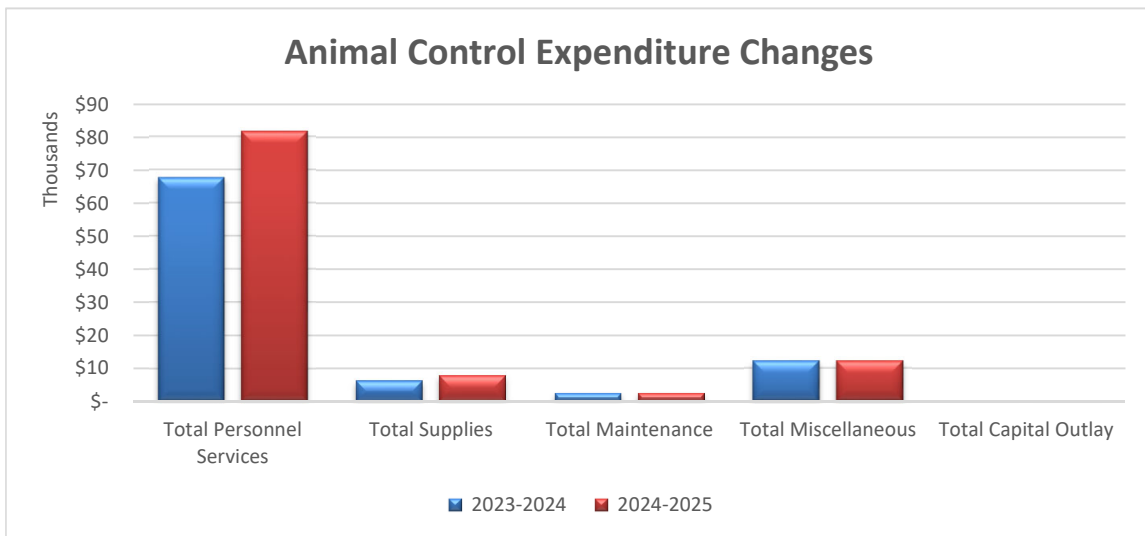
Animal Control

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
2024-2025**

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 96,935	\$ 67,673	\$ 84,666	\$ 81,607
Total Supplies	\$ 4,278	\$ 6,200	\$ 2,227	\$ 7,700
Total Maintenance	\$ 377	\$ 2,500	\$ -	\$ 2,500
Total Miscellaneous	\$ 16,524	\$ 12,200	\$ 10,699	\$ 12,200
Total Capital Outlay	\$ 1,017	\$ -	\$ -	\$ -
Department Total	\$ 119,131	\$ 88,573	\$ 97,592	\$ 104,007



General Fund
Department - Animal Control 01-5-33

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 69,720	\$ 48,861	\$ 58,624	\$ 51,297
01-020	Overtime	524	1,000	1,160	1,000
01-040	Social Security	5,302	3,738	4,437	3,924
01-050	TMRS	5,705	3,904	4,758	4,237
01-070	Hospitalization	9,958	7,045	12,555	17,951
01-080	Workers Compensation	-	1,275	1,135	1,275
01-160	ICMA	1,812	1,466	1,522	1,539
01-250	Life Insurance	3,914	384	475	384
	Total Personnel Services	\$ 96,935	\$ 67,673	\$ 84,666	\$ 81,607

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 285	\$ 200	\$ 258	\$ 200
02-020	Minor Apparatus & Tools	508	2,000	104	3,500
02-030	Vehicle Supplies	3,121	4,000	1,865	4,000
02-040	Miscellaneous Supplies	364	-	-	-
	Total Supplies	<u>\$ 4,278</u>	<u>\$ 6,200</u>	<u>\$ 2,227</u>	<u>\$ 7,700</u>

Maintenance

03-040	Motor Vehicles	\$ 377	\$ 2,500	\$ -	\$ 2,500
	Total Maintenance	<u>\$ 377</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>

Miscellaneous

07-010	Training	\$ 767	\$ 1,000	\$ 7	\$ 1,000
07-017	Veteranarian Fees	7,446	3,500	-	3,500
07-020	Spay/Neuter Program	4,558	3,500	2,788	3,500
07-260	Uniform Service	-	700	186	700
07-390	Insurance & Bonds	3,753	3,500	7,718	3,500
	Total Miscellaneous	<u>\$ 16,524</u>	<u>\$ 12,200</u>	<u>\$ 10,699</u>	<u>\$ 12,200</u>

Capital Outlay

09-140	Automobile	\$ 1,017	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ 1,017</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Total

		<u>\$ 119,131</u>	<u>\$ 88,573</u>	<u>\$ 97,592</u>	<u>\$ 104,007</u>
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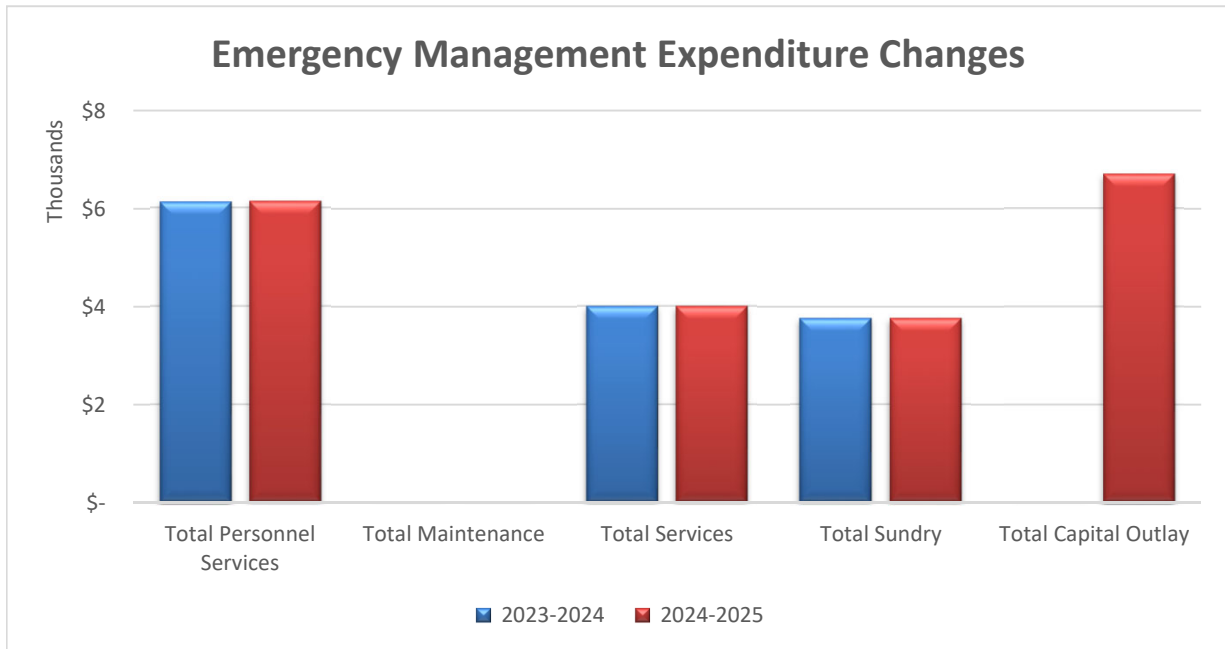
Emergency Management

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 6,309	\$ 6,119	\$ 6,162	\$ 6,133
Total Maintenance	\$ 26	\$ -	\$ -	\$ -
Total Services	\$ 3,808	\$ 4,000	\$ 4,016	\$ 4,000
Total Sundry	\$ 2,236	\$ 3,750	\$ 2,227	\$ 3,750
Total Capital Outlay	\$ 2,434	\$ -	\$ 1,633	\$ 6,700
Department Total	\$ 14,813	\$ 13,869	\$ 14,038	\$ 20,583



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 5,071	\$ 5,086	\$ 4,905	\$ 5,086
01-040	Social Security	390	389	376	389
01-050	TMRS	409	406	390	420
01-070	Hospitalization	234	-	286	-
01-160	ICMA	205	203	205	203
01-250	Life Insurance	-	35	-	35
	Total Personnel Services	\$ 6,309	\$ 6,119	\$ 6,162	\$ 6,133

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Maintenance

03-030	Equipment Maint. & Repair	\$ 26	\$ -	\$ -	\$ -
	Total Maintenance	<u>\$ 26</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Services

04-200	Communication	\$ 3,808	\$ 4,000	\$ 4,016	\$ 4,000
	Total Services	<u>\$ 3,808</u>	<u>\$ 4,000</u>	<u>\$ 4,016</u>	<u>\$ 4,000</u>

Miscellaneous

06-090	Dues & Subscriptions	\$ -	\$ 250	\$ -	\$ 250
07-010	Training	806	1,500	1,493	1,500
07-120	State Emergency Mgmt Conf	1,430	2,000	734	2,000
	Total Sundry	<u>\$ 2,236</u>	<u>\$ 3,750</u>	<u>\$ 2,227</u>	<u>\$ 3,750</u>

Capital Outlay

09-770	Equipment	\$ 2,434	\$ -	\$ 1,633	\$ 6,700
	Total Capital Outlay	<u>\$ 2,434</u>	<u>\$ -</u>	<u>\$ 1,633</u>	<u>\$ 6,700</u>

Department Total

	<u>\$ 14,813</u>	<u>\$ 13,869</u>	<u>\$ 14,038</u>	<u>\$ 20,583</u>
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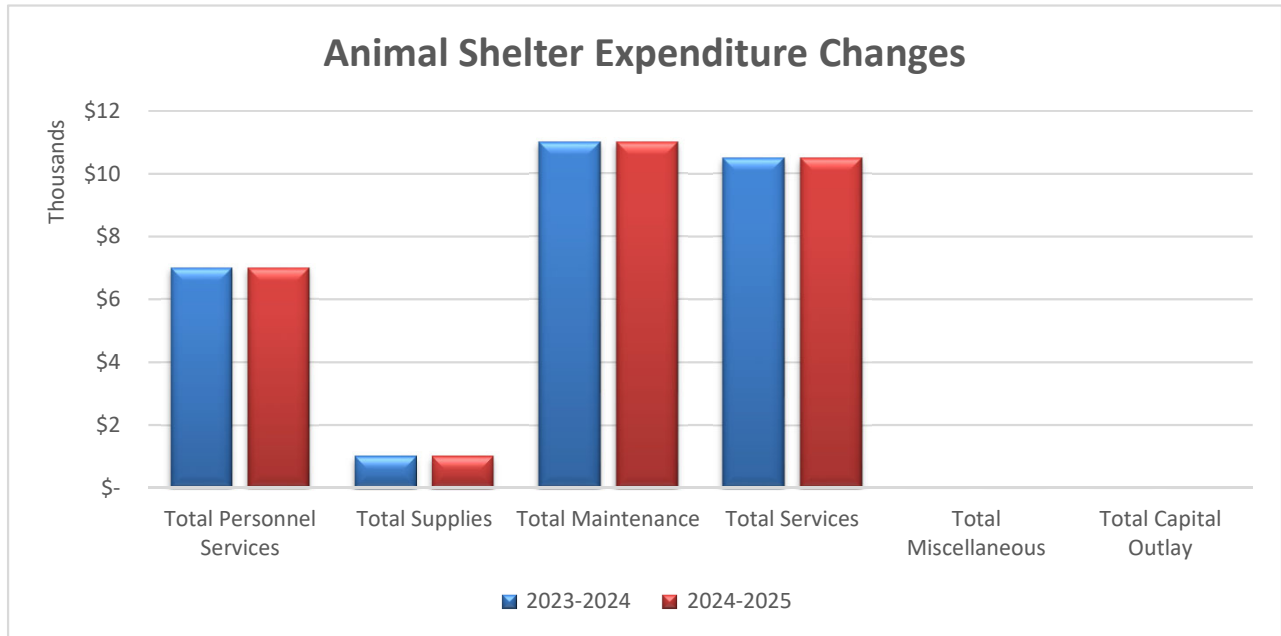
Animal Shelter

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 11,536	\$ 7,000	\$ 10,557	\$ 7,000
Total Supplies	\$ 202	\$ 1,000	\$ 542	\$ 1,000
Total Maintenance	\$ 6,499	\$ 11,000	\$ 11,029	\$ 11,000
Total Services	\$ 9,756	\$ 10,500	\$ 9,038	\$ 10,500
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 55,339	\$ -	\$ -	\$ -
Department Total	\$ 83,332	\$ 29,500	\$ 31,166	\$ 29,500



General Fund	
Department - Animal Shelter	01-5-35

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 1,263	\$ -	\$ 136	\$ -
01-020	Overtime	7,575	7,000	7,493	7,000
01-040	Social Security	670	-	568	-
01-050	TMRS	726	-	607	-
01-070	Hospitalization	1,117	-	1,560	-
01-160	ICMA	185	-	193	-
Total Personnel Services		\$ 11,536	\$ 7,000	\$ 10,557	\$ 7,000

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

20-020	Minor Apparatus & Tools	\$ -	\$ 1,000	\$ 195	\$ 1,000
02-040	Miscellaneous Supplies	202	-	347	-
	Total Supplies	<u>\$ 202</u>	<u>\$ 1,000</u>	<u>\$ 542</u>	<u>\$ 1,000</u>

Maintenance

03-010	Building & Grounds	\$ 4,104	\$ 7,000	\$ 2,195	\$ 7,000
03-260	Crematorium Maintenance	2,395	4,000	8,834	4,000
	Total Maintenance	<u>\$ 6,499</u>	<u>\$ 11,000</u>	<u>\$ 11,029</u>	<u>\$ 11,000</u>

Services

04-060	Electricity-Crematorium	\$ 3,460	\$ 3,000	\$ 2,351	\$ 3,000
04-110	Natural Gas-Crematorium	5,784	7,000	6,035	7,000
04-200	Communication	512	500	652	500
	Total Services	<u>\$ 9,756</u>	<u>\$ 10,500</u>	<u>\$ 9,038</u>	<u>\$ 10,500</u>

Miscellaneous

07-390	Insurance & Bonds	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Outlay

09-770	Equipment	\$ 55,339	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ 55,339</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Total

		<u>\$ 83,332</u>	<u>\$ 29,500</u>	<u>\$ 31,166</u>	<u>\$ 29,500</u>
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Inspections and Permits

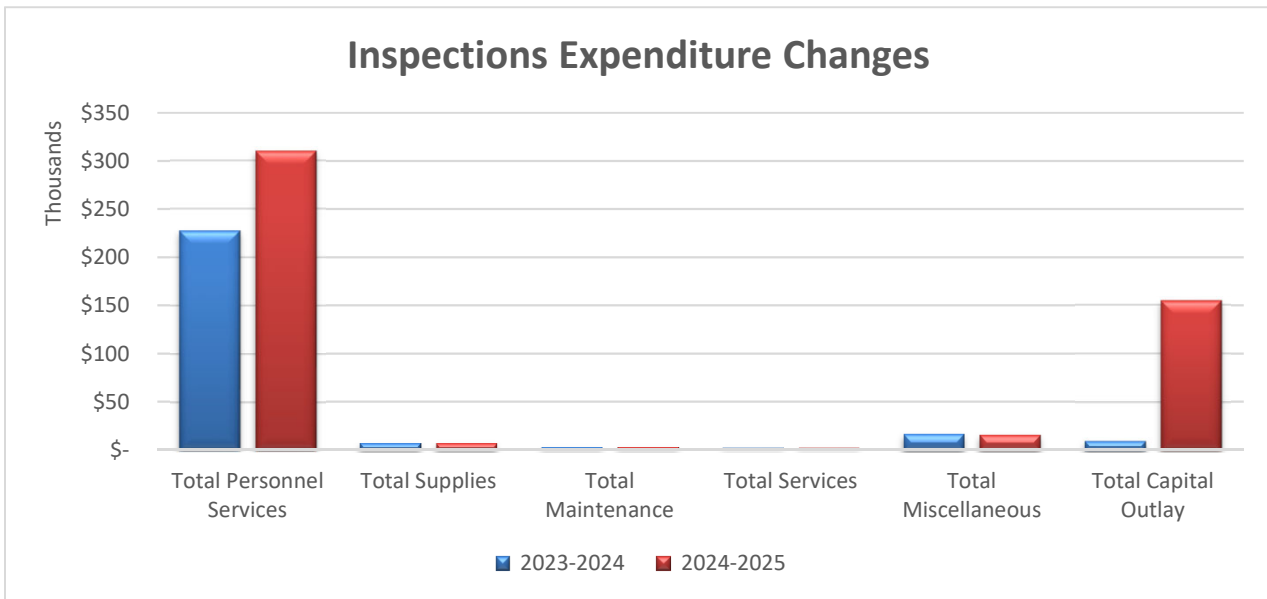
The function of the Inspections and Permits Department is to administrate, interpret and enforce zoning, building, housing, plumbing and electrical codes; issue all building, plumbing and electrical permits in accordance with the ordinances and codes of the City; inspect all building, plumbing and electrical 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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 214,454	\$ 227,608	\$ 225,558	\$ 309,927
Total Supplies	\$ 3,993	\$ 7,000	\$ 3,932	\$ 7,000
Total Maintenance	\$ 934	\$ 3,250	\$ 75	\$ 3,250
Total Services	\$ 2,124	\$ 2,500	\$ 1,945	\$ 2,500
Total Miscellaneous	\$ 3,258	\$ 15,950	\$ 3,774	\$ 14,950
Total Capital Outlay	\$ 12,275	\$ 10,000	\$ 17,251	\$ 154,500
Department Total	\$ 237,038	\$ 266,308	\$ 252,535	\$ 492,127



General Fund	
Department - Inspections	01-5-38

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 157,566	\$ 159,959	\$ 160,346	\$ 208,883
01-020	Overtime	2,234	6,000	1,224	6,000
01-040	Social Security	11,832	12,237	11,868	15,980
01-050	TMRS	12,566	12,781	12,826	17,254
01-070	Hospitalization	25,961	32,000	34,287	54,964
01-080	Workers Compensation	665	500	775	500
01-160	ICMA	3,013	2,955	3,044	4,745
01-250	Life Insurance	617	1,176	1,188	1,601
	Total Personnel Services	\$ 214,454	\$ 227,608	\$ 225,558	\$ 309,927

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ -	\$ 1,000	\$ 1,066	\$ 1,000
02-030	Vehicle Supplies	2,727	3,500	2,190	3,500
02-040	Miscellaneous Supplies	-	-	130	-
02-050	Data Processing Supplies	1,266	2,500	546	2,500
	Total Supplies	<u>\$ 3,993</u>	<u>\$ 7,000</u>	<u>\$ 3,932</u>	<u>\$ 7,000</u>

Maintenance

03-020	Furniture & Fixtures	\$ -	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	463	500	35	500
03-040	Motor Vehicles	471	2,500	40	2,500
	Total Maintenance	<u>\$ 934</u>	<u>\$ 3,250</u>	<u>\$ 75</u>	<u>\$ 3,250</u>

Services

04-200	Communication	\$ 2,124	\$ 2,500	\$ 1,945	\$ 2,500
	Total Services	<u>\$ 2,124</u>	<u>\$ 2,500</u>	<u>\$ 1,945</u>	<u>\$ 2,500</u>

Miscellaneous

06-050	Vehicle Lease	-	-	-	9,000
06-090	Dues & Subscriptions	\$ 414	\$ 250	\$ 900	\$ 250
06-195	Lot cleanup/Grass Cutting	-	10,000	-	-
06-270	Contract Services	-	1,000	-	1,000
07-010	Training	1,878	3,500	1,172	3,500
07-390	Insurance & Bonds	966	1,200	1,702	1,200
	Total Miscellaneous	<u>\$ 3,258</u>	<u>\$ 15,950</u>	<u>\$ 3,774</u>	<u>\$ 14,950</u>

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ 54,500
09-560	Abatements & Demolition Program	12,275	10,000	17,251	100,000
	Total Capital Outlay	<u>\$ 12,275</u>	<u>\$ 10,000</u>	<u>\$ 17,251</u>	<u>\$ 154,500</u>

Department Total

		<u>\$ 237,038</u>	<u>\$ 266,308</u>	<u>\$ 252,535</u>	<u>\$ 492,127</u>
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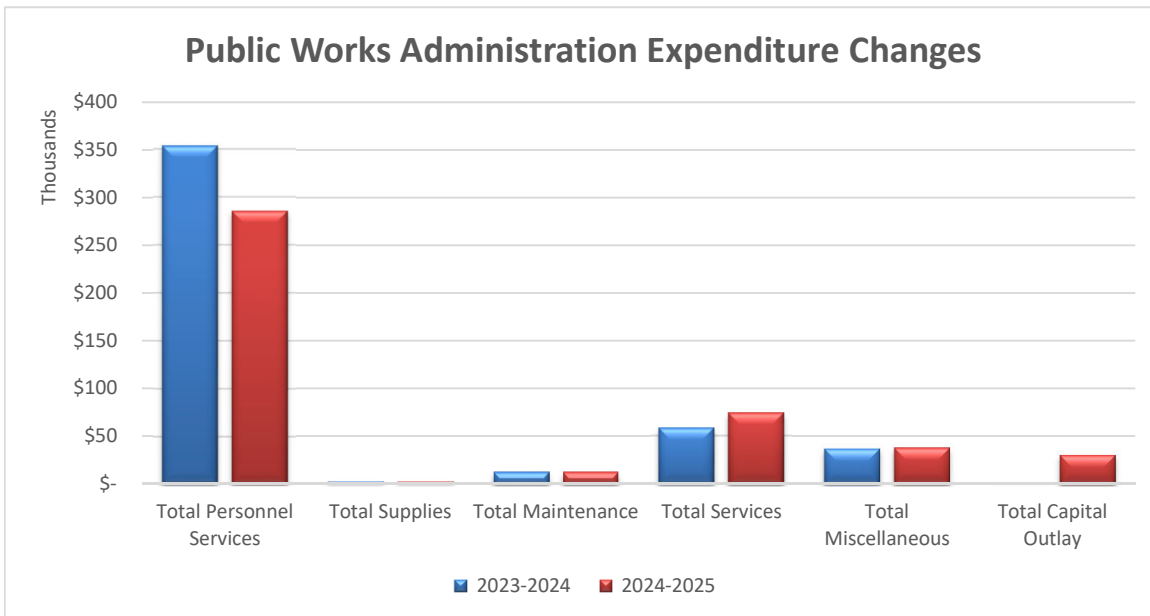
Public Works Administration

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 315,587	\$ 353,672	\$ 328,371	\$ 285,620
Total Supplies	\$ 1,939	\$ 2,750	\$ 2,465	\$ 2,750
Total Maintenance	\$ 14,485	\$ 12,000	\$ 11,203	\$ 12,000
Total Services	\$ 74,651	\$ 58,500	\$ 66,353	\$ 73,700
Total Miscellaneous	\$ 23,400	\$ 36,700	\$ 40,227	\$ 37,700
Total Capital Outlay	\$ -	\$ -	\$ 13	\$ 30,000
Department Total	\$ 446,739	\$ 463,622	\$ 448,632	\$ 441,770



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 232,751	\$ 260,918	\$ 240,039	\$ 213,226
01-020	Overtime	161	500	197	500
01-040	Social Security	18,015	19,960	18,485	16,312
01-050	TMRS	18,969	18,759	19,387	15,345
01-070	Hospitalization	34,218	42,145	39,687	31,232
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	9,484	9,391	8,756	7,431
01-250	Life Insurance	1,746	1,699	1,629	1,274
Total Personnel Services		\$ 315,587	\$ 353,672	\$ 328,371	\$ 285,620

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 1,049	\$ 750	\$ 1,003	\$ 750
02-020	Minor Apparatus & Tools	389	1,000	488	1,000
02-030	Vehicle Supplies	315	500	306	500
02-040	Miscellaneous Supplies	110	-	618	-
02-050	Data Processing Supplies	76	500	50	500
	Total Supplies	<u>\$ 1,939</u>	<u>\$ 2,750</u>	<u>\$ 2,465</u>	<u>\$ 2,750</u>

Maintenance

03-010	Building & Grounds	\$ 11,380	\$ 8,000	\$ 7,230	\$ 8,000
03-020	Furniture & Fixtures	390	250	-	250
03-030	Equipment Maint. & Repair	1,494	3,500	3,965	3,500
03-040	Motor Vehicles	1,221	250	8	250
	Total Maintenance	<u>\$ 14,485</u>	<u>\$ 12,000</u>	<u>\$ 11,203</u>	<u>\$ 12,000</u>

Services

04-010	Electricity	\$ 63,069	\$ 50,000	\$ 54,127	\$ 60,000
04-100	Natural Gas	5,411	3,500	4,994	5,200
04-200	Communication	6,171	5,000	7,232	8,500
	Total Services	<u>\$ 74,651</u>	<u>\$ 58,500</u>	<u>\$ 66,353</u>	<u>\$ 73,700</u>

Miscellaneous

06-027	Contract Services	\$ 2,408	\$ 4,000	\$ 1,862	\$ 4,000
06-090	Dues & Subscriptions	-	1,000	-	1,000
06-190	Janitorial Services	1,061	7,500	2,416	7,000
07-010	Training	699	2,000	2,048	3,500
07-050	Auto Allowance/Reimbursement	7,154	7,200	6,646	7,200
07-390	Insurance & Bonds	12,078	15,000	27,255	15,000
	Total Miscellaneous	<u>\$ 23,400</u>	<u>\$ 36,700</u>	<u>\$ 40,227</u>	<u>\$ 37,700</u>

Capital Outlay

09-860	Building Maint & Repairs	\$ 16,677	\$ -	\$ 13	\$ 30,000
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 30,000</u>

Department Total

		<u>\$ 446,739</u>	<u>\$ 463,622</u>	<u>\$ 448,632</u>	<u>\$ 441,770</u>
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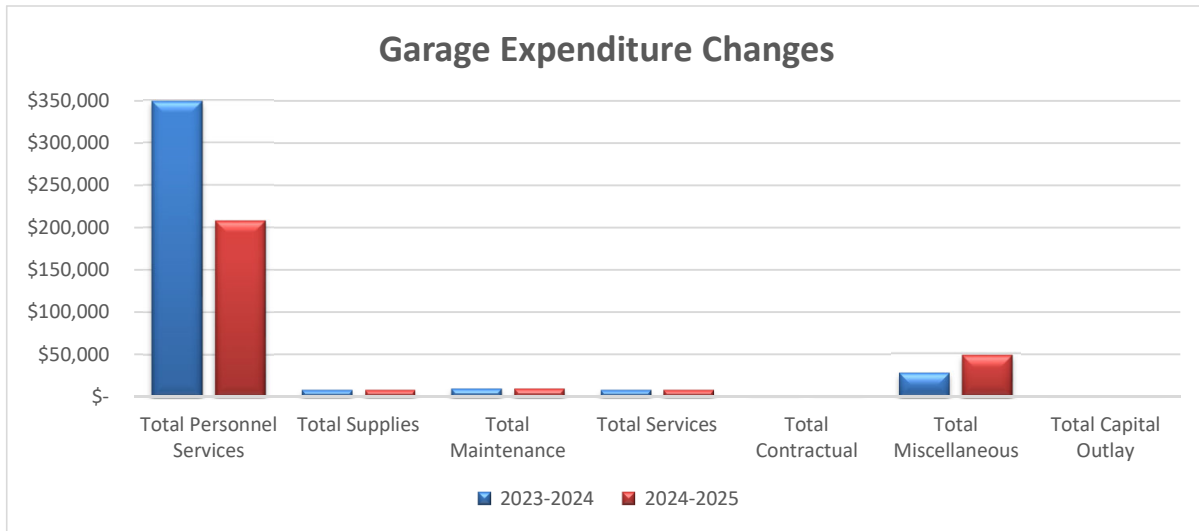
Garage

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 290,270	\$ 348,733	\$ 264,379	\$ 207,824
Total Supplies	\$ 11,740	\$ 7,500	\$ 8,831	\$ 7,500
Total Maintenance	\$ 21,810	\$ 9,500	\$ 12,803	\$ 9,500
Total Services	\$ 4,983	\$ 7,500	\$ 4,674	\$ 7,500
Total Contractual	\$ 150	\$ 1,000	\$ 100	\$ 1,000
Total Miscellaneous	\$ 28,820	\$ 28,000	\$ 24,845	\$ 48,320
Total Capital Outlay	\$ 22,645	\$ -	\$ -	\$ -
Department Total	\$ 380,418	\$ 402,233	\$ 315,632	\$ 281,644



General Fund	
Department - Garage	01-5-42

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 193,520	\$ 239,490	\$ 179,461	\$ 134,061
01-020	Overtime	10,723	8,000	2,348	8,000
01-040	Social Security	14,989	18,284	13,298	10,219
01-050	TMRS	16,470	19,130	14,457	10,900
01-070	Hospitalization	38,446	47,500	43,119	32,530
01-080	Workers Compensation	8,614	7,500	5,459	7,500
01-160	ICMA	5,617	7,034	4,960	2,819
01-250	Life Insurance	1,891	1,795	1,277	1,795
Total Personnel Services		\$ 290,270	\$ 348,733	\$ 264,379	\$ 207,824

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-020	Minor Apparatus & Tools	\$ 4,145	\$ 1,500	\$ 1,492	\$ 1,500
02-030	Vehicle Supplies	3,474	4,000	4,652	4,000
02-040	Miscellaneous Supplies	2,599	1,000	871	1,000
02-060	Small Parts Stock	1,522	1,000	1,816	1,000
	Total Supplies	<u>\$ 11,740</u>	<u>\$ 7,500</u>	<u>\$ 8,831</u>	<u>\$ 7,500</u>

Maintenance

03-010	Building & Grounds	\$ 1,538	\$ 1,500	\$ 2,142	\$ 1,500
03-020	Furniture & Fixtures	326	500	395	500
03-030	Equipment Maint. & Repair	2,569	5,000	2,190	5,000
03-040	Motor Vehicles	17,377	2,500	8,076	2,500
	Total Maintenance	<u>\$ 21,810</u>	<u>\$ 9,500</u>	<u>\$ 12,803</u>	<u>\$ 9,500</u>

Services

04-100	Natural Gas	\$ 2,981	\$ 2,500	\$ 2,950	\$ 2,500
04-200	Communication	2,002	5,000	1,724	5,000
	Total Services	<u>\$ 4,983</u>	<u>\$ 7,500</u>	<u>\$ 4,674</u>	<u>\$ 7,500</u>

Contractual

05-220	Disposal-Regulated Waste	\$ 150	\$ 1,000	\$ 100	\$ 1,000
	Total Contractual	<u>\$ 150</u>	<u>\$ 1,000</u>	<u>\$ 100</u>	<u>\$ 1,000</u>

Miscellaneous

06-050	Vehicle Lease	-	-	-	18,000
07-010	Training	\$ 1,230	\$ 3,000	\$ 122	\$ 3,000
07-050	Software Updates	15,886	12,000	10,312	12,000
07-260	Uniform Services	3,877	3,500	3,270	3,500
07-270	Tool Allowance	3,514	2,000	4,574	4,320
07-390	Insurance & Bonds	4,313	7,500	6,567	7,500
	Total Miscellaneous	<u>\$ 28,820</u>	<u>\$ 28,000</u>	<u>\$ 24,845</u>	<u>\$ 48,320</u>

Capital Outlay

09-010	Capital Outlay	\$ 22,645	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ 22,645</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Department Total		<u>\$ 380,418</u>	<u>\$ 402,233</u>	<u>\$ 315,632</u>	<u>\$ 281,644</u>
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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
2024-2025**

EXPENDITURE DETAIL

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

General Fund
Department - Warehouse 01-5-43

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-250	Life Insurance	\$ -	\$ -	\$ -	\$ -
	Total Personnel Services	\$ -	\$ -	\$ -	\$ -
Supplies					
02-010	Office Supplies	\$ -	\$ -	\$ -	\$ -
20-020	Minor Apparatus & Tools	-	-	-	-
	Total Supplies	\$ -	\$ -	\$ -	\$ -
Maintenance					
03-010	Building & Grounds	\$ 138	\$ -	\$ -	\$ -
03-030	Equipment Maint. & Repair	-	-	-	-
	Total Maintenance	\$ 138	\$ -	\$ -	\$ -
Services					
04-100	Natural Gas	\$ -	\$ -	\$ -	\$ -
04-200	Communication	-	-	-	-
	Total Services	\$ -	\$ -	\$ -	\$ -
Miscellaneous					
07-390	Insurance & Bonds	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	\$ -	\$ -	\$ -	\$ -
	Department Total	\$ 138	\$ -	\$ -	\$ -

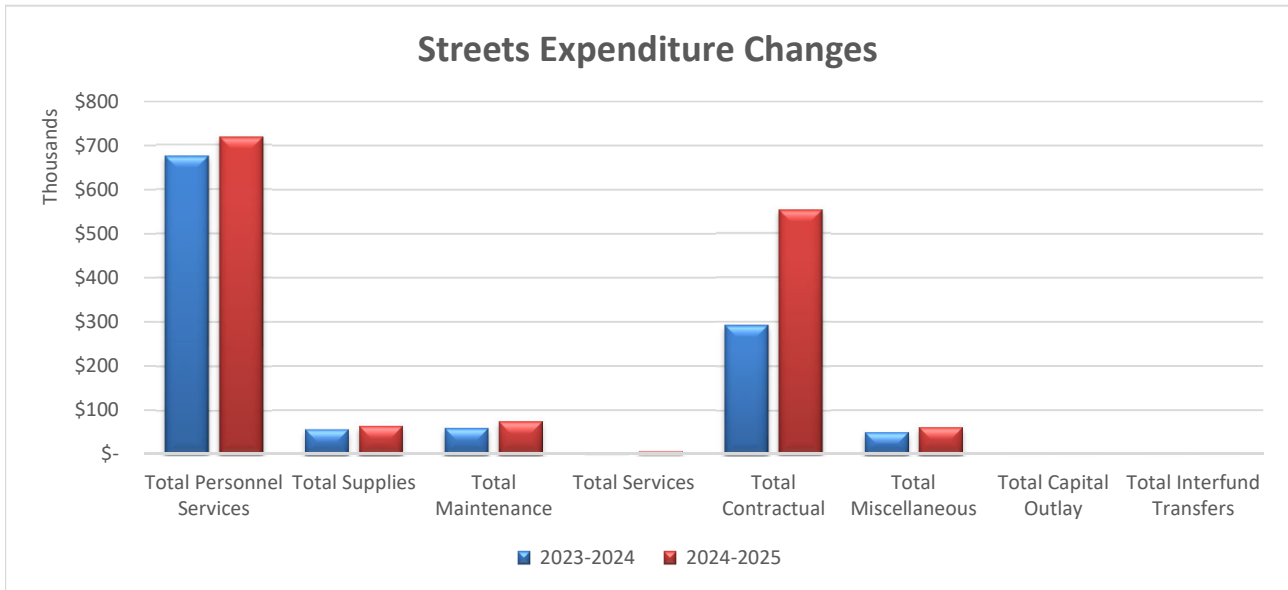
Streets

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 546,523	\$ 675,647	\$ 545,088	\$ 718,534
Total Supplies	\$ 52,997	\$ 55,500	\$ 41,482	\$ 62,500
Total Maintenance	\$ 46,346	\$ 58,500	\$ 98,557	\$ 72,500
Total Services	\$ 6,276	\$ 250	\$ -	\$ 7,000
Total Contractual	\$ 400,382	\$ 292,500	\$ 68,971	\$ 552,500
Total Miscellaneous	\$ 25,472	\$ 49,500	\$ 20,454	\$ 60,500
Total Capital Outlay	\$ 63,265	\$ -	\$ -	\$ -
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,141,261	\$ 1,131,897	\$ 774,552	\$ 1,473,534



General Fund
Department - Streets 01-5-44

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 387,486	\$ 476,772	\$ 387,041	\$ 496,722
01-020	Overtime	15,126	12,000	8,588	12,000
01-040	Social Security	29,900	36,473	29,205	37,999
01-050	TMRS	32,405	38,094	31,449	41,029
01-070	Hospitalization	59,221	84,415	69,129	102,326
01-080	Workers Compensation	11,632	11,500	8,890	11,500
01-160	ICMA	7,408	12,504	7,606	13,406
01-250	Life Insurance	3,345	3,889	3,180	3,552
	Total Personnel Services	\$ 546,523	\$ 675,647	\$ 545,088	\$ 718,534

Supplies

**City of Groves
Annual Fiscal Budget
2024-2025**

		EXPENDITURE DETAIL			
02-020	Minor Apparatus & Tools	\$ 2,653	\$ 5,000	\$ 2,186	\$ 5,000
02-030	Vehicle Supplies	36,493	40,000	26,531	40,000
02-040	Miscellaneous Supplies	3,875	-	947	2,000
02-050	Data Processing Supplies	39	500	367	500
02-080	Streets & Traffic Signs	9,937	10,000	11,451	15,000
	Total Supplies	\$ 52,997	\$ 55,500	\$ 41,482	\$ 62,500
Maintenance					
03-030	Equipment Maint. & Repair	\$ 23,698.00	\$ 30,000	\$ 46,950	\$ 30,000
03-040	Motor Vehicles	20,974	6,000	10,155	10,000
03-160	Traffic Signals	1,674	2,500	2,824	12,500
03-180	Street Striping	-	20,000	38,628	20,000
	Total Maintenance	\$ 46,346	\$ 58,500	\$ 98,557	\$ 72,500
Services					
04-200	Communication	\$ 6,276	\$ 250	\$ -	\$ 7,000
	Total Services	\$ 6,276	\$ 250	\$ -	\$ 7,000
Contractual					
05-030	Equipment Rental	\$ 7,573	\$ 10,000	\$ (915)	\$ 20,000
05-070	Culverts and Drain Boxes	20,093	15,000	1,938	15,000
05-079	Stormwater Permits	17,673	17,500	16,279	17,500
05-100	Streets Materials	355,043	250,000	51,669	500,000
	Total Contractual	\$ 400,382	\$ 292,500	\$ 68,971	\$ 552,500
Miscellaneous					
06-050	Vehicle Lease	\$ -	\$ -	\$ -	\$ 9,000
06-270	Contract Services	\$ 2,475	\$ 25,000	\$ 2,550	\$ 25,000
07-010	Training	3,139	3,500	513	5,500
07-260	Uniform Allowance	2,561	2,000	1,127	2,000
07-390	Insurance & Bonds	17,297	19,000	16,264	19,000
	Total Miscellaneous	\$ 25,472	\$ 49,500	\$ 20,454	\$ 60,500
Capital Outlay					
09-010	Capital Outlay	\$ 51,690	\$ -	\$ 138,324	\$ -
09-770	Equipment	9,118	-	-	-
	Total Capital Outlay	\$ 63,265	\$ -	\$ -	\$ -
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 1,141,261	\$ 1,131,897	\$ 774,552	\$ 1,473,534

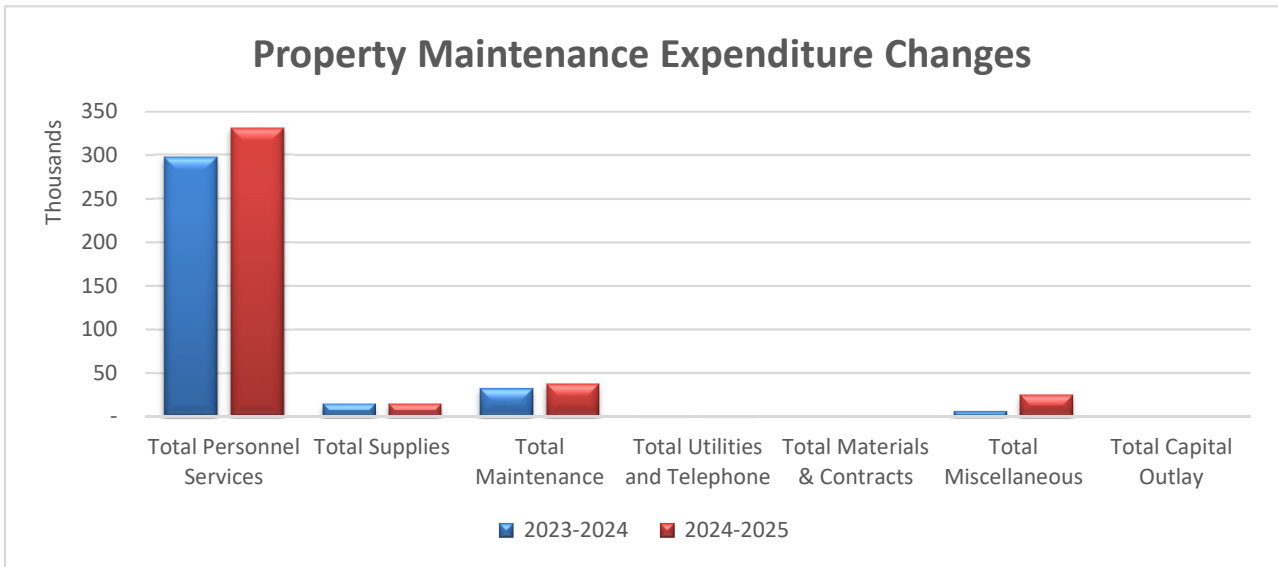
City Property Maintenance

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	353,392	297,722	377,250	330,976
Total Supplies	12,384	14,700	12,569	14,700
Total Maintenance	35,734	32,500	22,673	37,500
Total Utilities and Telephone	-	1,200	52	1,200
Total Materials & Contracts	-	500	354	500
Total Miscellaneous	2,804	6,450	10,627	24,600
Total Capital Outlay	4,435	-	-	-
Department Total	408,749	353,072	423,525	409,476



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 245,909	\$ 203,377	\$ 266,080	\$ 212,000
01-020	Overtime	18,689	10,000	13,270	10,000
01-040	Social Security	19,763	15,558	20,706	16,218
01-050	TMRS	19,908	16,250	21,016	17,511
01-070	Hospitalization	40,264	46,090	48,661	68,246
01-080	Workers Compensation	3,729	3,500	3,137	3,500
01-160	ICMA	3,706	1,533	3,429	2,147
01-250	Life Insurance	1,424	1,414	951	1,354
	Total Personnel Services	\$ 353,392	\$ 297,722	\$ 377,250	\$ 330,976

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 159	\$ 200	\$ -	\$ 200
02-020	Minor Apparatus & Tools	482	1,500	904	1,500
02-030	Motor Vehicle Supplies	11,743	13,000	11,665	13,000
02-040	Miscellaneous Supplies	-	-	-	-
	Total Supplies	\$ 12,384	\$ 14,700	\$ 12,569	\$ 14,700

Maintenance

03-030	Equipment Maint. & Repair	\$ 16,748	\$ 12,000	\$ 11,128	\$ 15,000
03-040	Motor Vehicles	4,887	2,500	2,816	2,500
03-070	Parks	14,099	15,000	7,532	15,000
03-230	City Beautification	-	3,000	1,197	5,000
	Total Maintenance	\$ 35,734	\$ 32,500	\$ 22,673	\$ 37,500

Utilities & Telephone

04-200	Communication	\$ -	\$ 1,200	\$ 52	\$ 1,200
	Total Utilities and Telephone	\$ -	\$ 1,200	\$ 52	\$ 1,200

Materials & Contracts

05-030	Equipment Rental	\$ -	\$ 500	\$ 354	\$ 500
	Total Materials & Contracts	\$ -	\$ 500	\$ 354	\$ 500

Miscellaneous

06-050	Vehicle Lease	\$ -	\$ -	\$ -	\$ 18,000
07-010	Training	\$ 26	\$ 500	\$ 100	\$ 650
07-260	Uniform Allowance	\$ 363	\$ 1,250	\$ 551	\$ 1,250
07-390	Insurance & Bonds	2,415	4,700	9,976	4,700
	Total Miscellaneous	\$ 2,804	\$ 6,450	\$ 10,627	\$ 24,600

Capital Outlay

09-010	Capital Outlay	\$ 4,435	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 4,435	\$ -	\$ -	\$ -

Department Total

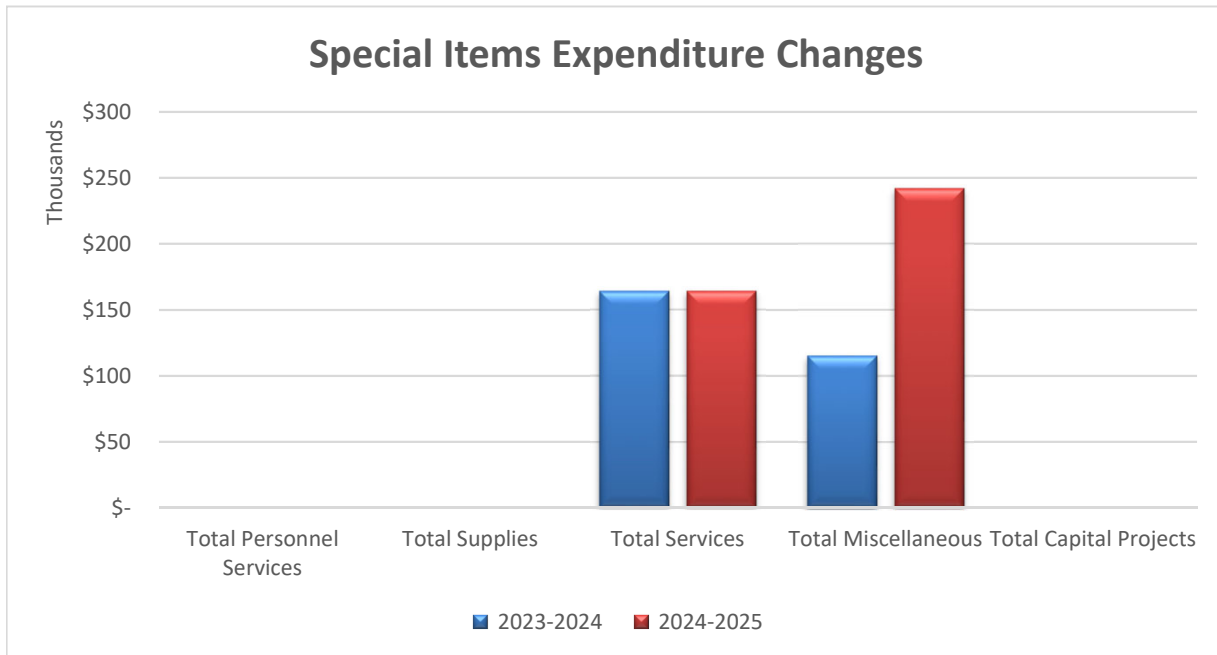
\$ 408,749	\$ 353,072	\$ 423,525	\$ 409,476
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Miscellaneous

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ -	\$ -	\$ -	\$ -
Total Supplies	\$ -	\$ -	\$ -	\$ -
Total Services	\$ 180,148	\$ 164,000	\$ 153,617	\$ 164,000
Total Miscellaneous	\$ 83,254	\$ 115,321	\$ 124,506	\$ 242,000
Total Capital Projects	\$ -	\$ -	\$ -	\$ -
Total Special Items	\$ 268,923	\$ 286,821	\$ 280,272	\$ 413,500



General Fund
Department - Special Items 01-5-99

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Maintenance					
03-010	Buildings & Grounds	\$ 5,521	\$ 7,500	\$ 2,149	\$ 7,500
03-020	Ofc. Furniture, fixture M & R	-	-	-	-
	Total Maintenance	\$ 5,521	\$ 7,500	\$ 2,149	\$ 7,500
Services					
04-010	Electricity	\$ 5,018	\$ 4,000	\$ 4,234	\$ 4,000
04-090	Street Lighting	175,130	160,000	149,383	160,000
	Total Services	\$ 180,148	\$ 164,000	\$ 153,617	\$ 164,000

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Miscellaneous

06-050	Lease Interest	\$ 296	\$ -	\$ -	\$ -
06-090	Dues & Subscriptions	-	8,000	3,530	8,000
06-140	Advertising & Publicity	4,442	10,000	3,059	10,000
06-150	Chamber of Commerce	45,000	65,000	60,593	65,000
06-200	Computer Systems/Software	-	-	10,138	131,500
06-260	Hotel Tax Expenditure	30,914	25,000	37,549	25,000
07-300	Employee Relations	527	-	-	1,500
07-400	Healthy Initiatives	-	1,000	-	-
07-410	Flu Shots	-	1,000	-	1,000
07-420	Contingencies	2,075	5,321	9,637	-
	Total Miscellaneous	<u>\$ 83,254</u>	<u>\$ 115,321</u>	<u>\$ 124,506</u>	<u>\$ 242,000</u>

Capital Outlay

09-970	Transfer to Equip. Replacement	\$ -	\$ -	\$ -	\$ -
	Total Capital Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Total Special Items

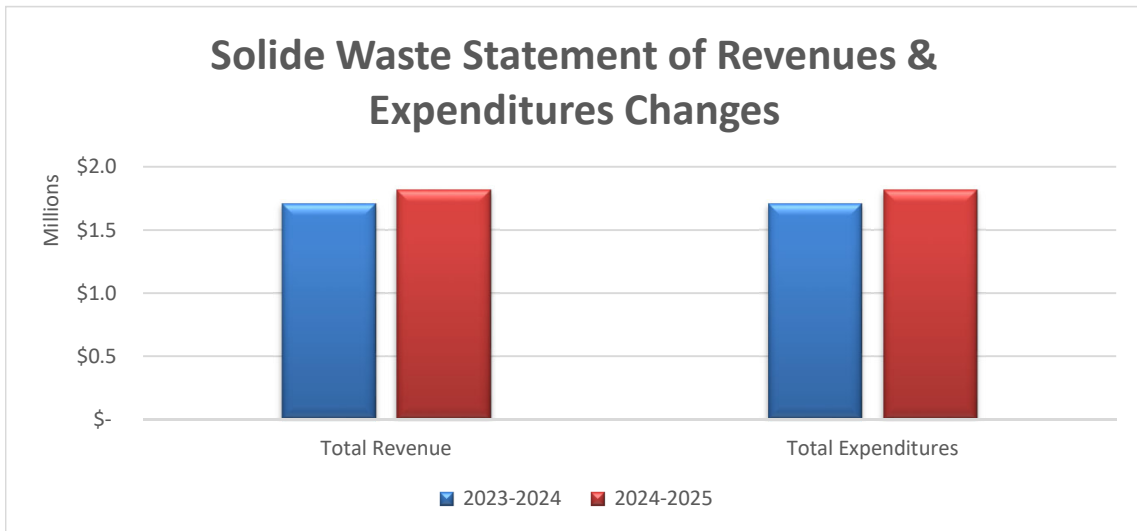
	<u>\$ 268,923</u>	<u>\$ 286,821</u>	<u>\$ 280,272</u>	<u>\$ 413,500</u>
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SOLID WASTE FUND

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$2,140,228	\$1,707,500	\$1,774,782	\$1,817,000
Total Expenditures	\$1,588,728	\$1,707,500	\$1,517,997	\$1,817,000
Over/Under	\$ 551,500	\$ -	\$ 256,785	\$ -



Solid Waste Fund

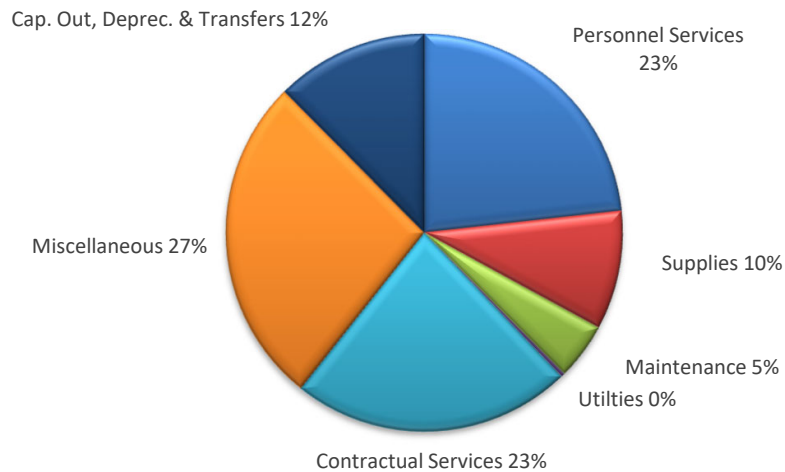
Revenue	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Solid Waste	\$ 1,739,934	\$ 1,692,500	\$ 1,755,308	\$ 1,800,000
Garbage Bags	12,312	10,000	12,570	11,500
Miscellaneous	7,966	5,000	6,904	5,500
Transfer from Equip Replacement	380,016	-	-	-
Total Revenue	\$ 2,140,228	\$ 1,707,500	\$ 1,774,782	\$ 1,817,000

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Expenditures				
Personnel Services	\$ 476,727	\$ 408,773	\$ 388,927	\$ 422,300
Supplies	149,646	175,900	128,797	175,900
Maintenance	139,585	84,000	107,294	84,000
Utilities	20,234	5,500	4,330	5,500
Contractual Services	355,502	408,000	274,933	415,000
Miscellaneous	360,356	625,327	613,716	488,300
Cap. Out, Deprec. & Transfers	86,678	-	-	226,000
Total Expenditures	<u>\$ 1,588,728</u>	<u>\$ 1,707,500</u>	<u>\$ 1,517,997</u>	<u>\$ 1,817,000</u>
Revenues Over(Under)				
Expenditures	<u>\$ 551,500</u>	<u>\$ -</u>	<u>\$ 256,785</u>	<u>\$ -</u>

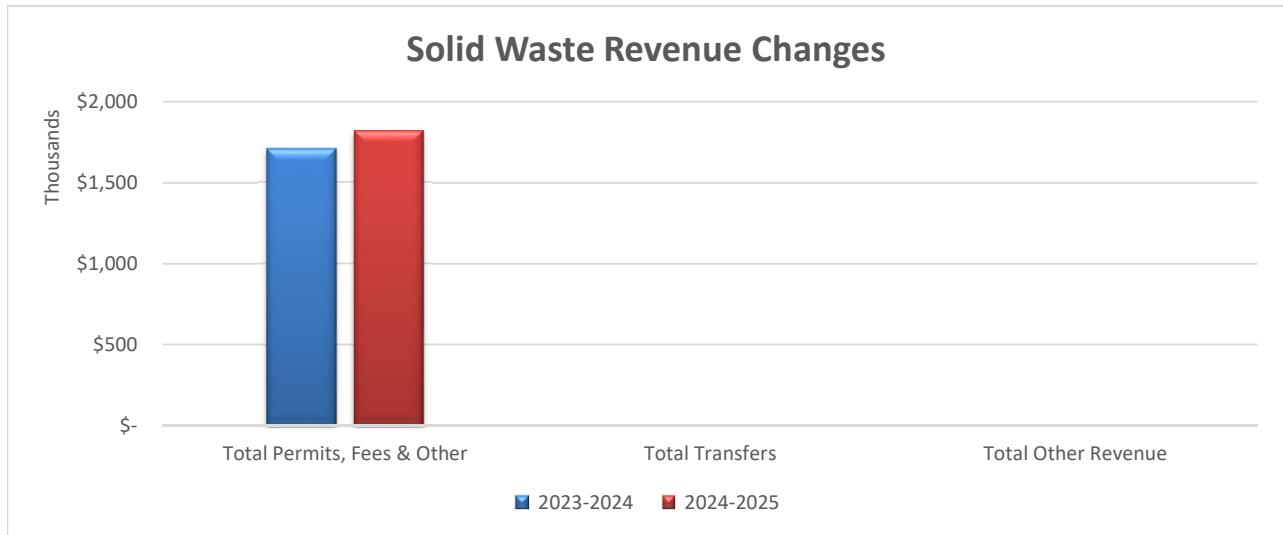
Sold Waste Total Expenditure Percentage by Category



City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Permits, Fees & Other	\$ 1,760,212	\$ 1,707,500	\$ 1,774,782	\$ 1,817,000
Total Transfers	\$ 380,016	\$ -	\$ -	\$ -
Total Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Solid Waste Fund Revenue	\$ 2,140,228	\$ 1,707,500	\$ 1,774,782	\$ 1,817,000



Solid Waste Fund	05-4-00
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Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,739,934	\$ 1,692,500	\$ 1,755,308	\$ 1,800,000
344-60	Garbage Bag Sales	12,312	10,000	12,570	11,500
344-96	Miscellaneous Garbage	7,036	5,000	6,904	5,500
360-00	Miscellaneous Income	-	-	-	-
361-10	Earnings on Investments	-	-	-	-
369-10	Insurance Reimbursement	930	-	-	-
369-30	Sale of Equipment	-	-	-	-
Total Permits, Fees & Other		\$ 1,760,212	\$ 1,707,500	\$ 1,774,782	\$ 1,817,000
Interfund Transfers					
390-55	Transfer from Equip Replacement	\$ 380,016	\$ -	\$ -	\$ -
Total Transfers		\$ 380,016	\$ -	\$ -	\$ -
Other Revenue					
906-25	FEMA	\$ -	\$ -	\$ -	\$ -
Total Other Revenue		\$ -	\$ -	\$ -	\$ -
Total Solid Waste Fund Revenue		\$ 2,140,228	\$ 1,707,500	\$ 1,774,782	\$ 1,817,000

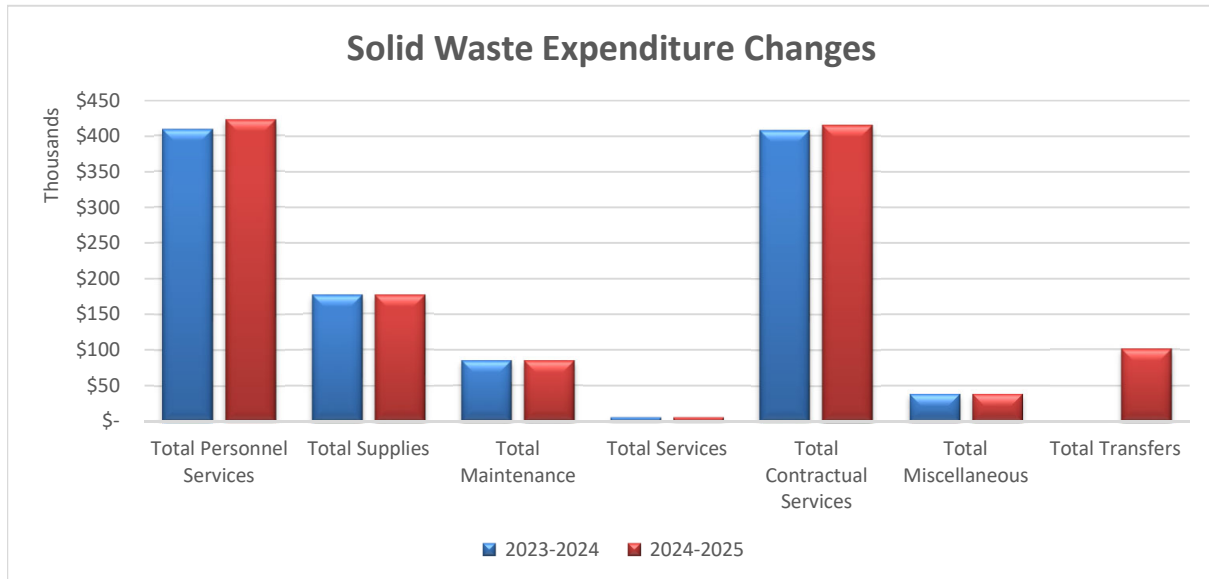
Solid Waste

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 476,727	\$ 408,773	\$ 388,927	\$ 422,300
Total Supplies	\$ 149,646	\$ 175,900	\$ 128,797	\$ 175,900
Total Maintenance	\$ 139,585	\$ 84,000	\$ 107,294	\$ 84,000
Total Services	\$ 20,234	\$ 5,500	\$ 4,330	\$ 5,500
Total Contractual Services	\$ 355,502	\$ 408,000	\$ 274,933	\$ 415,000
Total Miscellaneous	\$ 29,356	\$ 38,300	\$ 28,646	\$ 38,300
Total Transfers	\$ 86,678	\$ -	\$ -	\$ 101,000
Department Total	\$ 1,257,728	\$ 1,120,473	\$ 932,927	\$ 1,367,000



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 299,915	\$ 290,546	\$ 280,585	\$ 292,271
01-020	Overtime	2,639	9,000	2,376	9,000
01-040	Social Security	21,848	22,227	22,791	22,359
01-050	TMRS	99,809	23,215	22,485	24,142
01-070	Hospitalization	40,773	49,036	47,661	59,734
01-080	Workers Compensation	5,033	7,500	4,651	7,500
01-160	ICMA	4,473	5,005	6,055	5,107
01-250	Life Insurance	2,237	2,244	2,323	2,187
	Total Personnel Services	\$ 476,727	\$ 408,773	\$ 388,927	\$ 422,300

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

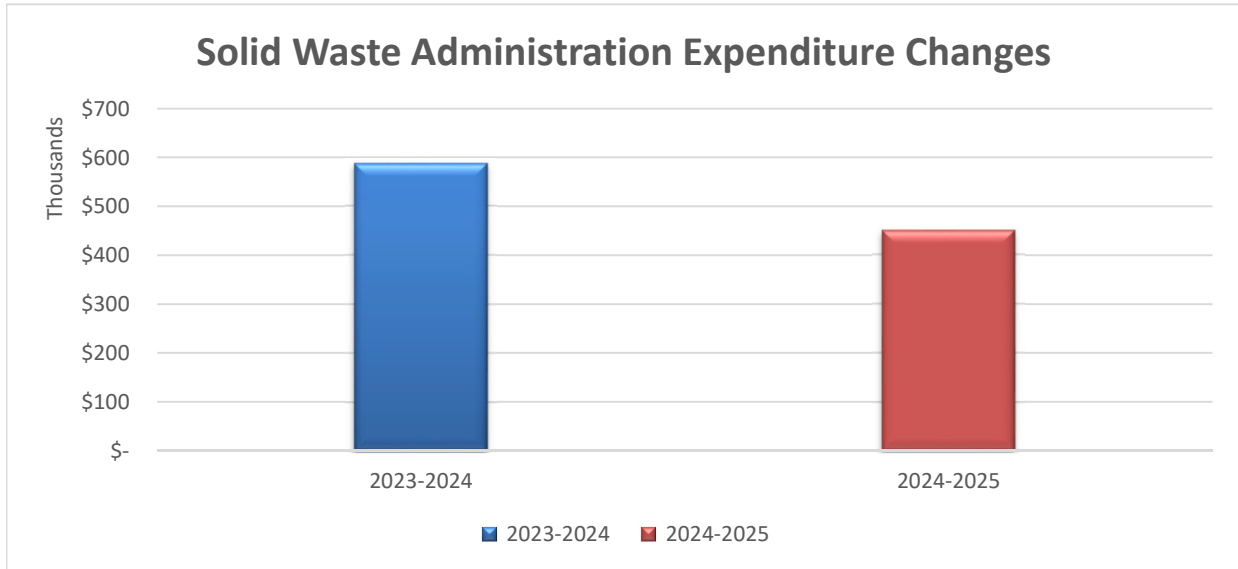
Supplies			-		-
02-010	Office Supplies	\$ 197	\$ -	\$ 214	\$ -
02-020	Minor Apparatus & Tools	16	200	115	200
02-030	Vehicle Supplies	93,971	120,000	79,215	120,000
02-040	Miscellaneous Supplies	281	200	64	200
02-100	Postage	12,100	8,500	9,000	8,500
02-440	Garbage Bags	10,116	10,000	9,900	10,000
02-600	Garbage Containers	32,965	37,000	30,289	37,000
	Total Supplies	\$ 149,646	\$ 175,900	\$ 128,797	\$ 175,900
Maintenance					
03-040	Motor Vehicles	\$ 368	\$ 4,000	\$ 364	\$ 4,000
03-050	Solid Waste Trucks	139,217	80,000	106,930	80,000
	Total Maintenance	\$ 139,585	\$ 84,000	\$ 107,294	\$ 84,000
Utilities					
04-010	Electricity	\$ 5,018	\$ 5,500	\$ 4,330	\$ 5,500
04-200	Communication	15,216	-	-	-
	Total Services	\$ 20,234	\$ 5,500	\$ 4,330	\$ 5,500
Contractual Services					
05-020	Landfill Fee	\$ 222,121	\$ 280,000	\$ 171,109	\$ 280,000
05-050	Container Service	112,644	88,000	103,824	95,000
05-110	Demolition	9,832	-	-	-
05-160	Green Waste Contract	10,905	40,000	-	40,000
	Total Contractual Services	\$ 355,502	\$ 408,000	\$ 274,933	\$ 415,000
Miscellaneous					
07-260	Uniform Service	\$ 1,725	\$ 1,300	\$ 889	\$ 1,300
07-390	Insurance & Bonds	27,631	37,000	27,757	37,000
	Total Miscellaneous	\$ 29,356	\$ 38,300	\$ 28,646	\$ 38,300
Capital Outlay					
09-770	Equipment	\$ -	\$ -	\$ -	\$ 125,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ 125,000
Depreciation & Transfers					
55-555	Depreciation	\$ 86,678	\$ -	\$ -	\$ -
55-670	Transfer to Equip. Repl.	-	-	-	101,000
	Total Transfers	\$ 86,678	\$ -	\$ -	\$ 101,000
Department Total		\$ 1,257,728	\$ 1,120,473	\$ 932,927	\$ 1,367,000

Miscellaneous

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Miscellaneous	\$ 331,000	\$ 587,027	\$ 585,070	\$ 450,000



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

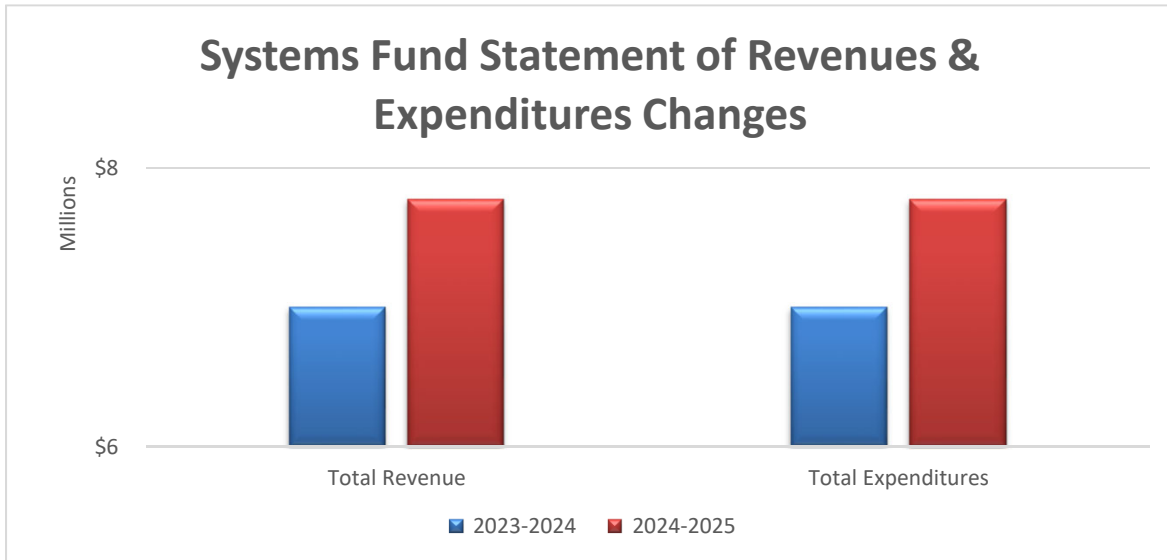
Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Miscellaneous					
07-100	City Franchise Fee	\$ 331,000	\$ 585,000	\$ 585,000	\$ 450,000
07-420	Contingencies	-	2,027	70	-
	Total Miscellaneous	\$ 331,000	\$ 587,027	\$ 585,070	\$ 450,000
Department Total		\$ 331,000	\$ 587,027	\$ 585,070	\$ 450,000

SYSTEMS FUND

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$8,431,213	\$6,997,500	\$ 5,813,359	\$7,767,500
Total Expenditures	\$6,975,258	\$6,997,500	\$ 5,264,096	\$7,767,500
Over/Under	\$1,455,955	\$ -	\$ 549,263	\$ -



Systems Fund

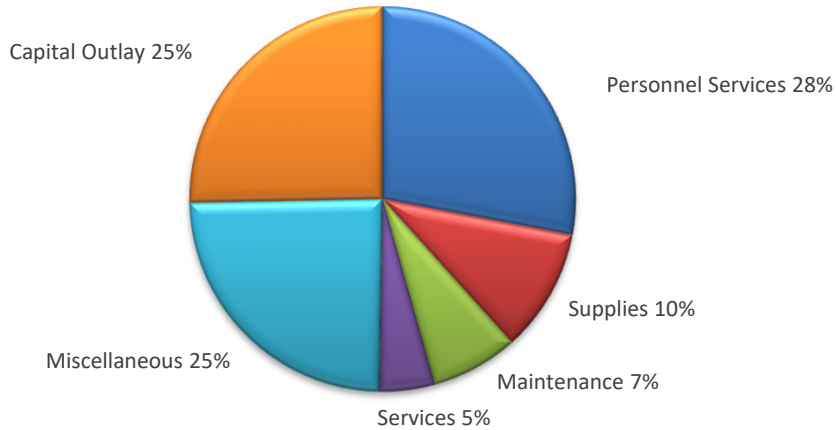
Revenue	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Septage Hauling	\$ 412,027	\$ 400,000	\$ 480,779	\$ 450,000
Water Taps	12,801	20,000	15,565	20,000
New Service	22,200	20,000	23,500	20,000
Wastewater Taps	8,000	15,000	13,600	15,000
Water Sales	1,925,971	1,975,000	2,077,892	2,900,000
Wastewater Sales	1,909,566	1,975,000	2,022,995	2,500,000
Sewer Maintenance Fee	492,394	350,000	475,827	-
System Extensions	328	-	-	-
Delinquent Penalties	305,132	242,000	352,905	262,000
Miscellaneous	7,691	500	254	500
Grants	3,335,103	-	350,042	-
Transfers In	-	2,000,000	-	1,600,000
Total Revenue	\$ 8,431,213	\$ 6,997,500	\$ 5,813,359	\$ 7,767,500

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Expenditures				
Personnel Services	\$2,036,533	\$1,920,750	\$ 1,693,259	\$2,004,850
Supplies	926,674	704,750	803,776	740,000
Maintenance	494,745	513,450	462,425	524,450
Services	324,996	310,500	286,399	329,200
Miscellaneous	1,675,266	1,346,050	1,252,957	1,750,000
Capital Outlay	164,103	2,202,000	765,280	1,812,000
Total Expenditures	<u>\$ 6,975,258</u>	<u>\$ 6,997,500</u>	<u>\$ 5,264,096</u>	<u>\$ 7,767,500</u>
Revenues Over(Under) Expenditures	<u>\$ 1,455,955</u>	<u>\$ -</u>	<u>\$ 549,263</u>	<u>\$ -</u>

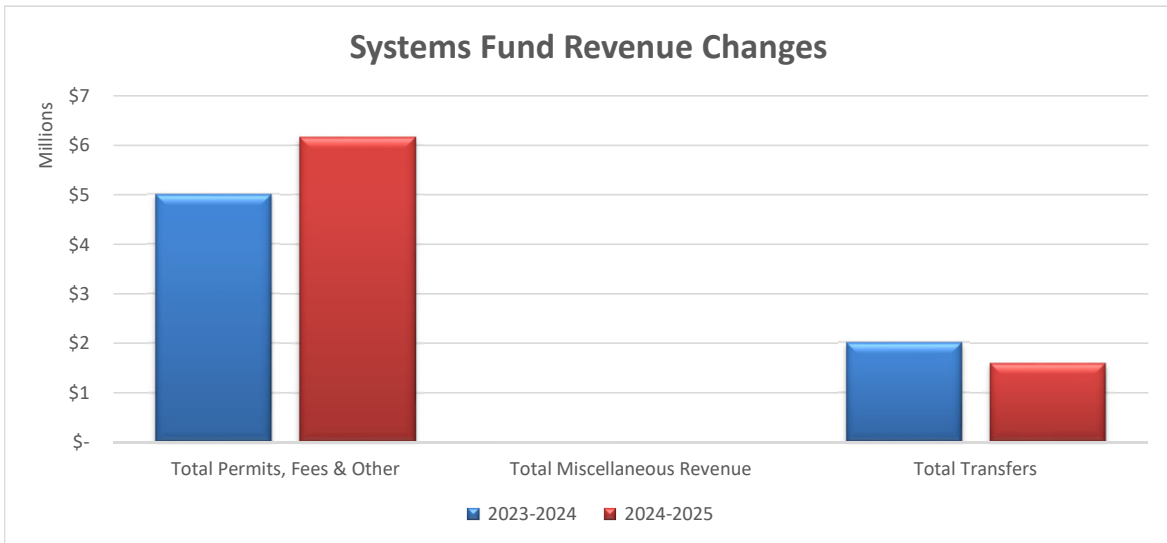
Systems Fund Total Expenditure Percentage by Category



**City of Groves
Annual Fiscal Budget
2024-2025**

STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Permits, Fees & Other	\$ 5,096,110	\$ 4,997,500	\$ 5,463,317	\$ 6,167,500
Total Miscellaneous Revenue	\$ 3,335,103	\$ -	\$ 350,042	\$ -
Total Transfers	\$ -	\$ 2,000,000	\$ -	\$ 1,600,000
Total Systems Fund Revenue	\$ 8,431,213	\$ 6,997,500	\$ 5,813,359	\$ 7,767,500



System Fund 11-4-00

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Permits, Fees & Other					
330-50	Septage Hauling	\$ 412,027	\$ 400,000	\$ 480,779	\$ 450,000
344-30	Water Taps	12,801	20,000	15,565	20,000
344-35	New Service Fees	22,200	20,000	23,500	20,000
344-40	Wastewater Taps	8,000	15,000	13,600	15,000
344-50	Water Sales	1,925,971	1,975,000	2,077,892	2,900,000
344-70	Wastewater Sales	1,909,566	1,975,000	2,022,995	2,500,000
344-75	Sewer Maintenance Fee	492,394	350,000	475,827	-
344-80	System Extensions	328	-	-	-
344-85	Service Fees	40,825	15,000	58,775	15,000
344-90	Return Check Fee	1,925	2,000	2,050	2,000
351-30	Delinquent Penalties	262,382	225,000	292,080	245,000
360-00	Miscellaneous Income	7,691	500	254	500
369-30	Sale of Equipment	-	-	-	-
	Total Permits, Fees & Other	\$ 5,096,110	\$ 4,997,500	\$ 5,463,317	\$ 6,167,500

**City of Groves
Annual Fiscal Budget
2024-2025**

STATEMENT OF REVENUES

Grant Revenue					
370-00	GLO Harvey Grant	\$ 1,570,239	\$ -	\$ 350,042	\$ -
375-11	2017 CDBG Grant	-	-	-	-
375-12	2019 CDBG Grant	-	-	-	-
375-13	2021 GLO CLFRF Grant	1,764,864	-	-	-
	Total Miscellaneous Revenue	\$ 3,335,103	\$ -	\$ 350,042	\$ -
Transfers In					
390-01	Transfer form General Fund		\$ -	\$ -	\$ -
390-35	Transfer from I & S Fund	-	-	-	-
390-50	Transfer from Capital Projects	\$ -	\$ 2,000,000	\$ -	\$ 1,600,000
	Total Transfers	\$ -	\$ 2,000,000	\$ -	\$ 1,600,000
Total Systems Fund Revenue		\$ 8,431,213	\$ 6,997,500	\$ 5,813,359	\$ 7,767,500

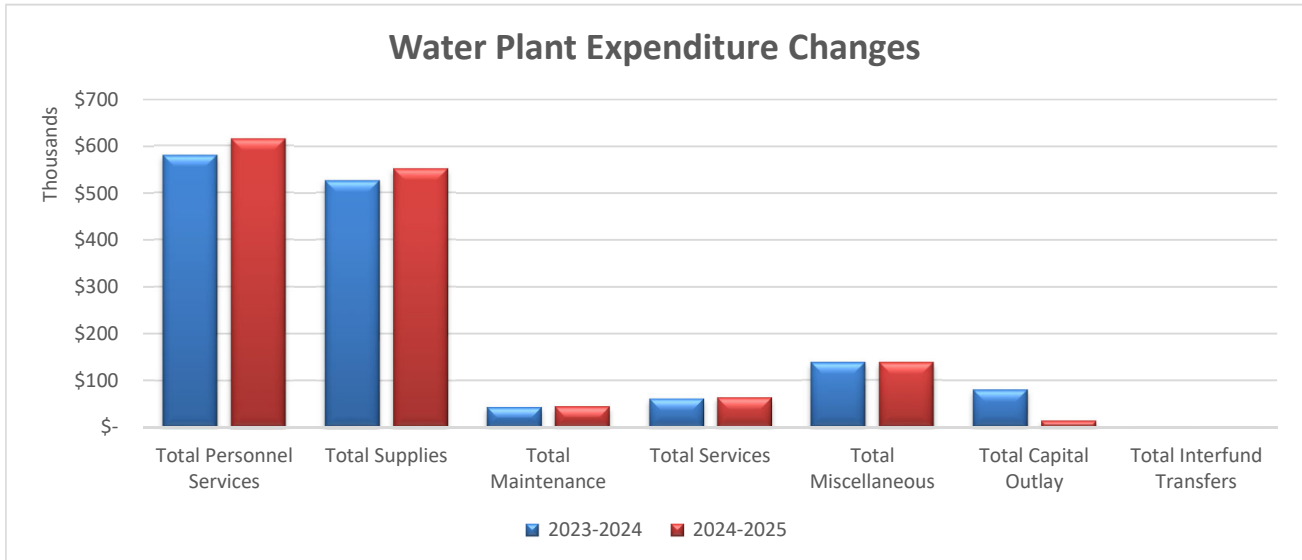
Water Plant

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 642,114	\$ 579,955	\$ 516,906	\$ 615,122
Total Supplies	\$ 733,975	\$ 526,250	\$ 615,809	\$ 551,250
Total Maintenance	\$ 20,802	\$ 42,200	\$ 21,979	\$ 43,200
Total Services	\$ 54,730	\$ 61,000	\$ 37,208	\$ 63,500
Total Miscellaneous	\$ 103,761	\$ 137,650	\$ 93,740	\$ 137,700
Total Capital Outlay	\$ 155,063	\$ 80,000	\$ 60,428	\$ 15,000
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total	1,710,445	1,427,055	1,346,070	1,425,772



Systems Fund	
Department - Water Plant	11-5-63

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 385,443	\$ 380,150	\$ 319,142	\$ 398,643
01-020	Overtime	60,878	60,000	56,252	60,000
01-040	Social Security	31,630	29,081	31,092	30,496
01-050	TMRS	95,279	30,374	32,770	32,928
01-070	Hospitalization	51,421	64,536	60,143	76,877
01-080	Workers Compensation	5,500	5,500	6,284	5,500
01-160	ICMA	8,002	7,494	8,187	7,858
01-250	Life Insurance	3,961	2,820	3,036	2,820
Total Personnel Services		\$ 642,114	\$ 579,955	\$ 516,906	\$ 615,122

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 1,055	\$ 750	\$ 1,490	\$ 750
02-020	Minor Apparatus & Tools	342	500	480	500
02-030	Vehicle Supplies	2,145	2,000	1,266	2,000
02-050	Forms and Printing	-	-	-	-
02-090	Water Plant Supplies	12,364	13,000	11,086	13,000
02-100	Postage	361	-	11	-
02-110	Water Purchased	343,883	250,000	274,818	275,000
02-120	Chemicals	373,825	260,000	326,658	260,000
	Total Supplies	\$ 733,975	\$ 526,250	\$ 615,809	\$ 551,250

Maintenance

03-010	Building & Grounds	\$ 3,239	\$ 5,000	\$ 3,255	\$ 5,000
03-020	Furniture & Fixtures	500	1,000	1,000	2,000
03-030	Equipment Maint. & Repair	662	1,000	288	1,000
03-040	Motor Vehicles	1,149	200	114	200
03-080	Water Plant	9,472	30,000	14,080	30,000
03-280	Water Tanks	5,780	5,000	3,242	5,000
	Total Maintenance	\$ 20,802	\$ 42,200	\$ 21,979	\$ 43,200

Services

04-010	Electricity	\$ 806	\$ 1,000	\$ (21,247)	\$ 1,000
04-050	Electricity-Water Production	47,550	55,000	47,298	55,000
04-200	Communication	6,374	5,000	11,157	7,500
	Total Services	\$ 54,730	\$ 61,000	\$ 37,208	\$ 63,500

Miscellaneous

06-090	Dues & Subscriptions	\$ -	\$ -	\$ 51	\$ -
06-180	Fees & Permits	18,027	20,000	17,486	20,000
06-220	Laboratory Charges	11,664	15,000	12,128	15,000
06-270	Contract Services	33,560	30,000	27,858	30,000
07-010	Training	4,766	4,000	415	4,000
07-100	Certification	563	500	225	500
07-260	Uniform Service	2,770	1,500	746	1,500
07-390	Insurance & Bonds	31,716	66,000	33,956	66,000
07-480	Water Utility Assoc. Dues	695	650	875	700
	Total Miscellaneous	\$ 103,761	\$ 137,650	\$ 93,740	\$ 137,700

Capital Outlay

09-520	Water Plant	\$ -	\$ 30,000	\$ 35,714	\$ -
09-770	Equipment	10,063	35,000	24,714	-
09-880	Plant Equipment	-	7,500	-	7,500
09-885	Elevated Storage Tank	-	7,500	-	7,500
50-530	Capital Projects	145,000	-	-	-
	Total Capital Outlay	\$ 155,063	\$ 80,000	\$ 60,428	\$ 15,000

Interfund Transfers

50-520	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -

Department Total

\$ 1,710,445	\$ 1,427,055	\$ 1,346,070	\$ 1,425,772
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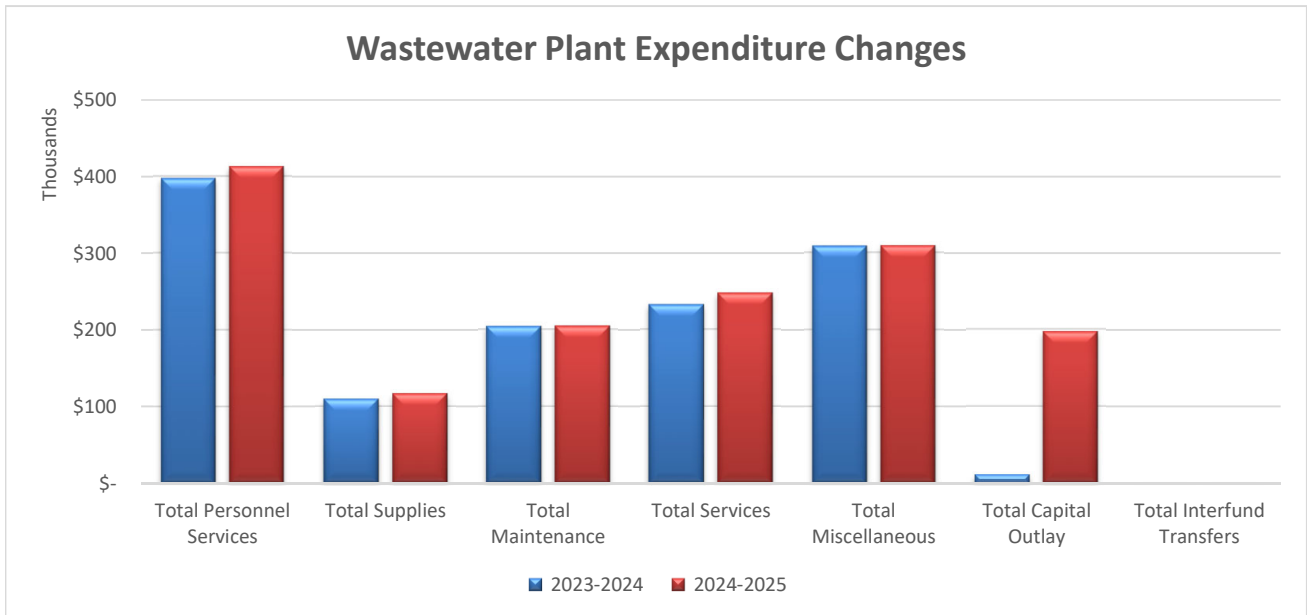
Wastewater Plant

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

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 460,440	\$ 397,373	\$ 407,429	\$ 412,859
Total Supplies	\$ 131,885	\$ 109,750	\$ 140,228	\$ 116,650
Total Maintenance	\$ 84,130	\$ 204,000	\$ 132,536	\$ 204,500
Total Services	\$ 245,097	\$ 232,000	\$ 234,917	\$ 247,000
Total Miscellaneous	\$ 242,052	\$ 308,850	\$ 279,296	\$ 309,250
Total Capital Outlay	\$ 5,040	\$ 12,000	\$ -	\$ 197,000
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,168,644	\$ 1,263,973	\$ 1,194,406	\$ 1,487,259



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 307,621	\$ 246,919	\$ 249,071	\$ 259,611
01-020	Overtime	34,559	27,500	30,373	27,500
01-040	Social Security	24,344	18,889	24,058	19,860
01-050	TMRS	26,285	19,729	25,702	21,444
01-070	Hospitalization	49,184	68,645	58,812	68,246
01-080	Workers Compensation	3,500	4,000	4,255	4,000
01-160	ICMA	12,891	9,877	13,263	10,384
01-250	Life Insurance	2,056	1,814	1,895	1,814
	Total Personnel Services	\$ 460,440	\$ 397,373	\$ 407,429	\$ 412,859

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 763	\$ 750	\$ 376	\$ 750
02-020	Minor Apparatus & Tools	88	750	717	750
02-030	Vehicle Supplies	1,584	3,500	1,916	3,500
02-040	Miscellaneous Supplies	2,925	3,000	2,056	-
02-100	Postage	-	250	155	150
02-130	Wastewater Plant Supplies	604	1,000	819	1,000
02-140	Wastewater Plant Chemicals	125,551	100,000	133,732	110,000
02-200	Water Purchased - P.A.	370	500	457	500
	Total Supplies	\$ 131,885	\$ 109,750	\$ 140,228	\$ 116,650

Maintenance

03-010	Building & Grounds	\$ 15,253	\$ 500	\$ 727	\$ 1,000
03-030	Equipment Maint. & Repair	1,949	2,500	1,588	2,500
03-040	Motor Vehicles	8	1,000	724	1,000
03-090	Lift Station	44,787	100,000	62,103	100,000
03-110	Plant	22,133	100,000	67,394	100,000
	Total Maintenance	\$ 84,130	\$ 204,000	\$ 132,536	\$ 204,500

Services

04-010	Electricity	\$ 233,731	\$ 220,000	\$ 222,576	\$ 235,000
04-100	Natural Gas	4,960	5,000	6,579	5,000
04-200	Communication	6,406	7,000	5,762	7,000
	Total Services	\$ 245,097	\$ 232,000	\$ 234,917	\$ 247,000

Miscellaneous

05-170	Sludge Disposal	\$ 125,265	\$ 150,000	\$ 125,775	\$ 150,000
06-090	Dues & Subscriptions	-	100	-	-
06-180	Fees & Permits	33,455	40,000	42,753	40,000
06-220	Laboratory Charges	49,396	57,000	49,898	57,000
07-010	Training	2,035	2,250	1,381	2,550
07-100	Certification	289	500	222	500
07-260	Uniform Service	2,724	2,000	3,229	2,200
07-390	Insurance & Bonds	28,888	57,000	56,038	57,000
	Total Miscellaneous	\$ 242,052	\$ 308,850	\$ 279,296	\$ 309,250

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ 185,000
09-115	Plant Repairs	-	-	-	-
09-860	Building Maint. And Repairs	5,040	12,000	-	12,000
	Total Capital Outlay	\$ 5,040	\$ 12,000	\$ -	\$ 197,000

Interfund Transfers

55-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -

Department Total

	Total	\$ 1,168,644	\$ 1,263,973	\$ 1,194,406	\$ 1,487,259
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Customer Service

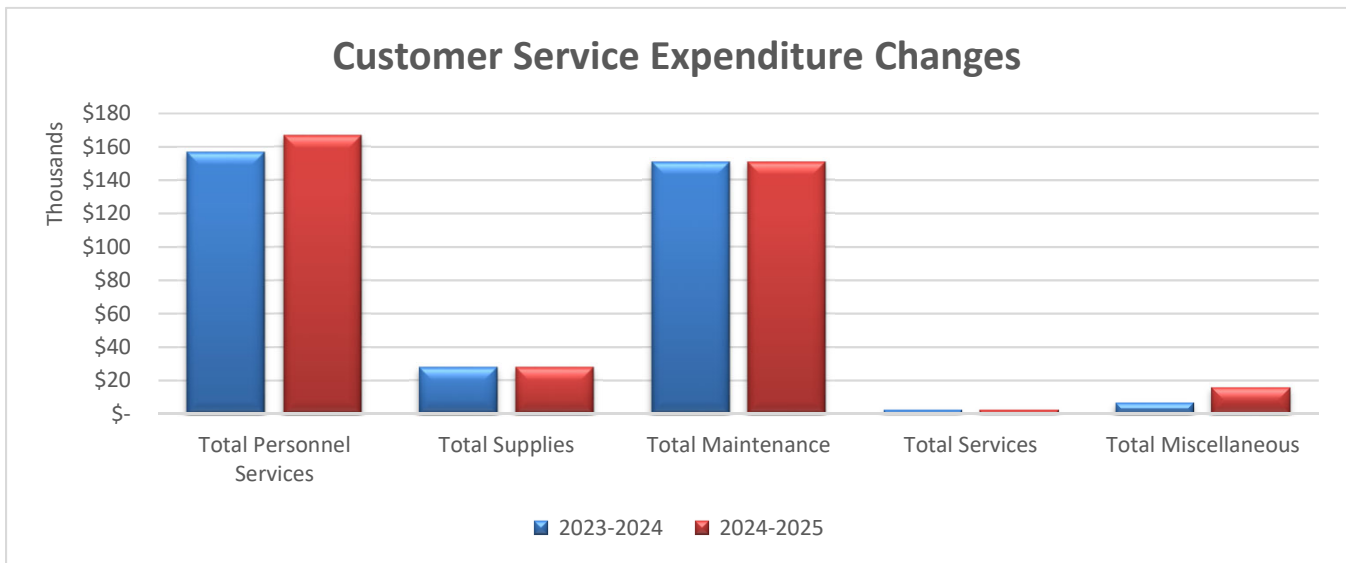
The Customer Service Department is responsible for the cashier functions for the City of Groves including billing and collection of City receivables. This department interacts with various departments by providing billing and collection services for all City Departments.

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 178,117	\$ 156,952	\$ 109,241	\$ 166,784
Total Supplies	\$ 33,174	\$ 27,750	\$ 24,992	\$ 27,750
Total Maintenance	\$ 230,759	\$ 150,750	\$ 215,819	\$ 150,750
Total Services	\$ 2,353	\$ 2,500	\$ 2,295	\$ 2,500
Total Miscellaneous	\$ 5,298	\$ 6,750	\$ 37,357	\$ 15,750
Department Total	\$ 449,701	\$ 344,702	\$ 389,704	\$ 363,534



Systems Fund
Department - Customer Service 11-5-66

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 101,947	\$ 102,474	\$ 82,568	\$ 107,188
01-020	Overtime	24,184	500	(23,063)	500
01-040	Social Security	8,959	8,107	4,535	8,200
01-050	TMRS	6,890	6,398	5,965	6,779
01-070	Hospitalization	32,221	35,100	35,695	40,384
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	2,826	2,803	2,750	2,863
01-250	Life Insurance	847	1,270	600	570
Total Personnel Services		\$ 178,117	\$ 156,952	\$ 109,241	\$ 166,784

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 8,528	\$ 3,500	\$ 6,261	\$ 3,500
02-020	Minor Apparatus & Tools	217	250	-	250
02-030	Vehicle Supplies	691	-	(60)	-
02-040	Miscellaneous Supplies	183	-	-	-
02-050	Forms and Printing	255	4,500	2,271	4,500
02-100	Postage	23,300	19,500	16,520	19,500
	Total Supplies	\$ 33,174	\$ 27,750	\$ 24,992	\$ 27,750

Maintenance

03-020	Furniture & Fixtures	\$ -	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	167	500	-	500
03-040	Motor Vehicles	2,087	-	19	-
03-140	Meters	228,505	150,000	215,800	150,000
	Total Maintenance	\$ 230,759	\$ 150,750	\$ 215,819	\$ 150,750

Services

04-100	Natural Gas	\$ 472	\$ 500	\$ 491	\$ 500
04-200	Communication	1,881	2,000	1,804	2,000
	Total Services	\$ 2,353	\$ 2,500	\$ 2,295	\$ 2,500

Miscellaneous

06-050	Vehicle Lease	\$ -	\$ -	\$ -	\$ 9,000
07-010	Training	\$ 2,694	\$ 4,000	\$ 12	\$ 4,000
07-260	Uniform Service	1,115	1,000	-	1,000
07-270	Contract Services	-	-	35,625	-
07-390	Insurance & Bonds	1,489	1,750	1,720	1,750
	Total Miscellaneous	\$ 5,298	\$ 6,750	\$ 37,357	\$ 15,750

Department Total

	\$ 449,701	\$ 344,702	\$ 389,704	\$ 363,534
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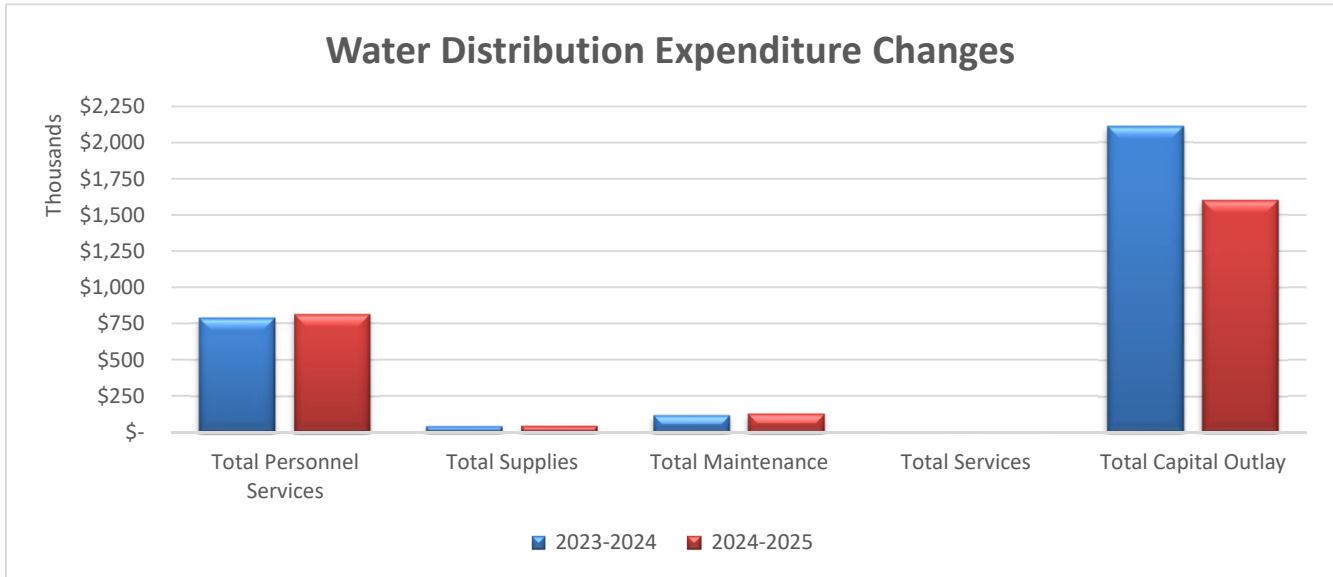
Water Distribution

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 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Personnel Services	\$ 755,862	\$ 786,470	\$ 659,683	\$ 810,085
Total Supplies	\$ 27,640	\$ 41,000	\$ 22,747	\$ 44,350
Total Maintenance	\$ 159,054	\$ 116,500	\$ 92,091	\$ 126,000
Total Services	\$ 10,043	\$ -	\$ 888	\$ 1,200
Total Capital Outlay	\$ 4,000	\$ 2,110,000	\$ 704,852	\$ 1,600,000
Department Total	\$ 957,517	\$ 3,100,270	\$ 1,498,400	\$ 2,658,935



Systems Fund	
Department - Water Distribution	11-5-67

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Personnel Services					
01-010	Salaries & Wages	\$ 526,887	\$ 515,151	\$ 441,676	\$ 532,398
01-020	Overtime	23,107	30,000	15,488	30,000
01-040	Social Security	39,106	39,372	35,237	40,692
01-050	TMRS	42,819	41,122	37,683	43,936
01-070	Hospitalization	95,285	126,025	89,990	126,812
01-080	Workers Compensation	17,278	20,000	19,526	20,000
01-160	ICMA	7,872	11,457	4,375	12,899
01-240	Unemployment Compensation	-	-	8,679	-
01-250	Life Insurance	3,508	3,343	7,029	3,348
Total Personnel Services		\$ 755,862	\$ 786,470	\$ 659,683	\$ 810,085

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 590	\$ 1,000	\$ 759	\$ 1,250
02-020	Minor Apparatus & Tools	2,896	5,000	3,161	5,000
02-030	Vehicle Supplies	23,471	35,000	18,779	38,000
02-040	Miscellaneous Supplies	383	-	48	100
02-100	Postage	300	-	-	-
	Total Supplies	\$ 27,640	\$ 41,000	\$ 22,747	\$ 44,350

Maintenance

03-020	Furniture & Fixtures	\$ -	\$ -	\$ 44	\$ -
03-030	Equipment Maint. & Repair	26,821	13,000	11,085	13,000
03-040	Motor Vehicles	30,586	13,500	16,643	13,000
03-060	Service Lines	6,036	30,000	13,525	30,000
03-240	Manhole Rehab	-	-	-	10,000
03-270	Water Lines	95,611	60,000	50,794	60,000
	Total Maintenance	\$ 159,054	\$ 116,500	\$ 92,091	\$ 126,000

Services

04-200	Communication	\$ 10,043	\$ -	\$ 888	\$ 1,200
	Total Services	\$ 10,043	\$ -	\$ 888	\$ 1,200

Miscellaneous

05-030	Equipment Rental	\$ -	\$ 2,500	\$ -	\$ 5,000
06-040	Construction Materials	(21,230)	15,000	2,763	15,000
06-050	Vehicle Lease	-	-	-	27,000
06-090	Dues & Subscriptions	-	-	-	-
06-270	Contract Services	-	6,000	-	6,000
07-010	Training	9,154	7,500	3,908	9,000
07-100	Certification	860	800	195	800
07-260	Uniform Service	3,187	2,500	2,874	2,500
07-390	Insurance & Bonds	8,947	12,000	8,399	12,000
07-480	Water Utility Assoc. Dues	-	-	-	-
	Total Miscellaneous	\$ 918	\$ 46,300	\$ 18,139	\$ 77,300

Capital Outlay

09-602	GLO Harvey Grant	\$ -	\$ -	\$ 169,832	\$ -
09-603	2019 CDBG Grant	4,000	-	-	-
09-604	2021 GLO CLFRF Grant	-	2,000,000	427,915	1,600,000
09-770	Equipment	-	110,000	107,105	-
09-910	Heavy Equipment	-	-	-	-
09-910	Heavy Equipment	-	-	-	-
	Total Capital Outlay	\$ 4,000	\$ 2,110,000	\$ 704,852	\$ 1,600,000

Department Total

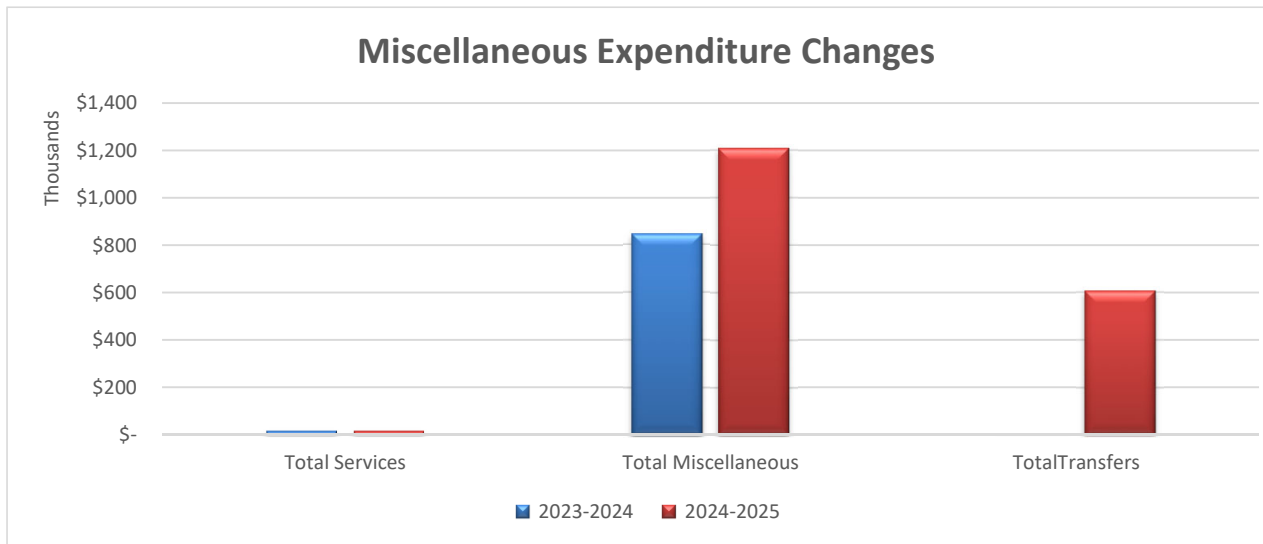
\$ 957,517	\$ 3,100,270	\$ 1,498,400	\$ 2,658,935
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Miscellaneous

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Services	\$ 12,773	\$ 15,000	\$ 11,091	\$ 15,000
Total Miscellaneous	\$ 1,323,237	\$ 846,500	\$ 824,425	\$ 1,210,000
Total Transfers	\$ 1,352,941	\$ -	\$ -	\$ 607,000
Department Total	\$ 2,688,951	\$ 861,500	\$ 835,516	\$ 1,832,000



Systems Fund
Dept. - Miscellaneous 11-5-99

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Services					
04-010	Electricity	\$ 12,773	\$ 15,000	\$ 11,091	\$ 15,000
	Total Services	\$ 12,773	\$ 15,000	\$ 11,091	\$ 15,000
Miscellaneous					
07-100	City Franchise Fee	\$ 1,269,000	\$ 811,500	\$ 811,500	\$ 1,160,000
07-420	Contingencies	-	-	956	-
07-580	Subdivider Rebates	54,237	35,000	11,969	50,000
	Total Miscellaneous	\$ 1,323,237	\$ 846,500	\$ 824,425	\$ 1,210,000
Depreciation & Transfers					
99-980	Depreciation	\$ 1,352,941	\$ -	\$ -	\$ -
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ 607,000
09-670	Transfer to Equipment Replace	\$ -	\$ -	\$ -	\$ -
	Total Transfers	\$ 1,352,941	\$ -	\$ -	\$ 607,000
Department Total		\$ 2,688,951	\$ 861,500	\$ 835,516	\$ 1,832,000

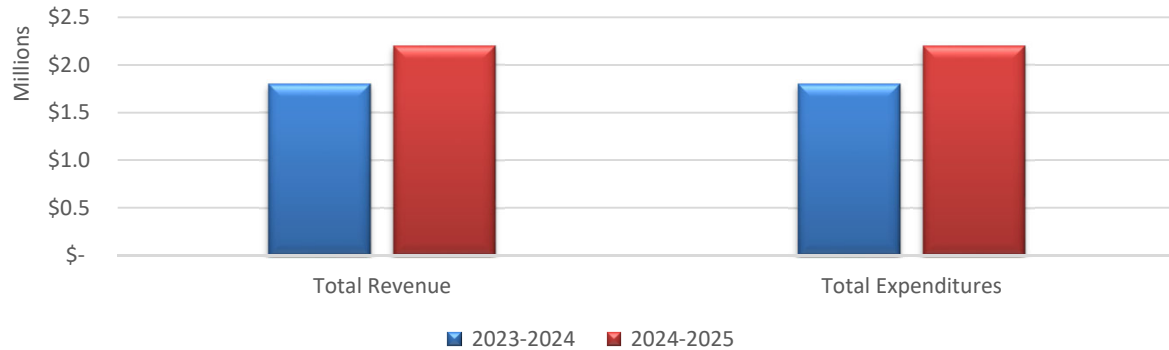
SALES TAX FUND

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$ 1,760,821	\$ 1,801,500	\$ 1,694,948	\$ 2,201,500
Total Expenditures	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Over/Under	\$ 225,821	\$ -	\$ (106,552)	\$ -

Sales Tax Fund Statement of Revenues & Expenditures Changes



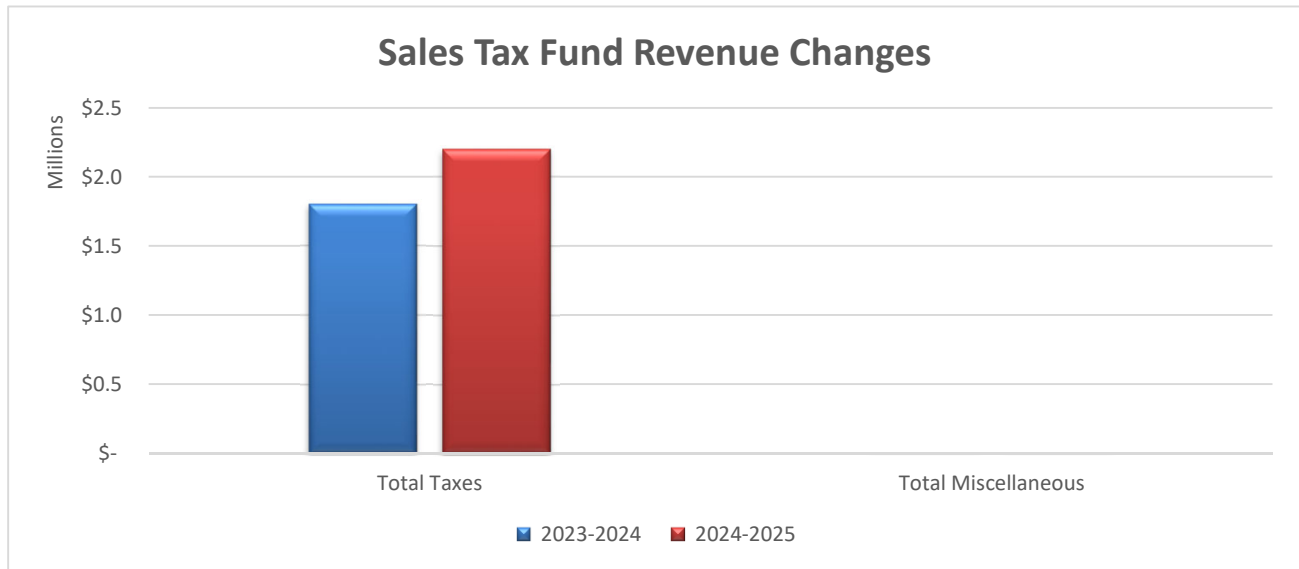
Sales Tax Fund

	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Revenue				
Sales Tax	\$ 1,760,462	\$ 1,800,000	\$ 1,683,389	\$ 2,200,000
Mixed Beverage Tax	77	1,000	8,196	1,000
Earnings of Investments	282	500	3,363	500
Total Revenue	\$ 1,760,821	\$ 1,801,500	\$ 1,694,948	\$ 2,201,500
Expenditures				
Transfers Out	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Total Expenditures	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Revenues Over(Under) Expenditures	\$ 225,821	\$ -	\$ (106,552)	\$ -

City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Taxes	\$ 1,760,462	\$ 1,800,000	\$ 1,683,389	\$ 2,200,000
Total Miscellaneous	\$ 359	\$ 1,500	\$ 11,559	\$ 1,500
Total Sales Tax Fund Revenue	\$ 1,760,821	\$ 1,801,500	\$ 1,694,948	\$ 2,201,500



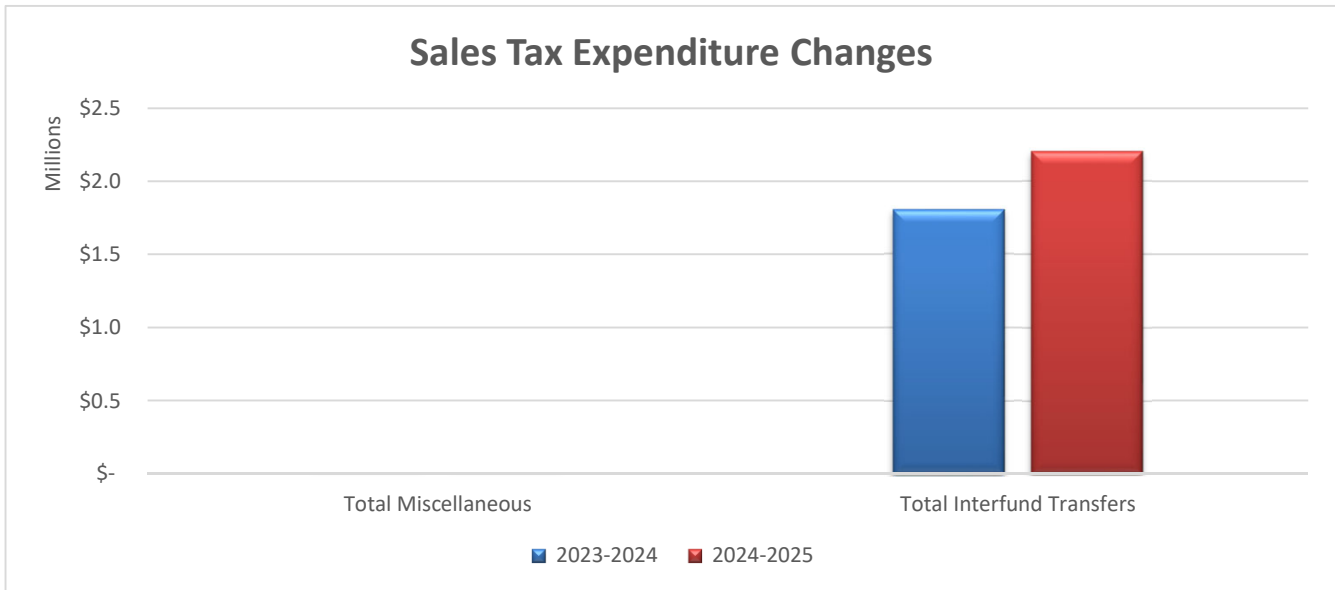
Sales Tax Fund	21-4-00
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Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Taxes					
313-00	Sales Tax Receipts	\$ 1,760,462	\$ 1,800,000	\$ 1,683,389	\$ 2,200,000
	Total Taxes	\$ 1,760,462	\$ 1,800,000	\$ 1,683,389	\$ 2,200,000
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 77	\$ 1,000	\$ 8,196	\$ 1,000
361-10	Earnings on Investments	282	500	3,363	500
	Total Miscellaneous	\$ 359	\$ 1,500	\$ 11,559	\$ 1,500
Total Sales Tax Fund Revenue		\$ 1,760,821	\$ 1,801,500	\$ 1,694,948	\$ 2,201,500

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

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



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

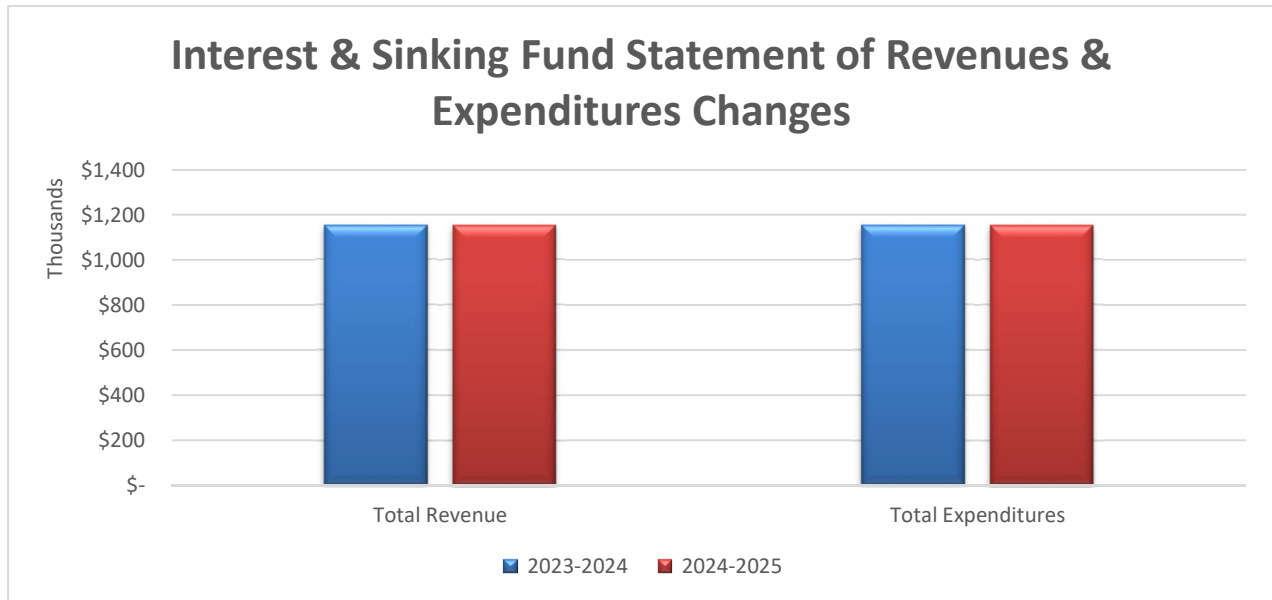
Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	\$ -	\$ -	\$ -	\$ -
Interfund Transfers					
51-313	Transfer to General Fund	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
	Total Interfund Transfers	\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500
Department Total		\$ 1,535,000	\$ 1,801,500	\$ 1,801,500	\$ 2,201,500

INTEREST AND SINKING FUND

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$ 1,141,642	\$ 1,151,398	\$ 1,166,722	\$ 1,150,563
Total Expenditures	\$ 1,147,276	\$ 1,151,398	\$ 1,151,698	\$ 1,150,563
Over/Under	\$ (5,634)	\$ -	\$ 15,024	\$ -



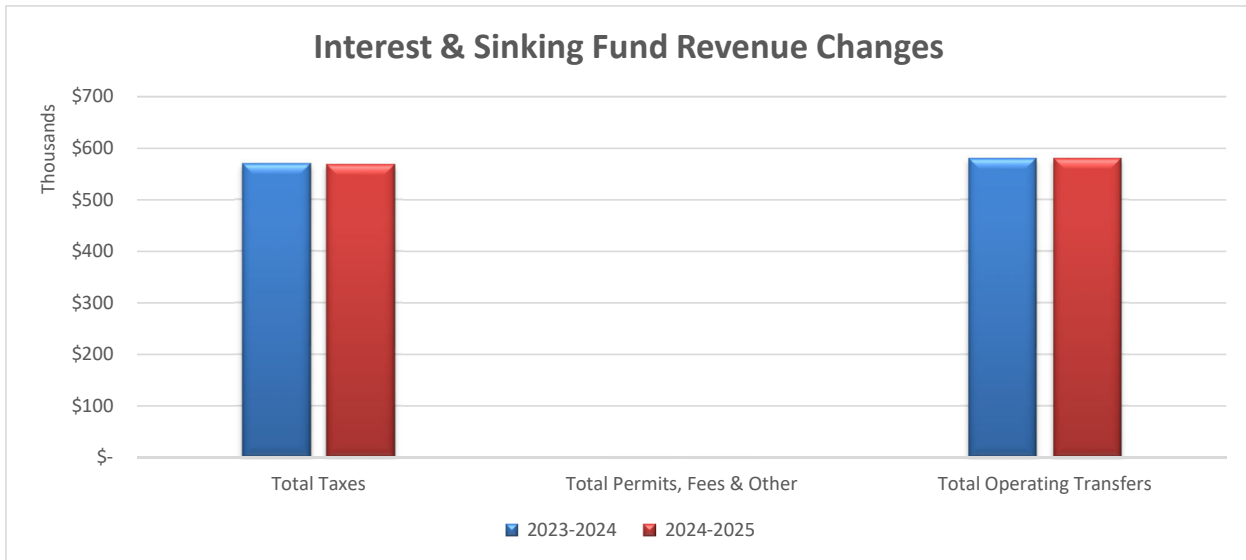
Interest & Sinking Fund

	Actual	Budget	Estimated	Proposed
Revenue	2022-2023	2023-2024	2023-2024	2024-2025
Current Taxes	\$ 15,152	\$ 7,400	\$ 10,900	\$ 7,400
Delinquent Taxes	531,120	558,148	541,371	557,213
Current Penalty & Interest	4,050	1,500	5,889	1,500
Delinquent Penalty & Interest	7,309	2,500	4,698	2,500
Interest on Investments	4,661	2,000	24,014	2,000
Transfers	579,350	579,850	579,850	579,950
Total Revenue	1,141,642	\$ 1,151,398	\$ 1,166,722	\$ 1,150,563
Expenditures				
Principal	\$ 795,000	\$ 840,000	\$ 840,000	\$ 860,000
Interest	351,976	311,398	311,548	290,263
Contingencies	-	-	-	-
Total Expenditures	\$ 1,147,276	\$ 1,151,398	\$ 1,151,698	\$ 1,150,563
Revenues Over(Under) Expenditures	\$ (5,634)	\$ -	\$ 15,024	\$ -

**City of Groves
Annual Fiscal Budget
2024-2025**

STATEMENT OF REVENUES

Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Total Taxes	\$ 557,631	\$ 569,548	\$ 562,858	\$ 568,613
Total Permits, Fees & Other	\$ 4,661	\$ 2,000	\$ 24,014	\$ 2,000
Total Operating Transfers	\$ 579,350	\$ 579,850	\$ 579,850	\$ 579,950
Total Interest & Sinking Revenue	\$ 1,141,642	\$ 1,151,398	\$ 1,166,722	\$ 1,150,563



Interest & Sinking Fund 35-4-00

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Taxes					
310-48	Delinquent Taxes	\$ 15,152	\$ 7,400	\$ 10,900	\$ 7,400
310-49	Current Taxes	531,120	558,148	541,371	557,213
319-00	Current Penalty & Interest	4,050	1,500	5,889	1,500
319-10	Delinquent Penalty & Interest	7,309	2,500	4,698	2,500
	Total Taxes	\$ 557,631	\$ 569,548	\$ 562,858	\$ 568,613
Permits, Fees & Other					
360-00	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
361-10	Interest on Investments	\$ 4,661	\$ 2,000	\$ 24,014	\$ 2,000
	Total Permits, Fees & Other	\$ 4,661	\$ 2,000	\$ 24,014	\$ 2,000
Miscellaneous Revenue					
370-00	Revenue-Refunding Bond 2016	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
Operating Transfers In					
390-30	Transfer from EDC	\$ 579,350	\$ 579,850	\$ 579,850	\$ 579,950
	Total Operating Transfers	\$ 579,350	\$ 579,850	\$ 579,850	\$ 579,950
Total Interest & Sinking Revenue		\$ 1,141,642	\$ 1,151,398	\$ 1,166,722	\$ 1,150,563

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Interest & Sinking Fund
Department - Debt Retirement 35-5

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Debt Retirement					
84-08-040	Principal	\$ 795,000	\$ 840,000	\$ 840,000	\$ 860,000
84-08-050	Interest	351,976	311,398	311,548	290,263
84-08-060	Fees & Charges	300	-	150	300
	Total Debt Retirement	<u><u>\$ 1,147,276</u></u>	<u><u>\$ 1,151,398</u></u>	<u><u>\$ 1,151,698</u></u>	<u><u>\$ 1,150,563</u></u>
Department Total		<u><u>\$ 1,147,276</u></u>	<u><u>\$ 1,151,398</u></u>	<u><u>\$ 1,151,698</u></u>	<u><u>\$ 1,150,563</u></u>

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

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

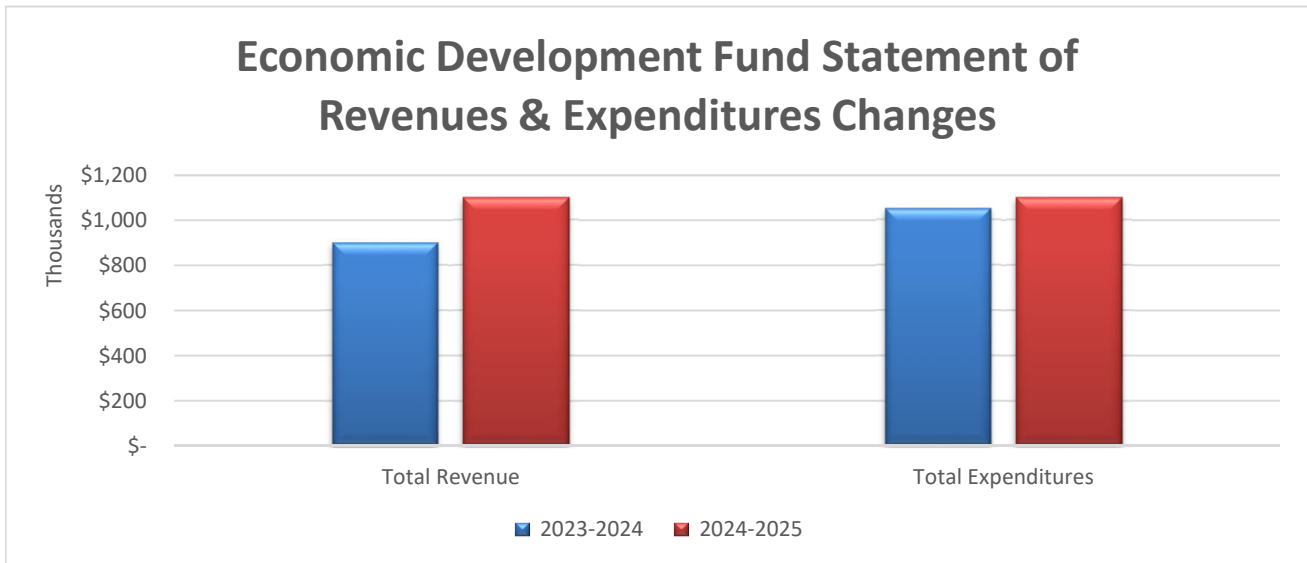
Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$ 880,293	\$ 900,000	\$ 841,052	\$ 1,100,000
Total Expenditures	\$ 817,841	\$ 1,050,000	\$ 854,741	\$ 1,100,000
Over/Under	\$ 62,452	\$ (150,000)	\$ (13,689)	\$ -



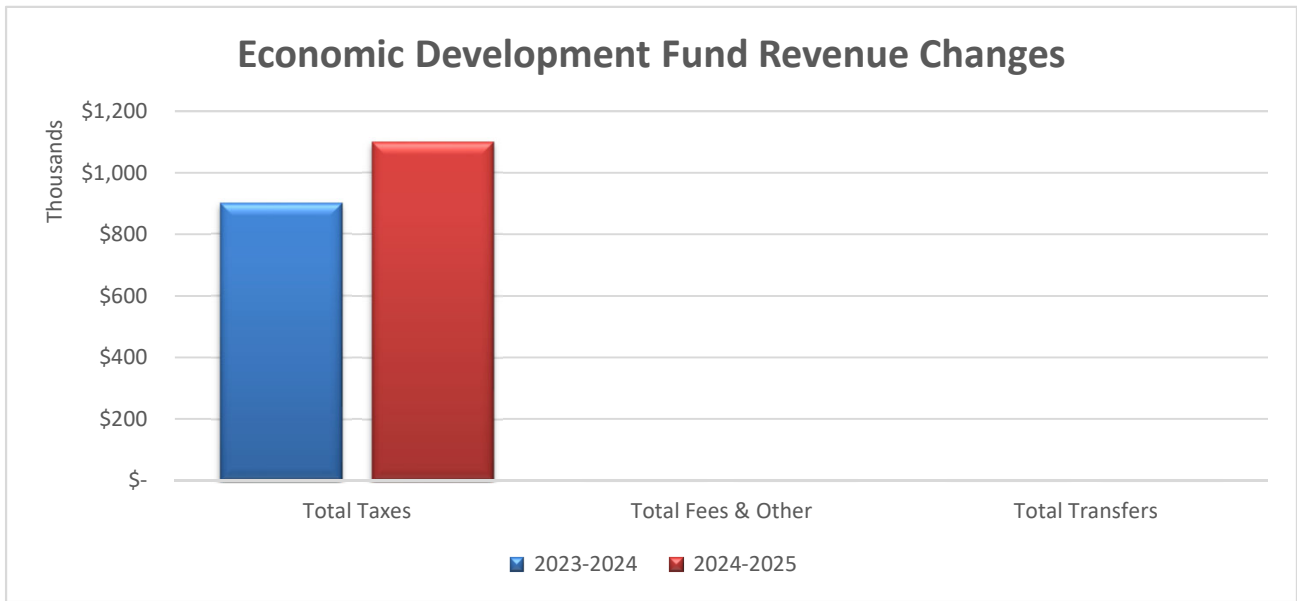
Economic Development Fund

	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Revenue				
Sales Taxes	\$ 880,231	\$ 900,000	\$ 840,702	\$ 1,100,000
Interest on Investments	62	-	350	-
Transfers	-	-	-	-
Total Revenue	\$ 880,293	\$ 900,000	\$ 841,052	\$ 1,100,000
Expenditures				
Supplies	\$ -	\$ -	\$ 615	\$ -
Miscellaneous	159,176	470,150	274,276	520,050
Materials & Contracts	-	-	-	-
Transfers	579,350	579,850	579,850	579,950
Capital Outlay	79,315	-	-	-
Total Expenditures	\$ 817,841	\$ 1,050,000	\$ 854,741	\$ 1,100,000
Revenues Over(Under) Expenditures	\$ 62,452	\$ (150,000)	\$ (13,689)	\$ -

City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Taxes	\$ 880,231	\$ 900,000	\$ 840,702	\$ 1,100,000
Total Fees & Other	\$ 62	\$ -	\$ 350	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -
Total EDC Fund Revenue	\$ 880,293	\$ 900,000	\$ 841,052	\$ 1,100,000



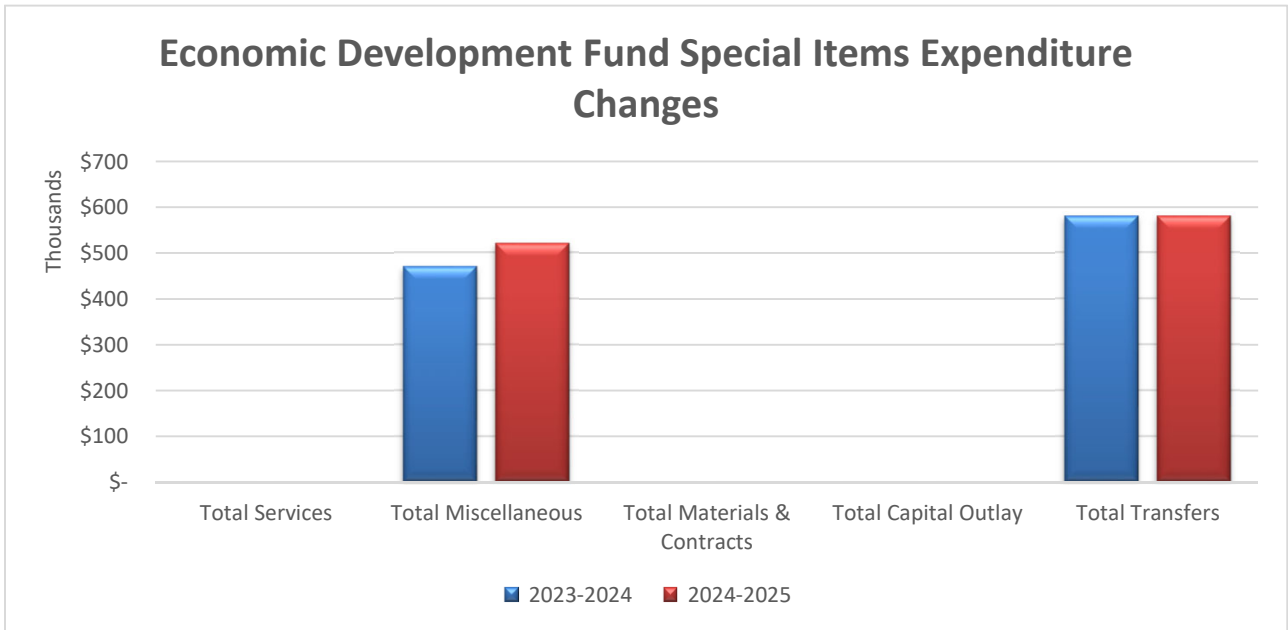
Economic Development Fund 30-4-00

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Taxes					
313-00	Sales Taxes	\$ 880,231	\$ 900,000	\$ 840,702	\$ 1,100,000
	Total Taxes	\$ 880,231	\$ 900,000	\$ 840,702	\$ 1,100,000
Permits, Fees & Other					
361-10	Interest on Investments	\$ 62	\$ -	\$ 350	\$ -
370-00	Reimbursements	-	-	-	-
	Total Fees & Other	\$ 62	\$ -	\$ 350	\$ -
Transfers					
390-50	Transfer form Fund Balance	\$ -	\$ -	\$ -	\$ -
	Total Transfers	\$ - 0	\$ -	\$ - 0	\$ -
Total EDC Fund Revenue		\$ 880,293	\$ 900,000	\$ 841,052	\$ 1,100,000

City of Groves Annual Fiscal Budget 2024-2025

EXPENDITURE DETAIL

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Services	\$ -	\$ -	\$ 615	\$ -
Total Miscellaneous	\$ 159,176	\$ 470,150	\$ 274,276	\$ 520,050
Total Materials & Contracts	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 79,315	\$ -	\$ -	\$ -
Total Transfers	\$ 579,350	\$ 579,850	\$ 579,850	\$ 579,950
Department Total	\$ 817,841	\$ 1,050,000	\$ 854,741	\$ 1,100,000



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

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Supplies					
02-040	Miscellaneous Supplies	\$ -	\$ -	\$ 615	\$ -
	Total Services	\$ -	\$ -	\$ 615	\$ -
Miscellaneous					
06-100	Grant Disbursement	\$ 54,715	\$ 200,150	\$ 47,200	\$ 295,050
06-270	Contract Services	4,461	45,000	-	\$ -
06-330	EDC Attorney	-	-	1,000	\$ -
07-010	Training	-	-	1,076	\$ -
07-100	Administration Fee	100,000	225,000	225,000	\$ 225,000
	Total Miscellaneous	\$ 159,176	\$ 470,150	\$ 274,276	\$ 520,050

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Materials & Contracts

05-040	Construction Materials	\$ -	\$ -	\$ -	\$ -
	Total Materials & Contracts	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Outlay

5-010	Capital Outlay	\$ 79,315	\$ -	..	\$ -
5-020	Fire Station	-	-	-	-
	Total Capital Outlay	<u>\$ 79,315</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Transfers

36-000	Transfers	\$ 579,350	\$ 579,850	\$ 579,850	\$ 579,950
	Total Transfers	<u>\$ 579,350</u>	<u>\$ 579,850</u>	<u>\$ 579,850</u>	<u>\$ 579,950</u>

Department Total

	<u>\$ 817,841</u>	<u>\$ 1,050,000</u>	<u>\$ 854,741</u>	<u>\$ 1,100,000</u>
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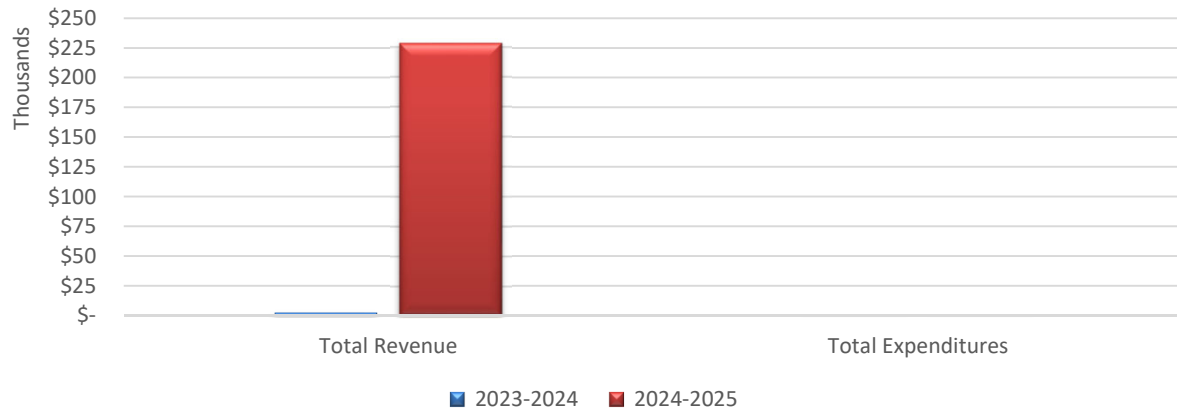
EQUIPMENT REPLACEMENT

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Revenue	\$ 23,232	\$ 2,500	\$ 19,430	\$ 228,500
Total Expenditures	\$ 380,016	\$ -	\$ -	\$ -
Over/Under	\$ (356,784)	\$ 2,500	\$ 19,430	\$ 228,500

Equipment Replacement Fund Statement of Revenues & Expenditures Changes



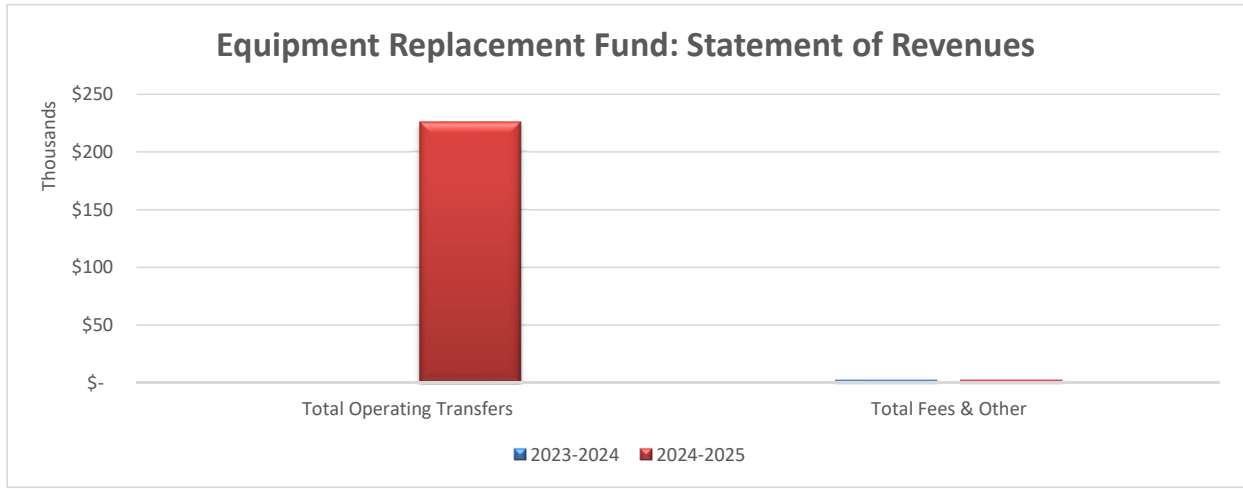
Equipment Replacement Fund

	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Revenue				
Transfers In	\$ -	\$ -	\$ -	\$ 226,000
Interest on Investments	23,232	2,500	19,430	2,500
Total Revenue	\$ 23,232	\$ 2,500	\$ 19,430	\$ 228,500
Expenditures				
Capital Outlay	\$ 380,016	\$ -	\$ -	\$ -
Total Expenditures	\$ 380,016	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ (356,784)	\$ 2,500	\$ 19,430	\$ 228,500

**City of Groves
Annual Fiscal Budget
2024-2025**

STATEMENT OF REVENUES

Account Description	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Total Operating Transfers	\$ -	\$ -	\$ -	\$ 226,000
Total Fees & Other	\$ 23,232	\$ 2,500	\$ 19,430	\$ 2,500
Total Equipment Replacement Revenue	\$ 23,232	\$ 2,500	\$ 19,430	\$ 228,500



Equipment Replacement Fund 55-4-00

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Operating Transfers In					
349-20	General Fund	\$ -	\$ -	\$ -	\$ 125,000
349-55	Solid Waste	-	-	-	101,000
390-00	Systems	-	-	-	-
	Total Operating Transfers	\$ -	\$ -	\$ -	\$ 226,000
Permits, Fees & Other					
361-10	Interest on Investments	\$ 23,232	\$ 2,500	\$ 19,430	\$ 2,500
	Total Fees & Other	\$ 23,232	\$ 2,500	\$ 19,430	\$ 2,500
Transfers					
390-02	Transf from Cap. Project	\$ -	\$ -	\$ -	\$ -
	Total Transfer	\$ -	\$ -	\$ -	\$ -
	Total Equipment Replacement Revenue	\$ 23,232	\$ 2,500	\$ 19,430	\$ 228,500

**City of Groves
Annual Fiscal Budget
2024-2025**

EXPENDITURE DETAIL

Equipment Replacement Fund	55-5
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Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Capital Outlay					
55-09-030	Transfer To Solid Waste	\$ 380,016	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ 380,016</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Department Total		<u><u>\$ 380,016</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CAPITAL OUTLAY PURCHASES

City of Groves Annual Fiscal Budget 2024-2025

Proposed Capital Outlay Purchases

General Fund: Department	Amount
Total Finance	\$ -
Total Municipal Court	\$ 20,000
Total Library	\$ 34,000
Total Recreation & Special Events	\$ 46,000
Total Police	\$ 190,000
Total Fire	\$ 244,000
Total Emergency Mgmt.	\$ 6,700
Total Animal Shelter	\$ -
Total Inspections & Permits	\$ 64,500
Total Garage	\$ -
Total Streets	\$ -
Total Property Maintenance	\$ -
Total General Fund	\$ 605,200

Solid Waste Fund: Department	Amount
Total Solid Waste	\$ 250,000

Systems Fund: Department	Amount
Total Water Plant	\$ 80,000
Total Wastewater Plant	\$ 197,000
Total Water Distribution	\$ -
Total Systems Fund	\$ 277,000

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

**City of Groves
Annual Fiscal Budget
2024-2025**

Proposed Capital Outlay Purchases

Police	Automobile	\$ 190,000
Total Police		<u>\$ 190,000</u>
Fire	Radios	\$ 17,000
	Air Packs	15,000
	Automobile	65,000
	Equipment	10,000
	Bunker Sets	12,000
	Equip Repl	125,000
Total Fire		<u>\$ 244,000</u>
Emergency Mgmt.	Equipment	\$ 6,700
Total Emergency Mgmt.		<u>\$ 6,700</u>
Inspections & Permits	Abatement & Demolition	\$ 10,000
	Software	54,500
Total Inspections & Permits		<u>\$ 64,500</u>
Total General Fund		<u>\$ 605,200</u>
Solid Waste		
Solid Waste	Equipment	\$ 250,000
Total Solid Waste		<u>\$ 250,000</u>
Systems		
Water Plant	Automobile	\$ 35,000
	Water Plant	\$ 30,000
	Plant Equipment	7,500
	Elevated Storage Tank	7,500
Total Water Plant		<u>\$ 80,000</u>
Wastewater Plant	Clairifier	\$ 185,000
	Building Maint. & Repair	\$ 12,000
Total Wastewater Plant		<u>\$ 197,000</u>
Total Systems Fund		<u>\$ 277,000</u>

INTERFUND TRANSFERS

City of Groves Annual Fiscal Budget 2024-2025

Proposed Interfund Transfers

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

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

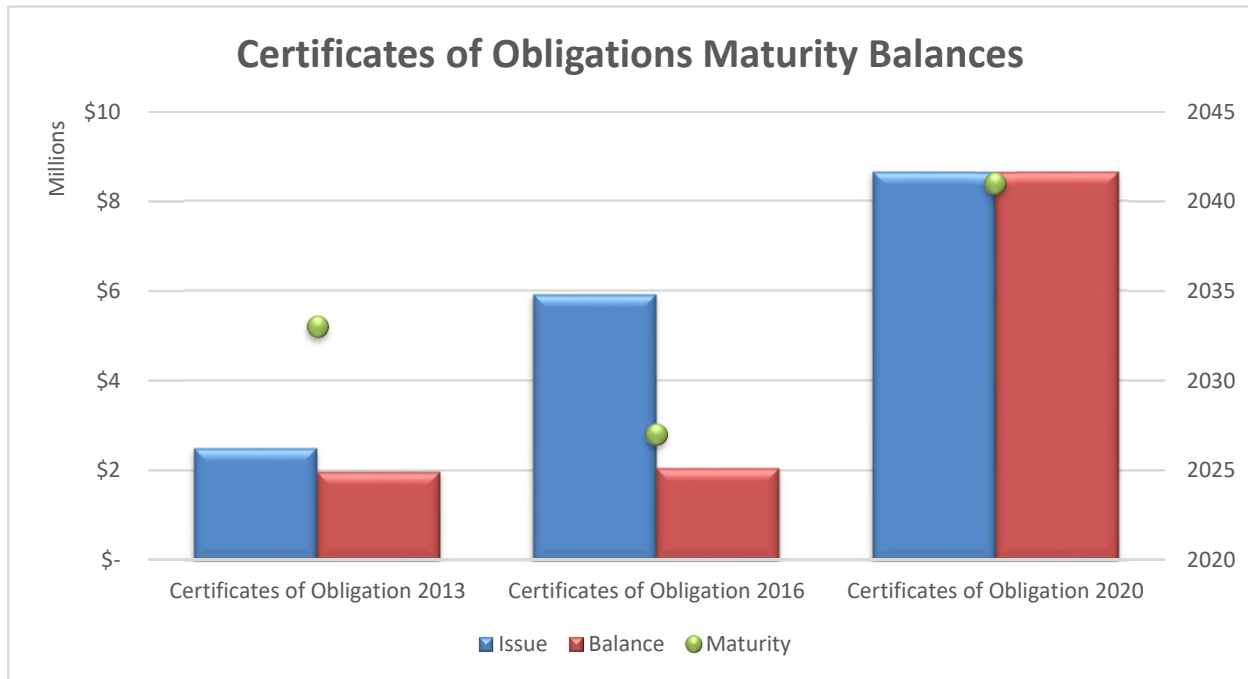
DEBT SCHEDULES

City of Groves

Annual Fiscal Budget 2024-2025

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



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		\$ 17,060,000	\$ 12,675,000

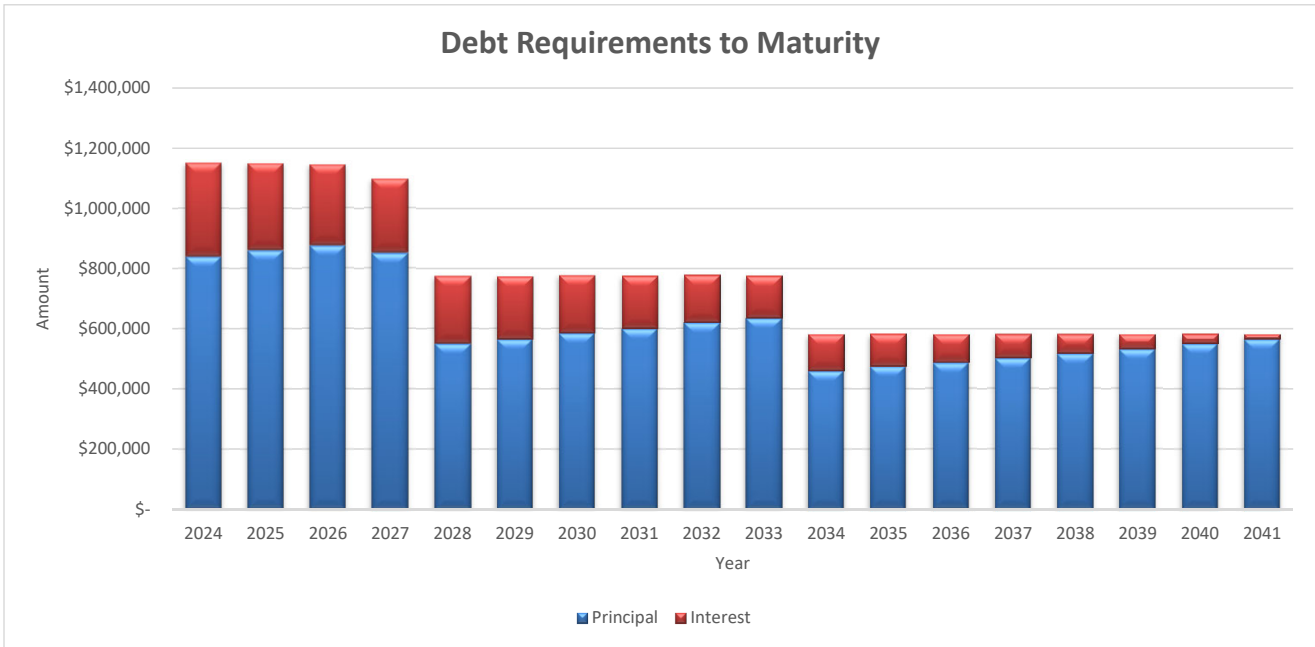
City of Groves
Annual Fiscal Budget
2024-2025

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

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

City of Groves
Annual Fiscal Budget
2024-2025

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY



City of Groves
Annual Fiscal Budget
2024-2025

RECAP OF OUTSTANDING DEBT

Year	Principal	Interest	Interest	Total	Amount Outstanding After Payment
		1st	2nd		
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
2024-2025

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
2024-2025

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
2024-2025

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	-

2024 CERTIFIED TOTALS

Property Count: 7,854

229 - CITY OF GROVES
Grand Totals

9/26/2024

8:43:28AM

Land		Value		
Homesite:		77,482,528		
Non Homesite:		63,049,186		
Ag Market:		90,439		
Timber Market:		0	Total Land	(+) 140,622,153
Improvement		Value		
Homesite:		732,075,992		
Non Homesite:		465,906,275	Total Improvements	(+) 1,197,982,267
Non Real		Count	Value	
Personal Property:	566		76,433,703	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 76,433,703
			Market Value	= 1,415,038,123
Ag		Non Exempt	Exempt	
Total Productivity Market:	90,439		0	
Ag Use:	353		0	Productivity Loss (-) 90,086
Timber Use:	0		0	Appraised Value = 1,414,948,037
Productivity Loss:	90,086		0	
			Homestead Cap	(-) 49,065,720
			23.231 Cap	(-) 6,703,388
			Assessed Value	= 1,359,178,929
			Total Exemptions Amount	(-) 97,517,912
			(Breakdown on Next Page)	
			Net Taxable	= 1,261,661,017

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 7,594,240.46 = 1,261,661,017 * (0.601924 / 100)

Certified Estimate of Market Value: 1,414,998,602
 Certified Estimate of Taxable Value: 1,261,624,170

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

2024 CERTIFIED TOTALS

Property Count: 7,854

229 - CITY OF GROVES
Grand Totals

9/26/2024

8:44:16AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CCF	3	0	0	0
DP	131	1,566,858	0	1,566,858
DPS	2	24,000	0	24,000
DV1	13	0	72,000	72,000
DV2	5	0	37,500	37,500
DV2S	1	0	7,500	7,500
DV3	11	0	112,000	112,000
DV3S	1	0	10,000	10,000
DV4	62	0	733,672	733,672
DV4S	7	0	84,000	84,000
DVHS	62	0	12,505,220	12,505,220
DVHSS	7	0	1,127,588	1,127,588
EX-XG	3	0	944,286	944,286
EX-XI	2	0	294,970	294,970
EX-XV	108	0	62,290,164	62,290,164
EX366	87	0	57,205	57,205
FR	1	0	0	0
OV65	1,481	17,391,000	0	17,391,000
OV65S	12	132,000	0	132,000
SO	2	127,949	0	127,949
Totals		19,241,807	78,276,105	97,517,912

2024 CERTIFIED TOTALS

Property Count: 7,854

229 - CITY OF GROVES
Grand Totals

9/26/2024 8:44:16AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,117	1,787.4618	\$14,226,881	\$1,071,479,466	\$986,840,976
B	MULTIFAMILY RESIDENCE	107	39.9781	\$572,771	\$61,876,711	\$61,769,243
C1	VACANT LOTS AND LAND TRACTS	591	236.6545	\$0	\$8,907,892	\$8,889,777
D1	QUALIFIED AG LAND	4	2.3323	\$0	\$90,439	\$353
E	FARM OR RANCH IMPROVEMENT	1	5.6677	\$0	\$145,538	\$117,628
F1	COMMERCIAL REAL PROPERTY	299	246.3944	\$5,759,860	\$122,559,334	\$117,873,345
F2	INDUSTRIAL REAL PROPERTY	8	92.4239	\$0	\$8,180,278	\$8,101,401
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$4,445,072	\$4,445,072
J3	ELECTRIC COMPANY (INCLUDING C	5	0.6794	\$0	\$17,734,107	\$17,734,107
J4	TELEPHONE COMPANY (INCLUDI	3	2.2068	\$0	\$1,138,014	\$1,138,014
J5	RAILROAD	1		\$0	\$281,301	\$281,301
J6	PIPELAND COMPANY	9	0.2443	\$0	\$433,162	\$433,162
J7	CABLE TELEVISION COMPANY	2		\$0	\$1,430,134	\$1,430,134
J8	OTHER TYPE OF UTILITY	10		\$0	\$1,063,567	\$1,063,567
L1	COMMERCIAL PERSONAL PROPE	426		\$7,200	\$44,562,567	\$44,434,618
L2	INDUSTRIAL PERSONAL PROPERT	7		\$0	\$2,643,603	\$2,643,603
M1	TANGIBLE OTHER PERSONAL, MOB	7		\$0	\$58,325	\$42,728
O	RESIDENTIAL INVENTORY	55	13.1577	\$132,662	\$1,158,691	\$1,158,691
S	SPECIAL INVENTORY TAX	4		\$0	\$3,263,297	\$3,263,297
X	TOTALLY EXEMPT PROPERTY	200	234.7107	\$0	\$63,586,625	\$0
	Totals		2,661.9116	\$20,699,374	\$1,415,038,123	\$1,261,661,017

2024 CERTIFIED TOTALS

Property Count: 7,854

229 - CITY OF GROVES
Grand Totals

9/26/2024 8:44:16AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	6,034	1,783.7370	\$14,226,881	\$1,065,660,532	\$981,188,979
A2	REAL, RESIDENTIAL, MOBILE HOME	1		\$0	\$44,352	\$44,352
A5	TOWNHOME/PATIOH/GARDENH/CON	82	3.7248	\$0	\$5,774,582	\$5,607,645
B1	REAL, RESIDENTIAL, APARTMENTS	16	15.1994	\$0	\$45,955,197	\$45,943,197
B2	REAL, RESIDENTIAL, DUPLEXES	77	24.5023	\$572,771	\$12,185,189	\$12,089,721
B4	"REAL, RESIDENTIAL(FOUR PLEXES)	14	0.2764	\$0	\$3,736,325	\$3,736,325
C1	REAL, VACANT PLATTED RESIDENTI	537	196.6744	\$0	\$6,702,094	\$6,683,979
C2	REAL, VACANT PLATTED COMMERCIAL	54	39.9801	\$0	\$2,205,798	\$2,205,798
D1	REAL, ACREAGE, RANGELAND	4	2.3323	\$0	\$90,439	\$353
E1	REAL, FARM/RANCH, HOUSE	1	5.6677	\$0	\$145,538	\$117,628
F1	REAL, Commercial	299	246.3944	\$5,759,860	\$122,559,334	\$117,873,345
F2	REAL, Industrial	7	76.8739	\$0	\$7,892,603	\$7,813,726
F5	OPERATING UNITS ACREAGE	1	15.5500	\$0	\$287,675	\$287,675
J2	REAL & TANGIBLE PERSONAL, UTILI	2		\$0	\$4,445,072	\$4,445,072
J3	REAL & TANGIBLE PERSONAL, UTILI	5	0.6794	\$0	\$17,734,107	\$17,734,107
J4	REAL & TANGIBLE PERSONAL, UTILI	3	2.2068	\$0	\$1,138,014	\$1,138,014
J5	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$281,301	\$281,301
J6	REAL & TANGIBLE PERSONAL, UTILI	9	0.2443	\$0	\$433,162	\$433,162
J7	REAL & TANGIBLE PERSONAL, UTILI	2		\$0	\$1,430,134	\$1,430,134
J8	REAL & TANGIBLE PERSONAL, UTILI	10		\$0	\$1,063,567	\$1,063,567
L1	TANGIBLE, PERSONAL PROPERTY, C	426		\$7,200	\$44,562,567	\$44,434,618
L2	TANGIBLE, PERSONAL PROPERTY, I	7		\$0	\$2,643,603	\$2,643,603
M1	TANGIBLE OTHER PERSONAL, MOBI	7		\$0	\$58,325	\$42,728
O1	INVENTORY, VACANT RES LAND	55	13.1577	\$132,662	\$1,158,691	\$1,158,691
S	SPECIAL INVENTORY	4		\$0	\$3,263,297	\$3,263,297
X		200	234.7107	\$0	\$63,586,625	\$0
Totals			2,661.9116	\$20,699,374	\$1,415,038,123	\$1,261,661,017

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 2024 Tax Rates

Property tax rates in City of Groves.

This notice concerns the 2024 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	\$0.559751/\$100
This year's voter-approval tax rate	\$0.580414/\$100

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

Unencumbered Fund Balance

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

Type of Fund	Balance
Maintenance & Operations	1,700,000
Interest & Sinking	50,000

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2013 C.O. Series 2013	155,000	39,910	0	194,910
2016 C.O. Series 2016	355,000	20,703	0	375,703
2020 C.O. Series 2020	350,000	229,650	300	579,950
Total required for 2024 debt service				\$1,150,563
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$579,950
- Excess collections last year				\$720
= Total to be paid from taxes in 2024				\$569,893
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024				\$0
= Total debt levy				\$569,893

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Terry Wuenschel, PCC, Jefferson County Tax Assessor-Collector on 08/02/2024 .

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

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

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

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,126,530,341
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,126,530,341
4.	Prior year total adopted tax rate.	\$ 0.609690 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div style="margin-left: 20px;"> A. Original prior year ARB values: \$ 12,898,544 B. Prior year values resulting from final court decisions: - \$ 12,046,777 C. Prior year value loss. Subtract B from A.³ </div>	\$ 851,767
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div style="margin-left: 20px;"> A. Prior year ARB certified value: \$ 41,135,600 B. Prior year disputed value: - \$ 25,524,371 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 15,611,229
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 16,462,996

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.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,142,993,337
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 479,753</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,020,257</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,500,010
11.	<p>Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,500,010
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year 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.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,139,493,327
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,947,376
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 4,059
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,951,435
18.	<p>Total current year taxable value on the current year 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</p> <p>A. Certified values: \$ 1,262,257,223</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year 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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,262,257,223

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>0</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,262,257,223</u>
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ <u>20,377,775</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>20,377,775</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,241,879,448</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.559751</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.561584</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,142,993,337</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,418,867
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 3,712</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p>C. Prior year 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. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 3,712</p> <p>E. Add Line 30 to 31D.</p>	\$ 6,422,579
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,241,879,448
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.517166 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. Current year 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. Prior year 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. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</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. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$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 Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 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
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.517166 /\$100
40.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year 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 the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.517166 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.535266 /\$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): Current year 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 current year 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, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 1,150,563</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 - \$ 579,950</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 570,613</p>	\$ 570,613
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 720
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 569,893
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.74 %</p> <p>C. Enter the 2022 actual collection rate. 100.48 %</p> <p>D. Enter the 2021 actual collection rate. 101.88 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 569,893
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.045148 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.580414 /\$100
D49.	<p>Disaster Line 49 (D49): Current year 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>	\$ 0.000000 /\$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 current year 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 of the prior tax year or May of the current tax year, 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 of the prior year, 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 of the prior tax year or in May of the current tax year. 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 of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year 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> .	\$ 0.559751 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.559751 /\$100
57.	Current year 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> .	\$ 0.580414 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.580414 /\$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.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)
³³ Tex. Tax Code §26.041(i)
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)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year 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).	\$ 0.580414 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

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

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.609691 /\$100 \$ 0.020015 /\$100 \$ 0.589676 /\$100 \$ 0.609690 /\$100 \$ -0.020014 /\$100 \$ 1,171,712.342 \$ -234,507
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.635925 /\$100 \$ 0.020013 /\$100 \$ 0.615912 /\$100 \$ 0.635924 /\$100 \$ -0.020012 /\$100 \$ 1,046,984.212 \$ -209,523
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ 0.673459 /\$100 \$ 0.000001 /\$100 \$ 0.673458 /\$100 \$ 0.653446 /\$100 \$ 0.020012 /\$100 \$ 954,130.789 \$ 190,940
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.580414 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

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
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.517166
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.039611 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.045148 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.601925 /\$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.⁴⁸

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.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.609690 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,139,493,327
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,241,879,448
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-a)
⁴⁷ Tex. Tax Code §26.063(a)(1)
⁴⁸ Tex. Tax Code §26.042(b)
⁴⁹ Tex. Tax Code §26.042(f)
⁵⁰ Tex. Tax Code §26.42(c)
⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>0.580414</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.559751 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.580414 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 0.601925 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here ➔ Terry Wuenschel, P.C.C.
 Printed Name of Taxing Unit Representative

sign here ➔ *Terry Wuenschel*
 Taxing Unit Representative

August 1, 2024
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

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

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

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

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

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

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

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

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

2009-2010	0.62750	0.55220	0.07530	0.60090	0.52560
2010-2011	0.60400	0.55740	0.04660	0.60400	0.55740
2011-2012	0.61600	0.56160	0.05440	0.61610	0.56170
2012-2013	0.64600	0.59760	0.04840	0.67490	0.62650
2013-2014	0.66359	0.59669	0.06690	0.66360	0.59670
2014-2015	0.70600	0.60270	0.10330	0.66290	0.55960
2015-2016	0.69360	0.58660	0.10700	0.69360	0.58660
2016-2017	0.71600	0.61270	0.10330	0.68210	0.57880
2017-2018	0.72000	0.61670	0.10330	0.70540	0.60210
2018-2019	0.76000	0.68062	0.07938	0.73040	0.65102
2019-2020	0.76162	0.68800	0.07362	0.71140	0.63778
2020-2021	0.74919	0.68034	0.06885	0.72606	0.65721
2021-2022	0.65345	0.59593	0.05752	0.65345	0.59593
2022-2023	0.63592	0.58238	0.05354	0.59431	0.54335
2023-2024	0.60969	0.56158	0.04811	0.57006	0.52326
2024-2025	0.60192	0.55678	0.04515	0.55975	0.51717

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%