



SEP 22 2023

FILED FOR RECORD  
AT 11:57 AM

**NOTICE OF REGULAR MEETING**

**DELTA COUNTY COMMISSIONERS COURT**

Notice is hereby given that a regular meeting of the Delta County Commissioners Court will be held on Tuesday, the 26th day of September, 2023 at 9:00 A.M. in the City Council Chambers at the Cooper City Hall, located at 91 North Side Square, Cooper, Texas, 75432, at which time the Commissioners Court will consider, discuss, and possibly act upon the following agenda items at-wit:

1. Call to Order, Establishment of a Quorum, and Declaration of Public Notices Legally Posted Pursuant to the Open Meetings Act, Texas Government Code, Chapter 551.
  - a. Pledge of Allegiance
  - b. Invocation
2. Public Comments
3. General Announcements
4. Discuss and take possible action related to the approval of the minutes for the September 12, 2023 regular meeting.
5. Discuss and take possible action to approve and ratify the payment of financial obligations, including claims, payroll and personnel expenses, and bills.
6. Discuss and take possible action to approve a budget line-item transfer from 010-510-570 Courthouse Capital Investments to 010--510-352 Courthouse Repairs, and authorize the County Treasurer to issue the checks from the FY 2023 Budget - Tanner Crutcher, County Judge
7. Discuss and take possible action related to a request from a landowner to review the status of CR 2147, situated in Road & Bridge Precinct 2, which provides access to DCAD Property ID 4536, including maintenance and signage - Will Smith
8. Bring from the table, discuss and take possible action to consider the approval of the Kaci Farms Subdivision Final Plat, situated in Precinct 2 - Lou Smith, Property Owner
9. Discuss and take possible action to consider approving the tax collections contract between Delta County and the City of Cooper and Cooper ISD - Dawn Moody, Tax Assessor/Collector
10. Discuss and take possible action to consider the approval of the Fiscal Year 2024 Delta County Appraisal District's (DCAD) Annual Budget - Tanner Crutcher, County Judge
11. Discuss and take possible action to receive into the minutes a calculation adjusted to the adopted FY 2024 budget for the Capital Reserve -General, Capital Reserve Road & Bridge 1, Capital Reserve Road & Bridge 2, Capital Reserve Road & Bridge 3, and Capital Reserve Road & Bridge 4 accounts, with no effect on the 2023 Adopted Tax Rates - Tanner Crutcher, County Judge
12. Discuss and take possible action to approve an Order designating day of week at which commissioners court will convene in regular term pursuant to Texas Local Government Code 81.005(a) for Fiscal Year 2024 - Tanner Crutcher, County Judge
13. Discuss and take possible action to conduct a health insurance benefits workshop with the Texas Association of Counties (TAC) employee benefits consultant regarding the official medical insurance proposal for Delta County - Jonathan Collander, TAC Employee Benefits Consultant

- 14. Consider a proposal from Burnett International, LLC. DBA Cloud Commercial Cleaning for custodial services at the Delta County Courthouse, and authorize the County Judge to execute and sign the agreement - Tanner Crutcher, County Judge
- 15. Discuss and take possible action related to the development of the Courthouse Master Plan by Komatsu Architecture - Tanner Crutcher, County Judge
- 16. Discuss and take possible action to update the Commissioners Court on Courthouse facility repairs and related projects - Tanner Crutcher, County Judge
- 17. Sheriff's Jail Report – Charla Singleton, Sheriff
- 18. Discuss and take possible action, the Commissioners Court to convene into executive session, pursuant to section 551.071 of the Texas Government Code, to consult with legal counsel regarding litigation related to the matter of Texas Opioid Litigation, *County of Delta v. Purdue Pharma, Inc., et al.*, in the 152nd District Court of Harris County, Texas; MDL Master Cause No. 2018-63587 - Tanner Crutcher, County Judge
- 19. Discuss and take possible action to reconvene back into open session - Tanner Crutcher, County Judge
- 20. Discuss and take possible action on items discussed in executive session related to settlement offers or other necessary action in the matter of Texas Opioid Litigation; in the 152nd District Court of Harris County, Texas; MDL Master Cause No. 2018-63587, including consideration of authorizing the County Judge or other authorized officials to execute the Settlement participation and release forms regarding settlement offers from Walgreens, CVS, and Walmart in the matter of Texas opioid multi-district litigation for the County in the matter of *County of Delta v. Purdue Pharma, L.P. et al.*

21. Adjourn

The Commissioners Court reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed in this agenda, in the order deemed appropriate, as authorized by Chapter 551, Open Meetings, Texas Government Code, Sections 551.071, 551.072, 551.073, 551.074, 551.0745, 551.075 and 551.076, or to seek the advice of its attorney and/or other attorneys representing Delta County on any matter in which the duty of the attorney to the Commissioners Court under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with chapter 551 of the Texas Government Code or as otherwise may be permitted under chapter 551.

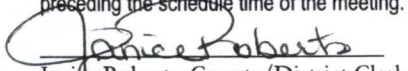
In accordance with Title III of the American with Disabilities Act, we invite all attendees to advise us of any special accommodations due to disability. Please submit your request to the County Judge's office as far as possible in advance of the meeting you wish to attend.

Signed this 22<sup>nd</sup> day of September, 2023



Tanner Crutcher, County Judge  
Delta County, Texas

I, the undersigned County Clerk, do hereby certify that the above Notice of the Regular Meeting of the Delta County Commissioners Court is a true and correct copy of the said Notice, that I received said Notice, and it was posted at the doors of the Delta County Courthouse, a place readily accessible to the general public at all times on the 22 day of September, 2023 at 11:15 AM and said Notice remained so posted continuously for at least 72 hours preceding the schedule time of the meeting.

  
Janice Roberts, County/District Clerk  
Delta County, Texas





## DELTA COUNTY COMMISSIONERS COURT MINUTES

Notice is hereby given that a regular meeting of the Delta County Commissioners Court will be held on Tuesday, the 12th day of September, 2023 at 9:00 A.M. in the 2nd Floor Courtroom of the Delta County Courthouse, located at 200 West Dallas Avenue, Cooper, Texas, 75432,

**THOSE THEY WERE IN ATTENDANCE:**

**Tanner Crutcher, County Judge**  
**Morgan Baker, Commissioner, Precinct 1**  
**Jimmy Sweat, Commissioner, Precinct 2**  
**Anthony Roberts, Commissioner Precinct 3**  
**Mark Brantley, Commissioner, Precinct 4**

1. Call to Order, Establishment of a Quorum, and Declaration of Public Notices Legally Posted Pursuant to the Open Meetings Act, Texas Government Code, Chapter 551.

**Meeting was called to order by Judge Tanner Crutcher @ 9:01 am**

- a. Pledge of Allegiance **was led by Judge Tanner Crutcher**
- b. Invocation **was given by Mark Brantley**

2. Public Comments **None**

3. General Announcements **None**

4. Discuss and take possible action related to the approval of the minutes for the August 22, 2023 regular meeting.

**Commissioner Baker I make the motion to approve the minutes for August 22<sup>nd</sup>, 2023 as presented to the court and Commissioner Brantley Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

5. Discuss and take possible action to approve and ratify the payment of financial obligations, including claims, payroll and personnel expenses, and bills.

**Commissioner Baker I make the motion to approve to pay all financial obligations, including claims, payroll and personnel expenses as presented to the court and Commissioner Sweat Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

6. Bring from the table, discuss and take possible action to consider the approval of the Kaci Farms Subdivision Final Plat, situated in Precinct 2 - Lou Smith, Property Owner

**Commissioner Brantley I make the motion to table this item until September 26, 2023 Commissioner Meeting as presented to the court and Commissioner Sweat Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

7. Discuss and take possible action to consider the approval of a Memorandum of Understanding (MOU) regarding the Texas Statewide Interoperable Communications Plan (TSICP) with the Texas Department of Public Safety - Robert Hurst, Emergency Management Coordinator

**Commissioner Baker I make the motion to approve the Memorandum of Understanding (MOU) regarding the Texas Statewide Interoperable Communications Plan (TSICP) with the TX DPS as presented to the court and Commissioner Roberts Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

8. Conduct a Public Hearing on the Fiscal Year 2024 Proposed Budget, beginning October 1, 2023 and ending September 30, 2024 - Tanner Crutcher, County Judge

**Commissioner Baker I make the motion to approve to convene into Public Hearing @ 9:09 am as presented to the court and Commissioner Brantley Second**

**Commissioner Baker I make the motion to approve to adjourn into Public Hearing @ 9:10 am as presented to the court and Commissioner Brantley Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

9. Conduct a Public Hearing on the 2023 Proposed Tax Rate for Fiscal Year 2024 - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion to approve to convene into Public Hearing @ 9:10 am as presented to the court and Commissioner Sweat Second**

**Commissioner Brantley I make the motion to approve to adjourn into Public Hearing @ 9:11 am as presented to the court and Commissioner Sweat Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

10. Discuss and take possible action to consider adopting an Order setting salaries, expenses, and other allowances for elected officials for the Fiscal Year 2023-2024 Budget - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion to adopt the Order setting salaries, expenses, and other allowances for elected officials for FY 2023-2024 Budget as presented to the court and Commissioner Roberts Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

11. Discuss and take possible action to consider the adoption of a Holiday Schedule for Fiscal Year 2024 - Tanner Crutcher, County Judge

**Commissioner Baker I make the motion to adopt the Holiday Schedule for FY 2024 as presented to the court and Commissioner Brantley Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

12. Discuss and take possible action to consider the adoption of a law enforcement holiday accrual and payout policy, to be included in the Delta County Employee Handbook - Tanner Crutcher, County Judge

**Commissioner Baker I make the motion to adopt the holiday accrual for law enforcement and payout policy as presented to the court and Commissioner Brantley Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

13. Discuss and take possible action to consider the approval of the Fiscal Year 2024 Delta County Appraisal District's (DCAD) Annual Budget - Tanner Crutcher, County Judge

**ORDER RECORDED INTO THE MINUTES**

14. Discuss and take possible action to record into the minutes, an Order from the 62nd Judicial District Court of the State of Texas setting the salary for the official shorthand court reporter, effective October 1, 2023 - Janice Roberts, County/District Clerk

**NO ACTION NEEDED**

15. Discuss and take possible action to consider an Order for the adoption of the FY 2023-2024 Budget, beginning October 1, 2023 and ending September 30, 2024 by record vote - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion to adopt the Order of the FY 2023-2024 Budget With approved changes, beginning October 1, 2023 and ending September 30, 2024 as presented to the court and Commissioner Roberts Second**



**COURT VOTES - 5 TO 0 - AYES HAVE IT, MOTION CARRIED.**

16. Discussion and take possible action to consider an Order adopting the 2023 tax rates for Fiscal Year 2024, beginning October 1, 2023 and ending September 30, 2024, pursuant to Texas Tax Code 26.05 (a) - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion to adopt the 2023 tax rates for FY 2024, beginning October 1, 2023 and ending September 30, 2024. The rates are in the minutes as presented to the court and Commissioner Roberts Second**

**COURT VOTES - 5 TO 0 - AYES HAVE IT, MOTION CARRIED.**

17. Discuss and take possible action to consider adopting the Sheriff's & Constable Fees for calendar year 2024, to take effect January 1, 2024, pursuant to Texas Local Government Code 118.131(d) and to authorize written notice to be made to the Texas Comptroller of Public Accounts (Texas Local Government Code 118.131(f) - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion adopt the Sheriff's & Constable Fees for Calendar Year 2024, to take effect January 1, 2024 as presented to the court and Commissioner Roberts Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

18. Discuss and take possible action to conduct the open sealed bids for the sale of a surplus Ford Pickup Truck currently owned by Road & Bridge Precinct 3 - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion to Open the sealed bids as presented to the court and Commissioner Roberts Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

19. Discuss and take possible action to consider the award of and acceptance of a sealed bid for a surplus Ford Pickup Truck currently owned by Road & Bridge Precinct 3 - Tanner Crutcher, County Judge

**NO ACTION NEEDED**

20. Discuss and take possible action to conduct the opening of sealed bids for county-owned real property, identified and described by VIN# 1FTNF20L02EB83576. The Commissioners Court reserves the right to reject any and all bids as determined by the Commissioners Court and requires the awarded bidder to complete all required duties and obligations necessary for the transfer of title to complete the sale - Tanner Crutcher, County Judge

**Commissioner Brantley I make the motion to accept the bid made by Jimmy Fowler in the amount of \$350.00 for the purchase of a surplus Ford Pickup from Precinct 3 as presented to the court and Commissioner Sweat Second**

**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

21. Discuss and take possible action to consider the award of and acceptance of a sealed bid for county-owned real property, identified and described by Delta County Appraisal District (DCAD) Property ID#: 4432 and 4433 - GEO ID#: 0354-0002-0000-03 and 0354-0002-0001-01; located at 26 HWY 24 and 30 HWY 24, Cooper, TX, 75432 4.08 +/- acres, Delta County, Texas. The Commissioners Court reserves the right to reject any and all bids as determined by the Commissioners Court and requires the awarded bidder to complete all required duties and obligations necessary for the transfer of both parcels of real property - Tanner Crutcher, County Judge

**NO ACTION NEEDED**

22. Discuss and take possible action related to the development of the Courthouse Master Plan by Komatsu Architecture - Tanner Crutcher, County Judge

**The Judge provided an update NO ACTION NEEDED**

23. Discuss and take possible action to update the Commissioners Court on Courthouse facility repairs and related projects - Tanner Crutcher, County Judge

**The Judge provided an update NO ACTION NEEDED**

24. Discuss and take possible action to consider the approval of a budget line-item transfer from 010.560-454 Vehicle Repairs to 010-560-464 Auto Purchase - Charla Singleton, Sheriff  
**Commissioner Baker I make the motion to approve the budget item line transfer from 010-560-454 for Vehicle repairs to 010-560-464 Auto Purchase as presented to the court and Commissioner Sweat Second**  
**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

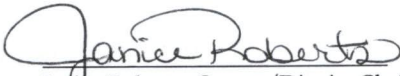
25. Sheriff's Jail Report – Charla Singleton, Sheriff **Total of 16 Inmates**

26. Discuss and take possible action, the Commissioners Court to convene into executive session, pursuant to section 551.071 of the Texas Government Code, to consult with legal counsel regarding litigation related to the matter of Texas Opioid Litigation, *County of Delta v. Purdue Pharma, Inc., et al.*, in the 152nd District Court of Harris County, Texas; MDL Master Cause No. 2018-63587 - Tanner Crutcher, County Judge **NO ACTION NEEDED**

27. Discuss and take possible action to reconvene back into open session - Tanner Crutcher, County Judge **NO ACTION NEEDED**

28. Discuss and take possible action on items discussed in executive session related to settlement offers or other necessary action in the matter of Texas Opioid Litigation; in the 152nd District Court of Harris County, Texas; MDL Master Cause No. 2018-63587, including consideration of authorizing the County Judge or other authorized officials to execute the Settlement participation and release forms regarding settlement offers from Walgreens, CVS, and Walmart in the matter of Texas opioid multi-district litigation for the County in the matter of *County of Delta v. Purdue Pharma, L.P. et al.*  
**NO ACTION NEEDED**

29. Adjourn @ **10:19 am**  
**Commissioner Brantley I make the motion to adjourn this meeting and Commissioner Roberts Second**  
**COURT VOTES - 4 TO 0 - AYES HAVE IT, MOTION CARRIED.**

  
 Janice Roberts, County/District Clerk  
 Delta County, Texas

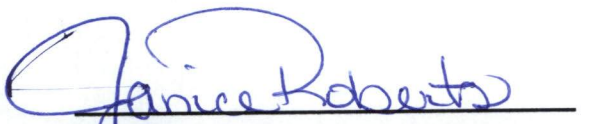


THIS IS TO CERTIFY THAT I, JANICE ROBERTS, COUNTY CLERK DO HEREBY CERTIFY TO THE CORRECTNESS OF THE COMMISSIONER MINUTES FOR THE REGULAR MEETING ON September 12<sup>th</sup> , 2023 MEETING.

ON THIS DAY 26<sup>th</sup> OF September 2023.



TANNER CRUTCHER, COUNTY JUDGE

  
MORGAN BAKER, COMM. PCT. 1  
JIMMY SWEAT, COMM. PCT. 2  
ANTHONY ROBERTS, COMM. PCT. 3  
MARK BRANTLEY, COMM. PCT. 4  
JANICE ROBERTS, COUNTY CLERK

SCHEDULE OF BILLS BY FUND

FUND	DESCRIPTION	DISBURSEMENTS
010	GENERAL FUND	49,431.45
021	ROAD & BRIDGE PCT#1	19,521.99
022	ROAD & BRIDGE PCT#2	23,547.04
023	ROAD & BRIDGE PCT#3	1,369.76
024	ROAD & BRIDGE PCT#4	2,673.09
039	JP TECHNOLOGY FUND	50.70
<b>TOTAL OF ALL FUNDS</b>		<b>96,594.03</b>

THE PRECEDING LIST OF BILLS PAYABLE WAS REVIEWED AND APPROVED FOR PAYMENT BY COMMISSIONER'S COURT.

DATE: 9-26-2023

- TANNER CRUTCHER
- MORGAN BAKER
- JIMMY SWEAT
- ANTHONY ROBERTS
- MARK BRANTLEY
- DEBBIE HUIE

*[Handwritten signatures and initials over the printed names]*



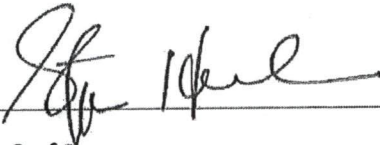
PRELIMINARY TO FINAL PLAT REVIEW  
KACI FARMS SUBDIVISION  
DELTA COUNTY, TEXAS  
REVIEWED BY: STEVE HUDSON 08-23-23

The following items on the Final Plat requirements for the above-named subdivision in Delta County were found to be deficient during my review. The current Delta County subdivision Requirements are available at: <https://www.deltacountytx.com> Navigate to the County Clerk page and click on the link for Subdivision Regulations.

1. The Application for Final Plat (attached) must be properly filled out and returned with the corrected plat. An Application for Preliminary Plat was never received. Both of those must be filed and the associated fees paid. The fee for the Preliminary Plat application is \$300, plus \$15 per lot. This was not collected when the Preliminary Plat was submitted but is required before Final Plat approval. The fee for the Final Plat is \$300, plus \$30 per lot and should be presented when the Final Plat is submitted. See Exhibit D (attached) for the Plat application.
2. Final Plat must be submitted on 18x24 sheets at a scale not to exceed 1" = 200'. (See Delta County Subdivision Regulations, Page 14, Section V. – 7. A1)
3. Insert the correct wording for the Judge/Commissioners court approval. The current County Judge is Tanner Crutcher and the current County Clerk is Janice Roberts. (See Delta County Subdivision Regulations, Page 15, Section V. – 7. A8)
4. Add the attached certificate to the plat for the Delta County On-Site Sewage Facility (OSSF) Inspector to verify that all lots are acceptable for OSSF systems. (See Delta County Subdivision Regulations, Page 15, Section V. – 7. A8)
5. Add a metes and bounds description. (See Delta County Subdivision Regulations, Page 16, Section V. – 7. A13)
6. Per the Court approval of the Preliminary Plat, a 30-foot right of way dedication shall be shown along the east side of the property with the 30 foot utility easement adjoining it. (60-foot total for ROW and easement from the east property line.) The ROW dedication may already be drawn on the plat, but it is not labeled as ROW to be dedicated.
7. If the subdivision is to have an HOA or restrictive covenants, a copy of those documents must be included with the final plat submittal for review by the Court prior to final plat approval. They will be recorded by the Clerk at the same time as the plat.
8. All statements shown in the Delta County Subdivision Regulations, Page 16, Section V. – 7. A18 must be shown on the plat.
9. Please show the location and plans for a 2500 gallon water storage facility for fire suppression. (See Delta County Subdivision Regulations, Page 20, Section V. – 8. H1 and Section V. – 8 through 8K)

10. All notes should be consolidated in one area of the plat for clarity and ease of review.
11. A letter from the rural water supply company servicing this area that they can, and will, provide water for each lot. If drinking water is to be supplied by well, an engineering report per Delta County Subdivision Regulations, Page 31, Section VI. – 4H shall be submitted with the final plat.
12. A letter from the electricity supplier servicing this area that they can, and will, provide electric service for each lot shall be submitted with the Final Plat.
13. Certified Tax Certificates from each taxing entity for the property showing all property taxes are paid current shall be submitted with the Final Plat.
14. Once you receive notification that we have approved all changes required by this review, submit seven (7) paper copies and two (2) mylar copies of the Final Plat. The mylar copies should bear the notarized signature of the owner of the property when submitted to the Clerk.

Please send a PDF copy to the County Clerk, Judge Crutcher and me for review for compliance with these deficiencies. These must be remedied before the Final Plat can be submitted to the Commissioners court for approval. The plat will be placed on the Court agenda for their September 12 meeting if the below conditions are met and submitted to the County Clerk not later than close of business September 5, 2023. If you have any questions, let me know.

A handwritten signature in black ink, appearing to read 'J. J. [unclear]', written over a horizontal line.



**From:** Steve Hudson <StephenH@estinc.com>  
**Sent:** Friday, September 22, 2023 2:45 PM  
**To:** lou@gmsmatrix.com  
**Cc:** Tanner Crutcher; 'Maryann Smith'; waylon@etwsurveying.com; Janice Roberts  
**Subject:** RE: [EXTERNAL] RE: Kaci Farms

Thank you, Mr. Smith, for your email. With this email, we now have much more of the documentation required for review of the Kaci Farms Final Plat.

I do see the shop drawing for the 2500 gallon fire suppression tank, but do not see the construction plans for the water line that will be filling the tank or the connection details. This was one of the requirements in my review letter dated 08-23-23, a portion of which is shown here:

9. Please show the location and plans for a 2500 gallon water storage facility for fire suppression.  
(See Delta County Subdivision Regulations, Page 20, Section V. – 8. H1 and Section V. – 8I through 8K)

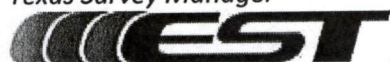
Section V.-8I through 8K require that the plans be submitted with the final plat and must be reviewed and approved prior to approval of the final plat.

I will not be able to complete my full review of this submittal until this weekend. I will send that out as soon as I complete it. In the future, please ensure all required documentation is submitted at least 10 days prior to the date you request the item be on the agenda. I have spoken with Judge Crutcher and this item will be tabled at the meeting on September 26.

Thank you

SAH

*Stephen A. Hudson, R.P.L.S.*  
*Texas Survey Manager*



101 Bill Bradford Rd, Suite 13  
Sulphur Springs, Texas 75482  
Phone: 903.438.2400  
[stephenh@estinc.com](mailto:stephenh@estinc.com)  
[www.estinc.com](http://www.estinc.com)

**From:** lou@gmsmatrix.com <lou@gmsmatrix.com>  
**Sent:** Friday, September 22, 2023 10:02 AM  
**To:** Steve Hudson <StephenH@estinc.com>  
**Cc:** 'Tanner Crutcher' <tcrutcher@deltacountytx.com>; 'Maryann Smith' <maryann863@yahoo.com>; waylon@etwsurveying.com  
**Subject:** [EXTERNAL] RE: Kaci Farms

Good morning Steve –

We're trying to get everything for the final so we can get on the next agenda but we've not heard back from you about the proposed final plat sent to you by our surveyor on the 15<sup>th</sup>.

Attachments include:

1. Letter from the water district engineer confirming service and a construction cost estimate;
2. Confirmation and cost estimate from Farmers Electric Coop;
3. Tax certificates on the four tracts included in the subdivision; and
4. Detailed drawing of the 2,500 gallon fire suppression water storage tank shown on the plat.

Note: The OSSF Subdivision Report was submitted to Mr. Stuart on August 22, 2023 and also sent to you.

We've been told the deadline is today and we have everything else ready to go. Do you know when we can expect your review of the final?

Best regards,

Lou Smith for Kaci Farms

(214) 738-7777

**From:** Steve Hudson <[StephenH@estinc.com](mailto:StephenH@estinc.com)>  
**Sent:** Wednesday, September 13, 2023 9:29 AM  
**To:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com); [waylon@etwsurveying.com](mailto:waylon@etwsurveying.com)  
**Cc:** Tanner Crutcher <[countyjudge@deltacountytx.com](mailto:countyjudge@deltacountytx.com)>  
**Subject:** FW: Kaci Farms

Mr. Smith

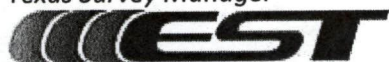
I am just touching base with you to make sure you received this email.

Obviously, Kaci Farms Final Plat was not considered at the Commissioners Court meeting yesterday. We look forward to scheduling it as soon as possible after receiving the corrections/additions sent in my previous email.

Thanks

Steve

Stephen A. Hudson, R.P.L.S.  
Texas Survey Manager



101 Bill Bradford Rd, Suite 13  
Sulphur Springs, Texas 75482

Phone: 903.438.2400  
[stephenh@estinc.com](mailto:stephenh@estinc.com)  
[www.estinc.com](http://www.estinc.com)

**From:** Steve Hudson  
**Sent:** Thursday, August 24, 2023 3:17 PM  
**To:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com); [waylon@etwsurveying.com](mailto:waylon@etwsurveying.com)  
**Cc:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>; [jroberts@deltacountytx.com](mailto:jroberts@deltacountytx.com)  
**Subject:** RE: Kaci Farms

Mr. Smith and Mr. Adams

Please find attached my review of the Kaci Farms Final Plat. If you have any questions, let me know.

Thanks

*Stephen A. Hudson, R.P.L.S.*  
*Texas Survey Manager*



101 Bill Bradford Rd, Suite 13  
Sulphur Springs, Texas 75482  
Phone: 903.438.2400  
[stephenh@estinc.com](mailto:stephenh@estinc.com)  
[www.estinc.com](http://www.estinc.com)

**From:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Sent:** Wednesday, August 23, 2023 12:56 PM  
**To:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)  
**Cc:** Steve Hudson <[StephenH@estinc.com](mailto:StephenH@estinc.com)>  
**Subject:** [EXTERNAL] RE: Kaci Farms

**EXTERNAL E-MAIL:** This message originated from outside of the organization. Do NOT click links, sign into any website, open attachments, or respond to the message unless you recognize the sender.

---

Steve,

Can you provide some feedback on this to Mr. Smith from our conversations last week?

Thanks,  
Tanner

**From:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com) <[lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)>  
**Sent:** Wednesday, August 23, 2023 12:37 PM  
**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Subject:** RE: Kaci Farms

*It seems inefficient to split the plat into two pages just because of scaling and page size but, if that is what you need, we will be happy to comply. As I understand it, you no longer need mylar pages, correct?*



As for changes to the plat, I am confused. At the hearing, no further changes were recommended and it was my understanding that the preliminary plat was approved at the meeting because we had already made all the changes previously recommended.

VOL 00

PAGE 014

Do I now understand that additional modifications are to be required?

Please clarify at your earliest convenience.

Thank you and best regards,

Lou

---

**From:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Sent:** Wednesday, August 23, 2023 11:10 AM  
**To:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)  
**Cc:** Stephen H @ estinc <[stephenh@estinc.com](mailto:stephenh@estinc.com)>  
**Subject:** RE: Kaci Farms

Hi Mr. Smith,

There are a few changes that I believe are being requested. Mr. Hudson and I have been in communication, and he has assured me that he would finishing up his review today and responding with his recommendations; He is cc'd to this correspondence. Our current intent is to place this on the September 12, 2023 agenda with Final Plat (assuming changes are made and set forth for review). The 18"x24" set will be find and we will need 2 hard copies and one electronic file (either thumb drive or via e-mail in a readable file).

Thanks,  
Tanner

---

**From:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com) <[lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)>  
**Sent:** Tuesday, August 22, 2023 11:07 PM  
**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Subject:** FW: Kaci Farms

Hello Judge Crutcher –

I've forwarding this message that was previously sent to you by my surveyor Waylon Adams.

This apparently has gotten misplaced and I would like to bring focus back to it.

The current regulations as published seem odd and I know that you are in the process of making a lot of changes so that is why we are asking about this.

You already know that I like to get it right the first time and I would like to get the final plat submitted as soon as possible since we already have our OSSF Subdivision Review.

Thank you for your attention to this.

Best regards,

**VOLK**  
Lou Smith Kaci Farms  
(214) 739-7777

**PAGE 015**

**From:** waylon@etwsurveying.com <waylon@etwsurveying.com>  
**Sent:** Friday, August 11, 2023 11:17 AM  
**To:** lou@gmsmatrix.com  
**Subject:** RE: Kaci Farms

No sir. We have left a few messages but have only had one return call. Unfortunately, the person that called us back was not able to answer our questions. We were told the correct person would be in touch but we have not received any word. At this point, I am not sure how best to proceed. Perhaps you may have better luck getting the answers we seek. Please advise.

Have a wonderful weekend!

Thanks

**From:** lou@gmsmatrix.com <lou@gmsmatrix.com>  
**Sent:** Wednesday, August 9, 2023 5:49 PM  
**To:** waylon@etwsurveying.com  
**Subject:** RE: Kaci Farms

*Hey Waylon, have you heard back about this?*  
*Lou*

**From:** waylon@etwsurveying.com <waylon@etwsurveying.com>  
**Sent:** Friday, August 4, 2023 7:56 AM  
**To:** tcrutcher@deltacountytx.com  
**Cc:** lou@gmsmatrix.com  
**Subject:** RE: Kaci Farms

Good morning Judge Crutcher,

My name is Waylon Adams. I am the surveyor with East to West Surveying working on the subdivision for "KACI Farms" in Delta County. I have been informed that the plat has been approved and I just have a few questions before I print the finals. The main things I need to know before being able to finalize the plat are:

- 1) I would like to verify that the only change needed to the plat is changing "Preliminary" to "Final"
- 2) Can the plat remain on 24"x36" or does it need to be split into multiple sheets to fit on 18"x24"?
- 3) How many copies are needed and on what type of media?

If I could get the answers to these questions, I could finish this up relatively quickly. I look forward to hearing from you on this matter.

Have a wonderful weekend!

Thank you,



Waylon R. Adams  
Registered Professional Land Surveyor  
East to West Surveying, Inc.  
215 Winchester Drive, Suite 100  
Tyler, Texas 75701  
Phone: 903-405-3464  
Fax: 903-405-3474  
Email: [waylon@etwsurveying.com](mailto:waylon@etwsurveying.com)

**From:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com) <[lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)>  
**Sent:** Tuesday, July 25, 2023 4:02 PM  
**To:** [waylon@etwsurveying.com](mailto:waylon@etwsurveying.com)  
**Subject:** FW: Kaci Farms

County Judge  
**Tanner Crutcher**  
200 W. Dallas Ave.  
Cooper, TX 75432  
Phone: 903-395-4400 ext. 226  
Fax: 903-395-2178

*His clerk is Sue*

**From:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Sent:** Monday, July 24, 2023 5:11 PM  
**To:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)  
**Subject:** RE: Kaci Farms

Yes sir, it is set for tomorrow morning at 09:00. I can send you a Microsoft Teams link if you would prefer? Or if you wish to appear in person, we will be on the second floor Courtroom. I apologize, I thought you were cc'd on the correspondence that I had with Mr. Hudson about reviewing it on Tuesday.

**From:** [lou@gmsmatrix.com](mailto:lou@gmsmatrix.com) <[lou@gmsmatrix.com](mailto:lou@gmsmatrix.com)>  
**Sent:** Monday, July 24, 2023 2:38 PM  
**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Subject:** Kaci Farms



VOLOOO  
Hello Judge Crutcher.

Do we have a hearing date yet?

Thank you,  
Lou Smith

**PAGE 017**

51 W Side Sq  
 Cooper, TX 75432 US  
 903-300-3611  
 dmconstruction2019@gmail.com

ADDRESS City Of Cooper.
----------------------------

ESTIMATE #	DATE	
1552	09/14/2023	

DESCRIPTION	QTY	RATE	AMOUNT
Project Description: Courthouse Sidewalk Improvements Project Location: Cooper, Texas			
Item #1 Demo Work: - Demo 605 SF of sidewalk and haul materials off site = \$2,200.00 - Demo 225 SF of approach and haul materials off site = \$825.00  Area #1 sidewalk = 50' x 5' Area #2 sidewalk = 10' x 16' Area #3 sidewalk = 39' x 5' Area #4 approach = 15' x 15'	1	3,025.00	3,025.00
Item #2 Concrete Work: - Set up and pour 605 SF of 4" sidewalk (3,000 psi mix, 3/8" rebar at 18" centers)...we will dowel into any existing concrete using 1/2" rebar at 18" centers...allowance is figured in for minor grading dirt if needed = \$5,500.00 - Install (2) 6" PVC drain pipes underneath sidewalk for drainage purposes and backfill around and under proposed sidewalk with select...existing dirt material has washed away and allowed existing concrete to drop = \$475.00 - Set up and pour 225 SF of 5" paving (3,000 psi mix, 3/8" rebar at 18" centers)...we will dowel into any existing concrete using 1/2" rebar at 18" centers...allowance is figured in for minor grading dirt if needed = \$2,050.00  Area #1 sidewalk = 50' x 5' Area #2 sidewalk = 10' x 16' Area #3 sidewalk = 39' x 5' Area #4 approach = 15' x 15'	1	8,025.00	8,025.00

Exclusions: Permits, fees, engineering, taxes, material increases after 30 days, landscaping, utilities, traffic control, joint sealing, damage by others, testing, inspections

**VOL QQ**

TOTAL

**PAGE 01 \$1,050.00**

Accepted By

Accepted Date



**VOL QQ**

**ASSESSMENT/COLLECTION AGREEMENT  
STATE OF TEXAS  
COUNTY OF DELTA**

**PAGE 020**  
FILED  
AT 9:30A M  
SEP 13 2021  
Jane Jones, District Clerk  
DELTA COUNTY, TEXAS

Whereas, Cooper ISD has the power and authority with reference to the terms of Article 4413, (32c), Vernon's Texas Civil Statutes, as amended and Section 6.24, Property Tax code, to authorize Delta County through it duly elected Tax Assessor-Collector to be the Tax Assessor-Collector for the Cooper ISD.

Now, therefore, for the consideration, hereinafter, expressed and the mutual conditions hereof, it is mutually agreed by and between the Cooper ISD, a political subdivision, duly organized and existing under the laws of the State of Texas, hereinafter referred to as Cooper ISD, and Delta County as follows:

**PURPOSE**

The Cooper ISD desires to consolidate its assessment and collection of property taxes into the Delta County Tax Office. The parties enter this contract pursuant to the authority granted by Section 6.24, Property Tax Code.

**TERM**

The contract by and between Delta County and Cooper ISD shall be in effect from August 1, 2023 thru September 30, 2024 and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination of either party to the other, such notice to be provided no later than May 31<sup>st</sup>, four months prior to the initiation of current tax collections for the tax year in which the agreement is to be terminated or within 15 workdays of receipt of budget, whichever is later. In the event of termination by notice, the Cooper ISD shall be obligated to pay such payments as are required by this contract and agreement through September 30<sup>th</sup> of the tax year, in which this

agreement is to be terminated and Delta County shall be obligate to provide services pursuant to this contract, as hereinabove set forth, during such period.

### **SERVICES TO BE PERFORMED**

1. The Delta County Tax Assessor-Collector agrees to do the following for the Cooper ISD to prepare and mail all tax statements, provide monthly collection reports as well as daily and weekly reports upon request by the Cooper ISD, prepare tax certificates, develop and maintain both current and delinquent tax rolls, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The Delta County Tax Assessor-Collector undertakes and agrees to develop and maintain written policies and procedures of its operation, to make available to the Cooper ISD full information about the assessment and collection operations of the District and to promptly furnish written reports reasonably necessary to keep the Cooper ISD advised of all financial information affecting it, with specific regard to assessment and collections. The Tax Assessor-Collector also agrees each year to calculate and publish in accordance with Section 26.04, Property Tax Code, and the Cooper ISD "effective tax rate".
2. The Cooper ISD agrees to promptly deliver to the possession and control of the Delta County Tax Assessor-Collector all records that the Delta County former tax office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information and records needed by the Tax Office in its assessment and collection operations.
3. The Cooper ISD retains the right to select its own attorney for collection of delinquent taxes. The Cooper ISD further agrees that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by Cooper ISD. To defray and offset such fees it is expressly agreed hereby that the County will apply the additional penalty authorized by Section 33.07, Property Tax Code,

Vernon's Tax Code Title 1, as amended and further agreed that the governing body of Cooper ISD will enact in a timely fashion all resolutions necessary to allow the application of such penalty.

4. Cooper ISD agrees as a part of its quarterly payment contribution to, and annual audit of Delta County Tax Office expenditures and of taxes collected each year as provided by this agreement.
5. The Delta County Tax Assessor-Collector agrees to make payment of taxes collected to the Cooper ISD by check drawn on the District's designated depository. Such payment shall be made on a daily basis from October 1 thru January 31; then on a weekly basis from February 1 to September 20. A report of the tax monies will be completed to show the distribution of monies collected. This report will be forwarded with each payment.
6. The Delta County Tax Assessor-Collector shall submit all refunded requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund order under the provision of Section 42.43 Property Tax Code to the Cooper ISD for reimbursement to the taxpayers. The Delta County Tax Assessor-Collector shall submit all pertinent and available information to the Cooper ISD with each request.
7. Delta County expressly agrees that the Tax Assessor-Collector, and the Chief Deputy, if deemed necessary by said collector, shall remain at all times registered and shall become certified by the terms and provisions of the Property Tax Code.
8. In the event this agreement is terminated, Delta County agrees to provide the Cooper ISD with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the Cooper ISD current and delinquent tax rolls. The Cooper ISD agrees to pay the actual cost of producing such records.



## PAYMENT FOR SERVICES

The Cooper ISD shall reimburse Delta County for the actual costs of providing these services under this contract.

For the ~~2023~~ tax year, the Cooper ISD shall pay to Delta County the sum of \$19,312.62 for services provided hereunder. For the ~~2023~~ tax year and each year thereafter that this agreement shall remain in effect the Tax Assessor-Collector shall prepare before October 1, of the preceding year, a budget for assessment and collection operation. The Cooper ISD agrees to pay Delta County for services rendered hereunder a percentage of the total amount budgeted by the District for such service determined by the total amount of property tax account levied by Cooper ISD in the tax year for which the budget is prepared, compared to the total amount of property taxes levied by all the taxing units for which Delta County assess and collects taxes for that year. The budget prepared by the Delta County Tax Assessor-Collector for such services shall be in effect for the following calendar year. Cooper ISD shall make payments due hereunder in quarterly installments due on or before that first day of each quarter.


In addition to the payments required above, the Cooper ISD expressly agrees to pay the cost of reprocessing and mailing of tax notices if the Cooper ISD incurs a rollback or other notification of their tax rate as provided in Sections 26.07 and 26.08 of the Property Tax Code or any further amendments thereto.

Furthermore, the Cooper ISD expressly recognizes that the Tax Assessor-Collector intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result, the timely adoption of a tax rate by the Cooper ISD is a prerequisite to the provision on services hereunder. If, in the determination of Delta County, the Cooper ISD has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to timely adopt a tax rate, Delta County may at its discretion exercise the option of preparing and mailing separate tax statements for the Cooper ISD. Such an option shall not be exercised unless the Cooper ISD has failed to adopt the tax rate by October 15<sup>th</sup> of the tax years

in question. If such an option is exercised by Delta County, the City of Cooper expressly agrees to pay the actual cost incurred by Delta County in preparing and mailing separate tax statements.

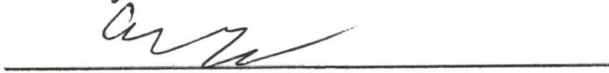
#### **DEFINITIONS**


1. For the purpose of this agreement, the terms "assessment" and "collection" shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current and delinquent taxes, and calculation of an effective tax rate require by Section 26.04 of the Property Tax Code.
2. For the purpose of the agreement the term "parcel" shall mean each item of property which required the preparation of a separate tax statement.

 \_\_\_\_\_, Tanner Crutcher, County Judge

 \_\_\_\_\_, Morgan Baker, Comm. Pct 1

 \_\_\_\_\_, Jimmy Sweat, Comm. Pct 2

 \_\_\_\_\_, Anthony Roberts, Comm. Pct 3

 \_\_\_\_\_, Mark Brantley, Comm. Pct 4



Governing Body of Taxing entity served by Delta County Tax Assessor-Collector

Mandy Freeman, President

[Signature], Secretary

**VOL QQ**

**ASSESSMENT/COLLECTION AGREEMENT  
STATE OF TEXAS  
COUNTY OF DELTA**

**PAGE 027**  
FILED & RECORDED  
AT 9:30 A M  
SEP 13 2021

Jane Jones, District Clerk  
DELTA COUNTY, TEXAS

Whereas, Cooper ISD has the power and authority with reference to the terms of Article 4413, (32c), Vernon's Texas Civil Statutes, as amended and Section 6.24, Property Tax code, to authorize Delta County through its duly elected Tax Assessor-Collector to be the Tax Assessor-Collector for the Cooper ISD.

Now, therefore, for the consideration, hereinafter, expressed and the mutual conditions hereof, it is mutually agreed by and between the Cooper ISD, a political subdivision, duly organized and existing under the laws of the State of Texas, hereinafter referred to as Cooper ISD, and Delta County as follows:

**PURPOSE**

The Cooper ISD desires to consolidate its assessment and collection of property taxes into the Delta County Tax Office. The parties enter this contract pursuant to the authority granted by Section 6.24, Property Tax Code.

**TERM**

The contract by and between Delta County and Cooper ISD shall be in effect from August 1, 2023 thru September 30, 2024 and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination of either party to the other, such notice to be provided no later than May 31<sup>st</sup>, four months prior to the initiation of current tax collections for the tax year in which the agreement is to be terminated or within 15 workdays of receipt of budget, whichever is later. In the event of termination by notice, the Cooper ISD shall be obligated to pay such payments as are required by this contract and agreement through September 30<sup>th</sup> of the tax year, in which this

agreement is to be terminated and Delta County shall be obligate to provide services pursuant to this contract, as hereinabove set forth, during such period.

### **SERVICES TO BE PERFORMED**

1. The Delta County Tax Assessor-Collector agrees to do the following for the Cooper ISD to prepare and mail all tax statements, provide monthly collection reports as well as daily and weekly reports upon request by the Cooper ISD, prepare tax certificates, develop and maintain both current and delinquent tax rolls, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The Delta County Tax Assessor-Collector undertakes and agrees to develop and maintain written policies and procedures of its operation, to make available to the Cooper ISD full information about the assessment and collection operations of the District and to promptly furnish written reports reasonably necessary to keep the Cooper ISD advised of all financial information affecting it, with specific regard to assessment and collections. The Tax Assessor-Collector also agrees each year to calculate and publish in accordance with Section 26.04, Property Tax Code, and the Cooper ISD "effective tax rate".
2. The Cooper ISD agrees to promptly deliver to the possession and control of the Delta County Tax Assessor-Collector all records that the Delta County former tax office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information and records needed by the Tax Office in its assessment and collection operations.
3. The Cooper ISD retains the right to select its own attorney for collection of delinquent taxes. The Cooper ISD further agrees that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by Cooper ISD. To defray and offset such fees it is expressly agreed hereby that the County will apply the additional penalty authorized by Section 33.07, Property Tax Code,



Vernon's Tax Code Title1, as amended and further agreed that the governing body of Cooper ISD will enact in a timely fashion all resolutions necessary to allow the application of such penalty.

4. Cooper ISD agrees as a part of its quarterly payment contribution to, and annual audit of Delta County Tax Office expenditures and of taxes collected each year as provided by this agreement.
5. The Delta County Tax Assessor-Collector agrees to make payment of taxes collected to the Cooper ISD by check drawn on the District's designated depository. Such payment shall be made on a daily basis from October 1 thru January 31; then on a weekly basis from February 1 to September 20. A report of the tax monies will be completed to show the distribution of monies collected. This report will be forwarded with each payment.
6. The Delta County Tax Assessor-Collector shall submit all refunded requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund order under the provision of Section 42.43 Property Tax Code to the Cooper ISD for reimbursement to the taxpayers. The Delta County Tax Assessor-Collector shall submit all pertinent and available information to the Cooper ISD with each request.
7. Delta County expressly agrees that the Tax Assessor-Collector, and the Chief Deputy, if deemed necessary by said collector, shall remain at all times registered and shall become certified by the terms and provisions of the Property Tax Code.
8. In the event this agreement is terminated, Delta County agrees to provide the Cooper ISD with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the Cooper ISD current and delinquent tax rolls. The Cooper ISD agrees to pay the actual cost of producing such records.

## PAYMENT FOR SERVICES

The Cooper ISD shall reimburse Delta County for the actual costs of providing these services under this contract.

For the ~~2023~~ tax year, the Cooper ISD shall pay to Delta County the sum of \$19,312.62 for services provided hereunder. For the ~~2023~~ tax year and each year thereafter that this agreement shall remain in effect the Tax Assessor-Collector shall prepare before October 1, of the preceding year, a budget for assessment and collection operation. The Cooper ISD agrees to pay Delta County for services rendered hereunder a percentage of the total amount budgeted by the District for such service determined by the total amount of property tax account levied by Cooper ISD in the tax year for which the budget is prepared, compared to the total amount of property taxes levied by all the taxing units for which Delta County assess and collects taxes for that year. The budget prepared by the Delta County Tax Assessor-Collector for such services shall be in effect for the following calendar year. Cooper ISD shall make payments due hereunder in quarterly installments due on or before that first day of each quarter.

In addition to the payments required above, the Cooper ISD expressly agrees to pay the cost of reprocessing and mailing of tax notices if the Cooper ISD incurs a rollback or other notification of their tax rate as provided in Sections 26.07 and 26.08 of the Property Tax Code or any further amendments thereto.

Furthermore, the Cooper ISD expressly recognizes that the Tax Assessor-Collector intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result, the timely adoption of a tax rate by the Cooper ISD is a prerequisite to the provision on services hereunder. If, in the determination of Delta County, the Cooper ISD has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to timely adopt a tax rate, Delta County may at its discretion exercise the option of preparing and mailing separate tax statements for the Cooper ISD. Such an option shall not be exercised unless the Cooper ISD has failed to adopt the tax rate by October 15<sup>th</sup> of the tax years

in question. If such an option is exercised by Delta County, the City of Cooper expressly agrees to pay the actual cost incurred by Delta County in preparing and mailing separate tax statements.

#### **DEFINITIONS**

1. For the purpose of this agreement, the terms "assessment" and "collection" shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current and delinquent taxes, and calculation of an effective tax rate require by Section 26.04 of the Property Tax Code.
2. For the purpose of the agreement the term "parcel" shall mean each item of property which required the preparation of a separate tax statement.

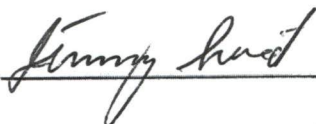




\_\_\_\_\_, Tanner Crutcher, County Judge



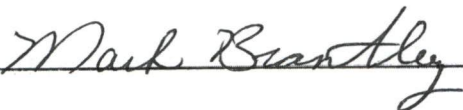
\_\_\_\_\_, Morgan Baker, Comm. Pct 1



\_\_\_\_\_, Jimmy Sweat, Comm. Pct 2



\_\_\_\_\_, Anthony Roberts, Comm. Pct 3



\_\_\_\_\_, Mark Brantley, Comm. Pct 4

Governing Body of Taxing entity served by Delta County Tax Assessor-Collector

Mandy Freeman, President

[Signature], Secretary

**ASSESSMENT/COLLECTION AGREEMENT**

**STATE OF TEXAS  
COUNTY OF DELTA**

Whereas, City of Cooper has the power and authority with reference to the terms of Article 4413, (32c), Vernon’s Texas Civil Statutes, as amended and Section 6.24, Property Tax code, to authorize Delta County through it duly elected Tax Assessor-Collector to be the Tax Assessor-Collector for the City of Cooper .

Now, therefore, for the consideration, hereinafter, expressed and the mutual conditions hereof, it is mutually agreed by and between the City of Cooper, a political subdivision, duly organized and existing under the laws of the State of Texas, hereinafter referred to as City of Cooper, and Delta County as follows:

**PURPOSE**

The City of Cooper desires to consolidate its assessment and collection of property taxes into the Delta County Tax Office. The parties enter this contract pursuant to the authority granted by Section 6.24, Property Tax Code.

**TERM**

The contract by and between Delta County and City of Cooper shall be in effect from August 1, ~~2023~~ thru September 30, ~~2024~~ and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination of either party to the other, such notice to be provided no later than May 31<sup>st</sup>, four months prior to the initiation of current tax collections for the tax year in which the agreement is to be terminated or within 15 workdays of receipt of budget, whichever is later. In the event of termination by notice, the City of Cooper shall be obligated to pay such payments as are required by this contract and agreement through September 30<sup>th</sup> of the tax year, in which



this agreement is to be terminated and Delta County shall be obligate to provide services pursuant to this contract, as hereinabove set forth, during such period.

### **SERVICES TO BE PERFORMED**

1. The Delta County Tax Assessor-Collector agrees to do the following for the City of Cooper to prepare and mail all tax statements, provide monthly collection reports as well as daily and weekly reports upon request by the City of Cooper, prepare tax certificates, develop and maintain both current and delinquent tax rolls, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The Delta County Tax Assessor-Collector undertakes and agrees to develop and maintain written policies and procedures of its operation, to make available to the City of Cooper full information about the assessment and collection operations of the District and to promptly furnish written reports reasonably necessary to keep the City of Cooper advised of all financial information affecting it, with specific regard to assessment and collections. The Tax Assessor-Collector also agrees each year to calculate and publish in accordance with Section 26.04, Property Tax Code, and the City of Cooper "effective tax rate".
2. The City of Cooper agrees to promptly deliver to the possession and control of the Delta County Tax Assessor-Collector all records that the Delta County former tax office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information and records needed by the Tax Office in its assessment and collection operations.
3. The City of Cooper retains the right to select its own attorney for collection of delinquent taxes. The City of Cooper further agrees that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by City of Cooper. To defray and offset such fees it is expressly agreed hereby that the County will apply the additional penalty authorized by Section 33.07, Property

Tax Code, Vernon's Tax Code Title1, as amended and further agreed that the governing body of City of Cooper will enact in a timely fashion all resolutions necessary to allow the application of such penalty.

4. City of Cooper agrees as a part of its quarterly payment contribution to, and annual audit of Delta County Tax Office expenditures and of taxes collected each year as provided by this agreement.
5. The Delta County Tax Assessor-Collector agrees to make payment of taxes collected to the City of Cooper by check drawn on the District's designated depository. Such payment shall be made on a daily basis from October 1 thru January 31; then on a weekly basis from February 1 to September 20. A report of the tax monies will be completed to show the distribution of monies collected. This report will be forwarded with each payment.
6. The Delta County Tax Assessor-Collector shall submit all refunded requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund order under the provision of Section 42.43 Property Tax Code to the City of Cooper for reimbursement to the taxpayers. The Delta County Tax Assessor-Collector shall submit all pertinent and available information to the City of Cooper with each request.
7. Delta County expressly agrees that the Tax Assessor-Collector, and the Chief Deputy, if deemed necessary by said collector, shall remain at all times registered and shall become certified by the terms and provisions of the Property Tax Code.
8. In the event this agreement is terminated, Delta County agrees to provide the City of Cooper with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the City of Cooper current and delinquent tax rolls. The City of Cooper agrees to pay the actual cost of producing such records.

**PAYMENT FOR SERVICES**

The City of Cooper shall reimburse Delta County for the actual costs of providing these services under this contract.

For the ~~2023~~ tax year, the City of Cooper shall pay to Delta County the sum of \$~~5,724.70~~ for services provided hereunder. For the ~~2023~~ tax year and each year thereafter that this agreement shall remain in effect the Tax Assessor-Collector shall prepare before October 1, of the preceding year, a budget for assessment and collection operation. The City of Cooper agrees to pay Delta County for services rendered hereunder a percentage of the total amount budgeted by the District for such service determined by the total amount of property tax account levied by City of Cooper in the tax year for which the budget is prepared, compared to the total amount of property taxes levied by all the taxing units for which Delta County assess and collects taxes for that year. The budget prepared by the Delta County Tax Assessor-Collector for such services shall be in effect for the following calendar year. City of Cooper shall make payments due hereunder in quarterly installments due on or before that first day of each quarter.

In addition to the payments required above, the City of Cooper expressly agrees to pay the cost of reprocessing and mailing of tax notices if the City of Cooper incurs a rollback or other notification of their tax rate as provided in Sections 26.07 and 26.08 of the Property Tax Code or any further amendments thereto.

Furthermore, the City of Cooper expressly recognizes that the Tax Assessor-Collector intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result, the timely adoption of a tax rate by the City of Cooper is a prerequisite to the provision on services hereunder. If, in the determination of Delta County, the City of Cooper has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to timely adopt a tax rate, Delta County may at its discretion exercise the option of preparing and mailing separate tax statements for the City of Cooper. Such an option shall not be exercised unless the City of Cooper has failed to adopt the tax rate by October 15<sup>th</sup> of



the tax years in question. If such an option is exercised by Delta County, the City of Cooper expressly agrees to pay the actual cost incurred by Delta County in preparing and mailing separate tax statements.

#### **DEFINITIONS**

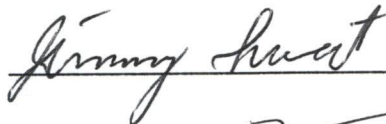
1. For the purpose of this agreement, the terms “assessment” and “collection” shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current and delinquent taxes, and calculation of an effective tax rate require by Section 26.04 of the Property Tax Code.
2. For the purpose of the agreement the term “parcel” shall mean each item of property which required the preparation of a separate tax statement.



\_\_\_\_\_, Tanner Crutcher, County Judge



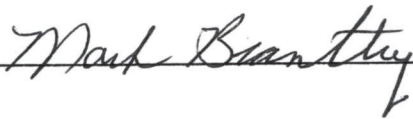
\_\_\_\_\_, Morgan Baker, Comm. Pct 1



\_\_\_\_\_, Jimmy Sweat, Comm. Pct 2



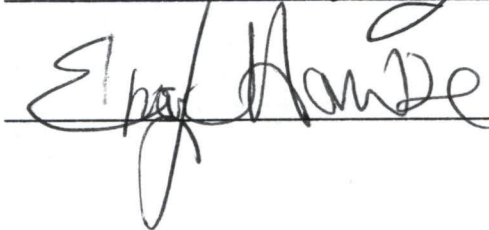
\_\_\_\_\_, Anthony Roberts, Comm. Pct 3



\_\_\_\_\_, Mark Brantley, Comm. Pct 4

Governing Body of Taxing entity served by Delta County Tax Assessor-Collector

 \_\_\_\_\_, Darren Braddy, Mayor

 \_\_\_\_\_, Emily Howse, Secretary



**ASSESSMENT/COLLECTION AGREEMENT  
STATE OF TEXAS  
COUNTY OF DELTA**

Whereas, City of Cooper has the power and authority with reference to the terms of Article 4413, (32c), Vernon’s Texas Civil Statutes, as amended and Section 6.24, Property Tax code, to authorize Delta County through it duly elected Tax Assessor-Collector to be the Tax Assessor-Collector for the City of Cooper .

Now, therefore, for the consideration, hereinafter, expressed and the mutual conditions hereof, it is mutually agreed by and between the City of Cooper, a political subdivision, duly organized and existing under the laws of the State of Texas, hereinafter referred to as City of Cooper, and Delta County as follows:

**PURPOSE**

The City of Cooper desires to consolidate its assessment and collection of property taxes into the Delta County Tax Office. The parties enter this contract pursuant to the authority granted by Section 6.24, Property Tax Code.

**TERM**

The contract by and between Delta County and City of Cooper shall be in effect from August 1, ~~2023~~ thru September 30, ~~2024~~ and it shall be automatically renewed thereafter on a year-to-year basis and remain in effect until terminated by mutual consent of the parties or by written notice of termination of either party to the other, such notice to be provided no later than May 31<sup>st</sup>, four months prior to the initiation of current tax collections for the tax year in which the agreement is to be terminated or within 15 workdays of receipt of budget, whichever is later. In the event of termination by notice, the City of Cooper shall be obligated to pay such payments as are required by this contract and agreement through September 30<sup>th</sup> of the tax year, in which

this agreement is to be terminated and Delta County shall be obligate to provide services pursuant to this contract, as hereinabove set forth, during such period.

### **SERVICES TO BE PERFORMED**

1. The Delta County Tax Assessor-Collector agrees to do the following for the City of Cooper to prepare and mail all tax statements, provide monthly collection reports as well as daily and weekly reports upon request by the City of Cooper, prepare tax certificates, develop and maintain both current and delinquent tax rolls, and to develop and maintain such other records and forms as are necessary or required by law or state rules and regulations. The Delta County Tax Assessor-Collector undertakes and agrees to develop and maintain written policies and procedures of its operation, to make available to the City of Cooper full information about the assessment and collection operations of the District and to promptly furnish written reports reasonably necessary to keep the City of Cooper advised of all financial information affecting it, with specific regard to assessment and collections. The Tax Assessor-Collector also agrees each year to calculate and publish in accordance with Section 26.04, Property Tax Code, and the City of Cooper "effective tax rate".
2. The City of Cooper agrees to promptly deliver to the possession and control of the Delta County Tax Assessor-Collector all records that the Delta County former tax office has accumulated and developed in assessment and collection of taxes, and to cooperate in furnishing or locating any other information and records needed by the Tax Office in its assessment and collection operations.
3. The City of Cooper retains the right to select its own attorney for collection of delinquent taxes. The City of Cooper further agrees that such fee as is allowed by law and provided in the contract with private legal counsel will be paid by City of Cooper. To defray and offset such fees it is expressly agreed hereby that the County will apply the additional penalty authorized by Section 33.07, Property

Tax Code, Vernon's Tax Code Title1, as amended and further agreed that the governing body of City of Cooper will enact in a timely fashion all resolutions necessary to allow the application of such penalty.

4. City of Cooper agrees as a part of its quarterly payment contribution to, and annual audit of Delta County Tax Office expenditures and of taxes collected each year as provided by this agreement.
5. The Delta County Tax Assessor-Collector agrees to make payment of taxes collected to the City of Cooper by check drawn on the District's designated depository. Such payment shall be made on a daily basis from October 1 thru January 31; then on a weekly basis from February 1 to September 20. A report of the tax monies will be completed to show the distribution of monies collected. This report will be forwarded with each payment.
6. The Delta County Tax Assessor-Collector shall submit all refunded requests received and authorized under the provisions of Section 31.11 Property Tax Code, or refund order under the provision of Section 42.43 Property Tax Code to the City of Cooper for reimbursement to the taxpayers. The Delta County Tax Assessor-Collector shall submit all pertinent and available information to the City of Cooper with each request.
7. Delta County expressly agrees that the Tax Assessor-Collector, and the Chief Deputy, if deemed necessary by said collector, shall remain at all times registered and shall become certified by the terms and provisions of the Property Tax Code.
8. In the event this agreement is terminated, Delta County agrees to provide the City of Cooper with copies of all records related to the assessment and collection of its taxes including but not limited to copies of the City of Cooper current and delinquent tax rolls. The City of Cooper agrees to pay the actual cost of producing such records.



**PAYMENT FOR SERVICES**

The City of Cooper shall reimburse Delta County for the actual costs of providing these services under this contract.

For the ~~2023~~ tax year, the City of Cooper shall pay to Delta County the sum of \$ ~~5,724.70~~ for services provided hereunder. For the ~~2023~~ tax year and each year thereafter that this agreement shall remain in effect the Tax Assessor-Collector shall prepare before October 1, of the preceding year, a budget for assessment and collection operation. The City of Cooper agrees to pay Delta County for services rendered hereunder a percentage of the total amount budgeted by the District for such service determined by the total amount of property tax account levied by City of Cooper in the tax year for which the budget is prepared, compared to the total amount of property taxes levied by all the taxing units for which Delta County assess and collects taxes for that year. The budget prepared by the Delta County Tax Assessor-Collector for such services shall be in effect for the following calendar year. City of Cooper shall make payments due hereunder in quarterly installments due on or before that first day of each quarter.

In addition to the payments required above, the City of Cooper expressly agrees to pay the cost of reprocessing and mailing of tax notices if the City of Cooper incurs a rollback or other notification of their tax rate as provided in Sections 26.07 and 26.08 of the Property Tax Code or any further amendments thereto.

Furthermore, the City of Cooper expressly recognizes that the Tax Assessor-Collector intends to assess and collect taxes for itself and other taxing units using consolidated tax statements. As a result, the timely adoption of a tax rate by the City of Cooper is a prerequisite to the provision on services hereunder. If, in the determination of Delta County, the City of Cooper has caused an unreasonable delay in the preparation of consolidated tax statements through its failure to timely adopt a tax rate, Delta County may at its discretion exercise the option of preparing and mailing separate tax statements for the City of Cooper. Such an option shall not be exercised unless the City of Cooper has failed to adopt the tax rate by October 15<sup>th</sup> of

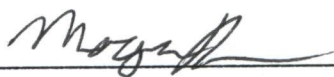
the tax years in question. If such an option is exercised by Delta County, the City of Cooper expressly agrees to pay the actual cost incurred by Delta County in preparing and mailing separate tax statements.

### **DEFINITIONS**

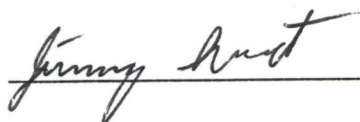
1. For the purpose of this agreement, the terms "assessment" and "collection" shall include the following: calculation of tax, preparation of current and delinquent tax rolls, proration of taxes, correction of clerical errors in tax rolls, collection of current and delinquent taxes, and calculation of an effective tax rate require by Section 26.04 of the Property Tax Code.
2. For the purpose of the agreement the term "parcel" shall mean each item of property which required the preparation of a separate tax statement.



\_\_\_\_\_, Tanner Crutcher, County Judge



\_\_\_\_\_, Morgan Baker, Comm. Pct 1



\_\_\_\_\_, Jimmy Sweat, Comm. Pct 2



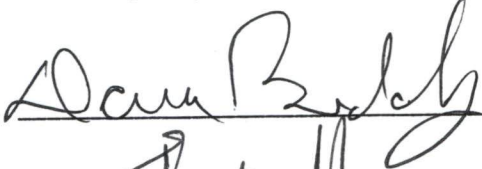
\_\_\_\_\_, Anthony Roberts, Comm. Pct 3

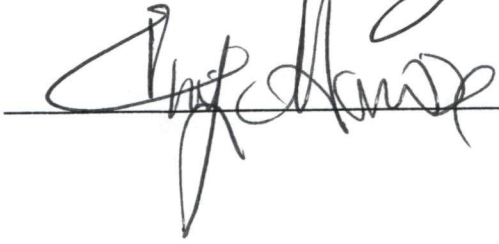


\_\_\_\_\_, Mark Brantley, Comm. Pct 4



Governing Body of Taxing entity served by Delta County Tax Assessor-Collector

 \_\_\_\_\_, Darren Braddy, Mayor

 \_\_\_\_\_, Emily Howse, Secretary

# Memo

**To:** PRESIDING OFFICERS OF THE GOVERNING BODIES OF ALL TAXING UNITS  
**From:** Kim Gregory, RPA, CCA Chief Appraiser  
**CC:** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS; BOARD OF DIRECTORS  
**Date:** September 15, 2023  
**Re:** **Sec. 6.06(b)** Texas Property Tax Code Appraisal District Budget and Financing.

---

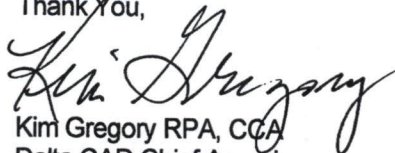
## **2024 APPROVED DELTA CAD BUDGET**

---

As per Section 6.06(b) of the Texas Property Tax Code regarding the Appraisal District Budget and Financing, the Delta County Appraisal District Board of Directors held a Public Hearing on Tuesday, September 12, 2023 where the 2024 Delta County Appraisal District Budget has been approved and adopted. This budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district within thirty days. A copy of the adopted 2024 Delta County Appraisal District Budget is attached for your records. Additional copies are available at the Delta County Appraisal District office located at 1280 W Dallas Ave, Cooper, TX 75432.

We sincerely appreciate your consideration and support.

Thank You,

  
Kim Gregory RPA, CCA  
Delta CAD Chief Appraiser

Encl.

# Memo

**To:** PRESIDING OFFICERS OF THE GOVERNING BODIES OF ALL TAXING UNITS  
**From:** Kim Gregory, RPA, CCA Chief Appraiser  
**CC:** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS; BOARD OF DIRECTORS;  
**Date:** September 15, 2023  
**Re:** **Sec. 6.063(a)(b)** Texas Property Tax Code Appraisal District Financial Audit.  
**2022 APPROVED DELTA COUNTY APPRAISAL DISTRICT FINANCIAL AUDIT**

---

In compliance with Section 6.063(a) of the Texas Property Tax Code, a financial audit has been prepared by an independent certified public accountant of the Delta County Appraisal District's affairs and has been approved by the Delta County Appraisal District's Board of Directors in an open meeting on September 12, 2023

A copy of the Delta County Appraisal District Report of Audit as approved by the Board of Director's as per Section 6.063(b) of the Texas Property Tax Code is enclosed for your records and additional copies are available for inspection at the Delta County Appraisal District office located at 1280 W. Dallas Ave, Cooper, Texas.

If you have any questions or need additional information, please contact me at your earliest convenience.

Sincerely,



Kim Gregory RPA, CCA  
Delta CAD Chief Appraiser

Encl.



**2024**

**Delta County Appraisal District  
Approved Budget**

September 12, 2023



**DELTA COUNTY APPRAISAL DISTRICT  
2024 APPROVED BUDGET**

<b>Expenses</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
*Legal Services (Incl Current Litigation)	10,000	10,000	20,000	10,000	10,000
Contingent Fund	5,000	5,000	10,000	5,000	5,000
Board of Directors	250	250	250	250	250
Appraisal Engineers (P&A)	6,750	7,100	7,400	7,900	7,900
ARB (Appr Rev Board Fees) *Incl Legal Svc	5,000	5,000	5,000	6,000	5,000
Appraisal Manuals	800	800	800	1,000	1,000
*Office Supplies	6,500	6,500	8,000	10,000	10,000
*Postage	5,000	5,000	6,700	8,000	8,000
Public Notices (SB 622)	2,000	2,000	2,000	3,000	3,000
* *Audit-Financial	3,200	3,300	5,000	6,000	6,200
* Auto Allowance	8,400	8,400	8,400	8,400	8,400
* *Mileage (Staff, ARB, BOD Reimbursement)	300	300	1,000	300	300
Property Insurance	800	800	800	800	900
General Liability	800	800	800	800	800
Bond Premium/Public Offcl	400	400	400	400	400
Registration Fees	1,500	1,500	3,000	3,000	1,500
*School/Conf(CEU's)	4,000	3,650	6,000	6,000	6,000
*Telephone/Internet (Addl ARB line)	5,000	5,000	6,000	6,000	6,000
Electricity/Natural Gas	4,000	4,000	4,000	4,000	4,000
Water	800	800	1000	1000	1,000
Main/Support Appraisal Software (TA)	13,654	14,269	14,733	14,955	16,449
*GIS/Appraiser Viewer/Maintenance (TA)	882	925	1,250	1,250	1,376
* TNRIS/DIR Texas Imagery Svc (aerial imagery)	0	0	0	0	6,335
Office Equipment (Acquisition/Maintenance)	300	300	300	300	300
*Software Lic Fee (QB &/or BIS)	1,000	1,000	1,500	2,000	2,000
Chief Appraiser Salary	55,120	56,160	62,400	72,800	74,360
Office Manager	35,312	37,960	41,600	52,000	53,560
* CAD Support Specialist	0	0	0	0	49,400
* Temp Position (Cust Svc/Clerical/ARB Website)	37,482	37,960	0	0	12,480
* Field Appraiser/Appraiser Trainee	24,960	27,560	31,200	41,600	0
401A Benefits (6.8)	11,344	11,766	31,870	12,147	12,111
FICA Expense (6.20)	9,479	9,898	9,060	10,317	10,994
Medicare Expense (1.45)	2,217	2,315	2,119	2,413	2,571
SUTA Expense	800	800	800	800	800
Workers Compensation (2.8)	650	650	700	700	700
* Employee Insurance	30,972	31,592	32,796	35,643	37,074
*Grounds/Bldg Maint (Drwy/Bldg /Plumbing)	5,000	5,000	16,903	15,000	15,000
MAPS/TDLR Compliance (Eagle)	42,000	46,000	46,000	46,000	46,000
1) GIS Maintenance (BIS)	3,321	3,321	3,420	3,500	3,500
2) GIS Interactive Map (BIS)	3,000	3,300	3,000	3,100	2,800
3) *Server/Workstation Lease/Maintenance (BIS)	15,600	16,104	18,979	21,315	21,136
4) Internet/Prop Search (BIS)	1,320	1,320	1,320	1,360	1,500
5) Web Host/25:19 Eprotest Online Appeals (BIS)	1,320	1,320	1,320	1,420	3,040
6) Web/Exchange Email (BIS)	432	360	340	750	350
7) *Router Maintenance (BIS)	3,500	900	930	1,080	1,125
8) *(SB2)TNT/ARB Website/Annual Fee (BIS)	0	4,400	2,400	2,500	2,600
9) Deed Processing (BIS)	0	0	11,000	19,800	19,800
*Capital Exp * Legislative Mandates	5,000	0	0	0	5,000
<b>SUBTOTALS:</b>	<b>375,165</b>	<b>385,780</b>	<b>432,490</b>	<b>450,600</b>	<b>488,011</b>
<b>App District (Misc. Rev) Pecuniary Fund</b>	<b>-10,000</b>	<b>-12,000</b>	<b>0</b>	<b>-25,000</b>	
<b>**UNENCUMBERED FUND</b>	<b>-533</b>	<b>-280</b>	<b>-48,403</b>	<b>-2,526</b>	<b>-60,769</b>
<b>TOTALS</b>	<b>364,632</b>	<b>373,500</b>	<b>384,087</b>	<b>423,074</b>	<b>427,242</b>
* = descrip change or new item, Orange = Harris/TrueAutomation Expenses, Lavender = BIS Consulting Exper					
**= unencumbered funds per 2022 Delta CAD financial audit.					
<b>2023 Retirement Factor 7.30% 2024 Retirement Factor 18.83%</b>					







DELTA CAD APPROVED 2024 PAYROLL BUDGET					
PAYROLL		FY23	FY24	DIFFERENCE	%+ OR-
	COLA, MERIT				
	& LONGEVITY				
*CHIEF APPRAISER (\$35.75 PER HR)		72,800.00	74,360.00	1,560.00	2.14%
*ADMIN/OFFICE MGR (\$25.75 PER HR)		52,000.00	53,560.00	1,560.00	3.00%
*SUPPORT SPECIALIST (\$23.75 PER HR)		0.00	49,400.00	49,400.00	100.00%
*APPRAISER -LEVEL III (\$.00 PER HR)		41,600.00	0.00	-41,600.00	-100.00%
<b>TOTAL PAYROLL:</b>		<b>166,400.00</b>	<b>177,320.00</b>	<b>10,920.00</b>	<b>6.56%</b>
Health Insurance Chief Appraiser	****	11,881.00	12,358.00	477.00	4.01% **
Health Insurance Admin/Office Mgr	****	11,881.00	12,358.00	477.00	4.01% **
Health Insurance Support Specialist	****	0.00	12,358.00	12,358.00	100.00% **
Health Insurance Appraiser		11,881.00	0.00	-11,881.00	-100.00% **
<b>TOTAL HEALTH INSURANCE</b>	<b>**</b>	<b>35,643.00</b>	<b>37,074.00</b>	<b>1,431.00</b>	<b>4.01%</b>
Retirement Benefits Chief Appraiser		5,314.40	5,078.79	-235.61	-4.43%
Retirement Benefits Admin/Office Mgr		3,796.00	3,658.15	-137.85	-3.63%
Retirement Benefits Support Specialist		0.00	3,374.02	3,374.02	100.00%
Retirement Benefits Appraiser		3,036.80	0.00	-3,036.80	-100.00%
<b>TOTAL RETIREMENT BENEFITS (6.83%)</b>	<b>*</b>	<b>12,147.20</b>	<b>12,110.96</b>	<b>-36.24</b>	<b>-0.30%</b>
Medicare Chief Appraiser		1,055.60	1,078.22	22.62	2.14%
Medicare Admin/Office Manager		754.00	776.62	22.62	3.00%
Medicare Support Specialist		0.00	716.30	716.30	100.00%
Medicare Appraiser		603.20	0.00	-603.20	-100.00%
<b>TOTAL MEDICARE EXPENSES (1.45)</b>		<b>2,412.80</b>	<b>2,571.14</b>	<b>158.34</b>	<b>6.56%</b>
Social Security Chief Appraiser		4,513.60	4,610.32	96.72	2.14%
Social Security Office Manager		3,224.00	3,320.72	96.72	3.00%
Social Security Support Specialist		0.00	3,062.80	3,062.80	100.00%
Social Security Appraiser		2,579.20	0.00	-2,579.20	-100.00%
<b>TOTAL SOC SECURITY EXPENSE (6.20)</b>		<b>10,316.80</b>	<b>10,993.84</b>	<b>677.04</b>	<b>6.56%</b>
Workman's Compensation		700.00	700.00	0.00	0.00%
SUTA		800.00	800.00	0.00	0.00%
<b>TOTAL TAXES AND BENEFITS:</b>		<b>62,019.80</b>	<b>64,249.94</b>	<b>2,230.14</b>	<b>3.60%</b>
<b>TOTAL PAYROLL COST:</b>		<b>228,419.80</b>	<b>241,569.94</b>	<b>13,150.14</b>	<b>5.76% INCREASE</b>
<b>**TOTAL HEALTH INSURANCE: 2023 PLAN IS NO LONGER OFFERED! PREV DEDUCTIBLE=\$500 / NEW DED=\$3,000!</b>					
<b>****2023 Total doesn't (but should have included) Dental, Vision, Basic Life, AD&amp;D/2024 Total includes those.</b>					

\*2023 RETIREMENT FACTOR 7.30%, 2024 RETIREMENT FACTOR 6.83%



DELTA COUNTY APPRAISAL DISTRICT  
2024 APPROVED BUDGET W/\$40K HS EXEMPTION

JURISDICTION

JURISDICTION	*EST 2023 LEVY
DELTA COUNTY	\$ 3,120,528.62
R & B	\$ 673,061.62
EMSD #1	\$ 359,154.05
COOPER ISD	\$ 5,293,240.58
DELTA MUD	\$ 731,649.04
FANNINDEL ISD	\$ 466,598.47
CITY OF COOPER	\$ 863,821.48
CITY OF PECAN GAP	\$ 11,244.86
CHISUM ISD	\$ 466,980.49
COMMERCE ISD	\$ 79,104.26
DELTA CAD	\$ 12,065,383.47

% derived by dividing entities levy by the total levy.

EXAMPLE:

divide by total levy \$ 863,821.48 City of Cooper  
\$ 12,065,383.47  
7.159502905

DCAD BUDGET	/	EST LEVY	TOTAL %
\$427,242.00		\$12,065,383.47	3.54%

	LEVY %/APPRAISAL	APPRAISAL	TOTAL
DELTA COUNTY	25.86%	\$ 110,499.67	\$ 110,499.67
R & B	5.58%	\$ 23,833.49	\$ 23,833.49
EMSD #1	2.98%	\$ 12,717.85	\$ 12,717.85
COOPER ISD	43.87%	\$ 187,436.62	\$ 187,436.62
DELTA MUD	6.06%	\$ 25,908.10	\$ 25,908.10
FANNINDEL ISD	3.87%	\$ 16,522.51	\$ 16,522.51
CITY OF COOPER	7.16%	\$ 30,588.40	\$ 30,588.40
CITY OF PECAN GAP	0.09%	\$ 398.19	\$ 398.19
CHISUM ISD	3.87%	\$ 16,536.04	\$ 16,536.04
COMMERCE ISD	0.66%	\$ 2,801.13	\$ 2,801.13
TOTAL	100.00%	\$427,242.00	\$ 427,242.00

	PAYMENT AMOUNT	NET PMT AMOUNT	QUARTER PMT	DATABASE	TOTALS
DELTA COUNTY	\$ 110,499.67	\$ 110,499.67	\$ 27,624.92	\$500.00	\$ 28,124.92
R & B	\$ 23,833.49	\$ 23,833.49	\$ 5,958.37		\$ 5,958.37
EMSD #1	\$ 12,717.85	\$ 12,717.85	\$ 3,179.46		\$ 3,179.46
COOPER ISD	\$ 187,436.62	\$ 187,436.62	\$ 46,859.15		\$ 46,859.15
DELTA MUD	\$ 25,908.10	\$ 25,908.10	\$ 6,477.03		\$ 6,477.03
FANNINDEL ISD	\$ 16,522.51	\$ 16,522.51	\$ 4,130.63		\$ 4,130.63
CITY OF COOPER	\$ 30,588.40	\$ 30,588.40	\$ 7,647.10		\$ 7,647.10
CITY OF PECAN GAP	\$ 398.19	\$ 398.19	\$ 99.55		\$ 99.55
CHISUM ISD	\$ 16,536.04	\$ 16,536.04	\$ 4,134.01		\$ 4,134.01
COMMERCE ISD	\$ 2,801.13	\$ 2,801.13	\$ 700.28		\$ 700.28
TOTALS	\$ 427,242.00	\$ 427,242.00	\$ 106,810.50		\$ 107,310.50

\*Estimated Levy Totals based on 2022 Tax Rates & 2023 Certified Values as of 7/25/23 w/\$40k HS Exemption.



DELTA COUNTY APPRAISAL DISTRICT  
2024 APPROVED BUDGET W/\$100k HS EXEMPTION

JURISDICTION

JURISDICTION	*EST 2023 LEVY
DELTA COUNTY	\$ 3,120,528.62
R & B	\$ 673,061.62
EMSD #1	\$ 359,154.05
COOPER ISD	\$ 4,882,915.08
DELTA MUD	\$ 731,649.04
FANNINDEL ISD	\$ 439,648.55
CITY OF COOPER	\$ 863,821.48
CITY OF PECAN GAP	\$ 11,244.86
CHISUM ISD	\$ 457,879.28
COMMERCE ISD	\$ 68,145.52
DELTA CAD	\$ 11,608,048.10

% derived by dividing entities levy by the total levy.

EXAMPLE:

divide by total levy \$ 863,821.48 City of Cooper  
\$ 11,608,048.10  
7.44157392

DCAD BUDGET	EST LEVY	TOTAL %
\$427,242.00	\$11,608,048.10	3.68%

	LEVY %/APPRAISAL	APPRAISAL	TOTAL
DELTA COUNTY	26.88%	\$ 114,853.15	\$ 114,853.15
R & B	5.80%	\$ 24,772.48	\$ 24,772.48
EMSD #1	3.09%	\$ 13,218.91	\$ 13,218.91
COOPER ISD	42.06%	\$ 179,718.97	\$ 179,718.97
DELTA MUD	6.30%	\$ 26,928.83	\$ 26,928.83
FANNINDEL ISD	3.79%	\$ 16,181.56	\$ 16,181.56
CITY OF COOPER	7.44%	\$ 31,793.53	\$ 31,793.53
CITY OF PECAN GAP	0.10%	\$ 413.87	\$ 413.87
CHISUM ISD	3.94%	\$ 16,852.55	\$ 16,852.55
COMMERCE ISD	0.59%	\$ 2,508.14	\$ 2,508.14
TOTAL	100.00%	\$427,242.00	\$ 427,242.00

	PAYMENT AMOUNT	NET PMT AMOUNT	QUARTER PMT	DATABASE	TOTALS
DELTA COUNTY	\$ 114,853.15	\$ 114,853.15	\$ 28,713.29	\$500.00	\$ 29,213.29
R & B	\$ 24,772.48	\$ 24,772.48	\$ 6,193.12		\$ 6,193.12
EMSD #1	\$ 13,218.91	\$ 13,218.91	\$ 3,304.73		\$ 3,304.73
COOPER ISD	\$ 179,718.97	\$ 179,718.97	\$ 44,929.74		\$ 44,929.74
DELTA MUD	\$ 26,928.83	\$ 26,928.83	\$ 6,732.21		\$ 6,732.21
FANNINDEL ISD	\$ 16,181.56	\$ 16,181.56	\$ 4,045.39		\$ 4,045.39
CITY OF COOPER	\$ 31,793.53	\$ 31,793.53	\$ 7,948.38		\$ 7,948.38
CITY OF PECAN GAP	\$ 413.87	\$ 413.87	\$ 103.47		\$ 103.47
CHISUM ISD	\$ 16,852.55	\$ 16,852.55	\$ 4,213.14		\$ 4,213.14
COMMERCE ISD	\$ 2,508.14	\$ 2,508.14	\$ 627.04		\$ 627.04
TOTALS	\$ 427,242.00	\$ 427,242.00	\$ 106,810.50		\$ 107,310.50

\*Estimated Levy Totals based on 2022 Tax Rates & 2023 Certified Values w/\$100k HS Exemption as of Supp #1.

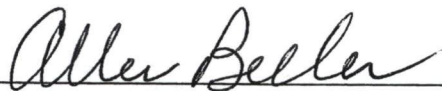
**DELTA COUNTY APPRAISAL DISTRICT**

**RESOLUTION #2023-0912**

**TO APPROVE THE  
2024 APPRAISAL DISTRICT BUDGET**


Whereas, according to Section 6.06(a) and 6.06(b) of the *Texas Property Tax Code*, the Chief Appraiser shall prepare a proposed budget for the operations of the district and the Board of Directors of an Appraisal District shall hold a public hearing to consider the budget.

Therefore, on this the 12<sup>th</sup> day of September, 2023, the Board of Directors of the Delta County Appraisal District does approve and adopt the attached Delta County Appraisal District budget for 2024 as presented.

  
Allen Beeler, Chairman

  
Thomas Darden, Secretary

\_\_\_\_\_  
Jason Murray, Member

  
Shawn Murray, Member

  
Amanda L. Esperance, Member

\_\_\_\_\_  
Dawn Moody, TAC, Member



# Memo

**To:** PRESIDING OFFICERS OF THE GOVERNING BODIES OF ALL TAXING UNITS  
**From:** Kim Gregory, RPA, CCA Chief Appraiser  
**CC:** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS; BOARD OF DIRECTORS  
**Date:** September 15, 2023  
**Re:** **Sec. 6.06(b)** Texas Property Tax Code Appraisal District Budget and Financing.

---

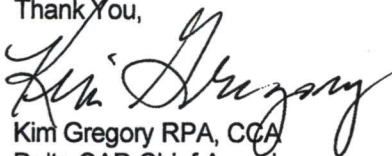
## **2024 APPROVED DELTA CAD BUDGET**

---

As per Section 6.06(b) of the Texas Property Tax Code regarding the Appraisal District Budget and Financing, the Delta County Appraisal District Board of Directors held a Public Hearing on Tuesday, September 12, 2023 where the 2024 Delta County Appraisal District Budget has been approved and adopted. This budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district within thirty days. A copy of the adopted 2024 Delta County Appraisal District Budget is attached for your records. Additional copies are available at the Delta County Appraisal District office located at 1280 W Dallas Ave, Cooper, TX 75432.

We sincerely appreciate your consideration and support.

Thank You,

  
Kim Gregory RPA, CCA  
Delta CAD Chief Appraiser

Encl.

# Memo

**To:** PRESIDING OFFICERS OF THE GOVERNING BODIES OF ALL TAXING UNITS  
**From:** Kim Gregory, RPA, CCA Chief Appraiser  
**CC:** TEXAS COMPTROLLER OF PUBLIC ACCOUNTS; BOARD OF DIRECTORS;  
**Date:** September 15, 2023  
**Re:** Sec. 6.063(a)(b) Texas Property Tax Code Appraisal District Financial Audit.

**2022 APPROVED DELTA COUNTY APPRAISAL DISTRICT FINANCIAL AUDIT**

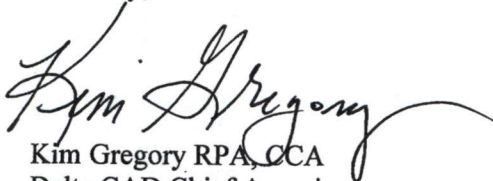
---

In compliance with Section 6.063(a) of the Texas Property Tax Code, a financial audit has been prepared by an independent certified public accountant of the Delta County Appraisal District's affairs and has been approved by the Delta County Appraisal District's Board of Directors in an open meeting on September 12, 2023

A copy of the Delta County Appraisal District Report of Audit as approved by the Board of Director's as per Section 6.063(b) of the Texas Property Tax Code is enclosed for your records and additional copies are available for inspection at the Delta County Appraisal District office located at 1280 W. Dallas Ave, Cooper, Texas.

If you have any questions or need additional information, please contact me at your earliest convenience.

Sincerely,



Kim Gregory RPA, CCA  
Delta CAD Chief Appraiser

Encl.





**2024**

**Delta County Appraisal District  
Approved Budget**

September 12, 2023



<b>Expenses</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
*Legal Services (Incl Current Litigation)	10,000	10,000	20,000	10,000	10,000
Contingent Fund	5,000	5,000	10,000	5,000	5,000
Board of Directors	250	250	250	250	250
Appraisal Engineers (P&A)	6,750	7,100	7,400	7,900	7,900
ARB (Appr Rev Board Fees) *Incl Legal Svc	5,000	5,000	5,000	6,000	5,000
Appraisal Manuals	800	800	800	1,000	1,000
*Office Supplies	6,500	6,500	8,000	10,000	10,000
*Postage	5,000	5,000	6,700	8,000	8,000
Public Notices (SB 622)	2,000	2,000	2,000	3,000	3,000
* *Audit-Financial	3,200	3,300	5,000	6,000	6,200
* Auto Allowance	8,400	8,400	8,400	8,400	8,400
* *Mileage (Staff, ARB, BOD Reimbursement)	300	300	1,000	300	300
Property Insurance	800	800	800	800	900
General Liability	800	800	800	800	800
Bond Premium/Public Offcl	400	400	400	400	400
Registration Fees	1,500	1,500	3,000	3,000	1,500
*School/Conf(CEU's)	4,000	3,650	6,000	6,000	6,000
*Telephone/Internet (Addl ARB line)	5,000	5,000	6,000	6,000	6,000
Electricity/Natural Gas	4,000	4,000	4,000	4,000	4,000
Water	800	800	1000	1000	1,000
Main/Support Appraisal Software (TA)	13,654	14,269	14,733	14,955	16,449
*GIS/Appraiser Viewer/Maintenance (TA)	882	925	1,250	1,250	1,376
* TNRIS/DIR Texas Imagery Svc (aerial imagery)	0	0	0	0	6,335
Office Equipment (Acquisition/Maintenance)	300	300	300	300	300
*Software Lic Fee (QB &/or BIS)	1,000	1,000	1,500	2,000	2,000
Chief Appraiser Salary	55,120	56,160	62,400	72,800	74,360
Office Manager	35,312	37,960	41,600	52,000	53,560
* CAD Support Specialist	0	0	0	0	49,400
* Temp Position (Cust Svc/Clerical/ARB Website)	37,482	37,960	0	0	12,480
* Field Appraiser/Appraiser Trainee	24,960	27,560	31,200	41,600	0
401A Benefits (6.8)	11,344	11,766	31,870	12,147	12,111
FICA Expense (6.20)	9,479	9,898	9,060	10,317	10,994
Medicare Expense (1.45)	2,217	2,315	2,119	2,413	2,571
SUTA Expense	800	800	800	800	800
Workers Compensation (2.8)	650	650	700	700	700
* Employee Insurance	30,972	31,592	32,796	35,643	37,074
*Grounds/Bldg Maint (Drwy/Bldg /Plumbing)	5,000	5,000	16,903	15,000	15,000
MAPS/TDLR Compliance (Eagle)	42,000	46,000	46,000	46,000	46,000
1) GIS Maintenance (BIS)	3,321	3,321	3,420	3,500	3,500
2) GIS Interactive Map (BIS)	3,000	3,300	3,000	3,100	2,800
3) *Server/Workstation Lease/Maintenance (BIS)	15,600	16,104	18,979	21,315	21,136
4) Internet/Prop Search (BIS)	1,320	1,320	1,320	1,360	1,500
5) Web Host/25:19 Eprotest Online Appeals (BIS)	1,320	1,320	1,320	1,420	3,040
6) Web/Exchange Email (BIS)	432	360	340	750	350
7) *Router Maintenance (BIS)	3,500	900	930	1,080	1,125
8) *(SB2)TNT/ARB Website/Annual Fee (BIS)	0	4,400	2,400	2,500	2,600
9) Deed Processing (BIS)	0	0	11,000	19,800	19,800
*Capital Exp * Legislative Mandates	5,000	0	0	0	5,000
<b>SUBTOTALS:</b>	<b>375,165</b>	<b>385,780</b>	<b>432,490</b>	<b>450,600</b>	<b>488,011</b>
<b>App District (Misc. Rev) Pecuniary Fund</b>	<b>-10,000</b>	<b>-12,000</b>	<b>0</b>	<b>-25,000</b>	
<b>**UNENCUMBERED FUND</b>	<b>-533</b>	<b>-280</b>	<b>-48,403</b>	<b>-2,526</b>	<b>-60,769</b>
<b>TOTALS</b>	<b>364,632</b>	<b>373,500</b>	<b>384,087</b>	<b>423,074</b>	<b>427,242</b>

\* = descrip change or new item, Orange = Harris/TrueAutomation Expenses, Lavender = BIS Consulting Exper

\*\*= unencumbered funds per 2022 Delta CAD financial audit.

**2023 Retirement Factor 7.30% 2024 Retirement Factor 18.83%**



\* ARBITRATION / LITIGATION.  
\* UNFORSEEN LIABILITIES.

\* McCLANAHAN & ASSOC PRICE INCREASE.

\*PER 2023/2024 ESTIMATED RENEWAL RATE.

\* ALL EMPL REQUIRED CYBER SECURITY, CUSTOMER SVC, ETC CLASSES.

\*INCLUDES SOFTWARE UPDATE/LEGISLATIVE MANDATES

\* INCLUDES MATIX MAPPING MAINTENANCE UPDATE

\* *Website MAP Imagery (NO LONGER FREE as of 8/31/2023)*

\$35.75 per hour based on a 40 hr week.          \$28.60 per hr based on a 50 hr week.

\$25.75 per hour based on a 40 hr week.

\$23.75 per hour based on a 40 hr week.

**\*\$10 per hour based on a 24 hr wk as needed.**

**\*NO CHANGE IN MATCH**

**\*DEDUCTIBLE INCREASE FROM \$500 TO \$3,000**

\*ONLINE APPRAISAL NOTICES PREV INCLUDED HERE

\*INCL:WEB HOST, ONLINE APPR NOTICES & PROTESTS

\* EMAIL HOSTING ONLY

**\*LEGISLATIVE MANDATES! (ARB WEBSITE/UPDATED INFO ON CURRENT WEBSITE!)**

\*PECUNIARY FUNDS TO OFFSET BUDGET INCREASES.

\*UNENCUMBERED FUNDS AS PER -2022 DCAD FINANCIAL AUDIT.



DELTA CAD APPROVED 2024 PAYROLL BUDGET					
PAYROLL		FY23	FY24	DIFFERENCE	%+ OR-
	COLA, MERIT				
	& LONGEVITY				
*CHIEF APPRAISER (\$35.75 PER HR)		72,800.00	74,360.00	1,560.00	2.14%
*ADMIN/OFFICE MGR (\$25.75 PER HR)		52,000.00	53,560.00	1,560.00	3.00%
*SUPPORT SPECIALIST (\$23.75 PER HR)		0.00	49,400.00	49,400.00	100.00%
*APPRAISER -LEVEL III (\$.00 PER HR)		41,600.00	0.00	-41,600.00	-100.00%
<b>TOTAL PAYROLL:</b>		<b>166,400.00</b>	<b>177,320.00</b>	<b>10,920.00</b>	<b>6.56%</b>
Health Insurance Chief Appraiser	****	11,881.00	12,358.00	477.00	4.01% **
Health Insurance Admin/Office Mgr	****	11,881.00	12,358.00	477.00	4.01% **
Health Insurance Support Specialist	****	0.00	12,358.00	12,358.00	100.00% **
Health Insurance Appraiser		11,881.00	0.00	-11,881.00	-100.00% **
<b>TOTAL HEALTH INSURANCE</b>	<b>**</b>	<b>35,643.00</b>	<b>37,074.00</b>	<b>1,431.00</b>	<b>4.01%</b>
Retirement Benefits Chief Appraiser		5,314.40	5,078.79	-235.61	-4.43%
Retirement Benefits Admin/Office Mgr		3,796.00	3,658.15	-137.85	-3.63%
Retirement Benefits Support Specialist		0.00	3,374.02	3,374.02	100.00%
Retirement Benefits Appraiser		3,036.80	0.00	-3,036.80	-100.00%
<b>TOTAL RETIREMENT BENEFITS (6.83%)</b>	<b>*</b>	<b>12,147.20</b>	<b>12,110.96</b>	<b>-36.24</b>	<b>-0.30%</b>
Medicare Chief Appraiser		1,055.60	1,078.22	22.62	2.14%
Medicare Admin/Office Manager		754.00	776.62	22.62	3.00%
Medicare Support Specialist		0.00	716.30	716.30	100.00%
Medicare Appraiser		603.20	0.00	-603.20	-100.00%
<b>TOTAL MEDICARE EXPENSES (1.45)</b>		<b>2,412.80</b>	<b>2,571.14</b>	<b>158.34</b>	<b>6.56%</b>
Social Security Chief Appraiser		4,513.60	4,610.32	96.72	2.14%
Social Security Office Manager		3,224.00	3,320.72	96.72	3.00%
Social Security Support Specialist		0.00	3,062.80	3,062.80	100.00%
Social Security Appraiser		2,579.20	0.00	-2,579.20	-100.00%
<b>TOTAL SOC SECURITY EXPENSE (6.20)</b>		<b>10,316.80</b>	<b>10,993.84</b>	<b>677.04</b>	<b>6.56%</b>
Workman's Compensation		700.00	700.00	0.00	0.00%
SUTA		800.00	800.00	0.00	0.00%
<b>TOTAL TAXES AND BENEFITS:</b>		<b>62,019.80</b>	<b>64,249.94</b>	<b>2,230.14</b>	<b>3.60%</b>
<b>TOTAL PAYROLL COST:</b>		<b>228,419.80</b>	<b>241,569.94</b>	<b>13,150.14</b>	<b>5.76% INCREASE</b>
<b>**TOTAL HEALTH INSURANCE: 2023 PLAN IS NO LONGER OFFERED! PREV DEDUCTIBLE=\$500 / NEW DED=\$3,000!</b>					
<b>***2023 Total doesn't (but should have included) Dental, Vision, Basic Life, AD&amp;D/2024 Total includes those.</b>					

\*2023 RETIREMENT FACTOR 7.30%, 2024 RETIREMENT FACTOR 6.83%



DELTA COUNTY APPRAISAL DISTRICT  
2024 APPROVED BUDGET W/\$40k HS EXEMPTION

\$ 427,242.00

JURISDICTION

\*EST 2023 LEVY

DELTA COUNTY	\$ 3,120,528.62
R & B	\$ 673,061.62
EMSD #1	\$ 359,154.05
COOPER ISD	\$ 5,293,240.58
DELTA MUD	\$ 731,649.04
FANNINDEL ISD	\$ 466,598.47
CITY OF COOPER	\$ 863,821.48
CITY OF PECAN GAP	\$ 11,244.86
CHISUM ISD	\$ 466,980.49
COMMERCE ISD	\$ 79,104.26
DELTA CAD	\$ 12,065,383.47

% derived by dividing entities levy by the total levy.

EXAMPLE:

\$ 863,821.48 City of Cooper  
divide by total levy \$ 12,065,383.47  
7.159502905

DCAD BUDGET	/	EST LEVY	TOTAL %
\$427,242.00		\$12,065,383.47	3.54%

	LEVY %/APPRAISAL	APPRAISAL	TOTAL
DELTA COUNTY	25.86%	\$ 110,499.67	\$ 110,499.67
R & B	5.58%	\$ 23,833.49	\$ 23,833.49
EMSD #1	2.98%	\$ 12,717.85	\$ 12,717.85
COOPER ISD	43.87%	\$ 187,436.62	\$ 187,436.62
DELTA MUD	6.06%	\$ 25,908.10	\$ 25,908.10
FANNINDEL ISD	3.87%	\$ 16,522.51	\$ 16,522.51
CITY OF COOPER	7.16%	\$ 30,588.40	\$ 30,588.40
CITY OF PECAN GAP	0.09%	\$ 398.19	\$ 398.19
CHISUM ISD	3.87%	\$ 16,536.04	\$ 16,536.04
COMMERCE ISD	0.66%	\$ 2,801.13	\$ 2,801.13
TOTAL	100.00%	\$427,242.00	\$ 427,242.00

TOTALS

	PAYMENT AMOUNT	NET PMT AMOUNT	QUARTER PMT	DATABASE	TOTALS
DELTA COUNTY	\$ 110,499.67	\$ 110,499.67	\$ 27,624.92	\$ 500.00	\$ 28,124.92
R & B	\$ 23,833.49	\$ 23,833.49	\$ 5,958.37		\$ 5,958.37
EMSD #1	\$ 12,717.85	\$ 12,717.85	\$ 3,179.46		\$ 3,179.46
COOPER ISD	\$ 187,436.62	\$ 187,436.62	\$ 46,859.15		\$ 46,859.15
DELTA MUD	\$ 25,908.10	\$ 25,908.10	\$ 6,477.03		\$ 6,477.03
FANNINDEL ISD	\$ 16,522.51	\$ 16,522.51	\$ 4,130.63		\$ 4,130.63
CITY OF COOPER	\$ 30,588.40	\$ 30,588.40	\$ 7,647.10		\$ 7,647.10
CITY OF PECAN GAP	\$ 398.19	\$ 398.19	\$ 99.55		\$ 99.55
CHISUM ISD	\$ 16,536.04	\$ 16,536.04	\$ 4,134.01		\$ 4,134.01
COMMERCE ISD	\$ 2,801.13	\$ 2,801.13	\$ 700.28		\$ 700.28
TOTALS	\$ 427,242.00	\$ 427,242.00	\$ 106,810.50		\$ 107,310.50

\*Estimated Levy Totals based on 2022 Tax Rates & 2023 Certified Values as of 7/25/23 w/\$40k HS Exemption.



DELTA COUNTY APPRAISAL DISTRICT  
2024 APPROVED BUDGET W/\$100K HS EXEMPTION

\$ 427,242.00

\*EST 2023 LEVY

JURISDICTION

DELTA COUNTY	\$ 3,120,528.62
R & B	\$ 673,061.62
EMSD #1	\$ 359,154.05
COOPER ISD	\$ 4,882,915.08
DELTA MUD	\$ 731,649.04
FANNINDEL ISD	\$ 439,648.55
CITY OF COOPER	\$ 863,821.48
CITY OF PECAN GAP	\$ 11,244.86
CHISUM ISD	\$ 457,879.28
COMMERCE ISD	\$ 68,145.52
DELTA CAD	\$ 11,608,048.10

% derived by dividing entities levy by the total levy.

EXAMPLE:

divide by total levy \$ 863,821.48 City of Cooper  
\$ 11,608,048.10  
7.44157392

DCAD BUDGET / EST LEVY TOTAL %  
\$427,242.00 \$11,608,048.10 3.68%

	LEVY %/APPRAISAL	APPRAISAL	TOTAL
DELTA COUNTY	26.88%	\$ 114,853.15	\$ 114,853.15
R & B	5.80%	\$ 24,772.48	\$ 24,772.48
EMSD #1	3.09%	\$ 13,218.91	\$ 13,218.91
COOPER ISD	42.06%	\$ 179,718.97	\$ 179,718.97
DELTA MUD	6.30%	\$ 26,928.83	\$ 26,928.83
FANNINDEL ISD	3.79%	\$ 16,181.56	\$ 16,181.56
CITY OF COOPER	7.44%	\$ 31,793.53	\$ 31,793.53
CITY OF PECAN GAP	0.10%	\$ 413.87	\$ 413.87
CHISUM ISD	3.94%	\$ 16,852.55	\$ 16,852.55
COMMERCE ISD	0.59%	\$ 2,508.14	\$ 2,508.14
TOTAL	100.00%	\$ 427,242.00	\$ 427,242.00

TOTALS

DATABASE

QUARTER PMT

PAYMENT AMOUNT

NET PMT AMOUNT

	PAYMENT AMOUNT	NET PMT AMOUNT	QUARTER PMT	DATABASE	TOTALS
DELTA COUNTY	\$ 114,853.15	\$ 114,853.15	\$ 28,713.29	\$ 500.00	\$ 29,213.29
R & B	\$ 24,772.48	\$ 24,772.48	\$ 6,193.12		\$ 6,193.12
EMSD #1	\$ 13,218.91	\$ 13,218.91	\$ 3,304.73		\$ 3,304.73
COOPER ISD	\$ 179,718.97	\$ 179,718.97	\$ 44,929.74		\$ 44,929.74
DELTA MUD	\$ 26,928.83	\$ 26,928.83	\$ 6,732.21		\$ 6,732.21
FANNINDEL ISD	\$ 16,181.56	\$ 16,181.56	\$ 4,045.39		\$ 4,045.39
CITY OF COOPER	\$ 31,793.53	\$ 31,793.53	\$ 7,948.38		\$ 7,948.38
CITY OF PECAN GAP	\$ 413.87	\$ 413.87	\$ 103.47		\$ 103.47
CHISUM ISD	\$ 16,852.55	\$ 16,852.55	\$ 4,213.14		\$ 4,213.14
COMMERCE ISD	\$ 2,508.14	\$ 2,508.14	\$ 627.04		\$ 627.04
TOTALS	\$ 427,242.00	\$ 427,242.00	\$ 106,810.50		\$ 107,310.50

\*Estimated Levy Totals based on 2022 Tax Rates & 2023 Certified Values w/\$100k HS Exemption as of Supp #1.

**DELTA COUNTY APPRAISAL DISTRICT**

**RESOLUTION #2023-0912**

**TO APPROVE THE  
2024 APPRAISAL DISTRICT BUDGET**


Whereas, according to Section 6.06(a) and 6.06(b) of the *Texas Property Tax Code*, the Chief Appraiser *shall prepare a proposed budget for the operations of the district* and the Board of Directors of an Appraisal District *shall hold a public hearing to consider the budget.*

Therefore, on this the 12<sup>th</sup> day of September, 2023, the Board of Directors of the Delta County Appraisal District does approve and adopt the attached Delta County Appraisal District budget for 2024 as presented.

  
\_\_\_\_\_  
Allen Beeler, Chairman

  
\_\_\_\_\_  
Thomas Darden, Secretary

\_\_\_\_\_  
Jason Murray, Member

  
\_\_\_\_\_  
Shawn Murray, Member

  
\_\_\_\_\_  
Amanda L. Esperance, Member

\_\_\_\_\_  
Dawn Moody, TAC, Member



**DELTA COUNTY APPRAISAL DISTRICT**

**Statement Of Cash Receipts, Disbursements,  
and Resulting Cash Balances**

**December 31, 2022**

**COPY**

**Table of Contents  
December 31, 2022**

	<u>Statement</u>	<u>Page</u>
<b>Independent Auditors' Report</b>		1
<b>Basic Financial Statement</b>		
<b>Statement of Cash Receipts, Disbursements, and     Resulting Cash Balances</b>	1	3
<b>Notes to Financial Statement</b>		4
<b>Other Information</b>		
<b>Schedule of Expenditures Compared to Budget</b>	<u>Schedule</u> 1	8

Copy

GEORGE H. STRUVE, CPA  
DEBRA J. WILDER, CPA  
TEFFANY A. KAVANAUGH, CPA  
APRIL J. HATFIELD, CPA  
BRITTANY L. MARTIN, CPA

STEVEN W. MOHUNDRO, CPA,  
OF COUNSEL

228 SIXTH STREET S.E.  
PARIS, TEXAS 75460  
903-784-4316  
FAX 903-784-4310

304 WEST CHESTNUT  
DENISON, TEXAS 75020  
903-485-6070  
FAX 903-485-6093

1400 WEST RUSSELL  
BONHAM, TEXAS 75418  
903-583-6574  
FAX 903-583-9453

### INDEPENDENT AUDITORS' REPORT

Board of Directors of  
Delta County Appraisal District  
Cooper, Texas

#### Opinion

We have audited the accompanying statement of cash receipts, disbursements, and resulting cash balances of the business-type activities of the Delta County Appraisal District (the District), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the recorded cash receipts, disbursements, and the resulting cash balances of the business-type activities of the District as of and for the year ended December 31, 2022, in accordance with the cash basis of accounting as described in Note 2.

#### Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting as described in Note 2; and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



### Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### Other Matters

#### *Other Information*

Management is responsible for the other information included in the annual report. The other information comprises the schedule of expenditures compared to budget but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*McClanahan and Holmes, LLP*  
Certified Public Accountants

Paris, Texas  
August 28, 2023

DELTA COUNTY APPRAISAL DISTRICT  
 Statement of Cash Receipts, Disbursements, and Resulting Cash Balances  
 For the Year Ended December 31, 2022

**VOL 00**  
 Operating Receipts

**PAGE 070**

2022 Budgeted Assessments	\$ 288,065
2023 Budgeted Assessments	105,769
<b>Total Operating Receipts</b>	<b><u>393,834</u></b>
<b>Operating Disbursements</b>	
Legal Services	2,969
Contingent Fund	3,722
Appraisal Engineers	7,400
Appraisal Review Board	4,748
Appraisal Manuals	400
Office Expense	8,404
Postage	7,752
Legal Notices	4,797
Audit	5,500
Auto Allowance	8,400
Mileage	311
Property Insurance	705
General Liability	831
Bond Premium	277
Professional Dues and Registration Fees	2870
Education and Training	3,084
Telephone and Internet	6,044
Utilities	4,795
Maintenance Support for Software	14,732
GIS Maintenance and Licensing	952
Office Equipment and Maintenance	561
Software License Fees	1,515
Payroll	135,200
Employee Retirement	9,870
Payroll Taxes	10,704
Workers Compensation	577
Employee Insurance	33,125
Grounds and Building Maintenance	2,774
MAPS and TDLR Compliance	46,000
BIS Consulting Expenses	42,702
<b>Total Operating Disbursements</b>	<b><u>371,721</u></b>
<b>Excess Operating Receipts Over (Under) Operating Disbursements</b>	<b><u>22,113</u></b>
<b>Other Receipts (Disbursements)</b>	
Interest Income	116
Other Income	3,407
<b>Net Other Receipts (Disbursements)</b>	<b><u>3,523</u></b>
<b>Excess Receipts Over (Under) Disbursements</b>	<b>25,636</b>
<b>Beginning Cash Balances</b>	<b><u>155,653</u></b>
<b>Ending Cash Balances</b>	<b><u>\$ 181,289</u></b>



**Note 1: Organization**

The Delta County Appraisal District (the District) was created in 1980 in compliance with Senate Bill 621, which was enacted into law during Texas' 66<sup>th</sup> Legislative Session. The District has the task and authority to appraise all taxable property within Delta County and certain areas of Fannin and Hunt Counties, Texas for the six governmental entities that it serves.

**Note 2: Summary of Significant Accounting Policies****Reporting Guidelines**

The accompanying basic financial statements of the District are prepared in conformity with the cash basis of accounting. The District is a special-purpose government engaged in business-type activities.

GASB No. 34 states that such governments should present only the financial statements required for enterprise funds. As a result, government-wide financial statements are not included within this report.

**Basis of Accounting**

The accompanying financial statement is presented on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The statement of cash receipts, disbursements, and resulting cash balances is a summary of the cash activity and does not present transactions that would be included in the financial statements presented on the accrual basis of accounting, as provided by generally accepted accounting principles. Accordingly, the statement of cash receipts, disbursements, and resulting cash balances of the District is not intended to present financial position or results of operations in conformity with generally accepted accounting principles.

**Budgetary Information**

As provided by the Texas Property Tax Code, Section 6.06(b), the Chief Appraiser presents a proposed budget for the appraisal functions of the District for the following tax year before June 15. After public hearings are held, and the proposed budget is amended as needed by the board, the budget is approved prior to September 15.

**Cash and Cash Equivalents**

The District's cash and cash equivalents are comprised of deposits in financial institutions. The District has \$181,289 of financial assets available within one year of the financial statement to meet cash needs for general expenditures. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the financial statement. The District's policy is to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due.

**Authorized Investments**

Authorized legal investments for District funds include demand and time deposits at the depository bank; obligations of the United States Treasury; obligations of Agencies or Instrumentalities of the United States; investment pools; repurchase agreements; bankers' acceptances; and commercial paper.



Note 2: Summary of Significant Accounting Policies (continued)

Cash Deposits with Financial Institutions

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be 100% secured by collateral valued at market less the amount of the Federal Deposit Insurance Corporation (FDIC) insurance. The District's carrying amount of deposits was \$181,289 and the bank's balance was \$183,153. At December 31, 2022, the District had no deposits exposed to custodial credit risk since all deposits were covered by FDIC.

Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges for appraisal services. Operating expenses include personnel, operational, insurance, and contract and professional service expenses. All revenues not meeting this definition are reported as nonoperating revenues and expenses.

Use of Estimates

The preparation of financial statements in conformity with the cash basis of accounting used by the District requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as retirement plan disclosures). Actual results could differ from those estimates.

Note 3: Composition of Ending Cash Balances

Cash balances at December 31, 2022 are as follows:

Interest Bearing Demand Deposit Operating Account	<u>\$ 181,289</u>
Total Cash	<u>\$ 181,289</u>

Note 4: Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District purchases insurance coverage through the Texas Municipal League (TML) Intergovernmental Risk Pool to limit the risk of loss in these areas. There were no reductions in coverage in the past fiscal year. Settled claims have not exceeded insurance coverage.

Note 5: Defined Benefit Pension Plan

Plan Description

The District provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public retirement system consisting of 850 nontraditional defined benefit pension plans. TCDRS issues an annual comprehensive financial report (ACFR) on a calendar year basis. The ACFR is available upon written request from the Board of Trustees at P. O. Box 2034, Austin, Texas 78768-2034, or by calling 1-800-823-7782. TCDRS' ACFR is also available at [www.tcdrs.org](http://www.tcdrs.org).

Note 5: Defined Benefit Pension Plan (Continued)

Plan Description (Continued)

The plan provisions are adopted by the Board of Directors of the District, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at age 60 and above with eight (8) or more years of service, with 20-years or 30-years of service regardless of age, or when the sum of their age and years of service equals 75 or 80. Members are vested after eight years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by the District. At retirement, the employee's account balance is combined with employer matching and converted into a lifetime monthly benefit.

Disability retirement benefits for a member who is vested and who is totally and permanently disabled is eligible for a disability retirement benefit. A member who is not vested is eligible for disability retirement benefits if the total and permanent disability was a result of an on-the-job injury.

Survivor benefits are payable to the beneficiaries or estate of a deceased member. The eligibility requirement for an employer-provided Survivor Benefit is four years of TCDRS service. Otherwise, the Survivor Benefit is the deceased member's account balance.

Benefits Provided

The plan provisions are adopted by the governing body of the District, within the options available in the state statutes governing TCDRS. Plan provisions for the District were as follows:

	<u>Plan Year 2022</u>
Employee Deposit Rate	7%
Employer Deposit Rate	7.30%
Employer Matching (Future Deposits)	125%
Prior Service Credit	0%
Age 60 (Vesting)	8 years of service
Rule of	75 years total age + service
At Any Age	30 years of service

Employees Covered by Benefit Terms

At December 31, 2022, valuation and measurement date, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	1
Inactive Employees Entitled to but not yet Receiving Benefits	0
Number of Active Employees	<u>2</u>
Total	<u>3</u>

The funded status as of December 31, 2022, the most recent actuarial valuation date, is as follows:

Actuarial Valuation Date	Actuarial Value of Assets (AVA)	Actuarial Accrued Liability (AAL)	Funded Ratio	Unfunded AAL (UAAL)	Covered Payroll	UAAL as a Percentage of Covered Payroll
12/31/2022	\$247,743	\$242,274	102.3%	(\$5,469)	\$135,200	4.05 %



**Note 5: Defined Benefit Pension Plan (Continued)**

**Contributions**

The contribution rates for employees in TCDRS are either 4%, 5%, 6%, or 7% of employee gross earnings, as adopted by the employer's governing body. The District selects a matching rates are at least 1:1 (dollar for dollar), up to \$2.50 per \$1.00 in the employee's account, both as adopted by the governing body of the District. Participating employers are required to contribute at the actuarially determined rates to ensure adequate funding for each employer's plan. Employer contribution rates are determined annually and approved by the TCDRS Board of Trustees.

Each employer has the opportunity to make additional contributions in excess of its annual required contribution rate either by adopting an elected contribution rate that is higher than the required rate or by making an additional elective contribution as a lump sum. Extra contributions can help employers "pre-fund" benefit increases, such as a cost-of-living adjustment to retirees, and they can be used to help offset or mitigate future increases in required rate due to negative plan experience. In addition, employers annually review their plans and may adjust benefits and costs based on their local needs and budgets. Although accrued benefits may not be reduced, employers may reduce future benefit accruals and immediately reduce costs.

Employees for the District were required to contribute 7% of their annual gross earnings during the fiscal year. The full contribution rates for the District were 7.30% and 7.37% in calendar years 2022 and 2021, respectively. The District's contributions to TCDRS for the year ended December 31, 2022 and 2021 respectively were \$9,870 and \$31,129, respectively. The District contributes more than required.

**Note 6: Pending Litigation**

The District has been named as a defendant in several lawsuits disputing an appeal of valuation or exemption decisions made by the District. None of the cases involve claims for monetary damages against the District, except for claims for attorney's fees if the Plaintiff is successful. The District has instructed its Counsel to vigorously defend these lawsuits and does not believe losses, if any, as a result of these lawsuits will be material in relation to the financial statements of the District.

**Note 7: Subsequent Events**

Subsequent events have been evaluated through August 28, 2023, the date the financial statements were available to be issued.



VOL QQ

PAGE 075

	Budget	Actual	Variance Favorable (Unfavorable)
Legal Services	\$ 20,000	\$ 2,969	\$ 17,031
Contingent Fund	10,000	3,722	6,278
Board of Directors	250	-	250
Appraisal Engineers	7,400	7,400	-
Appraisal Review Board	5,000	4,748	252
Appraisal Manuals	800	400	400
Office Expense	8,000	8,404	(404)
Postage	6,700	7,752	(1,052)
Legal Notices	2,000	4,797	(2,797)
Audit	5,000	5,500	(500)
Auto Allowance	8,400	8,400	-
Mileage	1,000	311	689
Property Insurance	800	705	95
General Liability	800	831	(31)
Bond Premium	400	277	123
Professional Dues and Registration Fees	3,000	2,870	130
Education and Training	6,000	3,084	2,916
Telephone and Internet	6,000	6,044	(44)
Utilities	5,000	4,795	205
Maintenance Support for Software	14,733	14,732	1
GIS Maintenance and Licensing	1,250	952	298
Office Equipment and Maintenance	300	561	(261)
Software License Fees	1,500	1,515	(15)
Payroll	135,200	135,200	-
Employee Retirement	31,870	9,870	22,000
Payroll Taxes	11,979	10,704	1,275
Workers Compensation	700	577	123
Employee Insurance	32,796	33,125	(329)
Grounds and Building Maintenance	16,903	2,774	14,129
MAPS and TDLR Compliance	46,000	46,000	-
BIS Consulting Expenses	42,709	42,702	7
<b>Total</b>	<b>\$ 432,490</b>	<b>\$ 371,721</b>	<b>\$ 60,769</b>



## ORDER OF THE COURT

### ORDER DESIGNATING THE DAY OF THE WEEK AND LOCATION AT WHICH THE DELTA COUNTY COMMISSIONERS' COURT WILL CONVENE FOR REGULAR TERM MEETINGS FOR FISCAL YEAR 2024, BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024

Pursuant to Section §81.005(a) of the Texas Local Government Code, at the last regular term of each fiscal year the Commissioners Court by order shall designate a day of the week on which the court shall convene in a regular term each month during the next fiscal year.

It is hereby Ordered by the Delta County Commissioners the second and fourth Tuesday of each month of each month shall be designated as the day of the week in which the Delta County Commissioners Court will convene in a regular term meeting, unless the regular term date is an observed holiday of Delta County, Texas, in which the next business day will be designated as the date in which the Commissioners Court will convene. The Delta County Commissioners Court further Orders that the terms and regular meetings of the Commissioners Court shall be held in the County Seat at the Delta County Courthouse, 200 West Dallas Avenue, Cooper, Texas, 75432, Second Floor Courtroom.

It is further Ordered that additional special meetings of the Commissioners Court may be called and held in Fiscal Year 2024 as the need arises. Furthermore, the location of any meeting may be changed from the location stated above to accommodate the public, to seat a larger number of anticipated attendees, and/or for general convenience.

Regular term meetings of the Delta County Commissioners Court shall convene on the following days in Fiscal Year 2024:

Tuesday, October 10, 2023  
Tuesday, October 24, 2023  
Tuesday, November 14, 2023  
Tuesday, November 28, 2023  
Tuesday, December 12, 2023  
Wednesday, December 27, 2023  
Tuesday, January 9, 2024  
Tuesday, January 23, 2024  
Tuesday, February 13, 2024  
Tuesday, February 27, 2024  
Tuesday, March 12, 2024  
Tuesday, March 26, 2024

Tuesday, April 9, 2024  
Tuesday, April 23, 2024  
Tuesday, May 14, 2024  
Tuesday, May 28, 2024  
Tuesday, June 11, 2024  
Tuesday, June 25, 2024  
Tuesday, July 9, 2024  
Tuesday, July 23, 2024  
Tuesday, August 13, 2024  
Tuesday, August 27, 2024  
Tuesday, September 10, 2024  
Tuesday, September 24, 2024

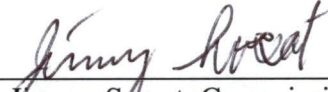
ORDERED AND ADOPTED, this 26<sup>th</sup> day of September, 2023



Tanner Crutcher, County Judge



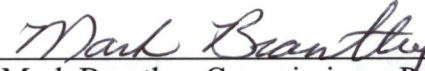
Morgan Baker, Commissioner Precinct 1



Jimmy Sweat, Commissioner Precinct 2

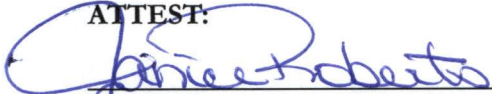


Anthony Roberts, Commissioner Precinct 3



Mark Brantley, Commissioner Precinct 4

ATTEST:



Janice Roberts, County/District Clerk



**From:** Jonathan Collander <JonathanC@county.org>  
**Sent:** Thursday, September 7, 2023 10:23 AM  
**To:** Tanner Crutcher  
**Subject:** RE: Tentative Rates / Plan Summary

The 26<sup>th</sup> would be great. Lets book that. What time is court?

Warmly,



Jonathan Collander, *Employee Benefits Consultant*  
TAC Health & Benefits Services  
[jonathanc@county.org](mailto:jonathanc@county.org) | [www.county.org](http://www.county.org)

Office: (512) 478-8753  
Cell: (254) 230-6508

1210 San Antonio Street Austin, Texas 78701  
Toll-free: (800) 456-5974 Fax: (512) 479-1807

*The mission of the Texas Association of Counties is to unite counties to achieve better solutions.*  
View [County](#) magazine.

**TAC Way Fundamental #17. LEAD BY EXAMPLE.** The best way to influence others is through your own example. Don't wait for others to change. Be the change you want to see.

**From:** Tanner Crutcher <tcrutcher@deltacountytx.com>  
**Sent:** Thursday, September 7, 2023 10:17 AM  
**To:** Jonathan Collander <JonathanC@county.org>  
**Subject:** Re: Tentative Rates / Plan Summary

EXTERNAL SENDER: Take care opening links or attachments.

We want to go live with enrollment January 1.

Could you come September 12 or 26th?

**Tanner Crutcher,**  
*County Judge*

Delta County, Texas  
200 West Dallas Avenue  
Cooper, Texas, 75432  
P: (903) 395-4400 ext. 226 | F: (903) 395-2178  
[www.deltacountytx.com](http://www.deltacountytx.com)

**From:** Jonathan Collander <JonathanC@county.org>  
**Sent:** Thursday, September 7, 2023 10:14:24 AM  
**To:** Tanner Crutcher <tcrutcher@deltacountytx.com>  
**Subject:** RE: Tentative Rates / Plan Summary

Unfortunately, we are unable to provide a dental quote right now. It's something we could look at next year. We don't have enough information to make an underwriting decision on that.

We're finalizing the official medical proposal – when would you need that to share with your court?

Warmly,



Jonathan Collander, *Employee Benefits Consultant*  
TAC Health & Benefits Services  
[jonathanc@county.org](mailto:jonathanc@county.org) | [www.county.org](http://www.county.org)

Office: (512) 478-8753  
Cell: (254) 230-6508

1210 San Antonio Street Austin, Texas 78701  
Toll-free: (800) 456-5974 Fax: (512) 479-1807

*The mission of the Texas Association of Counties is to unite counties to achieve better solutions.*  
View [County](#) magazine.

**TAC Way Fundamental #17. LEAD BY EXAMPLE.** The best way to influence others is through your own example. Don't wait for others to change. Be the change you want to see.

**From:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Sent:** Tuesday, August 22, 2023 12:41 PM  
**To:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>  
**Subject:** Re: Tentative Rates / Plan Summary

EXTERNAL SENDER: Take care opening links or attachments.

Yes sir, we seem to be good to move forward in January, but just need to tie up a few loose ends. Any news on dental?

Thanks,  
Tanner



**Tanner Crutcher,**

*County Judge*

Delta County, Texas

200 West Dallas Avenue

Cooper, Texas, 75432

P: (903) 395-4400 ext. 226 | F: (903) 395-2178

[www.deltacountytx.com](http://www.deltacountytx.com)

**From:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>  
**Sent:** Tuesday, August 22, 2023 12:03 PM  
**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Subject:** Re: Tentative Rates / Plan Summary

Good afternoon, Judge Crutcher,

I wanted to follow up on my previous email. Have you had a chance to review the rates? I would love to present to your court if you'd like. I'm in open enrollment meetings most of this week but can step away if you'd like to chat.

Have a great day!  
-Jonathan

Get [Outlook for iOS](#)

---

**From:** Jonathan Collander  
**Sent:** Friday, August 11, 2023 8:35:05 AM  
**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Subject:** RE: Tentative Rates / Plan Summary

Hello Judge Crutcher,

We can absolutely provide vision quotes, those are easy – it's entirely voluntary and the rates are the same for all of our groups. I've attached those plans – which include the rates – y'all would just need to select one of these plans.

For dental – that is more complicated. I can check with our underwriting team to see but I'm not sure we can get rates back in time to implement.

Additionally, I'd love to opportunity to chat with your court about the quotes and help answer any questions. Would there be a good time for this soon?

Warmly,



Jonathan Collander, *Employee Benefits Consultant*  
TAC Health & Benefits Services  
[jonathanc@county.org](mailto:jonathanc@county.org) | [www.county.org](http://www.county.org)

Office: (512) 478-8753  
Cell: (254) 230-6508

1210 San Antonio Street Austin, Texas 78701  
Toll-free: (800) 456-5974 Fax: (512) 479-1807

---

*The mission of the Texas Association of Counties is to unite counties to achieve better solutions.*  
View [County](#) magazine.

**TAC Way Fundamental #14. HONOR COMMITMENTS.** There's no better way to earn people's trust than to be true to your word. Do what you say you're going to do, when you say you're going to do it. This includes being on time for all phone calls, appointments, meetings and promises. If a commitment can't be fulfilled, notify others promptly and agree on new conditions to be honored.



**From:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>

**Sent:** Thursday, August 10, 2023 4:05 PM

**To:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>

**Subject:** Re: Tentative Rates / Plan Summary

**PAGE 081**

EXTERNAL SENDER: Take care opening links or attachments.

Also, can you include dental and vision estimates?

**Tanner Crutcher,**

*County Judge*

Delta County, Texas

200 West Dallas Avenue

Cooper, Texas, 75432

P: (903) 395-4400 ext. 226 | F: (903) 395-2178

[www.deltacountytx.com](http://www.deltacountytx.com)

---

**From:** Tanner Crutcher

**Sent:** Wednesday, August 9, 2023 11:17:33 AM

**To:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>

**Subject:** RE: Tentative Rates / Plan Summary

Jonathan,

We have some employees inquiring about whether or not their current providers would be considered in-network or out-of-network. What would be our best course of action to determine this and provide this information to our employees?

Thanks,  
Tanner

**From:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>

**Sent:** Wednesday, August 2, 2023 8:08 AM

**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>

**Subject:** RE: Tentative Rates / Plan Summary

Good morning, Tanner,

Checking with our financial team – I have answers to your questions.

1. Members can decline coverage – however if the enrollment is more than 10% different than what we estimated it could change the rate.
2. Typically we require that groups contribute the full Employee Only rate – however our team is willing to make an exception and require 90% of the EO rate.

Here is the starting point for our rates with the attached medical plan.

Employee Only	\$903.40
Employee +1 Child	\$1145.35
Employee + Children	\$1443.25
Employee + Spouse	\$1897.12
Employee + Family	\$2322.12

Assuming enrollment of 30 employees – with employee’s contributing 10%. \$90.34 this makes the EO Rate the county would contribute \$813.06. Annualized at 30 employees, this would be \$292,701.60 with the attached plan which I feel is both a very competitive rate and excellent benefits.

Let me know if you have any questions, or if you would like to see different benefit plan with higher rates. We have plans with a \$1500 deductible and slightly higher than that, however I think this is the best option to start with. I’m happy to chat if you need anything.

Warmly,



Jonathan Collander, *Employee Benefits Consultant*  
 TAC Health & Benefits Services  
[jonathanc@county.org](mailto:jonathanc@county.org) | [www.county.org](http://www.county.org)

Office: (512) 478-8753  
 Cell: (254) 230-6508

1210 San Antonio Street Austin, Texas 78701  
 Toll-free: (800) 456-5974 Fax: (512) 479-1807

*The mission of the Texas Association of Counties is to unite counties to achieve better solutions.*  
 View [County](#) magazine.

**TAC Way Fundamental #14. HONOR COMMITMENTS.** There’s no better way to earn people’s trust than to be true to your word. Do what you say you’re going to do, when you say you’re going to do it. This includes being on time for all phone calls, appointments, meetings and promises. If a commitment can’t be fulfilled, notify others promptly and agree on new conditions to be honored.

**From:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Sent:** Tuesday, August 1, 2023 12:08 PM  
**To:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>  
**Subject:** Re: Tentative Rates / Plan Summary

EXTERNAL SENDER: Take care opening links or attachments.

Jonathan,

Can you confirm the following:

- Employees would have the option to opt-in or opt-out?
- We could require employees to contribute \$100 per month to the coverage?

Can you give me the following:

- Estimates to cover spouses or children
- Estimates for dental and vision coverage

We are hoping to discuss this in our budget workshop on Tuesday, August 8th.

**VOL QQ**

**PAGE 083**

Thanks,  
Tanner



**Tanner Crutcher,**

*County Judge*

Delta County, Texas

200 West Dallas Avenue

Cooper, Texas, 75432

P: (903) 395-4400 ext. 226 | F: (903) 395-2178

[www.deltacountytx.com](http://www.deltacountytx.com)

---

**From:** Jonathan Collander <[JonathanC@county.org](mailto:JonathanC@county.org)>  
**Sent:** Tuesday, July 25, 2023 3:52:13 PM  
**To:** Tanner Crutcher <[tcrutcher@deltacountytx.com](mailto:tcrutcher@deltacountytx.com)>  
**Subject:** Tentative Rates / Plan Summary

Good afternoon, Judge Crutcher,

I apologize for the delay in getting this over to you. I tried to call but I'm outside of Bosque County with no cell service. I'm back in my home office tomorrow and can speak to you further. We're hiring for the other half of my territory team so I'm trying to be several places at once!

This is our starting point. I've attached our 1200 Split copay plan (one copay for primary care and another for specialist), this plan has an individual deductible of \$1000. Our underwriting team thinks we can get the employee only rate to \$903.40 per employee per month. Assuming you have 30 employees from the census/questionnaires – this would be around \$325,224 annually. Again – this is a rough estimate and a starting point to see where you would like us to go from here. This plan has a 1000 deductible. We can change the benefits to bring that rate further down – but this is comparable to where a lot of our groups are. (We have some as high as \$1200 per employee per month for reference – our average is around \$1000). We have plenty of time to adjust this to meet a January 1<sup>st</sup> start date.

I recall in our conversation that you were trying to keep things in the 200 to 300K range. Please let me know what your initial thoughts are. What time would be best to speak tomorrow? I'll schedule a time and send out a placeholder. I'm open from around 9:30 to 12 and 2 to 4.

Thank you for your patience and I look forward to chatting with you further.

Warmly,





VOL QQ

Jonathan Collander, *Employee Benefits Consultant*  
TAC Health & Benefits Services  
[jonathanc@county.org](mailto:jonathanc@county.org) | [www.county.org](http://www.county.org)

Office: (512) 478-8753  
Cell: (254) 230-6508

1210 San Antonio Street Austin, Texas 78701  
Toll-free: (800) 456-5974 Fax: (512) 479-1807

---

*The mission of the Texas Association of Counties is to unite counties to achieve better solutions.*  
View County magazine.

**TAC Way Fundamental #14. HONOR COMMITMENTS.** There's no better way to earn people's trust than to be true to your word. Do what you say you're going to do, when you say you're going to do it. This includes being on time for all phone calls, appointments, meetings and promises. If a commitment can't be fulfilled, notify others promptly and agree on new conditions to be honored.



# Delta County

# Proposal Summary

Jonathan Collander , Employee Benefits Consultant HBS

Halie Bever, Human Resource Consultant RMS



TEXAS ASSOCIATION *of* COUNTIES  
HEALTH AND EMPLOYEE BENEFITS POOL



# THE VALUE OF TAC HEBP MEMBERSHIP

## WHO WE ARE & WHY WE'RE HERE

### SIZE



With 47,800+ members in TAC HEBP, its size allows for better negotiated rates, the best discounts, and rebates to keep costs low and outperform the market.

Members are eligible for Board-approved surplus distributions.

### POOLING



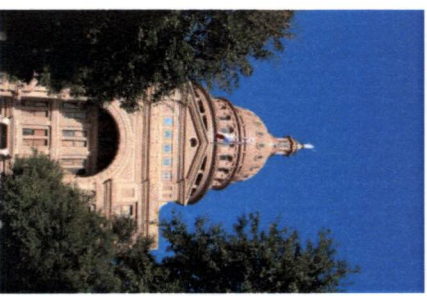
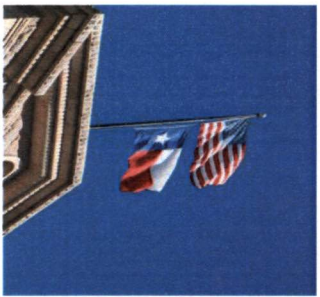
The pooling strategy allows TAC HEBP to spread the risk and provide financial stability.

Our rating mode takes a long-term, 48-month perspective, compared with the standard 36 months.

### PARTNERSHIPS



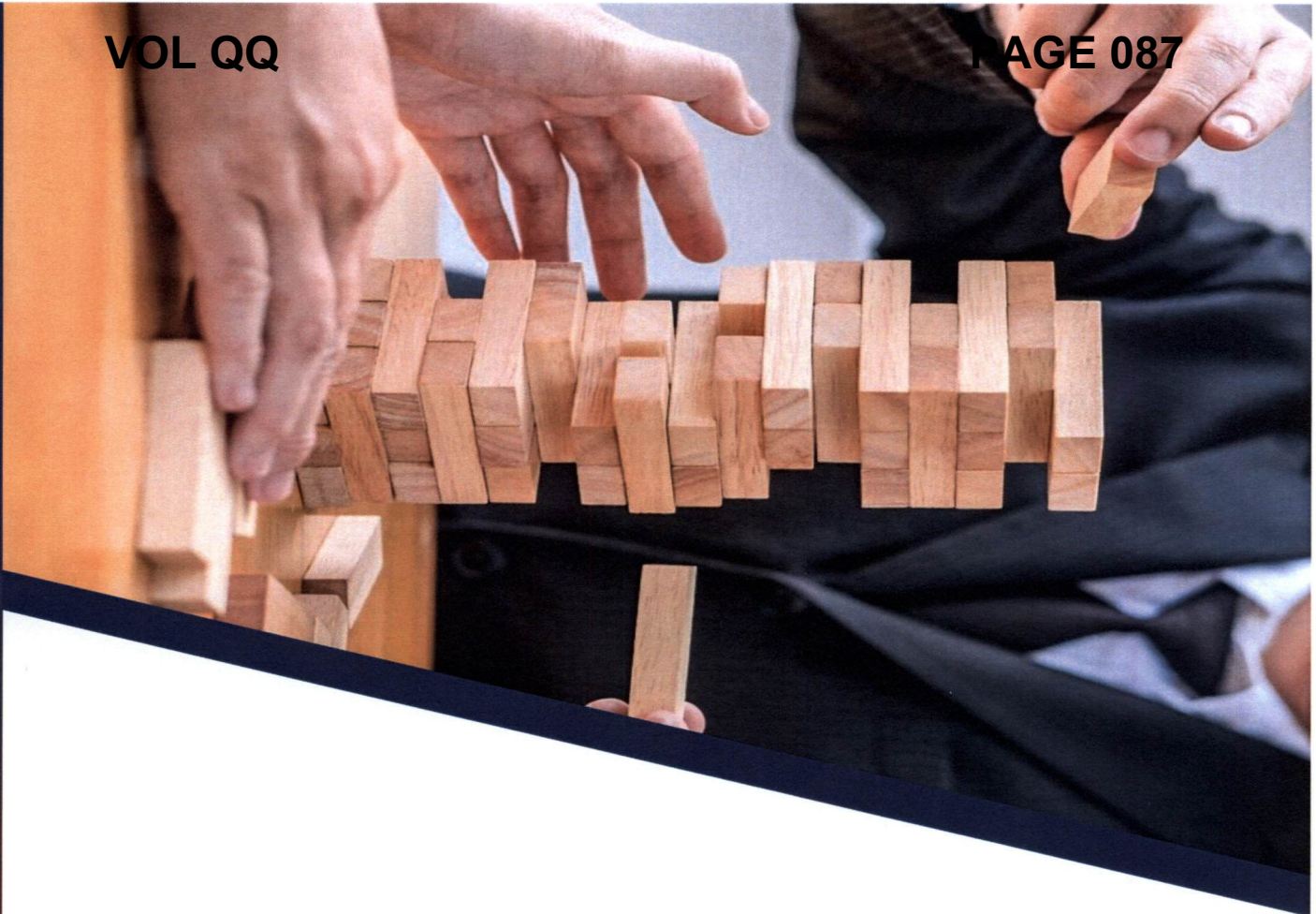
Superior vendor partnerships with BCBSSTX and Navitus ensure superior networks, claims administration and customer service excellence.



### WHAT WE DO

▶ Through excellent customer service, we assist officials, employees and dependents of Texas counties and county entities by providing options for quality benefits at the best value and equipping our members with knowledge and tools to live healthier lives, to help them achieve budget stability, optimal health, and lower claims and out-of-pocket costs.





## Texas Association of Counties

The Texas Association of Counties (TAC) was created by Texas counties to improve and promote the value of county government statewide. Together, we:

- ▶ Keep counties informed and connected
- ▶ Meet educational and training needs
- ▶ Represent counties at the state and federal level
- ▶ Provide legislative services and legal resources
- ▶ Offer risk management solutions and healthcare benefits

We are led by counties for counties. We are 254 strong.

# Why Counties Choose TAC HEBP

## COUNTY-OWNED AND COUNTY-GOVERNED

- We're for counties and county entities, not for profit — operational surplus is redistributed back to our members. We are member-driven, and there are no stockholders to satisfy.
- Year-to-year risk is spread among Pool members, providing greater financial stability.
- With county-focused customer service, we understand the unique needs and the challenges of county government.

## STRENGTH IN NUMBERS KEEPS COSTS LOW

- With more than 47,800 members, TAC HEBP obtains volume purchasing discounts not available to individual counties.
- TAC HEBP renewal rates have been consistently below the state and national health care trend.
- TAC HEBP plans offer statewide provider networks with favorable experience and pricing.

Average annual renewal for Pool groups over past seven years. **4.5%**

**NO** Affordable Care Act (ACA) forms and IRS filing included at no charge.

## HEALTHY COUNTY WELLNESS PROGRAM CONTROLS LOSSES

- Program offers condition management and wellness coaching through Livongo, Omada, Wonder Health, and Allroot.
- Multiple programs are available to keep prescription costs in check.
- Employee Assistance Program (EAP) is included with fully-insured plans, and an optional add-on for self-insured plans.
- Wellness activity programs with incentives and fitness device subsidy.
- Employee workshops available as part of customizable wellness program.
- Stay up to date on wellness trends with the monthly *Healthy Byte* e-newsletter.

## TRUSTED VENDOR PARTNERSHIPS

- Medical and dental networks and claims administration — Blue Cross Blue Shield of Texas (BCBSTX)
- Pharmacy network — Navitus Health Solutions
- Eligibility and billing system — Willis Towers Watson
- Life and Disability insurance — BCBSTX
- Vision insurance — BCBSTX
- Employee Assistance Program — Alliance Work Partners
- Cafeteria Plan Administration - WEX

**231 | 47,800**

TAC HEBP currently serves 231 county and district entities covering over 47,800 members

Stable Membership: retention rate of more than 99% since 1992 **99%**

## TAC HEBP BASICS

- We operate as a self-insured pool
  - Pooled (fully-funded) and self-funded financial arrangements are available.
  - Medical (including telemedicine and EAP), dental, life, disability, and vision coverages are available for both active employees and retirees.
  - Custom-built Online Administrative System (OASys) makes managing eligibility and billing easy.
  - Employee Self-Service portal allows members to make benefit elections during the enrollment period and update personal information throughout the year.
  - No state premium tax benefits your bottom line.
  - We are experienced with Local Government Code and contract through Interlocal agreement — thus, no need to bid in order to receive coverage.
  - TAC HEBP employer groups are served by a team of professional, experienced employee benefit and wellness consultants and an assigned customer service specialist.
- Our goal is to provide you and your employees with the highest quality benefits at the best long-term cost possible.*

## TEXAS ASSOCIATION of COUNTIES

P.O. Box 9131, Austin, TX 78768 • (512) 478-8753 • (800) 566-5074 • (512) 481-8481 FAX • WWW.COUNTIES.ORG

2022-23

www.your.site.com | Info@your.site.com | phone: +41 22 3234567



.....

# TAC Way

## #3 Deliver Unbelievable Customer Service

Put simply, we exist for no other reason than to serve our members. Each department and employee plays an important role in serving our members – some directly and others indirectly. Everyone has a customer. Unbelievable service and customer satisfaction are key to our overall continued success. Seek to understand their needs and then deliver unbelievable customer service.



# Medical Plan Rates / Details

RATES	
Employee Only Tier	\$903.40
Employee + Child Tier	\$1,145.34
Employee + Children Tier	\$1,443.24
Employee + Spouse Tier	\$1,897.12
Employee + Family Tier	\$2,322.12

## Benefit Highlights

- Office Visit Co-Pay
- Office Visit Co-Pay Specialist
- Office Visit Preventive Care
- Individual Deductible In/Out Network
- Co-Insurance % In/Out Network
- Individual Co-Insurance Maximum In/Out Network
- Emergency Room Co-pay
- Prescription Card Co-pays



- \$25
- \$35
- 100%
- \$750/\$1,000
- 80/60
- \$3,000/6,000
- \$150
- \$10/30/50

# Prescription Plan 5A-NG Details

## Prescription Drug Program

*Up to a 30-day Supply at Participating Navitus Health Solutions Network Retail Pharmacy*

Plan Year Deductible	\$0 Individual / \$0 Family
Tier 3 Drug	\$50 Copayment Amount
Tier 2 Drug	\$30 Copayment Amount
Tier 1 Drug	Lesser of \$10 Copayment Amount OR Actual Cost

**ATTENTION:** Please note the following guidelines regarding your Prescription benefits:

- 1) Members electing to purchase brand name drugs when a generic is available will be required to pay the difference between the cost of the Generic drug and Brand Name drug, plus the Brand Name Copayment.
- 2) Specialty and biotech medications are available only through mail order unless purchased and administered through the doctor's office.

*Up to a 90-day supply at In-Network Retail or Mail Service Pharmacy*

Tier 3 Drug	\$100 Copayment Amount
Tier 2 Drug	\$60 Copayment Amount
Tier 1 Drug	\$20 Copayment Amount

**Note:** Prescription Drug Benefits are provided by Navitus Health Solutions through a master contract with the Texas Association of Counties Health and Employee Benefits Pool. Prescription Drugs are not administered by Blue Cross and Blue Shield of Texas



omada



BlueCross BlueShield of Texas





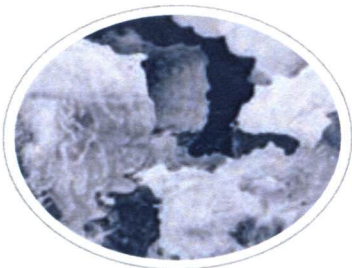
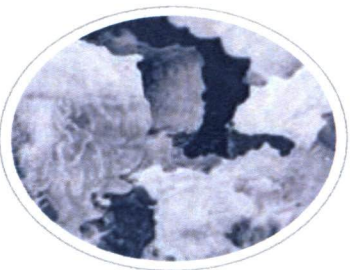
# TENTATIVE TIMELINE

## If Selected – Tentative Implementation Schedule

September 26<sup>th</sup> 2023

### Delta County Commissioners Court

Present the renewal and answer any questions the court or Delta County employees may have



October 4<sup>th</sup> 2023

### Paperwork Due

Receiving signed and completed renewal paperwork ensures timely internal processing and setup for Plan Year 2024.

November / December

### Open Enrollment

Will work with Delta County on scheduling time to help enroll people into the plan and provide education on what we offer

**247/365/254 Strong**

### Here for you!

We will work tirelessly to ensure a smooth transition. Our entire team is here for you – please do not hesitate to reach out!

# HBS TEAM

## Northeast Territory Team



TAC HEALTH & BENEFITS SERVICES  
Northeast Territory Account Team



**JONATHAN COLLANDER**  
Employee Benefits Consultant

- Renewal plan changes
- ACA questions
- Court presentations



**Tasha Brent**  
Wellness Consultant

- Healthy County program questions
- Employee health trends
- Incentives & Employer Rewards



**Melissa Lopez**  
Employee Benefits Specialist

- Unresolved medical, dental, Rx claims
- Eligibility issues
- Rehire enrollment processing

Texas Association of Counties | Health & Benefits Services

Phone : (512) 478-8753

Secure Fax : (512) 481-8481

Email : [JonathanC@county.org](mailto:JonathanC@county.org) | [TashabB@county.org](mailto:TashabB@county.org) | [Melissal@county.org](mailto:Melissal@county.org)  
[www.county.org/Health-Benefits](http://www.county.org/Health-Benefits)

## CONTACT US

**Burnett International, LLC**  
**CLOUD COMMERCIAL CLEANING**  
**631 CR 4570, Winnsboro, TX. 75494**  
**(903) 348-7705**  
**channion@cloudcommercialcleaning.com**  
**candice@cloudcommercialcleaning.com**

**BID/PROPOSAL SUBMITTED TO:**  
**Delata County**

**Job Location: Delta County Courthouse 200 W. Dallas Avenue, Cooper, TX.**

DATE: 09/05/2023

ATTN: Tanner Crutcher tcrutcher@deltacountytx.com

**JANITORIAL SERVICES**

**A. JANITORIAL SERVICE SCHEDULE:**

Cloud Commercial Cleaning will provide all cleaning equipment and cleaning solutions to provide all duties below.

**Areas to be serviced:** Front and side entrances, Main floor, 2nd, and basement hallways, court room, office areas, break rooms, stairways & restrooms.

1. Sweep, and/or dust all floors and wet mop, rinse, all hard surfaced floor areas with a disinfectant each service.
2. Vacuum all carpeted areas and floor rugs.
3. Spot clean partitions, walls, doors and door frames in hall way and offices.
4. Kitchen/Break area: Clean and disinfect stove, microwaves, exterior of refrigerator, sinks, and clean countertops.
5. Office areas: Dust all Desks, tables, computers, lamps, printers.  
Cloud will not move or disturb any papers that are left on any of the desks or tables.
6. Clean and disinfect all restrooms: urinals, toilets, countertops, partitions, light switch covers, door handles, vents, and mirrors.
7. Clean and refill all restroom dispensers. (Delta County will provide all paper products, can liners and hand soap) (Upon request supplies can be furnish by CLOUD and will be added to monthly invoice.)
8. Empty and clean all wastebaskets, and replace trash waste basket liners. (Large and small liners will be furnished by HPI Bank)
11. Remove all refuse from building and replace in proper exterior container.
12. Spot clean all mirrors, entrance glass doors, glass partitions, window blinds,
13. Sweep front and side entrances free from bugs and debris.



**Once a month**

1. Perform dusting on all high ledges (door frames, window frames and picture Frames, winow blinds and air vents)
2. Perform dusting on low edges (bottom of all chairs, baseboards, desk and tables)

**GENERAL PROCEDURES**

It is understood that Cloud Commercial Cleaning employees shall comply with all building rules that may be put into effect. As per our contract agreement, CCC will provide qualified supervision of the services rendered. A manger from CCC will make regular calls on the manager and will be available at all times to insure a most satisfactory job.

CCC will notify the building manager of any malfunctions in the lighting, plumbing, electrical, heating, or air conditioning system.

**AGREEMENT**

This agreement entered into Cloud Commercial Cleaning of Sulphur Springs and Delta County, of Cooper, TX and in considerations it is agreed as follows:

**That beginning \_\_\_\_\_ Cloud Commercial Cleaning of Sulphur Springs agrees to:**

1. Provide services as defined within janitorial service.
2. Perform all work on schedule except when prevented by strike, act of God, accident or other circumstances beyond our control.
3. Furnish labor, supervision, cleaning materials and equipment necessary to satisfactory fulfill this agreement.
4. CCC will comply with Texas Insurance requirements, Bodily Injury, and Property Damage Liability Insurance for the duration of the contract.
5. Delta County will not be responsible for employees of CCC if in the case they were injured.

**Delta County agrees to:**

1. Pay for Janitorial services at the rate of: TOTAL:
  - A. **\$1475.00 per month for Janitorial Services.**  
**3 DAYS PER WEEK SERVICE. Monday, Wednesday and Friday after 6:00 PM(Fridays cleaning can be performed on Friday evening or anytime over the weekend before Monday morning)**

2. All restroom/paper products (toilet tissue, hand soap, kitchen roll towels, trash can liners) will be provided by Delta County(these items can be provided by Cloud and will be added to invoice if purchased)
  
1. Notify CCC of any changes of occupancy of premises or of any addition to or changes in furnishings or floor coverings.
2. In the event this agreement is terminated by either party it is understood and agreed that the employees who are, or have been employed by CCC will not be hired by you for a period of not less than 90 days.
3. This agreement is based upon the prevailing minimum wage scale and FICA requirements. In the event of any increase in wages by state or federal laws, the contract shall be adjusted accordingly from the date the increase becomes effective.
  
4. It is agreed that this is a 1 year cleaning contract but may be terminated by either party giving a 30 written notice to the other and that this agreement contains all understandings and confirms all promises and stipulations.

CLOUD COMMERCIAL CLEANING

DELTA COUNTY COURTHOUSE

\_\_\_\_\_

\_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_