

CITY OF GROVES

ANNUAL FISCAL BUDGET

2024-2025

Revised: August 1, 2024

City of Groves, Texas
Proposed FY 2024-25 Budget

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

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

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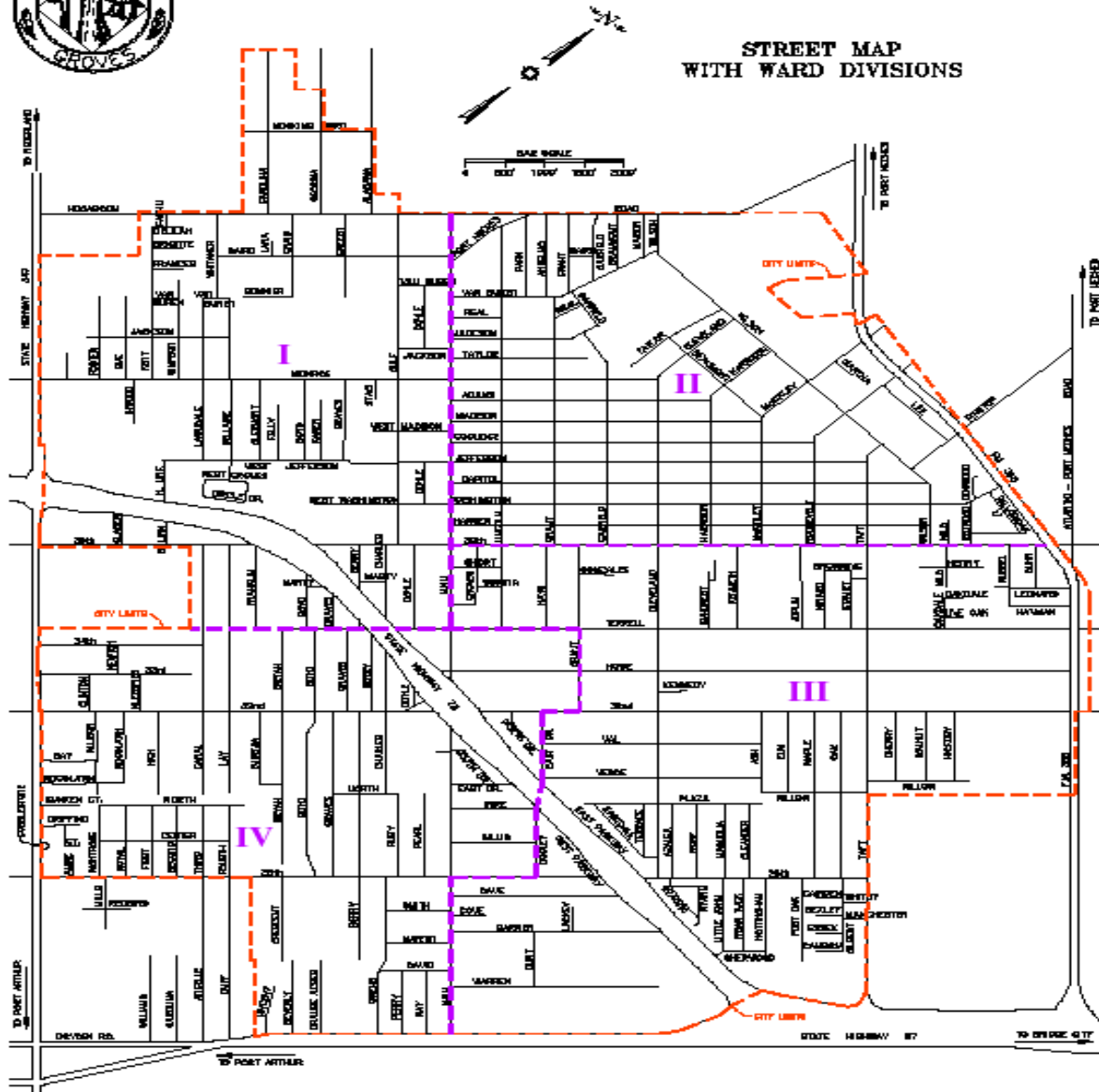
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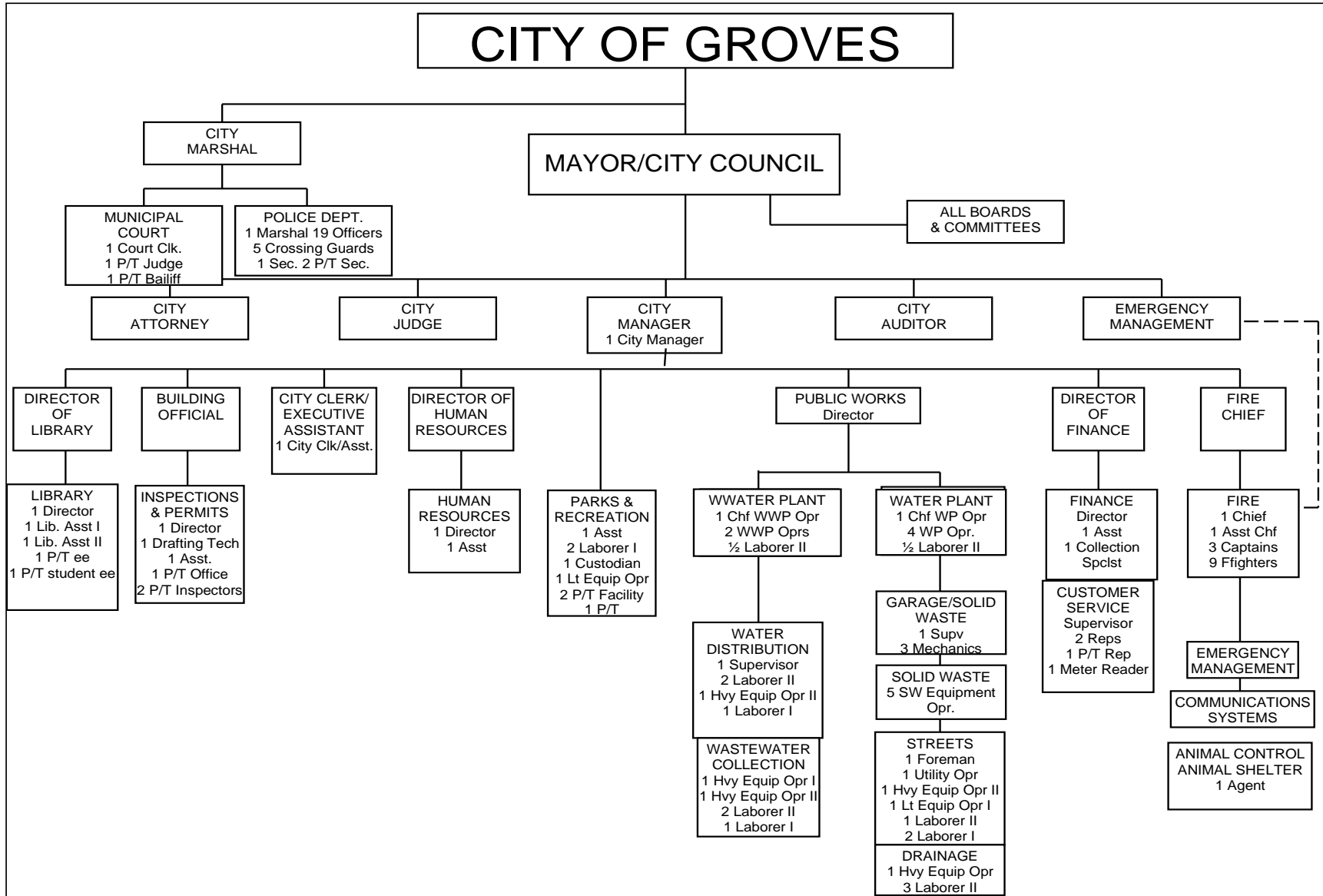


CITY OF GROVES

STREET MAP WITH WARD DIVISIONS



INTRODUCTION



Mission Statement

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

July 19, 2024

To the Honorable Mayor and City Council Members:



Introduction

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

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

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

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

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

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

Economic Outlook

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

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

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

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

Notable Policies and Programs

Fund Balance Policy

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

Health Insurance

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

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

TMRS Vesting

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

Coast of Living Increase

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

Fleet Management

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

Ad Valorem Tax Rate

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

Sales Tax

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

Utility Rates

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

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

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

Unfunded Issues

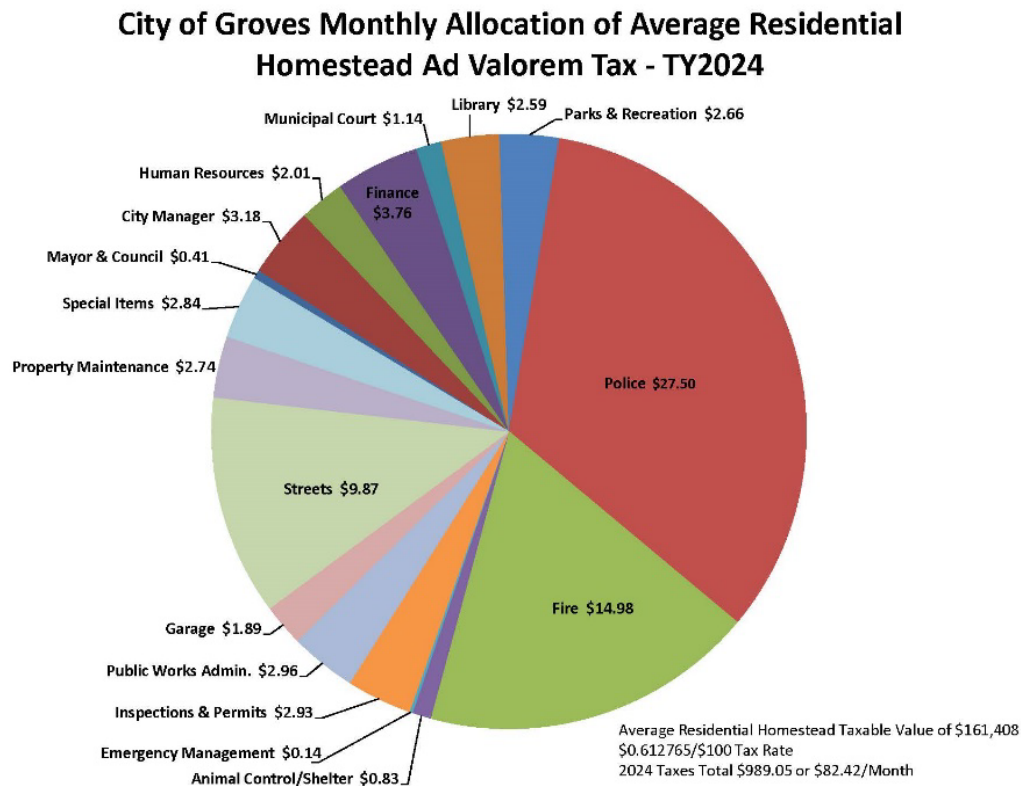
Three capital issues that are maintenance concerns now and are issues that also need addressing with new growth are not addressed in the FY 2023-2024 budget:

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

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

Taxes and Growth of City Government

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



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

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

Lastly, a review of total general fund spending from FY 2013-2014 to FY 2023-2024 has decreased in real terms 2.86% from \$766.40 to \$709.35. When this figure is adjusted for inflation using the Municipal Cost Index discussed earlier, the *per capita* spending in the General Fund shrank by -7.44%. When the *per capita* spending is adjusted for the 34.5% MCI inflation, Groves city government has 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.

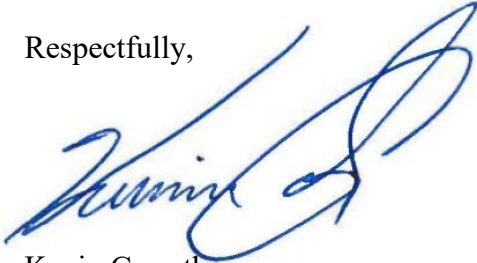
Each of these issues will require thoughtful and deliberate consideration by the City Council, together with city staff, for development and commitment to a budget strategy to meet future demands.

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,

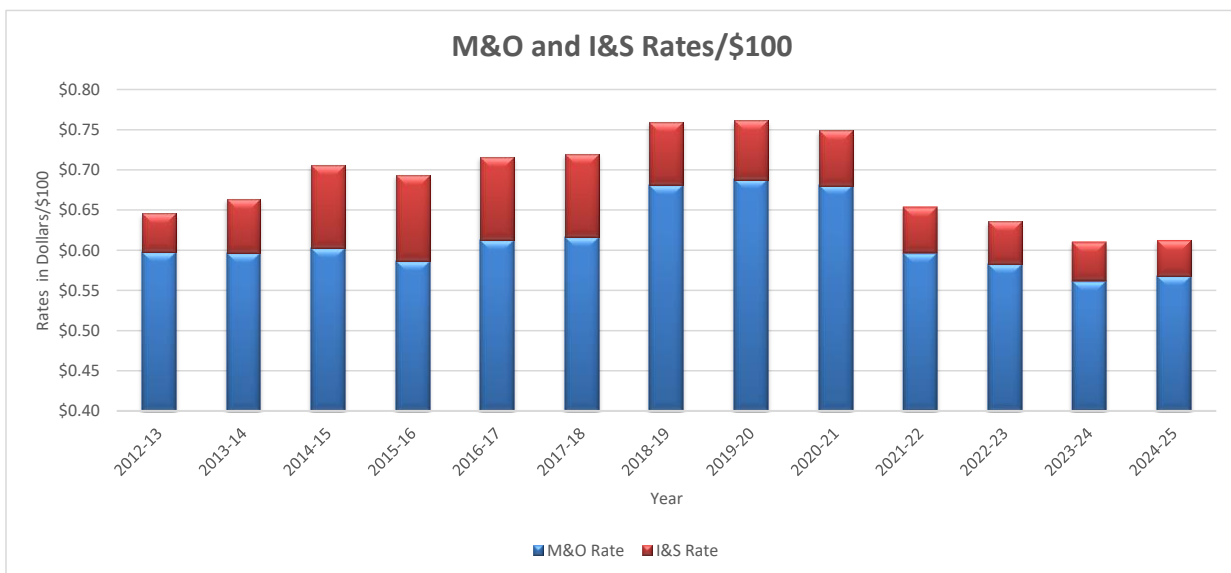
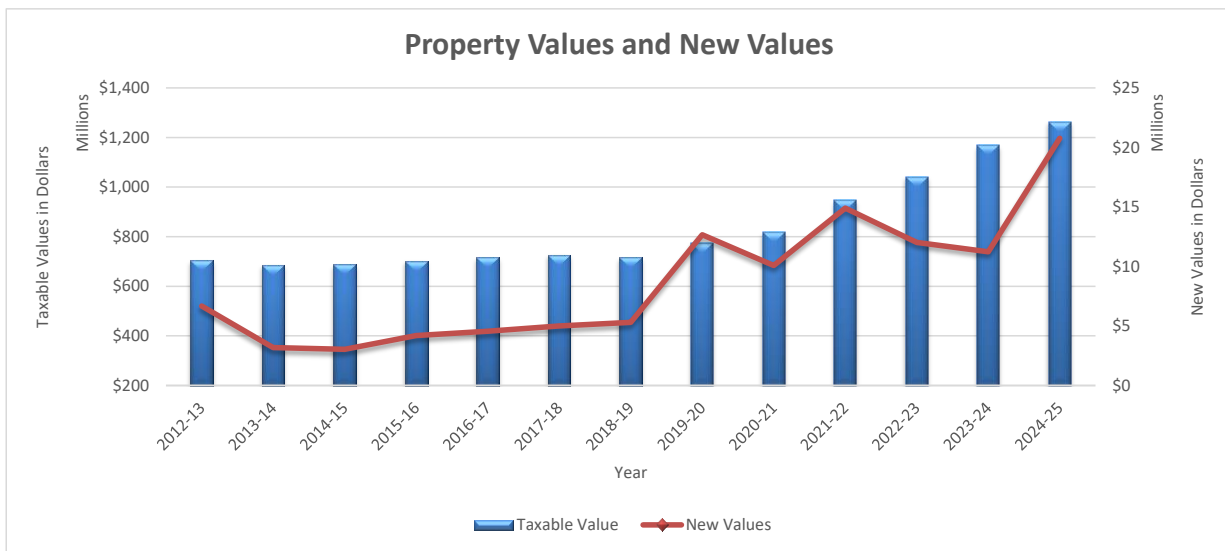
A handwritten signature in blue ink, appearing to read "Kevin Carruth", with a large, stylized flourish at the end.

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



BALANCE SHEETS

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

UNAUDITED BALANCE SHEET AS OF : JULY 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	\$ (653,205.81)	\$ (715,572.16)	\$ 1,176,363.65
1-00-101-10	CASH OVER/SHORT	\$ -	\$ -	\$ -	\$ -
1-00-101-20	CLAIMS CASH WITH AGENT	\$ -	\$ -	\$ -	\$ -
1-00-101-30	GENERAL FUND BANK ACCOUNT	\$ -	\$ 1,858.86	\$ (1,947.00)	\$ (1,947.00)
1-00-101-40	IKE 2,2 ACCOUNT	\$ -	\$ -	\$ -	\$ -
1-00-101-50	EOC BOND BANK ACCOUNT	\$ 1.00	\$ -	\$ -	\$ 1.00
1-00-101-60	LETTER OF CREDIT	\$ 1.00	\$ -	\$ 0.01	\$ 1.01
1-00-101-70	PARKS CAPITAL BANK ACCT	\$ 44,010.74	\$ (2,114.99)	\$ (1,684.41)	\$ 42,326.33
1-00-101-90	2020 CO ISSUE FD STATION	\$ 558,657.93	\$ -	\$ (558,657.96)	\$ (0.03)
1-00-102-20	PETTY CASH	\$ 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	\$ -	\$ -	\$ -	\$ -

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

UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
1-00-131-50	DUE TO/FROM CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -
1-00-131-56	DUE TO/FROM EMP SICK LEAVE	\$ -	\$ -	\$ -	\$ -
1-00-131-60	DUE TO/FROM SELF INS FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-63	DUE FROM EDC	\$ -	\$ -	\$ -	\$ -
1-00-141-00	INVENTORY-OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -
1-00-141-10	INVENTORY-JANITORIAL,TOOL	\$ 1,672.43	\$ -	\$ -	\$ 1,672.43
1-00-141-11	INVENTORY - AP	\$ -	\$ -	\$ -	\$ -
1-00-143-00	PREPAID POSTAGE	\$ 491.89	\$ (13.25)	\$ (13.25)	\$ 478.64
1-00-144-00	PREPAID INSURANCE	\$ -	\$ -	\$ -	\$ -
1-00-145-00	PREPAID OTHER	\$ -	\$ -	\$ -	\$ -
1-00-145-10	GRANTS 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	\$ (653,475.19)	\$ (1,401,153.09)	\$ 618,712.05

LIABILITIES

2-00-131-89	WAGES PAYABLE	\$ 130,826.72	\$ -	\$ (130,826.72)	\$ -
2-00-131-90	DUE TO/FROM CLAIMS FUND	\$ -	\$ -	\$ -	\$ -
2-00-201-00	VOUCHERS PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-202-00	ACCOUNTS PAYABLE	\$ 392,104.30	\$ -	\$ (392,104.30)	\$ -
2-00-202-05	RETAINAGE PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-202-10	FICA PAYABLE	\$ 24,681.84	\$ -	\$ (24,681.84)	\$ -
2-00-202-11	WITHHOLDING TAX PAYABLE	\$ 20,133.66	\$ -	\$ (20,133.66)	\$ -
2-00-202-12	UNION DUES PAYABLE	\$ 727.38	\$ -	\$ (691.38)	\$ 36.00
2-00-202-13	CREDIT UNION PAYABLE	\$ 353.79	\$ -	\$ (353.79)	\$ -
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	\$ 670.34	\$ -	\$ (1,045.69)	\$ (375.35)
2-00-202-15	ICMA PAYABLE	\$ 14,569.03	\$ -	\$ (15,144.42)	\$ (575.39)
2-00-202-16	TMRS PAYABLE	\$ 25,753.28	\$ -	\$ (27,028.92)	\$ (1,275.64)
2-00-202-17	CHILD SUPPORT PAYABLE	\$ 1,246.15	\$ -	\$ (1,246.15)	\$ -
2-00-202-18	OTHER PAYROLL RELATED LIABILIT	\$ 10.15	\$ -	\$ (10.15)	\$ -
2-00-202-19	HEALTH INSURANCE PAYABLE	\$ 5,526.49	\$ -	\$ (6,280.29)	\$ (753.80)
2-00-202-20	MEDICARE PAYABLE	\$ 5,802.37	\$ -	\$ (5,772.37)	\$ 30.00
2-00-202-21	LONG TERM DISABILITY PAYABLE	\$ 85.10	\$ -	\$ -	\$ 85.10
2-00-202-22	WORKMENS COMPENSATION PAYABLE	\$ 152.24	\$ -	\$ -	\$ 152.24
2-00-202-25	TML PENDING	\$ -	\$ -	\$ -	\$ -
2-00-202-30	COURT COSTS DUE TO STATE	\$ -	\$ -	\$ -	\$ -

**City of Groves
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UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
2-00-202-35	MUNICIPAL COURT BONDS PAYABLE	\$ (10,656.20)	\$ (96.00)	\$ (3,001.00)	\$ (13,657.20)
2-00-203-00	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-203-20	MUNICIPAL COURT BONDS	\$ 10,616.74	\$ 2,802.00	\$ 11,117.00	\$ 21,733.74
2-00-203-50	ENCUMBERANCE ACCOUNT	\$ (3,638,020.01)	\$ 45,656.54	\$ (47,574.16)	\$ (3,685,594.17)
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$ 3,638,020.01	\$ (45,656.54)	\$ 47,574.16	\$ 3,685,594.17
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	\$ 6,410.48	\$ 60,858.70	\$ 83,531.23
2-00-204-01	MC/PD FINES-FEES RECEIVABLE.	\$ 8,620.48	\$ -	\$ -	\$ 8,620.48
2-00-205-10	DEFERRED REVENUE - MC FINES	\$ 8,620.48	\$ -	\$ -	\$ 8,620.48
2-00-205-12	DEFERRED TAXES	\$ 583,102.74	\$ -	\$ -	\$ 583,102.74
2-00-205-20	DEFERRED REVENUE - GRANTS	\$ -	\$ -	\$ -	\$ -
2-00-218-00	ACCRUED PAYROLL	\$ -	\$ -	\$ -	\$ -
2-00-219-00	ACCRUED SICK LEAVE	\$ -	\$ -	\$ -	\$ -
2-00-219-10	ACCR. SICK LEAVE PAYABLE	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -

**City of Groves
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UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
01 - GENERAL FUND					
2-00-305-00	LINE OF CREDIT PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-310-00	\$890,000 Tax Notes 2010	\$ -	\$ -	\$ -	\$ -
2-00-900-00	DUE TO OTHER GOVERNMENTS	\$ -	\$ -	\$ -	\$ -
2-00-999-99	MISCELLANEOUS INCOME	\$ -	\$ -	\$ -	\$ -
	TOTAL LIABILITIES	\$ 1,290,714.25	\$ 9,116.48	\$ (601,439.62)	\$ 689,274.63
FUND EQUITY					
3-00-242-00	FUND BALANCE-RES FOR HOTEL TAX	\$ -	\$ -	\$ -	\$ -
3-00-243-00	FUND BALANCE-RES FOR TECHNOLOG	\$ -	\$ -	\$ -	\$ -
3-00-245-00	FUND BALANCE-RESERVE-INVENTORY	\$ -	\$ -	\$ -	\$ -
3-00-246-00	FUND BALANCE-RES FOR PREPD EXP	\$ 84,214.00	\$ -	\$ -	\$ 84,214.00
3-00-253-00	FUND BALANCE-UNRESERVED	\$ (3,767,167.58)	\$ -	\$ -	\$ (3,767,167.58)
3-00-257-91	CONTRIBUTION-MUNCIPALITY	\$ -	\$ -	\$ -	\$ -
3-00-270-10	RESERVE- PARK LAND	\$ -	\$ -	\$ -	\$ -
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
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	\$ -	\$ 145,233.01	\$ 7,630,569.27	\$ 7,630,569.27
	TOTAL EXPENSES	\$ -	\$ 807,824.68	\$ 8,430,282.74	\$ 8,430,282.74
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ (662,591.67)	\$ (799,713.47)	\$ (799,713.47)
	TOTAL LIABILITIES, EQUITY & FUND BAL.	\$ 2,019,865.14	\$ (653,475.19)	\$ (1,401,153.09)	\$ 618,712.05

**City of Groves
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UNAUDITED BALANCE SHEET AS OF : JULY 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)	\$ 29,183.10	\$ 589,009.30	\$ 246,725.32
1-00-103-00	INVESTMENTS-CDS	\$ -	\$ -	\$ -	\$ -
1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	\$ (117,930.42)	\$ -	\$ 8,161.98	\$ (109,768.44)
1-00-131-00	DUE TO/FROM SYSTEMS FUNDS	\$ 243,350.20	\$ -	\$ (28,161.69)	\$ 215,188.51
1-00-131-01	DUE TO/FROM GENERAL FUND	\$ 1,261,149.41	\$ -	\$ -	\$ 1,261,149.41
1-00-131-11	DUE TO/FROM SYSTEMS FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-31	DUE FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-35	DUE TO/FROM CAP PROJECT FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-40	DUE TO/FROM SANITATION	\$ -	\$ -	\$ -	\$ -
1-00-131-55	DUE TO EQUIPMENT REPLACE FUND	\$ -	\$ -	\$ -	\$ -
1-00-141-20	TRUCKS AND AUTOMOBILES	\$ 2,326,425.58	\$ -	\$ -	\$ 2,326,425.58
1-00-141-25	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	\$ 29,183.10	\$ 569,009.59	\$ 2,774,351.21
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	\$ -	\$ -	\$ -	\$ -

**City of Groves
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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
05 - SOLID WASTE FUND					
2-00-202-13	CREDIT UNION PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-202-14	EMPLOYEE INSURANCE PAYABLE	\$ 55.67	\$ -	\$ (55.67)	\$ -
2-00-202-15	ICMA PAYABLE	\$ 399.75	\$ -	\$ (399.75)	\$ -
2-00-202-16	TMRS PAYABLE	\$ 2,802.15	\$ -	\$ (1,416.44)	\$ 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	\$ (7,991.59)	\$ 1,097.93	\$ 13,378.14
2-00-203-00	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-203-50	ENCUMBERANCE ACCOUNT	\$ (620,643.30)	\$ (43,388.21)	\$ (67,352.85)	\$ (687,996.15)
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$ 620,643.30	\$ 43,388.21	\$ 67,352.85	\$ 687,996.15
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$ 599,534.14	\$ -	\$ 27,650.00	\$ 627,184.14
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$ (599,534.14)	\$ -	\$ (27,650.00)	\$ (627,184.14)
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$ -	\$ -	\$ -	\$ -
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	\$ (7,991.59)	\$ (91,300.98)	\$ 15,557.58
FUND EQUITY					
3-00-257-91	CONTRIBUTION-MUNICIPALITY	\$ 423,079.92	\$ -	\$ -	\$ 423,079.92
3-00-261-00	NET ASSETS-INV IN CAP ASSETS	\$ -	\$ -	\$ -	\$ -
3-00-262-10	NET ASSETS-RESTRICT- LANDFILL	\$ -	\$ -	\$ -	\$ -
3-00-266-00	NET ASSETS-UNRESTRICTED	\$ 1,675,403.14	\$ -	\$ -	\$ 1,675,403.14
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ -	\$ -	\$ -	\$ -
3-00-273-00	FUND BALANCE	\$ -	\$ -	\$ -	\$ -
3-00-275-00	FUND BAL RES-LANDFILL TAX	\$ -	\$ -	\$ -	\$ -
	TOTAL BEGINNING EQUITY	\$ 2,098,483.06	\$ -	\$ -	\$ 2,098,483.06
TOTAL REVENUES		\$ -	\$ 105,591.09	\$ 1,310,417.36	\$ 1,310,417.36
TOTAL EXPENSES		\$ -	\$ 68,416.40	\$ 650,106.79	\$ 650,106.79
INCREASE/(DECREASE) IN FUND BAL.		\$ -	\$ 37,174.69	\$ 660,310.57	\$ 660,310.57
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 2,205,341.62	\$ 29,183.10	\$ 569,009.59	\$ 2,774,351.21

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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)	\$ 39,452.32	\$ 653,274.73	\$ (731,051.37)
1-00-101-10	CASH OVER/SHORT	\$ -	\$ -	\$ -	\$ -
1-00-101-20	PETTY CASH - WATER OFFICE	\$ 600.00	\$ -	\$ -	\$ 600.00
1-00-101-30	TCDBG 710299 BANK ACCOUNT	\$ -	\$ -	\$ -	\$ -
1-00-101-31	2017 CDBG GRANT BANK ACCT	\$ 1.00	\$ -	\$ -	\$ 1.00
1-00-101-32	GLO HARVEY GRANT	\$ 1.58	\$ -	\$ -	\$ 1.58
1-00-101-33	2019 CDBG BANK ACCT	\$ 1.00	\$ -	\$ -	\$ 1.00
1-00-101-34	SLFRF BANK ACCOUNT	\$ 2,082,683.95	\$ -	\$ (532,168.99)	\$ 1,550,514.96
1-00-101-99	CONTRA CASH	\$ -	\$ -	\$ -	\$ -
1-00-103-40	CASH-WATER DEPOSIT REFUND	\$ 0.02	\$ -	\$ -	\$ 0.02
1-00-115-00	ACCOUNTS RECEIVABLE	\$ 1,270,467.19	\$ (157,824.00)	\$ (227,912.55)	\$ 1,042,554.64
1-00-115-20	ACCOUNTS RECEIVABLE - WATER	\$ 0.19	\$ (30.00)	\$ -	\$ 0.19
1-00-115-25	UNCOLLECTABLE WATER BILL	\$ -	\$ -	\$ -	\$ -
1-00-115-90	RESERVE FOR DOUBTFUL RECEIVABL	\$ (678,971.50)	\$ -	\$ -	\$ (678,971.50)
1-00-131-00	DUE TO/FROM SYSTEMS FUND	\$ (17,462.41)	\$ -	\$ -	\$ (17,462.41)
1-00-131-11	DUE TO/FROM SYSTEMS	\$ -	\$ -	\$ -	\$ -
1-00-131-30	DUE TO/FROM SALES TAX FUND	\$ 0.40	\$ -	\$ -	\$ 0.40
1-00-131-31	DUE FROM GENERAL FUND	\$ 0.10	\$ -	\$ -	\$ 0.10
1-00-131-35	DUE TO/FROM CAP PROJECT FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-40	DUE TO/FROM SOLID WASTE FUND	\$ (243,350.20)	\$ -	\$ 28,161.69	\$ (215,188.51)
1-00-141-10	MATERIAL INVENTORY- XXX	\$ -	\$ -	\$ -	\$ -
1-00-141-20	TRUCKS AND AUTOMOBILES	\$ 782,502.06	\$ -	\$ -	\$ 782,502.06
1-00-141-25	RES.- DEPREC. TRUCKS & AUTOS	\$ (754,312.28)	\$ -	\$ -	\$ (754,312.28)
1-00-141-30	EQUIPMENT AND TOOLS	\$ 12,113,654.58	\$ -	\$ -	\$ 12,113,654.58
1-00-141-35	RES.-DEPREC. EQUIPMENT & TOOLS	\$ (10,225,820.21)	\$ -	\$ -	\$ (10,225,820.21)
1-00-141-50	INVENTORY-WATER & SEWER	\$ 94,957.73	\$ -	\$ -	\$ 94,957.73
1-00-141-51	INVENTORY - AP	\$ -	\$ -	\$ -	\$ -
1-00-141-60	INFRASTRUCTURE	\$ 12,615,673.01	\$ -	\$ -	\$ 12,615,673.01
1-00-141-65	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	DEFFERED OUTFLOW-ASMPTN. CHNGS	\$ -	\$ -	\$ -	\$ -

**City of Groves
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UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
11 - SYSTEMS FUND					
1-00-193-00	RETURNED CHECKS	\$ -	\$ -	\$ -	\$ -
1-00-300-01	WATER METER RADIO READ PROJECT	\$ 1,680,000.00	\$ -	\$ -	\$ 1,680,000.00
1-00-300-15	RES_DEPREC.	\$ (1,237,138.48)	\$ -	\$ -	\$ (1,237,138.48)
1-00-500-00	EMPLOYEE ADVANCES	\$ -	\$ -	\$ -	\$ -
	TOTAL ASSETS	\$ 25,989,404.76	\$ (118,401.68)	\$ (78,645.12)	\$ 25,910,759.64
LIABILITIES					
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	ENCUMBRANCE ACCOUNT	\$ (1,528,378.68)	\$ 212,416.60	\$ (325,649.60)	\$ (1,854,028.28)
2-00-203-55	RESERVE FOR ENCUMBRANCE	\$ 1,528,378.68	\$ (212,416.60)	\$ 325,649.60	\$ 1,854,028.28
2-00-203-60	PRIOR YEAR ENCUMBRANCE	\$ 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	\$ (4,197.50)	\$ 18,782.50	\$ 856,833.11
2-00-228-10	CURRENT SICK LEAVE PAY	\$ -	\$ -	\$ -	\$ -
2-00-228-20	LONG TERM SICK LEAVE PAY	\$ -	\$ -	\$ -	\$ -
2-00-228-30	VACATION PAYABLE	\$ 91,815.65	\$ -	\$ (91,815.65)	\$ -
2-00-246-00	WATER SERVICE ADVANCE	\$ -	\$ -	\$ -	\$ -
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

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

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UNAUDITED BALANCE SHEET AS OF : JULY 30TH, 2024

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	\$ (83,941.80)	\$ 1,318,620.30	\$ 1,926,824.93
1-00-101-30	SALES TAX BANK ACCOUNT	\$ 1,053.42	\$ 253,126.40	\$ 253,437.38	\$ 254,490.80
1-00-131-00	DUE TO/FROM SYSTEMS FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-31	DUE FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -
1-00-131-58	DUE TO/FROM LIBRARY FUND	\$ -	\$ -	\$ -	\$ -
1-00-144-00	PREPAID INSURANCE	\$ -	\$ -	\$ -	\$ -
1-00-145-00	PREPAID OTHER	\$ -	\$ -	\$ -	\$ -
1-00-151-00	C. OF D. INVESTMENTS	\$ -	\$ -	\$ -	\$ -
1-00-171-00	DUE FROM STATE	\$ 575,758.33	\$ -	\$ (575,758.33)	\$ -
	TOTAL ASSETS	\$ 1,185,016.38	\$ 169,184.60	\$ 996,299.35	\$ 2,181,315.73
<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	\$ -	\$ 169,184.60	\$ 1,188,283.29	\$ 1,188,283.29
	TOTAL EXPENSES	\$ -	\$ -	\$ -	\$ -
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 169,184.60	\$ 1,188,283.29	\$ 1,188,283.29
	TOTAL LIABILITIES, EQUITY & FUND BAL.	\$ 1,185,016.38	\$ 169,184.60	\$ 996,299.35	\$ 2,181,315.73

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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	\$ 1,165.68	\$ 2,091.38	\$ 29,924.65
1-00-102-20	FORFEITURE PETTY CASH	\$ (20.00)	\$ -	\$ -	\$ (20.00)
1-00-131-31	DUE FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -
1-00-144-00	PREPAID INSURANCE	\$ -	\$ -	\$ -	\$ -
1-00-145-00	PREPAID OTHER	\$ -	\$ -	\$ -	\$ -
	TOTAL ASSETS	\$ 28,502.46	\$ 1,165.68	\$ (6,597.15)	\$ 21,905.31
<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		\$ -	\$ 1,165.68	\$ 2,091.38	\$ 2,091.38
TOTAL EXPENSES		\$ -	\$ -	\$ 8,688.53	\$ 8,688.53
INCREASE/(DECREASE) IN FUND BAL.		\$ -	\$ 1,165.68	\$ (6,597.15)	\$ (6,597.15)
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 28,502.46	\$ 1,165.68	\$ (6,597.15)	\$ 21,905.31

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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	\$ 83,333.39	\$ (53,877.75)	\$ 1,450,585.41
1-00-101-30	EDC BANK ACCOUNT	\$ 3,428.91	\$ 28.91	\$ 655.82	\$ 4,084.73
1-00-105-00	BANK OVERDRAFT	\$ -	\$ -	\$ -	\$ -
1-00-115-00	ACCOUNTS RECEIVABLE	\$ -	\$ -	\$ -	\$ -
1-00-131-31	DUE FROM SALES TAX FUND	\$ 191,983.94	\$ -	\$ (191,983.94)	\$ -
1-00-131-35	DUE TO INTEREST AND SINKING	\$ -	\$ -	\$ -	\$ -
1-00-144-00	PREPAID INSURANCE	\$ -	\$ -	\$ -	\$ -
1-00-145-00	PREPAID OTHER	\$ -	\$ -	\$ -	\$ -
1-00-151-00	C. OF D. INVESTMENTS	\$ -	\$ -	\$ -	\$ -
1-00-171-00	DUE FROM STATE	\$ -	\$ -	\$ -	\$ -
	TOTAL ASSETS	\$ 1,699,876.01	\$ 83,362.30	\$ (245,205.87)	\$ 1,454,670.14
LIABILITIES					
2-00-131-90	DUE TO/FROM CLAIMS ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-201-00	VOUCHERS PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-202-00	ACCOUNTS PAYABLE	\$ -	\$ -	\$ -	\$ -
2-00-203-50	ENCUMBERANCE ACCOUNT	\$ -	\$ -	\$ -	\$ -
2-00-203-55	RESERVE FOR ENCUMBERANCE	\$ -	\$ -	\$ -	\$ -
2-00-203-60	PRIOR YEAR ENCUMBERANCE	\$ -	\$ -	\$ -	\$ -
2-00-203-65	PRIOR YEAR RESERVE/ENCUMBERANC	\$ -	\$ -	\$ -	\$ -
2-00-203-90	AP PENDING (DUE TO POOL CASH)	\$ -	\$ -	\$ -	\$ -
	TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -
FUND EQUITY					
3-00-271-00	FUND BALANCE - UNAPPROP.	\$ -	\$ -	\$ -	\$ -
3-00-273-00	FUND BALANCE	\$ 1,699,876.01	\$ -	\$ -	\$ 1,699,876.01
	TOTAL BEGINNING EQUITY	\$ 1,699,876.01	\$ -	\$ -	\$ 1,699,876.01
TOTAL REVENUES		\$ -	\$ 83,970.71	\$ 589,306.98	\$ 589,306.98
TOTAL EXPENSES		\$ -	\$ 608.41	\$ 834,512.85	\$ 834,512.85
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 83,362.30	\$ (245,205.87)	\$ (245,205.87)
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 1,699,876.01	\$ 83,362.30	\$ (245,205.87)	\$ 1,454,670.14

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ACCT NO#	ACCOUNT NAME	BEGINNING (ACTIVITY)	M-T-D (ACTIVITY)	Y-T-D (ACTIVITY)	CURRENT (BALANCE)
35 - INTEREST & SINKING FUND					
<u>ASSETS</u>					
1-00-101-00	CLAIM ON CASH I & S	\$ -	\$ -	\$ -	\$ -
1-00-101-20	I&S CASH WITH AGENT	\$ 2,957.99	\$ -	\$ (2,957.99)	\$ -
1-00-101-30	BANK ACCOUNT	\$ 87,893.46	\$ 8,773.19	\$ 991,988.01	\$ 1,079,881.47
1-00-101-36	96 CERT. OF OBLIG. I&S	\$ -	\$ -	\$ -	\$ -
1-00-105-00	TAXES RECEIVABLE-CURRENT	\$ 16,428.85	\$ -	\$ -	\$ 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	\$ 8,773.19	\$ 989,030.02	\$ 1,143,522.79
<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	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
<u>FUND EQUITY</u>					
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	\$ -	\$ 8,773.19	\$ 1,144,879.02	\$ 1,144,879.02
	TOTAL EXPENSES	\$ -	\$ -	\$ 155,849.00	\$ 155,849.00
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 8,773.19	\$ 989,030.02	\$ 989,030.02
	TOTAL LIABILITIES, EQUITY & FUND BAL.	\$ 154,492.77	\$ 8,773.19	\$ 989,030.02	\$ 1,143,522.79

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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	\$ 1,681.50	\$ (1,130.65)	\$ 551,171.56
1-00-141-65	EQUIPMENT	\$ -	\$ -	\$ -	\$ -
1-00-144-00	PREPAID INSURANCE	\$ -	\$ -	\$ -	\$ -
1-00-145-00	PREPAID OTHER	\$ -	\$ -	\$ -	\$ -
1-00-151-00	C. OF D. INVESTMENTS	\$ -	\$ -	\$ -	\$ -
	TOTAL ASSETS	\$ 552,302.21	\$ 1,681.50	\$ 13,869.35	\$ 566,171.56
<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		\$ -	\$ 1,681.50	\$ 13,869.35	\$ 13,869.35
TOTAL EXPENSES		\$ -	\$ -	\$ -	\$ -
	INCREASE/(DECREASE) IN FUND BAL.	\$ -	\$ 1,681.50	\$ 13,869.35	\$ 13,869.35
TOTAL LIABILITIES, EQUITY & FUND BAL.		\$ 552,302.21	\$ 1,681.50	\$ 13,869.35	\$ 566,171.56

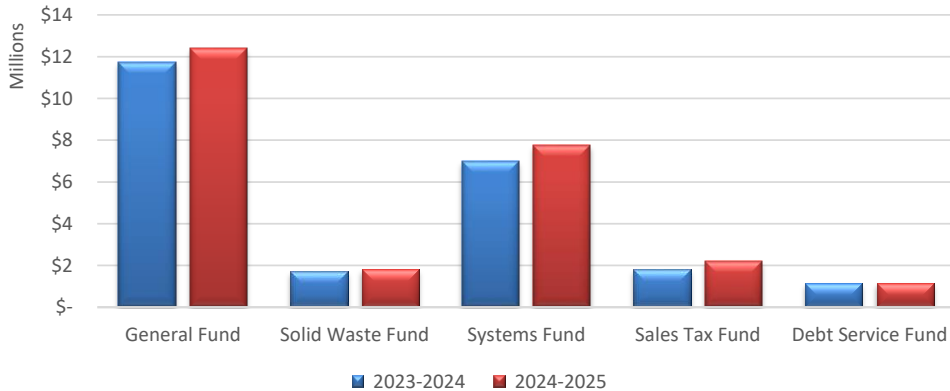
BUDGET SUMMARIES

City of Groves Annual Fiscal Budget 2024-2025

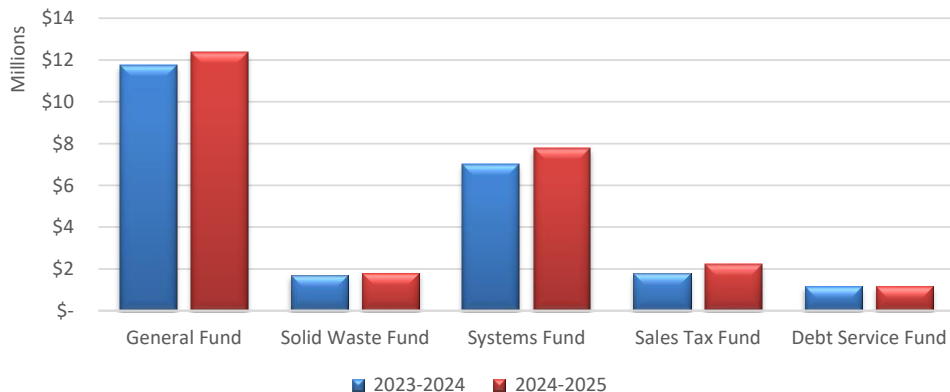
SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

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

Revenue Summary Statement Changes



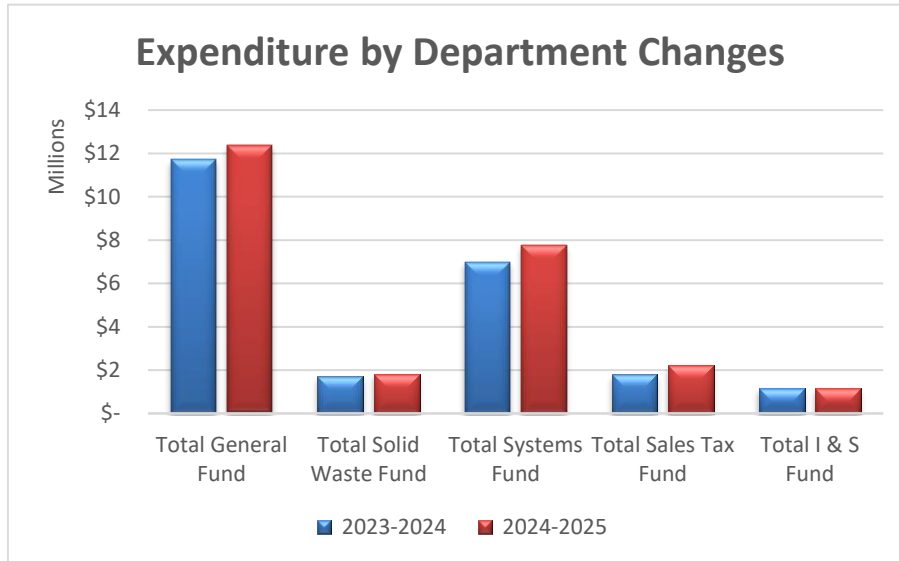
Expenditure Summary Statement Changes



City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

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



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

City of Groves
Annual Fiscal Budget
2024-2025

SUMMARY STATEMENT OF EXPENDITURES BY DEPARTMENT

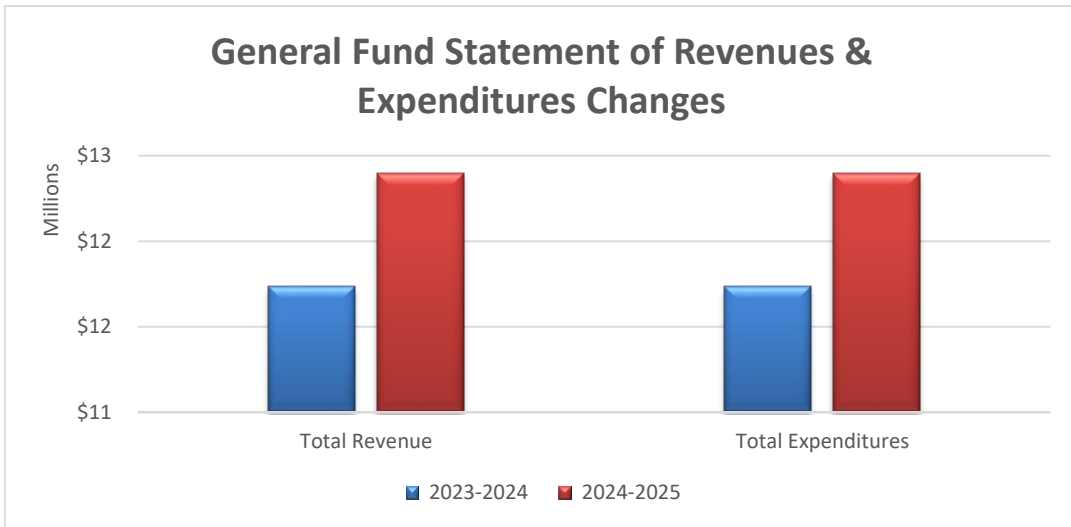
Solid Waste Fund		
Solid Waste	\$ 1,120,473	\$ 1,367,000
Administration	587,027	450,000
Total Solid Waste Fund	<u>\$ 1,707,500</u>	<u>\$ 1,817,000</u>
Systems Fund		
Water Plant	\$ 1,427,055	\$ 1,425,772
Wastewater Plant	1,263,973	1,487,259
Customer Service	344,702	363,534
Water Distribution	3,100,270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

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	\$8,354,600	\$12,395,000
Total Expenditures	\$11,363,872	\$11,739,000	\$6,558,455	\$12,395,000
Over/Under	\$ 86,627	\$ -	\$1,796,145	\$ -



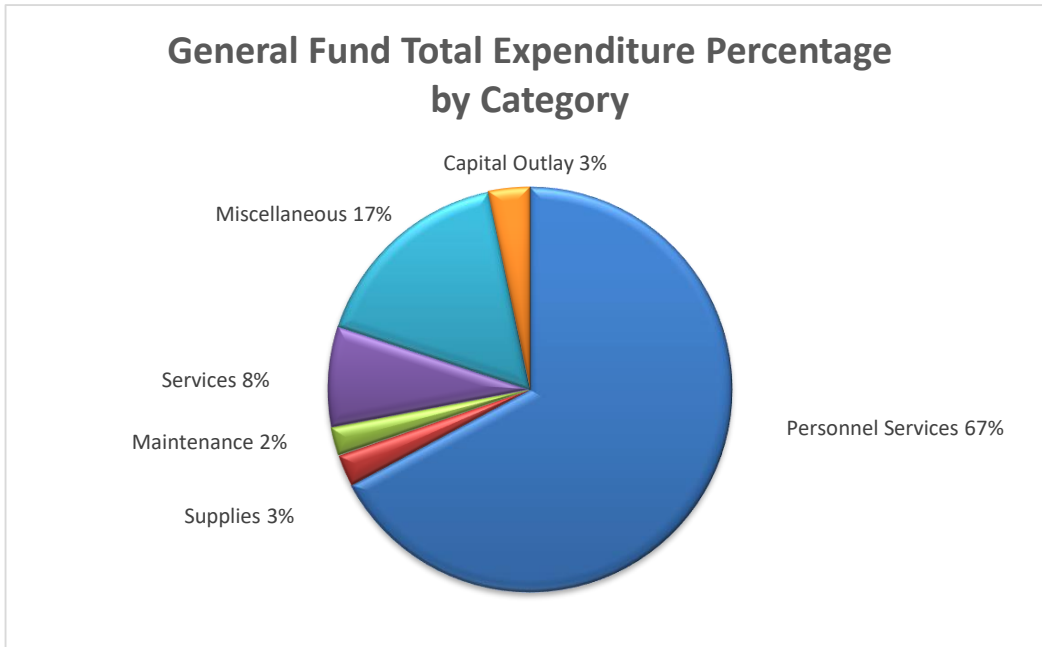
General Fund

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

City of Groves Annual Fiscal Budget 2024-2025

STATEMENT OF REVENUES AND EXPENDITURES

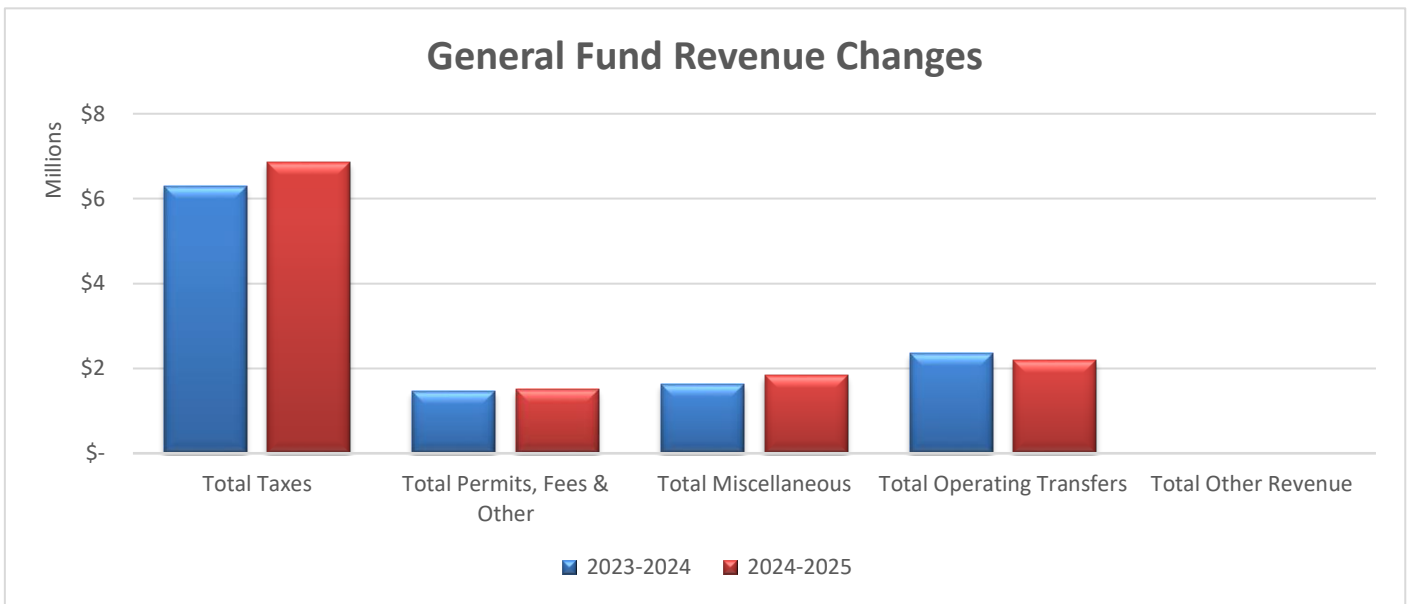
Expenditures				
Personnel Services	\$ 7,492,779	\$ 8,055,864	\$4,370,143	\$ 8,327,215
Supplies	274,203	291,450	103,017	313,900
Maintenance	268,873	278,250	167,353	283,250
Services	879,051	707,250	265,449	1,000,000
Miscellaneous	1,380,127	1,631,186	952,384	2,064,635
Capital Outlay	1,068,839	775,000	700,109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



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	\$ 6,329,598	\$ 6,858,000
Total Permits, Fees & Other	\$ 1,804,460	\$ 1,465,500	\$ 647,888	\$ 1,500,500
Total Miscellaneous	\$ 1,727,142	\$ 1,621,500	\$ 1,379,603	\$ 1,835,000
Total Operating Transfers	\$ 1,673,000	\$ 2,351,500	\$ -	\$ 2,201,500
Total Other Revenue	\$ -	\$ -	\$ -	\$ -
Total General Fund Revenue	\$ 11,463,292	\$ 11,739,000	\$ 8,357,089	\$ 12,395,000



General Fund	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	\$ 72,519	\$ 125,000
310-49	Current Taxes	5,893,130	6,000,000	6,153,691	6,500,000
312-10	Hotel Tax	107,386	97,500	43,278	100,000
312-15	Liquor License	2,645	3,000	1,520	3,000
319-00	Current Penalty & Interest	58,686	40,000	31,057	60,000
319-10	Delinquent Penalty & Interest	62,473	60,000	27,533	70,000
Total Taxes		\$ 6,258,690	\$ 6,300,500	\$ 6,329,598	\$ 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	\$ 139,527	\$ 160,000
322-15	Electrical Permits	27,700	25,000	21,676	25,000
322-20	Plumbing Permits	19,861	20,000	14,790	20,000
322-60	Cert of Occupancy - Residential	1,300	1,500	875	1,500
322-65	Cert of Occupancy - Commercial	1,400	500	925	500
322-70	Rental Property Inspec Fees	3,422	6,000	225	6,000
322-80	Franchise Fees	788,008	700,000	172,188	700,000
322-90	License Fees	9,500	12,000	5,930	12,000
322-95	Demolition Revenue	2	2,500	-	2,500
325-11	License Fee - Gen Contactor Renewal	1,920	2,000	1,105	2,000
325-40	License Fee - Mechanical	-	1,000	-	1,000
325-50	License Fee - Firealarm/suppr	2,625	1,000	1,875	1,000
338-10	Animal Shelter Reimbursement	34,090	8,000	-	8,000
338-11	Crematorium Reimbursement	7,124	8,000	3,562	8,000
344-90	Return Check Fee	570	-	-	-
345-50	Animal Control	4,086	5,000	2,983	5,000
346-00	Grass Cutting	51,773	20,000	13,180	20,000
347-50	Recreation Building Rentals	20,916	12,500	12,897	12,500
347-51	Library Building Rentals	635	750	501	750
347-52	Activity Building Sign Rental	550	1,000	145	1,000
347-60	Library Fees	2,423	2,000	1,418	2,000
347-61	Library Copy Machine	2,049	2,000	1,362	2,000
347-62	Library Miscellaneous	4,199	2,500	913	2,500
347-80	Event Fees	1,460	500	900	500
350-50	Birth/Death Certificates	1,966	1,500	1,121	1,500
351-10	Municipal Court Fees	274,368	250,000	63,409	250,000
352-10	Warrant Fees	18,577	20,000	10,913	20,000
353-10	Court Restitution	(66)	-	-	-
355-00	Gameroom Fees	9,930	5,000	500	5,000
358-14	Opiod Settlement Proceeds	12,793	-	2,489	-
360-00	Miscellaneous	10,050	25,000	44,858	25,000
361-10	Earnings on Investments	196,720	125,000	89,031	125,000
362-10	Trailer Licenses-Annual	3,820	250	132	250
362-20	Trailer Licenses-Monthly	5,929	5,000	2,674	5,000
369-10	Insurance Reimbursement	26,038	25,000	34,415	25,000
369-30	Sale of Equipment	120,076	15,000	1,369	50,000
Total Permits, Fees & Other		\$ 1,804,460	\$ 1,465,500	\$ 647,888	\$ 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	1,150,000	1,610,000
380-10	EDC Administration Fee	125,000	225,000	225,000	225,000
Total Miscellaneous		\$ 1,727,142	\$ 1,621,500	1,379,603	\$ 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	-	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>\$ -</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>\$ 8,357,089</u></u>	<u><u>\$ 12,395,000</u></u>
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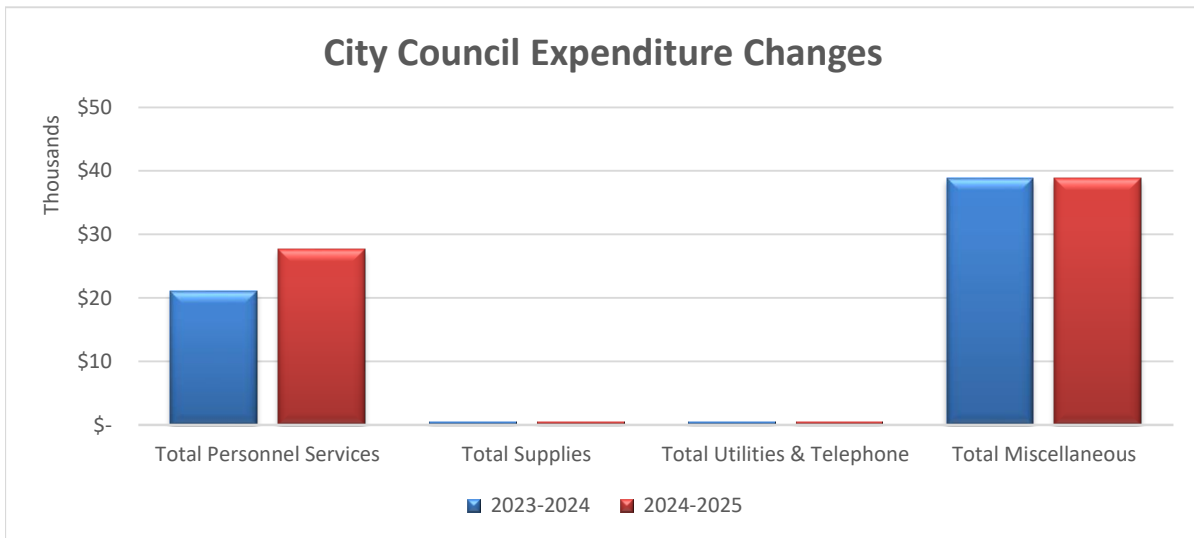
City Council

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	\$ 9,027	\$ 27,614
Total Supplies	\$ 328	\$ 500	\$ 190	\$ 500
Total Utilities & Telephone	\$ 126	\$ 500	\$ -	\$ 500
Total Miscellaneous	\$ 36,000	\$ 38,815	\$ 18,997	\$ 38,815
Department Total	\$ 58,428	\$ 60,895	\$ 28,214	\$ 67,429



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	\$ 2,266	\$ 1,700
01-040	Social Security	1,594	130	726	864
01-080	Workers Compensation	-	50	50	50
01-100	Expense Allowance	18,585	19,200	5,985	25,000
	Total Personnel Services	\$ 21,974	\$ 21,080	\$ 9,027	\$ 27,614
Supplies					
02-010	Office Supplies	\$ 292	\$ 300	\$ 41	\$ 300
02-040	Miscellaneous Supplies	36	200	149	200
	Total Supplies	\$ 328	\$ 500	\$ 190	\$ 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	\$ 18,000	\$ 38,000
07-010	Travel & Training	-	-	-	-
07-390	Insurance & Bonds	-	315	997	315
07-420	Contingencies	-	500	-	500
	Total Miscellaneous	<u>\$ 36,000</u>	<u>\$ 38,815</u>	<u>\$ 18,997</u>	<u>\$ 38,815</u>
	Department Total	<u>\$ 58,428</u>	<u>\$ 60,895</u>	<u>\$ 28,214</u>	<u>\$ 67,429</u>

City Manager

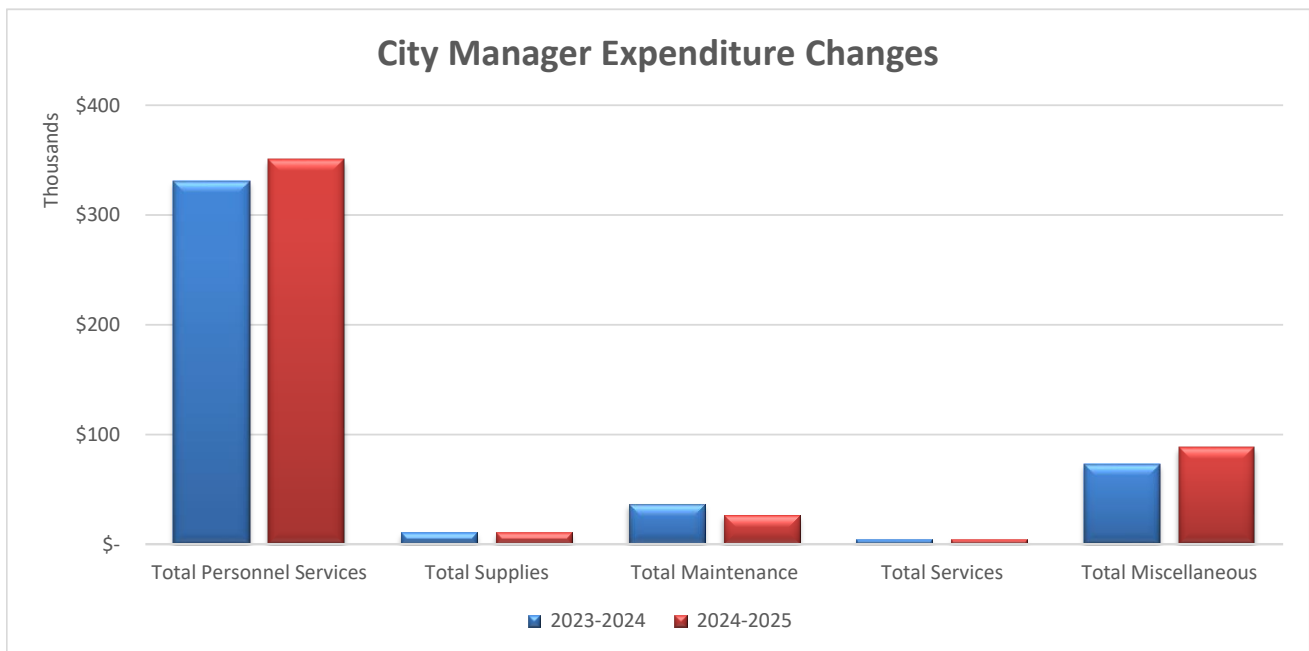
The City Manager coordinates and directs the activities of various City functions so policies of the City Council will be carried out in an efficient and economical manner. He is responsible to and serves at the will and pleasure of the City Council; he may be removed at any time by a majority vote of 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	\$ 174,816	\$ 350,430
Total Supplies	\$ 6,315	\$ 10,500	\$ 7,306	\$ 10,500
Total Maintenance	\$ 12,101	\$ 36,500	\$ 10,457	\$ 26,500
Total Services	\$ 4,942	\$ 4,500	\$ 3,619	\$ 4,500
Total Miscellaneous	\$ 50,068	\$ 72,700	\$ 52,900	\$ 88,050
Department Total	\$ 415,035	\$ 454,893	\$ 249,098	\$ 479,980



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	\$ 127,404	\$ 264,777
01-020	Overtime	-	-	50	-
01-040	Social Security	18,535	19,332	9,329	20,255
01-050	TMRS	12,046	20,192	10,008	21,871
01-070	Hospitalization	30,223	26,645	25,831	31,232
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	6,077	10,108	1,679	10,591
01-250	Life Insurance	1,451	1,404	324	1,404
Total Personnel Services		\$ 341,609	\$ 330,693	\$ 174,816	\$ 350,430

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

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

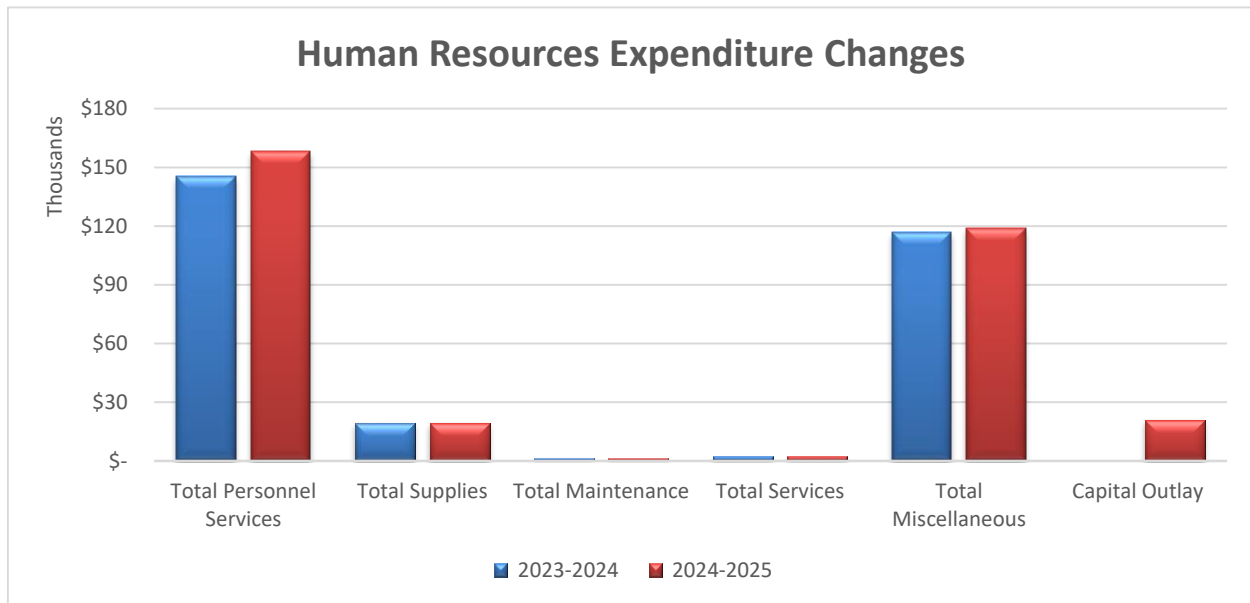
Human Resources

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

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	\$ 83,402	\$ 158,085
Total Supplies	\$ 13,656	\$ 19,500	\$ 8,086	\$ 19,500
Total Maintenance	\$ (431)	\$ 1,500	\$ -	\$ 1,500
Total Services	\$ 3,286	\$ 2,400	\$ 2,048	\$ 2,400
Total Miscellaneous	\$ 82,410	\$ 116,950	\$ 35,087	\$ 118,700
Capital Outlay	\$ -	\$ -	\$ -	\$ 21,000
Department Total	\$ 244,533	\$ 285,619	\$ 128,623	\$ 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	\$ 59,638	\$ 111,740
01-040	Social Security	7,939	8,140	4,380	8,548
01-050	TMRS	8,661	5,802	4,708	9,230
01-070	Hospitalization	15,608	19,600	11,462	22,934
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	4,335	4,256	2,555	4,470
01-250	Life Insurance	1,396	760	468	863
	Total Personnel Services	\$ 145,612	\$ 145,269	\$ 83,402	\$ 158,085

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

		EXPENDITURE DETAIL			
Supplies					
02-010	Office Supplies	\$ 811	\$ 2,000	\$ 421	\$ 2,000
02-040	Miscellaneous Supplies	692	-	-	-
02-050	Data Processing Supplies	467	1,500	371	1,500
02-100	Postage & Rental	11,686	16,000	7,294	16,000
	Total Supplies	\$ 13,656	\$ 19,500	\$ 8,086	\$ 19,500
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	\$ 277	\$ 400
04-200	Communication	2,814	2,000	1,771	2,000
	Total Services	\$ 3,286	\$ 2,400	\$ 2,048	\$ 2,400
Miscellaneous					
06-090	Dues & Subscriptions	\$ 524	\$ 1,250	\$ 361	\$ 1,700
06-140	Advertising & Publicity	-	-	579	1,500
06-146	State Fees	72	-	79	100
06-270	Contract Services	51,208	39,000	21,091	34,000
07-010	Training	4,494	5,000	1,304	6,000
07-015	EAP	1,575	5,000	3,695	5,000
07-020	Safety Program	1,742	2,000	112	2,000
07-300	Employee Relations	-	6,500	2,181	9,000
07-390	Insurance & Bonds	1,489	200	997	200
07-450	Service Awards	1,524	1,000	1,007	2,000
07-620	Pre-employment Screening	3,672	5,000	2,011	5,000
07-621	Random Drug Testing	664	1,000	135	1,000
07-622	Post Accident Testing	1,196	1,000	1,405	1,200
07-650	Legal Fees	14,250	50,000	130	50,000
	Total Miscellaneous	\$ 82,410	\$ 116,950	\$ 35,087	\$ 118,700
Capital Outlay					
09-670	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
09-770	Equipment	\$ -	\$ -	\$ -	\$ -
09-900	Computer Software	\$ -	\$ -	\$ -	\$ 21,000
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ 21,000
Department Total		\$ 244,533	\$ 285,619	\$ 128,623	\$ 321,185

Finance

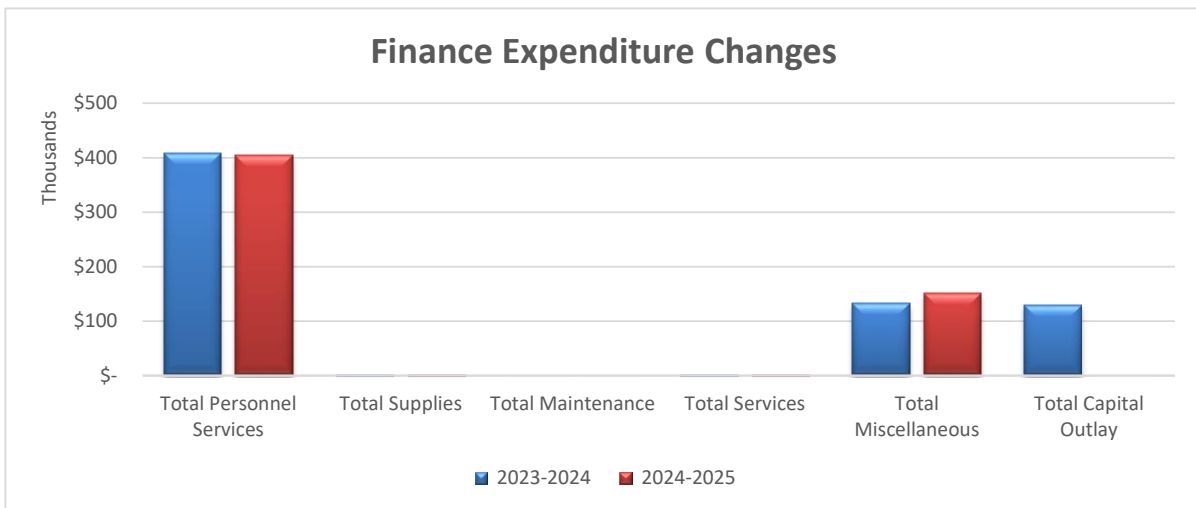
The Finance Department is responsible for the financial administration, accounting, treasury, cash management, and utility billing functions of the City. The Director of Finance administers all fiscal affairs of the City, including duties and responsibilities pertaining to the City's accounting system,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

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

City of Groves 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	\$ 235,830	\$ 404,811
Total Supplies	\$ 608	\$ 1,750	\$ 605	\$ 1,750
Total Maintenance	\$ 991	\$ 500	\$ 41	\$ 500
Total Services	\$ 1,648	\$ 1,800	\$ 955	\$ 1,800
Total Miscellaneous	\$ 144,366	\$ 131,800	\$ 96,150	\$ 150,800
Total Capital Outlay	\$ 100,332	\$ 130,000	\$ 90,021	\$ -
Department Total	\$ 638,874	\$ 673,276	\$ 423,602	\$ 559,661



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	\$ 176,938	\$ 301,421
01-020	Overtime	-	500	-	-
01-040	Social Security	22,315	23,265	13,251	23,059
01-050	TMRS	24,055	24,299	13,973	24,897
01-070	Hospitalization	33,503	40,735	23,641	41,031
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	10,860	12,165	6,772	12,057
01-250	Life Insurance	1,812	2,046	1,064	2,046
Total Personnel Services		\$ 390,929	\$ 407,426	\$ 235,830	\$ 404,811

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

		EXPENDITURE DETAIL			
Supplies					
02-010	Office Supplies	\$ 608	\$ 750	\$ 605	\$ 750
02-040	Miscellaneous Supplies	-	-	-	-
02-050	Data Processing Supplies	-	1,000	-	1,000
	Total Supplies	\$ 608	\$ 1,750	\$ 605	\$ 1,750
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	\$ 277	\$ 400
04-200	Communication	1,176	1,400	678	1,400
	Total Services	\$ 1,648	\$ 1,800	\$ 955	\$ 1,800
Miscellaneous					
06-020	City Auditor	\$ 31,500	\$ 35,000	\$ 25,000	\$ 35,000
06-060	Single Appraisal Payment	63,007	60,000	36,070	69,000
06-090	Dues & Subscriptions	9,849	2,000	5,655	2,000
06-185	Lien Filing Fees	5,250	7,000	2,393	7,000
06-195	Lot Cleanup/Grass Cutting	11,800	-	4,876	10,000
06-270	Contract Services	16,950	20,000	17,836	20,000
06-300	Collection Contract	3,294	4,000	3,309	4,000
07-010	Training	2,959	2,500	14	2,500
07-390	Insurance & Bonds	(243)	1,300	997	1,300
	Total Miscellaneous	\$ 144,366	\$ 131,800	\$ 96,150	\$ 150,800
Capital Outlay					
09-770	Equipment	-	-	-	-
09-900	Computer System/Software	\$ 100,332	\$ 130,000	\$ 90,021	\$ -
	Total Capital Outlay	\$ 100,332	\$ 130,000	\$ 90,021	\$ -
Department Total		\$ 638,874	\$ 673,276	\$ 423,602	\$ 559,661

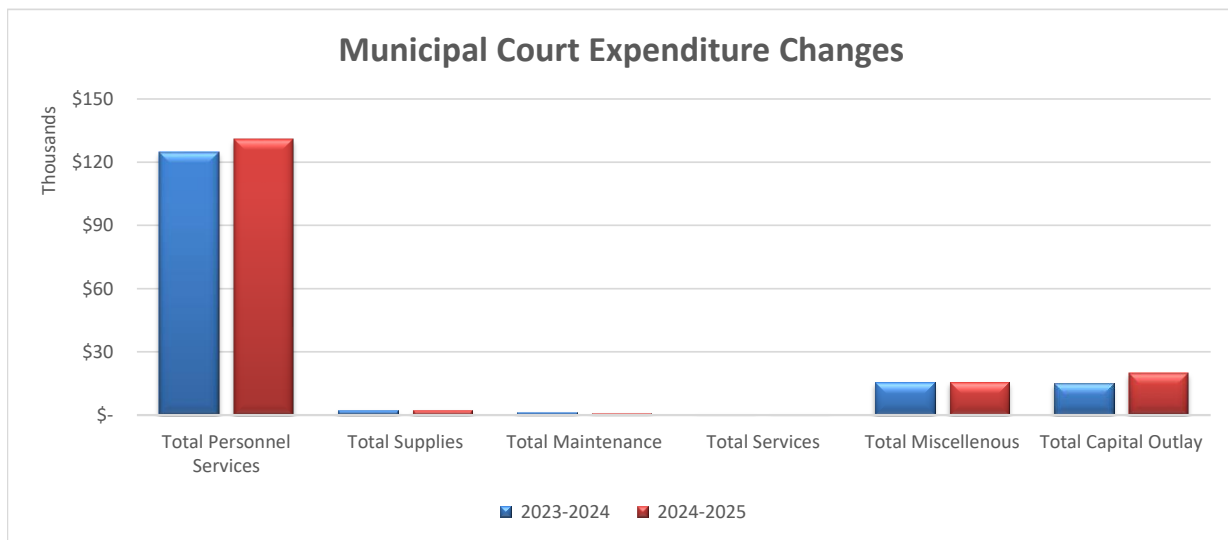
Municipal Court

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

**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	\$ 56,646	\$ 130,719
Total Supplies	\$ 329	\$ 2,250	\$ 416	\$ 2,500
Total Maintenance	\$ -	\$ 1,500	\$ -	\$ 1,000
Total Services	\$ 277	\$ 400	\$ 132	\$ 400
Total Miscellaneous	\$ 15,643	\$ 15,475	\$ 8,790	\$ 15,750
Total Capital Outlay	\$ 17,893	\$ 15,000	\$ 20,230	\$ 20,000
Department Total	\$ 133,610	\$ 159,349	\$ 86,214	\$ 170,369



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	\$ 38,621	\$ 90,624
01-020	Overtime	103	500	89	500
01-040	Social Security	5,960	6,746	3,187	6,933
01-050	TMRS	3,765	7,046	1,956	7,486
01-070	Hospitalization	15,608	19,600	11,462	22,434
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	1,895	1,960	1,140	2,058
01-250	Life Insurance	-	384	-	384
	Total Personnel Services	\$ 99,468	\$ 124,724	\$ 56,646	\$ 130,719
Supplies					
02-010	Office Supplies	\$ 43	\$ 750	\$ 20	\$ 750
02-040	Miscellaneous Supplies	115	-	-	-
02-050	Data Processing Supplies	62	750	26	750
02-120	Contract Labor - Judge	109	750	370	1,000
	Total Supplies	\$ 329	\$ 2,250	\$ 416	\$ 2,500

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

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

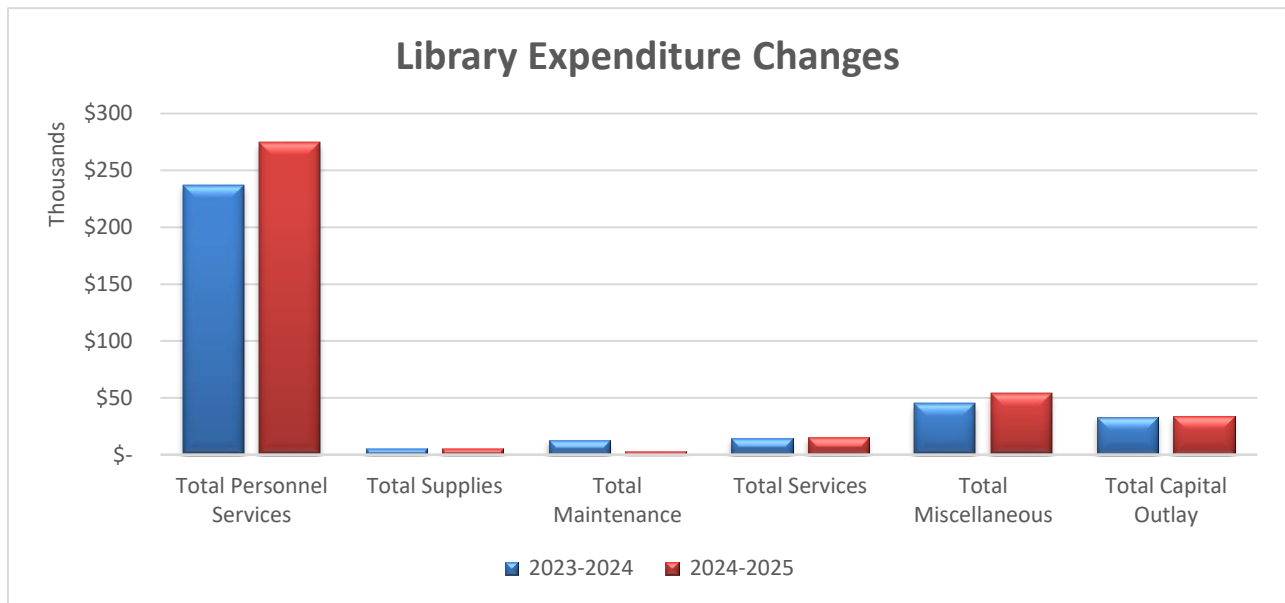
Library

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

City of Groves 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	\$ 135,394	\$ 274,922
Total Supplies	\$ 6,197	\$ 5,400	\$ 2,683	\$ 5,400
Total Maintenance	\$ 10,094	\$ 12,950	\$ 6,855	\$ 3,450
Total Services	\$ 17,055	\$ 14,200	\$ 7,820	\$ 15,000
Total Miscellaneous	\$ 37,302	\$ 44,900	\$ 49,026	\$ 54,000
Total Capital Outlay	\$ 23,116	\$ 33,000	\$ 10,623	\$ 34,000
Department Total	\$ 300,166	\$ 347,478	\$ 212,401	\$ 386,772



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	\$ 100,933	\$ 208,090
01-020	Overtime	-	-	144	-
01-040	Social Security	12,685	14,314	7,515	15,919
01-050	TMRS	9,538	9,777	6,648	10,609
01-070	Hospitalization	12,006	21,135	17,287	35,548
01-080	Workers Compensation	323	450	488	450
01-160	ICMA	3,154	3,213	1,879	3,372
01-250	Life Insurance	952	1,034	500	934
Total Personnel Services		\$ 206,402	\$ 237,028	\$ 135,394	\$ 274,922

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 3,248	\$ 4,000	\$ 1,949	\$ 4,000
02-040	Miscellaneous Supplies	2,949	1,000	721	1,000
02-100	Postage	-	400	13	400
	Total Supplies	\$ 6,197	\$ 5,400	\$ 2,683	\$ 5,400

Maintenance

03-010	Building & Grounds	\$ 9,344	\$ 10,000	\$ 6,546	\$ 500
03-020	Ofc. Furniture, Fixture M&R	-	450	42	450
03-030	Equipment Maint. & Repair	750	2,500	267	2,500
	Total Maintenance	\$ 10,094	\$ 12,950	\$ 6,855	\$ 3,450

Services

04-010	Electricity	\$ 12,073	\$ 10,000	\$ 4,462	\$ 12,000
04-100	Natural Gas	1,544	1,200	936	1,500
04-200	Communication	3,438	3,000	2,422	1,500
	Total Services	\$ 17,055	\$ 14,200	\$ 7,820	\$ 15,000

Miscellaneous

06-080	Periodicals	\$ 782	\$ 1,000	\$ -	\$ 1,000
06-090	Dues & Subscriptions	50	400	-	800
06-190	Janitorial Services	-	-	-	9,500
06-270	Contract Services	12,917	15,000	10,867	14,000
07-010	Training	-	500	19	700
07-200	Reading Clubs	3,821	5,000	1,419	5,000
07-390	Insurance & Bonds	19,732	23,000	36,721	23,000
	Total Miscellaneous	\$ 37,302	\$ 44,900	\$ 49,026	\$ 54,000

Capital Outlay

09-040	Books	\$ 17,474	\$ 17,000	\$ 7,777	\$ 17,500
09-240	Audiotapes	4,635	6,500	1,664	6,500
09-770	Equipment	1,007	4,500	1,089	5,000
09-860	Building Maint & Projects	-	5,000	93	5,000
	Total Capital Outlay	\$ 23,116	\$ 33,000	\$ 10,623	\$ 34,000

Department Total

\$ 300,166	\$ 347,478	\$ 212,401	\$ 386,772
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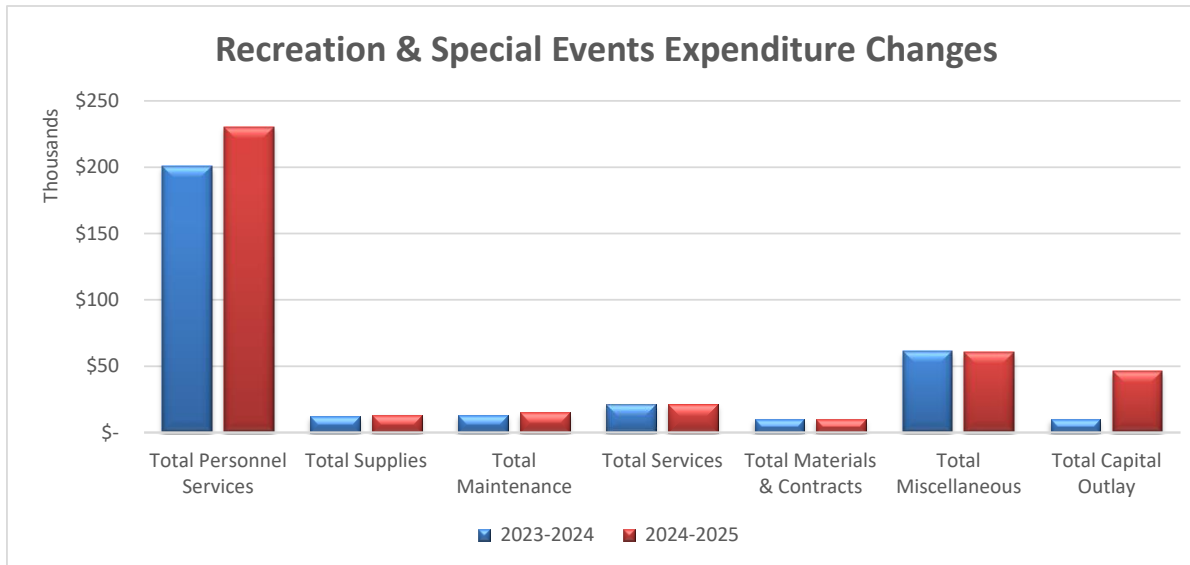
Recreation and Special Events

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	\$ 79,256	\$ 230,507
Total Supplies	\$ 14,234	\$ 12,400	\$ 1,902	\$ 13,400
Total Maintenance	\$ 5,830	\$ 13,000	\$ 2,065	\$ 15,000
Total Services	\$ 20,243	\$ 21,500	\$ 8,545	\$ 21,500
Total Materials & Contracts	\$ 9,921	\$ 10,000	\$ -	\$ 10,000
Total Miscellaneous	\$ 52,506	\$ 61,225	\$ 44,382	\$ 60,450
Total Capital Outlay	\$ 38,501	\$ 10,000	\$ -	\$ 46,000
Department Total	\$ 294,257	\$ 328,808	\$ 136,150	\$ 396,857



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

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

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

EXPENDITURE DETAIL

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

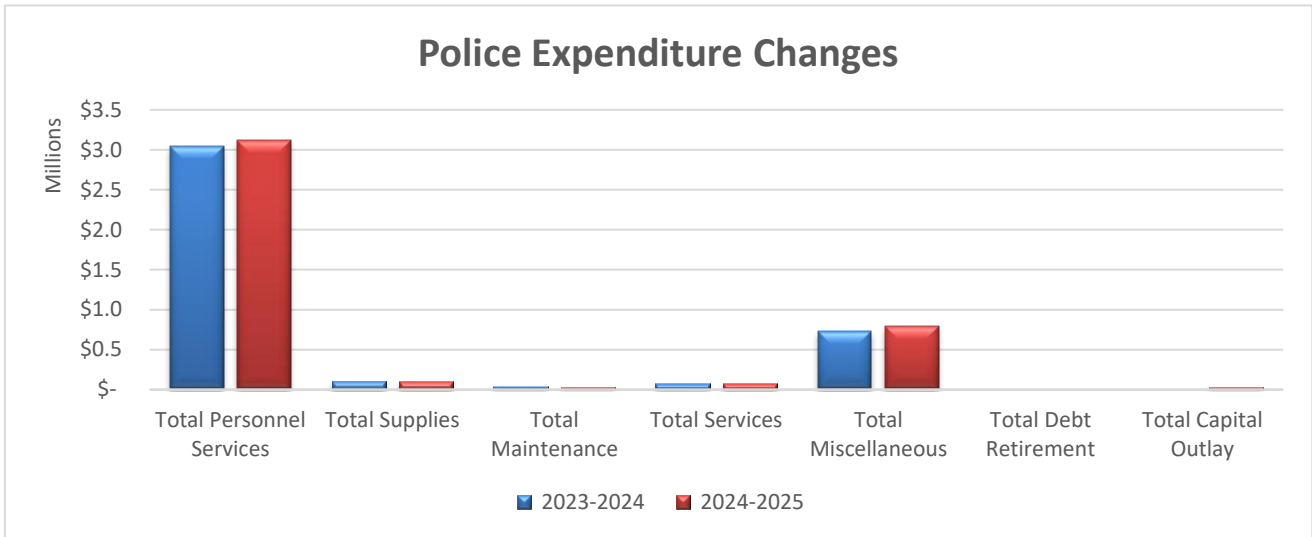
Police

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

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	\$ 1,665,481	\$ 3,123,826
Total Supplies	\$ 96,192	\$ 104,000	\$ 32,309	\$ 100,700
Total Maintenance	\$ 70,006	\$ 40,200	\$ 34,825	\$ 33,200
Total Services	\$ 88,770	\$ 71,500	\$ 41,550	\$ 76,500
Total Miscellaneous	\$ 677,693	\$ 729,400	\$ 371,621	\$ 794,900
Total Debt Retirement	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 52,630	\$ -	\$ 300	\$ 35,000
Department Total	\$ 3,742,947	\$ 3,993,653	\$ 2,146,086	\$ 4,164,126



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	\$ 1,122,124	\$ 2,140,635
01-020	Overtime	132,302	160,000	117,338	160,000
01-040	Social Security	157,769	165,760	93,073	163,244
01-050	TMRS	167,258	164,646	96,382	168,009
01-070	Hospitalization	230,391	291,585	152,452	381,996
01-080	Workers Compensation	35,935	30,500	35,817	30,500
01-160	ICMA	53,158	54,676	41,395	65,612
01-250	Life Insurance	15,522	14,115	6,900	13,830
	Total Personnel Services	\$ 2,757,656	\$ 3,048,553	\$ 1,665,481	\$ 3,123,826

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 1,168	\$ 2,500	\$ 434	\$ 2,500
02-020	Minor Apparatus & Tools	9,668	10,000	1,097	10,000
02-030	Vehicle Supplies	78,127	75,000	27,581	75,000
02-040	Miscellaneous Supplies	2,886	1,500	1,900	2,000
02-050	Data Processing Supplies	4,139	10,000	1,196	6,000
02-051	System Maintenance and Support	-	5,000	-	5,000
02-100	Postage	204	-	101	200
	Total Supplies	\$ 96,192	\$ 104,000	\$ 32,309	\$ 100,700

Maintenance

03-010	Building & Grounds	\$ 13,310	\$ 12,000	\$ 6,994	\$ 2,000
03-020	Furniture & Fixtures	83	200	70	200
03-030	Equipment Maint. & Repair	681	6,000	4,537	6,000
03-040	Motor Vehicles	55,932	22,000	23,224	25,000
	Total Maintenance	\$ 70,006	\$ 40,200	\$ 34,825	\$ 33,200

Utilities & Telephone

04-010	Electricity	\$ 20,753	\$ 20,000	\$ 8,683	\$ 20,000
04-100	Natural Gas	1,572	1,500	895	1,500
04-200	Communication	52,846	35,000	12,297	35,000
04-201	Regional Radio Maintenance	13,599	15,000	19,675	20,000
	Total Services	\$ 88,770	\$ 71,500	\$ 41,550	\$ 76,500

Miscellaneous

06-050	Vehicle Lease	-	-	-	18,000
06-090	Dues & Subscriptions	\$ 12,445	\$ 10,000	\$ 1,885	\$ 10,000
06-120	Central Dispatching	584,236	600,000	305,525	652,000
06-160	Jail Contract	-	2,500	-	2,500
06-190	Janitorial Services	-	-	-	10,000
07-010	Training	15,265	10,000	5,248	10,000
07-012	Training - LEOSE Eligible	1,501	1,800	1,343	1,800
07-050	Auto Allowance/Reimburse	6,558	6,600	3,342	6,600
07-290	Uniform Allowance	11,391	11,000	6,936	11,000
07-295	Body Armor - BJP Eligible	-	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	\$ 371,621	\$ 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	-	-	-
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>\$ 300</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><u>\$ 3,742,947</u></u>	<u><u>\$ 3,993,653</u></u>	<u><u>\$ 2,146,086</u></u>	<u><u>\$ 4,164,126</u></u>
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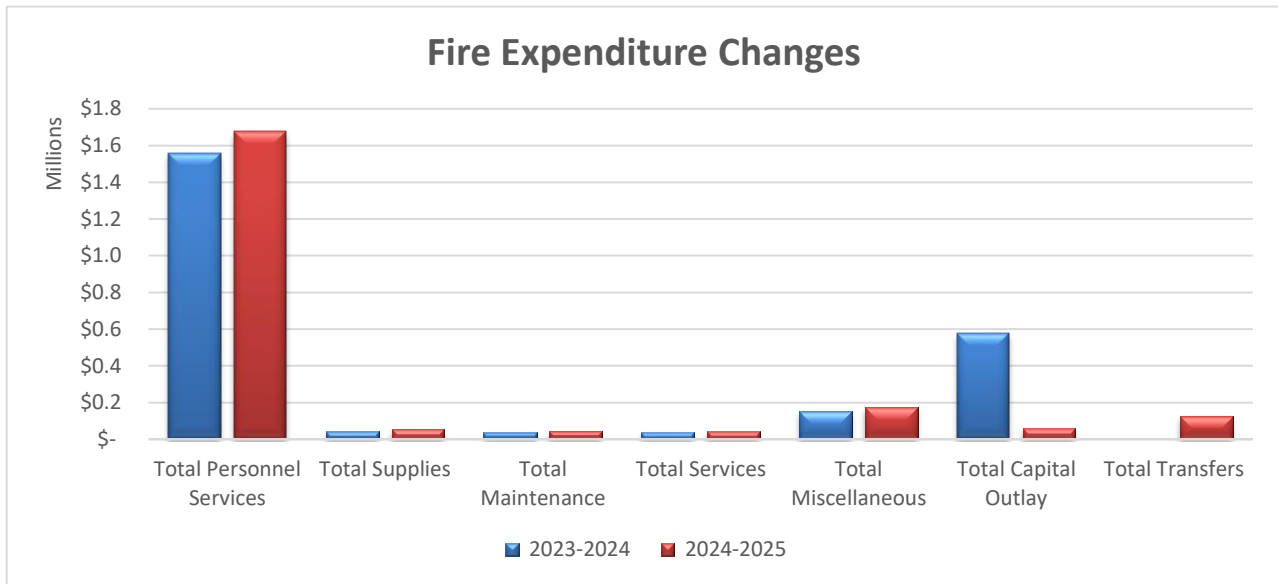
Fire

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	\$ 877,620	\$ 1,678,680
Total Supplies	\$ 48,811	\$ 40,500	\$ 15,729	\$ 56,500
Total Maintenance	\$ 38,412	\$ 35,350	\$ 23,249	\$ 46,350
Total Services	\$ 50,505	\$ 38,000	\$ 27,796	\$ 43,000
Total Miscellaneous	\$ 98,371	\$ 152,050	\$ 119,490	\$ 174,150
Total Capital Outlay	\$ 674,957	\$ 577,000	\$ 565,451	\$ 58,800
Total Transfers	\$ -	\$ -	\$ -	\$ 125,000
Department Total	\$ 2,452,157	\$ 2,399,134	\$ 1,629,335	\$ 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	\$ 593,470	\$ 1,154,344
01-020	Overtime	91,436	85,000	59,765	90,000
01-040	Social Security	89,645	84,185	49,438	88,271
01-050	TMRS	94,676	87,927	51,615	95,309
01-070	Hospitalization	102,643	127,250	69,688	175,648
01-080	Workers Compensation	27,565	25,500	24,973	25,500
01-160	ICMA	38,634	37,569	24,771	41,787
01-250	Life Insurance	4,252	7,863	3,900	7,821
Total Personnel Services		\$ 1,541,101	\$ 1,556,234	\$ 877,620	\$ 1,678,680

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 3,320	\$ 7,000	\$ 4,964	\$ 7,000
02-020	Minor Apparatus & Tools	11,758	10,000	3,757	10,000
02-030	Vehicle Supplies	18,521	15,000	5,964	15,000
02-035	Class A Foam	1,565	2,000	-	2,000
02-040	Miscellaneous Supplies	48	-	-	-
02-050	Data Processing Supplies	2,103	1,500	844	1,500
02-130	Medical Supplies	11,496	5,000	200	21,000
	Total Supplies	\$ 48,811	\$ 40,500	\$ 15,729	\$ 56,500

Maintenance

03-010	Building & Grounds	\$ 3,374	\$ 2,000	\$ 2,304	\$ 5,000
03-020	Furniture & Fixtures	(2,749)	500	251	500
03-030	Equipment Maint. & Repair	17,350	15,000	8,113	15,000
03-040	Motor Vehicles	7,722	3,000	3,654	6,500
03-100	SCBA Yearly Maint. & Inspection	4,955	4,550	4,571	6,050
03-105	Bunker Gear Inspections	2,860	3,500	2,967	6,500
03-110	Inspections - Pumpers	-	4,500	1,049	4,500
03-120	Certification Testing	4,133	1,500	-	1,500
03-220	Radio Maintenance	767	800	340	800
	Total Maintenance	\$ 38,412	\$ 35,350	\$ 23,249	\$ 46,350

Services

04-010	Electricity	\$ 24,689	\$ 16,000	\$ 12,289	\$ 16,000
04-100	Natural Gas	7,470	8,000	3,489	8,000
04-200	Communication	18,346	14,000	12,018	19,000
	Total Services	\$ 50,505	\$ 38,000	\$ 27,796	\$ 43,000

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	1,950	5,000
07-010	Training	4,621	7,500	5,116	7,500
07-100	State Certification	2,642	2,000	1,386	2,000
07-180	A&M Fire School	3,988	4,000	-	4,000
07-190	Sabine Chiefs Association	-	250	250	250
07-210	Fire Prevention	1,343	900	321	900
07-250	Volunteer Pension	4,820	7,500	2,194	7,500
07-260	Uniform Service	9,974	10,000	213	10,000
07-390	Insurance & Bonds	65,157	114,000	106,915	114,000
	Total Miscellaneous	\$ 98,371	\$ 152,050	\$ 119,490	\$ 174,150

**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	3,181	12,000
09-730	Fire Equipment	6,176	-	-	10,000
09-770	Equipment	-	-	-	17,000
	Total Capital Outlay	\$ 674,957	\$ 577,000	\$ 565,451	\$ 58,800

Transfers

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

Department Total

\$ 2,452,157	\$ 2,399,134	\$ 1,629,335	\$ 2,182,480
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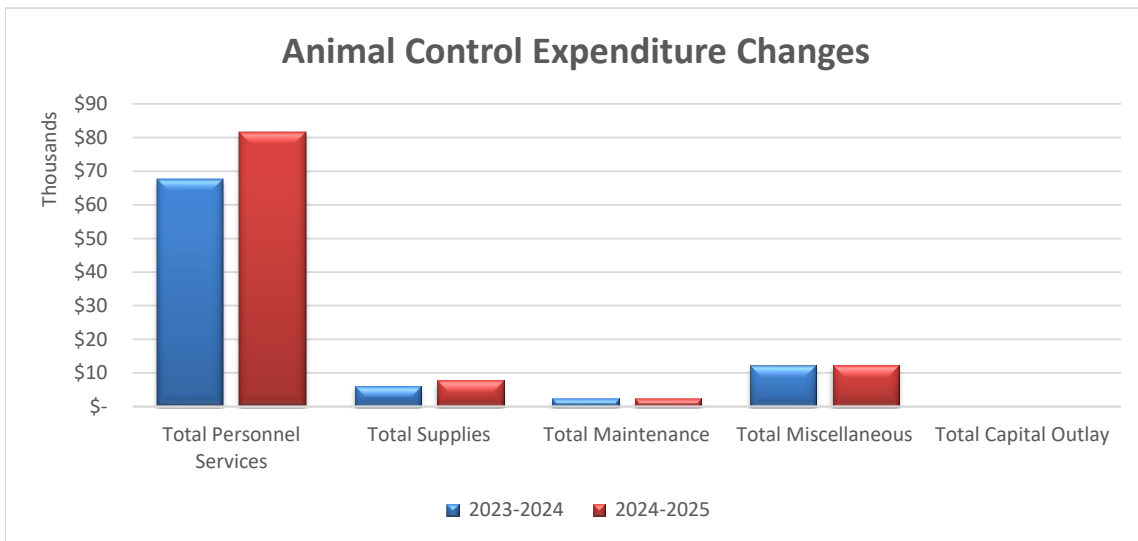
Animal Control

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	\$ 49,972	\$ 81,607
Total Supplies	\$ 4,278	\$ 6,200	\$ 1,101	\$ 7,700
Total Maintenance	\$ 377	\$ 2,500	\$ -	\$ 2,500
Total Miscellaneous	\$ 16,524	\$ 12,200	\$ 9,275	\$ 12,200
Total Capital Outlay	\$ 1,017	\$ -	\$ -	\$ -
Department Total	\$ 119,131	\$ 88,573	\$ 60,348	\$ 104,007



General Fund	
Department - Animal Control	01-5-33

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

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 285	\$ 200	\$ 110	\$ 200
02-020	Minor Apparatus & Tools	508	2,000	104	3,500
02-030	Vehicle Supplies	3,121	4,000	887	4,000
02-040	Miscellaneous Supplies	364	-	-	-
	Total Supplies	\$ 4,278	\$ 6,200	\$ 1,101	\$ 7,700

Maintenance

03-040	Motor Vehicles	\$ 377	\$ 2,500	\$ -	\$ 2,500
	Total Maintenance	\$ 377	\$ 2,500	\$ -	\$ 2,500

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	1,550	3,500
07-260	Uniform Service	-	700	-	700
07-390	Insurance & Bonds	3,753	3,500	7,718	3,500
	Total Miscellaneous	\$ 16,524	\$ 12,200	\$ 9,275	\$ 12,200

Capital Outlay

09-140	Automobile	\$ 1,017	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 1,017	\$ -	\$ -	\$ -

Department Total

		\$ 119,131	\$ 88,573	\$ 60,348	\$ 104,007
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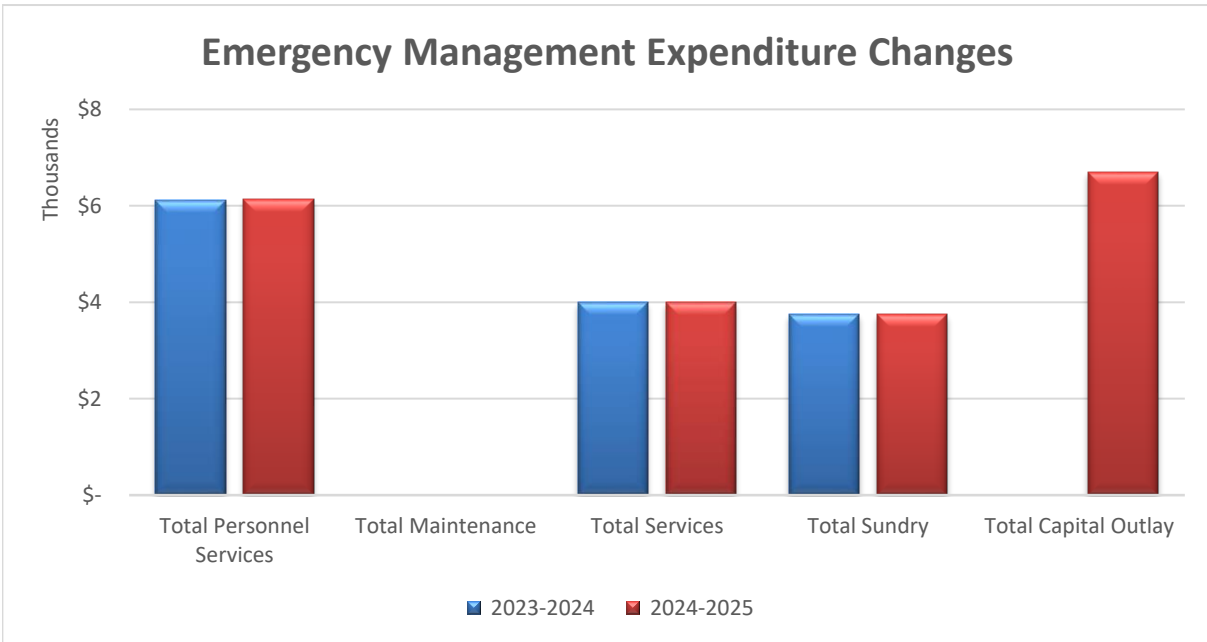
Emergency Management

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	\$ 3,463	\$ 6,133
Total Maintenance	\$ 26	\$ -	\$ -	\$ -
Total Services	\$ 3,808	\$ 4,000	\$ 2,073	\$ 4,000
Total Sundry	\$ 2,236	\$ 3,750	\$ 1,476	\$ 3,750
Total Capital Outlay	\$ 2,434	\$ -	\$ 1,633	\$ 6,700
Department Total	\$ 14,813	\$ 13,869	\$ 8,645	\$ 20,583



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	\$ 2,754	\$ 5,086
01-040	Social Security	390	389	211	389
01-050	TMRS	409	406	217	420
01-070	Hospitalization	234	-	163	-
01-160	ICMA	205	203	118	203
01-250	Life Insurance	-	35	-	35
Total Personnel Services		\$ 6,309	\$ 6,119	\$ 3,463	\$ 6,133

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

EXPENDITURE DETAIL

Maintenance

03-030	Equipment Maint. & Repair	\$ 26	\$ -	\$ -	\$ -
	Total Maintenance	\$ 26	\$ -	\$ -	\$ -

Services

04-200	Communication	\$ 3,808	\$ 4,000	\$ 2,073	\$ 4,000
	Total Services	\$ 3,808	\$ 4,000	\$ 2,073	\$ 4,000

Miscellaneous

06-090	Dues & Subscriptions	\$ -	\$ 250	\$ -	\$ 250
07-010	Training	806	1,500	1,476	1,500
07-120	State Emergency Mgmt Conf	1,430	2,000	-	2,000
	Total Sundry	\$ 2,236	\$ 3,750	\$ 1,476	\$ 3,750

Capital Outlay

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

Department Total

	\$ 14,813	\$ 13,869	\$ 8,645	\$ 20,583
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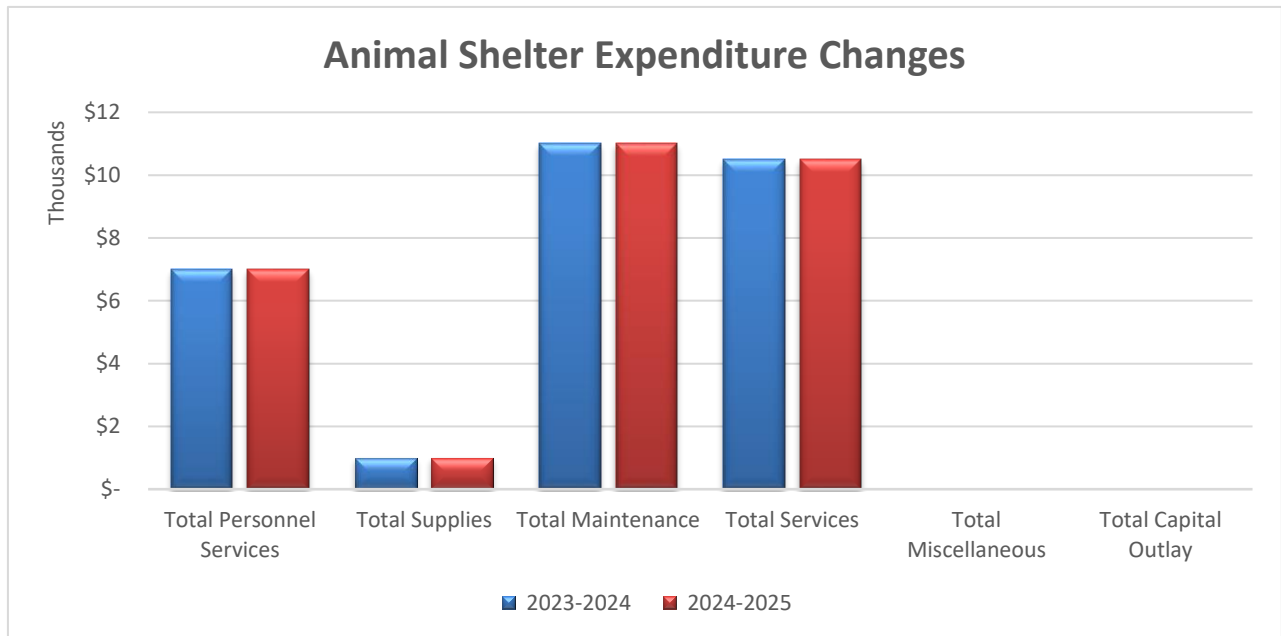
Animal Shelter

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	\$ 6,428	\$ 7,000
Total Supplies	\$ 202	\$ 1,000	\$ 229	\$ 1,000
Total Maintenance	\$ 6,499	\$ 11,000	\$ 88	\$ 11,000
Total Services	\$ 9,756	\$ 10,500	\$ 4,855	\$ 10,500
Total Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Capital Outlay	\$ 55,339	\$ -	\$ -	\$ -
Department Total	\$ 83,332	\$ 29,500	\$ 11,600	\$ 29,500



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	\$ -	\$ -	\$ -
01-020	Overtime	7,575	7,000	4,717	7,000
01-040	Social Security	670	-	352	-
01-050	TMRS	726	-	373	-
01-070	Hospitalization	1,117	-	848	-
01-160	ICMA	185	-	138	-
	Total Personnel Services	\$ 11,536	\$ 7,000	\$ 6,428	\$ 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	-	34	-
	Total Supplies	<u>\$ 202</u>	<u>\$ 1,000</u>	<u>\$ 229</u>	<u>\$ 1,000</u>

Maintenance

03-010	Building & Grounds	\$ 4,104	\$ 7,000	\$ 88	\$ 7,000
03-260	Crematorium Maintenance	2,395	4,000	-	4,000
	Total Maintenance	<u>\$ 6,499</u>	<u>\$ 11,000</u>	<u>\$ 88</u>	<u>\$ 11,000</u>

Services

04-060	Electricity-Crematorium	\$ 3,460	\$ 3,000	\$ 838	\$ 3,000
04-110	Natural Gas-Crematorium	5,784	7,000	3,565	7,000
04-200	Communication	512	500	452	500
	Total Services	<u>\$ 9,756</u>	<u>\$ 10,500</u>	<u>\$ 4,855</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>\$ 11,600</u>	<u>\$ 29,500</u>
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Inspections and Permits

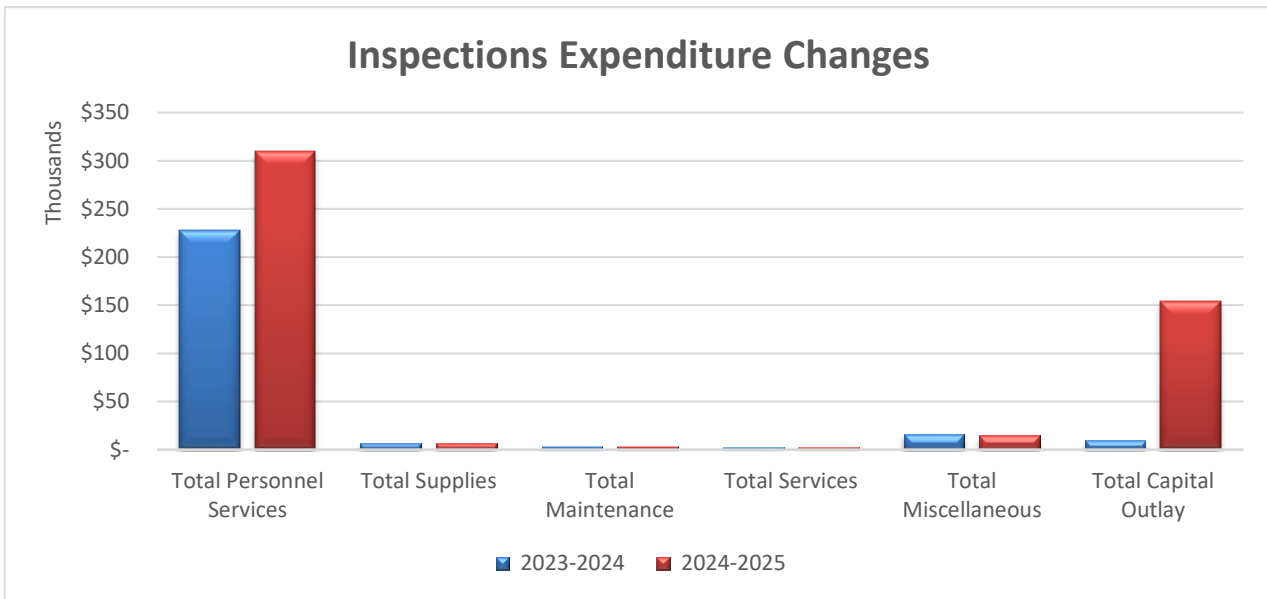
The function of the Inspections and Permits Department is to administrate, interpret and enforce zoning, building, housing, plumbing and electrical codes; issue all building, plumbing and electrical permits in accordance with the ordinances and codes of the City; inspect all building, plumbing and electrical 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	\$ 123,998	\$ 309,927
Total Supplies	\$ 3,993	\$ 7,000	\$ 2,096	\$ 7,000
Total Maintenance	\$ 934	\$ 3,250	\$ 47	\$ 3,250
Total Services	\$ 2,124	\$ 2,500	\$ 1,153	\$ 2,500
Total Miscellaneous	\$ 3,258	\$ 15,950	\$ 2,343	\$ 14,950
Total Capital Outlay	\$ 12,275	\$ 10,000	\$ 11,851	\$ 154,500
Department Total	\$ 237,038	\$ 266,308	\$ 141,488	\$ 492,127



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	\$ 87,927	\$ 208,883
01-020	Overtime	2,234	6,000	729	6,000
01-040	Social Security	11,832	12,237	6,513	15,980
01-050	TMRS	12,566	12,781	6,963	17,254
01-070	Hospitalization	25,961	32,000	18,721	54,964
01-080	Workers Compensation	665	500	775	500
01-160	ICMA	3,013	2,955	1,776	4,745
01-250	Life Insurance	617	1,176	594	1,601
Total Personnel Services		\$ 214,454	\$ 227,608	\$ 123,998	\$ 309,927

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ -	\$ 1,000	\$ 364	\$ 1,000
02-030	Vehicle Supplies	2,727	3,500	1,056	3,500
02-040	Miscellaneous Supplies	-	-	130	-
02-050	Data Processing Supplies	1,266	2,500	546	2,500
	Total Supplies	<u>\$ 3,993</u>	<u>\$ 7,000</u>	<u>\$ 2,096</u>	<u>\$ 7,000</u>

Maintenance

03-020	Furniture & Fixtures	\$ -	\$ 250	\$ -	\$ 250
03-030	Equipment Maint. & Repair	463	500	18	500
03-040	Motor Vehicles	471	2,500	29	2,500
	Total Maintenance	<u>\$ 934</u>	<u>\$ 3,250</u>	<u>\$ 47</u>	<u>\$ 3,250</u>

Services

04-200	Communication	\$ 2,124	\$ 2,500	\$ 1,153	\$ 2,500
	Total Services	<u>\$ 2,124</u>	<u>\$ 2,500</u>	<u>\$ 1,153</u>	<u>\$ 2,500</u>

Miscellaneous

06-050	Vehicle Lease	-	-	-	9,000
06-090	Dues & Subscriptions	\$ 414	\$ 250	\$ 525	\$ 250
06-195	Lot cleanup/Grass Cutting	-	10,000	-	-
06-270	Contract Services	-	1,000	-	1,000
07-010	Training	1,878	3,500	116	3,500
07-390	Insurance & Bonds	966	1,200	1,702	1,200
	Total Miscellaneous	<u>\$ 3,258</u>	<u>\$ 15,950</u>	<u>\$ 2,343</u>	<u>\$ 14,950</u>

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ 54,500
09-560	Abatements & Demolition Program	12,275	10,000	11,851	100,000
	Total Capital Outlay	<u>\$ 12,275</u>	<u>\$ 10,000</u>	<u>\$ 11,851</u>	<u>\$ 154,500</u>

Department Total

	<u>\$ 237,038</u>	<u>\$ 266,308</u>	<u>\$ 141,488</u>	<u>\$ 492,127</u>
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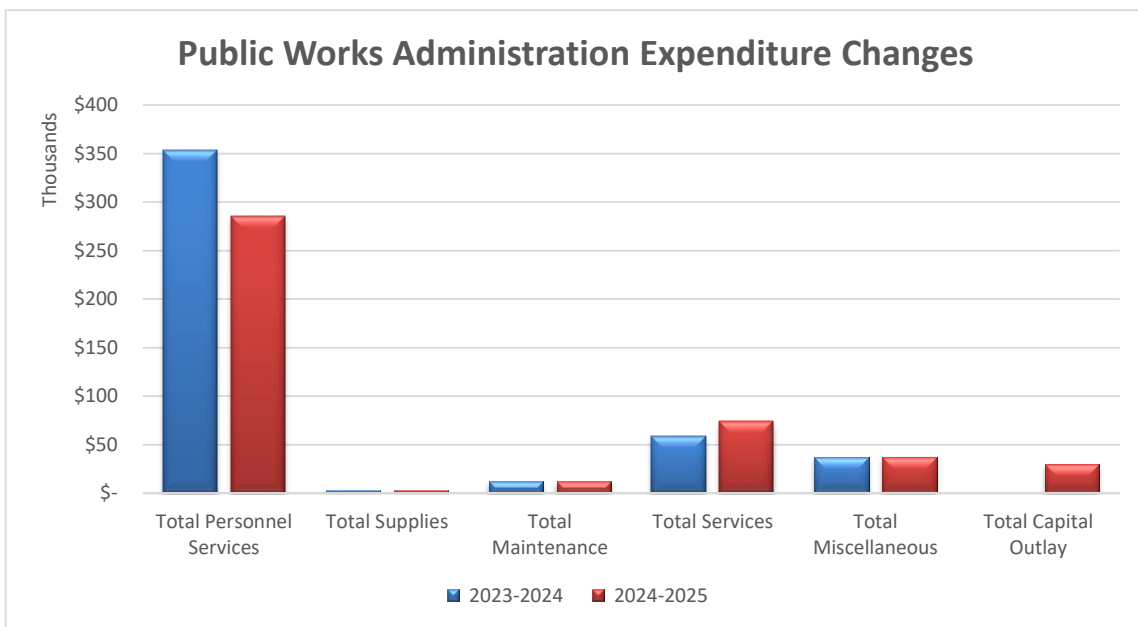
Public Works Administration

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	\$ 183,559	\$ 285,620
Total Supplies	\$ 1,939	\$ 2,750	\$ 1,311	\$ 2,750
Total Maintenance	\$ 14,485	\$ 12,000	\$ 6,621	\$ 12,000
Total Services	\$ 74,651	\$ 58,500	\$ 38,039	\$ 73,700
Total Miscellaneous	\$ 23,400	\$ 36,700	\$ 32,125	\$ 37,700
Total Capital Outlay	\$ -	\$ -	\$ -	\$ 30,000
Department Total	\$ 446,739	\$ 463,622	\$ 261,655	\$ 441,770



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	\$ 131,340	\$ 213,226
01-020	Overtime	161	500	197	500
01-040	Social Security	18,015	19,960	10,116	16,312
01-050	TMRS	18,969	18,759	10,475	15,345
01-070	Hospitalization	34,218	42,145	24,649	31,232
01-080	Workers Compensation	243	300	191	300
01-160	ICMA	9,484	9,391	5,678	7,431
01-250	Life Insurance	1,746	1,699	913	1,274
Total Personnel Services		\$ 315,587	\$ 353,672	\$ 183,559	\$ 285,620

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 1,049	\$ 750	\$ 626	\$ 750
02-020	Minor Apparatus & Tools	389	1,000	488	1,000
02-030	Vehicle Supplies	315	500	99	500
02-040	Miscellaneous Supplies	110	-	48	-
02-050	Data Processing Supplies	76	500	50	500
	Total Supplies	<u>\$ 1,939</u>	<u>\$ 2,750</u>	<u>\$ 1,311</u>	<u>\$ 2,750</u>

Maintenance

03-010	Building & Grounds	\$ 11,380	\$ 8,000	\$ 4,661	\$ 8,000
03-020	Furniture & Fixtures	390	250	-	250
03-030	Equipment Maint. & Repair	1,494	3,500	1,960	3,500
03-040	Motor Vehicles	1,221	250	-	250
	Total Maintenance	<u>\$ 14,485</u>	<u>\$ 12,000</u>	<u>\$ 6,621</u>	<u>\$ 12,000</u>

Services

04-010	Electricity	\$ 63,069	\$ 50,000	\$ 30,273	\$ 60,000
04-100	Natural Gas	5,411	3,500	2,957	5,200
04-200	Communication	6,171	5,000	4,809	8,500
	Total Services	<u>\$ 74,651</u>	<u>\$ 58,500</u>	<u>\$ 38,039</u>	<u>\$ 73,700</u>

Miscellaneous

06-027	Contract Services	\$ 2,408	\$ 4,000	\$ 745	\$ 4,000
06-090	Dues & Subscriptions	-	1,000	-	1,000
06-190	Janitorial Services	1,061	7,500	136	7,000
07-010	Training	699	2,000	343	3,500
07-050	Auto Allowance/Reimbursement	7,154	7,200	3,646	7,200
07-390	Insurance & Bonds	12,078	15,000	27,255	15,000
	Total Miscellaneous	<u>\$ 23,400</u>	<u>\$ 36,700</u>	<u>\$ 32,125</u>	<u>\$ 37,700</u>

Capital Outlay

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

Department Total

		<u>\$ 446,739</u>	<u>\$ 463,622</u>	<u>\$ 261,655</u>	<u>\$ 441,770</u>
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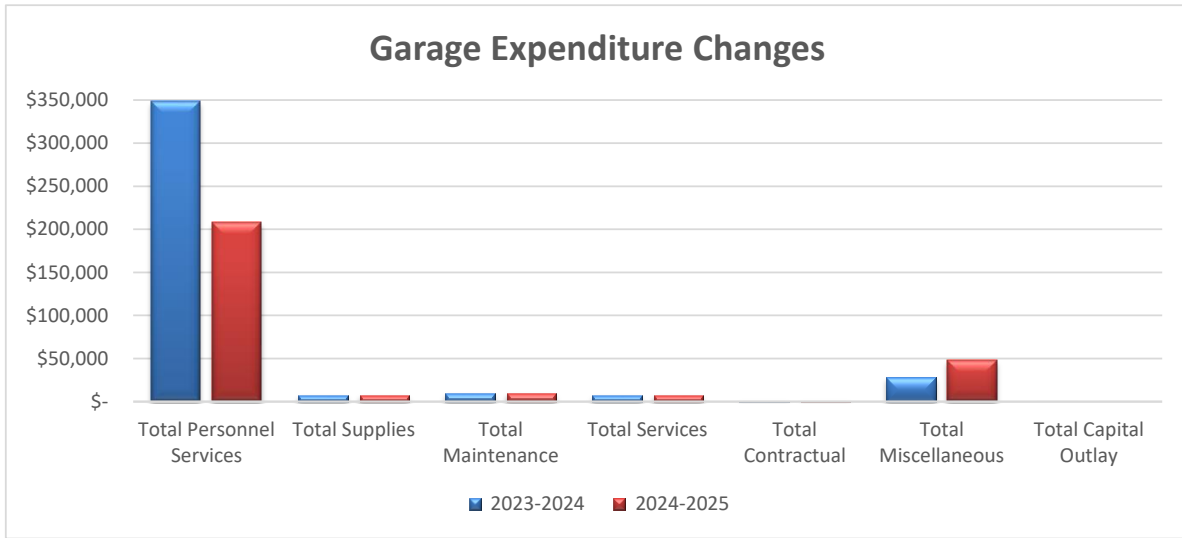
Garage

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	\$ 162,368	\$ 207,824
Total Supplies	\$ 11,740	\$ 7,500	\$ 5,625	\$ 7,500
Total Maintenance	\$ 21,810	\$ 9,500	\$ 11,078	\$ 9,500
Total Services	\$ 4,983	\$ 7,500	\$ 3,229	\$ 7,500
Total Contractual	\$ 150	\$ 1,000	\$ 100	\$ 1,000
Total Miscellaneous	\$ 28,820	\$ 28,000	\$ 13,344	\$ 48,320
Total Capital Outlay	\$ 22,645	\$ -	\$ -	\$ -
Department Total	\$ 380,418	\$ 402,233	\$ 195,744	\$ 281,644



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	\$ 107,619	\$ 134,061
01-020	Overtime	10,723	8,000	1,225	8,000
01-040	Social Security	14,989	18,284	7,879	10,219
01-050	TMRS	16,470	19,130	8,590	10,900
01-070	Hospitalization	38,446	47,500	27,742	32,530
01-080	Workers Compensation	8,614	7,500	5,459	7,500
01-160	ICMA	5,617	7,034	3,143	2,819
01-250	Life Insurance	1,891	1,795	711	1,795
Total Personnel Services		\$ 290,270	\$ 348,733	\$ 162,368	\$ 207,824

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

EXPENDITURE DETAIL

Supplies					
02-020	Minor Apparatus & Tools	\$ 4,145	\$ 1,500	\$ 1,180	\$ 1,500
02-030	Vehicle Supplies	3,474	4,000	1,889	4,000
02-040	Miscellaneous Supplies	2,599	1,000	753	1,000
02-060	Small Parts Stock	1,522	1,000	1,803	1,000
	Total Supplies	<u>\$ 11,740</u>	<u>\$ 7,500</u>	<u>\$ 5,625</u>	<u>\$ 7,500</u>
Maintenance					
03-010	Building & Grounds	\$ 1,538	\$ 1,500	\$ 1,352	\$ 1,500
03-020	Furniture & Fixtures	326	500	289	500
03-030	Equipment Maint. & Repair	2,569	5,000	1,897	5,000
03-040	Motor Vehicles	17,377	2,500	7,540	2,500
	Total Maintenance	<u>\$ 21,810</u>	<u>\$ 9,500</u>	<u>\$ 11,078</u>	<u>\$ 9,500</u>
Services					
04-100	Natural Gas	\$ 2,981	\$ 2,500	\$ 2,104	\$ 2,500
04-200	Communication	2,002	5,000	1,125	5,000
	Total Services	<u>\$ 4,983</u>	<u>\$ 7,500</u>	<u>\$ 3,229</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	-	12,000
07-260	Uniform Services	3,877	3,500	2,081	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>\$ 13,344</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>\$ 195,744</u>	<u>\$ 281,644</u>

Warehouse

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

The Warehouse is to maintain proper safekeeping of inventory assets.

**City of Groves
Annual Fiscal Budget
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	\$ -	\$ -	\$ -

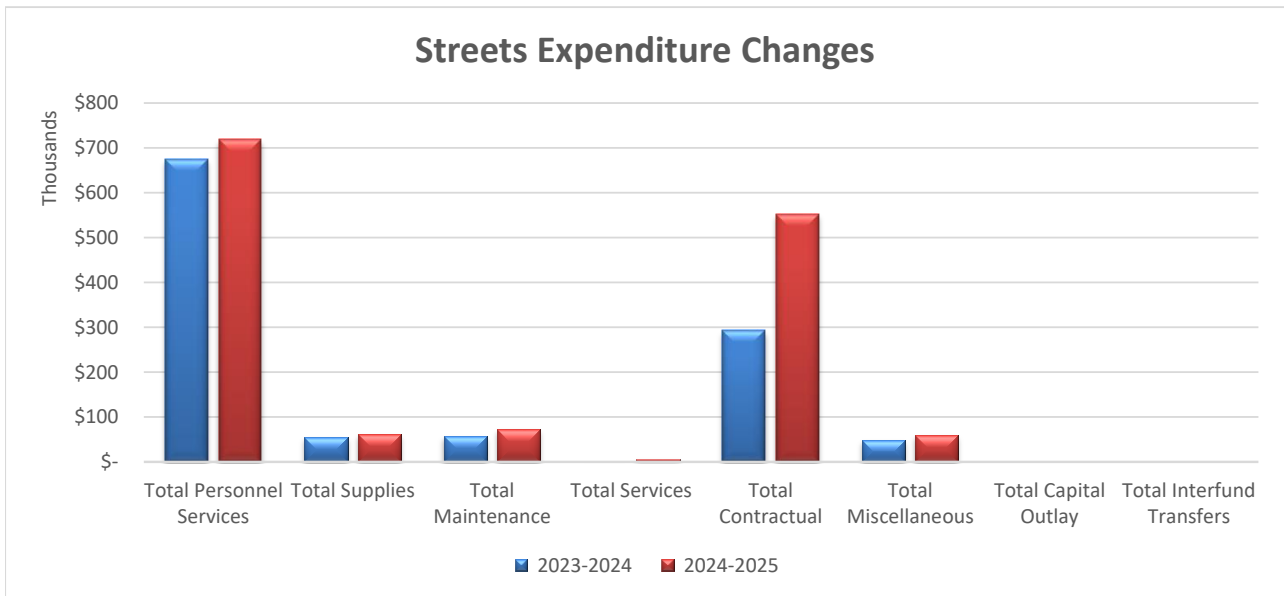
Streets

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	\$ 296,866	\$ 718,534
Total Supplies	\$ 52,997	\$ 55,500	\$ 16,500	\$ 62,500
Total Maintenance	\$ 46,346	\$ 58,500	\$ 58,393	\$ 72,500
Total Services	\$ 6,276	\$ 250	\$ -	\$ 7,000
Total Contractual	\$ 400,382	\$ 292,500	\$ 46,205	\$ 552,500
Total Miscellaneous	\$ 25,472	\$ 49,500	\$ 17,904	\$ 60,500
Total Capital Outlay	\$ 63,265	\$ -	\$ -	\$ -
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,141,261	\$ 1,131,897	\$ 435,868	\$ 1,473,534



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	\$ 207,262	\$ 496,722
01-020	Overtime	15,126	12,000	4,932	12,000
01-040	Social Security	29,900	36,473	15,629	37,999
01-050	TMRS	32,405	38,094	16,730	41,029
01-070	Hospitalization	59,221	84,415	37,550	102,326
01-080	Workers Compensation	11,632	11,500	8,890	11,500
01-160	ICMA	7,408	12,504	4,315	13,406
01-250	Life Insurance	3,345	3,889	1,558	3,552
	Total Personnel Services	\$ 546,523	\$ 675,647	\$ 296,866	\$ 718,534

Supplies

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

		EXPENDITURE DETAIL			
02-020	Minor Apparatus & Tools	\$ 2,653	\$ 5,000	\$ 456	\$ 5,000
02-030	Vehicle Supplies	36,493	40,000	8,951	40,000
02-040	Miscellaneous Supplies	3,875	-	908	2,000
02-050	Data Processing Supplies	39	500	367	500
02-080	Streets & Traffic Signs	9,937	10,000	5,818	15,000
	Total Supplies	\$ 52,997	\$ 55,500	\$ 16,500	\$ 62,500
Maintenance					
03-030	Equipment Maint. & Repair	\$ 23,698.00	\$ 30,000	\$ 15,710	\$ 30,000
03-040	Motor Vehicles	20,974	6,000	3,635	10,000
03-160	Traffic Signals	1,674	2,500	420	12,500
03-180	Street Striping	-	20,000	38,628	20,000
	Total Maintenance	\$ 46,346	\$ 58,500	\$ 58,393	\$ 72,500
Services					
04-200	Communication	\$ 6,276	\$ 250	\$ -	\$ 7,000
	Total Services	\$ 6,276	\$ 250	\$ -	\$ 7,000
Contractual					
05-030	Equipment Rental	\$ 7,573	\$ 10,000	\$ -	\$ 20,000
05-070	Culverts and Drain Boxes	20,093	15,000	476	15,000
05-079	Stormwater Permits	17,673	17,500	8,180	17,500
05-100	Streets Materials	355,043	250,000	37,549	500,000
	Total Contractual	\$ 400,382	\$ 292,500	\$ 46,205	\$ 552,500
Miscellaneous					
06-050	Vehicle Lease	\$ -	\$ -	\$ -	\$ 9,000
06-270	Contract Services	\$ 2,475	\$ 25,000	\$ -	\$ 25,000
07-010	Training	3,139	3,500	513	5,500
07-260	Uniform Allowance	2,561	2,000	1,127	2,000
07-390	Insurance & Bonds	17,297	19,000	16,264	19,000
	Total Miscellaneous	\$ 25,472	\$ 49,500	\$ 17,904	\$ 60,500
Capital Outlay					
09-010	Capital Outlay	\$ 51,690	\$ -	\$ 138,324	\$ -
	Total Capital Outlay	\$ 63,265	\$ -	\$ -	\$ -
Interfund Transfers					
09-670	Transfer to Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total		\$ 1,141,261	\$ 1,131,897	\$ 435,868	\$ 1,473,534

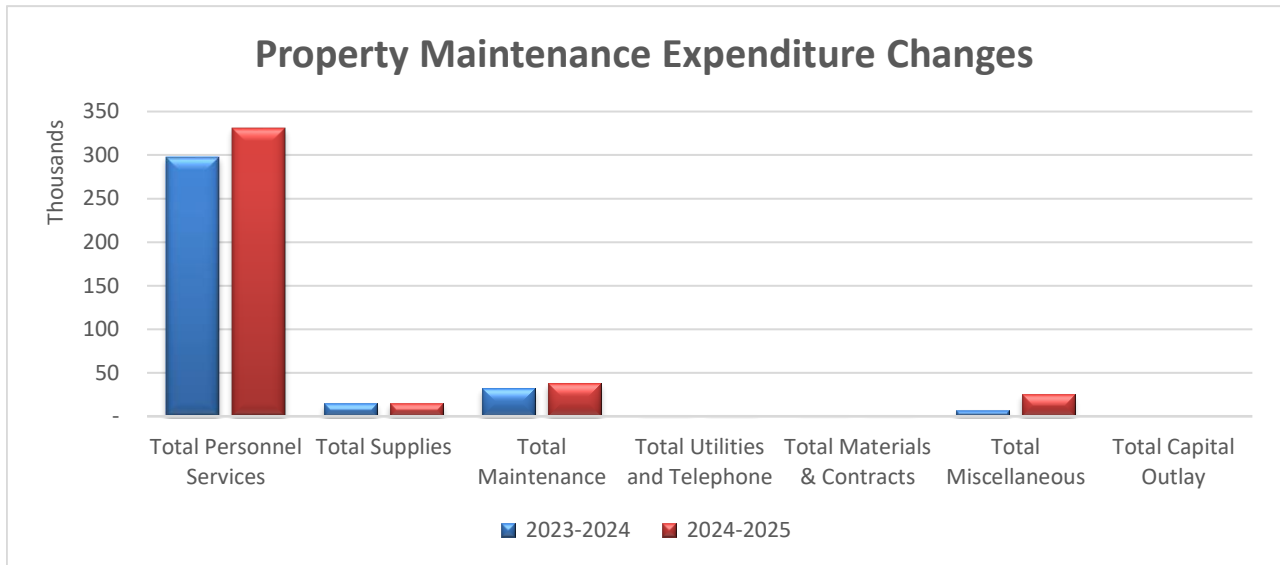
City Property Maintenance

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

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	226,017	330,976
Total Supplies	12,384	14,700	6,929	14,700
Total Maintenance	35,734	32,500	12,737	37,500
Total Utilities and Telephone	-	1,200	52	1,200
Total Materials & Contracts	-	500	354	500
Total Miscellaneous	2,804	6,450	10,670	24,600
Total Capital Outlay	4,435	-	-	-
Department Total	408,749	353,072	256,759	409,476



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	\$ 155,522	\$ 212,000
01-020	Overtime	18,689	10,000	8,937	10,000
01-040	Social Security	19,763	15,558	12,192	16,218
01-050	TMRS	19,908	16,250	12,951	17,511
01-070	Hospitalization	40,264	46,090	30,328	68,246
01-080	Workers Compensation	3,729	3,500	3,137	3,500
01-160	ICMA	3,706	1,533	2,370	2,147
01-250	Life Insurance	1,424	1,414	580	1,354
	Total Personnel Services	\$ 353,392	\$ 297,722	\$ 226,017	\$ 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	458	1,500
02-030	Motor Vehicle Supplies	11,743	13,000	6,471	13,000
02-040	Miscellaneous Supplies	-	-	-	-
	Total Supplies	\$ 12,384	\$ 14,700	\$ 6,929	\$ 14,700

Maintenance

03-030	Equipment Maint. & Repair	\$ 16,748	\$ 12,000	\$ 4,940	\$ 15,000
03-040	Motor Vehicles	4,887	2,500	1,591	2,500
03-070	Parks	14,099	15,000	5,098	15,000
03-230	City Beautification	-	3,000	1,108	5,000
	Total Maintenance	\$ 35,734	\$ 32,500	\$ 12,737	\$ 37,500

Utilities & Telephone

04-200	Communication	\$ -	\$ 1,200	\$ 52	\$ 1,200
	Total Utilities and Telephone	\$ -	\$ 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	\$ 594	\$ 1,250
07-390	Insurance & Bonds	2,415	4,700	9,976	4,700
	Total Miscellaneous	\$ 2,804	\$ 6,450	\$ 10,670	\$ 24,600

Capital Outlay

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

Department Total

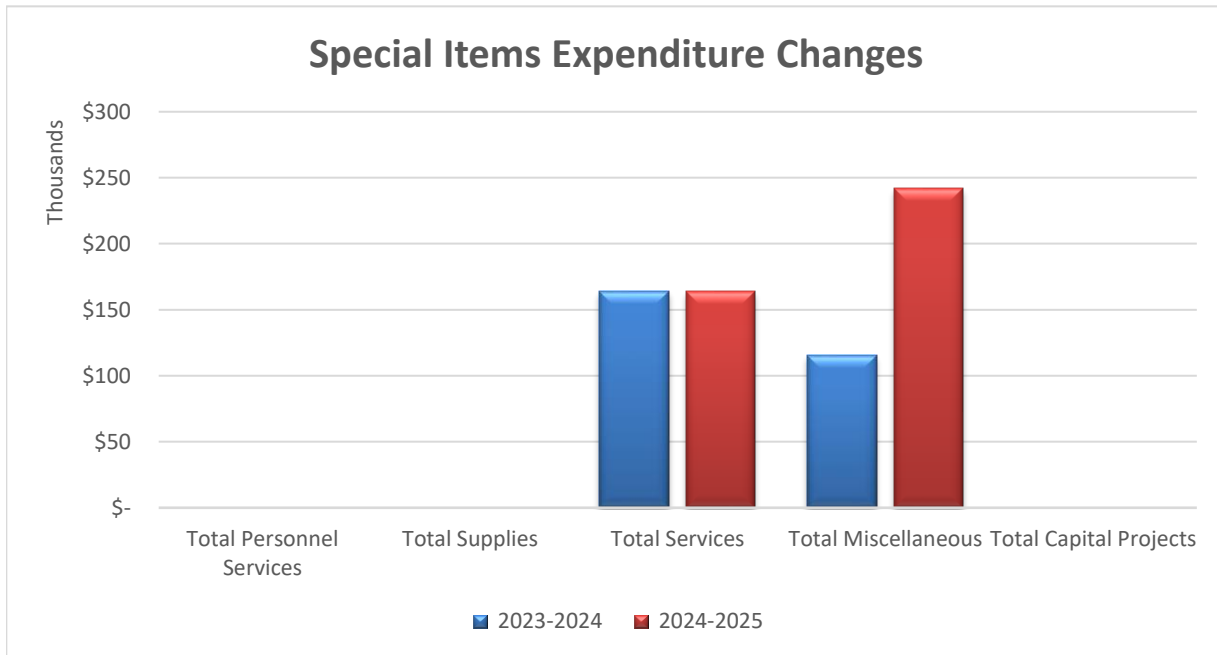
\$ 408,749	\$ 353,072	\$ 256,759	\$ 409,476
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Miscellaneous

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	\$ 76,924	\$ 164,000
Total Miscellaneous	\$ 83,254	\$ 115,321	\$ 68,804	\$ 242,000
Total Capital Projects	\$ -	\$ -	\$ -	\$ -
Total Special Items	\$ 268,923	\$ 286,821	\$ 146,625	\$ 413,500



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	\$ 897	\$ 7,500
03-020	Ofc. Furniture, fixture M & R	-	-	-	-
	Total Maintenance	\$ 5,521	\$ 7,500	\$ 897	\$ 7,500
Services					
04-010	Electricity	\$ 5,018	\$ 4,000	\$ 1,955	\$ 4,000
04-090	Street Lighting	175,130	160,000	74,969	160,000
	Total Services	\$ 180,148	\$ 164,000	\$ 76,924	\$ 164,000

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

EXPENDITURE DETAIL

Miscellaneous

06-050	Lease Interest	\$ 296	\$ -	\$ -	\$ -
06-090	Dues & Subscriptions	-	8,000	3,424	8,000
06-140	Advertising & Publicity	4,442	10,000	1,238	10,000
06-150	Chamber of Commerce	45,000	65,000	30,593	65,000
06-200	Computer Systems/Software	-	-	-	131,500
06-260	Hotel Tax Expenditure	30,914	25,000	33,549	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	-	-
	Total Miscellaneous	<u>\$ 83,254</u>	<u>\$ 115,321</u>	<u>\$ 68,804</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>\$ 146,625</u>	<u>\$ 413,500</u>
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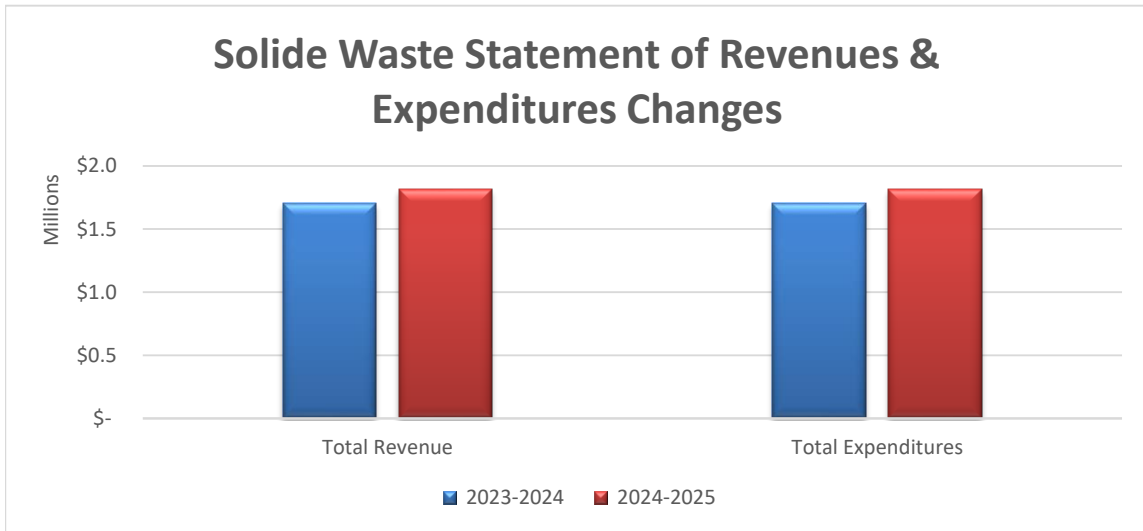
Solid Waste

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

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

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



Solid Waste Fund

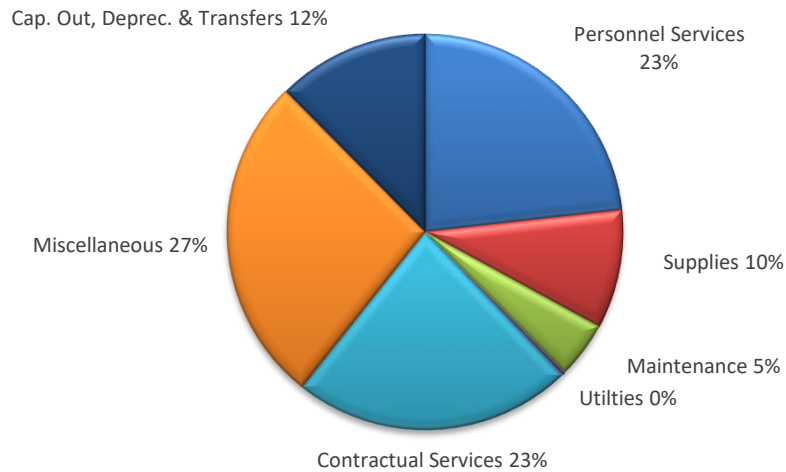
Revenue	Actual	Budget	Estimated	Proposed
	2022-2023	2023-2024	2023-2024	2024-2025
Solid Waste	\$ 1,739,934	\$ 1,692,500	\$ 990,152	\$ 1,800,000
Garbage Bags	12,312	10,000	7,771	11,500
Miscellaneous	7,966	5,000	3,917	5,500
Transfer from Equip Replacement	380,016	-	-	-
Total Revenue	\$ 2,140,228	\$ 1,707,500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

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

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

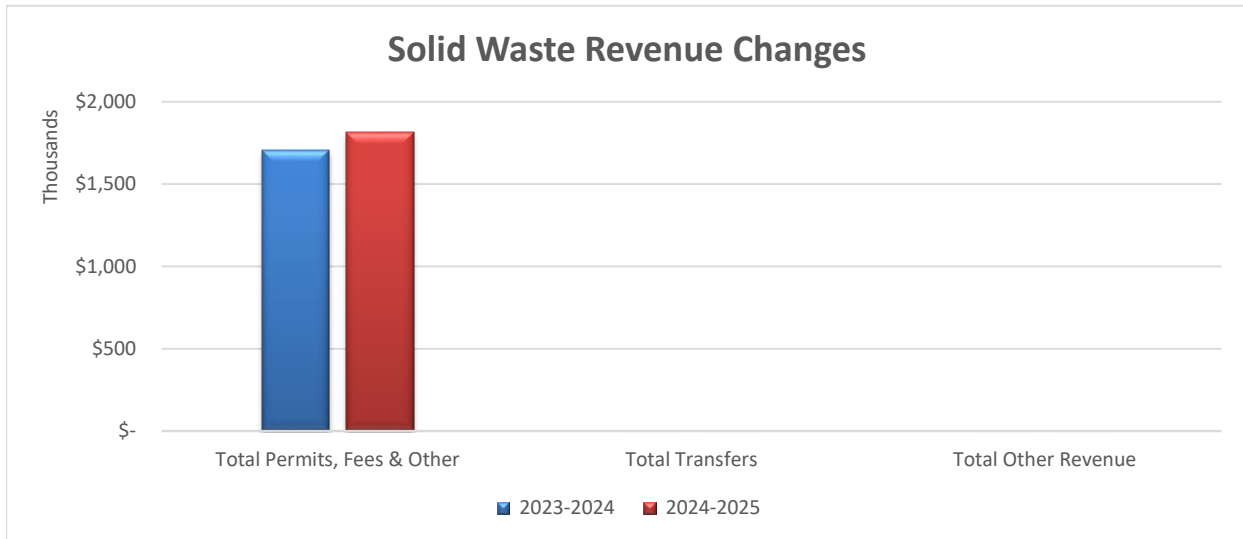
**Sold Waste Total Expenditure Percentage
by Category**



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	\$ 1,001,840	\$ 1,817,000
Total Transfers	\$ 380,016	\$ -	\$ -	\$ -
Total Other Revenue	\$ -	\$ -	\$ -	\$ -
Total Solid Waste Fund Revenue	\$ 2,140,228	\$ 1,707,500	\$ 1,001,840	\$ 1,817,000



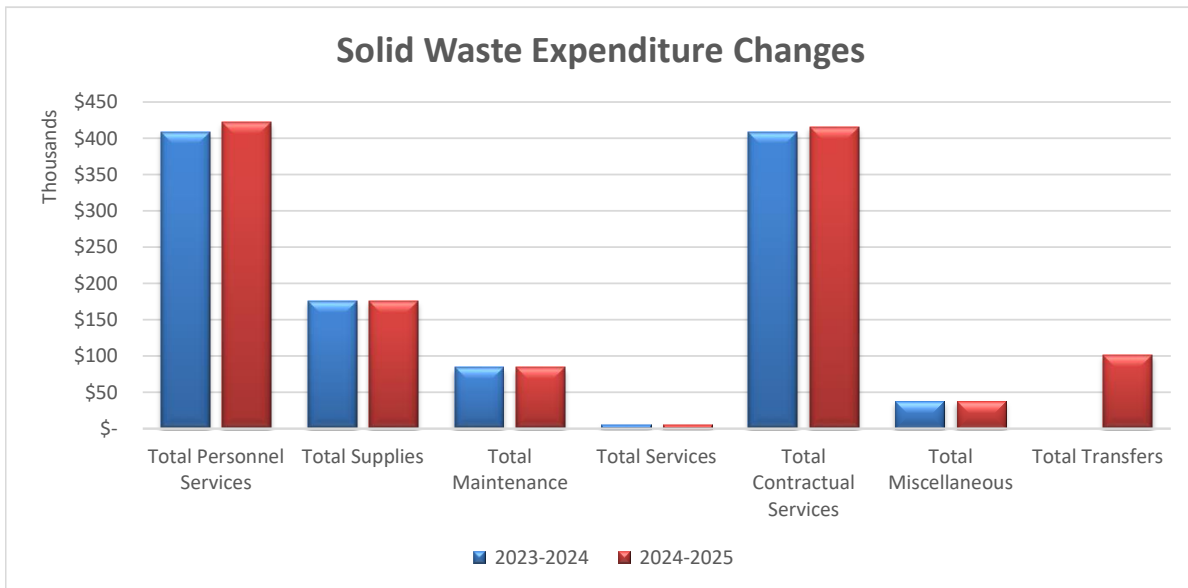
Solid Waste Fund	05-4-00
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Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Permits, Fees & Other					
344-10	Solid Waste Sales	\$ 1,739,934	\$ 1,692,500	\$ 990,152	\$ 1,800,000
344-60	Garbage Bag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

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	\$ 199,715	\$ 422,300
Total Supplies	\$ 149,646	\$ 175,900	\$ 55,986	\$ 175,900
Total Maintenance	\$ 139,585	\$ 84,000	\$ 38,772	\$ 84,000
Total Services	\$ 20,234	\$ 5,500	\$ 1,955	\$ 5,500
Total Contractual Services	\$ 355,502	\$ 408,000	\$ 155,616	\$ 415,000
Total Miscellaneous	\$ 29,356	\$ 38,300	\$ 28,583	\$ 38,300
Total Transfers	\$ 86,678	\$ -	\$ -	\$ 101,000
Department Total	\$ 1,257,728	\$ 1,120,473	\$ 480,627	\$ 1,367,000



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	\$ 140,265	\$ 292,271
01-020	Overtime	2,639	9,000	2,128	9,000
01-040	Social Security	21,848	22,227	12,197	22,359
01-050	TMRS	99,809	23,215	11,185	24,142
01-070	Hospitalization	40,773	49,036	25,115	59,734
01-080	Workers Compensation	5,033	7,500	4,651	7,500
01-160	ICMA	4,473	5,005	3,021	5,107
01-250	Life Insurance	2,237	2,244	1,153	2,187
Total Personnel Services		\$ 476,727	\$ 408,773	\$ 199,715	\$ 422,300

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

EXPENDITURE DETAIL

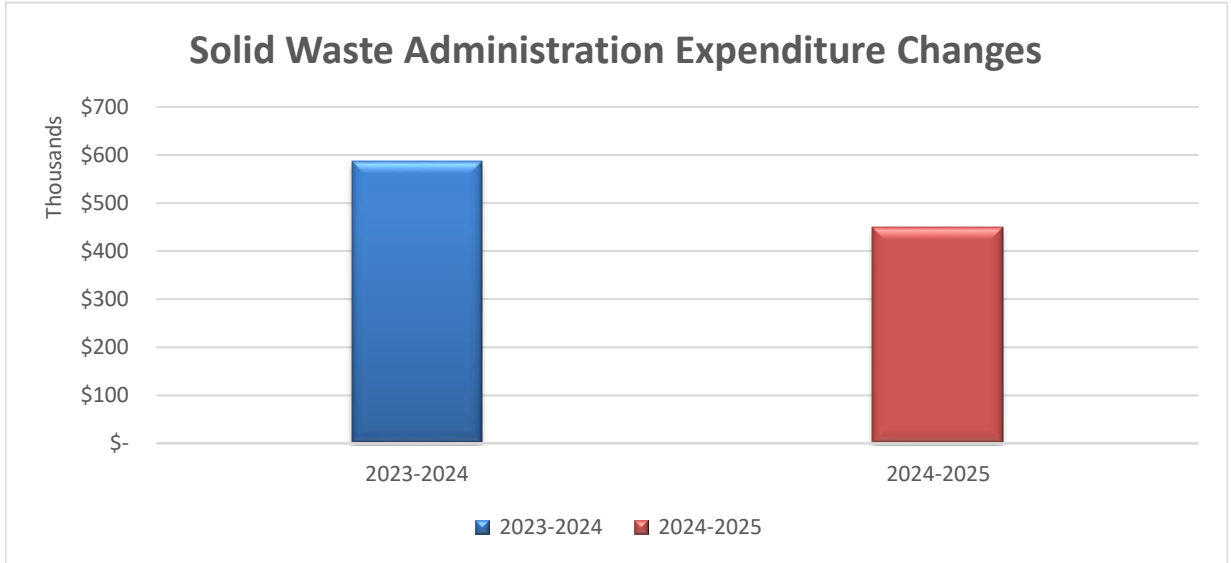
Supplies			-		-
02-010	Office Supplies	\$ 197	\$ -	\$ 100	\$ -
02-020	Minor Apparatus & Tools	16	200	115	200
02-030	Vehicle Supplies	93,971	120,000	41,847	120,000
02-040	Miscellaneous Supplies	281	200	64	200
02-100	Postage	12,100	8,500	4,500	8,500
02-440	Garbage Bags	10,116	10,000	9,900	10,000
02-600	Garbage Containers	32,965	37,000	(540)	37,000
	Total Supplies	\$ 149,646	\$ 175,900	\$ 55,986	\$ 175,900
Maintenance					
03-040	Motor Vehicles	\$ 368	\$ 4,000	\$ 190	\$ 4,000
03-050	Solid Waste Trucks	139,217	80,000	38,582	80,000
	Total Maintenance	\$ 139,585	\$ 84,000	\$ 38,772	\$ 84,000
Utilities					
04-010	Electricity	\$ 5,018	\$ 5,500	\$ 1,955	\$ 5,500
04-200	Communication	15,216	-	-	-
	Total Services	\$ 20,234	\$ 5,500	\$ 1,955	\$ 5,500
Contractual Services					
05-020	Landfill Fee	\$ 222,121	\$ 280,000	\$ 97,944	\$ 280,000
05-050	Container Service	112,644	88,000	57,672	95,000
05-110	Demolition	9,832	-	-	-
05-160	Green Waste Contract	10,905	40,000	-	40,000
	Total Contractual Services	\$ 355,502	\$ 408,000	\$ 155,616	\$ 415,000
Miscellaneous					
07-260	Uniform Service	\$ 1,725	\$ 1,300	\$ 826	\$ 1,300
07-390	Insurance & Bonds	27,631	37,000	27,757	37,000
	Total Miscellaneous	\$ 29,356	\$ 38,300	\$ 28,583	\$ 38,300
Capital 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	\$ 480,627	\$ 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	\$ 350,000	\$ 450,000



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

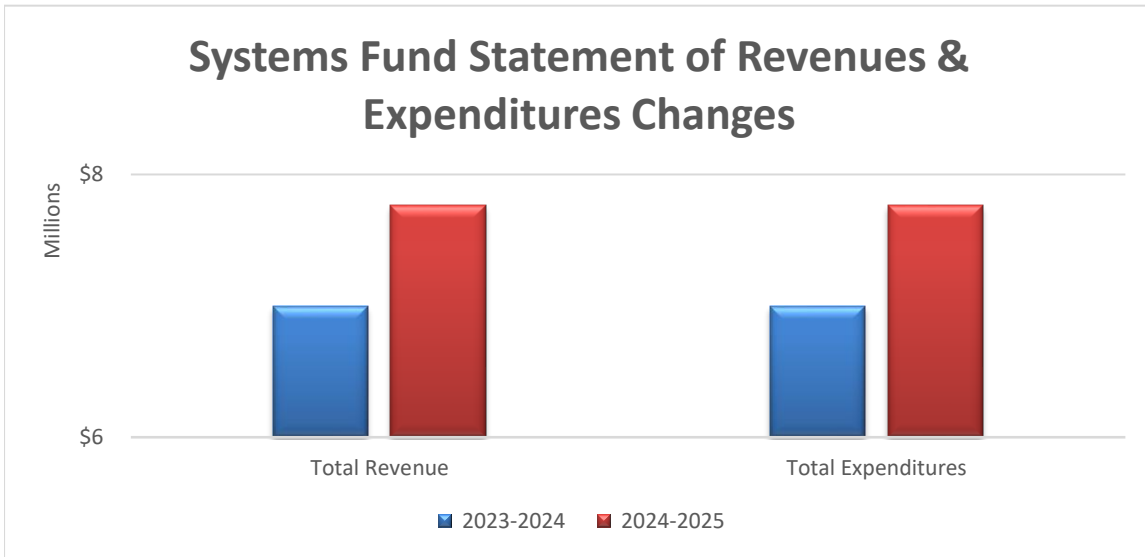
Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Miscellaneous					
07-100	City Franchise Fee	\$ 331,000	\$ 585,000	\$ 350,000	\$ 450,000
07-420	Contingencies	-	2,027	-	-
	Total Miscellaneous	\$ 331,000	\$ 587,027	\$ 350,000	\$ 450,000
Department Total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

SYSTEMS FUND

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	\$3,692,958	\$7,767,500
Total Expenditures	\$6,975,258	\$6,997,500	\$3,547,986	\$7,767,500
Over/Under	\$1,455,955	\$ -	\$ 144,972	\$ -



Systems Fund

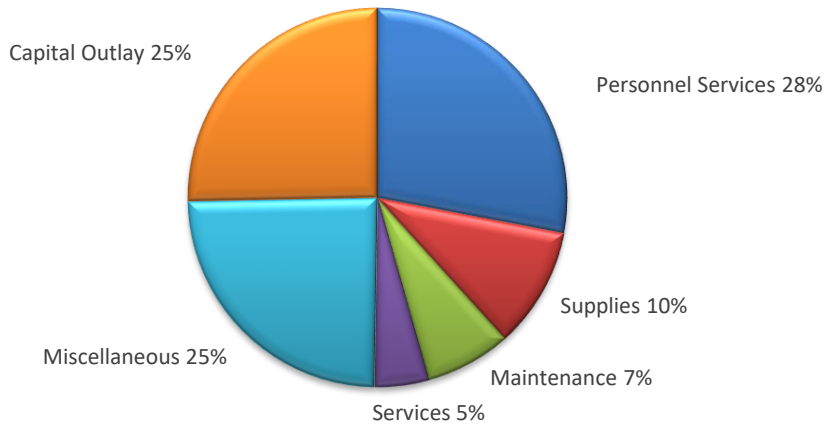
Revenue	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Septage Hauling	\$ 412,027	\$ 400,000	\$ 227,147	\$ 450,000
Water Taps	12,801	20,000	10,565	20,000
New Service	22,200	20,000	1,350	20,000
Wastewater Taps	8,000	15,000	9,200	15,000
Water Sales	1,925,971	1,975,000	1,157,511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

City of Groves Annual Fiscal Budget 2024-2025

SUMMARY STATEMENT OF REVENUES AND EXPENDITURES

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

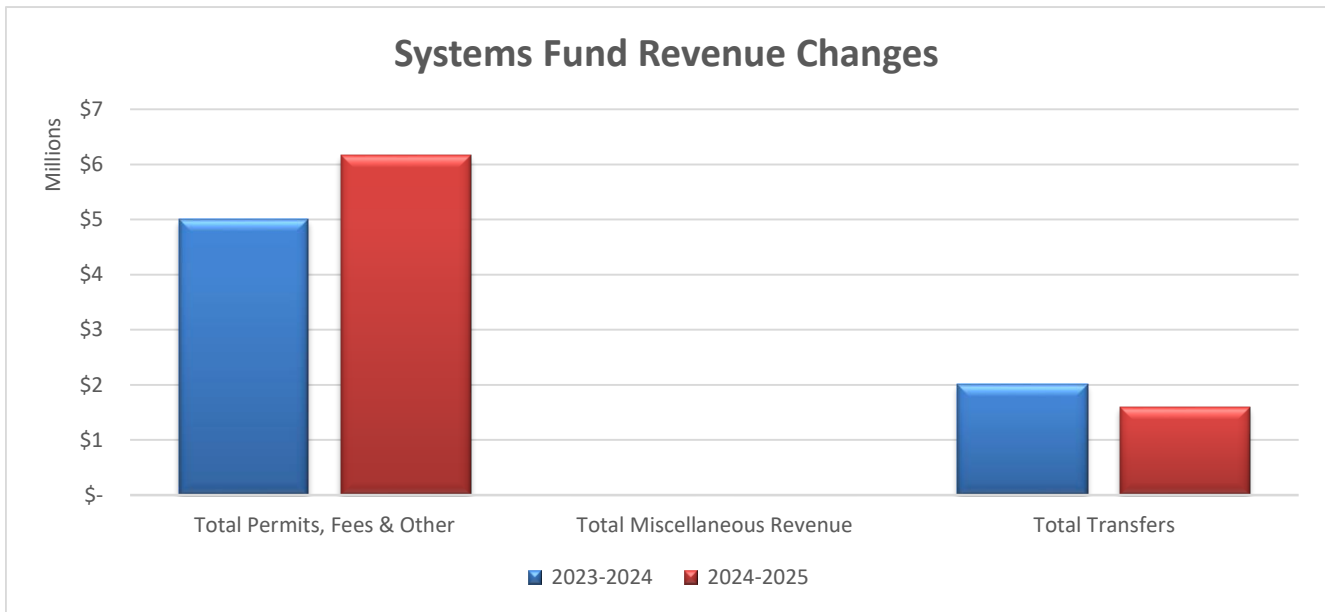
Systems Fund Total Expenditure Percentage by Category



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	\$ 2,992,874	\$ 6,167,500
Total Miscellaneous Revenue	\$ 3,335,103	\$ -	\$ 350,042	\$ -
Total Transfers	\$ -	\$ 2,000,000	\$ -	\$ 1,600,000
Total Systems Fund Revenue	\$ 8,431,213	\$ 6,997,500	\$ 3,342,916	\$ 7,767,500



System Fund	11-4-00
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Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Permits, Fees & Other					
330-50	Septage Hauling	\$ 412,027	\$ 400,000	\$ 227,147	\$ 450,000
344-30	Water Taps	12,801	20,000	10,565	20,000
344-35	New Service Fees	22,200	20,000	1,350	20,000
344-40	Wastewater Taps	8,000	15,000	9,200	15,000
344-50	Water Sales	1,925,971	1,975,000	1,157,511	2,900,000
344-70	Wastewater Sales	1,909,566	1,975,000	1,123,397	2,500,000
344-75	Sewer Maintenance Fee	492,394	350,000	268,410	-
344-80	System Extensions	328	-	-	-
344-85	Service Fees	40,825	15,000	33,325	15,000
344-90	Return Check Fee	1,925	2,000	1,050	2,000
351-30	Delinquent Penalties	262,382	225,000	160,780	245,000
360-00	Miscellaneous Income	7,691	500	139	500
Total Permits, Fees & Other		\$ 5,096,110	\$ 4,997,500	\$ 2,992,874	\$ 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	\$ -
375-12	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	\$ 3,342,916	\$ 7,767,500

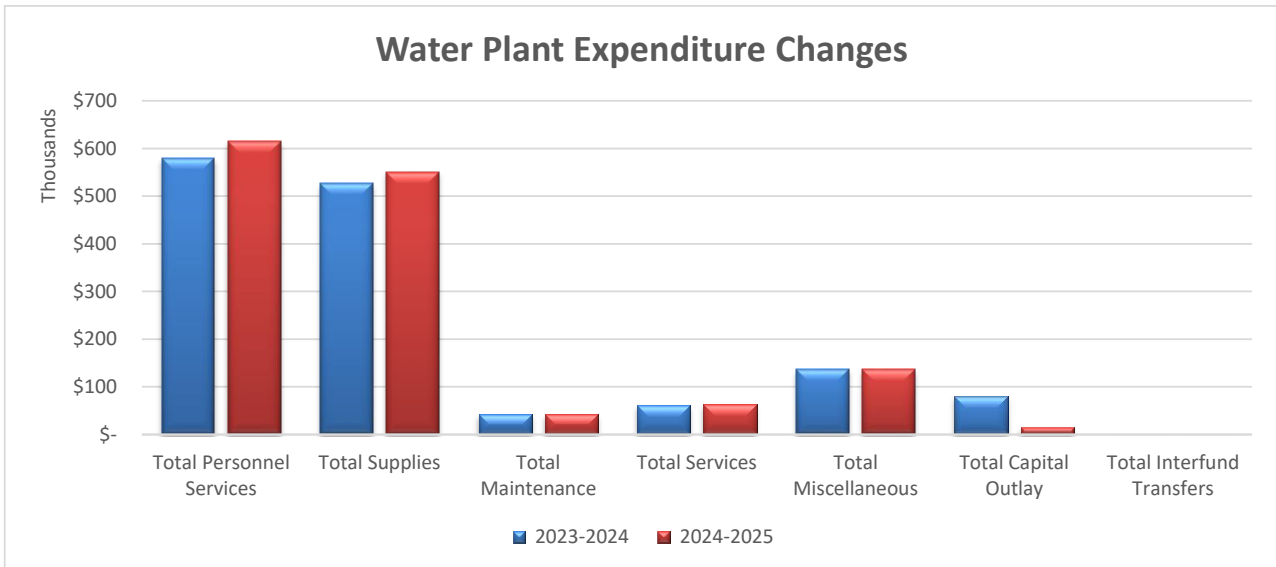
Water Plant

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	\$ 285,668	\$ 615,122
Total Supplies	\$ 733,975	\$ 526,250	\$ 334,175	\$ 551,250
Total Maintenance	\$ 20,802	\$ 42,200	\$ 14,957	\$ 43,200
Total Services	\$ 54,730	\$ 61,000	\$ 14,334	\$ 63,500
Total Miscellaneous	\$ 103,761	\$ 137,650	\$ 73,160	\$ 137,700
Total Capital Outlay	\$ 155,063	\$ 80,000	\$ 35,714	\$ 15,000
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total	1,710,445	1,427,055	758,008	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	\$ 167,113	\$ 398,643
01-020	Overtime	60,878	60,000	32,831	60,000
01-040	Social Security	31,630	29,081	17,932	30,496
01-050	TMRS	95,279	30,374	18,718	32,928
01-070	Hospitalization	51,421	64,536	36,504	76,877
01-080	Workers Compensation	5,500	5,500	6,284	5,500
01-160	ICMA	8,002	7,494	4,802	7,858
01-250	Life Insurance	3,961	2,820	1,484	2,820
	Total Personnel Services	\$ 642,114	\$ 579,955	\$ 285,668	\$ 615,122

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 1,055	\$ 750	\$ 277	\$ 750
02-020	Minor Apparatus & Tools	342	500	480	500
02-030	Vehicle Supplies	2,145	2,000	612	2,000
02-050	Forms and Printing	-	-	-	-
02-090	Water Plant Supplies	12,364	13,000	6,172	13,000
02-100	Postage	361	-	1	-
02-110	Water Purchased	343,883	250,000	151,327	275,000
02-120	Chemicals	373,825	260,000	175,306	260,000
	Total Supplies	\$ 733,975	\$ 526,250	\$ 334,175	\$ 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	154	1,000
03-040	Motor Vehicles	1,149	200	114	200
03-080	Water Plant	9,472	30,000	7,192	30,000
03-280	Water Tanks	5,780	5,000	3,242	5,000
	Total Maintenance	\$ 20,802	\$ 42,200	\$ 14,957	\$ 43,200

Services

04-010	Electricity	\$ 806	\$ 1,000	\$ (21,588)	\$ 1,000
04-050	Electricity-Water Production	47,550	55,000	27,412	55,000
04-200	Communication	6,374	5,000	8,510	7,500
	Total Services	\$ 54,730	\$ 61,000	\$ 14,334	\$ 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	5,824	15,000
06-270	Contract Services	33,560	30,000	14,608	30,000
07-010	Training	4,766	4,000	375	4,000
07-100	Certification	563	500	114	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	-	700
	Total Miscellaneous	\$ 103,761	\$ 137,650	\$ 73,160	\$ 137,700

Capital Outlay

09-520	Water Plant	\$ -	\$ 30,000	\$ 35,714	\$ -
09-770	Equipment	10,063	35,000	-	-
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	\$ 35,714	\$ 15,000

Interfund Transfers

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

Department Total

	\$ 1,710,445	\$ 1,427,055	\$ 758,008	\$ 1,425,772
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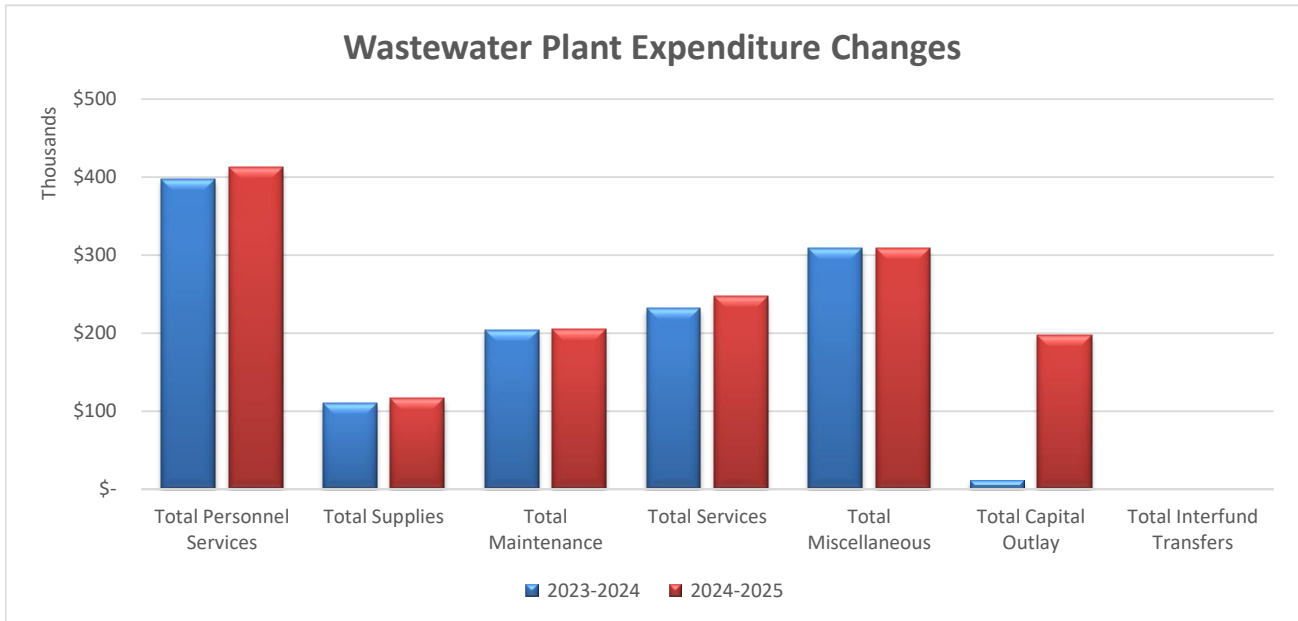
Wastewater Plant

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	\$ 217,031	\$ 412,859
Total Supplies	\$ 131,885	\$ 109,750	\$ 59,227	\$ 116,650
Total Maintenance	\$ 84,130	\$ 204,000	\$ 109,995	\$ 204,500
Total Services	\$ 245,097	\$ 232,000	\$ 133,746	\$ 247,000
Total Miscellaneous	\$ 242,052	\$ 308,850	\$ 196,123	\$ 309,250
Total Capital Outlay	\$ 5,040	\$ 12,000	\$ -	\$ 197,000
Total Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Department Total	\$ 1,168,644	\$ 1,263,973	\$ 716,122	\$ 1,487,259



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	\$ 121,432	\$ 259,611
01-020	Overtime	34,559	27,500	18,940	27,500
01-040	Social Security	24,344	18,889	13,650	19,860
01-050	TMRS	26,285	19,729	14,528	21,444
01-070	Hospitalization	49,184	68,645	35,459	68,246
01-080	Workers Compensation	3,500	4,000	4,255	4,000
01-160	ICMA	12,891	9,877	7,785	10,384
01-250	Life Insurance	2,056	1,814	982	1,814
	Total Personnel Services	\$ 460,440	\$ 397,373	\$ 217,031	\$ 412,859

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 763	\$ 750	\$ 130	\$ 750
02-020	Minor Apparatus & Tools	88	750	556	750
02-030	Vehicle Supplies	1,584	3,500	785	3,500
02-040	Miscellaneous Supplies	2,925	3,000	1,355	-
02-100	Postage	-	250	47	150
02-130	Wastewater Plant Supplies	604	1,000	163	1,000
02-140	Wastewater Plant Chemicals	125,551	100,000	56,055	110,000
02-200	Water Purchased - P.A.	370	500	136	500
	Total Supplies	\$ 131,885	\$ 109,750	\$ 59,227	\$ 116,650

Maintenance

03-010	Building & Grounds	\$ 15,253	\$ 500	\$ -	\$ 1,000
03-030	Equipment Maint. & Repair	1,949	2,500	560	2,500
03-040	Motor Vehicles	8	1,000	724	1,000
03-090	Lift Station	44,787	100,000	42,688	100,000
03-110	Plant	22,133	100,000	66,023	100,000
	Total Maintenance	\$ 84,130	\$ 204,000	\$ 109,995	\$ 204,500

Services

04-010	Electricity	\$ 233,731	\$ 220,000	\$ 126,823	\$ 235,000
04-100	Natural Gas	4,960	5,000	3,364	5,000
04-200	Communication	6,406	7,000	3,559	7,000
	Total Services	\$ 245,097	\$ 232,000	\$ 133,746	\$ 247,000

Miscellaneous

05-170	Sludge Disposal	\$ 125,265	\$ 150,000	\$ 71,861	\$ 150,000
06-090	Dues & Subscriptions	-	100	-	-
06-180	Fees & Permits	33,455	40,000	37,653	40,000
06-220	Laboratory Charges	49,396	57,000	28,359	57,000
07-010	Training	2,035	2,250	521	2,550
07-100	Certification	289	500	-	500
07-260	Uniform Service	2,724	2,000	1,691	2,200
07-390	Insurance & Bonds	28,888	57,000	56,038	57,000
	Total Miscellaneous	\$ 242,052	\$ 308,850	\$ 196,123	\$ 309,250

Capital Outlay

09-010	Capital Outlay	\$ -	\$ -	\$ -	\$ 185,000
09-115	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

		\$ 1,168,644	\$ 1,263,973	\$ 716,122	\$ 1,487,259
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Customer Service

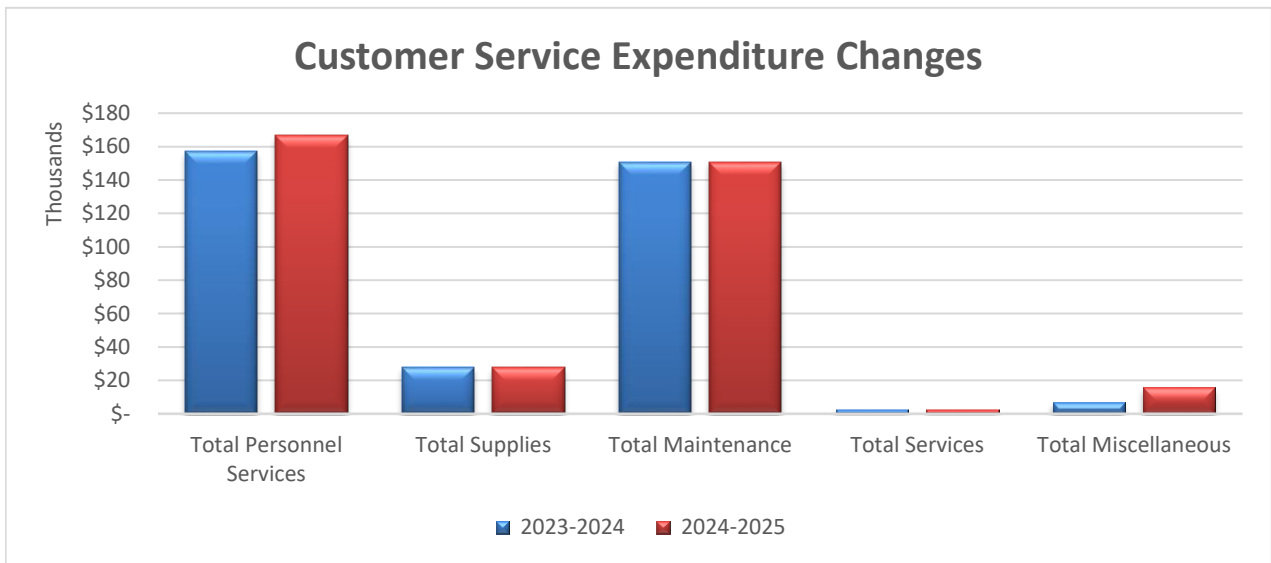
The Customer Service Department is responsible for the cashier functions for the City of Groves including billing and collection of City receivables. This department interacts with various departments by providing billing and collection services for all City Departments.

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	\$ 46,762	\$ 166,784
Total Supplies	\$ 33,174	\$ 27,750	\$ 9,858	\$ 27,750
Total Maintenance	\$ 230,759	\$ 150,750	\$ 9,539	\$ 150,750
Total Services	\$ 2,353	\$ 2,500	\$ 1,427	\$ 2,500
Total Miscellaneous	\$ 5,298	\$ 6,750	\$ 1,732	\$ 15,750
Department Total	\$ 449,701	\$ 344,702	\$ 69,318	\$ 363,534



Systems Fund
Department - Customer Service 11-5-66

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

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

EXPENDITURE DETAIL

Supplies

02-010	Office Supplies	\$ 8,528	\$ 3,500	\$ 1,818	\$ 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	-	4,500
02-100	Postage	23,300	19,500	8,100	19,500
	Total Supplies	<u>\$ 33,174</u>	<u>\$ 27,750</u>	<u>\$ 9,858</u>	<u>\$ 27,750</u>

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	9,520	150,000
	Total Maintenance	<u>\$ 230,759</u>	<u>\$ 150,750</u>	<u>\$ 9,539</u>	<u>\$ 150,750</u>

Services

04-100	Natural Gas	\$ 472	\$ 500	\$ 277	\$ 500
04-200	Communication	1,881	2,000	1,150	2,000
	Total Services	<u>\$ 2,353</u>	<u>\$ 2,500</u>	<u>\$ 1,427</u>	<u>\$ 2,500</u>

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
07-390	Insurance & Bonds	1,489	1,750	1,720	1,750
	Total Miscellaneous	<u>\$ 5,298</u>	<u>\$ 6,750</u>	<u>\$ 1,732</u>	<u>\$ 15,750</u>

Department Total

	<u>\$ 449,701</u>	<u>\$ 344,702</u>	<u>\$ 69,318</u>	<u>\$ 363,534</u>
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Water Distribution

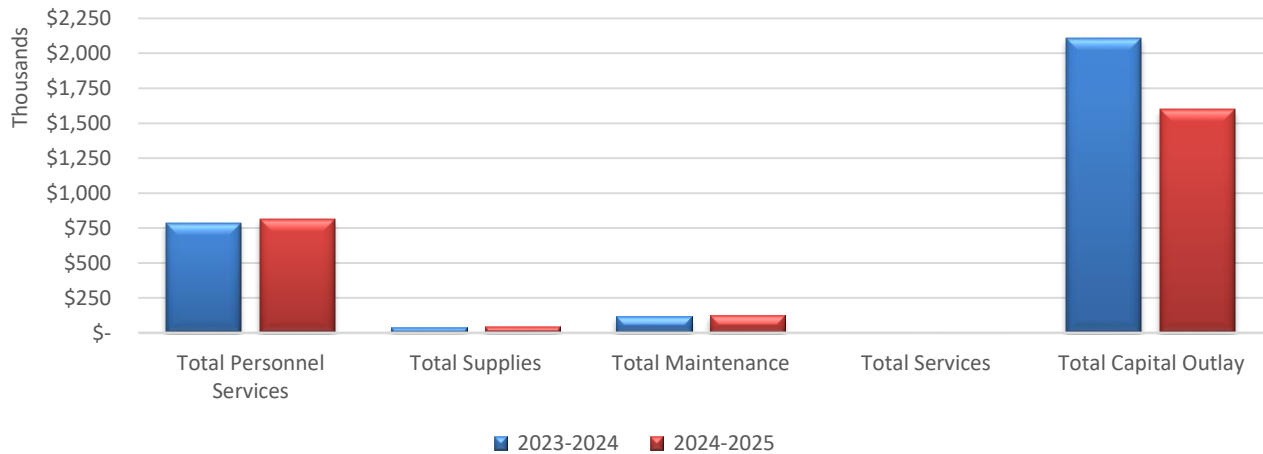
The Water Distribution Department is responsible for water line extensions, water taps, replacing deteriorated cast iron lines, flushing lines, repair water breaks, and responds to citizen requests relative to the water distribution system.

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	\$ 393,599	\$ 810,085
Total Supplies	\$ 27,640	\$ 41,000	\$ 12,275	\$ 44,350
Total Maintenance	\$ 159,054	\$ 116,500	\$ 58,929	\$ 126,000
Total Services	\$ 10,043	\$ -	\$ 588	\$ 1,200
Total Capital Outlay	\$ 4,000	\$2,110,000	\$ 704,852	\$ 1,600,000
Department Total	\$ 957,517	\$3,100,270	\$ 1,187,534	\$ 2,658,935

Water Distribution Expenditure Changes



Systems Fund
Department - Water Distribution 11-5-67

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

Supplies

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

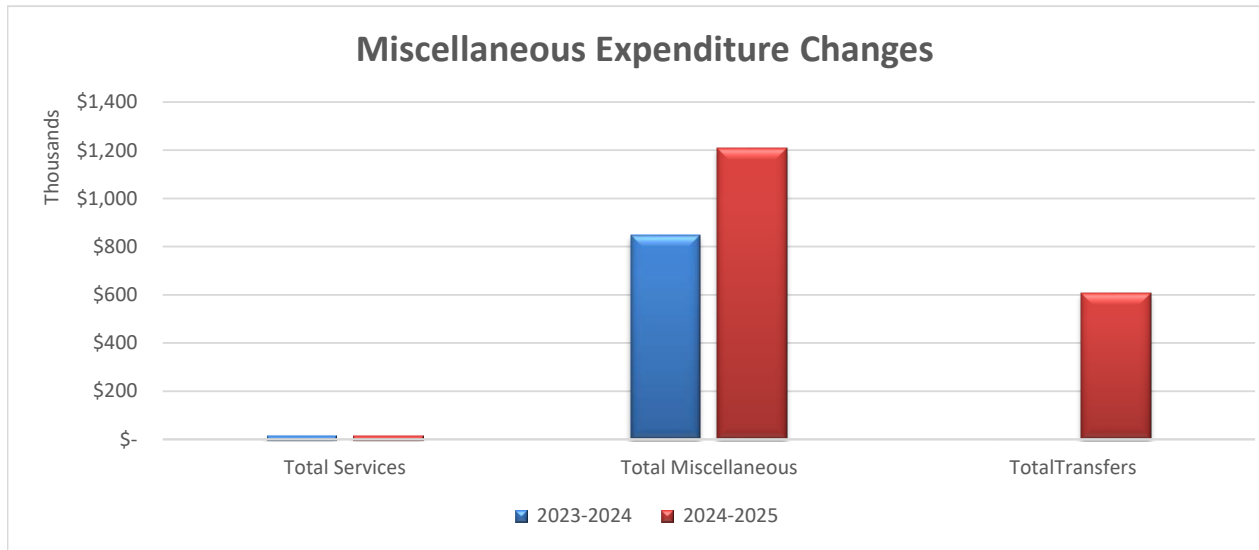
		EXPENDITURE DETAIL			
02-010	Office Supplies	\$ 590	\$ 1,000	\$ 739	\$ 1,250
02-020	Minor Apparatus & Tools	2,896	5,000	2,198	5,000
02-030	Vehicle Supplies	23,471	35,000	9,290	38,000
02-040	Miscellaneous Supplies	383	-	48	100
02-100	Postage	300	-	-	-
	Total Supplies	\$ 27,640	\$ 41,000	\$ 12,275	\$ 44,350
Maintenance					
03-030	Equipment Maint. & Repair	26,821	13,000	8,281	13,000
03-040	Motor Vehicles	30,586	13,500	4,841	13,000
03-060	Service Lines	6,036	30,000	9,991	30,000
03-240	Manhole Rehab	-	-	-	10,000
03-270	Water Lines	95,611	60,000	35,816	60,000
	Total Maintenance	\$ 159,054	\$ 116,500	\$ 58,929	\$ 126,000
Services					
04-200	Communication	\$ 10,043	\$ -	\$ 588	\$ 1,200
	Total Services	\$ 10,043	\$ -	\$ 588	\$ 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	3,150	9,000
07-100	Certification	860	800	105	800
07-260	Uniform Service	3,187	2,500	2,874	2,500
07-390	Insurance & Bonds	8,947	12,000	8,399	12,000
07-480	Water Utility Assoc. Dues	-	-	-	-
	Total Miscellaneous	\$ 918	\$ 46,300	\$ 17,291	\$ 77,300
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	\$ 1,187,534	\$ 2,658,935

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	\$ 5,035	\$ 15,000
Total Miscellaneous	\$ 1,323,237	\$ 846,500	\$ 811,969	\$ 1,210,000
TotalTransfers	\$ 1,352,941	\$ -	\$ -	\$ 607,000
Department Total	\$ 2,688,951	\$ 861,500	\$ 817,004	\$ 1,832,000



Systems Fund	
Dept. - Miscellaneous	11-5-99

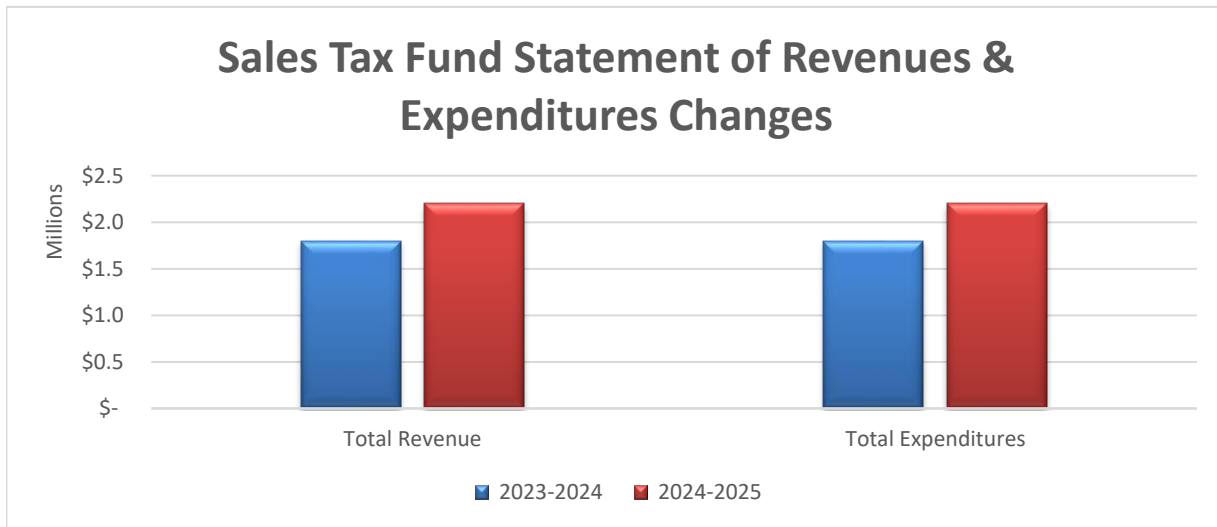
Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Services					
04-010	Electricity	\$ 12,773	\$ 15,000	\$ 5,035	\$ 15,000
	Total Services	\$ 12,773	\$ 15,000	\$ 5,035	\$ 15,000
Miscellaneous					
07-100	City Franchise Fee	\$ 1,269,000	\$ 811,500	\$ 800,000	\$ 1,160,000
07-420	Contingencies	-	-	-	-
07-580	Subdivider Rebates	54,237	35,000	11,969	50,000
	Total Miscellaneous	\$ 1,323,237	\$ 846,500	\$ 811,969	\$ 1,210,000
Depreciation & Transfers					
99-980	Depreciation	\$ 1,352,941	\$ -	\$ -	\$ -
09-520	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ 607,000
09-670	Transfer to Equipment Replace	\$ -	\$ -	\$ -	\$ -
	TotalTransfers	\$ 1,352,941	\$ -	\$ -	\$ 607,000
Department Total		\$ 2,688,951	\$ 861,500	\$ 817,004	\$ 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	\$ 820,745	\$ 2,201,500
Total Expenditures	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500
Over/Under	\$ 225,821	\$ -	\$ 820,745	\$ -



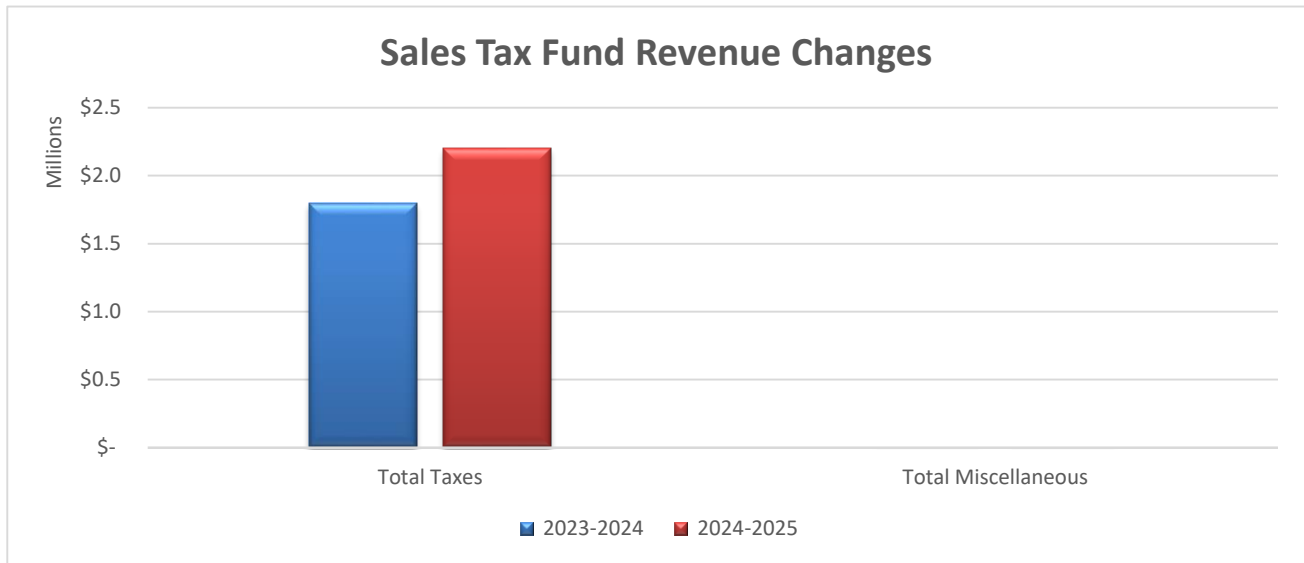
Sales Tax Fund

	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Revenue				
Sales Tax	\$ 1,760,462	\$ 1,800,000	\$ 815,214	\$ 2,200,000
Mixed Beverage Tax	77	1,000	3,991	1,000
Earnings of Investments	282	500	1,540	500
Total Revenue	\$ 1,760,821	\$ 1,801,500	\$ 820,745	\$ 2,201,500
Expenditures				
Transfers Out	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500
Total Expenditures	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500
Revenues Over(Under) Expenditures	\$ 225,821	\$ -	\$ 820,745	\$ -

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	\$ 815,214	\$ 2,200,000
Total Miscellaneous	\$ 359	\$ 1,500	\$ 5,531	\$ 1,500
Total Sales Tax Fund Revenue	\$ 1,760,821	\$ 1,801,500	\$ 820,745	\$ 2,201,500



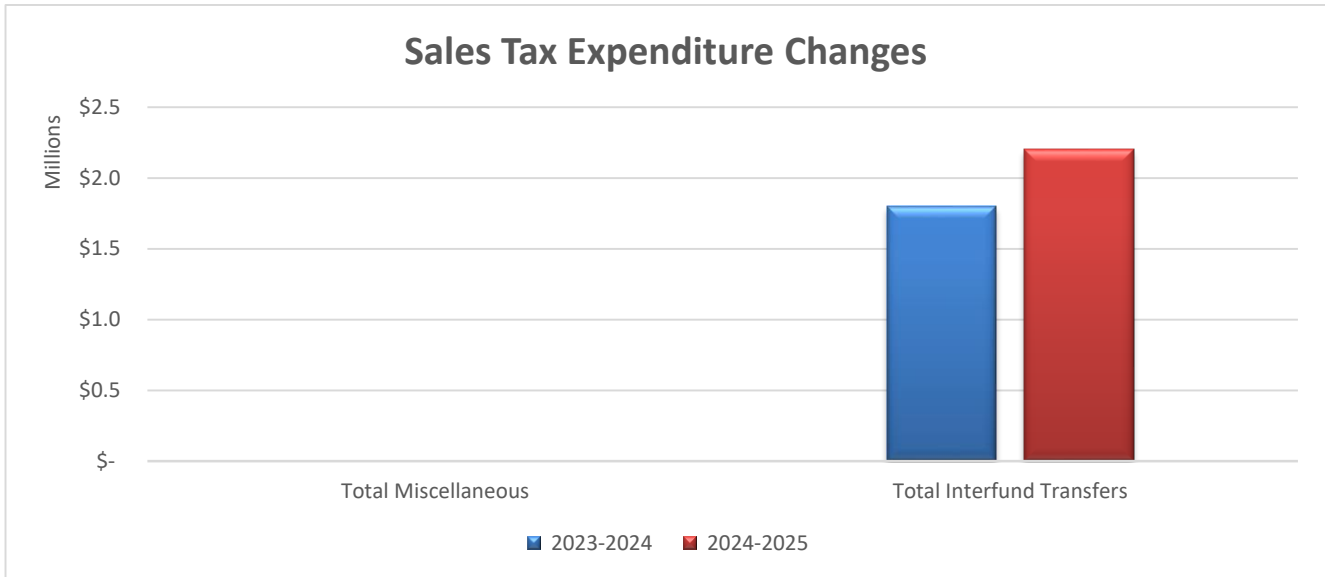
Sales Tax Fund	21-4-00
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Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Taxes					
313-00	Sales Tax Receipts	\$ 1,760,462	\$ 1,800,000	\$ 815,214	\$ 2,200,000
	Total Taxes	\$ 1,760,462	\$ 1,800,000	\$ 815,214	\$ 2,200,000
Miscellaneous					
320-00	Mixed Beverage Tax	\$ 77	\$ 1,000	\$ 3,991	\$ 1,000
361-10	Earnings on Investments	282	500	1,540	500
	Total Miscellaneous	\$ 359	\$ 1,500	\$ 5,531	\$ 1,500
Total Sales Tax Fund Revenue		\$ 1,760,821	\$ 1,801,500	\$ 820,745	\$ 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	\$ -	\$ 2,201,500
Department Total	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500



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

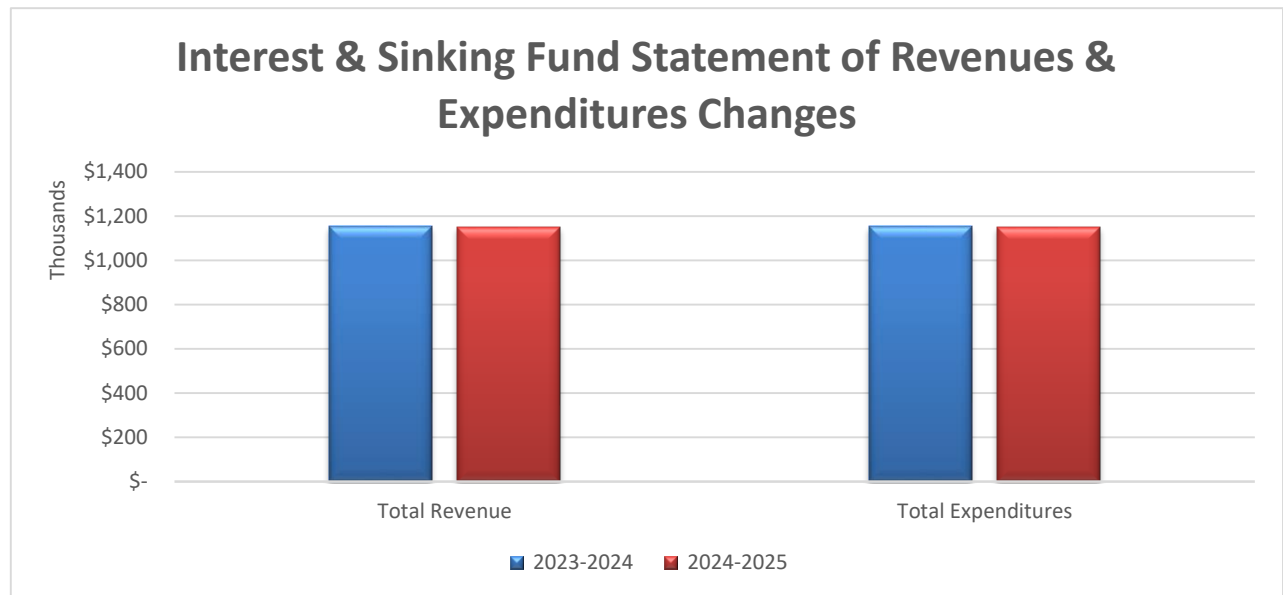
Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Miscellaneous					
07-420	Contingencies	\$ -	\$ -	\$ -	\$ -
	Total Miscellaneous	\$ -	\$ -	\$ -	\$ -
Interfund Transfers					
51-313	Transfer to General Fund	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500
	Total Interfund Transfers	\$ 1,535,000	\$ 1,801,500	\$ -	\$ 2,201,500
Department Total		\$ 1,535,000	\$ 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	\$ 1,124,302	\$ 1,150,563
Total Expenditures	\$ 1,147,276	\$ 1,151,398	\$ 155,849	\$ 1,150,563
Over/Under	\$ (5,634)	\$ -	\$ 968,453	\$ -



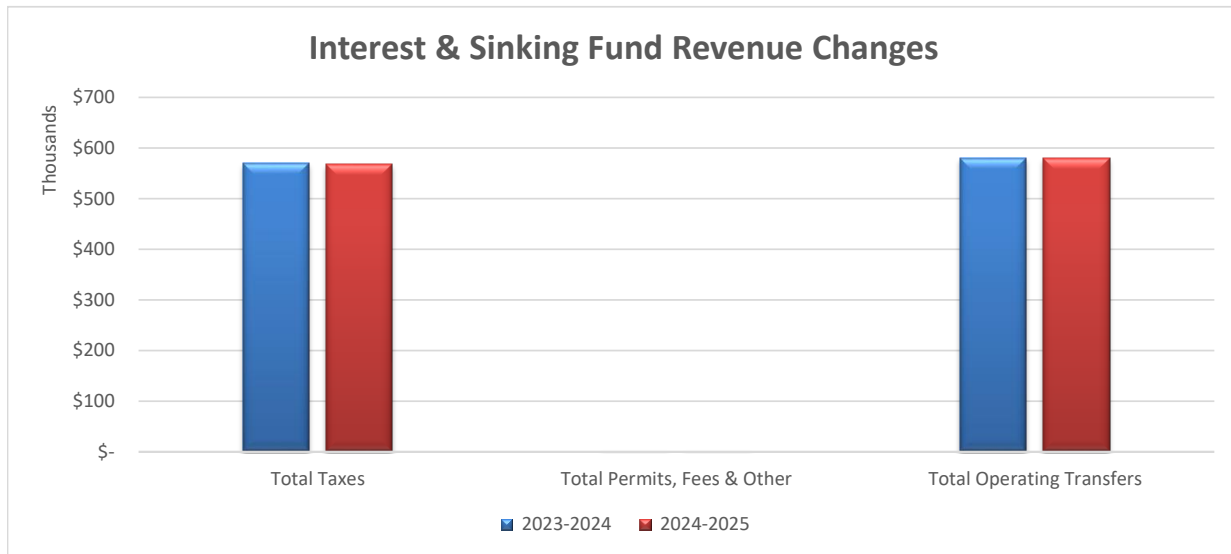
Interest & Sinking Fund

	Actual	Budget	Estimated	Proposed
Revenue	2022-2023	2023-2024	2023-2024	2024-2025
Current Taxes	\$ 15,152	\$ 7,400	\$ 5,968	\$ 7,400
Delinquent Taxes	531,120	558,148	522,596	557,213
Current Penalty & Interest	4,050	1,500	4,005	1,500
Delinquent Penalty & Interest	7,309	2,500	2,389	2,500
Interest on Investments	4,661	2,000	9,494	2,000
Transfers	579,350	579,850	579,850	579,950
Total Revenue	1,141,642	\$ 1,151,398	\$ 1,124,302	\$ 1,150,563
Expenditures				
Principal	\$ 795,000	\$ 840,000	\$ -	\$ 860,000
Interest	351,976	311,398	155,849	290,263
Contingencies	-	-	-	-
Total Expenditures	\$ 1,147,276	\$ 1,151,398	\$ 155,849	\$ 1,150,563
Revenues Over(Under)				
Expenditures	\$ (5,634)	\$ -	\$ 968,453	\$ -

**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	\$ 557,631	\$ 569,548	\$ 534,958	\$ 568,613
Total Permits, Fees & Other	\$ 4,661	\$ 2,000	\$ 9,494	\$ 2,000
Total Operating Transfers	\$ 579,350	\$ 579,850	\$ 579,850	\$ 579,950
Total Interest & Sinking Revenue	\$ 1,141,642	\$ 1,151,398	\$ 1,124,302	\$ 1,150,563



Interest & Sinking Fund 35-4-00

Acct #	Account Description	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Taxes					
310-48	Delinquent Taxes	\$ 15,152	\$ 7,400	\$ 5,968	\$ 7,400
310-49	Current Taxes	531,120	558,148	522,596	557,213
319-00	Current Penalty & Interest	4,050	1,500	4,005	1,500
319-10	Delinquent Penalty & Interest	7,309	2,500	2,389	2,500
	Total Taxes	\$ 557,631	\$ 569,548	\$ 534,958	\$ 568,613
Permits, Fees & Other					
360-00	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
361-10	Interest on Investments	\$ 4,661	\$ 2,000	\$ 9,494	\$ 2,000
	Total Permits, Fees & Other	\$ 4,661	\$ 2,000	\$ 9,494	\$ 2,000
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	\$ 1,124,302	\$ 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	\$ -	\$ 860,000
84-08-050	Interest	351,976	311,398	155,849	290,263
84-08-060	Fees & Charges	300	-	-	300
	Total Debt Retirement	<u>\$ 1,147,276</u>	<u>\$ 1,151,398</u>	<u>\$ 155,849</u>	<u>\$ 1,150,563</u>
Department Total		<u><u>\$ 1,147,276</u></u>	<u><u>\$ 1,151,398</u></u>	<u><u>\$ 155,849</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>

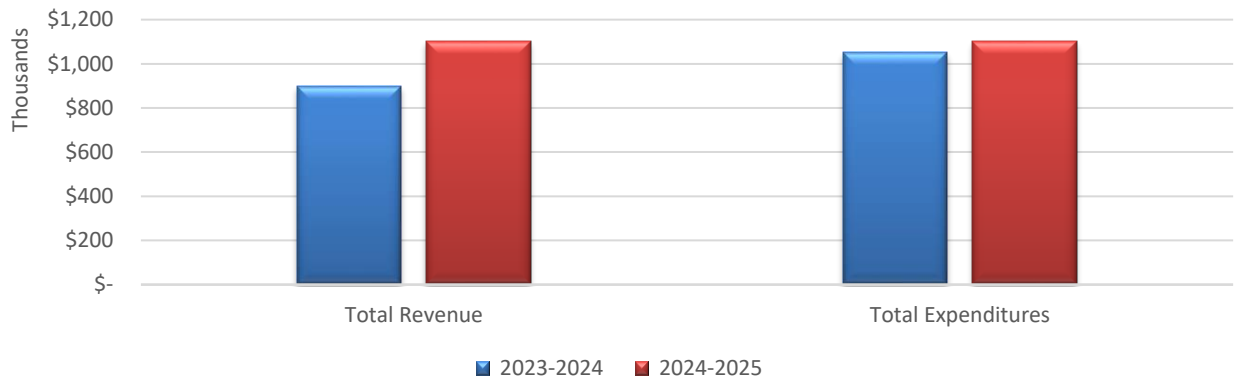
**GROVES
ECONOMIC
DEVELOPMENT
CORPORATION
FUND**

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	\$ 406,801	\$ 1,100,000
Total Expenditures	\$ 817,841	\$ 1,050,000	\$ 831,677	\$ 1,100,000
Over/Under	\$ 62,452	\$ (150,000)	\$ (424,876)	\$ -

Economic Development Fund Statement of Revenues & Expenditures Changes



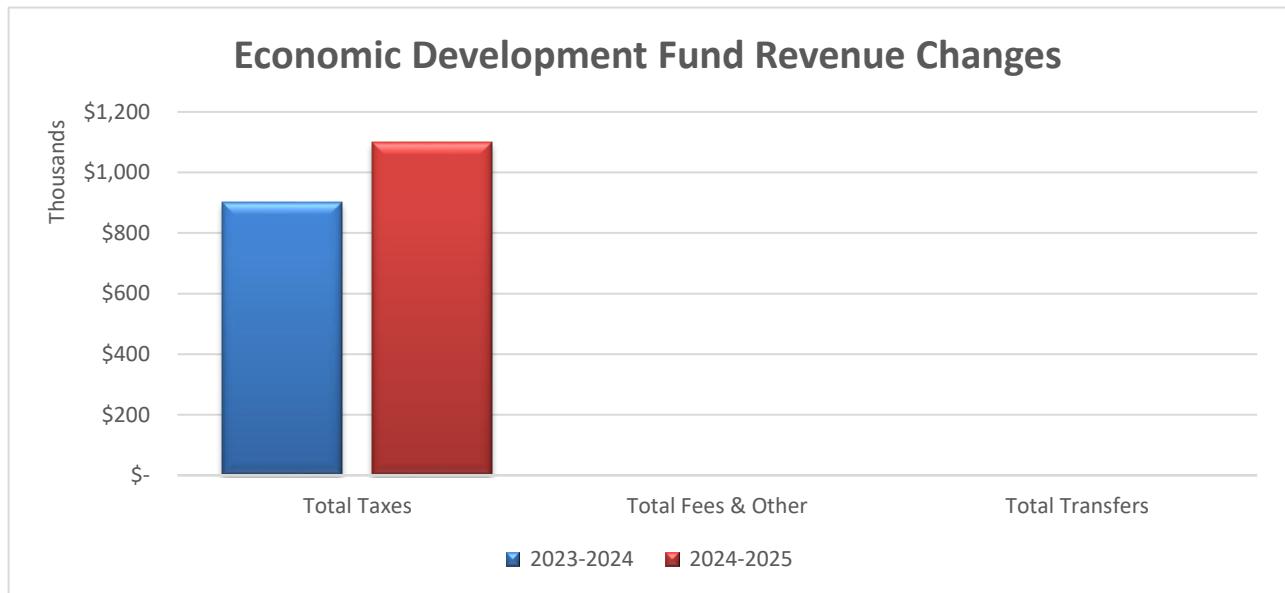
Economic Development Fund

	Actual	Budget	Estimated	Proposed
Revenue	2022-2023	2023-2024	2023-2024	2024-2025
Sales Taxes	\$ 880,231	\$ 900,000	\$ 406,615	\$ 1,100,000
Interest on Investments	62	-	186	-
Transfers	-	-	-	-
Total Revenue	\$ 880,293	\$ 900,000	\$ 406,801	\$ 1,100,000
Expenditures				
Supplies	\$ -	\$ -	\$ 615	\$ -
Miscellaneous	159,176	470,150	251,212	520,050
Materials & Contracts	-	-	-	-
Transfers	579,350	579,850	579,850	579,950
Capital Outlay	79,315	-	-	-
Total Expenditures	\$ 817,841	\$ 1,050,000	\$ 831,677	\$ 1,100,000
Revenues Over(Under)				
Expenditures	\$ 62,452	\$ (150,000)	\$ (424,876)	\$ -

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	\$ 406,615	\$ 1,100,000
Total Fees & Other	\$ 62	\$ -	\$ 186	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -
Total EDC Fund Revenue	\$ 880,293	\$ 900,000	\$ 406,801	\$ 1,100,000



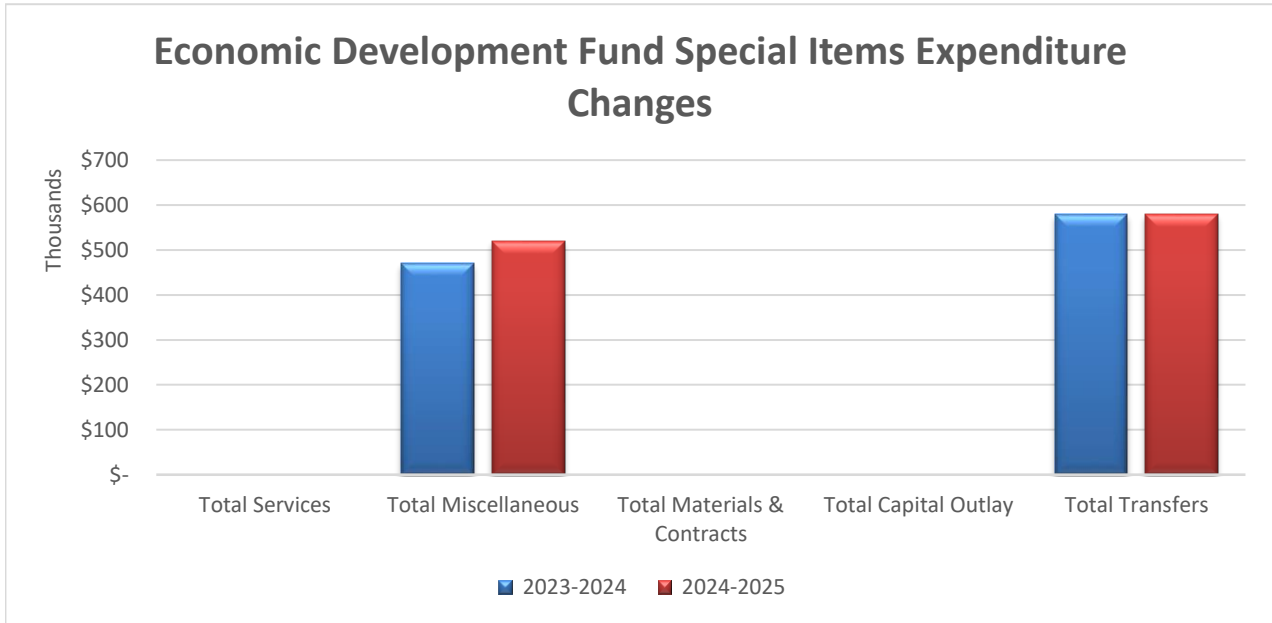
Economic Development Fund 30-4-00

Acct #	Account Description	Actual	Budget	Estimated	Proposed
		2022-2023	2023-2024	2023-2024	2024-2025
Taxes					
313-00	Sales Taxes	\$ 880,231	\$ 900,000	\$ 406,615	\$ 1,100,000
	Total Taxes	\$ 880,231	\$ 900,000	\$ 406,615	\$ 1,100,000
Permits, Fees & Other					
361-10	Interest on Investments	\$ 62	\$ -	\$ 186	\$ -
370-00	Reimbursements	-	-	-	-
	Total Fees & Other	\$ 62	\$ -	\$ 186	\$ -
Transfers					
390-50	Transfer form Fund Balance	\$ -	\$ -	\$ -	\$ -
	Total Transfers	\$ - 0	\$ -	\$ - 0	\$ -
Total EDC Fund Revenue		\$ 880,293	\$ 900,000	\$ 406,801	\$ 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	\$ 251,212	\$ 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	\$ 831,677	\$ 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	\$ 25,812	\$ 295,050
06-270	Contract Services	4,461	45,000	-	\$ -
07-010	Training	-	-	400	\$ -
07-100	Administration Fee	100,000	225,000	225,000	\$ 225,000
	Total Miscellaneous	\$ 159,176	\$ 470,150	\$ 251,212	\$ 520,050

**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>\$ 831,677</u>	<u>\$ 1,100,000</u>

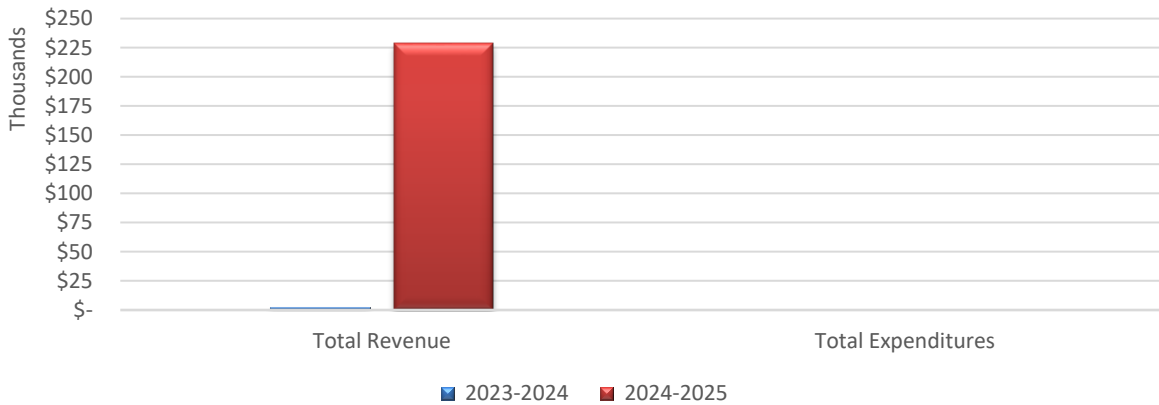
EQUIPMENT REPLACEMENT

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	\$ 10,213	\$ 228,500
Total Expenditures	\$ 380,016	\$ -	\$ -	\$ -
Over/Under	\$ (356,784)	\$ 2,500	\$ 10,213	\$ 228,500

Equipment Replacement Fund Statement of Revenues & Expenditures Changes



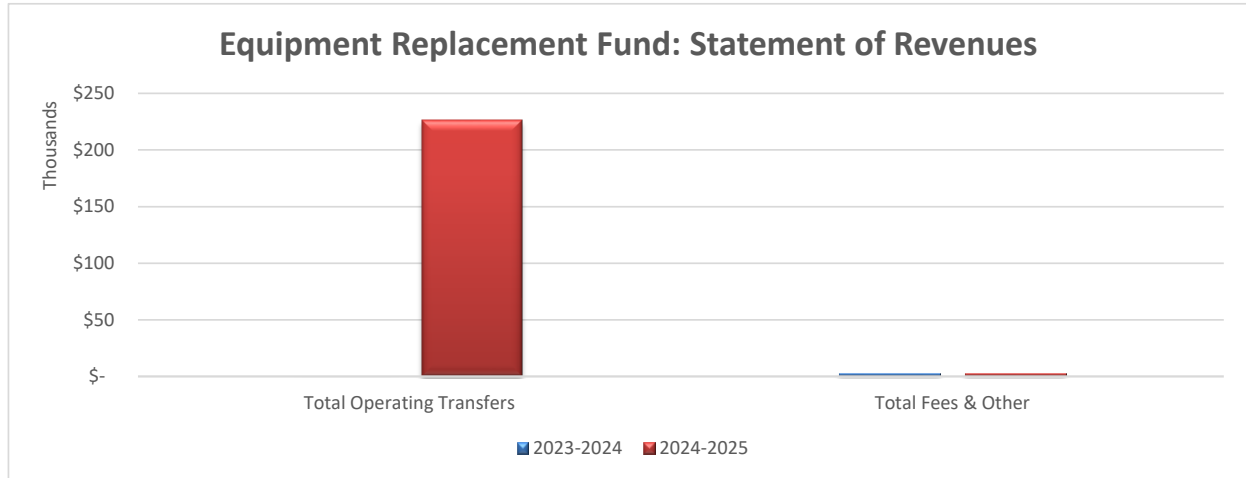
Equipment Replacement Fund

	Actual 2022-2023	Budget 2023-2024	Estimated 2023-2024	Proposed 2024-2025
Revenue				
Transfers In	\$ -	\$ -	\$ -	\$ 226,000
Interest on Investments	23,232	2,500	10,213	2,500
Total Revenue	\$ 23,232	\$ 2,500	\$ 10,213	\$ 228,500
Expenditures				
Capital Outlay	\$ 380,016	\$ -	\$ -	\$ -
Total Expenditures	\$ 380,016	\$ -	\$ -	\$ -
Revenues Over(Under) Expenditures	\$ (356,784)	\$ 2,500	\$ 10,213	\$ 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	\$ 10,213	\$ 2,500
Total Equipment Replacement Revenue	\$ 23,232	\$ 2,500	\$ 10,213	\$ 228,500



Equipment Replacement Fund	55-4-00
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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	\$ 10,213	\$ 2,500
	Total Fees & Other	\$ 23,232	\$ 2,500	\$ 10,213	\$ 2,500
Transfers					
390-02	Transf from Cap. Project	\$ -	\$ -	\$ -	\$ -
	Total Transfer	\$ -	\$ -	\$ -	\$ -
Total Equipment Replacement Revenue		\$ 23,232	\$ 2,500	\$ 10,213	\$ 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>\$ 380,016</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAPITAL OUTLAY PURCHASES

City of Groves Annual Fiscal Budget 2023-2024

Proposed Capital Outlay Purchases

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

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

Systems Fund: Department	Amount
Total Water Plant	\$ 80,000
Total Wastewater Plant	\$ 197,000
Total Water Distribution	\$ -
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
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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
Total Inspections & Permits		<u>\$ 10,000</u>
Total General Fund		<u>\$ 550,700</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>
WastewaterPlant	Clairfier	\$ 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 2023-2024

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

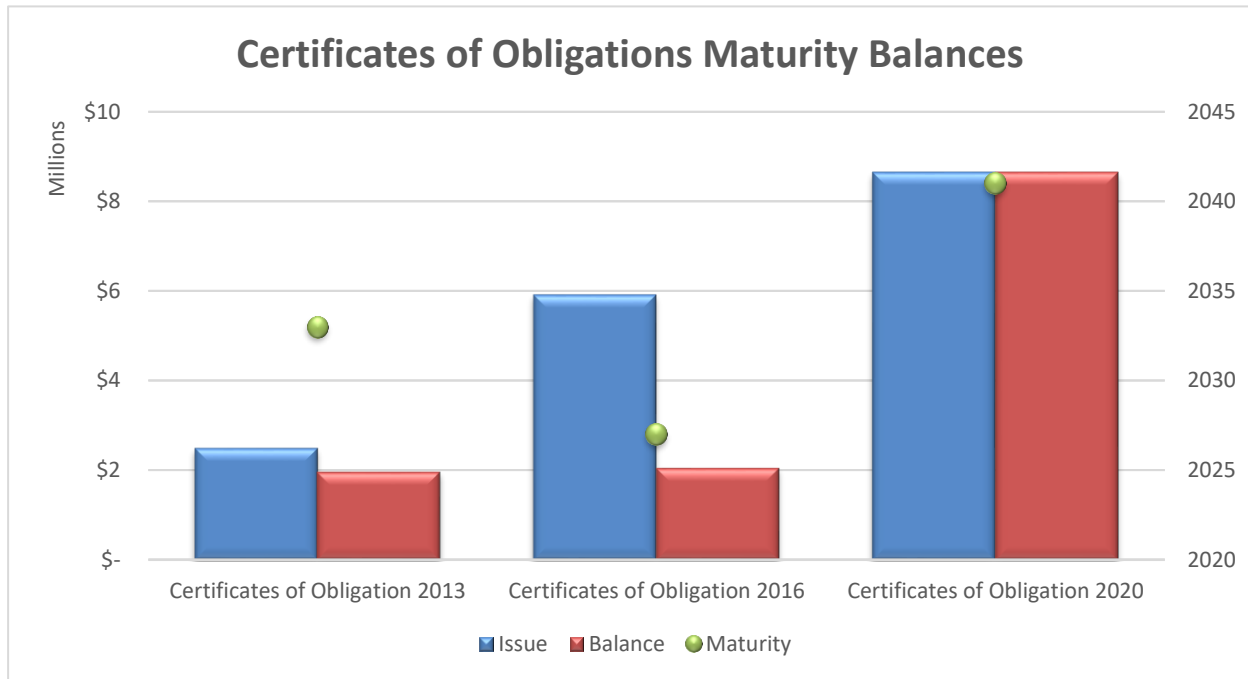
DEBT SCHEDULES

City of Groves

Annual Fiscal Budget 2023-2024

SUMMARY OF TOTAL BONDED INDEBTEDNESS

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



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

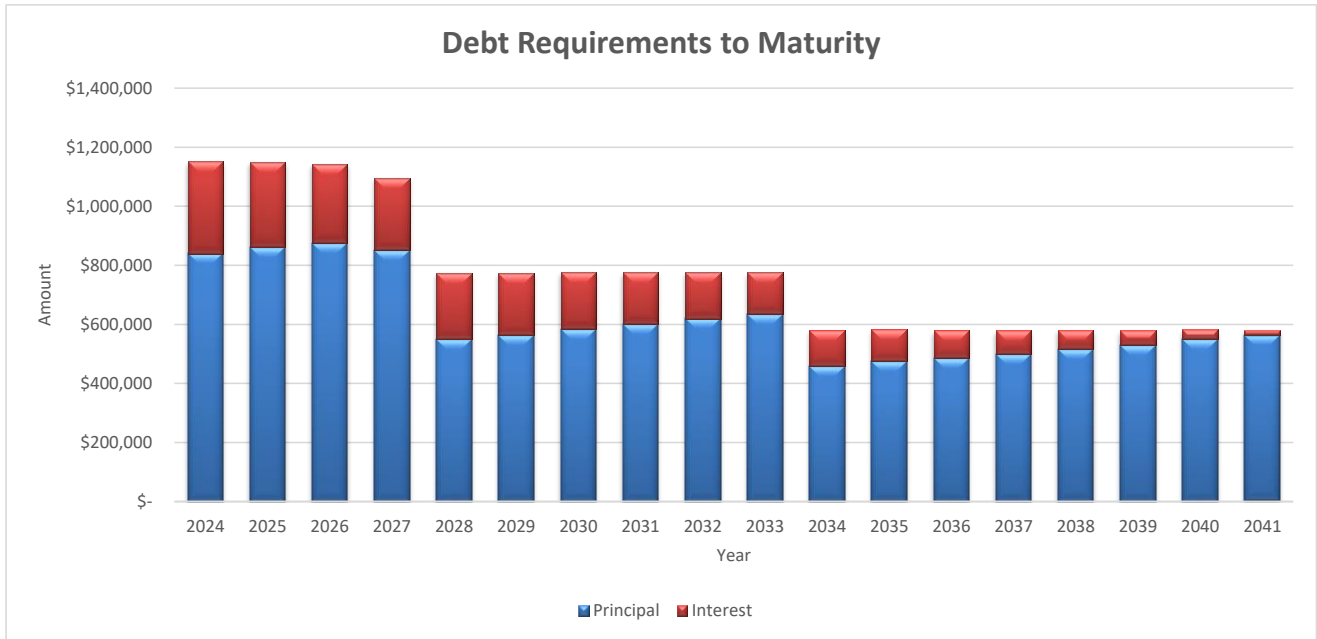
2023-2024

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

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

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SCHEDULE OF DEBT REQUIREMENTS TO MATURITY



City of Groves
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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
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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
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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
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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	-

INVESTMENT POLICY