

Notice of Regular Meeting

August 26, 2024, 5:00 p.m.

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



City Council

Notice is given that the Groves City Council will hold a regular meeting in person on the date, time, and location listed above. Live streaming of the meeting is available for viewing at <https://us02web.zoom.us/j/85976979209> or by scanning the QR code to the right. The City Council welcomes citizen participation at all City Council meetings on any agenda items within the limitations of law and decorum. City Council may adjourn into Executive Session to deliberate any agenda item listed if the matter for discussion meets an exception for Executive Session under Texas Government Code Chapter 551. The City Council may also deliberate in public on any item that is listed on the agenda for Executive Session.



Opening Agenda

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

Regular Agenda

8. Deliberate and act to approve the minutes of the August 5, 2024, Special Meeting.
9. Deliberate and act to approve the minutes of the August 12, 2024, City Council Meeting.
10. Deliberate and act on establishing a date for a Joint Public Hearing with the Planning and Zoning Commission to renew specific use permits for game rooms located at 6900 32nd St., 2600 Main Ave., 2610 Main Ave., and a specific use permit for Phase II of Lady Luck RV Resort.
11. Deliberate and act on a resolution to support South East Texas Regional Planning Commission – Metropolitan Planning Organization's effort to redesignate and expand its planning area boundaries to accept Jasper County.
12. Deliberate and act on an ordinance regarding the City of Groves' Texas Municipal Retirement System benefits providing employees with five-year vesting.
13. Deliberate and act to approve an agreement with Revize, LLC, for website services and authorize the City Manager to negotiate and execute all necessary documents.
14. Hear and deliberate on the presentation of response to tax rate notice concerns from the August 19, 2024, City Council meeting.
15. Deliberate and act on the August 26, 2024, Invoice List.

Closing Agenda

16. Hear and deliberate on Council Member comments.
17. Adjourn.

Special Accommodations

Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact City Clerk Clarissa Thibodeaux at (409) 960-5773 or cthibodeaux.cigrovestx.com at least three days before the meeting.

Certification

I certify that the above notice of meeting was posted on the bulletin board and front door of City Hall, 3947 Lincoln Avenue, on August 22, 2024, at _____ AM/PM.

City of Groves
Agenda Item Information Form

Council Meeting Date: 8/26/2024 Department: City Manager Agenda Item No. 8

Title for Item (same as to be placed on Agenda): Deliberate and act to approve the minutes of the August 5, 2024, Special Meeting.

Party(ies) requesting placement of this item on the agenda: Kevin Carruth, City Manager

Submitted to City Manager's Office on: Date: 8/19/24 Time: 2:00 p.m. By: C. THIBODEAUX

Explanation of Item: _____

Deadline for Approval: Immediately.

Staff Recommendation: Approval of minutes, as presented.

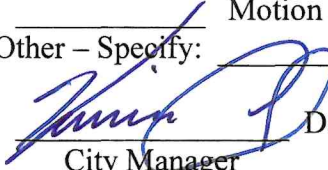
Alternative (if any) for consideration: _____

Identify any attachments to this document: August 5, 2024, Special Meeting Minutes.

Minutes.

Specific Council Action Requested: None (Information item only) _____ Motion X

Ordinance – Number _____ Resolution – Number _____ Other – Specify: _____

Signed: _____ Date: _____ Approved:  Date: 08/20/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES ☐ NO ☐
If yes, specify account no. _____ If no, explain and identify intended funding source: _____

PAYMENT REQUEST

Amount of requested payment \$ _____ Cumulative total of payments to date for this project/item
(if applicable): \$ _____ Balance due for this project/purchase (if applicable): \$ _____

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐
If yes, explain _____

A special meeting of the Groves City Council was held August 5, 2024, in the Groves City Council Chamber with Mayor Chris Borne, Mayor Pro Tem Mark McAdams, Councilmember Rhonda Dugas, and Councilmember Paul Oliver in attendance. Councilmember Pete Konidis was not present. Mayor Borne called the meeting to order and Tina Martinez from VFW 4820 in Port Neches, Texas, then led the prayer and pledge of allegiance.

Mayor Borne asked for reports and City Manager Kevin Carruth apologized for the air conditioning being out in the Council Chamber. Mr. Ken Lofton from the local VFW 4820 then gave a report on the Iraq War or sometimes called the Second Gulf War. Mr. Lofton then stated on December 13, 2003, Saddam Hussein was captured by the United States Special Forces. Over 4,400 American Troops were killed during the war in Iraq and over 100,000 Iraqis were killed in the conflict that lasted over 8 years.

Mayor Borne then asked for citizen comments and there were none.

RECEIVE FY 2024-2025 TAX RATE CALCULATIONS FROM JEFFERSON COUNTY TAX ASSESSOR/COLLECTOR: Mayor Borne stated that everyone has received the tax rate calculations from Jefferson County Tax Assessor/Collector. Finance Director Lamar Ozley then explained that the Jefferson County Appraisal District certified the values of all of the properties in the City of Groves and all of the other values in Jefferson County. Those values were submitted to the Tax Assessor/Collectors Office and the Tax Assessor/Collectors Office then carried out these calculations on the report Council has been presented. This report calculates the No New Revenue, Voter Approval, and the De Minimis Tax Rates. Mr. Ozley then stated that all of the calculations are presented as we have received them.

DELIBERATE AND ACT ON AUGUST 19, 2024, AS THE DATE FOR ADOPTION OF THE PROPOSED CITY OF GROVES FY 2024-2025 APPROPRIATION ORDINANCE: Mayor Pro Tem McAdams made a motion to deliberate and act on August 19, 2024, as the date for adoption of the proposed City of Groves FY 2024-2025 Appropriation Ordinance and Councilmember Oliver seconded. Finance Director Lamar Ozley explained that the Charter requires that we have an Appropriation pass, it is essentially the same thing as the budget but this is required by the Charter. There were no further questions and the motion passed unanimously.

DELIBERATE AND ACT ON AUGUST 19, 2024, AS THE DATE FOR ADOPTION OF THE PROPOSED CITY OF GROVES FY 2024-2025 BUDGET: Councilmember Dugas made a motion to deliberate and act on August 19, 2024, as the date for

adoption of the proposed City of Groves FY 2024-2025 Budget and Mayor Pro Tem McAdams seconded. Finance Director Lamar Ozley explained it is required by the State that we pass a budget. There were no further questions and the motion passed unanimously.

DELIBERATE AND ACT ON AUGUST 19, 2024, AS THE DATE TO HOLD A PUBLIC HEARING AT GROVES CITY COUNCIL CHAMBER TO REVIEW THE PROPOSED FY 2024-2025 TAX RATE AND INCREASE: Councilmember Oliver made a motion to deliberate and act on August 19, 2024, as the date to hold a public hearing at Groves City Council Chamber to review the proposed FY 2024-2025 tax rate and increase. Councilmember Dugas seconded. Finance Director Lamar Ozley explained that this is also required by the State and this will set the tax rate for the properties in the City of Groves. Mr. Ozley also stated that this item is to set a date for the public hearing to review the tax rate. There were no questions and the motion passed unanimously.

DELIBERATE AND ACT ON THE PROPOSED TAX RATE INCREASE AND RATE OF \$0.601924/\$100 FOR THE FY 2024-2025 BUDGET VIA RECORD VOTE: Mayor Pro Tem McAdams made a motion to deliberate and act on the proposed tax rate increase and rate of \$0.601924/\$100 for the FY 2024-2025 Budget via record vote. Councilmember Oliver seconded. Finance Director Lamar Ozley explained that this is required by State Law this is the proposed tax rate that Council is voting on and the final vote will be on August 19, 2024. Councilmember Dugas reiterated that this is just the proposed tax rate and Mr. Ozley stated that was correct. Mr. Ozley also stated that there is a City Budget that was prepared by staff and was presented by the City Manager to City Council and the City Clerk. This budget lines out all of the revenues, including the proposed tax rate as well as all of the expenditures by department and line item. There were no further questions and the motion passed with Mayor Chris Borne, Mayor Pro Tem Mark McAdams, Councilmember Paul Oliver, and Councilmember Rhonda Dugas all in favor of this item. Councilmember Pete Konidis was not present for the vote.

Council then transitioned into the Public Hearings.

Mayor Borne then read the Notice of a Public Hearing as follows: "Notice is hereby given that the City Council of the City of Groves, Texas, will hold a Public Hearing Monday, August 5, 2024, at 5:00 p.m. at City Hall 3947 Lincoln Avenue, Groves, Texas, for the purpose of reviewing the proposed FY 2024-2025 appropriation ordinance. All interested persons are welcomed to attend. A copy of the entire

proposed City Manager's Budget Estimate is available for inspection in the City Manager's Office at City Hall, 3947 Lincoln Avenue, Groves, Texas, or on the City's website at www.cigrovestx.com." Mayor Borne then stated that this is a request by City Council for the appropriation ordinance which is required by the Charter.

Mayor Borne then asked for citizens of Groves that wish to speak in support of the request and there were none.

Councilmember Dugas asked Finance Director Lamar Ozley to explain the appropriation ordinance again. Mr. Ozley explained that the appropriation ordinance is required by the City Charter and it lists out all of the total expenses by department within the City. Mayor Borne stated that his will allow us to spend money for the proposed items on the budget.

Mayor Borne then asked for citizens of Groves that wish to speak against the request.

Nancy Seegers of 6500 32nd street stated that she does not understand what is being discussed and asked about a street usage fee. Mrs. Seegers also asked where do they go to talk to Council about these issues.

Carolyn Fountain 6700 Coolidge asked if there are any plans with street repairs and Mayor Borne stated that there is a line item for street repairs. Mrs. Fountain then asked about the proposed study to be done about counting cars and City Manager Kevin Carruth stated that is not in the budget and would be a workshop at a later date.

Councilmember Dugas stated that the budget workshop is on the City's website and anyone can watch it to have a better understanding of what was discussed.

Amber Hargrave of 6565 Washington expressed her concerns about giving employees raises because she stated that it's the citizens having to pay for those raises. Mayor Borne then stated that we still have to maintain employees. Mrs. Hargraves then stated that she has no opposition with lower level employees getting raises. Councilmember Dugas asked City Manager Kevin Carruth about the structure for employee's salaries and Mr. Carruth stated that there is a compensation plan for raises and steps for every position. Mr. Carruth then explained that every position has step grades, fire and police have a CBA Agreement that regulates their raises,

and once an employee reaches the top of their grade then they do not receive any more step raises. Mrs. Hargrave then asked how the City of Groves got into this position to not be able to pay public service workers a good rate to keep them and Councilmember Oliver responded that Groves does not have refineries that can put money in our coffers and that is why the City is trying to generate more businesses in Groves.

Adam Van Arsdale of 6818 Howe Street stated that he appreciates Council reacting to try and fix the mess that has been handed to them. Mr. Van Arsdale then asked Council what part of the budget is actually proactive in growing Groves in the future and not just reactive. Mayor Borne stated that it starts with the De Minimus Tax rate and that over the past it has been tried to keep the tax rate lower and not go above what is needed. Mayor Borne then stated by trying to keep the taxes at a lower rate it has made it a comfortable tax rate for all of these years and now our proactive rate is we need to fix things. Mayor Borne then explained to Mr. Van Arsdale that we are trying to set ourselves up to get those funds straight to do those big jobs. City Manager Kevin Carruth stated that we know what we need to do in the next 3-5 years on the utilities side but what we don't have is the funding to make it happen. City Manager Carruth stated that in the three workshops that we have had in this process so far, staff and Council has looked at what the impact would be for the typical tax payer because we care about that.

Brandon Holmes of 4033 Redwood asked if the City hired an independent consultant to help with this budget and City Manager Kevin Carruth stated that the City only hired one for the Utility Rate Study. Mr. Holmes then asked about the work session and if it was put on YouTube and it is on YouTube. Mr. Holmes then asked if the City has anyone that focuses on finding grants and City Manager Kevin Carruth stated that he does do that. Mr. Holmes then asked if the budget has a chart of when we would be out of debt and City Manager Carruth stated that there is a chart in the Budget document. Mr. Holmes then asked about the line item in the budget for the leasing of City vehicles and Mayor Borne informed Mr. Holmes that we just signed with Enterprise for a trial run.

Tanner Thompson of 4961 Beaumont Avenue gave a summary of his investments of his first home in Groves, then another summary of his second home regarding tax rates. Mr. Thompson then discussed paying too much for his water bill and the City gave him a credit and wanted to know why this happened. Mr. Thompson then talked about a busted pipe in his ditch and the condition of his road. Mr. Thompson stated that he does not agree with a road fee on top of the normal taxes that he pays.

Mr. Thompson then questioned about the City of Groves not giving the citizens a homestead exemption and Councilmember Dugas stated if we give the homestead exemption then the City would have less money to work with. Mr. Thompson then stated that Groves has the highest tax rate but when you drive around the City you would never know.

Mr. Van Arsdale spoke again asking Council in what ways does the City see incentivizing old businesses to stay and new businesses to come to the City. City Manager Kevin Carruth stated having the infrastructure improved, ISO ratings improved, improving our flood rating on the FEMA system, and an EDC that helps local businesses with improvements.

Stacy Fitzgerald of 6000 Terrell Street stated she has been in business in Groves the last 34 years. Mrs. Fitzgerald then stated that she understands that everything goes up but she wishes that when there are increases that the City would send out notices in the mail. Mrs. Fitzgerald asked if there is anything that helps promote EDC to the local businesses and Councilmember Dugas stated that she advocates for the EDC with the local businesses. City Manager Kevin Carruth informed Mrs. Fitzgerald that the new city website will have a subscription service so you can sign up to receive emails or texts with updates from the city.

Bailey Thompson of 4961 Beaumont Avenue stated that she originally wrote a letter but the things that she has heard about in this meeting has already been touched on those issues. Mrs. Thompson stated that if Council could inform the citizens more when they are doing grants such as having a workshop or sending a newsletter that would be great.

There were no further citizens to speak against the request.

Mayor Borne stated that no further action would be taken at this meeting and that Council would meet again on August 19, 2024.

Mayor Borne then read the Notice of a Public Hearing as follows: "Notice is hereby given that the City Council of the City of Groves, Texas, will hold a Public Hearing Monday, August 5, 2024, at 5:00 p.m. at City Hall 3947 Lincoln Avenue, Groves, Texas for the purpose of reviewing the proposed FY 2024-2025 Budget. This budget will raise more total property taxes than last year's budget by \$616,631 or 8.63%, and of that amount \$127,250 is tax revenue to be raised from new property added to the

tax roll this year. All interested persons are welcomed to attend. A copy of the entire proposed City Manager Budget Estimate is available for inspection in the City Manager's Office at City Hall, 3947 Lincoln Avenue, Groves, Texas, or on the City's website at www.cigrovestx.com." Mayor Borne then stated that this is a request by City Council for the budget which is required by the State.

Mayor Borne asked if there were any questions from City Council and there were none.

Mayor Borne asked if there were any citizens that wish to speak in favor of the proposed budget and there were none.

Mayor Borne then asked if there were any citizens that wish to speak against the proposed budget. Nancy Seegers of 6500 32nd St. spoke against the employees receiving a 5% step increase and that she thinks it should be trimmed to 3%. Mayor Borne informed Mrs. Seegers that steps are already outlined as 5% in the hiring packets and that if it was a COLA year then Council would be able to adjust the percentage or not give a raise at all. There were no further citizens that wished to speak against the request for the proposed FY 2024-2025 proposed budget.

Mayor Borne stated that no further action would be taken at this meeting and that Council would meet again on August 19, 2024.

This was the end of the Public Hearings and Mayor Borne then asked for Councilmember comments. Mayor Pro Tem McAdams stated that he appreciates everyone coming out to the meeting and he appreciates the patience of the citizens. Mayor Pro Tem McAdams also stated that all of Council are also citizens here and that are trying to do what is right for the City. Councilmembers Dugas and Oliver agreed with what Mayor Pro Tem McAdams said. Mayor Borne stated that he looks forward to seeing everyone again on August 19th.

Mayor Borne asked for Council comments and there were none. Meeting was adjourned at 6:54 p.m.

Mayor

ATTEST:

City Clerk

City of Groves
Agenda Item Information Form

Council Meeting Date: 8/26/2024 Department: City Manager Agenda Item No. 9

Title for Item (same as to be placed on Agenda): Deliberate and act to approve the minutes of the August 12, 2024, City Council Meeting.

Party(ies) requesting placement of this item on the agenda: Kevin Carruth, City Manager

Submitted to City Manager's Office on: Date: 8/19/24 Time: 2:00 p.m. By: C. THIBODEAUX

Explanation of Item: _____

Deadline for Approval: Immediately.

Staff Recommendation: Approval of minutes, as presented.

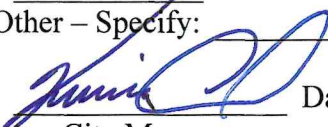
Alternative (if any) for consideration: _____

Identify any attachments to this document: August 12, 2024, City Council Meeting Minutes.

Minutes.

Specific Council Action Requested: None (Information item only) _____ Motion X

Ordinance – Number _____ Resolution – Number _____ Other – Specify: _____

Signed: _____ Date: _____ Approved:  Date: 08/20/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES ☐ NO ☐

If yes, specify account no. _____ If no, explain and identify intended funding source: _____

PAYMENT REQUEST

Amount of requested payment \$ _____ Cumulative total of payments to date for this project/item (if applicable): \$ _____ Balance due for this project/purchase (if applicable): \$ _____

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐

If yes, explain _____

A regular meeting of the Groves City Council was held August 12, 2024, in the Groves City Council Chamber with Mayor Chris Borne, Mayor Pro Tem Mark McAdams, Councilmember Paul Oliver, Councilmember Rhonda Dugas and Councilmember Pete Konidis in attendance. Mayor Borne called the meeting to order and welcomed the attendees and news media. Mayor Borne then led the prayer and pledge of allegiance.

Mayor Borne asked for reports and there were none.

Mayor Borne then asked for citizen comments and Brandon Holmes of 4033 Redwood Street asked if there were still questions regarding the FY 2024-2025 Proposed Budget how would he go about asking those questions. Mayor Borne stated that he can email the City Manager. Mr. Holmes also asked about the meeting minutes and City Clerk Clarissa Thibodeaux stated that they are available on the City Website. There were no other citizen comments.

DELIBERATE AND ACT TO APPROVE THE MINUTES OF THE JULY 29, 2024, CITY COUNCIL MEETING: Councilmember Konidis made a motion to deliberate and act to approve the minutes of the July 29, 2024, City Council Meeting and Councilmember Oliver seconded. There was no discussion and the motion passed unanimously.

DELIBERATE AND ACT TO APPROVE THE MINUTES OF THE JULY 31, 2024, SPECIAL MEETING: Councilmember Oliver made a motion to deliberate and act to approve the minutes of the July 31, 2024, Special Meeting and Mayor Pro Tem McAdams seconded. There was no discussion and the motion passed unanimously.

DELIBERATE AND ACT TO APPROVE HEALTH, DENTAL AND VISION INSURANCE FOR OCTOBER 1, 2024, TO SEPTEMBER 30, 2025: Mayor Pro Tem McAdams made a motion to deliberate and act to approve health, dental and vision insurance for October 1, 2024, to September 30, 2025. Councilmember Konidis seconded. HR Director Stephanie Gaspard informed Council that the City is requesting that Council approves the Blue Cross Blue Shield, Base Option 1 and Buyup Option 1 Medical Plan. Mrs. Gaspard stated that we did move to a plan with a higher deductible however that does save the employees \$30 a month. Mayor Borne asked how many companies submitted bids and Mrs. Gaspard stated 4 including Blue Cross. Mrs. Gaspard stated that we were also able to keep the no charge for labs and x-rays. Mayor Borne asked Finance Director Lamar Ozley if this fits in what we have with the Proposed Budget and Mr. Ozley stated that it is less than what the budgeted amount was. There were no further questions and the motion passed unanimously.

DELIBERATE AND ACT ON APPROVAL OF ORDINANCE 2024-14 CALLING FOR A GENERAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, FOR THE PURPOSE OF ELECTING A MAYOR, COUNCILMEMBER FOR WARD NO. 2, COUNCILMEMBER FOR WARD NO. 4, AND CITY MARSHAL: Councilmember Konidis made a motion to deliberate and act on approval of Ordinance 2024-14 and Mayor Pro Tem McAdams seconded. There were no questions and the motion passed unanimously.

NOTICE OF A GENERAL ELECTION TO BE HELD ON NOVEMBER 5, 2024, IN THE CITY OF GROVES: No motion is required for this item. Mayor Borne then read the Notice of the General Election to be held November 5, 2024 in the City of Groves.

DELIBERATE AND ACT ON APPROVAL OF A JOINT ELECTION AGREEMENT WITH JEFFERSON COUNTY AND AUTHORIZING THE CITY MANAGER TO NEGOTIATE AND EXECUTE ALL NECESSARY DOCUMENTS: Councilmember Dugas made a motion to deliberate and act on approval of a Joint Election Agreement with Jefferson County and authorizing the City Manager to negotiate and execute all necessary documents. Councilmember Oliver seconded. Mayor Borne then read the cost of our last election was \$18,433.62 and the 2024 Budget allocates \$30,000 for Elections. Motion passed unanimously.

Councilmember Oliver reiterated that we budget the \$30,000 in case we end up having a run off.

INVOICES: City Clerk Clarissa Thibodeaux presented invoices for payment totaling \$16,507.80 as follows:

1. PVS DX, INC	Chlorine for Water Plant.	\$6,861.60
2. PVS DX, INC	CL2 and SO2 for Wastewater Plant.	\$9,646.20

Councilmember Dugas made a motion to deliberate and act on the invoice list for August 12, 2024 and Councilmember Oliver seconded. Mayor Borne asked for questions and there were none. Motion passed unanimously.

Mayor Borne asked for Council comments and there were none.

There was no further business and the meeting was adjourned at 5:16 p.m.

Mayor

ATTEST:

City Clerk

City of Groves
Agenda Item Information Form

Council Meeting Date: 8/26/2024 Department: Building Official Agenda Item No. 10

Title for Item (same as to be placed on Agenda): Deliberate and act on establishing a date for a Joint Public Hearing with the Planning and Zoning Commission to renew specific use permits for game rooms located at 6900 32nd St., 2600 Main Ave., 2610 Main Ave., and a specific use permit for Phase II of Lady Luck Resort.

Party(ies) requesting placement of this item on the agenda: Building Official, Don Pedraza

Submitted to City Manager's Office on: Date: 8/19/24 Time: 11:30 a.m. By: C. THIBODEAUX

Explanation of Item: The Planning and Zoning Commission is requesting a joint public hearing with Council to discuss renewals of specific use permits for game rooms at 6900 32nd St., 2600 Main Ave., 2610 Main Ave., and a specific use permit for Phase II of Lady Luck RV Resort.

Deadline for Approval: Immediately

Staff Recommendation: Staff is recommending the date of September 23, 2024, immediately following the regularly scheduled City Council Meeting. This will give enough time for publishing notice in the newspaper.

Alternative (if any) for consideration: _____

Identify any attachments to this document: _____

Specific Council Action Requested: None (Information item only) _____ Motion X
Ordinance – Number _____ Resolution – Number _____ Other – Specify: _____

Signed: _____ Date: _____ Approved: [Signature] Date: 08/20/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES ☐ NO ☐
If yes, specify account no. _____ If no, explain and identify intended funding source: _____

PAYMENT REQUEST

Amount of requested payment \$ _____ Cumulative total of payments to date for this project/item (if applicable): \$ _____
Balance due for this project/purchase (if applicable): \$ _____

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐
If yes, explain _____

City of Groves
Agenda Item Information Form

Council Meeting Date: 08/26/24 Department: City Manager Agenda Item No. 11

Title for Item (same as to be placed on Agenda): Deliberate and act on a resolution to support South East Texas Regional Planning Commission – Metropolitan Planning Organization's effort to redesignate and expand its planning area boundaries to accept Jasper County.

Party(ies) requesting placement of this item on the agenda: Bob Dickinson, SETRPC Transportation and Environmental Resources Director

Submitted to City Manager's Office on: Date: 08/10/24 Time: 12:00 By: K. Carruth

Explanation of Item: See the accompanying letter from Bob Dickinson. SETRPC was designated as the Metropolitan Planning Organization for Jefferson, Orange, and Hardin Counties in 1974, and its main purpose is to develop and maintain all transportation plans for the MPO. The proposed resolution would add Jasper County to the MPO.

Deadline for Approval: 9/30/24

Staff Recommendation: Staff recommends Council adopt the resolution to support South East Texas Regional Planning Commission – Metropolitan Planning Organization's effort to redesignate and expand its planning area boundaries to accept Jasper County, as presented.

Alternative (if any) for consideration: _____

Identify any attachments to this document: 8/08/24 Letter from Mr. Dickinson; Draft resolution; Current SETRPC-MPO map.

Specific Council Action Requested: None (Information item only) _____ Motion X

Ordinance – Number _____ Resolution – Number 2024-06 Other – Specify: _____

Signed: _____ Date: _____ Approved: [Signature] Date: 08/29/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES _____ NO ☐
If yes, specify account no. _____ If no, explain and identify intended funding source: _____

PAYMENT REQUEST

Amount of requested payment \$ _____ Cumulative total of payments to date for this project/item (if applicable): \$ _____ Balance due for this project/purchase (if applicable): \$ _____

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐
If yes, explain _____

Resolution

NO. 2024-06

**A RESOLUTION OF THE CITY OF GROVES TO SUPPORT SOUTH EAST TEXAS
REGIONAL PLANNING COMMISSION - METROPOLITAN PLANNING
ORGANIZATION'S (SETRPC-MPO) EFFORT TO REDESIGNATE AND EXPAND
ITS PLANNING AREA BOUNDARIES TO ACCEPT JASPER COUNTY**

WHEREAS, the SETRPC-MPO has made significant progress in improving air quality in its current Metropolitan Planning Area and is currently in attainment for all National Ambient Air Quality Standards under the Clean Air Act of 1970; and

WHEREAS, 23 CFR 450.312(b) states that Metropolitan Planning Organizations that were in non-attainment status prior to August 10, 2005 are required to redesignate in order to make boundary adjustments; and

WHEREAS, 23 CFR 450.310(h) allows the SETRPC-MPO to redesignate with support from the Governor and units of general purpose local government that together represent at least 75 percent of the existing metropolitan planning area population; and

WHEREAS, the City of Groves recognizes the importance of integrating Jasper County in their comprehensive, cooperative and continuing regional transportation planning process; and

WHEREAS, the City of Groves acknowledges that Jasper County sends a large percentage of commuters in and out of its current Metropolitan Planning Area; and

WHEREAS, the City of Groves recognizes that inclusion of Jasper County will enhance regional coordination, regional transportation modeling, and support development of an integrated transportation system that meets the current and future needs of the area; and

**NOW, THEREFORE, BE IT RESOLVED BY THE TRANSPORTATION PLANNING COMMITTEE
OF THE SOUTH EAST TEXAS REGIONAL PLANNING COMMISSION METROPOLITAN
PLANNING ORGANIZATION THAT:**

The City of Groves accepts the South East Texas Regional Planning Commission Metropolitan Planning Organization's redesignation and expansion of the planning area boundaries to accept Jasper County for membership and inclusion in the organization's regional transportation planning process.

PASSED AND APPROVED this _____ day of _____, 2024.

ATTEST

Mayor Borne

City Clerk



August 8, 2024

Kevin Carruth
City Manager
City of Groves
3947 Lincoln Avenue
Groves, TX 77619
(409) 960-5788

RE: DRAFT RESOLUTION TO ACCEPT JASPER COUNTY INTO SETRPC-MPO

Dear Mr. Carruth:

I am writing to inform you of the Jefferson, Orange Hardin Regional Transportation Study (JOHRTS) Transportation Planning Committee's intent to consider expansion of the existing South East Texas Regional Planning Commission - Metropolitan Planning Organization (SETRPC-MPO) boundary to include Jasper County. As you are aware, following elected officials' requests to include Jasper County within the SETRPC, the SETRPC Executive Committee passed a resolution for Jasper County to join the SETRPC on July 15, 2020. The Governor's office approved Jasper County's request to join the SETRPC on April 27, 2021. Jasper County is gradually being incorporated into all SETRPC-MPO plans and programs, such as the JOHRTS Metropolitan Transportation Plan-2050 (MTP-2050) and the JOHRTS FY 2025-2028 Transportation Improvement Program (TIP), and the Travel Demand Model has been updated to include Jasper County.

The items completed above are the first of several steps needed to be completed to incorporate Jasper County into the SETRPC-MPO. These will include working with TxDOT as well as with the Governor's office to approve the Metropolitan Planning boundary redesignation of the SETRPC-MPO to include Jasper County.

As the SETRPC-MPO was in an area of non-attainment for ozone/carbon prior to 2005, federal law requires that MPO boundary adjustment goes through the redesignation process, which includes providing a resolution of support from MPO jurisdictions representing 75% of affected populations and the central city (23 CFR 450.310). The SETRPC is currently working with TxDOT Transportation Planning & Programming Division (TPP) on the necessary steps to finalize the incorporation of Jasper County into the SETRPC-MPO, and the following steps remain to be completed: (1) Revision of JOHRTS By-Laws; (2) Development of a resolution for JOHRTS voting members to support and adopt the addition of Jasper County into the SETRPC-MPO; and (3) TxDOT to request approval from the Governor's office for the redesignation of the SETRPC-MPO to include Jasper County.

President – Wayne McDaniel, Hardin County | 1st VP – Johnny Trahan, Orange County | 2nd VP – Mark Allen, Jasper County
3rd VP – Glenn Johnson, Port Neches | 4th VP – Kimberly Cline, Lumberton | 5th VP – Amanda Gates, Kirbyville
Treasurer – Cathy Nagel, Pine Forest | Secretary – Cary Erickson, Jefferson County

Executive Director – Shanna Burke
2210 Eastex Freeway Beaumont, Texas 77703-4929
(409) 899-8444 | (409) 347-0138 fax

setrpc@setrpc.org | <https://www.setrpc.org>

There are several needs and opportunities supporting the inclusion of Jasper County in the MPO boundary:

- Jasper County is experiencing significant growth in the southern portion of the county bordering Orange County.
- Residents of Jasper County commute to Beaumont, Port Arthur, and Orange to work in oil refining and petrochemical manufacturing facilities and rely on medical services (including the VA Clinic in Beaumont), shopping, entertainment, financial services, higher education, and vocational training facilities within the three-county region.
- Major highways in Jasper County include US 69, US 96, US 190, SH 62, and SH 87. Adding Jasper County would improve SETRPC-MPO disaster evacuation coordination, as US 69 and US 96 are major hurricane evacuation routes.
- Upgrades are planned for the future route (US 190) of proposed Congressionally Authorized IH-14, which will connect through our MPO, with Spurs off US 69 and US 96 projects to improve the movement of military equipment and to provide better access to Port of Beaumont, Port of Port Arthur, and Port of Orange.

Please find enclosed the following template:

- Resolution for the JOHRTS Transportation Planning Committee voting members to support the redesignation and expansion of its Metropolitan Planning Area Boundary to Accept Jasper County.

This resolution will be included in the package that will be submitted to TxDOT, which will request approval from the Governor's office for the redesignation of the SETRPC-MPO Metropolitan Planning Area Boundary to include Jasper County. Please let me know when you anticipate the approval of this document.

Thank you for your attention to these details. If any questions arise, feel free to contact me at 409-899-8444 x7520.

Sincerely,



Bob Dickinson, Director
Transportation and Environmental Resources

Enclosure



City of Groves
Agenda Item Information Form

Council Meeting Date: 08/26/24 Department: City Manager Agenda Item No. 12

Title for Item (same as to be placed on Agenda): Deliberate and act on an ordinance regarding the City of Groves' Texas Municipal Retirement System benefits providing employees with five-year vesting.

Party(ies) requesting placement of this item on the agenda: Human Resources Director Stephanie Gaspard

Submitted to City Manager's Office on: Date: 08/20/24 Time: 2:47 By: K. Carruth

Explanation of Item: See accompanying memo.

Deadline for Approval: 9/30/24

Staff Recommendation: Staff recommends

Alternative (if any) for consideration: Maintain current 10-year vesting.

Identify any attachments to this document: 8/21/24 Memo from City Manager; Draft ordinance; TMRS

Comparison of Alternate Benefit Design

Specific Council Action Requested: None (Information item only) Motion X

Ordinance – Number 2024-21 Resolution – Number Other – Specify:

Signed: Date: Approved:  Date: 08/21/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES NO ☐

If yes, specify account no. If no, explain and identify intended funding source:

PAYMENT REQUEST

Amount of requested payment \$ Cumulative total of payments to date for this project/item (if applicable): \$ Balance due for this project/purchase (if applicable): \$

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐

If yes, explain

MEMORANDUM

To: Mayor and City Council
From: Kevin Carruth, City Manager
Date: August 21, 2024
Re: Five-Year TMRS Vesting



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. TMRS no longer offers 10-year vesting because entities no longer request it. 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. The FY 2024-2025 Budget includes funding for the 5-year vesting.

Ordinance 2024-21

AN ORDINANCE REGARDING THE CITY OF GROVES' TEXAS MUNICIPAL RETIREMENT SYSTEM BENEFITS PROVIDING EMPLOYEES WITH FIVE-YEAR VESTING.

Whereas, the City of Groves, Texas (the "City"), elected to participate in the Texas Municipal Retirement System (the "System" or "TMRS") pursuant to Subtitle G of Title 8, Texas Government Code, as amended (which subtitle is referred to as the "TMRS Act"); and

Whereas, by Ordinance approved prior to December 31, 2001 and filed with TMRS, the City elected to not provide five-year vesting under the TMRS Act; and

Whereas, TMRS Act §854.205 allows the City to revoke its prior election to not provide five-year vesting; and

Whereas, the City Council finds that it is in the public interest to provide five-year vesting for the City's employees who are members of the System, now:

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

(a) The City Council elects to revoke the prior election to not provide five-year vesting under TMRS Act §854.205 for its employees who are members of the System. After the effective date of this ordinance, a City employee who is a member of the System may terminate employment with the City and remain eligible to retire and receive a service retirement annuity from the System at any time after the employee attains an applicable age under the TMRS Act if the employee has at least five years of credited service with one or more cities that provide five-year vesting under TMRS Act §854.205.

(b) This Ordinance shall become effective on the first day of October, 2024.

Passed and approved August 26, 2024.

ATTEST:

APPROVED:

City Clerk

Mayor

* As of the December 31, 2022 valuation date, there were 12 employees with service in other TMRS cities eligible for transfer USC.

City of Groves
Agenda Item Information Form

Council Meeting Date: 08/26/24 Department: City Manager Agenda Item No. 13

Title for Item (same as to be placed on Agenda): Deliberate and act to approve an agreement with Revize, LLC, for website services and authorize the City Manager to negotiate and execute all necessary documents.

Party(ies) requesting placement of this item on the agenda: Kevin Carruth, City Manager

Submitted to City Manager's Office on: Date: 08/21/24 Time: 6:18 By: K. Carruth

Explanation of Item: The City's website no longer meets the requirements of citizens or staff and needs to be replaced by a more robust system. Revize is the vendor for Nederland and Port Neches and as a result, will make it easier for IT to support staff when needed. Page 3 of the accompanying agreement lists all of the features of the new website. Revize will also develop a new logo for the City.
Deadline for Approval: N/A.

Staff Recommendation: Staff recommends Council approve the proposed agreement with Revize, LLC, for website services and authorize the City Manager to negotiate and execute all necessary documents.

Alternative (if any) for consideration: Remain with the current website provider.

Identify any attachments to this document: Revize Web Services Sales Agreement.

Specific Council Action Requested: None (Information item only) _____ Motion X
Ordinance – Number _____ Resolution – Number _____ Other – Specify: _____

Signed: _____ Date: _____ Approved:  Date: 08/21/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES _____ NO ☐
If yes, specify account no. _____ If no, explain and identify intended funding source: _____

PAYMENT REQUEST

Amount of requested payment \$ 5,850 Cumulative total of payments to date for this project/item
(if applicable): \$ 29,250 Balance due for this project/purchase (if applicable): \$ _____

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐
If yes, explain _____

Revize Web Services Sales Agreement

This Sales Agreement is between City of Groves, TX ("Client") and Revize LLC, aka Revize Software Systems, ("Revize"). Federal Tax ID# 20-5000179 Date: 07/29/24

CLIENT INFORMATION:

Client Name: City of Groves, TX
 Client Address: 3947 Lincoln Avenue
 Client Address 2: _____
 Client City/State/Zip: Groves, TX 77619
William Spell
 Contact Name: _____
wspell@ci.nederland.tx.us
 Billing Dept. Contact: _____
 Client Website Address: <https://www.cigrovestx.com/>

REVIZE LLC:

Revize Software Systems
 150 Kirts Blvd., Suite B
 Troy, MI 48084
 248-269-9263

The CLIENT agrees to purchase the following products and services provided by REVIZE:

<u>Quantity</u>	<u>Description</u>	<u>Price</u>
1	Phase 1 – Project Planning and Analysis	\$750
1	Phase 2 – Discovery & Design from scratch - One concept, three rounds of changes, home page and inner page designs and layout, includes Responsive Web Design and Logo Design	\$5,250
1	Phase 3 & 4 – Revize Template Development - Set-up all CMS modules listed on the following page with I-framing or linking to any additional 3rd party web applications and CMS module updates	\$7,500
1	Phase 5 – Quality Assurance Testing	\$500
1	Phase 6 – Site map development/content reorganization and content migration from old website into new website including spell checking and style corrections – up to 600 web pages and documents (approximate amount on your website today). To help eliminate stale content, Revize will not be moving over any calendar event items	\$2,750
1	Phase 7 – Content Editing/Administrator Training, one-day virtual session	Included
1	Phase 8 – Go Live	Included
1	Revize Annual Fee, pre-paid: Includes unlimited tech support, CMS software updates (up to 4 users), security software updates, and 24 hour website health monitoring. Website hosting on 4 redundant server farms included free of charge with SSL security certificate (10 GB storage space, 100 GB monthly bandwidth limit) with pre-paid annual fee	\$2,500
	Grand Total (1st year)	\$19,250
	Second Year and Onward Investment	\$2,500/year

Five-year agreement with free website design refresh during year four. The annual fee will be a locked-in rate of \$2,500 for the first 5 years. If client cancels this sales agreement, without cause, before the sales agreement expiration date, the full amount of the 5-year agreement is still due. This agreement will automatically renew each year after five years of service, unless either party gives notice of cancelation by email and letter 60 days before the end of the annual one-year anniversary date.

5-Year Payment Plan – The Revize Client First Plan

The Revize Client First Plan offers clients an alternative payment plan that makes it easier to purchase a new website on your budget and spreads the one-time project design and development costs over a longer period of time. Through a 5-year contract, The Revize Client First Plan dramatically lowers the one-time project development and start-up costs of launching a new website. What Revize does is combine the one-time and recurring fees and spreading them over the life of the contract, interest free. And because we value our continuing relationships with our customers, you will receive a website design refresh at the beginning of your fourth year with Revize, Free of Charge.

The Revize Client First Plan Annual Recurring Fees – Interest Free

Year 1:	1/5th of project costs + Annual Hosting, Support, Maintenance Fee
Year 2:	1/5th of project costs + Annual Hosting, Support, Maintenance Fee
Year 3:	1/5th of project costs + Annual Hosting, Support, Maintenance Fee
Year 4:	1/5th of project costs + Annual Hosting, Support, Maintenance Fee
Year 5:	1/5th of project costs + Annual Hosting, Support, Maintenance Fee

Revize requires a check for \$5,850 to start this Initiative. The remaining balance is due per the following payment schedule (actual date will be when signed agreement is received):

Payment Amount	Payment Date
\$5,850	07/29/2025
\$5,850	07/29/2026
\$5,850	07/29/2027
\$5,850	07/29/2028

CLIENT also agrees and understands that:

- The primary communication tool for this project and future tech support is the REVIZE customer portal found at <https://support.revize.com>.
- During the project, CLIENT will respond to REVIZE inquiries within 48 hours of the request to avoid any delay in the project timeline.
- CLIENT understands that project timelines will be delayed if they do not respond to Revize inquiries in a timely manner.

For project timeline and details please refer to our proposal dated 06/26/24. CLIENT understands that the project completion date is highly dependent on their timely communication with REVIZE.

CLIENT also agrees and understands that:

- The primary communication tool for this project and future tech support is the REVIZE customer portal found at <https://support.revize.com>.
- During the project, CLIENT will respond to REVIZE inquiries within 48 hours of the request to avoid any delay in the project timeline.
- CLIENT understands that project timelines will be delayed if they do not respond to Revize inquiries in a timely manner.

Terms:

- Payments: All Invoices are due upon receipt. Work begins upon receiving initial payment.*
- Additional content migration, if requested, is available for \$4 per web page or document.*
- Unless otherwise agreed, Revize does not migrate irrelevant records, calendar events, low quality images, or data that can reasonably be considered non-conforming to new website layout.*
- Video/audio files are not permitted to be uploaded to web server. You can use a free service like YouTube or Revize offers streaming video server at additional cost.*
- Unless otherwise noted in this agreement, if e-notify and Revize Newsletter system are included, a monthly allowance of 5,000 texts and 10,000 email sends are included for E-notify. 5,000 monthly email sends for Revize newsletter.*
- This Sales Agreement is the only legal document governing this sale. If the contract is terminated before the expiration date, the full amount of the contract is still owed.*
- Both parties must agree in writing to any changes or additions to this Sales Agreement.*
- Proper jurisdiction and venue for any legal action or dispute relating to this Agreement shall be the State of Michigan.*
- Pricing expires in 30 days*

AGREED TO BY:

CLIENT

REVIZE

Signature of Authorized Person:

Name of Authorized Person:

Title of Authorized Person

Date:



Danny Callaway

Account Executive

07/29/24

Please sign and return to:

danny@revize.com

The Following Applications & Features will be integrated into Your Website Project

Revize provides applications and features specifically designed for government websites. The applications and features are grouped into five categories:

- Constituent's Communication Center Apps
- Constituent's Engagement Center Apps
- Staff Productivity Apps
- Site Administration and Security Features
- Mobile Device and Accessibility Features

Constituent's Communication Center Apps

- Non-technical Website Editing Software
- Home Page Pop Up Alert
- E-Notification Center with Text & Email Alerts
- Document Center with Keyword Search Bar
- FAQs with Keyword Search Bar
- Staff Directory with Keyword Search Bar
- Changeable Home Page Photo Slider or Video Player
- Photo/Video Galleries
- Google Mapping Template
- Citizen Request Center
- Curated Search
- Quick Link Buttons
- Online Web Forms
- Revize Web Calendars
- Sliding Feature Bar
- Language Translator – over 95 languages

Constituent's Engagement Center Apps

- News Center with Facebook/Twitter Integration
- "Share This" Social Media Flyout App

- Image Manager
- iCal Integration
- Drag and Drop Menu Management
- Drag and Drop Photo Management
- Drag and Drop Document Management
- Link Checker
- Menu Manager
- Online Web Form Builder
- Website Content Archiving
- Website Content Scheduling

Site Administration and Security Features

- Audit Trail
- History Log
- URL Redirect Setup
- Roles and Permission-based Security Mode
- Secure Site Gateway
- Unique Login/Password for each Content Editor
- Web Statistics and Analytics

Mobile Device and Accessibility Features

- WCAG 2.1 AA ADA Compliant
- ADA Accessibility Widget
- Responsive Website Design (RWD) for great Mobile Phone viewing on any Smart - Phone Apple, Android, etc.

Service Level Agreement

Revize Maximum Response Times via Severity Level

- 1 hour for crisis issues
- 4-6 hours for critical issues
- 24 hours for normal issues

Crisis issues, determined by Revize, are defined as when a website error renders the CMS program or website completely unusable or nearly unusable or introduces a high degree of operational risk and no workaround is available. Until this error is resolved, the website is essentially halted. Many users and or core program functionality are severely impacted.

Critical issues are defined as website errors that are an inconvenience, or causes a inconsistent behavior of the website, which does not impede the normal functioning of the website. It could be an error that occurs consistently and affects non-essential functions and is an inconvenience which impacts a small number of users. May also contain visual errors for the graphical display of the website that is not ideal but still functioning correctly.

Normal issues are defined as an error that has a small degree of significance or is a minor cosmetic issue or is a one-off case. A one-off case occurs when the error occurs and cannot be reproduced easily. These are errors that do not impact the daily use of the website. A low error is something that does not affect normal use, and can be accepted for a period, but the user would eventually want changed.

Technical Support Escalation

If an issue cannot be remedied by the Tech Support technician within 3 days, it will be escalated to the CTO, Ray Akshaya. If the problem is not resolved within 3 business days, then the Business Development Director, Joseph Nagrant, will assemble a team to work on the issue and have a conference call with the client explaining the resolution path the company will take to resolve the issue. If additional time is needed, the Business Development Director will contact the client and notify the client with an explanation and a follow update as agreed by both the client and Revize.


Revize Support

- 8 am – 8 pm EST Phone Support (Monday-Friday)
- 24x7x365 Portal & Email Support
- Dedicated Support Staff
- Training Refreshers
- Video Tutorials and Online Training Manual

Page 30

MEMORANDUM

To: Mayor and City Council

From: Kevin Carruth, City Manager 

Date: August 21, 2024

Re: Barbara Eddington Tax Rate Notice Concerns



During the public hearing on the FY 2024-2025 tax rate at Monday's special city council meeting, Ms. Barbara Eddington raised questions about whether or not the City's published "Notice About 2024 Tax Rates" met all of the requirements of elements of Chapter 26 of the Texas Tax Code. Staff began verifying Ms. Eddington's claims immediately following the meeting and completed the review Tuesday morning. These are the results of our review:

1. The text and format of the ad is prescribed by Texas Tax Code Section 26.04(e).
2. The financial data is provided to the Tax Assessor-Collector by the City and input into the ACT Truth-in-Taxation software (used by hundreds of counties, cities, school districts, and appraisal districts in Texas and developed by the largest law firm in Texas representing public entities) and is programmed to do all of the calculations and complete all of the required forms, schedules, and notices.
3. The City publishes the Comptroller-prescribed notice (even though the statute says it is a duty of the Tax Assessor-Collector) and it must conform to the Comptroller's Form 50-212. The ad must be at least $\frac{1}{4}$ page but the City's ad was $\frac{1}{2}$ page.
4. The notice is sent to the City from the Tax Assessor-Collector as an uneditable PDF document to post on our website.
5. All of the data sent to the Tax Assessor-Collector is accurate and all posting and public input requirements have been met.
6. City Attorney Brandon Monk reviewed the notices and has determined that they are in compliance with Texas Tax Code Section 26.04.

One of Ms. Eddington's concerns was that it was an error to include the \$579,950 from the 2020 Certificate of Obligation (CO) issue as long-term debt because it is being repaid by revenue from the Groves Economic Development Corporation's (GEDC) portion of the sales tax. While GEDC's sales tax has been paying the debt service, the actual security for the CO is the City's property tax and thus is required to include it in the list of debt service. See Mr. Monk's memo for additional details and his statement that the City has complied with this portion of the Texas Tax Code.

Lastly, the end of Texas Tax Code Section 26.04(g) states "...It is a defense in an injunction under this subsection that the failure to comply was in good faith." Ms. Eddington's basis for an injunction lies upon the City's and the Tax Assessor-Collector's use of the Texas Comptroller's prescribed form. Because the City and Tax Assessor have acted in good faith in the use of the State's form and any damages taxpayers would experience, if any, would be limited, the City would likely have an effective defense. In the unlikely event the injunction were to prevail, the tax rate would automatically go to the no new revenue rate of \$0.5597515 instead of the *de minimis*

rate of \$0.601925. The total revenue difference between the two tax rates is \$532.332 and the impact on the average homestead residential property's tax bill is \$65.29, or less than \$5.44 a month.

I have included the following documents for your information:

1. Eddington tax rate concerns 8/19/24
2. Notice About Tax Rates;
3. 2024 Tax Rate Calculation Worksheet
4. Brandon Monk 8/20/24 memo;
5. Lamar Ozley 8/20/24 memo;

Please contact me if you have any questions.

Notice About 2024 Tax Rates

Property tax rates in City of Groves.

This notice concerns the 2024 property tax rates for City of Groves. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.559751/\$100
This year's voter-approval tax rate	\$0.580414/\$100

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

Unencumbered Fund Balance

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

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

Current Year Debt Service

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2013 C.O. Series 2013	155,000	39,910	0	194,910
2016 C.O. Series 2016	355,000	20,703	0	375,703
2020 C.O. Series 2020	350,000	229,650	300	579,950

Total required for 2024 debt service	\$1,150,563
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$579,950
- Excess collections last year	\$720
= Total to be paid from taxes in 2024	\$569,893
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024	\$0
= Total debt levy	\$569,893

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

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

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

(e-1) The tax rate certification requirements imposed by Subsection (d-2) and the notice requirements imposed by Subsections (e)(1)-(3) do not apply to a school district.

(e-2) The chief appraiser of each appraisal district shall post prominently on the appraisal district's Internet website, if the appraisal district maintains an Internet website, and the assessor for each taxing unit that participates in the appraisal district shall post prominently on the taxing unit's Internet website a notice informing each owner of property located in the appraisal district that the estimated amount of taxes to be imposed on the owner's property by each taxing unit in which the property is located may be found in the property tax database maintained by the appraisal district under Section 26.17. The notice must include:

(1) the following statement in bold typeface: "Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.";

(2) a statement that the property owner may request from the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b), contact information for the assessor for each taxing unit in which the property is located, who must provide the information described by this subsection to the owner on request;

(3) the name, address, and telephone number of the county assessor-collector for the county in which the property is located or, if the county assessor-collector does not assess taxes for the county, the person who assesses taxes for the county under Section 6.24(b); and

(4) instructions describing how a property owner may register on the appraisal district's Internet website, if the appraisal district maintains an Internet website, to have notifications regarding updates to the property tax database delivered to the owner by e-mail.

(e-3) The statement described by Subsection (e-2)(1) must include a heading that is in bold, capital letters in type larger than that used in the other provisions of the notice.

(e-4) The comptroller:

(1) with the advice of the property tax administration advisory board, shall adopt rules prescribing the form of the notice required by Subsection (e-2); and

(2) may adopt rules regarding the format, posting, and publication of the notice.

(e-5) The governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins.

(e-6) By August 7 or as soon thereafter as practicable, the chief appraiser of each appraisal district shall publish in a newspaper of general circulation in the county for which the appraisal district is established the notice required by Subsection (e-2). If there is no newspaper of general circulation in the county for which the appraisal district is established, the notice shall be posted at the appraisal office for the district.

(f) If as a result of consolidation of taxing units a taxing unit includes territory that was in two or more taxing units in the preceding year, the amount of taxes imposed in each in the preceding year is combined for purposes of calculating the no-new-revenue and voter-approval tax rates under this section.

(g) A person who owns taxable property is entitled to an injunction prohibiting the taxing unit in which the property is taxable from adopting a tax rate if the assessor or designated officer or employee of the taxing unit, the chief appraiser of the applicable appraisal district, or the taxing unit, as applicable, has not complied with the computation, publication, or posting requirements of this section or Section 26.16, 26.17, or 26.18. It is a defense in an action for an injunction under this subsection that the failure to comply was in good faith.

(h) For purposes of this section, the anticipated collection rate of a taxing unit is the percentage relationship that the total amount of estimated tax collections for the current year bears to the total amount of taxes imposed for the current year. The total amount of estimated tax collections for the current year is the sum of the collector's estimate of:

(1) the total amount of property taxes imposed in the current year that will be collected before July 1 of the following year, including any penalties and interest on those taxes that will be collected during that period; and

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= Total to be paid from taxes in 2024	\$569,893
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024	\$0
= Total debt levy	\$569,893

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

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

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

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Groves

409-960-5774

Taxing Unit Name

Phone (area code and number)

3947 Lincoln Avenue Beaumont, TX 77619

www.cigrovestx.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,126,530,341
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,126,530,341
4.	Prior year total adopted tax rate.	\$ 0.609690 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 12,898,544 B. Prior year values resulting from final court decisions: - \$ 12,046,777 C. Prior year value loss. Subtract B from A. ³	\$ 851,767
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 41,135,600 B. Prior year disputed value: - \$ 25,524,371 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 15,611,229
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 16,462,996

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,142,993,337
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 479,753 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,020,257 C. Value loss. Add A and B. ⁶	\$ 3,500,010
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,500,010
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,139,493,327
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,947,376
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 4,059
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,951,435
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,262,257,223 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,262,257,223

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

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

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.561584 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,142,993,337

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 6,418,867
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ 3,712 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 3,712 E. Add Line 30 to 31D.	\$ 6,422,579
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,241,879,448
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.517166 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.517166 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.517166 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.535266 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,150,563 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 579,950 E. Adjusted debt. Subtract B, C and D from A.	\$ 570,613
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 720
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 569,893
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 99.74 % C. Enter the 2022 actual collection rate. 100.48 % D. Enter the 2021 actual collection rate. 101.88 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 569,893
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.045148 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.580414 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.559751 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.559751 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.580414 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.580414 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,262,257,223
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.580414 /\$100

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴³

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.609691 /\$100 \$ 0.020015 /\$100 \$ 0.589676 /\$100 \$ 0.609690 /\$100 \$ -0.020014 /\$100 \$ 1,171,712.342 \$ -234.507
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.635925 /\$100 \$ 0.020013 /\$100 \$ 0.615912 /\$100 \$ 0.635924 /\$100 \$ -0.020012 /\$100 \$ 1,046,984.212 \$ -209,523
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ 0.673459 /\$100 \$ 0.000001 /\$100 \$ 0.673458 /\$100 \$ 0.653446 /\$100 \$ 0.020012 /\$100 \$ 954,130.789 \$ 190,940
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.580414 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

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

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.609690 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,139,493,327
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,241,879,448
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.580414 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

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

Voter-approval tax rate. \$ 0.580414 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

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

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here** ▶

Terry Wuenschel, P.C.C.

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

Date

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

Reset

Print

To: The City of Groves

Date: August 20, 2024

From Brandon P. Monk, City Attorney for the City of Groves

Re: Budget Process - Questions

I have reviewed the information submitted by Barbara Eddington referencing Texas Tax Code Sec. 26.04. The specific provisions referenced by Ms. Eddington apply to obligations of the Chief Appraiser and the Tax Assessor-Collector as opposed to the City of Groves. I reviewed the notices at the Jefferson County Appraisal District, and they are in compliance with Texas Tax Code Sec. 26.04.

I further reviewed the notice related to the bond debt and there is a specific requirement that the City consider the “amount of principal and interest that will be paid to service the taxing unit's debts in the next year from property tax revenue, including payments of lawfully incurred contractual obligations providing security for the payment of the principal of and interest on bonds and other evidences of indebtedness issued on behalf of the taxing unit by another political subdivision and, if the taxing unit is created under Section 52, Article III, or Section 59, Article XVI, Texas Constitution, payments on debts that the taxing unit anticipates to incur in the next calendar year;

(B) the amount by which taxes imposed for debt are to be increased because of the taxing unit's anticipated collection rate; and

(C) the total of the amounts listed in Paragraphs (A)-(B), less any amount collected in excess of the previous year's anticipated collections certified as provided in Subsection (b).”

The Texas Tax Code, therefore, requires the City to consider not only payments from property tax revenue, but also payments of lawfully incurred debt obligations where the real property tax revenue is security for payment, such as the bond listed by the City in its notice. The City of Groves has complied with this provision as well.

City of Groves, Texas
Memorandum

Date: August 20, 2024

To: Kevin Carruth, City Manager

From: Lamar A. Ozley, Finance Director

Subject: Notice About 2024 Tax Rates

The "Notice About 2024 Tax Rates" utilized data provided by me, but the notice is prepared by the Tax Assessor-Collector office. The City of Groves sends the Tax Assessor the information needed to create the correct notice per the information given.

The Tax Assessor-Collector uses the forms prescribed by the State of Texas Comptroller's Office, and input the data into a software they purchased that is specifically designed to follow the Comptroller's forms. Once the Tax Assessor-Collector receives the information sent by the City, they use an automatic system that generates the correct forms that follow the Texas Comptroller's rules and regulations. After the Tax Assessor-Collector office inputs, the data, the software generates the notice, and it is emailed as a PDF to the City. As a PDF, the City is not able to edit the notice, and as the notice is created and drafted by the Tax Assessor-Collector office, it would be improper for the City to make edits to the document whilst still crediting the Tax Assessor for the notice.

The City is required by law to post this notice. The public may not understand that the notice is authored by the Tax Assessor-Collector, and may believe since the notice is posted on the City website that it is also authored by the City.

Further, I believe any other action by the City regarding this matter is not warranted. If there are issues and concerns regarding the formatting and language used or unused, the State of Texas Comptroller's office would be a more appropriate venue to address those grievances as they are the agency that prescribes the forms to be used.

City of Groves
Agenda Item Information Form

Council Meeting Date: 8/26/2024 Department: City Manager Agenda Item No. 15

Title for Item (same as to be placed on Agenda): Deliberate and act on the August 26, 2024, Invoice List.

Party(ies) requesting placement of this item on the agenda: City Manager Kevin Carruth

Submitted to City Manager's Office on: Date: 8/20/24 Time: 11:30 a.m. By: C. THIBODEAUX

Explanation of Item: Approval of the invoices for the City that are above \$5,000.

Deadline for Approval: Immediately

Staff Recommendation: Approval of the list, as presented.

Alternative (if any) for consideration: _____

Identify any attachments to this document: Invoice approval list.

Specific Council Action Requested: None (Information item only) _____ Motion X

Ordinance – Number _____ Resolution – Number _____ Other – Specify: _____

Signed: _____ Date: _____ Approved: [Signature] Date: 08/20/24
Department Head City Manager

FUNDING (IF APPLICABLE)

Are sufficient funds specifically designated and currently available for this purpose? YES ☐ NO ☐

If yes, specify account no. _____ If no, explain and identify intended funding source: _____

PAYMENT REQUEST

Amount of requested payment \$ _____ Cumulative total of payments to date for this project/item
(if applicable): \$ _____ Balance due for this project/purchase (if applicable): \$ _____

ACTION TAKEN BY COUNCIL

APPROVED: ☐ NOT APPROVED: ☐ Any follow-up action required? YES ☐ NO ☐

If yes, explain _____

Invoice Approval List - August 26, 2024

Vendor	Description	Amount
1. Brenntag Southwest, INC	Sodium Hydroxide for Water Plant	\$ 8,199.03
2. Chameleon Industries	Polymer for Water Plant	\$ 34,960.00
3. Lower Neches Valley Authority	Raw water purchased	\$ 24,750.00
4. NewGen Strategies & Solutions	Utility Rate Consultant	\$ 27,375.00
5. PVS DX INC.	CL2 and SO2 for Waste Water Plant	\$ 9,861.60
6. Republic Services	Sludge Disposal July 2024	\$ 10,952.25
Total		\$ 116,097.88

PURCHASING DOCUMENT FOR QUOTES ONLY

City of Groves, Dept. of Public Works and Engineering

DATE: August 19, 2024

P.O. NUMBER: 09-37742

TO: Kevin Carruth

FROM: David Molbert

Purchase Recommendation

Recommended Company: Brenntag Southwest, INC

Items to be Purchased: Sodium Hydroxide 50% NSF

ITEM DESC.	QTY	UNIT COST	TOTAL COST
Sodium Hydroxide 50% (Caustic)	1	\$8,199.03	\$8,199.03
738 (DST) Dry Short Ton			\$0.00
11.1098	1		\$0.00
			\$0.00
* Note: Purchases greater than \$5000.00 Require Council approval <u>before</u> ordering!			\$8,199.03*

REASONS FOR PURCHASE:

Sodium Hydroxide (Caustic) used for PH adjustment

RECEIVED

AUG 20 2024

QUOTES

COMPANY NAME		COST
1.	Brenntag 738 DST	\$ 8,199.03
2.	Vantex Chemical 769 DST	\$ 8,543.43
3.	Univar Solutions 810 DST	\$ 8,998.93
4.		\$
5.		\$

CHARGE NUMBER: 11-5-63-02-120 VENDOR NUMBER: 01-420031

Requested by: David Molbert Date: 8-19-24

Approved by: BZL Date: 8-20-2024
(PW Director)

Approved by: _____ Date: _____
(City Manager)

Date Council Approved _____

PURCHASING DOCUMENT FOR QUOTES ONLY

City of Groves, Dept. of Public Works and Engineering

DATE: August 19, 2024

P.O. NUMBER: 09-37757

TO: Kevin Carruth

FROM: David Molbert

Purchase Recommendation

Recommended Company: Chameleon Industries

Items to be Purchased: Polymer

ITEM DESC.	QTY	UNIT COST	TOTAL COST
CI 4727 Cationic Polymer	46,000	\$0.76	\$34,960.00
			\$0.00
			\$0.00
			\$0.00
* Note: Purchases greater than \$5000.00 Require Council approval <u>before</u> ordering!			\$34,960.00*

REASONS FOR PURCHASE:

Polymer is primary coagulant used for water treatment

RECEIVED

AUG 20 2024

FINANCE

QUOTES

	COMPANY NAME	COST
1.	Chameleon	\$ 0.76
2.	AOS Treatment	\$ 0.94
3.	Brenntag	\$ 0.00
4.		\$
5.		\$

CHARGE NUMBER: 11-5-63-02-120 VENDOR NUMBER: 23421

Requested by: David Molbert Date: 8-19-24

Approved by: [Signature] Date: 8-20-2024
(PW Director)

Approved by: _____ Date: _____
(City Manager)

Date Council Approved _____

P U R C H A S E O R D E R

City of Groves

PURCHASE ORDER # 09-37749

08/06/2024

ISSUED TO: VEND #: 01-11700
 LOWER NECHES VALLEY AUTHORITY
 PO BOX 5117

 BEAUMONT, TX 77726

SHIP TO:
City of Groves City Hall
3947 Lincoln Avenue
Groves, TX 77619
Purchasing Department

UNITS	DESCRIPTION	G/L ACCOUNT	PRICE	AMOUNT
1.00	RAW WATER PURCHASED RAW WATER PURCHASED	11 -5-63-02-110	24,750.00	24,750.00

PAID
AUG 12 2024
FALLANCE

*** TOTAL *** 24,750.00

ORDERED BY: DAVID MOLBERT

APPROVED BY: TROY W. FOXWORTH

CUSTOMER BILL



LOWER NECHES VALLEY AUTHORITY

Customer # 029

Bill # 12694

Bill Date 7/31/2024

PO #

PKT
33490

CITY OF GROVES
ACCOUNTS PAYABLE
3947 LINCOLN AVE
GROVES, TX 77619

7850 Eastex Freeway
Beaumont, Texas, 77708-2815
Phone: (409) 892-4011

PO# 09-37749

Billing Summary

Account Balance		Bill Summary			
Previous Account Balance	\$22,892.32	July Billing Period	7/1/2024 To 7/31/2024		
New Charges/Penalties	\$24,750.00	Billed Usage	75,000.000 KGal	Contracted Gallons	75,000,000
Account Balance	\$47,642.32				
Due Date	8/31/2024				

Billing Details

Description	Billed Qty	Rate	Amount
Contract Rate	75,000.00 KGal	0.3300	\$24,750.00
Total	75,000.00 KGal		\$24,750.00

Meter Details

Location	Previous Read	Current Read	Actual Usage
City of Groves	65.2720	135.5510	70,279,000.0000 Gal
		Total	70,279,000.0000 Gal

P U R C H A S E O R D E R

City of Groves

PURCHASE ORDER # 09-37815

08/12/2024

ISSUED TO: VEND #: 01-23777
NEWGEN STRATEGIES & SOLUTIONS
275 W CAMPBELL ROAD
SUITE 440
RICHARDSON, TX 75080

SHIP TO:
City of Groves City Hall
3947 Lincoln Avenue
Groves, TX 77619
Purchasing Department

UNITS	DESCRIPTION	G/L ACCOUNT	PRICE	AMOUNT
0.00	UTILITY RATE CONSULTANT UTILITY RATE CONSULTANT	11 -5-66-06-270	0.00	27,375.00

PAID
AUG 12 2024
FINANCE

*** TOTAL *** 27,375.00

ORDERED BY: LAMAR OZLEY

APPROVED BY: LAMAR OZLEY



275 W Campbell Rd, Suite 440
Richardson, TX 75080
972-680-2000
www.newgenstrategies.net

City of Groves
3947 Lincoln Avenue
Groves, TX 77619

Invoice

Invoice number: 19276
Invoice Date: 07/16/2024
Billing Through: 07/15/2024
Project Manager: Matthew Garrett

Project: GROVES WATER & WASTEWATER RATE STUDY

Invoice Summary

Description	Contract Amount	Percent Complete	Prior Billed	Current Billed
Professional Services	\$37,500.00	95.00%	\$30,000.00	\$5,625.00
Total	\$37,500.00	95.00%	\$30,000.00	\$5,625.00

Invoice total \$5,625.00

Aging Summary

Invoice Number	Invoice Date	Outstanding	Current	Over 30	Over 60	Over 90	Over 120
18888	05/16/2024	6,750.00			6,750.00		
19069	06/17/2024	15,000.00		15,000.00			
19276	07/16/2024	5,625.00	5,625.00				
Total		\$27,375.00	\$5,625.00	\$15,000.00	\$6,750.00	\$0.00	\$0.00

P U R C H A S E O R D E R

City of Groves

PURCHASE ORDER # 09-37827

08/14/2024

ISSUED TO: VEND #: 01-23739
 PVS DX INC.
 P.O. BOX 674938
 DALLAS, TX 75267-4938

SHIP TO:
 City of Groves City Hall
 3947 Lincoln Avenue
 Groves, TX 77619
 Purchasing Department

UNITS	DESCRIPTION	G/L ACCOUNT		PRICE	AMOUNT
4.00	CL2	11 -5-64-02-140	WASTEWATER PLANT CHEMICALS	1,710.00	6,840.00
1.00	SUPERFUND EXCISE TAX	11 -5-64-02-140	WASTEWATER PLANT CHEMICALS	21.60	21.60
2.00	SO2	11 -5-64-02-140	WASTEWATER PLANT CHEMICALS	1,500.00	3,000.00
	CL2 AND SO2 FOR DISINFECTION AND DECHLOR OF TREATED WASTEWATER.				

RECEIVED
AUG 21 2024
FINANCE

*** TOTAL *** 9,861.60

ORDERED BY: COBY DOUCET

APPROVED BY: TROY W. FOXWORTH

PURCHASING REQUISITION /QUOTES

City of Groves, Dept. of Public Works

DATE: July 9, 2024
TO: Kevin Carruth

P.O. NUMBER: 09-37587
FROM: Coby Doucet

Purchase Recommendation

Recommended Company: PVS DX,INC(33322)

Items to be Purchased: CL2 AND SO2


CHARGE ACCOUNT	ITEM DESC.	QTY	UNIT COST	TOTAL COST
11-5-64-02-140	CL2	4	\$1,710.00	\$6,840.00
11-5-64-02-140	SO2	3	\$1,500.00	\$4,500.00
11-5-64-02-140	SUPER FUND TAX	1	\$21.60	\$21.60
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
* Note: Purchases greater than \$5000.00 Require Council approval <u>before</u> ordering!				\$11,361.60

REASONS FOR PURCHASE:

CL2 AND SO2 FOR DISINFECTION AND DECHLORINATION OF TREATED WASTEWATER.

QUOTES

	COMPANY NAME	COST
1.		\$
2.		\$
3.		\$
4.		\$
5.		\$

Approved by: 
(PW Director)

Date: 8-19-2024

Approved by: _____
(City Manager)

Date: _____

Date Council Approved _____

PW

7-9-24

CUSTOMER

REMIT TO	PVS DX, INC PO BOX 674938 DALLAS, TX 75267-4938		DIRECT INQUIRIES TO: PVS DX, INC 1919 JACINTO PORT BLVD. HOUSTON, TX 77015 281-457-4848		INVOICE NUMBER MUST APPEAR ON YOUR REMITTANCE	
						Invoice No. 057013148-24
Customer No. 05066400		Date ordered 7/9/2024	Salesperson Cobarrubias, Alex	Bill of Lading No. 7005-24-017716-1	Invoice and Ship Date 7/23/2024	
Ordered By COBY @ 409-960-6526			Customer P.O. No.	Terms Net 30	Ship To 05066405	
S O L D T O	CITY OF GROVES 3947 LINCOLN AVENUE GROVES, TX 77619			S H I P T O	CITY OF GROVES-WWTP NEW WASTEWATER PLANT 1222 TAFT AVENUE EXTENSION GROVES, TX 77640	
F.O.B. TERMS FOB DESTINATION		TERMS OF DELIVERY PREPAID & ABSORBED		CARRIER Smart		
Qty shipped	Description	Quantity	Units	Unit Price	Amount	
4	CHLORINE, 2000# CONT	8,000	lb	0.8550	6,840.00	
	SUPERFUND EXCISE TAX				21.60	
2	SULFUR DIOXIDE, 2000# CONT	4,000	lb	0.7500	3,000.00	
				FUEL SURCHARGE	0.00	
				FREIGHT	0.00	
				TAX	0.00	
				SUBTOTAL	9,861.60	
Returnable Container Deposit Charges Less Deposit Charges on Containers Returned						
4 CHLORINE, 2000# EMPTY CONT						0.00
3 SULFUR DIOXIDE, 2000# EMPTY CONT						0.00
Where allowable by law, credit card payments will be subject to 3.00% surcharge resulting in a new invoice total of \$10,157.45 PLEASE PAY THIS AMOUNT PLEASE INCLUDE INVOICE NUMBER ON CHECK						\$9,861.60

PLEASE SHIP EMPTY RETURNABLE CONTAINERS PROMPTLY - NO MERCHANDISE RETURNABLE WITHOUT WRITTEN CONSENT

City of Groves, Dept. of Public Works

FROM: Coby Doucet



6425 Highway 347
Beaumont TX 77705

Customer Service (409) 724-2371
RepublicServices.com/Support

Important Information

Dear Valued Customer, our remit to address has changed! Please note the updated PO Box address in the "Make Checks Payable To" section and remember to include the bottom portion of the invoice with your payment.

Account Number 3-0862-1266188
Invoice Number 0862-001196034
Invoice Date July 31, 2024
Past Due on 07/31/24 \$23,304.22
Payments/Adjustments -\$11,314.07
Current Invoice Charges \$10,952.25

Total Amount Due \$22,942.40	Payment Due Date Past Due
---	--

PAYMENTS/ADJUSTMENTS

Description	Reference	Amount
Payment - Thank You 07/19	79762	-\$11,314.07

CURRENT INVOICE CHARGES

Description	Reference	Quantity	Unit Price	Amount
Groves Water Reclaim Ctr>fel 4925 Mckinley Ave CSA SAG052501 Groves, TX 1 Waste Container 2 Cu Yd, 1 Lift Per Week Pickup Service 07/01-07/31			\$182.31	\$182.31
Fuel Recovery Fee				\$35.35
Location Total				\$217.66

Groves Water Reclaim Ctr>fel 1222 Taft Ave CSA S034997R01
Port Arthur, TX
2 Waste Container 2 Cu Yd, 2 Lifts Per Week
Pickup Service 07/01-07/31
Fuel Recovery Fee
Location Total

RECEIVED
AUG 06 2024
FINANCE

\$305.85	\$305.85
	\$59.30
	\$365.15

Groves Water Reclaim Ctr>rol 1222 Taft Ave PO Robert Harding
Port Arthur, TX
1 Waste Container 20 Cu Yd, 5 Lifts Per Week Special Waste
Pickup Service 06/27
St 144784 M 3075890 Wt 461826
Pickup Service 06/28
St 144789 M 3075889 Wt 461948
Pickup Service 07/01
St 144793 M 3075888 Wt 462066
Pickup Service 07/02
St 144798 M 3075887 Wt 462176
Pickup Service 07/03

1.0000	\$457.12	\$457.12
1.0000	\$457.12	\$457.12
1.0000	\$457.12	\$457.12
1.0000	\$457.12	\$457.12
1.0000	\$457.12	\$457.12

Past Due	30 Days \$11,990.15	60 Days \$0.00	90+ Days \$0.00
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6425 Highway 347
Beaumont TX 77705

Please Return This
Portion With Payment

Total Enclosed

Return Service Requested

Total Amount Due	\$22,942.40
Payment Due Date	Past Due
Account Number	3-0862-1266188
Invoice Number	0862-001196034

☐ For Billing Address Changes,
Check Box and Complete Reverse.

Make Checks Payable To:



00037049
0103
CITY OF GROVES ATTN A/P
GULF COAST WATER RECLAIM CTR
3947 LINCOLN AVE
GROVES TX 77619-4604



REPUBLIC SERVICES #862
PO BOX 677156
DALLAS TX 75267-7156



6425 Highway 347
Beaumont TX 77705

Account Number

3-0862-1266188

Invoice Number

0862-001196034

Invoice Date

July 31, 2024

CURRENT INVOICE CHARGES

<u>Description</u>	<u>Reference</u>	<u>Quantity</u>	<u>Unit Price</u>	<u>Amount</u>
St 149302 M 3075886 Wt 462298				
Pickup Service 07/05		1.0000	\$457.12	\$457.12
St 149307 M 3075885 Wt 462463				
Pickup Service 07/09	Levi Nelson	1.0000	\$457.12	\$457.12
St 149298 M 3075884 Wt 462629				
Pickup Service 07/10		1.0000	\$457.12	\$457.12
St 149315 M 3075883 Wt 462754				
Pickup Service 07/11		1.0000	\$457.12	\$457.12
St 149319 M 3075882 Wt 462879				
Pickup Service 07/12		1.0000	\$457.12	\$457.12
St 149323 M 3075881 Wt 462997				
Pickup Service 07/15		1.0000	\$457.12	\$457.12
St 149327 M 3075880 Wt 463104				
Pickup Service 07/17		1.0000	\$457.12	\$457.12
St 149335 M 3075879 Wt 463388				
Pickup Service 07/18		1.0000	\$457.12	\$457.12
St 153678 M 3075878 Wt 463506				
Pickup Service 07/19		1.0000	\$457.12	\$457.12
St 153682 M 3075877 Wt 463610				
Pickup Service 07/22		1.0000	\$457.12	\$457.12
St 153900 M 3075876 Wt 463730				
Pickup Service 07/23		1.0000	\$457.12	\$457.12
St 153689 M 3075875 Wt 463841				
Pickup Service 07/24		1.0000	\$457.12	\$457.12
St 153909 M 3075874 Wt 463937				
Pickup Service 07/25		1.0000	\$457.12	\$457.12
St 153697 M 3075873 Wt 464002				
Pickup Service 07/26		1.0000	\$457.12	\$457.12
St 153917 M 3075872 Wt 464063				

Fuel Recovery Fee \$1,684.16

Location Total \$10,369.44

Total Fuel Recovery Fee \$1,778.81

CURRENT INVOICE CHARGES, Due by August 20, 2024 **\$10,952.25**

