

Era ISD
Home of the Hornets

Agenda ~ Regular Board Meeting
Monday, August 17, 2020 ~ 6:00 PM
EISD Board Room, 108 Hargrove Street, Era, TX 76238

The subjects to be discussed or considered, or upon which any formal action may be taken, are as listed below. Items do not have to be taken in the order shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

If during the course of the meeting, discussion of any item on the agenda should be held in a closed meeting, the board would conduct a closed meeting in accordance with the Texas Open Meetings Act, Tex. Gov't Code, Chapter 551, Subchapters D and E, or Government Code 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)].

- I. **Call to Order / Roll Call**
- II. **Opening Ceremony**
- III. **Public Forum / Comments to the Board**
 - A. Concerning items not on the Agenda
 - B. Concerning items on the Agenda
- IV. **Public Hearing**
 - A. Discuss Proposed 2020-21 M&O and I&S Tax Rates
- V. **Consent Agenda**
 - A. Approve minutes of previous meetings 3
 - B. Executive Director of Business Services - Report
 - 1. Cash Flow & Investment Reports 10
 - 2. Check Register 11
 - 3. Fund financial statements 13
 - 4. Consider acceptance of donations
- VI. **Administrator Reports**
 - A. Introduction of new EISD Staff for 2020-21
 - B. Principal Reports
 - 1. Attendance and Enrollment
 - 2. Academics & Accountability
 - 3. Update on current issues and events
- VII. **New Business**
 - A. Consider Ordinance to set the M&O Tax Rate for 2020-21 19
 - B. Consider Ordinance to set the I&S Tax Rate for 2020-21 21
 - C. Consider 2020 Budget for CCAD and DCAD 23
 - D. Consider TASB Policy Update 115 affecting the following (LOCAL) Policies: *(First Reading)*
 - 1. **BF(LOCAL):** Board Meetings
 - 2. **DED(LOCAL):** Compensation and Benefits - Vacations and Holidays
 - 3. **DIA(LOCAL):** Employee Welfare: Freedom from Discrimination, Harassment, and Retaliation
 - 4. **DIA(EXHIBIT):** Employee Welfare - Freedom from Discrimination, Harassment, and Retaliation
 - 5. **DMD(LOCAL):** Professional Development: Professional Meetings and Visitations
 - 6. **FB(EXHIBIT):** Equal Educational Opportunity
 - 7. **FD(LOCAL):** Admissions 1

- 8. **FFEA(LOCAL):** Counseling and Mental Health - Counseling
 - 9. **FFG(LOCAL):** Student Welfare - Child Abuse and Neglect
 - 10. **FFH(EXHIBIT):** Student Welfare - Freedom from Discrimination, Harassment, and Retaliation
 - 11. **FNG(LOCAL):** Student Rights and Responsibilities - Student and Parent Complaints/Grievances
 - 12. **GF(LOCAL):** Public Complaints
 - E. Consider Student Code of Conduct for 2020-21 113
 - F. Consider endorsement of candidacy for the Region 11, Position C Director on the TASB Board of Directors.
 - G. Consider adding a full-time instructional aide position
 - H. Consider Contract For Election Services and Agreement to Conduct Joint Election with Cooke County 158
 - I. Consider electrical installation project in Ag Shop
 - J. Consider Budget Amendments
 - K. Superintendent's Report
 - 1. District Construction/Maintenance Issues
 - a. Custodial service changes 2020-21
 - 2. 2020-21 Transfer Student report
 - 3. 2020-21 Student Handbooks
 - 4. 2020-21 Employee Handbooks
 - 5. Superintendent and Board Training
 - L. Student Issues
 - M. Personnel
 - 1. Resignations / New Employment
- VIII. **Executive Session**
- IX. **Adjourn**

The notice for this meeting was posted in compliance with the Texas Open Meetings Act at the Era ISD Administration Office and on the web at www.eraisd.net on **Friday, August 14, 2020, at 4:00 p.m.**

Dr. Shannon Luis, Superintendent



**ERA ISD
BOARD OF TRUSTEES ~ REGULAR MEETING
MONDAY, JULY 27, 2020
MINUTES**

I. Call to Order / Roll Call

II. Opening Ceremony

III. Public Forum / Comments to the Board

- A. Concerning items not on the Agenda
- B. Concerning items on the Agenda

IV. Public Hearing

V. Consent Agenda

I move that the Board approve the items in the consent agenda as presented.
This motion, made by James Eaton and seconded by Todd Reiter, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

- A. Approve minutes of previous meetings
- B. Executive Director of Business Services – Report (Suzette Henderson)
 - 1. Cash Flow & Investment Reports
 - 2. Check Register
 - 3. Fund financial statements
 - 4. Consider acceptance of donations
- C. Report: District Utility Usage Summary

VI. Administrator Reports

A. Principal Reports (Mrs. Stevens / Dr. Jones)

Campus Principals provided reports detailing enrollments, passing and attendance rates, and upcoming events, and answered questions.

- 1. Attendance and Enrollment
- 2. Academics & Accountability
- 3. Update on current issues and events

VII. New Business

A. Consider revisions to Board Standard Operating Procedures for 2020-21

Motion to adopt the Board Standard Operating Procedures brochure for 2020-21 as presented.
This motion, made by Todd Reiter and seconded by Chad Greer, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

B. Consider Resolution #072720-1 regarding the Annual Review of the District's Investment Policy CDA(LOCAL) and Strategies

Motion to approve Resolution #072720-1 regarding the Annual Review of the District's Investment Policy CDA(LOCAL) and Strategies, as presented.
This motion, made by Chad Greer and seconded by Jeff Brown, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea



C. Consider Resolution #072720-2 regarding Hazardous Traffic Conditions

Motion to adopt Resolution #072720-2 regarding Hazardous Traffic Conditions within Era ISD, as presented.
This motion, made by Jeff Brown and seconded by Jennifer Hunter, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

D. Consider Resolution #072720-3 to Order School Board Election - Places 1, 2, 4 & 5

Motion to adopt Resolution #072720-3 to Order School Board Election for Places 1, 2, 4 & 5, as presented.
This motion, made by Jennifer Hunter and seconded by James Eaton, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

E. Consider proposal from Paratus Group for Security Consulting Services for 2020-21

Motion to approve the Security Consulting Services Agreement for 20-21 with Paratus, LLC, as presented.
This motion, made by James Eaton and seconded by Todd Reiter, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

F. Consider endorsement of candidacy for the Region 11, Position C Director on the TASB Board of Directors.

No action taken - will be considered at a later meeting.

G. Consider revisions to 2020-21 District Calendar

Motion to approve the revised 2020-21 District Calendar as presented.
This motion, made by Todd Reiter and seconded by Chad Greer, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

H. Consider Plans for 2020-21 Era ISD Instructional Programs

No action taken – discussion only.

I. Consider Budget Amendments (Suzette Henderson)

Motion to approve amendments to the current fiscal year district budget, as presented. This motion, made by Chad Greer and seconded by Jeff Brown, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

J. Superintendent's Report

1. District Construction/Maintenance Issues

2. Superintendent and Board Training

a. TREA Virtual Summer Conference (July 29 - August 31)

K. Student Issues

L. Personnel

1. Resignations / New Employment

Motion to offer a 10-month Probationary contract to Hannah Jones as a second-grade teacher for 2020-21. This motion, made by Jennifer Hunter and seconded by James Eaton, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea



VIII. Executive Session

I move that the Board enter into closed session in accordance with the Texas Open Meetings Act. This motion, made by Jeff Brown and seconded by Jennifer Hunter, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

The presiding officer announced at the beginning of the closed session:

"The Era ISD Board of Trustees will now convene in closed session on Monday, April 20, 2020, at 7:49 p.m. in accordance with the Texas Open Meetings Act, under section(s) §551.074 of the Texas Government Code related to *Personnel Matters*."

The presiding officer announced at the end of the closed session:

"The Board will end closed session at 8:07 p.m. and return to open session."

IX. Adjourn

Motion to adjourn at 8:08 pm. This motion, made by James Eaton and seconded by Todd Reiter, Passed.

Jeff Brown: Yea, James Eaton: Yea, Chad Greer: Yea, Jennifer Hunter: Yea, Todd Reiter: Yea, Jeffrey Stevens: Yea

Jeffrey Stevens, Board President Date

Jeff Brown, Board Secretary Date



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6

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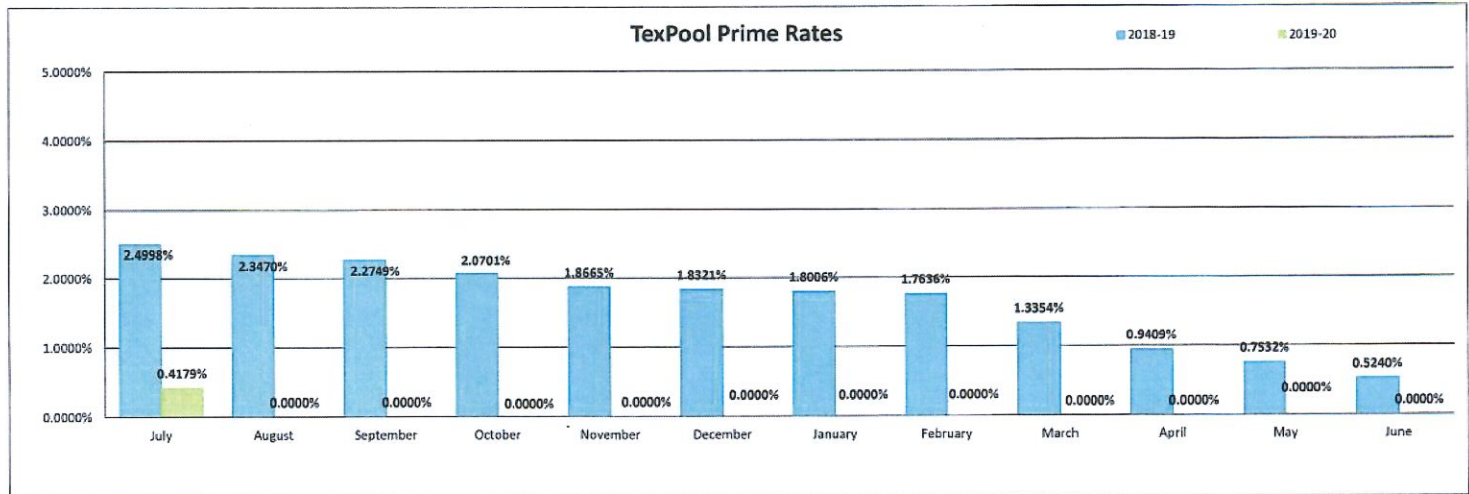
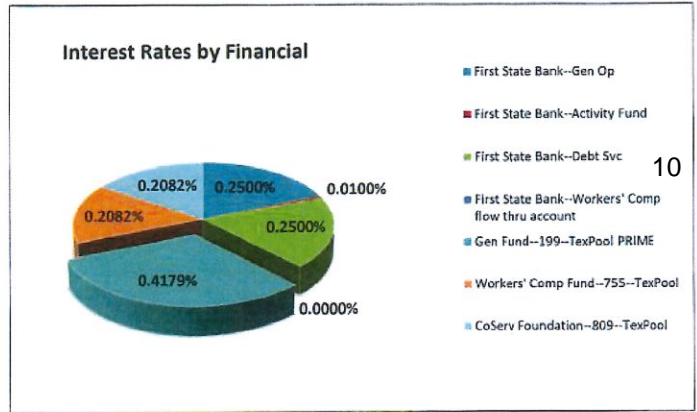
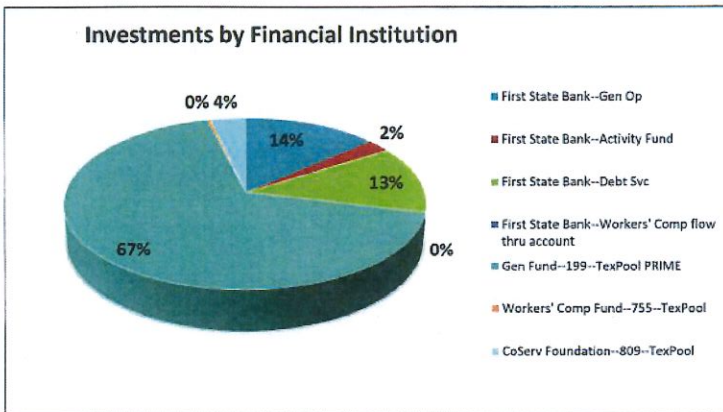
Jeff Stevens 8-17-2020
Jeffrey Stevens, Board President Date

Jeff Brown 8/17/20
Jeff Brown, Board Secretary Date

ERA ISD
GENERAL OPERATING & INVESTMENT REPORT

July 31, 2020

	Beginning Balance 7-1-2020	Interest Rate	Investment Days	Investment Withdrawal	Investment Deposit	Interest Accrued for Period	Total Interest paid as of 7-31-2020	Investments as of 7-31-2020
Daily Cash Accounts								
First State Bank--Gen Op	431,812.25	0.2500%	31	1,310,552.99	1,122,118.10	106.95	106.95	243,484.31
First State Bank--Activity Fund	49,471.22	0.0100%	31	6,996.81	2,419.67	0.42	0.42	44,894.50
First State Bank--Debt Svc	482,819.21	0.2500%	31	263,850.00	7,246.83	74.19	74.19	226,290.23
First State Bank--Workers' Comp flow thru account	6.00	0.0000%	31	186.00	186.00	-	-	6.00
Sub-Total	964,108.68					181.56	181.56	514,675.04
Investment Accounts								
Workers' Comp Fund--755--TexPool	6,197.67	0.2082%	31	186.00	-	1.08	1.08	6,012.75
Gen Fund--199--TexPool PRIME	800,359.14	0.4179%	31	-	400,000.00	305.03	305.03	1,200,664.17
CoServ Foundation--809--TexPool	63,980.38	0.2082%	31	-	-	11.32	11.32	63,991.70
Sub-Total	870,537.19					317.43	317.43	1,270,668.62
Totals	1,834,645.87					498.99	498.99	1,785,343.66



All investments have been made in compliance with board policy (CDA) and the Public Funds Investment Act.

[Signature] 8/14/2020
Executive Director of Business Services (Investment Officer) Date

[Signature] 8/14/2020
Superintendent of Schools (Investment Officer) Date

For the Month of July

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
000001	07-13-2020	WORKER'S COMPENSAT	210001		755-51-6143.01-001-199000	W/C POOL CHECKS	186.00	N
002742	07-23-2020	ALL ACCESS DJ	210042		865-11-6397.76-001-199000	All Access DJ for Prom 2020	600.00	N
002743	07-23-2020	WHISPERING OAKS WE	210041		865-11-6397.76-001-199000	Prom Venue	1,500.00	N
002744	07-23-2020	VARSITY SPIRIT FASHIO	210025	12697629	865-11-6397.75-001-199000	VAR CHEER UNIFORMS	4,826.81	N
002745	07-30-2020	ANN MYERS	210065		865-11-6397.76-001-199000	Prom Serving Utensils 2020	20.00	N
002746	07-30-2020	TEXAS STAR EMBROIDE	210048	19094	865-11-6397.72-001-199000	OFFICER & ADVISOR SHIRTS	540.00	N
002747	07-30-2020	VARSITY SPIRIT FASHIO	210028	12702842	865-11-6397.73-001-199000	JH CHEER	3,987.98	N
052226	07-16-2020	CHAMPION WASTE & RE	210013	1295434	199-51-6249.06-999-199RCY	RECYCLING-JULY	129.54	N
052227	07-16-2020	COOKE COUNTY TAX AS	210014	ERA ISD	199-34-6499.01-999-199000	REGISTRATIONS FOR BUS FLEET	125.00	N
052228	07-16-2020	DTN, LLC	210009	5779576	199-11-6219.00-001-111000	WEATHER SYSTEM-JULY	165.00	N
052229	07-16-2020	ETC LITE	210007	L16017	199-41-6219.01-701-199000	ACA-JULY	68.25	N
052230	07-16-2020	Freemon, Shapard & Story	210011	320613	199-41-6212.00-750-199000	AUDIT SERVICES	9,500.00	N
052231	07-16-2020	FRIENDS OF TEXAS PUB	210004	ERA ISD	199-41-6495.00-701-199000	MEMBERSHIP	350.00	N
052232	07-16-2020	FRONTLINE TECHNOLO	210005	INVUS118483	199-11-6397.00-001-111000	ANNUAL RENEWAL	10,856.48	N
052233	07-16-2020	HUDL	210010	INV00889418	199-36-6399.04-001-191ATH	HUDL	2,249.00	N
052234	07-16-2020	KLEMENT FORD OF	210015	ERA ISD	199-34-6499.01-999-199000	INSPECTIONS FOR BUS FLEET	214.00	N
052235	07-16-2020	NASSP/NHS/NJHS	210006	9001330354	199-11-6495.00-001-111SEC	NHS MEMBERSHIP 2020-21	385.00	N
052236	07-16-2020	NORTEX COMMUNICATI	210008	10451539	199-51-6256.00-999-199000	PHONE-JULY	536.56	N
052237	07-16-2020	PARSONS COMMERCIAL	210003	15827	199-81-6629.00-001-199000	DISTRICT WIDE ROOFING PROJE	279,689.58	N
052238	07-16-2020	RICOH USA, INC	210012	103869155	199-11-6269.00-001-111000	COPIER-JULY	1,598.64	N
052239	07-16-2020	U.S. BANK ST. PAUL	210002	1618303	599-71-6511.00-001-199000	PRINCIPAL PYMT	190,000.00	N
			210002	1618303	599-71-6521.00-001-199000	INTEREST PYMT	73,850.00	N
Totals for Check 052239							263,850.00	
052240	07-16-2020	VST SERVICES, LLC-MA	210010	8906	199-53-6299.00-001-199000	ERATE-JULY	250.00	N
052241	07-16-2020	XENITH, LLC	210001	INV0197982	199-36-6398.00-001-191ATH	HELMETS	4,383.00	N
052242	07-23-2020	COSERV ELECTRIC	210020	90002731192	199-51-6257.00-999-199000	ELECTRIC JULY	4,058.18	N
052243	07-23-2020	BECKY S DECKER	210019	4	211-11-6299.00-001-124000	QTRLY CONSULT JULY	1,095.88	N
052244	07-23-2020	IMAGINATION STATION,	210022	sin016817	199-11-6399.00-001-124TEC	ISTATION RENEWAL	6,659.75	N
052245	07-23-2020	JANTZ SUPPLY, INC	210012	830016	199-11-6399.01-001-122SEC	KNIFE MAKING SUPPLIES	1,075.68	N
052246	07-23-2020	LAUNDRY LOOPS, INC	210037	42366	199-36-6399.01-001-191ATH	PO Created by Req: 210013	484.15	N
052247	07-23-2020	Learning.com	210026	43465	199-11-6321.00-001-111ELE	LEARNING.COM RENEWAL	1,360.00	N
052248	07-23-2020	THE LINCOLN ELECTRIC	210030	46181137	199-11-6399.01-001-122SEC	ANNUAL CONSUMABLES	1,011.87	N
052249	07-23-2020	QUADIENT LEASING US	210018	n8391215	199-41-6268.00-701-199000	LEASE JULY	51.76	N

For the Month of July

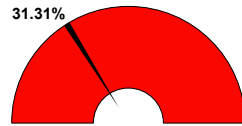
Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EFT
052250	07-23-2020	QUILL OFFICE PRODUC	210028	8599781	199-41-6399.00-701-199000	OFFICE SUPPLIES	155.94	N
052251	07-23-2020	RAPTOR TECHNOLOGIE	210016	62333	199-52-6399.01-001-199000	ANNUAL RENEWAL	550.00	N
052252	07-23-2020	SCHOOL SPECIALTY	210029	7792419973	199-53-6399.00-750-199000	CUMULATIVE FOLDERS	51.98	N
052253	07-23-2020	SHAWNA AYERS	210017		240-00-5751.00-000-100000	CN REFUND	41.60	N
052254	07-23-2020	WHOLESALE ELECTRIC	210046	s6680923.001	199-51-6399.00-999-199000	SUPPLIES	214.80	N
052255	07-23-2020	EQUITY CENTER	210022	ERA ISD	199-41-6495.00-702-199000	MEMBERSHIP	624.00	N
052256	07-23-2020	HOME DEPOT	210006		199-51-6399.00-999-199000	BLDG SUPPLIES	96.84	N
			210004		199-51-6399.00-999-199000	BUILDING SUPPLIES	1,181.00	N
			210007		199-51-6399.00-999-199000	SUPPLIES	22.21	N
			210008		199-51-6399.00-999-199000	SUPPLIES	195.56	N
			210005		199-51-6399.00-999-199000	BLDG SUPPLIES	81.37	N
Totals for Check 052256							1,576.98	
052257	07-23-2020	NCA SUMMER CAMPS	210021	REG-	199-36-6499.02-001-199ATH	CHEER CAMP	2,049.00	N
052258	07-23-2020	PlanetHS, LLC	210045		199-36-6219.05-001-191ATH	PlanetHS Acct.	462.00	N
052259	07-23-2020	TEXAS ASSOCIATION O	210024	ERA ISD	199-41-6495.00-702-199000	MEMBERSHIP	450.00	N
052260	07-23-2020	THE BROKERAGE STOR	210023	ERA ISD	199-36-6429.00-001-191000	ANNUAL PREMIUMS	10,602.00	N
052261	07-23-2020	UNIVERSITY INTERSCH	210034		199-36-6499.01-001-191ATH	20-21 Membership Dues	1,600.00	N
052262	07-23-2020	WAL MART	210014		199-11-6412.00-001-122SEC	MEALS-VIRTUAL CONFERENCE	85.74	N
052273	07-30-2020	EAGLE LABS, INC.	210027	32216	199-51-6399.03-999-199000	WWTP	507.00	N
052274	07-30-2020	REEDER PRODUCTS IN	210039	77787	199-11-6398.00-001-122SEC	KNIFE MAKING GRINDER	2,565.00	N
052275	07-30-2020	SCHAD & PULTE WELDI	210018	8262765	199-11-6399.00-001-122SEC	WELDING STANDS	1,096.61	N
052276	07-30-2020	TASA	210033	33610	199-41-6495.00-701-199000	membership renewals	542.00	N
052277	07-30-2020	TASB	210026	580235	199-41-6219.00-702-199000	TASB POLICY	1,250.00	N
Total Checks							626,232.76	

End of Report

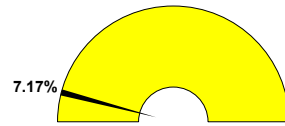
General Fund | Revenue Dashboard

For the Period Ending July 31, 2020

Projected Year End Fund Balance as % of Budgeted Revenues

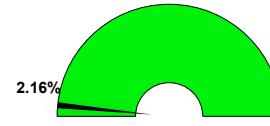


Actual YTD Revenues



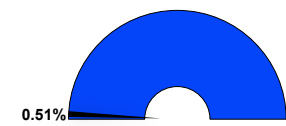
Projected YTD Revenues
0.00%

Actual YTD Local Sources



Projected YTD Local Sources
0.86%

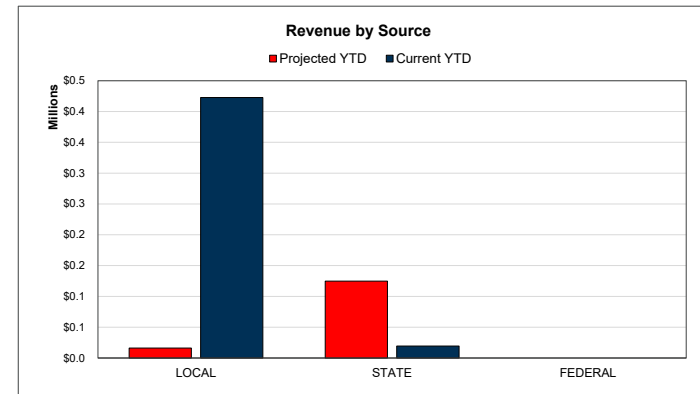
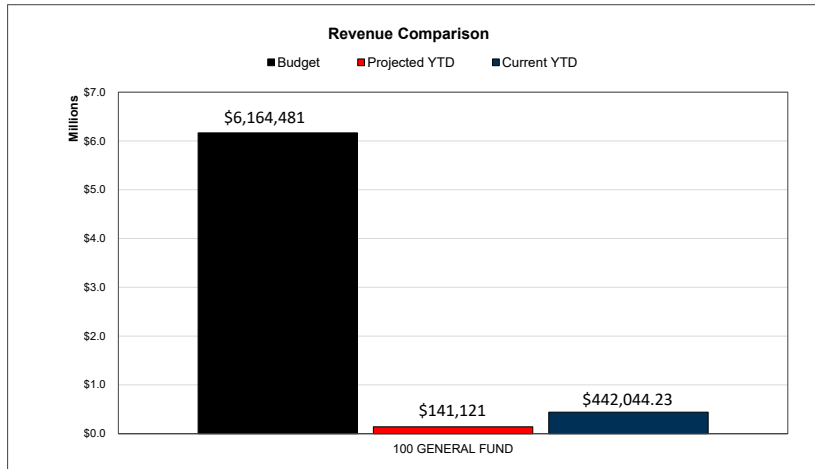
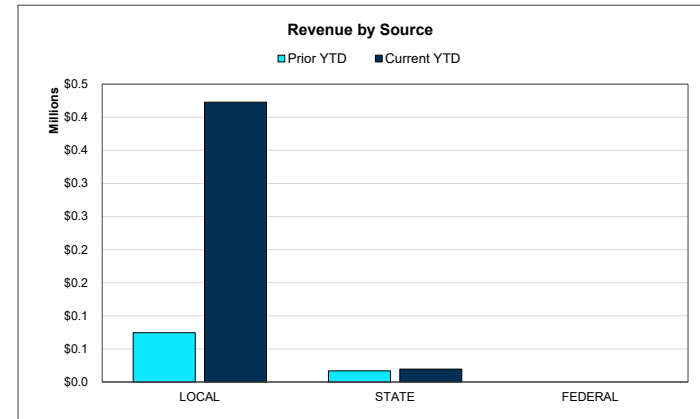
Actual YTD State Sources



Projected YTD State Sources
3.26%

Top 10 Sources of Revenue Year-to-Date

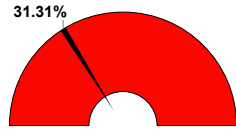
Insurance Recovery	\$379,922
Taxes, Prior Years	\$21,625
Trs/Trs Care On-Behalf Payment	\$19,350
Taxes, Current Year Levy	\$12,683
Penalties-Interest-Oth Tax Rev	\$6,460
Rent	\$1,475
Earnings Temp Deposits/Invest	\$412
Other Revenues From Local	\$115
Per Capita Apportionment	\$1
Percent of Total Revenues YTD	100.00%



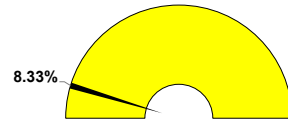
General Fund | Expenditure Dashboard

For the Period Ending July 31, 2020

Projected Year End Fund Balance as % of Budgeted Expenditures

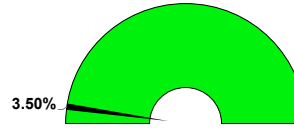


Actual YTD Expenditures



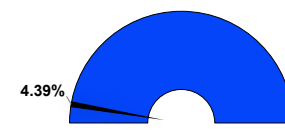
Projected YTD Expenditures
4.81%

Actual YTD Instruction



Projected YTD Instruction
3.18%

Actual YTD Payroll Costs

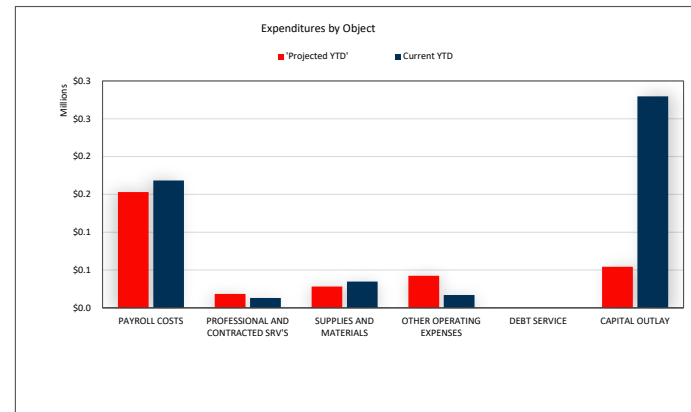
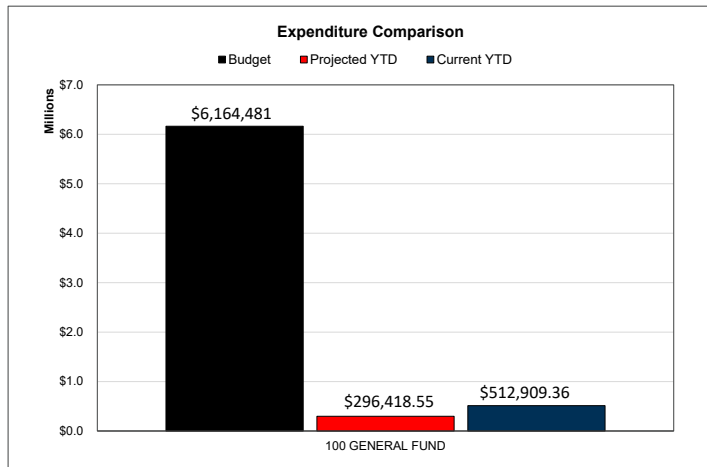
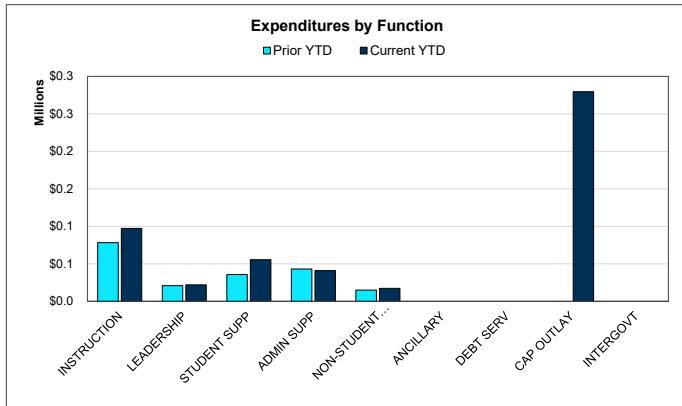


Projected YTD Payroll Costs
3.99%

Top 10 Expenditures by Function Year-to-Date

Facilities Aqc/Construct	\$279,690
Instruction	\$96,937
Cocurr/Extracurr Activity	\$44,007
General Administration	\$41,027
School Leadership	\$22,051
Plant Maint/Operations	\$8,341
Data Processing Svs	\$8,174
Guidance/Counsel/Eval Svs	\$5,527
Student Transportation	\$5,311
Security/Monitoring Svs	\$781

Percent of Total Expenditures YTD **99.79%**



General Fund | Function Financial Summary

For the Period Ending July 31, 2020

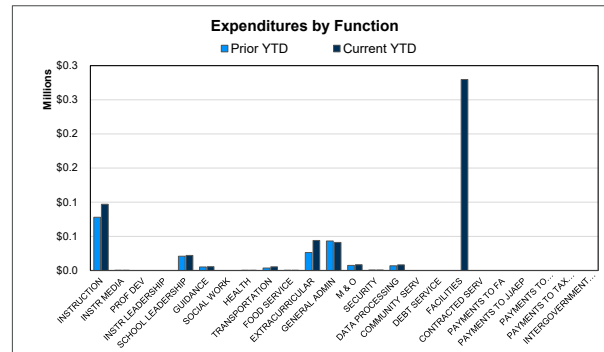
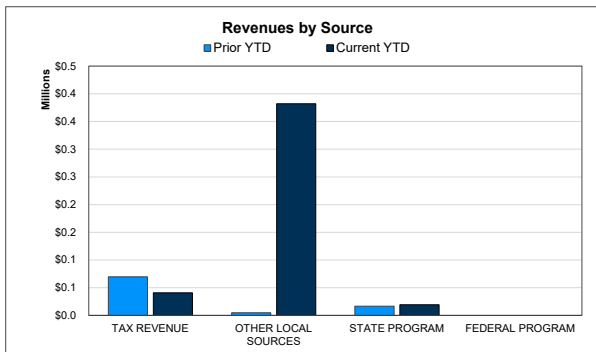
FUND 199

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Tax Revenue	\$69,690	\$1,866,793	3.73%	\$40,768	\$1,890,735	2.16%
Other Local Sources	4,850	86,323	5.62%	381,924	442,823	86.25%
State Program	16,737	3,753,133	0.45%	19,352	3,830,923	0.51%
Federal Program	0	0		0	0	
TOTAL REVENUE	\$91,277	\$5,706,249	1.60%	\$442,044	\$6,164,481	7.17%
EXPENDITURES FUNCTIONS						
Instruction	\$78,010	\$2,591,801	3.01%	\$96,937	\$2,769,854	3.50%
Instructional Media	330	58,174	0.57%	379	66,461	0.57%
Curriculum & Personnel Development	0	9,023	0.00%	0	13,452	0.00%
Instructional Leadership	0	0		0	0	
School Leadership	20,935	276,323	7.58%	22,051	284,535	7.75%
Guidance & Counseling	5,194	66,564	7.80%	5,527	70,591	7.83%
Social Work Services	0	0		0	0	
Health Services	291	52,531	0.55%	333	51,747	0.64%
Pupil Transportation	3,606	278,700	1.29%	5,311	290,564	1.83%
Food Services	363	9,306	3.90%	351	8,394	4.18%
Extracurricular Activities	26,315	368,771	7.14%	44,007	450,289	9.77%
General Administration	43,167	490,538	8.80%	41,027	492,106	8.34%
Plant Maintenance & Operations	7,495	620,417	1.21%	8,341	851,816	0.98%
Security & Monitoring Services	756	12,191	6.20%	781	25,986	3.01%
Data Processing Services	6,818	120,421	5.66%	8,174	137,135	5.96%
Community Service	0	0		0	0	
Debt Service	0	0		0	0	
Facilities Acq. & Construction	0	287,662	0.00%	279,690	439,923	63.58%
Contracted Institutional Services	0	0		0	0	
Payments to Fiscal Agent	0	198,159	0.00%	0	204,000	0.00%
Payments to JJAEP Programs	0	0		0	0	
Payments to Charter Schools	0	0		0	0	
Payments to Tax Increment Fund	0	0		0	0	
Other Intergovernmental Charges	0	0		0	0	
TOTAL EXPENDITURES	\$193,280	\$5,440,581	3.55%	\$512,909	\$6,156,853	8.33%
SURPLUS / (DEFICIT)	(\$102,003)	\$265,668		(\$70,865)	\$7,628	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$83,085		\$0	\$0	
Other Financing Uses	(121,339)	(23,288)		0	(7,628)	
TOTAL OTHER FINANCING SOURCES / (USES)	(\$121,339)	\$59,797		\$0	(\$7,628)	
NET CHANGE IN FUND BALANCE	(\$223,342)	\$325,465		(\$70,865)	\$0	
ENDING FUND BALANCE	\$1,294,226	\$1,843,034		\$1,772,169	\$1,843,034	

still under audit review

still under audit review

still under audit review



Food Service Fund | Financial Summary

For the Period Ending July 31, 2020

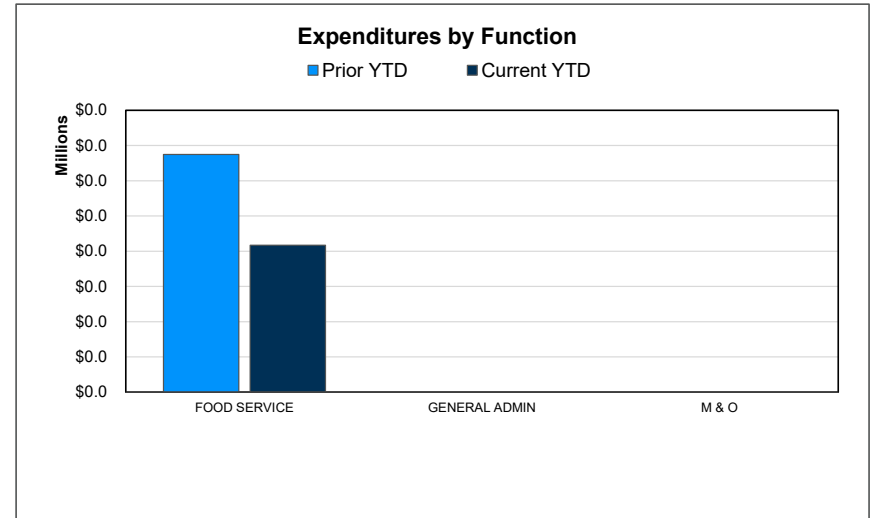
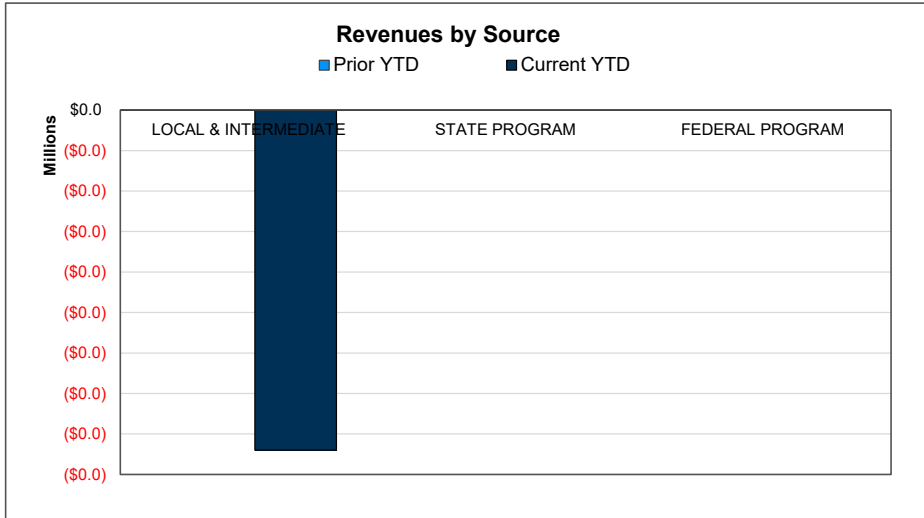
FUND 240

	Prior YTD	Prior Year Actual	YTD % of PY Actual	Current YTD	Annual Budget	YTD % of Budget
REVENUES						
Local & Intermediate	\$0	\$101,140	0.00%	(\$42)	\$125,707	(0.03%)
State Program	0	1,118	0.00%	0	1,500	0.00%
Federal Program	0	120,028	0.00%	0	134,867	0.00%
TOTAL REVENUE	\$0	\$222,286	0.00%	(\$42)	\$262,074	(0.02%)
EXPENDITURES						
Food Services	\$6,748	\$252,176	2.68%	\$4,172	\$269,702	1.55%
General Administration	0	0		0	0	
Plant Maintenance & Operations	0	0		0	0	
TOTAL EXPENDITURES	\$6,748	\$252,176	2.68%	\$4,172	\$269,702	1.55%
SURPLUS / (DEFICIT)	(\$6,748)	(\$29,890)		(\$4,214)	(\$7,628)	
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$0	\$23,288		\$0	\$7,628	
Other Financing Uses	0	0		0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$23,288		\$0	\$7,628	
NET CHANGE IN FUND BALANCE	(\$6,748)	(\$6,602)		(\$4,214)	\$0	
ENDING FUND BALANCE	(\$147)	\$0		(\$4,214)	\$0	

Still under audit review

Still under audit review

Still under audit review



Debt Service Fund | Financial Summary

For the Period Ending July 31, 2020

FUND 599

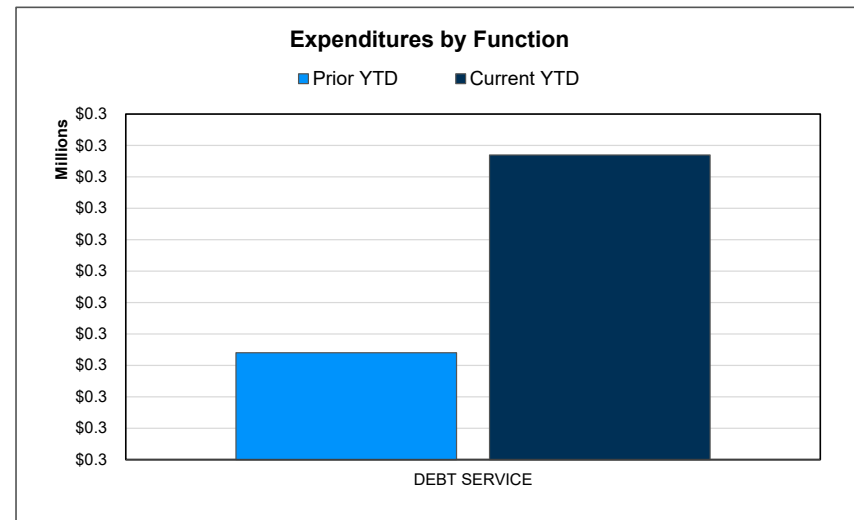
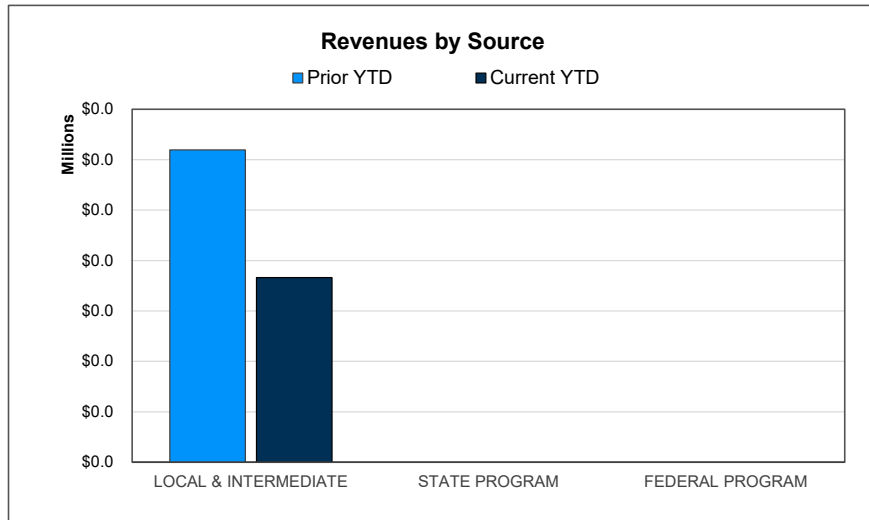
	Prior YTD	Prior Year Actual	YTD % of PY Actual
REVENUES			
Local & Intermediate	\$12,387	\$331,603	3.74%
State Program	0	10,401	0.00%
Federal Program	0	0	
TOTAL REVENUE	\$12,387	\$342,004	3.62%
EXPENDITURES			
Debt Service	\$260,700	\$335,000	77.82%
TOTAL EXPENDITURES	\$260,700	\$335,000	77.82%
SURPLUS / (DEFICIT)	(\$248,313)	\$7,004	
OTHER FINANCING SOURCES / (USES)			
Other Financing Sources	\$0	\$10,812	
Other Financing Uses	0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$10,812	
NET CHANGE IN FUND BALANCE	(\$248,313)	\$17,816	
ENDING FUND BALANCE	\$227,616	\$493,745	

Still under audit review

	Current YTD	Annual Budget	YTD % of Budget
REVENUES			
	\$7,321	\$335,230	2.18%
	0	0	
	0	0	
TOTAL REVENUE	\$7,321	\$335,230	2.18%
EXPENDITURES			
	\$263,850	\$336,250	78.47%
TOTAL EXPENDITURES	\$263,850	\$336,250	78.47%
SURPLUS / (DEFICIT)	(\$256,529)	(\$1,020)	
OTHER FINANCING SOURCES / (USES)			
	\$0	\$0	
	0	0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$0	\$0	
NET CHANGE IN FUND BALANCE	(\$256,529)	(\$1,020)	
ENDING FUND BALANCE	\$237,216	\$492,725	

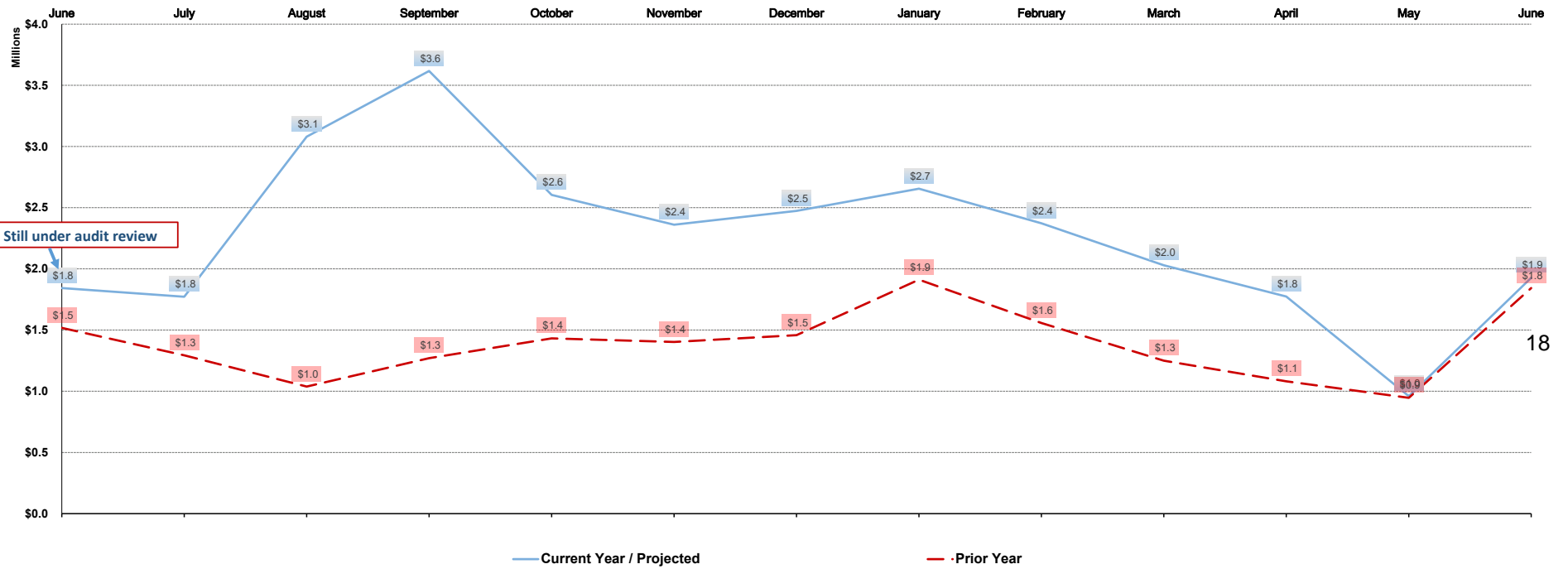
Still under audit review

Still under audit review



General Fund

For the Period Ending July 31, 2020



18

**ORDINANCE 082017-1
ADOPTING MAINTENANCE AND OPERATIONS TAX RATE FOR
ERA INDEPENDENT SCHOOL DISTRICT
FOR THE SCHOOL YEAR 2020-21**

AUGUST 20, 2020

BE IT ORDAINED AND ORDERED BY THE Board of Trustees of the Era Independent School District that a **Maintenance and Operations Tax Rate** of ~~\$0.9664~~ on the \$100.00 valuation of all taxable property in the Era Independent School District, County of Cooke, is hereby made and levied for **2020-21**. Such taxes will be assessed and collected by the Cooke County Appraisal District.

PASSED AND APPROVED THIS 17th day of August, 2020, at the regular meeting of the Board of Trustees of the **Era Independent School District**.

IN CERTIFICATION THEREOF:

Jeffrey Stevens, President, Board of Trustees

Jeff Brown, Secretary, Board of Trustees

**ORDINANCE 081720-2
ADOPTING INTEREST AND SINKING TAX RATE FOR
ERA INDEPENDENT SCHOOL DISTRICT
FOR THE SCHOOL YEAR 2020-2021**

AUGUST 17, 2020

BE IT ORDAINED AND ORDERED BY THE Board of Trustees of the Era Independent School District that an **Interest and Sinking Tax Rate** of **\$0.17** on the \$100.00 valuation of all taxable property in the Era Independent School District, County of Cooke, is hereby made and levied for **2020-21**. Such taxes will be assessed and collected by the Cooke County Appraisal District.

PASSED AND APPROVED THIS 17th day of August, 2020, at the regular meeting of the Board of Trustees of the Era Independent School District.

IN CERTIFICATION THEREOF:

Jeffrey Stevens, President, Board of Trustees

Jeff Brown, Secretary, Board of Trustees

**ORDINANCE 082017-1
ADOPTING MAINTENANCE AND OPERATIONS TAX RATE FOR
ERA INDEPENDENT SCHOOL DISTRICT
FOR THE SCHOOL YEAR 2020-21**

AUGUST 20, 2020

BE IT ORDAINED AND ORDERED BY THE Board of Trustees of the Era Independent School District that a **Maintenance and Operations Tax Rate** of ~~\$0.9664~~ on the \$100.00 valuation of all taxable property in the Era Independent School District, County of Cooke, is hereby made and levied for **2020-21**. Such taxes will be assessed and collected by the Cooke County Appraisal District.

PASSED AND APPROVED THIS 17th day of August, 2020, at the regular meeting of the Board of Trustees of the **Era Independent School District**.

IN CERTIFICATION THEREOF:

Jeffrey Stevens, President, Board of Trustees

Jeff Brown, Secretary, Board of Trustees

**ORDINANCE 081720-2
ADOPTING INTEREST AND SINKING TAX RATE FOR
ERA INDEPENDENT SCHOOL DISTRICT
FOR THE SCHOOL YEAR 2020-2021**

AUGUST 17, 2020

BE IT ORDAINED AND ORDERED BY THE Board of Trustees of the Era Independent School District that an **Interest and Sinking Tax Rate** of **\$0.17** on the \$100.00 valuation of all taxable property in the Era Independent School District, County of Cooke, is hereby made and levied for **2020-21**. Such taxes will be assessed and collected by the Cooke County Appraisal District.

PASSED AND APPROVED THIS 17th day of August, 2020, at the regular meeting of the Board of Trustees of the Era Independent School District.

IN CERTIFICATION THEREOF:

Jeffrey Stevens, President, Board of Trustees

Jeff Brown, Secretary, Board of Trustees



DENTON CENTRAL APPRAISAL DISTRICT

TO: Taxing Jurisdictions Served by DCAD
FROM: Hope McClure, Chief Appraiser
DATE: May 22, 2020
SUBJECT: Proposed 2021 Budget

2020 has been the year of change. Along with the many external changes imposed on all of us, Denton CAD has also undergone a restructure of leadership. With restructure comes new visions and goals. My goal for Denton CAD moving forward is, and always will be, to create greater efficiency, flexibility, and stewardship with our budget and the District's resources.

The one thing that will not be changing this year is the entities allocation amounts to the District. My team and I worked diligently to find areas where we could reduce costs without reducing production. As a result, there will be **zero increase** towards the jurisdictions in 2021.

The 2021 total proposed budget comes to \$14,234,603.28, and the District proposes to use \$514,934.71 from fund balance to keep costs level for the entities. The entities' allocations for 2021 should only be affected by the change in their 2020 tax levies. Please remember that the 2021 proposed allocations are just **estimated** amounts. The 2019 levies were used for calculation purposes. Therefore your 2021 allocations could change depending on the increase/decrease to your 2020 levies.

The Chief Appraiser's proposed 2021 budget is hereby submitted. The proposed budget was completed in accordance with the requirements of the Texas Property Tax Code (Sec 6.06). A public hearing will be held on the proposed budget on June 11, 2020 at 3:00 pm at 3901 Morse Street, Denton, Texas. The public hearing notice was published in accordance with the Texas Property Tax Code (Sec 6.06 and 6.062).

Thank you to everyone for your continued partnership with Denton CAD to best serve the citizens of Denton County,

Hope McClure, RPA, CTA, CCA
Denton Central Appraisal District
Chief Appraiser

Notice Of Public Hearing On Denton Central Appraisal District 2021 Budget

The Denton Central Appraisal District will hold a public hearing on a proposed budget for the 2021 fiscal year. The public hearing will be held on June 11, 2020 at 3:00 P.M. at 3901 Morse Street, Denton, Texas.

A summary of the appraisal district budget follows:

The total amount of the proposed budget.	\$14,234,603.28
The total amount of increase over the current year's budget.	\$14,934.71
The number of employees compensated under the proposed budget.	81
The number of employees compensated under the current budget.	83

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office.

Roy Atwood
Secretary of the Board of Directors
Denton Central Appraisal District
3911 Morse Street
Denton, Texas 76208
(940) 349-3800

Denton Central Appraisal District

2021 Budget

**SUMMARY OF 2020 REVENUES AND EXPENSES BUDGET AND
COMPARISON TO THE 2021 REVENUES AND EXPENSES BUDGET**

<u>CLASSIFICATION</u>	<u>2020 BUDGET</u>	<u>2021 BUDGET</u>
REVENUES:		
FUNDING FROM JURISDICTIONS	\$13,700,168.57	\$13,700,168.57
DCAD DESIGNATED FUND	\$500,000.00	\$514,934.71
INTEREST INCOME	\$14,500.00	\$14,500.00
OTHER SERVICES	\$2,500.00	\$2,500.00
MISCELLANEOUS INCOME	\$2,500.00	\$2,500.00
TOTAL REVENUES	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>
EXPENSES:		
TOTAL BUDGETED EXPENSES	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>
TOTAL BUDGET	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>

	2020 YEAR	2021 YEAR	+/- CHANGE	+/- PERCENTAGE
ACCOUNTS	473,000	490,000	17,000	3.59%
BUDGET	\$14,219,668.57	\$14,234,603.28	\$14,934.71	0.11%
COST PER PARCEL	\$30.06	\$29.05	(\$1.01)	-3.37%

2021 BUDGET ALLOCATIONS

*The 2021 proposed budget allocations are **estimated** amounts. 2019 levies are used for calculation purposes. Please be aware that allocations will change for each entity based on the increases/decreases to their 2020 actual levies.*

<u>JURISDICTIONS</u>	2019 <u>TAX LEVY</u>	% OF TOTAL <u>LEVIES</u>	2021 BUDGET <u>ALLOCATIONS</u>
SCHOOL DISTRICTS:			
S01 ARGYLE ISD	37,128,083.87	1.6419%	\$224,945.43
S02 AUBREY ISD	18,366,708.02	0.8122%	\$111,277.14
S03 CARROLLTON-FB ISD	59,024,943.76	2.6103%	\$357,610.46
S04 CELINA ISD	488,822.24	0.0216%	\$2,961.59
S05 DENTON ISD	295,531,197.30	13.0693%	\$1,790,515.00
S06 FRISCO ISD	163,645,356.81	7.2369%	\$991,467.12
S07 KRUM ISD	13,085,266.48	0.5787%	\$79,278.82
S08 LAKE DALLAS ISD	33,646,993.12	1.4880%	\$203,854.78
S09 LEWISVILLE ISD	567,169,712.35	25.0820%	\$3,436,273.01
S10 LITTLE ELM ISD	78,451,119.07	3.4693%	\$475,306.52
S11 NORTHWEST ISD	134,143,137.27	5.9322%	\$812,724.01
S12 PILOT POINT ISD	8,818,607.79	0.3900%	\$53,428.71
S13 PONDER ISD	11,322,386.50	0.5007%	\$68,598.18
S14 SANGER ISD	15,827,522.12	0.6999%	\$95,893.14
S15 ERA ISD	2,027.83	0.0001%	\$12.29
S16 SLIDELL ISD	578,832.55	0.0256%	\$3,506.93
S17 PROSPER ISD	19,266,046.33	0.8520%	\$116,725.90
SCHOOL DISTRICTS TOTALS	<u>1,456,496,763.41</u>	<u>64.4107%</u>	<u>\$8,824,379.03</u>
G01 DENTON COUNTY	<u>247,431,380.52</u>	<u>10.9422%</u>	<u>\$1,499,095.87</u>

<u>JURISDICTIONS</u>	<u>2019 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2021 BUDGET ALLOCATIONS</u>
CITIES:			
C26 TOWN OF ARGYLE	2,959,475.63	0.1309%	\$17,930.38
C01 CITY OF AUBREY	1,867,878.51	0.0826%	\$11,316.79
C31 TOWN OF BARTONVILLE	828,165.13	0.0366%	\$5,017.55
C02 CITY OF CARROLLTON	51,262,543.81	2.2670%	\$310,580.93
C49 CITY OF CELINA	689,033.92	0.0305%	\$4,174.60
C03 CITY OF THE COLONY	34,888,672.63	1.5429%	\$211,377.66
C21 TOWN OF COPPELL	1,025,572.93	0.0454%	\$6,213.57
C27 TOWN OF COPPER CANYON	810,865.60	0.0359%	\$4,912.74
C04 CITY OF CORINTH	13,021,117.78	0.5758%	\$78,890.17
C20 CITY OF DALLAS	13,676,589.33	0.6048%	\$82,861.43
C05 CITY OF DENTON	76,140,018.15	3.3671%	\$461,304.41
C42 CITY OF DISH	149,134.10	0.0066%	\$903.55
C30 TOWN OF DOUBLE OAK	1,170,137.06	0.0517%	\$7,089.43
C47 TOWN OF DRAPER	8,450.41	0.0004%	\$51.20
C07 TOWN OF FLOWER MOUND	51,447,530.59	2.2752%	\$311,701.70
C36 CITY OF FORT WORTH	18,606,878.46	0.8229%	\$112,732.24
C32 CITY OF FRISCO	53,425,797.31	2.3627%	\$323,687.29
C39 CITY OF GRAPEVINE	193.11	0.0000%	\$1.17
C22 TOWN OF HACKBERRY	162,339.32	0.0072%	\$983.55
C38 CITY OF HASLET	3,649.77	0.0002%	\$22.11
C19 TOWN OF HICKORY CREEK	2,041,116.91	0.0903%	\$12,366.38
C08 CITY OF HIGHLAND VILLAGE	13,422,336.68	0.5936%	\$81,321.01
C09 CITY OF JUSTIN	2,590,307.22	0.1146%	\$15,693.72
C18 CITY OF KRUGERVILLE	698,441.11	0.0309%	\$4,231.60
C10 CITY OF KRUM	2,551,196.65	0.1128%	\$15,456.76
C11 CITY OF LAKE DALLAS	3,362,739.64	0.1487%	\$20,373.60
C25 CITY OF LAKEWOOD VILLAGE	447,069.83	0.0198%	\$2,708.63
C12 CITY OF LEWISVILLE	53,062,623.49	2.3466%	\$321,486.95
C13 TOWN OF LITTLE ELM	28,239,931.60	1.2489%	\$171,095.38
C45 CITY OF NEW FAIRVIEW	4,669.64	0.0002%	\$28.29
C33 TOWN OF NORTHLAKE	2,644,488.45	0.1169%	\$16,021.98
C24 CITY OF OAK POINT	2,598,831.29	0.1149%	\$15,745.36
C14 CITY OF PILOT POINT	1,965,544.17	0.0869%	\$11,908.51
C29 CITY OF PLANO	6,087,040.82	0.2692%	\$36,879.15
C15 TOWN OF PONDER	1,322,631.05	0.0585%	\$8,013.34
C48 CITY OF PROSPER	3,928,705.54	0.1737%	\$23,802.58
C51 TOWN OF PROVIDENCE VILLAGE	4,490,146.86	0.1986%	\$27,204.15
C17 CITY OF ROANOKE	8,297,752.77	0.3670%	\$50,273.04
C16 CITY OF SANGER	4,717,417.97	0.2086%	\$28,581.10
C34 TOWN OF SHADY SHORES	1,073,033.07	0.0475%	\$6,501.11
C37 CITY OF SOUTHLAKE	630,339.55	0.0279%	\$3,819.00
C28 CITY OF TROPHY CLUB	8,815,413.86	0.3898%	\$53,409.36
C44 CITY OF WESTLAKE	148,107.79	0.0065%	\$897.33
CITIES TOTALS	475,283,929.51	21.0185%	\$2,879,570.80

<u>JURISDICTIONS</u>	<u>2019 TAX LEVY</u>	<u>% OF TOTAL LEVIES</u>	<u>2021 BUDGET ALLOCATIONS</u>
SPECIAL DISTRICTS:			
ESD1 DENTON CO EMER SER DIST	3,516,770.39	0.1555%	\$21,306.82
ESD2 TROPHY CLUB PID #1 EM SER	513,750.62	0.0227%	\$3,112.63
W04 CLEARCREEK WATERSHED AUTH	268,272.41	0.0119%	\$1,625.36
L01 DEN CO LEVY IMPR DIST #1	1,266,367.76	0.0560%	\$7,672.46
MMD1 HIGHWAY 380 MUN MAN DIST	1,389,455.89	0.0614%	\$8,418.20
MMD3 NORTHLAKE MUN. MAN. DIST. #1	223,243.58	0.0099%	\$1,352.55
PID7 NORTHLAKE PID NO 1	1,052,400.21	0.0465%	\$6,376.11
W03 TROPHY CLUB MUD #1	1,481,176.10	0.0655%	\$8,973.90
W10 DCFWSD #1B	2,085,708.44	0.0922%	\$12,636.54
W11 DCFWSD #1C	1,243,614.29	0.0550%	\$7,534.60
W12 DCFWSD #1D	2,576,822.31	0.1140%	\$15,612.02
W13 DCFWSD #6	7,125,994.28	0.3151%	\$43,173.78
W15 DCFWSD #1E	2,213,414.31	0.0979%	\$13,410.26
W17 DCFWSD #10	13,031,041.37	0.5763%	\$78,950.29
W18 DCFWSD #8A	2,272,111.71	0.1005%	\$13,765.89
W19 DCFWSD #8B	1,446,626.08	0.0640%	\$8,764.58
W20 DCFWSD #11A	3,849,985.40	0.1703%	\$23,325.65
W21 DCFWSD #7	7,516,121.77	0.3324%	\$45,537.42
W22 DENTON CO MUD #4	1,349,497.63	0.0597%	\$8,176.11
W23 DENTON CO MUD #5	1,338,098.04	0.0592%	\$8,107.04
W24 FRISCO WEST WCID	3,973,644.84	0.1757%	\$24,074.85
W25 DCFWSD #11B	1,851,544.20	0.0819%	\$11,217.83
W26 DCFWSD #4A	733,039.01	0.0324%	\$4,441.21
W 27 OAK POINT WATER CONT. #1	624,648.77	0.0276%	\$3,784.52
W28 OAK POINT WATER CONT. #2	494,064.07	0.0218%	\$2,993.35
W29 OAK POINT WATER CONT. #3	248,641.16	0.0110%	\$1,506.43
W30 SMILEY RD WCID #1	2,954.97	0.0001%	\$17.90
W31 DCFWSD #1F	3,261,382.69	0.1442%	\$19,759.52
W32 DCFWSD #11C	1,383,772.39	0.0612%	\$8,383.77
W33 NORTH FT WORTH WCID NO 1	3,507.50	0.0002%	\$21.25
W34 DCFWSD #1G	3,303,730.91	0.1461%	\$20,016.09
W36 DCFWSD #1H	1,765,981.28	0.0781%	\$10,699.43
W39 BELMONT FWSD NO 1	4,724,402.06	0.2089%	\$28,623.42
W41 THE LAKES FWSD	602,908.14	0.0267%	\$3,652.80
W42 CANYON FALLS WCID #2	1,383,427.72	0.0612%	\$8,381.68
W43 OAK POINT WATER CONT. #4	710,351.12	0.0314%	\$4,303.76
W44 CANYON FALLS MUD NO 1	148,222.14	0.0066%	\$898.02
W45 BELMONT FWSD NO 2	357,168.91	0.0158%	\$2,163.96
W47 DENTON CO MUD #6	641,723.46	0.0284%	\$3,887.97
W49 DENTON CO MUD #9	76,277.77	0.0034%	\$462.14
W 54 DENTON CO MUD #10	123.29	0.0000%	\$0.76
SPECIAL DISTRICTS TOTALS	82,051,988.99	3.6286%	\$497,122.87
GRAND TOTALS	2,261,264,062.43	100.0000%	\$13,700,168.57

2021 BUDGET

ACCT	ACCOUNT TITLE	2020 BUDGET	2021 BUDGET	CHANGE IN BUDGET
5100	PERSONNEL SERVICES			
5110	SALARIES	\$6,790,012.64	\$6,745,314.12	(\$44,698.52)
5120	LONGEVITY PAY	\$143,630.00	\$114,100.00	(\$29,530.00)
5130	SOCIAL SECURITY (FICA)	\$571,707.88	\$560,281.53	(\$11,426.35)
5140	RETIREMENT (TCDRS)	\$1,187,814.87	\$1,190,260.79	\$2,445.92
5150	WORKERS' COMP INSURANCE	\$71,356.82	\$69,690.97	(\$1,665.85)
5160	GROUP HEALTH INSURANCE	\$1,275,892.85	\$1,327,170.33	\$51,277.48
	TOTAL 5100 - PERSONNEL SERVICES	<u>\$10,040,415.06</u>	<u>\$10,006,817.74</u>	<u>(\$33,597.32)</u>
5200	EDUCATION & TRAINING			
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$36,427.95	\$32,897.95	(\$3,530.00)
5220	TRAINING - SCHOOLS, CONFERENCES, AND TRAVEL	\$132,284.50	\$120,834.50	(\$11,450.00)
	TOTAL 5200 - EDUCATION & TRAINING	<u>\$168,712.45</u>	<u>\$153,732.45</u>	<u>(\$14,980.00)</u>
5300	SERVICES RECEIVED			
5310	APPRAISAL REVIEW BOARD	\$181,185.00	\$332,645.00	\$151,460.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND			\$0.00
5320	UTILITY VALUATION	\$180,000.00	\$180,000.00	\$0.00
5325	LEGAL SERVICES	\$384,000.00	\$434,000.00	\$50,000.00
5330	AUDIT & PAYROLL PROCESSING	\$34,000.00	\$40,000.00	\$6,000.00
5340	DEEDS, SALES, AND VALUE INFORMATION	\$127,505.07	\$131,575.07	\$4,070.00
5345	AUTO EXPENSE REIMBURSEMENT	\$599,585.02	\$518,676.57	(\$80,908.45)
5350	GENERAL INSURANCE	\$39,218.72	\$35,581.10	(\$3,637.62)
5360	PRINTING SERVICE	\$130,442.25	\$129,760.74	(\$681.51)
5370	POSTAGE & FREIGHT	\$269,249.84	\$269,249.84	\$0.00
5380	LEGAL NOTICES & ADVERTISING	\$6,000.00	\$6,000.00	\$0.00
5390	OFFICE SUPPLIES	\$103,345.00	\$89,695.00	(\$13,650.00)
	TOTAL 5300 - SERVICES RECEIVED	<u>\$2,054,530.90</u>	<u>\$2,167,183.31</u>	<u>\$112,652.41</u>
5400	UTILITIES & MAINTENANCE			
5410	OFFICE EQUIPMENT MAINTENANCE	\$25,723.00	\$17,743.00	(\$7,980.00)
5420	INFORMATION SERVICES MAINTENANCE	\$797,840.00	\$652,840.00	(\$145,000.00)
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$136,710.00	\$111,710.00	(\$25,000.00)
5440	TELEPHONE	\$122,920.44	\$110,920.44	(\$12,000.00)
5450	BUILDING & GROUNDS MAINTENANCE	\$169,131.00	\$169,131.00	\$0.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	<u>\$1,252,324.44</u>	<u>\$1,062,344.44</u>	<u>(\$189,980.00)</u>
5500	CAPITAL OUTLAY			
5510	FURNITURE & EQUIPMENT	\$71,970.00	\$69,470.00	(\$2,500.00)
5520	BUILDING & LAND IMPROVEMENTS	\$50,000.00	\$50,000.00	\$0.00
	TOTAL 5500 - CAPITAL OUTLAY	<u>\$121,970.00</u>	<u>\$119,470.00</u>	<u>(\$2,500.00)</u>
5600	MISCELLANEOUS			
5610	CONTINGENCY	\$65,209.72	\$71,098.34	\$5,888.62
5620	MISCELLANEOUS	\$35,345.00	\$135,985.00	\$100,640.00
	TOTAL 5600 - MISCELLANEOUS	<u>\$100,554.72</u>	<u>\$207,083.34</u>	<u>\$106,528.62</u>
5900	DEBT SERVICE			
5920	EQUIPMENT PAYMENTS	\$481,161.00	\$517,972.00	\$36,811.00
	TOTAL 5900 - DEBT SERVICE	<u>\$481,161.00</u>	<u>\$517,972.00</u>	<u>\$36,811.00</u>
		<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>	<u>\$14,934.71</u>

2021 BUDGET SUMMARY BY DEPARTMENT

ACCT	ACCOUNT TITLE	DEPT #101 ADMINISTRATION	DEPT #102 CUSTOMER SERV	DEPT #104 INFO SERVICES	DEPT #105 OVERHEAD	DEPT #201 COMMERCIAL	DEPT #202 SALES	DEPT #203 PERSONAL PROP	DEPT #204 RESIDENTIAL	TOTAL 2021 BUDGET
5100	PERSONNEL SERVICES									
5110	SALARIES	\$1,029,946.12	\$555,811.44	\$923,001.53	\$199,200.00	\$831,044.80	\$558,640.06	\$723,782.31	\$1,923,887.86	\$6,745,314.12
5120	LONGEVITY PAY	\$6,675.00	\$13,060.00	\$15,620.00	\$0.00	\$16,890.00	\$19,470.00	\$9,275.00	\$33,110.00	\$114,100.00
5130	SOCIAL SECURITY (FICA)	\$84,366.80	\$43,940.77	\$73,492.98	\$15,238.80	\$71,620.73	\$47,602.28	\$61,144.17	\$162,875.01	\$560,281.53
5140	RETIREMENT (TCDRS)	\$150,867.60	\$80,414.49	\$131,103.22	\$201,026.72	\$131,070.61	\$87,115.28	\$110,117.28	\$298,545.59	\$1,190,260.79
5150	WORKERS' COMP INSURANCE	\$11,571.75	\$2,757.07	\$5,243.41	\$1,673.28	\$10,519.45	\$6,354.98	\$8,359.96	\$23,211.08	\$69,690.97
5160	GROUP HEALTH INSURANCE	\$0.00	\$0.00	\$0.00	\$1,327,170.33	\$0.00	\$0.00	\$0.00	\$0.00	\$1,327,170.33
	TOTAL 5100 - PERSONNEL SERVICES	\$1,283,427.27	\$695,983.77	\$1,148,461.13	\$1,744,309.13	\$1,061,145.58	\$719,182.59	\$912,678.73	\$2,441,629.54	\$10,006,817.74
5200	EDUCATION & TRAINING									
5210	MEMBERSHIPS, SUBSCRIPTIONS & DUES	\$7,778.00	\$10,845.00	\$1,270.00	\$2,364.95	\$3,080.00	\$750.00	\$1,790.00	\$5,020.00	\$32,897.95
5220	TRAINING, SCHOOLS, CONF, AND TRAVEL	\$17,800.00	\$8,500.00	\$10,750.00	\$25,234.50	\$8,850.00	\$3,800.00	\$12,300.00	\$33,600.00	\$120,834.50
	TOTAL 5200 - EDUCATION & TRAINING	\$25,578.00	\$19,345.00	\$12,020.00	\$27,599.45	\$11,930.00	\$4,550.00	\$14,090.00	\$38,620.00	\$153,732.45
5300	SERVICES RECEIVED									
5310	APPRAISAL REVIEW BOARD	\$0.00	\$0.00	\$0.00	\$332,645.00	\$0.00	\$0.00	\$0.00	\$0.00	\$332,645.00
5315	OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$180,000.00	\$0.00	\$180,000.00
5325	LEGAL SERVICES	\$0.00	\$0.00	\$0.00	\$434,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$434,000.00
5330	AUDIT & PAYROLL PROCESSING	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
5340	DEEDS, SALES, AND VALUE INFORMATION	\$0.00	\$40,000.00	\$0.00	\$9,265.72	\$4,607.00	\$59,133.00	\$11,020.40	\$7,548.95	\$131,575.07
5345	AUTO EXPENSE REIMBURSEMENT	\$67,247.88	\$17,592.74	\$17,243.22	\$0.00	\$88,283.83	\$44,141.92	\$66,212.88	\$217,954.11	\$518,676.57
5350	GENERAL INSURANCE	\$0.00	\$0.00	\$0.00	\$35,581.10	\$0.00	\$0.00	\$0.00	\$0.00	\$35,581.10
5360	PRINTING SERVICE	\$0.00	\$0.00	\$0.00	\$129,760.74	\$0.00	\$0.00	\$0.00	\$0.00	\$129,760.74
5370	POSTAGE & FREIGHT	\$0.00	\$0.00	\$0.00	\$269,249.84	\$0.00	\$0.00	\$0.00	\$0.00	\$269,249.84
5380	LEGAL NOTICES & ADVERTISING	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
5390	OFFICE SUPPLIES	\$0.00	\$0.00	\$0.00	\$89,695.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89,695.00
	TOTAL 5300 - SERVICES RECEIVED	\$67,247.88	\$57,592.74	\$17,243.22	\$1,346,197.40	\$92,890.83	\$103,274.92	\$257,233.28	\$225,503.06	\$2,167,183.31
5400	UTILITIES & MAINTENANCE									
5410	OFFICE EQUIPMENT MAINTENANCE	\$0.00	\$0.00	\$0.00	\$17,743.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,743.00
5420	INFORMATION SERVICES MAINTENANCE	\$0.00	\$0.00	\$652,840.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$652,840.00
5430	ELECTRICITY, WATER, SEWER, & SOLID WASTE	\$0.00	\$0.00	\$0.00	\$111,710.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,710.00
5440	TELEPHONE	\$0.00	\$0.00	\$0.00	\$110,920.44	\$0.00	\$0.00	\$0.00	\$0.00	\$110,920.44
5450	BUILDING & GROUNDS MAINTENANCE	\$0.00	\$0.00	\$0.00	\$169,131.00	\$0.00	\$0.00	\$0.00	\$0.00	\$169,131.00
	TOTAL 5400 - UTILITIES & MAINTENANCE	\$0.00	\$0.00	\$652,840.00	\$409,504.44	\$0.00	\$0.00	\$0.00	\$0.00	\$1,062,344.44
5500	CAPITAL OUTLAY									
5510	FURNITURE & EQUIPMENT	\$5,900.00	\$4,260.00	\$35,900.00	\$10,000.00	\$2,260.00	\$4,400.00	\$3,000.00	\$3,750.00	\$69,470.00
5520	BUILDING & LAND IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
	TOTAL 5500 - CAPITAL OUTLAY	\$5,900.00	\$4,260.00	\$35,900.00	\$60,000.00	\$2,260.00	\$4,400.00	\$3,000.00	\$3,750.00	\$119,470.00
5600	MISCELLANEOUS									
5610	CONTINGENCY	\$0.00	\$0.00	\$0.00	\$71,098.34	\$0.00	\$0.00	\$0.00	\$0.00	\$71,098.34
5620	MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$135,985.00	\$0.00	\$0.00	\$0.00	\$0.00	\$135,985.00
	TOTAL 5600 - MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$207,083.34	\$0.00	\$0.00	\$0.00	\$0.00	\$207,083.34
5920	EQUIPMENT PAYMENTS	\$0.00	\$0.00	\$0.00	\$517,972.00	\$0.00	\$0.00	\$0.00	\$0.00	\$517,972.00
	TOTAL 5900 - DEBT SERVICE	\$0.00	\$0.00	\$0.00	\$517,972.00	\$0.00	\$0.00	\$0.00	\$0.00	\$517,972.00
	TOTALS:	\$1,382,153.15	\$777,181.51	\$1,866,464.35	\$4,312,665.76	\$1,168,226.41	\$831,407.50	\$1,187,002.00	\$2,709,502.59	\$14,234,603.28

2021 BUDGET

5100 - PERSONNEL SERVICES

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5110 - SALARIES	\$6,790,012.64	\$6,745,314.12	(\$44,698.52)
FULL-TIME SALARIES, SALARY ADJUSTMENTS & PART-TIME SALARIES	\$6,745,314.12		
TOTAL ACCOUNT #5110	\$6,745,314.12		
ACCT #5120 - LONGEVITY PAY	\$143,630.00	\$114,100.00	(\$29,530.00)
DCAD RECOGNIZES CONTINUED SERVICE WITH LONGEVITY PAY.			
TOTAL ACCOUNT #5120	\$114,100.00		
ACCT #5130 - SOCIAL SECURITY (FICA)	\$571,707.88	\$560,281.53	(\$11,426.35)
SOCIAL SECURITY IS CALCULATED ON BOTH FULL AND PART-TIME SALARIES AND LONGEVITY.			
TOTAL ACCOUNT #5130	\$560,281.53		
ACCT #5140 - RETIREMENT (TCDRS)	\$1,187,814.87	\$1,190,260.79	\$2,445.92
RETIREMENT IS APPLICABLE ONLY TO FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5140	\$1,190,260.79		
ACCT #5150 - WORKERS' COMP INSURANCE	\$71,356.82	\$69,690.97	(\$1,665.85)
THE DISTRICT PAYS WORKERS' COMPENSATION PREMIUMS ON ALL FULL AND PART-TIME EMPLOYEES.			
TOTAL ACCOUNT #5150	\$69,690.97		
ACCT #5160 - GROUP HEALTH INSURANCE	\$1,275,892.85	\$1,327,170.33	\$51,277.48
GROUP HEALTH INSURANCE IS PROVIDED TO ALL FULL-TIME EMPLOYEES.			
TOTAL ACCOUNT #5160	\$1,327,170.33		
TOTAL 5100 - PERSONNEL SERVICES	\$10,040,415.06	\$10,006,817.74	(\$33,597.32)

2021 BUDGET

5200 - EDUCATION & TRAINING

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5210 - MEMBERSHIPS, SUBSC & DUES THIS ACCOUNT IS CHARGED FOR ALL MEMBERSHIPS AND DUES, AND SUBSCRIPTIONS TO EDUCATIONAL MEDIA.	\$36,427.95	\$32,897.95	(\$3,530.00)
TOTAL ACCOUNT #5210	<u>\$32,897.95</u>		
ACCT #5220 - TRAINING - SCHOOLS, CONFERENCES & TRAVEL THIS ACCOUNT IS CHARGED FOR ALL EDUCATIONAL RELATED TRAINING AND TRAVEL.	\$132,284.50	\$120,834.50	(\$11,450.00)
TOTAL ACCOUNT #5220	<u>\$120,834.50</u>		
TOTAL 5200 - EDUCATION & TRAINING	<u>\$168,712.45</u>	<u>\$153,732.45</u>	<u>(\$14,980.00)</u>

2021 BUDGET

5300 - SERVICES RECEIVED

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5310 - APPRAISAL REVIEW BOARD THIS BUDGET ITEM IS CHARGED FOR PAYMENTS TO THE 33 MEMBER ARB PANEL FOR WORK PERFORMED DURING THE MANDATED EQUALIZATION PROCESS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$181,185.00	\$332,645.00	\$151,460.00
TOTAL ACCOUNT #5310	<u><u>\$332,645.00</u></u>		
ACCT #5315 - OIL, GAS, HEAVY INDUSTRIAL, AND UTILITY VALUATION THIS BUDGET ITEM IS FOR CONTRACTED SERVICES. IT IS A BID ITEM. THIS ACCOUNT IS APPLICABLE ONLY TO THE PERSONAL PROPERTY DEPARTMENT.	\$180,000.00	\$180,000.00	\$0.00
TOTAL ACCOUNT #5315	<u><u>\$180,000.00</u></u>		
ACCT #5325 - LEGAL SERVICES THIS BUDGET ITEM IS CHARGED FOR ALL LEGAL EXPENSES ASSOCIATED WITH DEFENDING VALUES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$384,000.00	\$434,000.00	\$50,000.00
TOTAL ACCOUNT #5325	<u><u>\$434,000.00</u></u>		
ACCT #5330 - AUDIT & PAYROLL PROCESSING THIS BUDGET ITEM IS FOR THE ANNUAL AUDIT AND FOR PAYROLL PROCESSING. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$34,000.00	\$40,000.00	\$6,000.00
TOTAL ACCOUNT #5330	<u><u>\$40,000.00</u></u>		
ACCT #5340 - DEED, SALES, AND VALUE INFORMATION THIS BUDGET ITEM IS CHARGED FOR EXPENSES INCURRED TO OBTAIN OWNERSHIP, SALES AND VALUE INFORMATION.	\$127,505.07	\$131,575.07	\$4,070.00
TOTAL ACCOUNT #5340	<u><u>\$131,575.07</u></u>		
ACCT #5345 - AUTO EXPENSE REIMBURSEMENT THIS BUDGET ITEM IS TO COMPENSATE EMPLOYEES FOR THE USE OF THEIR PRIVATELY OWNED VEHICLES DURING THE PERFORMANCE OF THEIR JOB DUTIES.	\$599,585.02	\$518,676.57	(\$80,908.45)
TOTAL ACCOUNT #5345	<u><u>\$518,676.57</u></u>		

2021 BUDGET

5300 - SERVICES RECEIVED (continued)

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5350 - GENERAL INSURANCE ALL INSURANCE EXCEPT GROUP HEALTH AND WORKERS' COMPENSATION IS CHARGED TO THIS ACCOUNT. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$39,218.72	\$35,581.10	(\$3,637.62)
TOTAL ACCOUNT #5350	<u>\$35,581.10</u>		
ACCT #5360 - PRINTING SERVICES THIS ACCOUNT IS CHARGED FOR ALL ITEMS THAT ARE PRINTED AND MAILED. ITEMS THAT ARE PRINTED AND CONSUMED WITHIN THE BUILDING ARE CHARGED TO OFFICE SUPPLIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$130,442.25	\$129,760.74	(\$681.51)
TOTAL ACCOUNT #5360	<u>\$129,760.74</u>		
ACCT #5370 - POSTAGE AND FREIGHT THIS ITEM IS CHARGED FOR ALL ITEMS THAT ARE MAILED. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$269,249.84	\$269,249.84	\$0.00
TOTAL ACCOUNT #5370	<u>\$269,249.84</u>		
ACCT #5380 - LEGAL NOTICES & ADVERTISING THIS ACCOUNT IS CHARGED FOR ADVERTISEMENTS IN NEWSPAPERS CONCERNING EXEMPTION MATTERS SUCH AS HOMESTEADS, OVER-65, DISABLED VETERANS, AND PRODUCTIVITY VALUATION MATTERS. OTHER ADVERTISEMENTS HAVE TO DO WITH APPRAISAL REVIEW NOTICES, MISCELLANEOUS, CLASSIFIED ADVERTISING, AND INVITATIONS TO BID. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT. SB 622 requires a line item indicating expenditures for notices required by law to be published in a newspaper by the political subdivision. 2019 Actual Expenses for mandated notices is \$3,558.04 2021 Budgeted Expenses for mandated notices is \$5,000.00	\$6,000.00	\$6,000.00	\$0.00
TOTAL ACCOUNT #5380	<u>\$6,000.00</u>		
ACCT #5390 - OFFICE SUPPLIES THE OFFICE SUPPLY BUDGET IS COMPRISED OF EXPENSES INCURRED FOR TRADITIONAL OFFICE SUPPLY ITEMS.	\$103,345.00	\$89,695.00	(\$13,650.00)
TOTAL ACCOUNT #5390	<u>\$89,695.00</u>		
TOTAL 5300 - SERVICES RECEIVED	<u><u>\$2,054,530.90</u></u>	<u><u>\$2,167,183.31</u></u>	<u><u>\$112,652.41</u></u>

2021 BUDGET

5400 - UTILITIES AND MAINTENANCE

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5410 - OFFICE EQUIPMENT MAINTENANCE MAINTENANCE OF ALL OFFICE EQUIPMENT EXCEPT THE PRIMARY COMPUTER, PERIPHERAL DEVICES, AND PERSONAL COMPUTERS IS CHARGED TO THIS ACCOUNT.	\$25,723.00	\$17,743.00	(\$7,980.00)
TOTAL ACCOUNT #5410	<u>\$17,743.00</u>		
ACCT #5420 - INFORMATION SERVICES MAINTENANCE THIS ACCOUNT IS COMPRISED OF BOTH COMPUTER HARDWARE AND SOFTWARE MAINTENANCE. THIS ACCOUNT IS APPLICABLE TO THE INFORMATION SERVICES AND GIS DEPARTMENT.	\$797,840.00	\$652,840.00	(\$145,000.00)
TOTAL ACCOUNT #5420	<u>\$652,840.00</u>		
ACCT #5430 - ELECTRICITY, WATER, SEWER AND SOLID WASTE THIS BUDGET ITEM IS FOR THE DISTRICT'S UTILITIES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$136,710.00	\$111,710.00	(\$25,000.00)
TOTAL ACCOUNT #5430	<u>\$111,710.00</u>		
ACCT #5440 - TELEPHONE THIS BUDGET ITEM IS FOR THE DISTRICT'S TELEPHONE EXPENSE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$122,920.44	\$110,920.44	(\$12,000.00)
TOTAL ACCOUNT #5440	<u>\$110,920.44</u>		
ACCT #5450 - BUILDING AND GROUNDS MAINTENANCE THIS BUDGET ITEM COMPRISES ALL BUILDING AND GROUNDS MAINTENANCE. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$169,131.00	\$169,131.00	\$0.00
TOTAL ACCOUNT #5450	<u>\$169,131.00</u>		
TOTAL 5400 - UTILITIES AND MAINTENANCE	<u>\$1,252,324.44</u>	<u>\$1,062,344.44</u>	<u>(\$189,980.00)</u>

2021 BUDGET

5500 - CAPITAL OUTLAY

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5510 - FURNITURE AND EQUIPMENT	\$71,970.00	\$69,470.00	(\$2,500.00)
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5510	<u>\$69,470.00</u>		
ACCT #5520 - BUILDING AND LAND IMPROVEMENTS	\$50,000.00	\$50,000.00	\$0.00
AN ASSET SCHEDULE APPEARS AT THE BACK OF THE BUDGET.			
TOTAL ACCOUNT #5520	<u>\$50,000.00</u>		
TOTAL 5500 - CAPITAL OUTLAY	<u><u>\$121,970.00</u></u>	<u><u>\$119,470.00</u></u>	<u><u>(\$2,500.00)</u></u>

2021 BUDGET

5600 - MISCELLANEOUS

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5610 - CONTINGENCY THE FUNDS IN THIS BUDGET ITEM ARE APPROPRIATED FOR UNANTICIPATED EXPENDITURES. ALL ANTICIPATED EXPENDITURES ARE BUDGETED IN SPECIFIC ACCOUNTS. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$65,209.72	\$71,098.34	\$5,888.62
TOTAL ACCOUNT #5610	<u>\$71,098.34</u>		
ACCT #5620 - MISCELLANEOUS THIS ACCOUNT IS FOR ITEMS THAT WILL NOT FIT WELL IN ANOTHER CATEGORY. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.	\$35,345.00	\$135,985.00	\$100,640.00
TOTAL ACCOUNT #5620	<u>\$135,985.00</u>		
TOTAL 5600 - MISCELLANEOUS	<u>\$100,554.72</u>	<u>\$207,083.34</u>	<u>\$106,528.62</u>

2021 BUDGET

5900 - DEBT SERVICE

CLASSIFICATION	2020 BUDGET	2021 BUDGET	INCREASE OR DECREASE
ACCT #5920 - EQUIPMENT PAYMENTS	\$481,161.00	\$517,972.00	\$36,811.00
THIS ACCOUNT IS CHARGED FOR EQUIPMENT PAYMENTS AND EQUIPMENT LEASES. THIS ACCOUNT IS APPLICABLE ONLY TO THE OVERHEAD DEPARTMENT.			
TOTAL ACCOUNT #5920	<u>\$517,972.00</u>		
TOTAL 5900 - DEBT SERVICE	<u>\$481,161.00</u>	<u>\$517,972.00</u>	<u>\$36,811.00</u>
TOTAL BUDGET	<u>\$14,219,668.57</u>	<u>\$14,234,603.28</u>	\$14,934.71

ACCT # 5510 - FURNITURE & EQUIPMENT

		<u>INCREASE or (DECREASE)</u>
2021 BUDGET =	\$69,470.00	(\$2,500.00)
2020 BUDGET =	\$71,970.00	

DEPT #101 - ADMINISTRATION

(1) MISCELLANEOUS				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
1		\$2,000.00		\$2,000.00
(2) REPLACEMENT FURNITURE				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
3		\$1,000.00		\$3,000.00
(3) REPLACEMENT CHAIRS				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
3		\$300.00		\$900.00
ADMINISTRATION TOTAL =				<u>\$5,900.00</u>

DEPT #102 - CUSTOMER SERVICE

(1) TELEPHONE HEADSETS AND BATTERIES				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
8		\$325.00		\$2,600.00
(2) SCANNER				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
1		\$900.00		\$900.00
(3) ELECTRIC STAPLER				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
2		\$80.00		\$160.00
(4) CHAIRS				
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=	
2		\$300.00		\$600.00
CUSTOMER SERVICE TOTAL =				<u>\$4,260.00</u>

ACCT # 5510 - FURNITURE & EQUIPMENT

DEPT #104 INFORMATION SERVICES

(1) MISC PC PERIPHERALS					\$5,000.00
(2) AUDIO/VISUAL EQUIPMENT					\$20,000.00
(3) BACKUP DISK REFRESH					\$10,000.00
(4) CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
3		\$300.00			\$900.00

INFORMATION SERVICES TOTAL= \$35,900.00

DEPT #105 OVERHEAD

(1) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$5,500.00			\$5,500.00
(2) ARB EQUIPMENT					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$1,500.00			\$1,500.00
(3) PROJECTORS FOR HEARING ROOMS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$1,500.00			\$3,000.00

OVERHEAD TOTAL = \$10,000.00

DEPT #201 - COMMERCIAL

(1) ELECTRIC STAPLER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$80.00			\$160.00
(2) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$300.00			\$300.00
(3) REPLACEMENT CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
3		\$300.00			\$900.00
(4) DESKTOP SCANNERS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$900.00			\$900.00

COMMERCIAL TOTAL = \$2,260.00

DEPT #202 - SALES AND RESEARCH

(1) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$2,000.00			\$2,000.00
(2) LASER SCANNER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$900.00			\$1,800.00
(3) CHAIRS (REPLACEMENT)					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$300.00			\$600.00

SALES & RESEARCH TOTAL = \$4,400.00

ACCT # 5510 - FURNITURE & EQUIPMENT

DEPT #203 - PERSONAL PROPERTY

(1) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$750.00			\$1,500.00
(2) LASER SCANNER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$900.00			\$900.00
(3) CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$300.00			\$600.00
PERSONAL PROPERTY TOTAL =					<u>\$3,000.00</u>

DEPT #204 - RESIDENTIAL

(1) SCANNER					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
2		\$900.00			\$1,800.00
(2) CHAIRS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
4		\$300.00			\$1,200.00
(3) MISCELLANEOUS					
<u>QUANTITY</u>	X	<u>UNIT PRICE</u>	=		
1		\$750.00			\$750.00
RESIDENTIAL TOTAL =					<u>\$3,750.00</u>

PREFACE

TO CCAD 2021-2022 BIENNIAL REAPPRAISAL PLAN

The purpose of this reappraisal plan is to comply with SB-1652., Sec 6.05i and Sec. 25.18 of Texas Property Tax Code. The appraisal district shall develop biennially a written plan for periodic reappraisal of all properties within the boundaries of the district.

This “Preface” gives only a brief description of the plan in front of you – yet alone identities, lists and explains the lawful requirements of the appraisal efforts to be performed to comply with Section 25.18 of the Property Tax Code. As a result, it is the intent of the Appraisal District that this plan be titled-comprehensive.

On behalf of the Appraisal District Board of Directors, I am providing this preface to briefly describe the document enclosed.

Contents of this plan not only identify the specific areas to be reappraised, but the frequency in which that event must occur. By Section 25.18, this must occur at least once every three years. While Cooke CAD does an annual reappraisal by updating values and schedules county wide, the physical re-inspection process places appraisers on the ground, on the property once every three years. The entities are given the option to change the frequency of the reappraisal. In the resolution to adopt the current plan, entities are requested to specify at what frequency they desire. Advantages and disadvantages to the frequency of appraisal are also found within the plan.

Naturally, if the frequency of reappraisal were to be changed, properties would be reappraised accordingly. Appraisal effort is performed by Field Appraisers.

Residential real property goals are as follows:

- 2021 goal is to inspect the residential real properties east of I-35 and north of Hwy 82. This includes the towns and rural areas of: Callisburg, Sturgeon and Dexter. These are the properties located primarily in Cooke county precinct 1. The recreational area of Lake Kiowa will also be included, these are a portion of the properties located in Cooke county precinct 2. As time permits, properties in the south east, north west and south west of the county will also be inspected, including Bulcher, Marysville, Era and Rosston. These are a portion of the properties located in Cooke county precinct 2, 4 and 3, respectively. Additionally, properties in the northwest part of Gainesville city will inspected as time permits.
- 2022 goal is to inspect the residential real properties east of I-35 and south of Hwy 82. This includes the towns and rural areas of: Valley View, Woodbine, Mountain Springs and Roadrunner. These are the properties located primarily in Cooke county precinct 2. As time permits, other properties in the rural areas of Cooke county precincts 1, 3, and 4 will be inspected. Additionally, as time permits, properties in Gainesville city will inspected.

Commercial property goals are as follows:

- 2021 goal is to inspect real commercial property in the city of Gainesville neighborhoods 4, 5 and 6.
- 2022 goal is to inspect real commercial property in the rural areas east of I-35.

Business Personal Property goals are as follows:

- 2021 goal is to inspect business personal property located in rural areas and within all city limits located north of Highway 82 and west of I-35.
- 2022 goal is to inspect business personal property located within the Gainesville

city limits.

The total completion is anticipated however, weather and uncontrollable circumstances may interfere with the scheduled completion.

Entities will discover in this plan, that some properties are required to be reappraised annually- those may include properties of industrial, commercial, utility etc. These efforts are performed by the Business/Personal Property Appraisers who also process the BPP Renditions – another annual requirement. High valued and complex properties in these categories are appraised for the appraisal district by a commercial appraisal firm contracted by the Appraisal District Board of Directors for this purpose.

Appraisers, in their daily routine of appraisal, perform property inspections of the property. During the on-site inspection, improvements on and to the land are viewed, checked, added or deleted and verified with property records and other working documents. Appraisers must assume the inside of a residence is commensurate to the outside in respect to condition and age. If allowed an appraiser may inspect the inside of a structure for condition, functionality, and quality to better determine the value.

While reappraising areas an appraiser will make inspection as to the current Agriculture qualifications, making notes as to the use of property.

Business endeavors are visited annually during the normal business hours. If requested by the owner, an appointment will be made so as not to interfere with the normal routine or conduct of the business.

All land, regardless of classification as residential or other, is reviewed for road type, land usage, deed restrictions, zoning, ownership, utilities, legal description or other factors that may influence a value determination. Where land is priced by the acre, such as land in agricultural production, the deed or survey provides the most lawful acreage verification.

Value determinations are made from the compilation of gathered and assembled information and how an individual property relates to a known sale of like and similar properties. Accuracy can be measured using the sale of a property comparing the sale price to the appraised value. This process is discussed greatly in the attached plan.

Additionally, this report is to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district. After board approval, the plan will be published on our website.

Following this "Preface" you will find attached the following: A copy of the tax code referencing this re-appraisal plan, an outline of the report, the comprehensive report with appendix. The appendix includes: a) the CCAD calendar, b) the work plan, c) inspection year map, and d) neighborhood / subset maps & descriptions. If in your review of this plan it is determined my assistance is needed, feel free to contact me at the appraisal district.

Doug Smithson, Chief Appraiser Cooke
County Appraisal District

Sec 6.05(i) of the Texas Property Tax Code

To ensure adherence with generally accepted appraisal practices, the board of directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place for the hearing. Not later than September 15 of each even-numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Section 25.18 of the Texas Property Tax Code

Periodic Reappraisals.

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under Section 6.05(i).*

- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:*
 - (1) identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;*

 - (2) identifying and updating relevant characteristics of each property in the appraisal records;*

 - (3) defining market areas in the district;*

 - (4) identifying property characteristics that affect property value in each market area, including:*
 - (A) the location and market area of property;*
 - (B) physical attributes of property, such as size, age, and condition;*
 - (C) legal and economic attributes; and*
 - (D) easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;*

 - (5) developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;*

 - (6) applying the conclusions reflected in the model to the characteristics of the properties being appraised; and*

 - (7) reviewing the appraisal results to determine value.*

- (c) A taxing unit by resolution adopted by its governing body may require the appraisal office to appraise all property within the unit or to identify and appraise newly annexed territory and new improvements in the unit as of a date specified in the resolution. On or before the deadline requested by the taxing unit, which deadline may not be less than 30 days after the date the resolution is delivered to the appraisal office, the chief appraiser shall complete the appraisal and deliver to the unit an estimate of the total appraised value of property taxable by the unit as of the date specified in such resolution. The unit must pay the appraisal district for the cost of making the appraisal. The chief appraiser shall provide sufficient personnel to make the appraisals required by this subsection on or before the deadline requested by the taxing unit. An appraisal made pursuant to this subsection may not be used by a taxing unit as the basis for the imposition of taxes.*



COOKE COUNTY APPRAISAL
DISTRICT

2021-2022
BIANNUAL REAPPRAISAL PLAN

SEC 6.05(I) OF THE TEXAS PROPERTY TAX CODE	0
SECTION 25.18 OF THE TEXAS PROPERTY TAX CODE	0
2021 – 2022 REAPPRAISAL PLAN	4
INTRODUCTION	4
SCOPE OF RESPONSIBILITY.....	4
PERSONNEL RESOURCES.....	5
OVERVIEW OF DISTRICT OPERATIONS	6
STAFF EDUCATION AND TRAINING	6
<i>Data</i>	6
<i>Information Systems</i>	7
<i>Appraisal District Boundaries</i>	7
<i>Independent Performance Test</i>	8
APPRAISAL ACTIVITIES	9
INTRODUCTION	9
<i>Appraisal Responsibilities</i>	9
<i>Appraisal Resources</i>	10
PRELIMINARY ANALYSIS	10
<i>Data Collection/Validation</i>	10
<i>Sources of Data</i>	11
<i>Data Collection Procedures</i>	11
<i>Data Maintenance</i>	12
INDIVIDUAL VALUE REVIEW PROCEDURES	12
<i>Field Review</i>	12
PERFORMANCE TEST	12
RESIDENTIAL VALUATION PROCESS	14
INTRODUCTION	14
<i>Scope of Responsibility</i>	14
<i>Appraisal Resources</i>	14
VALUATION APPROACH (MODEL SPECIFICATION).....	14
<i>Area Analysis</i>	14
<i>Neighborhood and Market Analysis</i>	14
<i>Highest and Best Use Analysis</i>	16
VALUATION AND STATISTICAL ANALYSIS (MODEL CALIBRATION).....	16
<i>Cost Schedules</i>	16
<i>Sales Information</i>	16
<i>Land Analysis</i>	17
<i>Statistical Analysis</i>	17
<i>Market Adjustment or Trending Factors</i>	18

TREATMENT OF RESIDENCE HOMESTEADS 19

INDIVIDUAL VALUE REVIEW PROCEDURES 20

Field Review 20

Office Review 20

PERFORMANCE TESTS..... 21

Sales Ratio Studies 21

Management Review Process..... 21

COMMERCIAL VALUATION PROCESS..... 22

 INTRODUCTION 22

Appraisal Responsibility..... 22

Appraisal Resources 22

 PRELIMINARY ANALYSIS 22

Pilot Study..... 23

 VALUATION APPROACH (MODEL SPECIFICATION)..... 23

Area Analysis 23

Neighborhood Analysis..... 23

Highest and Best Use Analysis 24

Market Analysis 24

 DATA COLLECTION / VALIDATION..... 25

Data Collection Manuals..... 25

Sources of Data..... 25

 VALUATION ANALYSIS (MODEL CALIBRATION) 25

Cost Schedules 26

Income Models..... 26

Sales Comparison (Market) Approach 28

Final Valuation Schedules 28

Statistical and Capitalization Analysis 29

 INDIVIDUAL VALUE REVIEW PROCEDURES 29

Field Review 30

Office Review 30

 PERFORMANCE TESTS..... 31

Sales Ratio Studies 31

Comparative Appraisal Analysis 32

INDUSTRIAL VALUATION PROCESS..... 33

 INTRODUCTION 33

Appraisal Responsibility..... 33

Appraisal Resources..... 33

VALUATION APPROACH (MODEL SPECIFICATION)..... 33

Area Analysis 33

Neighborhood Analysis 34

Highest and Best Use Analysis 34

Market Analysis 34

DATA COLLECTION/VALIDATION 35

Data Collection Manuals..... 35

Sources of Data..... 35

Data Collection Procedures..... 35

VALUATION ANALYSIS (MODEL CALIBRATION) 36

Final Valuation Schedules 36

INDIVIDUAL VALUE REVIEW PROCEDURES 36

Field Review 36

OFFICE REVIEW 37

PERFORMANCE TESTS..... 37

Sales Ratio Studies 37

Comparative Appraisal Analysis 38

BUSINESS PERSONAL PROPERTY VALUATION PROCESS 39

 INTRODUCTION 39

Appraisal Responsibility..... 39

Appraisal Resources..... 39

 VALUATION APPROACH (MODEL SPECIFICATION)..... 39

SIC Code Analysis 39

Highest and Best Use Analysis 40

 DATA COLLECTION/VALIDATION 40

Data Collection Procedures..... 40

Sources of Data..... 40

 VALUATION AND STATISTICAL ANALYSIS (MODEL CALIBRATION) 41

Cost Schedules 41

Statistical Analysis 41

 DEPRECIATION SCHEDULE AND TRENDING FACTORS: 41

Computer Assisted Personal Property Appraisal (CAPP) 42

 INDIVIDUAL VALUE REVIEW PROCEDURES 43

 OFFICE REVIEW 43

 PERFORMANCE TESTS..... 43

Ratio Studies 43

Internal Testing..... 44

AGRICULTURE / WILDLIFE 45

MANUFACTURED HOME PARKS 45

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE 46

 LIMITING CONDITIONS 47

 CERTIFICATION STATEMENT:..... 47

APPENDIX A 2020 CALENDAR..... 48

APPENDIX A 2021 CALENDAR..... 50

APPENDIX A 2022 CALENDAR..... 54

APPENDIX B 2021 WORK PLAN 59

APPENDIX B 2022 WORK PLAN 61

APPENDIX C - MARKET AREAS OR NEIGHBORHOODS..... 63

APPENDIX D MAP IDENTIFYING INSPECTION YEARS..... 64

2021 – 2022 Reappraisal Plan

INTRODUCTION

SCOPE OF RESPONSIBILITY

The Cooke County Appraisal District has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The Cooke County Appraisal District (CCAD) is a political subdivision of the State of Texas created effective January 1, 1980. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A member board of directors, appointed by the taxing units within the boundaries of Cooke County, constitutes the district's governing body. The chief appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property tax appraisal and exemption administration for twenty-six jurisdictions or taxing units in the county. Each taxing unit, such as the county, a city, school district, municipal utility district, etc., sets its own tax rate to generate revenue to pay for such things as police and fire protection, public schools, road and street maintenance, courts, water and sewer systems, and other public services. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, and charitable and religious organizations.

Except as otherwise provided by the Property Tax Code, all taxable property is appraised at its "market value" as of January 1st. Under the tax code, "market value" means the price at which a property would transfer for cash or its equivalent under prevailing market conditions if:

- exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- both the seller and the buyer know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions on its use, and;
- both the seller and buyer seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

The Property Tax Code defines special appraisal provisions for the valuation of residential homestead property (Sec. 23.23), productivity (Sec. 23.41), real property inventory (Sec. 23.12), dealer inventory (Sec. 23.121, 23.124, 23.1241 and 23.127), nominal (Sec. 23.18) or restricted use properties (Sec. 23.83) and allocation of interstate property (Sec. 23.03). The owner of business property inventory may elect to have the inventory appraised at its market value as of September 1st of the year preceding the tax year to which the appraisal applies by filing an application with the chief appraiser requesting that the inventory be appraised as of September 1st.

The Texas Property Tax Code, under Sec. 25.18, requires each appraisal office to implement a plan to update appraised values for real property at least once every three years. The Appraisal District's current policy is to conduct a general reappraisal of real and business personal property value annually, meaning that a property's appraised value is established and reviewed for equality and uniformity each year. The district conducts an onsite field review of real property in a portion of the county annually as part of an inspection cycle. Business personal property is verified as time permits on an annual basis through various means.

The appraised value of real estate is calculated using specific information about each property. Using computer-assisted appraisal programs, and recognized appraisal methods and techniques, we compare that information with the data for similar properties, and with recent market data. The district follows the standards of the International Association of Assessing Officers (IAAO) regarding its appraisal practices and procedures, and subscribes to the standards promulgated by the Appraisal Foundation known as the Uniform Standards of Professional Appraisal Practice (USPAP) to the extent they are applicable. In cases where the appraisal district contracts for professional valuation services, the contract that is entered into by each appraisal firm requires adherence to similar professional standards.

PERSONNEL RESOURCES

The Office of the Chief Appraiser is primarily responsible for overall planning, organizing, staffing, coordinating, and controlling of district operations. The Administration Department's function is to plan, organize, direct and control the business support functions related to human resources, budget, finance, records management, purchasing, fixed assets, facilities and postal services. The Appraisal Department is responsible for the valuation of all real and personal property accounts. The property types appraised include commercial, residential, business personal, and industrial. The district's appraisers are subject to the provisions of the Taxation Professional Certification Act and must be duly registered with The Texas Department of Licensing and Regulations. Support functions including records maintenance, information and assistance to property owners, and hearings support are coordinated by the Computer Department.

The 2020 and 2021 adopted budgets will provide information for employee positions and classifications.

OVERVIEW OF DISTRICT OPERATIONS

STAFF EDUCATION AND TRAINING

All appraisal district employees that perform appraisal work are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with The Texas Department of Licenses and Regulations (TDLR). This board is responsible for ensuring appraisers are professional, knowledgeable, competent and ethical. This is accomplished through a statewide program of registration, education, experience, testing and certification for all property tax professionals for the purpose of promoting an equitable tax system.

Upon registration, appraisers registered with the Texas Department of Licenses and Regulations have up to five years to take ten required courses and pass two major exams in order to achieve certification as a Registered Professional Appraiser (RPA). During each subsequent two-year period after certification, appraisers must complete an additional 30 hours of continuing education, (includes at least 2 hours of Ethics, 3.5 hours refresher on USPAP, and Legislation updates). Failure to meet these minimum standards will result in the removal of the employee from an appraiser position.

Additionally, all appraisal personnel receive training in the data gathering and valuation processes. Standardized manuals are provided to ensure uniform and accurate data collection. Senior personnel provide on-the-job data collection training in the office and the reappraisal field area. Managers meet regularly with staff to introduce new procedures and regularly monitor appraisal activity to ensure that all personnel are following standardized appraisal methods and techniques.

Data

The district is responsible for establishing and maintaining approximately 58,815 total accounts (35,735 real, 20,254 mineral and 2,826 personal property accounts), covering 902 square miles within Cooke County.

Each parcel contains data related to property characteristics, ownership and exemption information. Accurate ownership and legal description data is maintained by processing recorded deeds and plats that are provided by the Cooke County Clerk's office. Exemption data, in amounts authorized by State and local governments, is processed in conjunction with various application requirements as stipulated in the State Property Tax Code.

Existing property characteristics data is updated and maintained through physical inspections completed at least once every three years and through other generally accepted methods. The property data related to new construction and other building permit activity is also collected through an annual field review effort. Lake Kiowa Subdivision and each city within CCAD's jurisdiction provide building permit information. Cooke County provides septic permits and 911 addressing information. Cooke County Electric COOP's

provides a monthly listing of new meters and new hook-ups. Comparable sales and listing data are also routinely validated as part of the building permit field review and reappraisal activities.

Property characteristic data on new construction is updated through an annual field effort; existing property data is maintained through a field review that is prioritized by last field inspection date. Sales are routinely validated during a separate field effort; however, numerous sales are validated as part of the new construction and data review field activities. General trends in employment, interest rates, new construction trends, and cost and market data are acquired through various sources, including internally generated questionnaires to buyer and seller, real estate publications, internet, university research centers, and market data centers.

The district has a geographic information system (GIS) that maintains cadastral maps and various layers of data, including zip code and aerial photography. The district's website makes a broad range of information available for public access, including detailed information on the appraisal process, property characteristics data, residential sales, certified values, protests and appeal procedures, and a tax calendar. Downloadable files of related tax information and district forms, including exemption applications and business personal property renditions are also available.

Information Systems

The Information Systems Department maintains the district's data processing facility, software applications, Internet website, and geographical information system. The district operates under a hierarchical relational database using SQL Server with M S Windows Server 2008 R2 Standard. Clients establish a connection through ODBC with PC's in a network environment. The M S Windows Server 2008 R2 Standard host our LAN, Internet, and document imaging. The geographical system is operated through 2012 Windows 7 PC Server and is accessible though PC workstations and network structure.

Appraisal District Boundaries

The Cooke Appraisal District is responsible for all properties within the county. Entities which overlap into our district are Collinsville, Pilot Point, Saint Jo, Slidell, Whitesboro I. S. D., and Pilot Point City. Era I.S.D. overlaps into Denton County. Counties adjoining Cooke are (Grayson, Denton, Wise, and Montague). After certification all information is exported to the assessor collector who collects for that entity.

Independent Performance Test

According to Chapter 5 of the TPTC and Section 403.302 of the Texas Government Code, the State Comptroller's Property Tax Division (PTD) conducts a property value study (PVS) of each Texas independent school district and each appraisal district once every two years.

Tax Code Section 5.102 requires the Comptroller of Public Accounts to review county appraisal district (CAD) governance, taxpayer assistance, operating standards and appraisal standards, procedures and methodology at least once every two years.

The Comptroller's Property Tax Assistance Division (PTAD) has been performing Methods and Assistance Program (MAP) reviews of approximately half of all CADs each year. School districts located in counties that do not receive MAP reviews in a year will be subject to property value studies in that year.

As a part of these annual studies, the code also requires the Comptroller to: use sales and recognized auditing and sampling techniques; review each appraisal district's appraisal methods, standards and procedures to determine whether the district used recognized standards and practices; test the validity of school district taxable values in each appraisal district and presume the appraisal roll values are correct when values are valid; and, determine the level and uniformity of property tax appraisal in each appraisal district. The methodology used in the property value study includes stratified samples to improve sample representativeness and techniques or procedures of measuring uniformity. This study utilizes statistical analysis of sold properties (sale ratio studies) and appraisals of unsold properties (appraisal ratio studies) as a basis for assessment ratio reporting. For appraisal districts, the reported measures include median level of appraisal, coefficient of dispersion (COD), the percentage of properties within 10% of the median, the percentage of properties within 25% of the median, and price-related differential (PRD) for properties overall and by state category (i.e., categories A, B, C, D, E and F1 are directly applicable to real property).

There are thirteen independent school districts in Cooke CAD for which appraisal rolls are annually developed. The preliminary results of this study are released in January in the year following the year of appraisal. The final results of this study are certified to the Education Commissioner of the Texas Education Agency (TEA) in the following July of each year for the year of appraisal. This outside (third party) ratio study provides additional assistance to the CCAD in determining areas of market activity or changing market conditions.

APPRAISAL ACTIVITIES

INTRODUCTION

Appraisal Responsibilities

The field appraisal staff is responsible for collecting and maintaining property characteristic data for classification, valuation, and other purposes. Accurate valuation of real and personal property by any method requires a physical description of the property, the land, and the building characteristics. The appraisal department is responsible for administering, planning and coordinating all activities involving data collection and maintenance of all commercial, residential and personal property types which are located within the boundaries of Cooke County. The data collection effort involves the inspection of real and personal property accounts, as well as data entry of all data collected into the existing information system. Cooke CAD does an annual reappraisal. The land and improvement schedules are updated every year. Additionally, the goal is to periodically inspect residential, personal property, and commercial properties in Cooke County every three years.

A geographical map has been developed to show the inspections for residential real property to be completed in a given year. (This is included in the appendix.)

- 2021 goal is to inspect the residential real properties east of I-35 and north of Hwy 82. This includes the towns and rural areas of: Callisburg, Sturgeon and Dexter. These are the properties located primarily in Cooke county precinct 1. The recreational area of Lake Kiowa will also be included, these are a portion of the properties located in Cooke county precinct 2. As time permits, properties in the south east, the north west and south west of the county will also be inspected, including Bulcher, Marysville, Era and Rosston. These are a portion of the properties located in Cooke county precinct 2, 4 and 3, respectively. Additionally, properties in the northwest part of Gainesville city will inspected as time permits.
- 2022 goal is to inspect the residential real properties east of I-35 and south of Hwy 82. This includes the towns and rural areas of: Valley View, Woodbine, Mountain Springs and Roadrunner. These are the properties located primarily in Cooke county precinct 2. As time permits, other properties in the rural areas of Cooke county precincts 1, 3, and 4 will be inspected. Additionally, as time permits, properties in Gainesville city will inspected.

Commercial property goals are as follows:

- 2021 goal is to inspect real commercial property in the city of Gainesville neighborhoods 4, 5 and 6.
- 2022 goal is to inspect real commercial property in the rural areas east of I-35.

Business Personal Property goals are as follows:

- 2021 goal is to inspect business personal property located in rural areas and within all city limits located north of Highway 82 and west of I-35.
- 2022 goal is to inspect business personal property located within the Gainesville city limits.

The total completion is anticipated, however, weather and uncontrollable circumstances may interfere with the scheduled completion.

Appraisal Resources

- **Personnel** - The appraisal activities consists of six appraisers and two clerical personnel.
- **Data** - The data used by field appraisers includes the existing property characteristic information contained in CAMA (Computer Mass Appraisal System) from the district's computer system. The data is printed on a property record card (PRD), or personal property data sheets. Other data used includes maps, sales data, flood - fire - & damage reports, building permits, photos and actual cost information.

PRELIMINARY ANALYSIS

Data Collection/Validation

Data collection of real property involves maintaining data characteristics of the property on CAMA (Computer Assisted Mass Appraisal). The information contained in CAMA includes site characteristics, such as land size and topography, and improvement data, such as square foot of living area, year built, quality of construction, and condition. Field appraisers use manuals that establish uniform procedures for the correct listing of real property. All properties are coded according to these manuals and the approaches to value are structured and calibrated based on this coding system. The field appraisers use these manuals as a guide in the field inspection of properties. Data collection for personal property involves maintaining information on PERS (Personal Property System). The type of information contained in PERS includes personal property such as business inventory, furniture and fixtures, machinery and equipment, vehicles, cost and location. The field appraisers conducting on-site inspections use a personal property manual as a guide to correctly list all personal property that is taxable.

The procedure manuals that are utilized by the field appraisers are stored on the main server and accessible from the individual computers and downloadable. Manuals are also located on the customer service computers for public inspection. If a property owner/agent requests a copy of the procedural manual, customer service will handle this request. Supervisors regularly update the procedural manuals.

Sources of Data

The sources of data collection are through the new construction field effort, data review/relist field effort, data mailers, hearings, sales validation field effort, commercial sales verification, newspapers and publications, and property owner correspondence via the Internet. A principal source of data comes from building permits received from taxing jurisdictions that require property owners to take out a building permit. Where available, permits are received electronically and loaded to our Building Permit System (BPS). Otherwise, paper permits are received and matched manually with the property's tax account number for data entry.

Data review of entire neighborhoods is generally a good source for data collection. Appraisers drive entire neighborhoods to review the accuracy of our data and identify property changes. The sales validation effort in real property pertains to the collection of data of properties that have sold. In residential, the sales validation effort may involve on-site inspection by field appraisers to verify the accuracy of the property characteristics data and confirmation of the sales price.

Property owners are one of the best sources for identifying incorrect data that generates a field check. Frequently, the property owner provides sufficient enough data to allow correction of records without having to send an appraiser on-site. As the district has increased the amount of information available on the Internet, property owner's requests to correct data inconsistencies has also increased. For the property owner without access to the Internet, letters are often submitted notifying the district of inaccurate data. Properties identified in this manner are added to a work file and inspected at our earliest opportunity.

Data Collection Procedures

Field data collection requires organization, planning and supervision of the field effort. Data collection procedures have been established for residential, commercial, and personal property. The appraisers are assigned throughout Cooke County to conduct field inspections. Appraisers conduct field inspections and record information. This can be done with pen and paper either on a property record card, or a personal property data sheet. Cooke CAD is in a constant renewal process with new technology availability. Adapting to this new technology must be cost-effective and time saving while meeting the I.A.A.O. standards and the state requirements. Procedures are ever changing and evolving.

The quality of the data used is extremely important in establishing accurate values of taxable property. While production standards are established and upheld for the various field activities, quality of data is emphasized as the goal and responsibility of each appraiser. New appraisers are trained in the specifics of data collection set forth in the listing manual as "rules" to follow. Experienced appraisers are routinely

re-trained in listing procedures prior to major field projects such as new construction, sales validation or data review. A quality assurance process exists through supervisory review of the work being performed by the field appraisers. Quality assurance supervision is charged with the responsibility of ensuring that appraisers follow listing procedures, identify training issues and provide uniform training throughout the field appraisal staff.

Data Maintenance

As Cooke CAD converts to new technology during field inspections, the field appraiser will either make the changes on the device themselves or make changes on the field review card. If the field review card is turned in to the data entry department – that field review card will be scanned into the computer system with changes made by the computer department. A corrected field review card is printed and attached to the scanned record. The appraiser will check their work and the value on the property. Additional checks and balances are in place by the computer data entry and appraisal supervisors. Accounts are consistently reviewed / approved, before being spot checked by the supervisor. It is ultimately the field appraiser's responsibility for the data entry of his/her fieldwork directly into the computer file.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection, extent of that inspection, and the CAD appraiser responsible are listed on the CAMA record. If a property owner or jurisdiction dispute the district's records concerning this data during a hearing, via a telephone call or correspondence received, CAMA may be altered based on the evidence provided. Typically, a field inspection is requested to verify this evidence for the current year's valuation or for the next year's valuation. Every year a field review of certain areas or neighborhoods in the jurisdiction is done during the data review/re-list field effort.

Office Review

Office reviews are completed on properties where information has been received from the owner of the property. Field inspections are frequently requested and property data is verified in this manner.

PERFORMANCE TEST

The valuation appraisers are responsible for conducting ratio studies and comparative analysis. (Refer to the individual valuation process summary reports).

Field appraisers, in many cases may conduct field inspections to insure the ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics.

RESIDENTIAL VALUATION PROCESS

INTRODUCTION

Scope of Responsibility

The Residential Valuation appraisers are responsible for developing equal uniform market values for residential improved and vacant property. There are approximately 23,628 residential improved parcels and 12,107 vacant residential properties in Cooke County.

Appraisal Resources

Personnel - The Residential Valuation appraisal staff consists of five appraisers. These appraisers are responsible for determining residential values.

Data - A common set of data characteristics for each residential dwelling in Cooke County is collected in the field and data entered to the computer. The property characteristic data drives the computer-assisted mass appraisal (CAMA) approach to valuation. Residential appraisal also requires verified sales data, actual construction cost data, and other real estate sources and data. Appraisers also review various real estate related publications to keep abreast of trends and changes in the marketplace.

VALUATION APPROACH (Model Specification)

Area Analysis

Data on regional economic forces such as demographic patterns, regional & locational factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources and provide the field appraiser a current economic outlook on the real estate market. Information is gleaned from real estate publications and sources such as continuing education in the form of approved TDLR classes.

Neighborhood and Market Analysis

Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and stratify comparable properties into smaller, manageable subsets of the universe of properties

known as neighborhoods. Residential valuation and neighborhood analysis is conducted on each of the political entities known as Independent School Districts (ISD).

The first step in neighborhood analysis is the identification of a group of properties that share certain common traits. A "neighborhood" for analysis purposes is defined as the largest geographic grouping of properties where the property's physical, economic, governmental and social forces are generally similar and uniform. Geographic stratification accommodates the local supply and demand factors that vary across a jurisdiction. Once a neighborhood has been identified, the next step is to define its boundaries. This process is known as "delineation". Some factors used in neighborhood delineation include location, sales price range, lot size, age of dwelling, quality of construction and condition of dwellings, square footage of living area, and story height. Delineation can involve the physical drawing of neighborhood boundary lines on a map, but it can also involve statistical separation or stratification based on attribute analysis. Part of neighborhood analysis is the consideration of discernible patterns of growth that influence a neighborhood's individual market. Few neighborhoods are fixed in character. Each neighborhood may be characterized as being in a stage of growth, stability or decline. The growth period is a time of development and construction. As new neighborhoods in a community are developed, they compete with existing neighborhoods. An added supply of new homes tends to induce population shift from older homes to newer homes. In the period of stability, or equilibrium, the forces of supply and demand are about equal. Generally, in the stage of equilibrium, older neighborhoods can be more desirable due to their stability of residential character and proximity to the workplace and other community facilities. The period of decline reflects diminishing demand or desirability. During decline, general property use may change from residential to a mix of residential and commercial uses. Declining neighborhoods may also experience renewal, reorganization, rebuilding, or restoration, which promotes increased demand and economic desirability.

Neighborhood identification and delineation is the cornerstone of the residential valuation system at the district. All the residential analysis work done in association with the residential valuation process is neighborhood specific. Neighborhoods are field inspected and delineated based on observable aspects of homogeneity. Neighborhood delineation is periodically reviewed to determine if further neighborhood delineation is warranted. Whereas neighborhoods involve similar properties in the same location, a neighborhood group is simply defined as similar neighborhoods in similar locations. Each residential neighborhood is assigned to a neighborhood group based on observable aspects of homogeneity between neighborhoods. Neighborhood grouping is highly beneficial in cost-derived areas of limited or no sales, or use in direct sales comparison analysis. Neighborhood groups, or clustered neighborhoods, increase the available market data by linking comparable properties outside a given neighborhood. Sales ratio analysis, discussed below, is performed on a neighborhood basis, and in soft sale areas on a neighborhood group basis. Neighborhood groups and subsets are included in the appendix.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of residential property is normally its current use. This is due in part to the fact that residential development, in many areas, through use of deed restrictions and zoning, precludes other land uses. Residential valuation undertakes reassessment of highest and best use in transition areas and areas of mixed residential and commercial use. In transition areas with ongoing gentrification, the appraiser reviews the existing residential property use and makes a determination regarding highest and best use. Once the conclusion is made that the highest and best use remains residential, further highest and best use analysis is done to decide the type of residential use on a neighborhood basis. As an example, it may be determined in a transition area that older, non-remodeled homes are economic mis-improvements, and the highest and best use of such property is the construction of new dwellings. In areas of mixed residential and commercial use, the appraiser reviews properties in these areas on a periodic basis to determine if changes in the real estate market require reassessment of the highest and best use of a select population of properties. Exception is if the property is homesteaded it is to be valued as a residential property, per Texas Property Tax Law.

VALUATION AND STATISTICAL ANALYSIS (Model Calibration)

Cost Schedules

All residential parcels in the district are valued from identical cost schedules using a comparative unit method. The district's residential cost schedules, originally adopted from a private mass appraisal firm, have been customized to fit Cooke County's local residential building and labor market. The cost schedules are reviewed regularly as a result of recent state legislation requiring that the appraisal district cost schedules be within a range of plus or minus 10% from nationally recognized cost schedules.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Schedules have been developed for improvements with 50, 55, 60, 65, 70 and 75 year expected life. These schedules are then tested to ensure they are reflective of current market conditions. The actual age and percent good of improvements are noted in CAMA.

Sales Information

A sales file for the storage of "snapshot" sales data at the time of sale is maintained. Residential vacant land sales, along with commercial improved and vacant land sales are maintained in a separate sales information system. Residential improved and vacant sales are collected from a variety of sources, including: district questionnaires sent to buyer and seller, field discovery, protest hearings, Board of

Realtor's MLS, various sale vendors, builders, independent fee appraisals and realtors. A system of type, source, validity and verification codes was established to define salient facts related to a property's purchase or transfer. School district or neighborhood sales reports are generated as an analysis tool for the appraiser in the development of value estimates.

Land Analysis

Residential land analysis is conducted by each of the residential appraisers. The appraisers develop a base lot, primary rate, and assign each unique neighborhood to a square foot land tables. The square foot land table is designed to systematically value the primary and residual land based on a specified percentage of the primary rate. Computerized land tables file stores the land information required to consistently value individual parcels within neighborhoods. Specific land influences are used, where necessary, to adjust parcels outside the neighborhood norm for such factors as view, shape, size, and topography, among others. The appraisers use abstraction and allocation methods to insure that the land values created best reflect the contributory market value of the land to the overall property value.

Statistical Analysis

The residential valuation appraisers perform statistical analysis annually to evaluate whether values are equitable and consistent with the market. Ratio studies are conducted on neighborhoods, school districts, and other factors in the district to judge the two primary aspects of mass appraisal accuracy--level and uniformity of value. Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each stratified neighborhood within an ISD and summarized by year. These summary statistics including, but not limited to, the weighted mean, median, standard deviation, coefficient of variation, and coefficient of dispersion provide the appraisers a tool by which to determine both the level and uniformity of appraised value on a stratified neighborhood basis. The level of appraised values is determined by the weighted mean for individual properties within a neighborhood, and a comparison of neighborhood weighted means reflect the general level of appraised value between comparable neighborhoods. Review of the standard deviation, coefficient of variation, and coefficient of dispersion discerns appraisal uniformity within and between stratified neighborhoods.

Every neighborhood is reviewed annually by the appraiser through the sales ratio analysis process. The first phase involves neighborhood ratio studies that compare the recent sales prices of neighborhood properties to the appraised values of these sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the sales. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level in a neighborhood needs to be updated in an **upcoming** reappraisal, or whether the level of market value in a neighborhood is at an acceptable level.

Market Adjustment or Trending Factors

Neighborhood, or market adjustment, factors are developed from appraisal statistics provided from ratio studies and are used to ensure that estimated values are consistent with the market. The district's primary approach to the valuation of residential properties uses a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not specified in the cost model.

The following equation denotes the hybrid model used:

$$MV = MA [LV + (RCN - D)]$$

Whereas, the market value equals the market adjustment factor times the land value plus the replacement cost new less depreciation. As the cost approach separately estimates both land and building values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values are needed to bring the level of appraisal to an acceptable standard.

Market, or location adjustments are applied uniformly within neighborhoods to account for locational variances between market areas or across a jurisdiction.

If a neighborhood is to be updated, the appraiser uses a cost ratio study that compares recent sales prices of properties appropriately adjusted for the effects of time within a delineated neighborhood with the properties' actual cost value. The calculated ratio derived from the sum of the sold properties' cost value divided by the sum of the sales prices indicates the neighborhood level of value based on the unadjusted cost value for the sold properties. This cost-to-sale ratio is compared to the appraisal-to-sale ratio to determine the market adjustment factor for each neighborhood. This market adjustment factor is needed to trend the values obtained through the cost approach closer to the actual market evidenced by recent sales prices within a given neighborhood. The sales used to determine the market adjustment factor will reflect the market influences and conditions only for the specified neighborhood, thus producing more representative and supportable values. The market adjustment factor calculated for each update neighborhood is applied uniformly to all properties within a neighborhood. Once the market-trend factors are applied, a second set of ratio studies is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods, and finally, for the school district as a whole.

TREATMENT OF RESIDENCE HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification system concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property receives a homestead exemption, increases in the value of that property are "capped." The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSER of:

- *the market value; or*
- *the preceding year's appraised value;*

PLUS 10 percent for each year since the property was re-appraised;

PLUS the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the following year. In that following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties.

An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. However, in the year following sale, they are reappraised at market value.

Time adjustments are reviewed using the sales ratio trend analysis method. For each school district, sales-to appraisal ratios based on unadjusted cost values were stratified. Statistics produced from the quarterly market data include measures of central tendency (mean and median) that represent the level of appraised values, and measures of uniformity (coefficient of dispersion and coefficient of variation) that represent the consistency of appraised values within and between strata. The resulting medians were graphically plotted for examination and analysis. A linear regression routine was performed on each of the school district samples, along with specific market areas. Linear regression statistics, such as the coefficient of determination (R^2) and the P-value, identify the reliability and significance, respectively, of the regression outcome, namely, the independent variable of time. A time adjustment for each market area sample was produced. Analysis was then performed on each school district sample to determine the appropriate time adjustment to be employed, or if a time adjustment was even warranted. Once the market areas time adjustment was determined, a monthly time adjustment was calculated.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The appraiser identifies individual properties in critical need of field review through sales ratio analysis. Sold properties with a high variance in sales ratios are field reviewed to check for accuracy of data characteristics.

As the district's parcel count has increased through new home construction, and the homes constructed in the earlier years' experience remodeling, the appraisers are required to perform the field activity associated with transitioning and high demand neighborhoods. Increased sales activity has also resulted in a more substantial field effort on the part of the appraisers to review and resolve sales outliers. Additionally, the appraiser frequently field reviews subjective data items such as quality of construction, condition, and physical, functional and economic obsolescence, factors contributing significantly to the market value of the property. After preliminary estimates of value have been determined in targeted areas, the appraiser takes valuation documents to the field to test the computer-assisted values against his own appraisal judgment. During this review, the appraiser is able to physically inspect both sold properties and unsold properties for comparability and consistency of values.

Office Review

Given the ample resources and time required to conduct a routine field review of all properties, homogeneous properties consisting of tract housing with a low variance in sales ratios and other properties having a recent field inspection date are value reviewed in the office.

Valuation reports comparing previous values against proposed and final values are generated for all residential improved and vacant properties. The dollar amount and percentage of value difference are noted for each property within a delineated neighborhood allowing the appraiser to identify, research and resolve value anomalies before final appraised values are released. Previous values resulting from a hearing protest are individually reviewed to determine if the value remains appropriate for the current year.

Once the appraiser is satisfied with the level and uniformity of value for each neighborhood within his area of responsibility, the estimates of value go to noticing.

PERFORMANCE TESTS

Sales Ratio Studies

The primary analytical tool used by the appraisers to measure and improve performance is the ratio study. The district ensures that the appraised values that it produces meet the standards of accuracy in several ways. Overall sales ratios are generated for each ISD to allow the appraiser to review general market trends within their area of responsibility, and provide an indication of market changes over a specified period of time. The neighborhood descriptive statistic, along with frequency distributions and scatter diagrams are reviewed for each neighborhood being updated for the current tax year. In addition to the mainframe sales ratios by school district and neighborhood, sales ratios are generated from a PC-based statistical application in Microsoft EXCEL. Reported in the sales ratio statistics for each school district is a level of appraisal value and uniformity profile by land use, sales trends and 12 month time frame, and appraisal value ranges. The PC-based ratio studies are designed to emulate the findings of the state comptroller's annual property value study for category A property. A copy of the district's latest ratio study is available upon request.

Management Review Process

Once the proposed value estimates are finalized, the appraiser reviews the sales ratios by neighborhood and presents pertinent valuation data, such as, history of hearing protest, sale-to-parcel ratio, and level of appraisal to the Chief Appraiser for final review and approval. This review includes comparison of level of value between related neighborhoods within and across jurisdiction lines. The primary objective of this review is to ensure that the proposed values have met preset appraisal guidelines appropriate for the tax year in question.

COMMERCIAL VALUATION PROCESS

INTRODUCTION

Appraisal Responsibility

This mass appraisal assignment includes all of the commercially classed real property which falls within the responsibility of the commercial valuation appraisers of the Cooke County Appraisal District and located within the boundaries of this taxing jurisdiction. The appraisal roll displays and identifies each parcel of real property individually. Commercial appraisers appraise the fee simple interest of properties according to statute. However, the affect of easements, restrictions, encumbrances, leases, contracts or special assessments are considered on an individual basis, as is the appraisalment of any non exempt taxable fractional interests in real property (i.e. certain multi-family housing projects). Fractional interests or partial holdings of real property are appraised in fee simple for the whole property and divided programmatically based on their prorated interests.

Appraisal Resources

The improved real property appraisal responsibilities are categorized according to major property types of multi-family or apartment, office, retail, warehouse and special use (i.e. hotels, hospitals and, nursing homes). One appraiser is assigned to improved commercial property types and assigned to the land valuation responsibilities.

Data - The data used by the commercial appraiser includes verified sales of vacant land and improved properties and the pertinent data obtained from each (sales price levels, capitalization rates, income multipliers, equity dividend rates, marketing period, etc.). Other data used by the appraiser includes actual income and expense data (typically obtained through the hearings process), actual contract rental data, leasing information (commissions, tenant finish, length of terms, etc.), and actual construction cost data. In addition to the actual data obtained from specific properties, market data publications are also reviewed to provide additional support for market trends.

PRELIMINARY ANALYSIS

Pilot Study

Pilot studies are utilized to test new or existing procedures or valuation modifications in a limited area (a sample of properties) of the district and are also considered whenever substantial changes are made. These studies, which are inclusive of ratio studies, reveal whether a new system is producing accurate and reliable values or whether procedural modifications are required. The appraiser implements this methodology when developing both the cost approach and income approach models.

Survey of Similar Jurisdictions: Cooke CAD coordinates its discovery and valuation activities with adjoining Appraisal Districts. Numerous field trips, interviews and data exchanges with adjacent appraisal districts have been conducted to ensure compliance with state statutes. In addition, Cooke CAD administration and personnel interact with other assessment officials through professional trade organizations including the International Association of Assessing Officers, Texas Association of Appraisal Districts and its subchapter Texas Metropolitan Association of Appraisal Districts and the Texas Association of Assessing Officers.

VALUATION APPROACH (Model Specification)

Area Analysis

Data on regional economic forces such as demographic patterns, regional locational factors, employment and income patterns, general trends in real property prices and rents, interest rate trends, availability of vacant land, and construction trends and costs are collected from private vendors and public sources. Continuing education in the form of approved courses by the Texas Department of Regulation (TDLR), IAAO, Texas Association of Assessing Officers (TAAO), Texas Association of Appraisal Districts (TAAD), and any other courses to help in the performance of appraising.

Neighborhood Analysis

The neighborhood is comprised of the land area and commercially classed properties located within the boundaries of this taxing jurisdiction. This area consists of a wide variety of property types including residential, commercial and industrial. Neighborhood analysis involves the examination of how physical, economic, governmental and social forces and other influences affect property values. The effects of these forces are also used to identify, classify, and organize comparable properties into smaller, manageable subsets of the universe of properties known as neighborhoods. In the mass appraisal of commercial properties these subsets of a universe of properties are generally referred to as market areas or economic areas.

Economic areas are defined by each of the improved property use types (apartment, office, retail, warehouse and special use) based upon an analysis of similar economic or market forces. These include but are not limited similarities of rental rates, classification of projects (known as building class by area commercial market experts), date of construction, overall market activity or other pertinent influences. Economic area identification and delineation by each major property use type is the benchmark of the commercial valuation system. All income model valuation (income approach to value estimates) is economic area specific. Economic areas are periodically reviewed to determine if re-delineation is required.

Highest and Best Use Analysis

The highest and best use is the most reasonable and probable use that generates the highest present value of the real estate as of the date of valuation. The highest and best use of any given property must be physically possible, legally permissible, financially feasible, and maximally productive. For improved properties, highest and best use is evaluated as improved and as if the site were still vacant. This assists in determining if the existing improvements have a transitional use, interim use, nonconforming use, multiple uses, speculative use, excess land, or a different optimum use if the site were vacant. For vacant tracts of land within this jurisdiction, the highest and best use is considered speculative based on the surrounding land uses. Improved properties reflect a wide variety of highest and best uses which include, but are not limited to: office, retail, apartment, warehouse, light industrial, special purpose, or interim uses. In many instances, the property's current use is the same as its highest and best use. This analysis insures that an accurate estimate of market value (sometimes referred to as value in exchange) is derived.

On the other hand, value in use represents the value of a property to a specific user for a specific purpose. This is significantly different than market value, which approximates market price under the following assumptions: (i) no coercion of undue influence over the buyer or seller in an attempt to force the purchase or sale, (ii) well-informed buyers and sellers acting in their own best interests, (iii) a reasonable time for the transaction to take place, and (iv) payment in cash or its equivalent.

Market Analysis

A market analysis relates directly to market forces affecting supply and demand. This study involves the relationships between social, economic, environmental, governmental, and site conditions. Current market activity including sales of commercial properties, new construction, new leases, lease rates, absorption rates, vacancies, allowable expenses (inclusive of replacement reserves), expense ratio trends, capitalization rate studies are analyzed.

DATA COLLECTION / VALIDATION

Data Collection Manuals

All properties located in Cooke CAD's inventory are coded according to this manual and the approaches to value are structured and calibrated based on this coding system.

Annually, prior to the hearing season and after the sales have been researched, verified, and quality control has been completed, the sales data are summarized and filed. The confirmed sales reports, known as the Commercial Improved and Vacant Land sales files categorize the sales by property and use type, and sort the data by location and chronological order. These files are available for use during the hearing process.

Sources of Data

In terms of commercial sales data, Cooke CAD receives a copy of the deeds recorded in Cooke County that convey commercially classed properties. The deeds involving a change in commercial ownership are entered into the sales information system and researched in an attempt to obtain the pertinent sale information. Other sources of sale data include the hearings process and local, regional and national real estate and financial publications.

For those properties involved in a transfer of commercial ownership, a sale file is produced which begins the research and verification process. The initial step in sales verification involves a computer-generated questionnaire, which is mailed to parties in the transaction into the computerized sales database system. If the sales information is still not obtained, other sources are contacted such as the brokers involved in the sale, property managers or commercial vendors. In other instances sales verification is obtained from local appraisers or others that may have the desired information. Finally, closing statements are often provided during the hearings process. The actual closing statement is the most reliable and preferred method of sales verification.

VALUATION ANALYSIS (Model Calibration)

Model calibration involves the process of periodically adjusting the mass appraisal formulas, tables and schedules to reflect current local market conditions. Once the models have undergone the specification process, adjustments can be made to reflect new construction procedures, materials and/or costs, which can vary from year to year. The basic structure of a mass appraisal model can be valid over an extended period of time, with trending factors utilized for updating the data to the current market conditions. However, at some point, if the adjustment process becomes too involved, the model calibration technique can mandate new model specifications or a revised model structure.

Cost Schedules

The cost approach to value is applied to all improved real property utilizing the comparative unit method. This methodology involves the utilization of national cost data reporting services as well as actual cost information on comparable properties whenever possible. Cost models are typically developed based on the Marshall Swift Valuation Service. Cost models include the derivation of replacement cost new (RCN) of all improvements. These include comparative base rates, per unit adjustments and lump sum adjustments. This approach also employs the sales comparison approach in the valuation of the underlying land value. Time and location modifiers are necessary to adjust cost data to reflect conditions in a specific market and changes in costs over a period of time. Because a national cost service is used as a basis for the cost models, location modifiers are necessary to adjust these base costs specifically for Cooke County. These modifiers are provided by the national cost services.

Depreciation schedules are developed based on what is typical for each property type at that specific age. Depreciation schedules have been implemented for what is typical of each major class of commercial property by economic life categories. Schedules have been developed for improvements with 15, 20, 30, 40, 50 and 60 year expected life. These schedules are then tested to ensure they are reflective of current market conditions. The actual age and percent good of improvements are noted in CAMA. Percent good estimates are based on the utility of the improvements remaining relative to where the improvement lies on the scale of its total economic life and its competitive position in the marketplace. Percent good estimates are based on 3 levels of renovation and are described in the Commercial / Industrial Lister's Manual.

Market adjustment factors such as external and/or functional obsolescence can be applied if warranted. A depreciation calculation override can be used if the condition or effective age of a property varies from the norm by appropriately noting the physical condition and functional utility ratings on the property data characteristics. These adjustments are typically applied to a specific property type or location and can be developed via ratio studies or other market analyses. Accuracy in the development of the cost schedules, condition ratings and depreciation schedules will usually minimize the necessity of this type of an adjustment factor.

Income Models

The income approach to value is applied to those real properties which are typically viewed by market participants as "income producing", and for which the income methodology is considered a leading value indicator. The first step in the income approach pertains to the estimation of market rent on a per unit basis. This is derived primarily from actual rent data furnished by property owners and from local market study publications. This per unit rental rate multiplied by the number of units results in the estimate of potential gross rent.

A vacancy and collection loss allowance is the next item to consider in the income approach. The projected vacancy and collection loss allowance is established from actual data furnished by property owners and on local market publications. This allowance accounts for periodic fluctuations in occupancy, both above and below an estimated stabilized level. The market derived stabilized vacancy and collection loss allowance is subtracted from the potential gross rent estimate to yield an effective gross rent.

Next a secondary income or service income is calculated as a percentage of stabilized effective gross rent. Secondary income represents parking income, reimbursements, and other miscellaneous income generated by the operations of real property. The secondary income estimate is derived from actual data collected and available market information. The secondary income estimate is then added to effective gross rent to arrive at an effective gross income.

Allowable expenses and expense ratio estimates are based on a study of the local market, with the assumption of prudent management. An allowance for non-recoverable expenses such as leasing costs and tenant improvements are included in the expenses. A non-recoverable expense represents costs that the owner pays to lease rental space. Different expense ratios are developed for different types of commercial property based on use. For instance, retail properties are most frequently leased on a triple-net basis, whereby the tenant is responsible for his pro-rata share of taxes, insurance and common area maintenance. In comparison, a general office building is most often leased on a base year expense stop. This lease type stipulates that the owner is responsible for all expenses incurred during the first year of the lease. However, any amount in excess of the total per unit expenditure in the first year is the responsibility of the tenant. Under this scenario, if the total operating expense in year one (1) equates to \$8.00 per square foot, any increase in expense over \$8.00 per square foot throughout the remainder of the lease term would be the responsibility of the tenant. As a result, expense ratios are implemented based on the type of commercial property.

Another form of allowable expense is the replacement of short-lived items (such as roof or floor coverings, air conditioning or major mechanical equipment or appliances) requiring expenditures of large lump sums. When these capital expenditures are analyzed for consistency and adjusted, they may be applied on an annualized basis as stabilized expenses. When performed according to local market practices by commercial property type, these expenses when annualized are known as replacement reserves.

Subtracting the allowable expenses (inclusive of non-recoverable expenses and replacement reserves) from the effective gross income yields an estimate of net operating income.

Rates and multipliers are used to convert income into an estimate of market value. These include income multipliers, overall capitalization rates, and discount rates. Each of these is used in specific applications. Rates and multipliers also vary between property types, as well as by location, quality, condition, design, age, and other factors. Therefore, application of the various rates and multipliers must be based on a thorough analysis of the market.

Capitalization analysis is used in the income approach models. This methodology involves the capitalization of net operating income as an indication of market value for a specific property. Capitalization rates, both overall (going-in) cap rates for the direct capitalization method and terminal cap rates for discounted cash flow analyses, can be derived from the market. Sales of improved properties from which actual income and expense data are obtained provide a very good indication of what a specific market participant is requiring from an investment at a specific point in time. In addition, overall capitalization rates can be derived from the built-up method (band-of-investment). This method relates to satisfying the market return requirements of both the debt and equity positions of a real estate investment. This information is obtained from real estate and financial publications.

Rent loss concessions are made on specific properties with vacancy problems. A rent loss concession accounts for the impact of lost rental income while the building is moving toward stabilized occupancy. The rent loss is calculated by multiplying the rental rate by the percent difference of the property's stabilized occupancy and its actual occupancy. Build out allowances (for first generation space or retrofit/second generation space as appropriate) and leasing expenses are added to the rent loss estimate. The total adjusted loss from these real property operations is discounted using an acceptable risk rate. The discounted value (inclusive of rent loss due to extraordinary vacancy, build out allowances and leasing commissions) becomes the rent loss concession and is deducted from the value indication of the property at stabilized occupancy. A variation of this technique allows that for every year that the property's actual occupancy is less than stabilized occupancy a rent loss deduction may be estimated.

Sales Comparison (Market) Approach

Although all three of the approaches to value are based on market data, the Sales Comparison Approach is most frequently referred to as the Market Approach. This approach is utilized not only for estimating land value but also in comparing sales of similarly improved properties to each parcel on the appraisal roll. As previously discussed in the Data Collection / Validation section of this report, pertinent data from actual sales of properties, both vacant and improved, is pursued throughout the year in order to obtain relevant information which can be used in all aspects of valuation. Sales of similarly improved properties can provide a basis for the depreciation schedules in the Cost Approach, rates and multipliers used in the Income Approach, and as a direct comparison in the Sales Comparison Approach. Improved sales are also used in ratio studies, which afford the appraiser an excellent means of judging the present level and uniformity of the appraised values.

Final Valuation Schedules

Based on the market data analysis and review discussed previously in the cost, income and sales approaches, the cost and income models are calibrated and finalized. The calibration results are keyed to

the schedules and models on the mainframe CAMA system for utilization on all commercial properties in the district. The schedules and models are summarized in the Commercial Review Manual.

Statistical and Capitalization Analysis

Statistical analysis of final values is an essential component of quality control. This methodology represents a comparison of the final value against the standard and provides a concise measurement of the appraisal performance. Statistical comparisons of many different standards are used including sales of similar properties, the previous year's appraised value, audit trails, value change analysis and sales ratio analysis.

Appraisal statistics of central tendency and dispersion generated from sales ratios are available for each property type. These summary statistics including, but not limited to, the weighted mean, standard deviation and coefficient of variation, provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value of a particular property type. The level of appraised values can be determined by the weighted mean for individual properties within a specific type, and a comparison of weighted means can reflect the general level of appraised value. Review of the standard deviation and the coefficient of variation can discern appraisal uniformity within a specific property type.

The appraisers review commercial property type annually through the sales ratio analysis process. The first phase involves ratio studies that compare the recent sales prices of properties to the appraised values of the sold properties. This set of ratio studies affords the appraiser an excellent means of judging the present level of appraised value and uniformity of the appraised values. The appraiser, based on the sales ratio statistics and designated parameters for valuation update, makes a preliminary decision as to whether the value level of a particular property type needs to be updated in an upcoming reappraisal, or whether the level of market value is at an acceptable level.

Potential gross rent estimates, occupancy levels, secondary income, allowable expenses (inclusive of non-recoverable and replacement reserves), net operating income and capitalization rate and multipliers are continuously reviewed utilizing frequency distribution methods or other statistical procedures or measures. Income model conclusions are compared to actual information obtained on individual commercial properties during the hearings process as well as information from published sources and area vendors.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The date of last inspection, extent of that inspection, and the Cooke CAD appraiser responsible are listed in the CAMA system. If a property owner disputes the District's records concerning this data in a protest hearing, CAMA may be altered based on the credibility of the evidence provided. Typically, a new field check is then requested to verify this evidence for the current year's valuation or for the next year's valuation. In addition, if a building permit is filed for a particular property indicating a change in characteristics, that property is added to a work file. Finally, even though every property cannot be inspected each year, each appraiser typically designates certain segments of their area of responsibility to conduct field checks.

The commercial appraiser is somewhat limited in the time available to field review all commercial properties of a specific use type. However, a major effort is made by the appraiser to field review as many properties as possible or economic areas experiencing large numbers of remodels, renovations, or retrofits, changes in occupancy levels or rental rates, new leasing activity, new construction, or wide variations in sale prices. Additionally, the appraiser frequently field review subjective data items such as building class, quality of construction, condition, and physical, functional and economic obsolescence factors contributing significantly to the market value of the property. In some cases field reviews are warranted when sharp changes in occupancy or rental rate levels occur between building classes or between economic areas. With preliminary estimates of value in these targeted areas, the appraisers test computer assisted values against their own appraisal judgment. While in the field, the appraiser physically inspects sold and unsold properties for comparability and consistency of values.

Office Review

Office reviews are completed on properties not subject to field inspections and are performed in compliance with the guidelines contained in the Commercial Review Manual. The Commercial Review Manual outlines the application of the three approaches to value (including Discounted Cash Flow - DCF). This manual is maintained and updated as needed.

Office reviews are typically limited by the data presented in final value reports. These reports summarize the pertinent data of each property as well as comparing the previous values (two year value history) to the proposed value conclusions of the various approaches to value. These reports show proposed percentage value changes, income model attributes or overrides, economic factor (cost overrides) and special factors affecting the property valuation such as new construction status, prior year litigation and a three years sales history (USPAP property history requirement for non-residential property). The appraiser may review methodology for appropriateness to ascertain that it was completed in accordance with USPAP or more stringent statutory and district policies. This review is performed after preliminary ratio statistics have been applied. If the ratio statistics are generally acceptable overall the review process is focused primarily on locating skewed results on an individual basis. Previous values resulting from

protest hearings are individually reviewed to determine if the value remains appropriate for the current year based on market conditions.

Once the appraiser is satisfied with the level and uniformity of value for each commercial property the estimates of value go to noticing.

PERFORMANCE TESTS

The primary tool used to measure mass appraisal performance is the ratio study. A ratio study compares appraised values to market values. In a ratio study, market values (value in exchange) are typically represented by sales prices (i.e. a sales ratio study). Independent, expert appraisals may also be used to represent market values in a ratio study (i.e. an appraisal ratio study). If there are not enough sales to provide necessary representativeness, independent appraisals can be used as indicators for market value. This can be particularly useful for commercial, warehouse or industrial real property for which sales are limited. In addition, appraisal ratio studies can be used for properties statutorily not appraised at market value, but reflect the use-value requirement. An example of this are multi-family housing projects subject to subsidized rent provisions or other governmental guarantees as provided by legislative statutes (affordable housing) or agricultural lands to be appraised on the basis of productivity or use value.

Cooke CAD has adopted the policies of the IAAO STANDARD ON RATIO STUDIES, circa July, 1999 regarding its ratio study standards and practices. Ratio studies generally have six basic steps: (1) determination of the purpose and objectives, (2) data collection and preparation, (3) comparing appraisal and market data, (4) stratification, (5) statistical analysis, and (6) evaluation and application of the results.

Sales Ratio Studies

Sales ratio studies are an integral part of establishing equitable and accurate market value estimates, and ultimately assessments for this taxing jurisdiction. The primary uses of sale ratio studies include the determination of a need for general reappraisal; prioritizing selected groups of properties types for reappraisal; identification of potential problems with appraisal procedures; assist in market analyses; and, to calibrate models used to derive appraised values during valuation or reappraisal cycles. However, these studies cannot be used to judge the accuracy of an individual property appraised value. The Cooke County Appraisal Review Board may make individual value adjustments based on unequal appraisal (ratio) protest evidence submitted on a case-by-case basis during the hearing process.

Overall sales ratios are generated by use type to allow appraisers to review general market trends. The appraiser utilizes desktop applications such as MS ACCESS and EXCEL programs to evaluate subsets of data by economic area or a specific and unique data item. On the desktop, this may be customized and performed by building class and age basis. In many cases, field checks may be conducted to insure the

ratios produced are accurate and the appraised values utilized are based on accurate property data characteristics. These ratio studies aid the appraiser by providing an indication of market activity by economic area or changing market conditions (appreciation or depreciation).

Comparative Appraisal Analysis

The commercial appraiser performs an average unit value comparison in addition to a traditional ratio study. These studies are performed on commercially classed properties by property use type (such as apartment, office, retail and warehouse usage or special use). The objective to this evaluation is to determine appraisal performance of sold and unsold properties. The appraiser averages unit prices of sales and average unit appraised values of the same parcels and the comparison of average value changes of sold and unsold properties. These studies are conducted on substrata such as building class and on properties located within various economic areas. In this way, overall appraisal performance is evaluated geographically, by specific property type to discern whether sold parcels have been selectively appraised. When sold parcels and unsold parcels are appraised equally, the average unit values are similar. These horizontal equity studies are performed prior to annual noticing.

INDUSTRIAL VALUATION PROCESS

INTRODUCTION

Appraisal Responsibility

The industrial appraisers and/or contract appraisers of the Cooke County Appraisal District are responsible for developing fair, uniform market values for improved industrial properties and industrial vacant land. The industrial appraiser is also responsible for the valuation of all tangible general industrial personal property in Cooke County. There are approximately 81 parcels of industrial real property in Cooke County. The industrial appraiser appraises approximately 859 parcels of tangible personal property.

Appraisal Resources

Personnel - The industrial section consists of one real appraiser. In addition, CAD contracts with the Capital appraisal firm to value properties for which the district does not have the available personnel or resources.

Data - The industrial appraisers and contract appraisal staff inspect their assigned properties to obtain information about buildings, site improvements, process and shop equipment, and various items of personal property. In addition, appraisal personnel use information provided by property owners concerning the cost to purchase, install, and construct items of real and personal property. The individual characteristics of the property being appraised are the primary factors that drive the appraised value.

VALUATION APPROACH (MODEL SPECIFICATION)

Area Analysis

The scope of market forces affecting industrial products and the capital goods used in the production process tends to extend beyond regional considerations. The effects of information and transportation technology are such that most industrial market forces are measured globally. One exception to this general concept is the market for industrial land. The pricing of land tends to be closely tied to possible alternative uses in the area. For this reason, appraisers assigned to land valuation analyze market forces for specific areas and adjust land value schedules appropriately.

Neighborhood Analysis

Neighborhood analysis of the type of properties valued by the industrial appraiser is not meaningful. Industrial properties do not have the type of generic “sameness” that is appropriate for neighborhood models.

Highest and Best Use Analysis

The highest and best use of real or personal property is the most reasonable and probable use of the property on the date of appraisal that is physically and financially feasible, legal, and that derives maximum production from the property. Usually, the current use of the property is the highest and best use of that property. Industrial facilities are most commonly located in areas that support industrial use. In areas where mixed use does occur, the highest and best use of the property is examined by the appraiser to estimate the effect of this factor.

Market Analysis

Market analysis is the basis for finalizing value estimates on properties for which the industrial appraiser has responsibility. Even though many industrial properties are unique in nature, the market for this type property is analyzed to see how the values of similar or similar as possible properties are affected by market forces. Industrial properties, such as machine shops, have many similar facilities that can be compared to the subject property in terms of type and size of equipment, type of property fabricated or serviced at the subject facility, and other factors. Those similarities help the appraiser estimate the value of the subject property. However, some facilities, such as specialty chemical plants, are so unique in nature that the appraiser must use the closest available plant in terms of output quantity, type of product manufactured, and other factors to estimate the value of the subject property. Many industrial properties use the same type of building and, depending on the type of business, may use the same type of manufacturing or service equipment. However, the manner in which the entire business operation is put together makes that particular facility unique. The district uses information from similar businesses to examine the real and personal property values at a particular business, but the individual characteristics of the business being reviewed determine the value estimation. Many of the buildings encountered at industrial facilities are generic in construction, such as pre-engineered metal buildings. The cost per square foot to construct these type structures can be used to estimate values at facilities that have similarly constructed buildings. However, the building as constructed will have differences that must be taken into account when estimating the final value of the property being reviewed.

A similar analysis is used for personal property. Many items of personal property, such as furniture and fixtures, computers, and even machinery and equipment are generic in construction, but individual

characteristics that affect value, such as usage, environment where used, and level of care will have an effect on the final value estimation. When cost data for this type property is available and considered reliable, it is used for value estimation purposes at other plant facilities. However, on-site inspection and information provided by the property owner will affect the final value.

DATA COLLECTION/VALIDATION

Data Collection Manuals

An extended range of variations may exist within the same class of industrial property, and there are a multitude of property types within the industrial category. For this reason, effective data collection procedures would be very difficult to organize in a single comprehensive manual. The data generated by these forms enables the appraiser to use the software to value industrial buildings.

Industrial personal property also consists of many different classes of assets with a wide range of variation within each class. The district has adopted the convention of listing assets and estimating effective age of assets in the field. The field listing is then compared with information furnished by property owners during the final valuation review.

Sources of Data

The original real and personal property data used by Cooke CAD was supplied by the Marshall & Swift and local Contractors. Since that time, the district and contract appraisal personnel have updated that information based on field review. As new facilities are built, the appraisal personnel collect all the real and personal property data necessary to value the property initially and thereafter update the information when the property is again visited. The district receives building permit information from the cities and from the county when a facility is being built outside an incorporated city. Other sources of data include publications such as the Texas Register regarding waste control permits, various refining and chemical industry magazine articles, and Texas Industrial Expansion articles on new construction.

Data Collection Procedures

The district and contract appraisal personnel annually or periodically visit assigned plants. The frequency of the visit is determined by the nature of the business conducted at each facility. For example, refineries and chemical plants are continually changing or adding to processes to extract greater efficiencies or make new products, but machine shops may not add or remove equipment over a period two or more years.

The appraisers take with them the historical data on the buildings and site improvements and the previous listing of personal property at the facility being visited. Changes to the existing structures and personal property are noted and that information is used for value estimation purposes. If cost information for the real or personal property is supplied later, the field data can be compared to that information to judge the accuracy of the information.

The district and contract firm appraisal staff members are not assigned any one geographical area of the county. The nature of the business and whether or not the district has the staff resources available determines which properties are valued by contract firms and which properties are valued by the district's appraisal staff.

VALUATION ANALYSIS (MODEL CALIBRATION)

Final Valuation Schedules

The schedules used by the district are those integrated into Marshall & Swift Commercial Building Valuation System for real property improvements. The real property valuation schedules are updated periodically through the use of update disks supplied by Marshall & Swift. The valuation schedules incorporated into the district's records are updated annually.

Cooke CAD develops schedules based on indexed Marshall & Swift depreciation factors for use in the valuation of all business and industrial personal property. The contract appraisal firms use similar schedules and methodology based on their experience in valuing real and personal property.

INDIVIDUAL VALUE REVIEW PROCEDURES

Field Review

The district's personnel periodically review their assigned real and personal property accounts where there is evidence of change at a particular facility and when there is not, these accounts are revisited on a two to three-year cycle. Certain properties are reviewed annually because past experience shows that changes are occurring continually in the real or personal property at that facility. Properties assigned to contract appraisal firms are reviewed annually because changes also occur regularly at these facilities.

The results of prior year hearings and indication of building permits being issued are another source of required field visits. Many times during hearings, issues are presented that cause a value adjustment. Those issues must be field checked to see if these influences will be on going and warrant permanent value adjustment or are transitory and permanent adjustment is not warranted. This information needs to

be recorded so the appraiser will be better able to estimate the property value. Building permits must be field checked to see what affect these have on existing structures. Any new construction is noted and the information necessary to value the structure is recorded. Additionally, any structure demolition is noted so the improvement value can be adjusted accordingly.

Part of the field review includes noting any land characteristics that would affect the land value. The district values all land for the properties over which it has responsibility, including those properties assigned to contract appraisal firms. The contract appraisal firms must advise the district of any characteristics that would affect the value of the land associated with that assigned facility.

OFFICE REVIEW

All properties not subjected to field review are reviewed in the office by the district appraiser assigned to particular real or personal properties. The office review relies on historical information in the real or personal property file as the basis for deciding on the estimated value to be placed on the property for the current tax year.

When valuing real property, the characteristics of the property being reviewed are the driving force in value estimation. Experience in valuing other real property, such as a similar building elsewhere, helps the appraiser better determine the value to be placed on the subject improvements.

When valuing personal property, the type of furniture, equipment, computers, etc., will be used along with any cost data provided by the property owner to estimate the value. Experience in valuing similar property at other facilities will help the appraiser estimate the value of the subject facility. Individual characteristics of the property, such as usage and maintenance will have a bearing on the value calculated by use of District schedules.

PERFORMANCE TESTS

Sales Ratio Studies

Ratio studies are an important tool to examine how close appraised values are to market values. The ratio study may use available sales data or may use independent, expert appraisals. Typically, there are not enough sales of industrial properties to show representativeness of that class of property in a ratio study. Ratio studies of industrial properties usually have to rely on independent appraisals as an indicator of market values.

Comparative Appraisal Analysis

This type of analysis is usually not done on industrial properties due to the unique nature of the property and also because of time and budget constraints regarding available appraisal staff. Only in an instance where a jurisdiction would file a jurisdiction challenge with the Appraisal Review Board would the district perform such an analysis.

If Cooke CAD receives a jurisdiction challenge on an industrial category of properties, the appraisers assigned to those accounts will research the appraisal roll to see what other similar properties exist. The real property values can be compared on an average value per square foot of structure basis, but the differences from one facility to another must be carefully compared because it is unlikely that two different facilities are going to build like improvements and use them in similar ways. In like manner, the personal property values can be compared per category, such as furniture and fixtures, machinery and equipment, etc., but the same comparison of the type of and use of the property must be examined to ensure property comparison.

BUSINESS PERSONAL PROPERTY VALUATION PROCESS

INTRODUCTION

Appraisal Responsibility

There are four different personal property types appraised by the district's personal property section: Business Personal Property accounts; Leased Assets; Vehicles; and Multi-Location Assets. There are approximately 2,933 business personal property accounts in Cooke County.

Appraisal Resources

- **Personnel** - The personal property staff consists of one appraiser and one support staff.
- **Data** - A common set of data characteristics for each personal property account in Cooke County is collected in the field and data entered to the district's computer. The property characteristic data drives the computer-assisted personal property appraisal (CAPPA) system. The field data is collected by the personal property appraiser.

VALUATION APPROACH (Model Specification)

SIC Code Analysis

Four digit numeric codes, called Standard Industrial Classification (SIC) codes were developed by the federal government. These classifications are used by Cooke CAD as a way to classify personal property by business type. Cooke CAD has further stratified these codes by adding alpha suffixes to SIC codes in order to group business types that have similar personal property characteristics.

SIC code identification and delineation is the cornerstone of the personal property valuation system at the district. All of the personal property analysis work done in association with the personal property valuation process is SIC code specific. There are in excess of 150 to 200 CAD personal property SIC codes. SIC codes are delineated based on observable aspects of homogeneity. SIC code delineation is periodically reviewed to determine if further SIC code delineation is warranted.

Highest and Best Use Analysis

The highest and best use of property is the reasonable and probable use that supports the highest present value as of the date of the appraisal. The highest and best use must be physically possible, legal, financially feasible, and productive to its maximum. The highest and best use of personal property is normally its current use.

DATA COLLECTION/VALIDATION

Data Collection Procedures

Personal property data collection procedures are published and distributed to all appraisers involved in the appraisal and valuation of personal property. The appraisal procedures are reviewed and revised to meet the changing requirements of field data collection.

Sources of Data

Business Personal Property

When revaluation activities permit, district appraisers collect new data via an annual field drive-out. This project results in the discovery of new businesses not revealed through other sources. Various discovery publications such as the Court Reporter and state sales tax listings are also used to discover personal property. Tax assessors, city and local newspapers, and the public often provide the district information regarding new personal property and other useful facts related to property valuation.

Vehicles

An outside vendor provides Cooke CAD with a listing of vehicles within Cooke County. The vendor develops this listing from the Texas Department of Transportation (DOT) Title and Registration Division records. Other sources of data include property owner renditions and field inspections.

Leased and Multi-Location Assets

The primary source of leased and multi-location assets is property owner renditions of property. Other sources of data include field inspections.

VALUATION AND STATISTICAL ANALYSIS (model calibration)

Cost Schedules

Cost schedules are developed by SIC code by district personal property valuation appraisers. The cost schedules are developed by analyzing cost data from property owner renditions, hearings, state schedules, and published cost guides. The cost schedules are reviewed as necessary to conform to changing market conditions. The schedules are typically in a price per square foot format, but some exception SIC's are in an alternate price per unit format, such as per room for hotels.

Statistical Analysis

Summary statistics including, but not limited to, the median, weighted mean, and standard deviation provide the appraisers an analytical tool by which to determine both the level and uniformity of appraised value by SIC code. Review of the standard deviation can discern appraisal uniformity within SIC codes.

Depreciation Schedule and Trending Factors:

Business Personal Property

Cooke CAD's primary approach to the valuation of business personal property is the cost approach. The replacement cost new (RCN) is either developed from property owner reported historical cost or from Cooke CAD developed valuation models. The trending factors used by Cooke CAD to develop RCN are based on published valuation guides. The percent good depreciation factors used by Cooke CAD are also based on published valuation guides. The index factors and percent good depreciation factors are used to develop present value factors (PVF), by year of acquisition, as follows:

$$\text{PVF} = \text{INDEX FACTOR} \times \text{PERCENT GOOD FACTOR}$$

The PVF is used as an "express" calculation in the cost approach. The PVF is applied to reported historical cost as follows:

$$\text{MARKET VALUE ESTIMATE} = \text{PVF} \times \text{HISTORICAL COST}$$

This mass appraisal PVF schedule is used to ensure that estimated values are uniform and consistent within the market.

Computer Assisted Personal Property Appraisal (CAPPA)

The CAPPA valuation process has two main objectives: 1) Analyze and adjust existing SIC models. 2) Develop new models for business classifications not previously integrated into CAPPA. The delineated sample is reviewed for accuracy of SIC code, square footage, field data, and original cost information. Models are created and refined using actual original cost data to derive a typical replacement cost new (RCN) per square foot for a specific category of assets. The RCN per square foot is depreciated by the estimated age using the depreciation table adopted for the tax year.

The data sampling process is conducted in the following order: 1) Prioritizing Standard Industrial Classification (SIC) codes for model analysis. 2) Compiling the data and developing the reports. 3) Field checking the selected samples. The models are built and adjusted using internally developed software. The models are then tested against the previous year's data. The typical RCN per square foot (or applicable unit) is determined by a statistical analysis of the available data.

CAPPA model values are used in the general business personal property valuation program to estimate the value of new accounts for which no property owner's rendition is filed. Model values are also used for testing the valuation of property for which prior data years' data exist or for which current year rendered information is available. The calculated current year value or the prior year's value is compared to the indicated model value. If the value being tested is within an acceptable amount, the account passes that range check and moves to the next valuation step. If the account fails, it is flagged for individual review.

Vehicles

Value estimates for vehicles are provided by an outside vendor and are based on Kelly Blue Book published book values. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

Leased and Multi-Location Assets

Leased and multi-location assets are valued using the PVF schedules mentioned above. If the asset to be valued in this category is a vehicle, then NADA published book values are used. Assets that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

INDIVIDUAL VALUE REVIEW PROCEDURES

Office Review

Business Personal Property

A district valuation computer program exists in a mainframe environment that identifies accounts in need of review based on a variety of conditions. Property owner renditions, accounts with field or other data changes, accounts with prior hearings, new accounts, and SIC cost table changes are all considered. The accounts are processed by the valuation program and pass or fail preset tolerance parameters by comparing appraised values to prior year and model values. Accounts that fail the tolerance parameters are reviewed by the appraisers.

Vehicles

A vehicle master file is received on tape from an outside vendor and vehicles in the district's system from the prior year are programmatically matched to current DOT records. The vehicles remaining after the matching process are sorted by owner name and the owners are then prioritized by the number of vehicles owned. These vehicles are then matched to existing accounts and new accounts are created as needed. Vehicles that are not valued by the vendor are valued by an appraiser using PVF schedules or published guides.

Leased and Multi-Location Assets

Leasing and multi-location accounts that have a high volume of vehicles or other assets are loaded programmatically if reported by the property owner electronically. After matching and data entry, reports are generated and reviewed by an appraiser. Once proofed, the report is then mailed to the property owner for review. Corrections are made and the account is noticed after supervisor approval.

PERFORMANCE TESTS

Ratio Studies

Every other year the Property Tax Division of the state comptroller's office conducts a property value study (PVS). The PVS is a ratio study used to gauge appraisal district performance. Results from the PVS play a part in school funding. Rather than a sales ratio study, the personal property PVS is a ratio study using state cost and depreciation schedules to develop comparative personal property values. These values are then compared to Cooke CAD's personal property values and ratios are formed.

Internal Testing

Cooke CAD can test new or revised cost and depreciation schedules by running the valuation program in a test mode prior to the valuation cycle. This can give appraisers a chance to make additional refinements to the schedules if necessary.

AGRICULTURE / WILDLIFE

While appraising areas an appraiser will make inspections as to the current Agriculture qualifications making notes about the use of the property. All new applications are inspected verified as to compliance.

Wildlife management updates are required annually and the property is inspected every three years. The annual update is considered an annual application, if the update is not turned in the property does not enjoy the special use valuation for that year.

MANUFACTURED HOME PARKS

Manufactured housing parks, subdivisions, and areas with a large concentration of manufactured homes are inventoried at the first of every year verifying the existence of the structure.

STAFF PROVIDING SIGNIFICANT MASS APPRAISAL ASSISTANCE

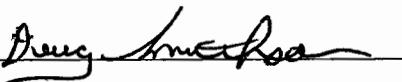
NAME	TITLE	TYPE OF ASSISTANCE
Daisy Watson	Appraisal Supervisor	Supervised Data Collection and Value Review
Donna Allen	BPP Appraiser	BPP schedules, Data Collection & Value Review
Brittany Cameron	BPP Appraiser	BPP schedules, Data Collection & Value Review
Randall Jones	Appraiser	Data Collection & Value Review
Jermery Schneider	Appraiser	Data Collection & Value Review
Gerald Holland	Appraiser	Data Collection & Value Review
Sheldon Ellis	Appraiser	Data Collection & Value Review
Michael Murphree	Appraiser	Data Collection & Value Review

.....
LIMITING CONDITIONS

- 1. The appraised value estimates provided by the district are subject to the following conditions:
- 2. The appraisals were prepared exclusively for ad valorem tax purposes.
- 3. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
- 4. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential sales data obtained from vendors was considered reliable.

Certification Statement:

"I, Doug Smithson, Chief Appraiser for the Cooke County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."



 Doug Smithson
 Chief Appraiser

APPENDIX A 2020 CALENDAR

COOKE CAD PROPOSED CALENDAR OF KEY ACTIVITIES

DATE 2020 APPRAISAL RELATED ACTIVITY OR EVENT

July

Independence Day Holiday

18

Appraisal

Review Board (ARB) Approves Appraisal Records

ARB Creates Appraisal Roll

21

Chief Appraiser Certifies Appraisal Roll to Taxing Units

CCAD Financial Audit Reported (usually in July BOD meeting)

Mass Appraisal Report

31st is last day to pay the final quarterly payment

August

E.A.R.S.

(Electronic Appraisal Roll Submission)

E.P.T.S. (Electronic Property Transfer Submission)

Begin Next Year Appraisal Field Work for Residential & Commercial New Construction

Research Cost, Sale & Income Data Collection for Model Calibration (ongoing)

Staff Training including in-house, continuing education, & required courses (ongoing)

Texas Association of Assessing Officers (TAAO) – Annual Conference

Rollover of CCAD Data Records to Begin New Appraisal Year

Begin Residential Field Inspections

Begin Business Personal Property Inspection, Discovery and Verification

September

Sept. 1 –

Statutory Appraisal Date for Certain Inventory Properties (Sec.23.12)

Sept. 15 – Statutory Deadline for CCAD Board of Directors to Approve 2020 Budget & 2021-2022 Reappraisal Plan

Labor Day

ARB Hearings Continue from September 2020 through March 2021

Prepare State Reports for submission

Tax Rates are Processed

October

CCAD Mails

Tax Bills – Appraisal Support for Phones & Customer Service through Feb.

Gather Information for Comptroller’s M.A.P. Review

Convert to I-Pads for appraiser field review

November

Veteran’s

Day

Texas Rural Chief Appraisers Conference

Thanksgiving Holiday

2021 M.A.P. documents must be sent to reviewer

December

Review &

return information for 2021 M.A.P. review

2021 M.A.P. compliance must be complete

E.O.Y. Run End of the Year Processing on Ag & Homesteads

TAAO Red River Chapter’s annual all day seminar

Chief Appraiser’s Annual Report Prepared

Employee Performance Reviews – Discussions with Staff

Christmas Holiday

APPENDIX A 2021 CALENDAR

DATE 2021 APPRAISAL RELATED ACTIVITY OR EVENT

January

New Year's

Day

Jan. 1 – Statutory Appraisal Date for Most Categories of Taxable Property
 Inspection of all Manufactured Home Parks or Subdivisions
 Run end of the year process including:

Agricultural Use Applications to New Owners

Mail

Homestead application to new owners

Mail

Create second group of mailings for:

Annual exemptions for re-application

Management Letter reminding them of meeting and annual report

Wildlife

Personal Property Renditions

Business

Martin Luther King Day

Publications for: Annual exemptions, renditions, new owners – Ag & Homesteads

Long Range Planning Session – CCAD Supervisors

Update Web Site (ongoing throughout the year)

E.P.T.S. (Electronic Property Transfer Submission)

2020 tax bills are due by the 31st

31st first quarterly payment due

February

Receive 2020

Property Value Study Results from Property Tax Division (part of
 Comptroller’s review / audit) – Begin Appeals Preparations if needed
Early Delinquent Notices are mailed
 Texas Association of Appraisal Districts (TAAD) Conference
President’s Day
 Business Personal Property Completes Field Verification Activities
 Begin Working Business Personal Property Renditions
 Begin applying Residential Neighborhood Market Adjustments

March Deadline to Submit Property Value Study Appeals Evidence

Publication that CCAD will be Mailing Appraisal Notices
 Finalize Residential Changes Prior to Noticed Values
 Notice Run
 New Construction Letters with Information Mailings
31st the second quarterly payment due

April

Begin Budget

Preparation for 2022
 Publication for Notices Mailed & the Right to Protest
 Complete Commercial Final Value Edits
 Appraisal Notices Mailed
 Begin Informal Appeals
Good Friday Holiday
 April 15 – Business Personal Property Rendition Deadline
 Finalize Commercial & BPP Changes Prior to first Value Notice Run
 April 30 – Deadline to File Abatement Application
 April 30 – Deadline to File Freeport Application

April 30 – Deadline to File Charitable, Religious, Miscellaneous, etc. Application
April 30 – Last Day to file Agricultural Use Application without “Late Penalty”

May

Section 33.07 Delinquent Notices Mailed

Auditor Verifying & Inspecting Records for Financial Audit
Informal Appeals
Appraisal Review Board Hearings Begin

Memorial Day Holiday

31st the third quarterly payment is due

June

Statutory

Deadline to File Appraisal Review Board Protest for Value Issues
Chief Appraiser Submits Completed Appraisal Records to ARB
Appraisal Review Board Hearings

July

Independence Day Holiday

20-25

Appraisal

Review Board (ARB) Approves Appraisal Records
ARB Creates Appraisal Roll
Chief Appraiser Certifies Appraisal Roll to Taxing Units
CCAD Financial Audit Reported (usually in July BOD meeting)
Mass Appraisal Report
31st is last day to pay the final quarterly payment

August

E.A.R.S.

(Electronic Appraisal Roll Submission)
E.P.T.S. (Electronic Property Transfer Submission)

Begin Next Year (2022) Appraisal Field Work for Residential & Commercial New Construction

Research Cost, Sale & Income Data Collection for Model Calibration (ongoing)

Staff Training including in-house, continuing education, & required courses (ongoing)

Texas Association of Assessing Officers (TAAO) – Annual Conference

Rollover of CCAD Data Records to Begin New Appraisal Year

Begin Residential Field Inspections

Begin Business Personal Property Inspection, Discovery and Verification

September

2021 M.A.P.

Report Sent to Chief Appraiser

Sept. 1 – Statutory Appraisal Date for Certain Inventory Properties (Sec.23.12)

Labor Day

ARB Hearings Continue from September 2021 through March 2022

Sept. 15 – Statutory Deadline for CCAD Board of Directors to Approve 2022 Budget

Prepare State Reports for Submission

Tax Rates are Processed

October

CCAD Mails

Tax Bills – Appraisal Support for Phones & Customer Service through Feb.

November

Veteran's

Day

Texas Rural Chief Appraisers Conference

Thanksgiving Holiday

December

2021 M.A.P.

Final Report is Published (1 year to comply)

E.O.Y. Run End of the Year Processing on Ag & Homesteads

TAAO Red River Chapter's annual all day seminar

Chief Appraiser’s Annual Report Prepared

Employee Performance Reviews – Discussions with Staff

Christmas Holiday

APPENDIX A 2022 CALENDAR

DATE 2022 APPRAISAL RELATED ACTIVITY OR EVENT

January

New Year’s

Day

Jan. 1 – Statutory Appraisal Date for Most Categories of Taxable Property

Inspection of all Manufactured Home Parks or Subdivisions

Run end of the year process including:

Mail

Agricultural Use Applications to New Owners

Mail

Homestead application to new owners

Create second group of mailings for:

Annual exemptions for re-application

Wildlife

Management Letter reminding them of meeting and annual report

Business

Personal Property Renditions

Martin Luther King Day

Publications for: Annual exemptions, renditions, new owners – Ag & Homesteads

Long Range Planning Session – CCAD Supervisors

Update Web Site (ongoing throughout the year)

E.P.T.S. (Electronic Property Transfer Submission)

2021 tax bills are due by the 31st

31st first quarterly payment due

February

Texas

Association of Appraisal Districts (TAAD) Conference

President’s Day

Early Delinquent Notices are mailed

Business Personal Property Completes Field Verification Activities

Begin Working Business Personal Property Renditions

Begin applying Residential Neighborhood Market Adjustments

March

Finalize Residential Changes Prior to Noticed Values

Publication that CCAD will be Mailing Appraisal Notices

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31st the second quarterly payment due

April

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Preparation for 2023

Publication for Notices Mailed & the Right to Protest

Complete Commercial Final Value Edits

Appraisal Notices Mailed

Begin Informal Appeals

Good Friday Holiday

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Finalize Commercial & BPP Changes Prior to first Value Notice Run

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Rollover of CCAD Data Records to Begin New Appraisal Year

Begin Residential Field Inspections

Begin Business Personal Property Inspection, Discovery and Verification

September

Sept. 1 –

Statutory Appraisal Date for Certain Inventory Properties (Sec.23.12)

Sept. 15 – Statutory Deadline for CCAD Board of Directors to Approve 2023 Budget & 2023 – 2024 Reappraisal Plan

Labor Day

ARB Hearings Continue from September 2022 through March 2023

Prepare State Reports for Submission

Tax Rates are Processed

October

CCAD Mails

Tax Bills – Appraisal Support for Phones & Customer Service through Feb.

Gather Information for Comptroller’s M.A.P. Review

November Day

Veteran’s

Texas Rural Chief Appraisers Conference

Thanksgiving Holiday

2023 M.A.P. documents must be sent to reviewer

December

2021 M.A.P.

compliance must be complete

Review & return information for 2023 M.A.P. review

E.O.Y. Run End of the Year Processing on Ag & Homesteads

TAAO Red River Chapter's annual all day seminar

Chief Appraiser's Annual Report is Prepared

Employee Performance Reviews – Discussions with Staff

Christmas Holiday

**** Note: This calendar should be used as a guide – there may be some items that are actually completed in the month before or after they are listed.**

APPENDIX B 2021 WORK PLAN

2021 COOKE CAD PROPOSED APPRAISAL WORK PLAN

2021 Appraisal Work begins after the roll is certified in July, 2020.

Exemptions and **special valuation** are monitored and applied throughout the tax year.

Mapping to CCAD's GIS system is continually updated throughout the year.

Straight transfer – deeds are worked throughout the year.

Splits are worked throughout the year.

August, 2020 through March, 2021 – the following appraisal activities are scheduled to be completed:

- ✓ Listing and Sales Input into computer system
- ✓ Building, Septic, 9-1-1 Addressing & Electric Permits input into computer system
- ✓ Sales Ratios are checked throughout the year with final ratios in April
- ✓ Collect and refine M.A.P. information
- ✓ Update procedures and web-site as needed
- ✓ Update 5-1 next inspections throughout year
- ✓ Add New Construction & update changes on properties
- ✓ Review Agricultural-Use and Wildlife Management Properties
- ✓ Refine schedules throughout the year as needed
- ✓ Appraisers attend classes
- ✓ Manufactured Housing Areas Annual Reappraisal
- ✓ Field Review / Appraisal on inspection areas (listed below)

April, 2021

- ✓ Notices are Mailed to Property Owners and Agents
- ✓ Informal Review Process
- ✓ Interior Property Inspections when requested

May through Mid-July (Certification), 2021

- ✓ A.R.B. Formal Protest Process & Preparation

Cooke CAD does an ***annual*** reappraisal. The land and improvement schedules are updated every year. Additionally, the goal is to periodically inspect residential, personal property, and commercial properties in Cooke County every three years.

The neighborhoods or sub-sets slated for **residential real property** inspections for the 2021 tax year include but are not limited to the following:

- Properties located in the NE1 rural area
- Properties located in the NE2 rural area
- Properties located in the NE3 rural area
- Properties located in the NE4 rural area
- Properties located in the NE5 rural area
- Properties located in the NE6 rural area
- Properties located in the SE6 rural areas
- Properties located in the SW4 rural area
- Properties located in the SW2 rural areas
- Properties located in the SW3 rural area
- Properties located in the NW1 rural area
- Properties located in the NW3 rural area
- Properties located in the NW4 rural areas
- Lake Kiowa area
- Northwest portion of Gainesville City
- Additional sub-divisions in these areas will be included

Commercial 2021 goals are to inspect real commercial properties in the city of Gainesville neighborhoods 4, 5 and 6.

Business Personal Property 2021 goals are to inspect bussiness personal property in the rural areas and within all city limits located north of Highway 82 and west of I-35.

The total completion is anticipated, however, weather and uncontrollable circumstances may interfere with the scheduled completion.

APPENDIX B 2022 WORK PLAN

2022 COOKE CAD PROPOSED APPRAISAL WORK PLAN

2022 Appraisal Work begins after the roll is certified in July, 2021.

Exemptions and **special valuation** are monitored and applied throughout the tax year.

Mapping to CCAD's GIS system is continually updated throughout the year.

Straight transfer – deeds are worked throughout the year.

Splits are are worked throughout the year.

August, 2021 through March, 2022 – the following appraisal activities are scheduled to be completed:

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- ✓ Sales Ratios are checked throughout the year with final ratios in April
- ✓ Collect and refine M.A.P. information
- ✓ Update procedures and web-site as needed
- ✓ Update 5-1 next inspections throughout year
- ✓ Add New Construction & update changes on properties
- ✓ Review Agricultural-Use and Wildlife Management Properties
- ✓ Refine schedules throughout the year as needed
- ✓ Appraisers attend classes
- ✓ Manufactured Housing Areas Annual Reappraisal
- ✓ Field Review / Appraisal on inspection areas (listed below)

April, 2022

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- ✓ Interior Property Inspections when requested

May through Mid-July (Certification), 2022

- ✓ A.R.B. Formal Protest Process & Preparation

Cooke CAD does an ***annual*** reappraisal. The land and improvement schedules are updated every year. Additionally, the goal is to periodically inspect residential, personal property, and commercial properties in Cooke County every three years.

The neighborhoods or sub-sets slated for **residential real property** inspections for the 2022 tax year include the following:

- Properties located in the SE3 rural areas
- Properties located in the SE4 rural area
- Properties located in the SE5 rural area
- Properties located in the SE6 rural areas
- Properties located in the SE7 rural area
- Properties located in the SE8A rural area
- Properties located in the SE9 rural area
- Properties located in the SE9A rural area
- Properties located in the SW1 rural area
- Properties located in the SW2 rural areas
- Properties located in the NW2 rural areas
- Properties located in the NW4 rural areas
- City of Valley View
- Town of Roadrunner
- Northeast area of Gainesville city
- Additional sub-divisions in these areas will be included

Commercial 2022 goals are to inspect real commercial properties in the rural areas east of I-35.

Business Personal Property 2022 goals are to inspect bussiness personal property within the Gainesville city limits.

The total completion is anticipated, however, weather and uncontrollable circumstances may interfere with the scheduled completion.

APPENDIX C - MARKET AREAS or NEIGHBORHOODS

Cooke CAD Residential Market Areas or Neighborhoods

The rural areas of the county are divided into four main market areas that are created by two main roads that dissect the county. Highway 82 divides the county into a north and south section and I-35 divides the county into an east and west section. The rural areas are thus called the **North-East, South-East, South-West** and **North-West** market areas. These market areas are further divided into what we refer to as sub-sets. At the present time there are 9 sub-sets in the NE, 14 in the SE, 9 in the SW, and 7 in the NW. These sub-sets correspond with the land codes and land schedules. The land is valued at a per acre price which is interpolated according to the parcel size.

The county has three major sub-divisions that surround lakes and / or golf courses. These are: **Lake Kiowa, Moss Lake, and Town of Roadrunner.**

Lake Kiowa market areas are waterfront, golf course, and interior. The subsets include 3 areas of the golf course and each of the areas with a location rating, 6 subsets for location on the waterfront, and 6 subsets for location on the interior lots.

Moss Lake has two market areas: waterfront & interior. There are 4 subsets for the interior properties and 6 subsets for the waterfront properties.

Town of Roadrunner has two market areas: waterfront & interior. These are not divided into subsets.

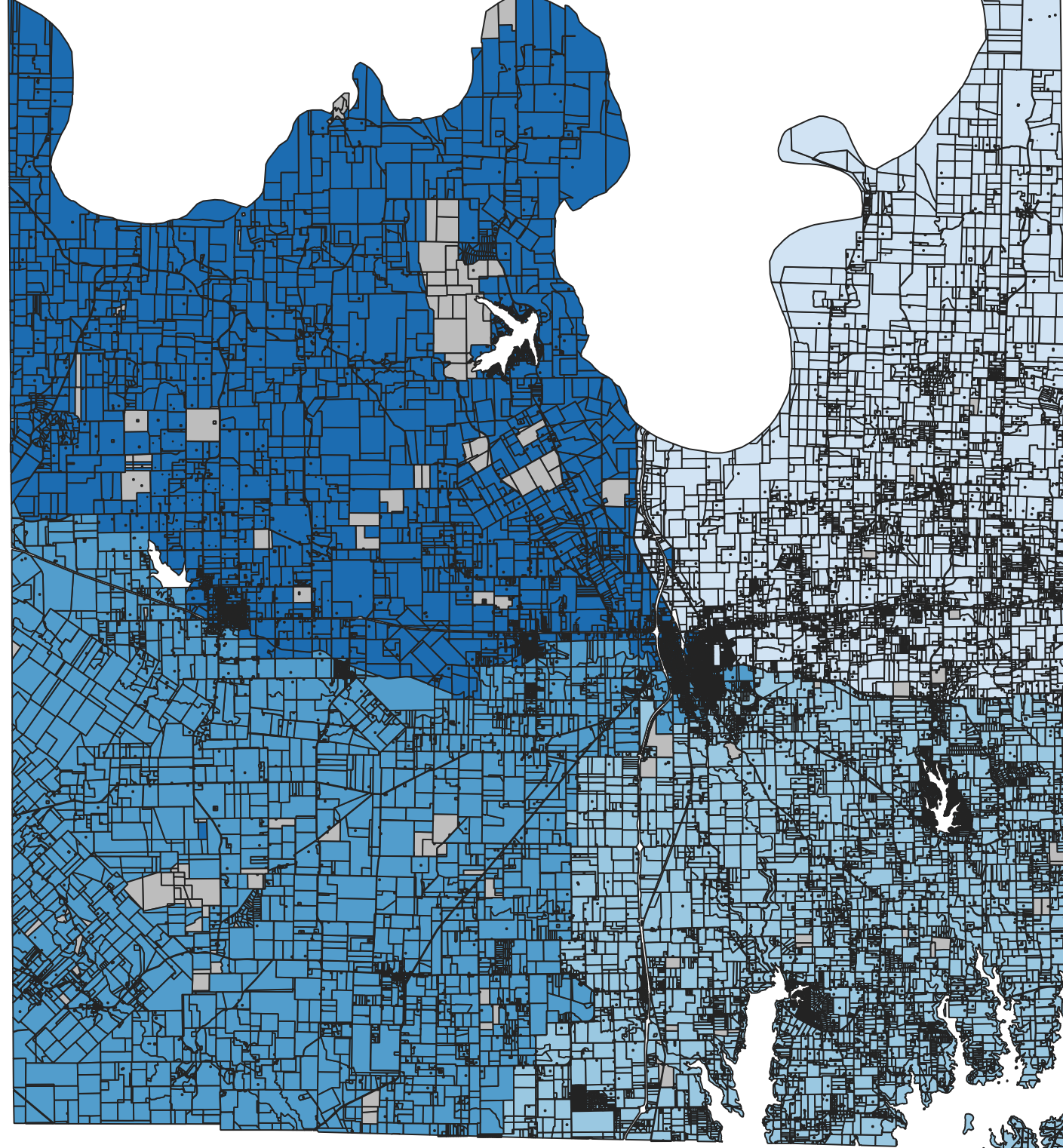
Gainesville city was not developed with major homogeneous neighborhoods or market areas. There are pockets of scattered types of homes throughout the city. CCAD currently has twenty-three neighborhoods identified, however you will see outliers within these neighborhoods. Other towns in the county that are statistically reviewed include: **Callisburg, Lindsay, Muenster, Oakridge and Valley View.**

There are other smaller sub-divisions that are located throughout the county that will be studied on their own and additionally in the overall rural areas.

See attached maps and descriptions identifying the market areas.

APPENDIX D MAP IDENTIFYING INSPECTION YEARS

2023



2021

2023

2022

ERA ISD Student Code of Conduct 2020-2021

**Dr. Jeremy Thompson, Ed.D
Superintendent Era ISD**



Accessibility

If you have difficulty accessing information in this document because of a disability, please contact:

Courtney Stevens at (940) 665-5961 extension 215 (K-5 elementary students); or

Todd Jones at (940) 665-5961 extension 214 (6-12 secondary students).

ACKNOWLEDGMENT

Student Code of Conduct and Student Handbook

Electronic Distribution

Dear Student and Parent:

As required by state law, the board of trustees has officially adopted the Era ISD Student Code of Conduct. Also included is the Era ISD Student Handbook for the 2020-2021 school year. These documents are provided for order and to promote a safe and orderly learning environment for every student and staff member in Era ISD. We urge you to read this publication thoroughly and to discuss it with your family. If you have any questions about the required conduct and consequences for misconduct, we encourage you to ask for an explanation from the student’s teacher or appropriate campus administrator. The student and parent should each sign this page in the space provided below, and then return the page to the student’s school.

Thank you,

Jeremy Thompson, Superintendent, Era Independent School District

My child and I have received a paper copy of the Era ISD Student Code of Conduct and Student Handbook for the 2020-2021 school year or will electronically access them on the district’s website at www.eraisd.net. I understand that the Code of Conduct contains information that my child and I may need during the school year. I also understand that all students will be held accountable for their behavior and will be subject to the disciplinary consequences outlined in the Student Code of Conduct. If I have any questions regarding this Code of Conduct or Student Handbook, I will direct those questions to my child’s respective principal:

Courtney Stevens
Elementary Principal
Grades K-5
cstevens@eraisd.net
940-665-5961 x 215

Todd Jones
Secondary Principal
Grades 6-12
jonest@eraisd.net
940-665-2201 x 214

We have chosen to:

- Receive a paper copy of the Student Code of Conduct and the Student Handbook.
- Accept responsibility for accessing the Student Code of Conduct and the Student Handbook on the district’s website.

Print name of student: _____

Signature of student: _____

Print name of parent: _____

Signature of parent: _____

Date: _____

Grade: _____

School: _____

(Please sign this page, remove it, and return it to the student’s school.)

Table of Contents

Student Code of Conduct	7
Accessibility.....	7
Purpose.....	7
Contents.....	8
School District Authority and Jurisdiction.....	9
Campus Behavior Coordinator.....	9
Threat Assessment and Safe and Supportive School Team.....	9
Searches.....	10
Reporting Crimes.....	10
Security Personnel.....	10
"Parent" Defined.....	10
Participating in Graduation Activities.....	10
Unauthorized Persons.....	11
Standards for Student Conduct.....	11
General Conduct Violation.....	12
Disregard for Authority.....	12
Mistreatment of Others.....	12
Property Offenses.....	13
Possession of Prohibited Items.....	13
Possession of Telecommunications Devices.....	14
Illegal, Prescription, and Over-the-Counter Drugs.....	14
Misuse of Technology Resources and the Internet.....	14
Safety Transgressions.....	15
Miscellaneous Offenses.....	15
Student Conduct on School Buses.....	16
School Bus Discipline.....	16
Removal From a School Bus.....	17
Discipline Management Techniques.....	17
Students with Disabilities.....	17
Techniques.....	17
Prohibited Aversive Techniques.....	18
Notification.....	19
Appeals.....	19
Removal from the Regular Educational Setting.....	20
Routine Referral.....	20
Formal Removal.....	20
Returning a Student to the Classroom.....	21
Out-of-School Suspension.....	21
Misconduct	21
Process.....	21
Coursework During Suspension.....	22
Disciplinary Alternative Education Program (DAEP) Placement.....	22
Discretionary Placement: Misconduct That May Result in DAEP placement	23
Misconduct Identified in State Law.....	23
Mandatory Placement: Misconduct That Requires DAEP Placement.....	24

Sexual Assault and Campus Assignments.....	24
Process.....	25
Conference.....	25
Consideration of Mitigating Factors.....	25
Placement Order.....	25
Coursework Notice.....	26
Length of Placement.....	26
Exceeds One Year.....	26
Exceeds School Year.....	26
Exceeds 60 Days.....	27
Appeals.....	27
Restrictions During Placement.....	27
Placement Review.....	27
Additional Misconduct.....	28
Notice of Criminal Proceedings.....	28
Withdrawal During Process.....	28
Newly Enrolled Students.....	29
Emergency Placement Procedure.....	29
Transition Services.....	29
Placement and/or Expulsion for Certain Offenses.....	29
Registered Sex Offenders.....	29
Review Committee.....	30
Newly Enrolled Student.....	30
Appeal.....	30
Certain Felonies.....	30
Hearing and Required Findings.....	31
Length of Placement.....	31
Placement Review.....	31
Newly Enrolled Students.....	31
Expulsion.....	32
Discretionary Expulsion: Misconduct That May Result in Expulsion.....	32
Any Location.....	32
At School, Within 300 Feet, or at a School Event.....	33
Within 300 Feet of School.....	33
Property of Another District.....	33
While in DAEP.....	34
Mandatory Expulsion: Misconduct That Requires Expulsion.....	34
Under Federal Law.....	34
Under the Texas Penal Code.....	34
Under Age 10.....	35
Process.....	35
Hearing.....	35
Board Review of Expulsion.....	36
Expulsion Order.....	36
Length of Expulsion.....	37
Withdrawal During Process.....	37
Additional Misconduct.....	37
Restrictions During Expulsion.....	37

Newly Enrolled Students.....	38
Emergency Expulsion.....	38
DAEP Placement of Expelled Students.....	38
Transition Services.....	38
Glossary.....	39

Student Code of Conduct

Accessibility

If you have difficulty accessing information in this document because of disability, please contact the campus principal for your child’s school; elementary—Courtney Stevens (940) 665-5961 extension 215, or, secondary—Todd Jones (940) 665-2201 extension 214.

Purpose

The Student Code of Conduct (“Code”) is the district’s response to the requirements of Chapter 37 of the Texas Education Code.

The Code provides methods and options for managing students in the classroom and on school grounds, disciplining students, and preventing and intervening in student discipline problems.

The law requires the district to define misconduct that may—or must—result in a range of specific disciplinary consequences including removal from a regular classroom or campus, out-of-school suspension, placement in a disciplinary alternative education program (DAEP), placement in a juvenile justice alternative education program (JJAEP), or expulsion from school.

This Student Code of Conduct has been adopted by the Era ISD Board of Trustees and developed with the advice of district-level committees. This Code provides information to parents and students regarding standards of conduct, consequences of misconduct, and procedures for administering discipline. It remains in effect during summer school and at all school-related events and activities outside of the school year until an updated version adopted by the board becomes effective for the next school year.

In accordance with state law, the Code shall be posted at each school campus or shall be available for review at the office of the campus principal. Additionally, the Code of Conduct shall be available at the office of the campus behavior coordinator and posted on the district’s website. Parents shall be notified of any conduct violation that may result in a student being suspended, placed in a DAEP or JJAEP, expelled, or taken into custody by a law enforcement officer under chapter 37 of the Education Code.

Because the Student Code of Conduct is adopted by the district’s board of trustees, it has the force of policy; therefore, in case of conflict between the Code and the student handbook, the Code shall prevail.

Please Note: The discipline of students with disabilities who are eligible for services under federal law (Individuals with Disabilities Education Act and Section 504 of the Rehabilitation Act of 1973) is subject to the provisions of those laws.

Contents

This code is organized into the following sections:

School District Authority and Jurisdiction.....	9
Standards for Student Conduct.....	11
General Conduct Violations.....	12
Discipline Management Techniques.....	17
Out-of-School Suspension.....	21
Disciplinary Alternative Education Program (DAEP) Placement.....	22
Placement and/or Expulsion for Certain Serious Offenses.....	29
Expulsion.....	32
Glossary.....	38

School District Authority and Jurisdiction

School rules and the authority of the district to administer apply whenever the interest of the district is involved, on or off school grounds, in conjunction with or independent of classes and school sponsored activities.

The district has disciplinary authority over a student:

1. During the regular school day and while the school is going to and from school or a school-sponsored or school-related activity on district transportation;
2. During lunch periods in which a student is allowed to leave campus; (*Era is a closed campus*)
3. While the student is in attendance at any school-related activity, regardless of time or location;
4. For any school-related misconduct regardless of time or location;
5. When retaliation against a school employee, board member, or volunteer occurs or is threatened, regardless of time or location;
6. When a student engages in cyberbullying, as provided by [Education Code 37.0832](#);
7. When criminal mischief is committed on or off school property or at a school-related event;
8. For certain offenses committed within 300 feet of school property or while attending a school-sponsored or school-related activity of another district in Texas;
9. For certain offenses committed while on school property or while attending a school-sponsored or school-related activity of another district in Texas;
10. When the student commits a felony, as provided by [Education Code 37.006](#) or [37.0081](#); and
11. When the student is required to register as a sex offender.

Campus Behavior Coordinator

As required by law, a person at each campus must be designated to serve as the campus behavior coordinator. The designated person may be the principal of the campus or any other campus administrator selected by the principal. The campus behavior coordinator is primarily responsible for maintaining student discipline. The district shall post on its website and in the Student Handbook, for each campus, the email address and telephone number of the persons serving as campus behavior coordinator. Contact information may be found at www.eraisd.net

Threat Assessment and Safe and Supportive School Team

The campus behavior coordinator or other appropriate administrator will work closely with the campus threat assessment safe and supportive school team to implement the district's threat assessment policy and procedures, as required by law, and shall take appropriate disciplinary action in accordance with the Code of Conduct.

Searches

District officials may conduct searches of students, their belongings, and their vehicles in accordance with state and federal law and district policy. Searches of students shall be conducted in a reasonable and nondiscriminatory manner. Refer to the district's policies at [FNF \(LEGAL\)](#) and [FNF \(LOCAL\)](#) for more information regarding investigations and searches.

The district has the right to search a vehicle driven to school by a student and parked on school property whenever there is reasonable suspicion to believe it contains articles or materials prohibited by the district.

Desks, lockers, district-provided technology, and similar items are the property of the district and are provided for student use as a matter of convenience. District property is subject to search or inspection at any time without notice.

Reporting Crimes

The principal or campus behavior coordinator and other school administrators as appropriate shall report crimes as required by law and shall call local law enforcement when an administrator suspects that a crime has been committed on campus.

Security Personnel

To ensure sufficient security and protection of students, staff, and property, the board employs police officers; school resource officers (SROS), and/or security personnel. In accordance with law, the board has coordinated with the campus behavior coordinator and other district employees to ensure appropriate law enforcement duties are assigned to security staff. The law enforcement duties of district peace officers are listed in policy [CKE\(LOCAL\)](#). The law enforcement duties of district personnel are: engage in the Defender program when necessary, to report suspicious or concerning behaviors by any individual or group of individuals, and to effectively engage and disable those who would cause students or staff harm.

'Parent' Defined

Throughout the Code of Conduct and related discipline policies, the term "parent" includes a parent, legal guardian, or other person having lawful control of the child.

Participating in Graduation Activities

The district has the right to limit a student's participation in graduation activities for violating the district's Code. Participation might include a speaking role, as established by district policy and procedures. Students eligible to give the opening and closing remarks at graduation shall be notified by the campus principal.

Notwithstanding any other eligibility requirements, in order to be considered as an eligible student to give the opening or closing remarks, a student shall not have engaged in any misconduct in violation of the district's Code resulting in an out-of-school suspension, removal to a DAEP, or expulsion during the semester immediately preceding graduation.

The valedictorian and salutatorian may also have speaking roles at graduation. No student shall be eligible to have such a speaking role if he or she engaged in any misconduct in violation of the district's Code resulting in an out-of-school suspension, removal to a DAEP, or expulsion during the semester immediately preceding graduation.

Unauthorized Persons

In accordance with [Education Code 37.105](#), a school administrator, school resource officer (SRO), or district police officer shall have the authority to refuse entry or eject a person from district property if the person refuses to leave peaceably on request and:

1. The person poses a substantial risk of harm to any person; or
2. The person behaves in a manner that is inappropriate for a school setting, and the person persists in the behavior after being given a verbal warning that the behavior is inappropriate and may result in refusal of entry or ejection.

Appeals regarding refusal of entry or ejection from district property may be filed in accordance with policies [FNG\(LOCAL\)](#) or [GF\(LOCAL\)](#), as appropriate. However; the timelines for the district's grievance procedures shall be adjusted as necessary to permit the person to address the board in person within 90 days, unless the complaint is resolved before a board hearing.

See **DAEP—Restrictions During Placement** on Page 27, for information regarding a student assigned to DAEP at the time of graduation.

Standards for Student Conduct

Each student is expected to:

- Demonstrate courtesy, even when others do not
- Behave in a responsible manner, always exercising self-discipline
- Attend all classes regularly and on time
- Prepare for each class; taking appropriate materials and assignments to class
- Meet district and campus standards of grooming and dress
- Obey all campus and classroom rules.
- Respect the rights and privileges of students, teachers, and other district staff and volunteers.
- Respect the property of others, including district property and facilities.
- Cooperate with and assist the school staff in maintaining safety, order, and discipline
- Adhere to the requirements of the Student Code of Conduct

General Conduct Violations

The categories of conduct below are prohibited at school, in vehicles owned or operated by the district, and at all school-related activities, but the list does not include the most severe offenses. In the subsequent sections on **Out-of-School Suspension** on page 21, **DAEP Placement** on page 22, **Placement and/or Expulsion for Certain Offenses** on page 29, and **Expulsion** on page 32, that require or permit specific consequences are listed. Any offense, however, may be severe enough to result in **Removal from the Regular Educational Setting** as detailed in that section on page 20.

Disregard for Authority

Students shall not:

- Fail to comply with directives given by school personnel (insubordination)
 - Leave school grounds or school-sponsored events without permission
 - Disobey rules for conduct on district vehicles
 - Refuse to accept discipline management techniques assigned by a teacher or principal.
-

Mistreatment of Others

Students shall not:

- Use profanity or vulgar language or make obscene gestures
 - Fight or scuffle. (For assault see **DAEP - Placement and/or Expulsion for Certain Offenses** on page 29.)
 - Threaten a district student, employee, or volunteer, including off school property if the conduct causes a substantial disruption to the educational environment.
 - Engage in bullying, cyberbullying, harassment, or making hit lists. (See **glossary** for all four terms)
 - Release or threaten to release intimate visual material of a minor or a student who is 18 years of age or older without the student's consent
 - Engage in conduct that constitutes sexual or gender-based harassment or sexual abuse, whether by word, gesture, or any other conduct, directed toward another person, including a district student, employee, board member or volunteer.
 - Engage in conduct that constitutes dating violence. (See **glossary**)
 - Engage in inappropriate or indecent exposure of private body parts.
 - Participate in hazing. (See **glossary**)
 - Cause an individual to act through the use of threat of force (coercion).
 - Commit extortion or blackmail (obtaining money or an object of value from an unwilling person).
 - Engage in inappropriate verbal, physical, or sexual conduct directed toward another person, including a district, student, employee, or volunteer.
 - Record the voice or image of another without prior consent of the individual being recorded or in any way that disrupts the educational environment or invades the privacy of others.
-

Property Offenses

Students shall not:

- Damage or vandalize property owned by others. (For felony criminal mischief see **DAEP Placement or Expulsion** on page 29.)
 - Deface or damage school property - including textbooks, technology and electronic resources, lockers, furniture, and other equipment - with graffiti or by other means.
 - Steal from students, staff, or the school.
 - Commit or assist in a robbery or theft even if it does not constitute a felony according to the Penal Code. (For felony robbery, aggravated robbery, and theft see **DAEP Placement and/or Expulsion for Certain Offenses** on page 29.)
-

Possession of Prohibited Items

Students shall not possess or use:

- Fireworks of any kind, smoke or stink bombs, or any other pyrotechnic device;
- A razor, box cutter, chain, or any other object used in a way that threatens or inflicts bodily injury to another person;
- A “look-alike” weapon that is intended to be used as a weapon or could reasonably be perceived as a weapon;
- An air gun or BB gun;
- Ammunition;
- A hand instrument designed to cut or stab another by being thrown;
- Knuckles;
- *A location-restricted knife;
- *A club
- A firearm;
- A stun gun;
- Mace or pepper spray;
- Pornographic material;
- Tobacco products; cigarettes; e-cigarettes; and any component, part, or accessory for an e-cigarette device;
- Matches or lighter
- A laser pointer for other than an approved use; or
- Any articles not generally considered to be weapons, including school supplies, when the principal or designee determines that a danger exists.

For weapons and firearms, see **DAEP Placement and/or Expulsion** on page 29. In many circumstances, possession of these items is punishable by mandatory expulsion under federal or state law.

Possession of Telecommunication Devices

Students shall not:

- Display, turn on, or use a telecommunications device, including a cellular telephone, or other electronic device during instructional time on school property during the school day without permission from the classroom instructor. Students may use cell phones during lunch, before school, and passing periods.

Illegal, Prescription, and Over-the-Counter Drugs

Students shall not:

- Possess, use, give, or sell alcohol or an illegal drug. (Also see **DAEP Placement** on page 22 and **Expulsion** on page 32 for mandatory and permissive consequences under state law.)
- Possess or sell seeds or pieces of marijuana in less than a usable amount.
- Possess, use, give, or sell paraphernalia related to any prohibited substance. (See **glossary** for “paraphernalia”)
- Possess, use, abuse or sell look-alike drugs or attempt to pass items off as drugs or contraband.
- Abuse the student’s own prescription drug, give a prescription drug to another student, or possess or be under the influence of another person’s prescription drug on school property or at a school-related event (See **glossary** for “abuse”)
- Abuse over-the-counter drugs (See **glossary** for “abuse”). Be under the influence of prescription or over-the-counter drugs that cause impairment of the physical or mental faculties. (See **glossary** for “under the influence”)
- Have or take prescription drugs or over-the-counter drugs at school other than as provided by district policy.

Misuse of Technology Resources and the Internet

Students shall not:

- Violate policies, rules, or agreements signed by the student or the student’s parent regarding the use of technology resources.
- Attempt to access or circumvent passwords or other security-related information of the district, students, or employees or upload or create computer viruses, including off school property if the conduct causes a substantial disruption to the educational environment.
- Attempt to alter, destroy, or disable district technology resources including, but not limited to, computers and related equipment, district data, the data of others, or other networks connected to the district’s system, including off school property if the conduct causes a substantial disruption to the educational environment.
- Use the Internet or other electronic communications to threaten or harass district students, employees, board members, or volunteers, including off school property if the conduct causes a substantial disruption to the educational environment or infringes on the rights of another student at school.

- Send, post, or possess electronic messages that are abusive, obscene, sexually oriented, threatening, harassing, damaging to another’s reputation, or illegal, including cyber-bullying and “sexting,” either on or off school property if the conduct causes a substantial disruption to the educational environment or infringes on the rights of another student at school.
 - Use the internet or electronic communication to engage in or encourage illegal behavior or threaten school safety, including off school property if the conduct causes a substantial disruption to the educational environment or infringes on the rights of another at school.
-

Safety Transgressions

Students shall not:

- Possess published or electronic material that is designed to promote or encourage illegal behavior or that could threaten school safety.
 - Engage in verbal (oral or written) exchanges that threaten the safety of another student, a school employee, or school property.
 - Make false accusations or perpetrate hoaxes regarding school safety.
 - Engage in any conduct that school officials might reasonably believe will substantially disrupt the school program or incite violence.
 - Throw objects that can cause bodily injury or property damage.
 - Discharge a fire extinguisher without valid cause.
-

Miscellaneous Offenses

Students shall not:

- Violate dress and grooming standards as communicated in the student handbook.
- Cheat or copy the work of another.
- Gamble.
- Falsify records, passes, or other school-related documents.
- Engage in actions or demonstrations that substantially disrupt or materially interfere with school activities.
- Hold hands, hug, walk entwined, or other displays of affection (punishable by up to 3 days of in-school suspension).
- Repeatedly violate other communicated campus or classroom standards of conduct.

The district may impose campus or classroom rules in addition to those found in the Code. These rules may be posted in classrooms or given to the student and may or may not constitute violations of the Code.

Student Conduct on School Buses

Students shall not:

- Be disobedient or disrespectful to the driver.
- Stand or move around while the bus is in motion.
- Stick head, arms, or legs out of a window.
- Throw object(s) out of a window.
- Talk or laugh loudly.
- Use/possess tobacco, marijuana, alcohol, a controlled substance, a dangerous drug, or a “look-alike”.
- Scuffle or fight.
- Use obscene and/or unacceptable language.
- Litter the bus.
- Disturb others.
- Eat or drink on the bus (unless approved by the Principal).
- Tamper with or vandalize the bus and/or equipment.

School Bus Discipline

The bus driver may require assigned seating or require a student to sweep out/clean the bus as needed for minor violations of acceptable school bus conduct.

First Bus Report

The student will have a conference with the principal, or designee, and/or other disciplinary action may be taken. The student will retain bus privileges contingent upon not receiving another bus report. The parent will be notified of the offense, the conference, or disciplinary action.*

Second Bus Report

Upon the second bus report in a semester (or within a short space of time), the student may lose bus privileges for up to five days.*

Third Bus Report

The student may lose bus privileges for up to ten days.*

Fourth Bus Report

The student may lose bus privileges for the remainder of the semester (or for an assigned number of days if near the end of the semester). If the student receives another bus report after returning, he/she may lose bus privileges for the remainder of the school year. In each instance, the parents will be notified.*

** In the event of a major offense, a student may lose bus privileges for an undetermined length of time, even on a first offense.*

Removal from the School Bus

A bus driver may refer a student to the principal's office or the campus behavior coordinator's office to maintain effective discipline on the bus. The principal or campus behavior coordinator must employ additional discipline management techniques, as appropriate, which can include restricting or revoking a student's bus riding privileges. Since the district's primary responsibility in transporting students in district vehicles is to do so as safely as possible, the operator of the vehicle must focus on driving and not have his or her attention distracted by student misbehavior. Therefore, when appropriate disciplinary management techniques fail to improve student behavior or when specific misconduct warrants immediate removal, the principal or campus behavior coordinator may restrict or revoke a student's transportation privileges, in accordance with law.

Discipline Management Techniques

Discipline shall be designed to improve conduct and to encourage students to adhere to their responsibilities as members of the school community. Disciplinary action shall draw on the professional judgment of teachers and administrators and on a range of discipline management techniques, including restorative practices. Discipline shall be based on the seriousness of the offense, the student's age and grade level, the frequency of misbehavior, the student's attitude, the effect of the misconduct on the school environment, and statutory requirements.

Students with Disabilities

The discipline of students with disabilities is subject to applicable state and federal law in addition to the Student Code of Conduct. To the extent any conflict exists, the district shall comply with federal law. For more information regarding discipline of students with disabilities, see policy [FOF\(LEGAL\)](#).

In accordance with the Education Code, a student who receives special education services may not be disciplined for conduct meeting the definition of bullying, harassment, or making hit lists (see **glossary**) until an ARD committee meeting has been held to review the conduct.

In deciding whether to order suspension, DAEP placement, or expulsion, regardless of whether the action is mandatory or discretionary, the district shall take into consideration a disability that substantially impairs the student's capacity to appreciate the wrongfulness of the student's conduct.

Techniques

The following discipline management techniques may be used alone, in combination, or as part of progressive interventions for behavior prohibited by the Student Code of Conduct or by campus or classroom rules:

- Verbal correction, oral or written.
- Cooling-off time or a brief "time-out." period in accordance with law
- Seating changes within the classroom or vehicles owned or operated by the district.
- Temporary confiscation of items that disrupt the educational process.

- Rewards or demerits.
- Behavioral contracts.
- Counseling by teachers, school counselors, or administrative personnel.
- Parent-teacher conferences.
- Behavior coaching.
- Anger management classes.
- Mediation (victim-offender).
- Classroom circles.
- Family group conferencing.
- Grade reductions for cheating, plagiarism, and as otherwise permitted by policy.
- Detention, including outside regular school hours (either during school, before or after school, or on Saturdays).
- Sending the student to the office or other assigned area, or to in-school suspension.
- Assignment of school duties such as cleaning or picking up litter.
- Withdrawal of privileges, such as participation in extracurricular activities, eligibility for seeking and holding honorary offices, or membership in school-sponsored clubs and organizations.
- Penalties identified in individual student organizations' extracurricular standards of behavior.
- Restriction or revocation of district transportation privileges.
- School-assessed and school-administered probation.
- Corporal punishment, unless the student's parent or guardian has provided a signed statement prohibiting its use.
- Out-of-school suspension, as specified in the **Out-of-School Suspension section** on page 21.
- Placement in a DAEP, as specified in the **DAEP section** on page 22.
- Placement and/or expulsion in an alternative educational setting, as specified in the **Placement and/or Expulsion for Certain Offenses** on page 29.
- Expulsion, as specified in the **Expulsion** on page 32.
- Referral to an outside agency or legal authority for criminal prosecution in addition to disciplinary measures imposed by the district.
- Other strategies and consequences as determined by school officials.

Prohibited Aversive Techniques

Aversive techniques are prohibited for use with students that are defined as techniques or interventions intended to reduce the reoccurrence of behavior by intentionally inflicting significant physical or emotional discomfort or pain. Aversive techniques include:

- Using techniques designed or likely to cause physical pain, other than corporal punishment as permitted by district policy. [See policy [FO\(LOCAL\)](#)].
- Using techniques designed or likely to cause physical pain by electric shock or any procedure involving pressure points or joint locks.
- Directed release of noxious, toxic, or unpleasant spray, mist, or substance near a student's face.
- Denying adequate sleep, air, food, water, shelter, bedding, physical comfort, supervision, or access to a restroom facility.

- Ridiculing or demeaning a student in a manner that adversely affects or endangers the learning or mental health of the student or constitutes verbal abuse.
- Employing a device, material, or object that immobilizes all four of a student's extremities, including prone or supine floor restraint.
- Impairing the student's breathing, including applying pressure to the student's torso or neck or placing something in, on, or over the student's mouth or nose or covering the student's face.
- Restricting the student's circulation.
- Securing the student to a stationary object while the student is standing or sitting.
- Inhibiting, reducing, or hindering the student's ability to communicate.
- Using chemical restraints.
- Using time-out in a manner that prevents the student from being able to be involved in and progress appropriately in the required curriculum or any applicable individualized education program (IEP) goals, including isolating the student by the use of physical barriers.
- Depriving the student of one or more of the student's senses, unless the technique does not cause the student discomfort or complies with the student's IEP or behavior intervention plan (BIP).

Notification

The campus behavior coordinator shall promptly notify a student's parent by phone or in person of any violation that may result in in-school or out-of-school suspension, placement in a DAEP, placement in a JJAEP, or expulsion. The campus behavior coordinator shall also notify a student's parent if the student is taken into custody by a law enforcement officer under the disciplinary provisions of the Education Code. A good faith effort shall be made on the day the action was taken to provide to the student for delivery to the student's parent written notification of the disciplinary action. If the parent has not been reached by telephone or in person by 5:00 p.m. of the first business day after the day the disciplinary action was taken, the campus behavior coordinator shall send written notification by U. S. Mail. If the campus behavior coordinator is not able to provide notice to the parent, the principal or designee shall provide the notice.

Before the principal or appropriate administrator assigns a student under 18 to detention outside regular school hours, notice shall be given to the student's parent to inform him or her of the reason for the detention and permit arrangements for necessary transportation.

Appeals

Questions from parents regarding disciplinary measures should be addressed to the teacher, campus administration, or campus behavior coordinator, as appropriate. Appeals or complaints regarding the use of specific discipline management techniques should be addressed in accordance with policy [FNG\(LOCAL\)](#). A copy of the policy may be obtained from the principal's office, the campus behavior coordinator's office, or the central administration office, or through Policy On Line at the following address www.eraisd.net. The district shall not delay a disciplinary consequence while a student or a parent pursues a grievance.

Removal from the Regular Educational Setting

In addition to other discipline management techniques, misconduct may result in removal from the regular educational setting in the form of a routine referral or a formal removal

Routine Referral

A routine referral occurs when a teacher sends a student to the campus behavior coordinator's office as a discipline management technique. The campus behavior coordinator shall employ alternative discipline management techniques, including progressive interventions. A teacher or administrator may remove a student from class for a behavior that violates this Code to maintain effective discipline in the classroom.

Formal Removal

A teacher **may** also initiate a formal removal from class if:

- 1) The student's behavior has been documented by the teacher as repeatedly interfering with the teacher's ability to teach his or her class or with the student's classmates' ability to learn; or
- 2) The behavior is so unruly, disruptive, or abusive that the teacher cannot teach, and the students in the classroom cannot learn.

Within three school days of the formal removal, the campus behavior coordinator or appropriate administrator shall schedule a conference with the student's parent, the student, the teacher who removed the student from class, and any other appropriate administrator.

At the conference, the campus behavior coordinator or appropriate administrator shall inform the student of the alleged misconduct and the proposed consequences. The student shall have an opportunity to respond to the allegations..

When a student is removed from the regular classroom by a teacher and a conference is pending, the campus behavior coordinator or other administrator may place the student in:

- Another appropriate classroom
- In-school suspension
- Out-of-school suspension
- DAEP

A teacher or administrator **must** remove a student from class if the student engages in behavior that under the Education Code requires or permits the student to be placed in a DAEP or expelled. When removing for those reasons, the procedures in the subsequent sections on DAEP or expulsion shall be followed.

Returning a Student to the Classroom

When a student has been formally removed from class by a teacher for conduct against the teacher containing the elements of assault, aggravated assault, sexual assault, aggravated sexual assault, murder, capital murder, or criminal attempt to commit murder or capital murder, the student may not be returned to the teacher's class without the teacher's consent.

When a student has been formally removed by a teacher for any other conduct, the student may be returned to the teacher's class without the teacher's consent if the placement review committee determines that the teacher's class is the best or only alternative available.

Out-of-School Suspension

Misconduct

Students may be suspended for any behavior listed in the Code as a general conduct violation, DAEP offense, or expellable offense.

The district shall not use out-of-school suspension for students in grade 2 or below unless the conduct meets the requirements established by law.

A student below grade 3 or a student who is homeless shall not be placed in out-of-school suspension unless, while on school property or while attending a school-sponsored or school-related activity on or off school property, the student engages in:

- Conduct that contains the elements of a weapons offense, as provided in Penal Code Section 46.02 or 46.05;
- Conduct that contains the elements of assault, sexual assault, aggravated assault, or aggravated sexual assault, as provided by the Penal Code; or
- Selling, giving, or delivering to another person or possessing, using, or being under the influence of any amount of marijuana, an alcoholic beverage, or a controlled substance or dangerous drug as defined by federal or state law.

The district shall use a positive behavior program as a disciplinary alternative for students below grade 3 who commit general conduct violations instead of suspension or placement in a DAEP. The program shall meet the requirements of law.

Process

State law allows a student to be suspended for no more than three school days per behavior violation, with no limit on the number of times a student may be suspended in a semester or school year.

Before being suspended a student will have an informal conference with the campus behavior coordinator or appropriate administrator, who shall advise the student of the alleged misconduct. The student shall respond to the allegation(s) before the administrator makes a decision.

The campus behavior coordinator shall determine the number of days of a student's suspension not to exceed three school days.

In deciding whether to order out-of-school suspension, the campus behavior coordinator shall take into consideration:

1. Self-defense (see **glossary**),
2. Intent or lack of intent at the time the student engaged in the conduct,
3. The student's disciplinary history,
4. A disability that substantially impairs the student's capacity to appreciate the wrongfulness of the student's conduct,
5. A student's status in the conservatorship of the Department of Family and Protective Services (foster care), or
6. A student's status as homeless.

The appropriate administrator shall determine any restrictions on participation in school-sponsored or school-related extracurricular and co-curricular activities.

Coursework During Suspension

The district shall ensure a student receives access to coursework for foundation curriculum courses while the student is placed in in-school or out-of-school suspension, including at least one method of receiving this coursework that doesn't require the use of the internet.

A student removed from the regular classroom to in-school suspension or another setting other than a DAEP, will have the opportunity to complete before the beginning of the next school year each course the student was enrolled in at the time of removal from the regular classroom. The district may provide the opportunity by any method available, including a correspondence course, another distance learning option, or summer school. The district will not charge the student for any method of completion provided by the district.

Disciplinary Alternative Education Program (DAEP) Placement

The DAEP shall be provided in a setting other than the student's regular classroom. An elementary school student may not be placed in a DAEP with a student who is not an elementary school student. For purposes of DAEP, elementary classification shall be kindergarten-grade 6 and secondary classification shall be grades 6-12.

Summer programs provided by the district shall serve students assigned to a DAEP in conjunction with other students.

A student who is expelled for an offense that otherwise would have resulted in a DAEP placement does not have to be placed in DAEP in addition to the expulsion.

In deciding whether to place a student in a DAEP, regardless of whether the action is mandatory or discretionary, the campus behavior coordinator shall take into consideration:

1. Self-defense (see **glossary**),
2. Intent or lack of intent at the time the student engaged in the conduct,
3. The student's disciplinary history,
4. A disability that substantially impairs the student's capacity to appreciate the wrongfulness of the student's conduct,
5. A student's status in the conservatorship of the Department of Family and Protective Services (foster care), or
6. A student's status as homeless.

Discretionary Placement: Misconduct That May Result in DAEP Placement

A student **may** be placed in a DAEP for behaviors prohibited in the General Conduct Violations section of this Code.

Misconduct Identified in State Law

In accordance with state law, a student **may** be placed in a DAEP for any one of the following offenses:

- Engaging in bullying that encourages a student to commit or attempt to commit suicide.
- Inciting violence against a student through group bullying.
- Releasing or threatening to release intimate visual material of a minor or a student who is 18 years of age or older without the student's consent.
- Involvement in a public school fraternity, sorority, or secret society, including participating as a member or pledge, or soliciting another person to become a pledge or member of a public school fraternity, sorority, secret society, or gang (See **glossary**).
- Involvement in criminal street gang activity (See **glossary**).
- Any criminal mischief, including a felony.
- Assault (no bodily injury) with threat of imminent bodily injury.
- Assault by offensive or provocative physical contact.

In accordance with state law, a student **may** be placed in a DAEP if the superintendent or the superintendent's designee has reasonable belief (see **glossary**) that the student has engaged in conduct punishable as a felony, other than aggravated robbery or those listed as offenses in Title 5 (see **glossary**) of the Penal Code, that occurs off school property and not at a school-sponsored or school-related event, if the student's presence in the regular classroom threatens the safety of other students or teachers or will be detrimental to the educational process.

The campus behavior coordinator **may**, but is not required to, place a student in a DAEP for off-campus conduct for which DAEP placement is required by state law if the administrator does not have knowledge of the conduct before the first anniversary of the date the conduct occurred.

Mandatory Placement: Misconduct that Requires DAEP Placement

A student **must** be placed in a DAEP if the student:

- Engages in conduct relating to a false alarm or report (including a bomb threat) or a terroristic threat involving a public school. (See **glossary**)
- Commits the following offenses on school property or within 300 feet of school property as measured from any point on the school's real property boundary line, or while attending a school-sponsored or school-related activity on or off school property:
 - Engages in conduct punishable as a felony.
 - Commits an assault (see **glossary**) under Penal Code 22.01(a)(1).
 - Sells, gives, or delivers to another person, or possesses, uses, or is under the influence of marijuana, a controlled substance, or a dangerous drug in an amount not constituting a felony offense. A student with a valid prescription for low-THC cannabis as authorized by Chapter 487 of the Health and Safety Code does not violate this provision. (School-related felony drug offenses are addressed in **Expulsion** on page 32.) (See **glossary** for "under the influence")
 - Sells, gives, or delivers to another person an alcoholic beverage; commits a serious act or offense while under the influence of alcohol; or possesses, uses, or is under the influence of alcohol, if the conduct is not punishable as a felony offense. (School-related felony alcohol offenses are addressed in **Expulsion** on page 32.)
 - Behaves in a manner that contains the elements of an offense relating to abusable volatile chemicals
 - Behaves in a manner that contains the elements of the offense of public lewdness or indecent exposure. (See **glossary**)
 - Engages in conduct that contains the elements of an offense of harassment against an employee under Penal Code 42.07(a)(1),(2),(3), or (7).
 - Engages in expellable conduct and is between six and nine years of age.
 - Commits a federal firearms violation and is younger than six years of age.
 - Engages in conduct that contains the elements of the offense of retaliation against any school employee or volunteer on or off school property. Committing retaliation in combination with another expellable offense is addressed in **Expulsion** on page 32.
 - Engages in conduct punishable as aggravated robbery or a felony listed under Title 5 (see **glossary**) of the Penal Code when the conduct occurs off school property and not at a school-sponsored or school-related event and;
 1. The student receives deferred prosecution (see **glossary**),
 2. A court or jury finds that the student has engaged in delinquent conduct (see **glossary**),
 3. The superintendent or designee has a reasonable belief (see **glossary**) that the student engaged in the conduct.

Sexual Assault and Campus Assignments

If a student has been convicted of continuous sexual abuse of a young child or children or convicted of or placed on deferred adjudication for sexual assault or aggravated sexual assault against another student on the same campus, and if the victim's parent or another person with the authority to act on behalf of the victim requests that the board transfer the offending student to another campus, the offending student shall be transferred to another campus in the district. If there is no other campus in the district serving the grade level of the offending student, the offending student shall be transferred to a DAEP.

Process

Removals to a DAEP shall be made by the campus behavior coordinator.

Conference

When a student is removed from class for a DAEP offense, the campus behavior coordinator or appropriate administrator shall schedule a conference within three school days with the student's parent, the student, and the teacher, in the case of a teacher removal.

At the conference, the campus behavior coordinator or appropriate administrator shall inform the student, orally or in writing, of the reasons for the removal and shall give the student an explanation of the basis for the removal and an opportunity to respond to the reasons for the removal.

Following valid attempts to require attendance, the district may hold the conference and make a placement decision regardless of whether the student or the student's parents attend the conference.

Consideration of Mitigating Factors

In deciding whether to place a student in a DAEP, regardless of whether the action is mandatory or discretionary, the campus behavior coordinator shall take into consideration:

1. Self-Defense (See Glossary),
 2. Intent or lack of intent at the time the student engaged in the conduct,
 3. The student's disciplinary history,
 4. A disability that substantially impairs the student's capacity to appreciate the wrongfulness of the student's conduct,
 5. A student's status in the conservatorship of the Department of Family and Protective Services (foster care), or
 6. A student's status as homeless.
-

Placement Order

After the conference, if the student is placed in the DAEP, the campus behavior coordinator shall write a placement order. A copy of the DAEP placement order shall be sent to the student and the student's parent.

Not later than the second business day after the conference, the board's designee shall deliver to the juvenile court a copy of the placement order and all information required by Section 52.04 of the Family Code.

If the student is placed in the DAEP and the length of placement is inconsistent with the guidelines included in this Code, the placement order shall give notice of the inconsistency.

Coursework Notice

The parent or guardian of a student placed in DAEP shall be given written notice of the student's opportunity to complete a foundation curriculum course in which the student was enrolled at the time of removal and which is required for graduation, at no cost to the student. The notice shall include information regarding all methods available for completing the coursework.

Length of Placement

The campus behavior coordinator shall determine the duration of a student's placement in a DAEP.

The duration of a student's placement shall be determined case-by-case based on the seriousness of the offense, the student's age and grade level, the frequency of misconduct, the student's attitude, and statutory requirements.

The maximum period of DAEP placement shall be one calendar year, except as provided below.

Unless otherwise specified in the placement order, days absent from a DAEP shall not count toward fulfilling the total number of days required in a student's DAEP placement order.

The district shall administer the required pre- and post- assessments for students assigned to DAEP for a period of 90 days or longer in accordance with established district administrative procedures for administering other diagnostic or benchmark assessments.

Exceeds One Year

Placement in a DAEP may exceed one year when a review by the district determines that the student is a threat to the safety of other students or to district employees.

The statutory limitations on the length of a DAEP placement do not apply to a placement resulting from the board's decision to place a student who engaged in the sexual assault of another student so that the students are not assigned to the same campus.

Exceeds School Year

Students who commit offenses requiring placement in a DAEP at the end of one school year may be required to continue that placement at the start of the next school year to complete the assigned term of placement.

For placement in a DAEP to extend beyond the end of the school year, the campus behavior coordinator or the board's designee must determine that:

1. The student's presence in the regular classroom or campus presents a danger of physical harm to the student or others, or
 2. The student has engaged in serious or persistent misbehavior (see **glossary**) that violates the district's Code.
-

Exceeds 60 Days

For placement in a DAEP to extend beyond 60 days or the end of the next grading period, whichever is sooner, a student's parent shall be given notice and the opportunity to participate in a proceeding before the board or the board's designee.

Appeals

Questions from parents regarding disciplinary measures should be addressed to the campus administration.

Student or parent appeals regarding a student's placement in a DAEP should be addressed in accordance with policy [FNG\(LOCAL\)](#). A copy of this policy may be obtained from the principal's office, the campus behavior coordinator's office, the central administration office, or through Policy On-Line at www.eraisd.net.

Appeals shall begin at Level One with the campus principal. Disciplinary consequences shall not be deferred pending the outcome of an appeal. The decision to place a student in a DAEP cannot be appealed beyond the board.

The district shall not delay disciplinary consequences pending the outcome of an appeal. The decisions to place a student in a DAEP cannot be appealed beyond the board.

Restrictions during Placement

The district does not permit a student who is placed in a DAEP to participate in any school-sponsored or school-related extracurricular or co-curricular activities, including seeking or holding honorary positions and/or membership in school-sponsored clubs and organizations.

A student placed in a DAEP shall not be provided transportation unless he or she is a student who is entitled to transportation in accordance with the student's individualized educational program (IEP) or Section 504 plan. .

For seniors who are eligible to graduate and are assigned to a DAEP at the time of graduation, the placement in the program shall continue through graduation, and the student shall not be allowed to participate in the graduation ceremony and related graduation activities.

Placement Review

A student placed in a DAEP will be provided a review of his or her status, including academic status, by the campus behavior coordinator or the board's designee at intervals not to exceed 120 days. In the case of a high school student, the student's progress toward graduation and the student's graduation plan shall also be reviewed. At the review, the student or the student's parent shall be given the opportunity to present arguments for the student's return to the regular classroom or campus. The student may not be returned to the classroom of a teacher who removed the student without that teacher's consent.

Additional Misconduct

If during the term of placement in a DAEP the student engages in additional misconduct for which placement in a DAEP or expulsion is required or permitted, additional proceedings may be conducted, and the campus behavior coordinator may enter an additional disciplinary order as a result of those proceedings.

Notice of Criminal Proceedings

When a student is placed in a DAEP for certain offenses, the office of the prosecuting attorney shall notify the district if:

- Prosecution of a student's case was refused for lack of prosecutorial merit or insufficient evidence and no formal proceedings, deferred adjudication (see **glossary**), or deferred prosecution will be initiated; or
- The court or jury found a student not guilty, or made a finding that the student did not engage in delinquent conduct or conduct indicating a need for supervision, and the case was dismissed with prejudice.

If a student was placed in a DAEP for such conduct, on receiving the notice from the prosecutor, the superintendent or designee shall review the student's placement and schedule a review with the student's parent not later than the third day after the superintendent or designee receives notice from the prosecutor. The student may not be returned to the regular classroom pending the review.

After reviewing the notice and receiving information from the student's parent, the superintendent or designee may continue the student's placement if there is reason to believe that the presence of the student in the regular classroom threatens the safety of other students or teachers.

The student or the student's parent may appeal the superintendent's decision to the board. The student may not be returned to the regular classroom pending the appeal. In the case of an appeal, the board shall, at the next scheduled meeting, review the notice from the prosecutor and receive information from the student, the student's parent, and the superintendent or designee, and confirm or reverse the decision of the superintendent or designee. The board shall make a record of the proceedings.

If the board confirms the decision of the superintendent or designee, the student and the student's parent may appeal to the Commissioner of Education. The student may not be returned to the regular classroom pending the appeal.

Withdrawal during Process

When a student violates the district's Code in a way that requires or permits the student to be placed in a DAEP and the student withdraws from the district before a placement order is completed, the campus behavior coordinator may complete the proceedings and issue a placement order. If the student then re-enrolls in the district during the same or a subsequent school year, the district may enforce the order at that time, less any period of the placement that has been served by the student during enrollment in another district. If the campus behavior coordinator or the board fails to issue a placement order after the student withdraws, the next district in which the student enrolls may complete the proceedings and issue a placement order.

Newly Enrolled Students

The district shall decide on a case-by-case basis whether to continue the placement of a student who enrolls in the district and was assigned to a DAEP in an open-enrollment charter school or another district. The district may place the student in the district's DAEP or a regular classroom setting. A newly enrolled student with a DAEP placement from a district in another state shall be placed as any other newly enrolled student if the behavior committed is a reason for DAEP placement in the receiving district.

If the student was placed in a DAEP by a school district in another state for a period that exceeds one year, this district, by state law, shall reduce the period of the placement so that the total placement does not exceed one year. After a review, however, the placement may be extended beyond a year if the district determines that the student is a threat to the safety of other students or employees or the extended placement is in the best interest of the student.

Emergency Placement Procedure

When an emergency placement is necessary because the student's behavior is so unruly, disruptive, or abusive that it seriously interferes with classroom or school operations, the student shall be given oral notice of the reason for the action. Not later than the tenth day after the date of the placement, the student shall be given the appropriate conference required for assignment to a DAEP.

Transition Services

In accordance with law and district procedures, campus staff shall provide transition services to a student returning to the regular classroom from an alternative education program, including a DAEP. See policy [FOCA\(LEGAL\)](#) for more information.

Placement and/or Expulsion for Certain Offenses

This section includes two categories of offenses for which the Education Code provides unique procedures and specific consequences.

Registered Sex Offenders

Upon receiving notification in accordance with state law that a student is currently required to register as a sex offender, the district must remove the student from the regular classroom and determine appropriate placement unless the court orders JJAEP placement.

If the student is under any form of court supervision, including probation, community supervision, or parole, the placement shall be in either DAEP or JJAEP for at least one semester.

If the student is not under any form of court supervision, the placement may be in DAEP or JJAEP for one semester or the placement may be in a regular classroom. The placement may not be in the regular classroom if the board or its designee determines that the student's presence:

1. Threatens the safety of other students or teachers,
 2. Will be detrimental to the educational process, or
 3. Is not in the best interests of the district's students.
-

Review Committee

At the end of the first semester of a student's placement in an alternative educational setting and before the beginning of each school year for which the student remains in an alternative placement, the district shall convene a committee, in accordance with state law, to review the student's placement. The committee shall recommend whether the student should return to the regular classroom or remain in the placement. Absent a special finding, the board or its designee must follow the committee's recommendation.

The placement review of a student with a disability who receives special education services must be made by the ARD committee.

Newly Enrolled Student

If a student enrolls in the district during a mandatory placement as a registered sex offender, the district may count any time already spent by the student in a placement or may require an additional semester in an alternative placement without conducting a review of the placement.

Appeal

A student or the student's parent may appeal the placement by requesting a conference between the board or its designee, the student, and the student's parent. The conference is limited to the factual question of whether the student is required to register as a sex offender. Any decision of the board or its designee under this section is final and may not be appealed.

Certain Felonies

Regardless of whether placement or expulsion is required or permitted by one of the reasons in the DAEP Placement or Expulsion sections, in accordance with Education Code 37.0081, a student **may** be expelled and placed in either DAEP or JJAEP if the board or campus behavior coordinator makes certain findings and the following circumstances exist in relation to aggravated robbery or a felony offense under Title 5 (see **glossary**) of the Penal Code. The student must:

- Have received deferred prosecution for conduct defined as aggravated robbery or a Title 5 felony offense;
- Have been found by a court or jury to have engaged in delinquent conduct for conduct defined as aggravated robbery or a Title 5 felony offense;
- Have been charged with engaging in conduct defined as aggravated robbery or a Title 5 felony offense;
- Have been referred to a juvenile court for allegedly engaging in delinquent conduct for conduct defined as aggravated robbery or a Title 5 felony offense; or
- Have received probation or deferred adjudication or have been arrested for, charged with, or convicted of aggravated robbery or a Title 5 felony offense.

The district may expel the student and order placement under these circumstances regardless of:

1. The date on which the student's conduct occurred,
2. The location at which the conduct occurred,
3. Whether the conduct occurred while the student was enrolled in the district, or
4. Whether the student has successfully completed any court disposition requirements imposed in connection with the conduct.

Hearing and Required Findings

The student must first have a hearing before the board or its designee, who must determine that in addition to the circumstances above that allow for the expulsion, the student's presence in the regular classroom:

1. Threatens the safety of other students or teachers
2. Will be detrimental to the educational process, or
3. Is not in the best interest of the district's students.

Any decision of the board or the board's designee under this section is final and may not be appealed.

Length of Placement

The student is subject to the placement until:

1. The student graduates from high school
2. The charges are dismissed or reduced to a misdemeanor offense, or
3. The student completes the term of the placement or is assigned to another program.

Placement Review

A student placed in a DAEP or JJAEP under these circumstances is entitled to a review of his or her status, including academic status, by the campus behavior coordinator or board's designee at intervals not to exceed 120 days. In the case of high school student, the student's progress toward graduation and the student's graduation shall also be reviewed. At the review, the student or the student's parent shall have the opportunity to present arguments for the student's return to the regular classroom or campus.

Newly Enrolled Students

A student who enrolls in the district before completing a placement under this section from another school district must complete the term of the placement

Expulsion

In deciding whether to order expulsion, regardless of whether the action is mandatory or discretionary, the campus behavior coordinator shall take into consideration:

1. Self-defense (see glossary),
2. Intent or lack of intent at the time the student engaged in the conduct,
3. The student's disciplinary history,
4. A disability that substantially impairs the student's capacity to appreciate the wrongfulness of the student's conduct,
5. A student's status in the conservatorship of the Department of Family and Protective Services (foster care), or
6. A student's status as homeless.

Discretionary Expulsion: Misconduct That May Result in Expulsion

Some of the following types of misconduct may result in mandatory placement in a DAEP, whether or not a student is expelled. (See **DAEP Placement** on page 22)

Any Location

A student **may** be expelled for:

- Engaging in bullying that encourages a student to commit or attempt to commit suicide,
- Inciting violence against a student through group bullying.
- Releasing or threatening to release intimate visual material of a minor or a student who is 18 years of age or older without the student's consent.
- Conduct that contains the elements of assault under Penal Code 22.01(a)(1) in retaliation against a school employee or volunteer.
- Criminal mischief, if punishable as a felony.
- Engaging in conduct that contains the elements of one of the following offenses against another student:
 - Aggravated assault
 - Sexual assault
 - Aggravated sexual assault
 - Murder
 - Capital murder
 - Criminal attempt to commit murder or capital murder
 - Aggravated robbery
 - Breach of computer security (See **glossary**)
 - Engaging in conduct relating to a false alarm or report (including a bomb threat) or a terroristic threat involving a public school.

At School, Within 300 Feet, or at a School Event

A student **may** be expelled for committing any of the following offenses on or within 300 feet of school property, as measured from any point on the school's real property boundary line, or while attending a school-sponsored or school-related activity on or off school property

- Selling, giving, or delivering to another person, or possessing, using, or being under the influence of marijuana, a controlled substance, or a dangerous drug, if the conduct is not punishable as a felony. A student with a valid prescription for low-THC cannabis as authorized by Chapter 487 of the Health and Safety Code does not violate this provision. (See **glossary** for “under the influence”).
- Selling, giving, or delivering to another person, or possessing, using, or being under the influence of alcohol; or committing a serious act or offense while under the influence of alcohol, if the conduct is not punishable as a felony.
- Engaging in conduct that contains the elements of an offense relating to abusable volatile chemicals.
- Engaging in conduct that contains the elements of assault under Section 22.01(a)(1) against an employee or a volunteer.
- Engaging in deadly conduct. (See **glossary**).

Within 300 Feet of School

A student **may** be expelled for engaging in the following conduct while within 300 feet of school property, as measured from any point on the school’s real property boundary line:

- Aggravated assault, sexual assault, or aggravated sexual assault.
- Arson. (See **glossary**)
- Murder, capital murder, or criminal attempt to commit murder or capital murder.
- Indecency with a child, aggravated kidnapping, manslaughter, criminally negligent homicide, or aggravated robbery.
- Continuous sexual abuse of a young child or children.
- Felony drug- or alcohol-related offense.
- Carrying on or about the student’s person a handgun, a location-restricted knife, or a club, as these terms are defined by state law. (See **glossary**)
- Possessing, manufacturing, transporting, repairing, or selling a prohibited weapon, as defined by state law. (See **glossary**)
- Possession of a firearm, as defined by federal law. (See **glossary**)

Property of Another District

A student **may** be expelled for committing any offense that is a state-mandated expellable offense if the offense is committed on the property of another district in Texas or while the student is attending a school-sponsored or school-related activity of a school in another district in Texas.

While in DAEP

A student **may** be expelled for engaging in documented serious misbehavior that violates the district’s Code, despite documented behavioral interventions while placed in a DAEP. For purposes of discretionary expulsion from a DAEP, serious misbehavior means:

- deliberate violent behavior that poses a direct threat to the health or safety of others;
- extortion, meaning the gaining of money or other property by force or threat;
- conduct that constitutes coercion, as defined by Section 1.07, Penal Code;
- conduct that constitutes the offense of:
 - public lewdness under Penal Code 21.07,
 - indecent exposure under Penal Code 21.08,
 - criminal mischief under Penal Code 28.03,
 - personal hazing under Penal Code 37.152, or harassment under Penal Code 42.07 (a)(1), of a student or district employee.

Mandatory Expulsion: Misconduct That Requires Expulsion

A student **must** be expelled under federal or state law for any of the following offenses that occur on school property or while attending a school-sponsored or school-related activity on or off school property:

Under Federal Law

Bringing to school or possessing at school, including any setting that is under the district’s control or supervision for the purpose of a school activity, a firearm, as defined by federal law. (See **glossary**.)

Note:

Mandatory expulsion under the federal Gun Free Schools Act does not apply to a firearm that is lawfully stored inside a locked vehicle, or to firearms used activities approved and authorized by the district when the district has adopted appropriate safeguards to ensure student safety.

Under the Penal Code

- Unlawfully carrying on or about the student’s person the following in the manner prohibited by Penal Code 46.02:
- A handgun, defined by state law as any firearm designed, made, or adapted to be used with one hand. (See **glossary**.) *Note:* A student may not be expelled solely on the basis of the student’s use, exhibition, or possession of a firearm that occurs at an approved target range facility that is not located on a school campus, while participating in or preparing for school-sponsored sports competition or a shooting sports educational activity that is sponsored or supported by the Parks and Wildlife Department, or a shooting sports sanctioning organization working with the department [See policy [FNCG\(LEGAL\)](#).]
- A location-restricted knife, as defined by state law. (See **glossary**)
- Possessing, manufacturing, transporting, repairing, or selling a prohibited weapon, as defined in state law. (See **glossary**).
- Behaving in a manner that contains elements of the following offenses under the Penal Code:
 - Aggravated assault, sexual assault, or aggravated sexual assault,
 - Arson (See **glossary**)
 - Murder, capital murder, or criminal attempt to commit murder or capital murder.
 - Indecency with a child.

- Aggravated kidnapping.
 - Aggravated robbery.
 - Manslaughter.
 - Criminally negligent homicide.
 - Continuous sexual abuse of a young child or children.
 - Behavior punishable as a felony that involves selling, giving, or delivering to another person, or possessing, using, or being under the influence of marijuana, a controlled substance, a dangerous drug, or alcohol; or committing a serious act or offense while under the influence of alcohol.
 - Engaging in retaliation against a school employee or volunteer combined with one of the above-listed mandatory expulsion offenses.
-

Under Age Ten

When a student under the age of ten engages in behavior that is expellable behavior, the student shall not be expelled, but shall be placed in a DAEP. A student under age six shall not be placed in a DAEP unless the student commits a federal firearm offense.

Process

If a student is believed to have committed an expellable offense, the campus behavior coordinator or other appropriate administrator shall schedule a hearing within a reasonable time. The student's parent shall be invited in writing to attend the hearing.

Until a hearing can be held, the campus behavior coordinator or other administrator may place the student in:

- Another appropriate classroom
 - In-school suspension
 - Out-of-school suspension
 - DAEP
-

Hearing

A student facing expulsion shall be given a hearing with appropriate due process. The student is entitled to:

1. Representation by the student's parent or another adult who can provide guidance to the student and who is not an employee of the district,
2. An opportunity to testify and to present evidence and witnesses in the student's defense, and
3. An opportunity to question the witnesses called by the district at the hearing.

After providing notice to the student and parent of the hearing, the district may hold the hearing regardless of whether the student or the student's parent attends.

The board of trustees delegates to the superintendent authority to conduct hearings and expel students.

Board Review of Expulsion

After the due process hearing, the expelled student may request that the board review the expulsion decisions. The student or parent must submit a written request to the superintendent within seven days after receipt of the written decision. The superintendent must provide the student or parent written notice of the date, time, and place of the meeting at which the board will review the decision.

The board shall review the record of the expulsion hearing in a closed meeting unless the parent requests in writing that the matter be held in an open meeting. The board may also hear a statement from the student or parent and from the board's designee.

The board shall hear statements made by the parties at the review and shall base its decision on evidence reflected in the record and any statements made by the parties at the review. The board shall make and communicate its decision orally at the conclusion of the presentation. Consequences shall not be deferred pending the outcome of the hearing.

Expulsion Order

Before ordering the expulsion, the board or campus behavior coordinator shall take into consideration:

1. Self-defense (see **glossary**),
2. Intent or lack of intent at the time the student engaged in the conduct,
3. The student's disciplinary history, or
4. A disability that substantially impairs the student's capacity to appreciate the wrongfulness of the student's conduct,
5. A student's status in the conservatorship of the Department of Family and Protective Services (foster care), or
6. A student's status as homeless.

If the student is expelled, the board or its designee shall deliver to the student and the student's parent a copy of the order expelling the student.

Not later than the second business day after the hearing, the campus principal shall deliver to the juvenile court a copy of the expulsion order and the information required by Section 52.04 of the Family Code.

If the length of the expulsion is inconsistent with the guidelines included in the Student Code of Conduct, the expulsion order shall give notice of the inconsistency.

Length of Expulsion

The length of an expulsion shall be correlated to the seriousness of the offense, the student's age and grade level, the frequency of misbehavior, the student's attitude, and statutory requirements.

The duration of a student's expulsion shall be determined on a case-by-case basis. The maximum period of expulsion is one calendar year except as provided below.

An expulsion may not exceed one year unless, after review, the district determines that:

- The student is a threat to the safety of other students or to district employees, or
- Extended expulsion is in the best interest of the student.

State and federal law require a student to be expelled from the regular classroom for a period of at least one calendar year for bringing a firearm, as defined by federal law, to school. However, the superintendent may modify the length of the expulsion on a case-by-case basis.

Students who commit offenses that require expulsion at the end of one school year may be expelled into the next school year to complete the term of expulsion.

Withdrawal during Process

When a student has violated the district's Code in a way that requires or permits expulsion from the district and the student withdraws from the district before the expulsion hearing takes place, the district may conduct the hearing after sending written notice to the parent and student.

If the student then re-enrolls in the district during the same or subsequent school year, the district may enforce the expulsion order at that time, less any expulsion period that has been served by the student during enrollment in another district.

If the campus behavior coordinator or the board fails to issue an expulsion order after the student withdraws, the next district in which the student enrolls may complete the proceedings.

Additional Misconduct

If during the expulsion, the student engages in additional conduct for which placement in a DAEP or expulsion is required or permitted, additional proceedings may be conducted, and the campus behavior coordinator or the board may issue an additional disciplinary order as a result of those proceedings.

Restrictions During Expulsion

Expelled students are prohibited from being on school grounds or attending school-sponsored or school-related activities during the period of expulsion.

No district academic credit shall be earned for work missed during the period of expulsion unless the student is enrolled in a JJAEP or another district-approved program.

Newly Enrolled Students

The district shall decide on a case-by-case basis the placement of a student who is subject to an expulsion order from another district or open-enrollment charter school upon enrollment in the district.

If a student expelled in another state enrolls in the district, the district may continue the expulsion under the terms of the expulsion order, may place the student in a DAEP for the period specified in the order, or may allow the student to attend regular classes if:

- The out-of-state district provides the district with a copy of the expulsion order, and
- The offense resulting in at the entire period does not exceed one year, unless after a review it is determined that:
- The student is a threat to the safety of other students or district employees, or
- Extended placement is in the best interest of the student. The expulsion is also an expellable offense in the district in which the student is enrolling.

If a student is expelled by a district in another state for a period that exceeds one year and the district continues the expulsion or places the student in a DAEP, the district shall reduce the period of the expulsion or DAEP placement so that the entire period does not exceed one year, unless after a review it is determined that:

- The student is a threat to the safety of other students or district employees, or
- Extended placement is in the best interest of the student.

Emergency Expulsion Procedures

When an emergency expulsion is necessary to protect persons or property from imminent harm, the student shall be given verbal notice of the reason for the action. Within ten days after the date of the emergency expulsion, the student shall be given appropriate due process required for a student facing expulsion.

DAEP Placement of Expelled Students

The district may provide educational services to any expelled student in a DAEP; however, educational services in the DAEP must be provided if the student is less than ten years of age.

Transition Services

In accordance with law and district procedures, campus staff shall provide transition services for a student returning to the regular classroom from placement in an alternative education program, including a DAEP or JJAEP. See policies [FOCA\(LEGAL\)](#) and [FODA\(LEGAL\)](#) for more information.

Glossary

Abuse is improper or excessive use.

Aggravated robbery is defined in part by Penal Code 29.03(a) as when a person commits robbery and:

- Causes serious bodily injury to another;
- Uses or exhibits a deadly weapon; or
- Causes bodily injury to another person or threatens or places another person in fear of imminent bodily injury or death, if the other person is:
 - a. 65 years of age or older, or
 - b. A disabled person.

Armor-piercing ammunition is defined by Penal Code 46.01 as handgun ammunition used in pistols and revolvers and designed primarily for the purpose of penetrating metal or body armor.

Arson is defined in part by Penal Code 28.02 as:

- A crime that involves starting a fire or causing an explosion with intent to destroy or damage:
 - a. Any vegetation, fence, or structure on open-space land; or
 - b. Any building, habitation, or vehicle:
 1. Knowing that it is within the limits of an incorporated city or town,
 2. Knowing that it is insured against damage or destruction,
 3. Knowing that it is subject to a mortgage or other security interest,
 4. Knowing that it is located on property belonging to another,
 5. Knowing that it has located within it property belonging to another, or
 6. When the person starting the fire is reckless about whether the burning or explosion will endanger the life of some individual or the safety of the property of another.
- A crime that involves recklessly starting a fire or causing an explosion while manufacturing or attempting to manufacture a controlled substance and the fire or explosion damages any building, habitation, or vehicle; or
- A crime that involves intentionally starting a fire or causing an explosion and in so doing:
 - a. Recklessly damages or destroys a building belonging to another, or
 - b. Recklessly causes another person to suffer bodily injury or death.

Assault is defined in part by Penal Code §22.01(a)(1) as intentionally, knowingly, or recklessly causing bodily injury to another; §22.01(a)(2) as intentionally or knowingly threatening another with imminent bodily injury; and §22.01(a)(3) as intentionally or knowingly causing physical contact with another that can reasonably be regarded as offensive or provocative.

Breach of Computer Security includes knowingly accessing a computer, computer network, or computer system without the effective consent of the owner as defined in Penal Code 33.02, if the conduct involves accessing a computer, computer network, or computer system owned by or operated on behalf of a school district; and the student knowingly alters, damages, or deletes school district property or information; or commits a breach of any other computer, computer network, or computer system.

Bullying is defined in Section 37.0832 of the Education Code as a single significant act or a pattern of acts by one or more students directed at another student that exploits an imbalance of power and involves engaging in written or verbal expression, expression through electronic means, or physical conduct that:

- Has the effect or will have the effect of physically harming a student, damaging a student's property, or placing a student in reasonable fear of harm to the student's person or of damage to the student's property; or
- Is sufficiently severe, persistent, and pervasive enough that the action or threat creates an intimidating, threatening, or abusive educational environment for a student.
- Materially and substantially disrupts the educational process or the orderly operation of a classroom or school; or
- Infringes on the rights of the victim at school.

Bullying includes cyberbullying. (See below) This state law on bullying prevention applies to:

- Bullying that occurs on or is delivered to school property or the site of a school-sponsored or school-related activity on or off school property.
- Bullying that occurs on a publicly or privately owned school bus or vehicle being used for transportation of students to or from school or a school-sponsored or school-related activity; and
- Cyberbullying that occurs off school property or outside of a school-sponsored or school-related activity if the cyberbullying interferes with a student's educational opportunities or substantially disrupts the orderly operation of a classroom, school, or school-sponsored or school-related activity.

Chemical dispensing device is defined by Penal Code 46.01 as a device designed, made, or adapted for the purpose of dispensing a substance capable of causing an adverse psychological or physiological effect on a human being. A small chemical dispenser sold commercially for personal protection is not in this category.

Club is defined by Penal Code 46.01 as an instrument specially designed, made, or adapted for the purpose of inflicting serious bodily injury or death. A blackjack, nightstick, mace, and tomahawk are in the same category.

Controlled Substance means a substance including a drug, an adulterant, and a dilutant, listed in Schedules 1 through V or Penalty Group 1, 1-A, 2, 2-A, 3, or 4 of the Texas Controlled Substances Act. The term includes the aggregate weight of any mixture, solution, or other substance containing a controlled substance. The term does not include hemp, as defined by Agriculture Code 121.001, or the tetrahydrocannabinols (THC) in hemp,

Criminal street gang is defined by Penal Code 71.01 as three or more persons having a common identifying sign or symbol or an identifiable leadership who continuously or regularly associate in the commission of criminal activities.

Cyberbullying is defined by Section 37.0832 of the Education Code as bullying that is done through the use of any electronic communication device, including through the use of a cellular or other type of telephone, a computer, a camera, electronic mail, instant messaging, text messaging, a social media application, an Internet website, or any other Internet-based communication tool.

Dangerous Drug is defined by Health and Safety Code 483.001 as a device or a drug that is unsafe for self-medication and that is not included in Schedules 1 through V or Penalty Groups 1 through 4 of the Texas Controlled Substances Act. The term includes a device or drug that federal law prohibits dispensing without prescription or restricts to use by or on the order of a licensed veterinarian.

Dating violence occurs when a person in a current or past dating relationship uses physical, sexual, verbal, or emotional abuse to harm, threaten, intimidate, or control another person in the relationship. Dating violence also occurs when a person commits these acts against a person in a marriage or dating relationship with the individual who is or was once in a marriage or dating relationship with the person committing the offense, as defined by Section 71.0021 of the Family Code.

Deadly conduct under Penal Code 22.05 occurs when a person recklessly engages in conduct that places another in imminent danger of serious bodily injury, such as knowingly discharging a firearm in the direction of an individual, habitation, building, or vehicle.

Deferred adjudication is an alternative to seeking a conviction in court that may be offered to a juvenile for delinquent conduct or conduct indicating a need for supervision.

Deferred prosecution may be offered to a juvenile as an alternative to seeking a conviction in court for delinquent conduct or conduct indicating a need for supervision.

Delinquent conduct is conduct that violates either state or federal law and is punishable by imprisonment or confinement in jail. It includes conduct that violates certain juvenile court orders, including probation orders, but does not include violations of traffic laws.

Discretionary means that something is left to or regulated by a local decision maker.

E-cigarette means an electronic cigarette or any other device that simulates smoking by using a mechanical heating element, battery, or electronic circuit to deliver nicotine or other substances to the individual inhaling from the device. The term includes any device that is manufactured, distributed, or sold as an e-cigarette, e-cigar, or e-pipe or under another product name or description and a component, part, or accessory for the device, regardless of whether the component, part, or accessory is sold separately from the device.

Explosive weapon is defined by Penal Code 46.01 as any explosive or incendiary bomb, grenade, rocket, or mine and its delivery mechanism that is designed, made, or adapted for the purpose of inflicting serious bodily injury, death, or substantial property damage, or for the principal purpose of causing such a loud report as to cause undue public alarm or terror.

False alarm or report under Penal Code 46.01 occurs when a person knowingly initiates, communicates, or circulates a report of a present, past, or future bombing, fire, offense, or other emergency that he or she knows is false or baseless and that would ordinarily:

- Cause action by an official or volunteer agency organized to deal with emergencies;
- Place a person in fear of imminent serious bodily injury; or

- Prevent or interrupt the occupation of a building, room, or place of assembly.

Firearm is defined by federal law (18 U.S.C. 921(a)) as:

- Any weapon (including a starter gun) that will, is designed to, or may readily be converted to expel a projectile by the action of an explosive;
- The frame or receiver of any such weapon;
- Any firearm muffler or firearm weapon; or
- Any destructive device, such as any explosive, incendiary or poison gas bomb, or grenade. Such term does not include an antique firearm.

Firearm silencer is defined by Penal Code 46.01 as any device designed, made, or adapted to muffle the report of a firearm.

Graffiti includes markings with paint, an indelible pen or marker, or an etching or engraving device on tangible property without the effective consent of the owner. The markings may include inscriptions, slogans, drawings, or paintings.

Handgun is defined by Penal Code 46.01(5) as any firearm that is designed, made, or adapted to be fired with one hand.

Harassment includes:

1. Conduct that meets the definition established in district policies [DIA\(LOCAL\)](#) and [FFH\(LOCAL\)](#);
2. Conduct that threatens to cause harm or bodily injury to another person, including a district student, employee, board member, or volunteer; is sexually intimidating; causes physical damage to the property of another student; subjects another student to physical confinement or restraint; or maliciously and substantially harms another student's physical or emotional health or safety.
3. Conduct that is punishable as a crime under Penal Code 42.07, including the following types of conduct if carried out with intent to harass, annoy, alarm, abuse, torment, or embarrass another:
 - a. Initiating communication and, in the course of the communication, making a comment, request, suggestion, or proposal that is obscene, as defined by law;
 - b. Threatening, in a manner reasonably likely to alarm the person receiving the threat, to inflict bodily injury on the person or to commit a felony against the person, a member of the person's family or household, or the person's property;
 - c. Conveying, in a manner reasonably likely to alarm the person receiving the report, a false report, which is known by the conveyor to be false, that another person has suffered death or serious bodily injury; and
 - d. Sending repeated electronic communications in a manner reasonably likely to harass, annoy, alarm, abuse, torment, embarrass, or offend another.

Hazing is defined by Section 37.151 of the Education Code as an intentional, knowing, or reckless act, on or off campus, by one person alone or acting with others, directed against a student for the purpose of pledging, initiation into, affiliation with, holding office in, or maintaining membership in a student organization, if the act meets the elements in Education Code 37.151, including:

- Any type of physical brutality;
- An activity that subjects the student to an unreasonable risk of harm or that adversely affects the student’s mental or physical health, such as sleep deprivation, exposure to the elements, confinement to small spaces, calisthenics, or consumption of food, liquids, drugs, or other substances;
- An activity that induces, causes, or requires the student to perform a duty or task that violates the Penal Code; and
- Coercing a student to consume a drug or alcoholic beverage in an amount that would lead a reasonable person to believe the student is intoxicated.

Hit list is defined in [Section 37.001 \(b\)\(3\)](#) of the Education Code as a list of people targeted to be harmed, using a firearm, a knife, or any other object to be used with intent to cause bodily harm.

Improvised explosive device is defined by Penal Code 46.01 as a completed and operational bomb designed to cause serious bodily injury, death, or substantial property damage that is fabricated in an improvised manner using nonmilitary components.

Indecent exposure is defined by Penal Code 21.08 as an offense that occurs when a person exposes the person’s anus or any part of the person’s genitals with intent to arouse or gratify the sexual desire of any person, and is reckless about whether another is present who will be offended or alarmed by the act.

Intimate visual material is defined by Civil Practices and Remedies Code 98B.001 and Penal Code 21.16 as visual material that depicts a person with the person’s intimate parts exposed or engaged in sexual conduct. “Visual material” means any film, photograph, video tape, negative, or slide of any photographic reproduction or any other physical medium that allows an image to be displayed on a computer or other video screen and any image transmitted to a computer or other video screen.

Knuckles as defined by Penal Code 46.01 are any instrument consisting of finger rings or guards made of a hard substance and designed or adapted for inflicting serious bodily injury or death by striking a person with a fist enclosed in the knuckles.

Location-restricted knife is defined by Penal Code 46.01 as a knife with a blade over five and one-half inches.

Look-alike weapon means an item that resembles a weapon but is not intended to be used to cause serious bodily injury.

Machine gun as defined by Penal Code 46.01 is any firearm that is capable of shooting more than two shots automatically, without manual reloading, by a single function of the trigger.

Mandatory means that something is obligatory or required because of an authority.

Paraphernalia are devices that can be used for inhaling, ingesting, injecting, or otherwise introducing a controlled substance into a human body.

Possession means to have an item on one’s person or in one’s personal property, including, but not limited to, clothing, purse, or backpack; a private vehicle used for transportation to or from school or school-related activities, including, but not limited to, an automobile, truck, motorcycle, or bicycle;

telecommunications or electronic devices; or any other school property used by the student, including but not limited to, a locker or desk.

Prohibited weapon under Penal Code 46.05(a) means:

- The following items unless registered with the U.S. Bureau of Alcohol, Tobacco, Firearms, and Explosives or otherwise not subject to that registration requirement or unless the item is classified as a curio or relic by the U.S. Department of Justice:
 - a) An explosive weapon;
 - b) A machine gun;
 - c) A short-barrel firearm;
- Armor-piercing ammunition;
- A chemical dispensing device;
- A zip gun;
- A tire deflation device;
- An improvised explosive device; or
- A firearm silencer, unless classified as a curio or relic by the U.S. Department of Justice or the actor otherwise possesses, manufactures, transports, repairs, or sells the firearm silencer in compliance with federal law.

Public lewdness is defined by Penal Code 21.07 as an offense that occurs when a person knowingly engages in an act of sexual intercourse, deviate sexual intercourse, or sexual contact in a public place or, if not in a public place, is reckless about whether another is present who will be offended or alarmed by the act.

Public school fraternity, sorority, secret society, or gang means an organization composed wholly or in part of students that seeks to perpetuate itself by taking additional members from the students enrolled in school based on a decision of its membership rather than on the free choice of a qualified student. Educational organizations listed in [Section 37.121\(d\) of the Education Code](#) are excepted from this definition.

Reasonable belief is that which an ordinary person of average intelligence and sound mind would believe. [Chapter 37](#) requires certain disciplinary decisions when the superintendent or designee has a reasonable belief that a student engaged in conduct punishable as a felony offense. In forming such a reasonable belief, the superintendent or designee may use all available information, including the notice of student's arrest under Article 15.27 of the Code of Criminal Procedure.

Self-defense is the use of force against another to the degree a person reasonably believes the force is immediately necessary to protect himself or herself.

Serious misbehavior means:

- Deliberate violent behavior that poses a direct threat to the health or safety of others;
- Extortion, meaning the gaining of money or other property by force or threat;
- Conduct that constitutes coercion, as defined by Section 1.07, Penal Code; or
- Conduct that constitutes the offense of:
 - Public lewdness under Penal Code 21.07;
 - Indecent exposure under Penal Code 21.08;

- Criminal mischief under Penal Code 28.03;
- Personal hazing under [Education Code 37.152](#); or
- Harassment under Penal Code 42.07(a)(1), of a student or district employee.

Serious or persistent misbehavior includes, but is not limited to:

- Behavior that is grounds for permissible expulsion or mandatory DAEP placement.
- Behavior identified by the district as grounds for discretionary DAEP placement.
- Actions or demonstrations that substantially disrupt or materially interfere with school activities.
- Refusal to attempt or complete school work as assigned.
- Insubordination.
- Profanity, vulgar language, or obscene gestures.
- Leaving school grounds without permission.
- Falsification of records, passes, or other school-related documents.
- Refusal to accept discipline assigned by the teacher or principal.

Short-barrel firearm is defined by Penal Code 46.01 as a rifle with a barrel length of less than 16 inches or a shotgun with a barrel length of less than 18 inches, or any weapon made from a rifle or shotgun that, as altered, has an overall length of less than 26 inches.

Terroristic threat is defined by Penal Code 22.07 as a threat of violence to any person or property with the intent to:

- Cause a reaction of any type by an official or volunteer agency organized to deal with emergencies;
- Place any person in fear of imminent serious bodily injury;
- Prevent or interrupt the occupation or use of a building; room, place of assembly, or place to which the public has access; place of employment or occupation; aircraft, automobile, or other form of conveyance; or other public place;
- Cause impairment or interruption of public communications; public transportation; public water, gas, or power supply; or other public service;
- Place the public or a substantial group of the public in fear of serious bodily injury; or
- Influence the conduct or activities of a branch or agency of the federal government, the state, or a political subdivision of the state (including the district).

Tire deflation device is defined in part by Penal Code 46.01 as a device, including a caltrop or spike strip, that, when driven over, impedes or stops the movement of a wheeled vehicle by puncturing one or more of the vehicle's tires.

Title 5 felonies are those crimes listed in Title 5 of the Texas Penal Code that typically involve injury to a person and may include:

- Murder, manslaughter, or homicide under Sections 19.02-.05,
- Kidnapping under Section 20.03;
- Trafficking of persons under Section 20A.02;
- Smuggling or continuous smuggling of persons under Sections 20.05-.06;
- Assault under Section 22.01;

- Aggravated assault under Section 22.02;
- Sexual assault under Section 22.011;
- Aggravated sexual assault under Section 22.021;
- Unlawful restraint under Section 20.02;
- Continuous sexual abuse of a child or children under Section 21.02;
- Bestiality under Section 21.09;
- Improper relationship between educator and student under Section 21.12;
- Voyeurism under Section 21.17;
- Indecency with a child under Section 21.11;
- Invasive visual recording under Section 21.15;
- Disclosure or promotion of intimate visual material under Section 21.16;
- Sexual coercion under Section 21.18;
- Injury to a child, an elderly person, or a disabled person of any age under Section 22.04;
- Abandoning or endangering a child under Section 22.041;
- Deadly conduct under Section 22.05;
- Terroristic threat under Section 22.07;
- Aiding a person to commit suicide under Section 22.08; and
- Tampering with a consumer product under Section 22.09.

[\[See FOC\(EXHIBIT\).\]](#)

Under the influence means lacking the normal use of mental or physical faculties. Impairment of a person’s physical or mental faculties may be evidenced by a pattern of abnormal or erratic behavior, the presence of physical symptoms of drug or alcohol use, or by admission. A student “under the influence” need not be legally intoxicated to trigger disciplinary action.

Use means voluntarily introducing into one’s body, by any means, a prohibited substance.

Zip gun is defined by Penal Code 46.01 as a device or combination of devices, not originally a firearm, but adapted to expel a projectile through a smooth-bore or rifled-bore barrel by using the energy generated by an explosion or burning substance.

ARTICLE III ELECTION SERVICES

3.01 COOKE COUNTY CLERK agrees to provide to the ERA ISD the following general election services with respect to the ERA ISD November 3, 2020 election, including early voting, regular Election Day voting, and any resulting run-off:

- (A) Procure and distribute election supplies, including, but not limited to, the preparation, printing, and distribution of ballots and sample ballots, provided that the ERA ISD will prepare the text of such ballots as set forth in Section 5.01(C) below;
- (B) Procure election judges and clerks for early voting and Election Day voting;
- (C) Procure early voting polling places and Election Day polling places. The COUNTY CLERK will arrange for the use of all Election Day polling places and will arrange for the setting up of all polling locations for Election Day, including ensuring that each polling location has the necessary tables, chairs, and voting booths. The COUNTY CLERK will provide the ERA ISD with a list for presentation to the governing body of the ERA ISD , containing a list of places, times, and dates of early voting suitable for consideration and adoption by the governing body in accordance with Texas Election Code Chapter 85. The COUNTY CLERK will designate and confirm all Election Day polling place locations and present the list to the governing body of the District for approval;
- (D) Procure, prepare, and distribute adequate election equipment and transport equipment to and from all polling locations, including early voting polling locations, for the ERA ISD; Precincts that will include the ERA ISD are Pct. 11, Pct. 12, Pct. 14, Pct. 15, Pct. 19. 1464 Registered Voters.
- (E) Distribute the lists of registered voters to be used in conducting the election, as provided by Cooke County Voter Registration;
- (F) Pay election day and early voting judges and clerks;
- (G) Pay the judges for election night returns and early voting returns;
- (H) Provide training and information for all election officers;
- (I) Provide general overall supervision of the election and advisory services;
- (J) Prepare writ of election to election officers and notice of appointment to Presiding and Alternate judges, as required by law;
- (K) Conduct election day voting and early voting, in person and by mail, for the ERA ISD;
- (L) Establish a Central Counting Station for the purpose of tabulating ballots. The Tabulation Supervisor will be responsible for handling ballot tabulation in accordance with statutory requirements and county policies, under the auspices of County Clerk, and will, thereafter, transport all election records to the County Clerk. The County Clerk will conduct a manual count as prescribed by Section 127.201 of the Texas Election Code and

submit a written report to the ERA ISD in a timely manner. The Secretary of State may waive this requirement. If applicable, a written report will be submitted to the Secretary of State as required by Section 127.201(E) of the aforementioned code. The County Clerk will prepare the unofficial tabulation of precinct results under Section 66.056(a) of the Texas Election Code and will provide a copy of the tabulation to the ERA ISD as soon as possible after the County Clerk has received the precinct returns on election day night;

(M) Provide such incidental related services as may be necessary to effect the Election;

(N) At each polling location, provide at least one voting station with a voting system that:

(i) fully complies with applicable law relating to accessible voting systems which make voting accessible for disabled voters; and (ii) provides a practical and effective means for voters with physical disabilities to cast a secret ballot;

(O) Provide for Central Count Tabulation(s), including:

- a. Preparation and programming of the ballots on the ES&S DS450 Optical Scanner; and
- b. Preparation and programming of the ES&S ExpressVote voting system;

(P) Serve as “regular early voting clerk” for the ERA ISD to receive requests for applications for early voting ballots to be voted by mail. Applications for early Voting ballots to be voted by mail will be processed in accordance with Title 7 of the Texas Election Code. Applications for early voting ballots to be voted by mail received by the ERA ISD will be faxed as promptly as possible to the County Clerk for processing. The original application will then be forwarded to the County Clerk for proper retention.

(Q) Serve as the custodian of voted ballots and other election records and preserve all election records in accordance with the Texas Election Code. After the applicable retention period, County Clerk will forward all election records to the ERA ISD.

ARTICLE IV SCHEDULE FOR PERFORMANCE OF ELECTION SERVICES

4.01 COUNTY CLERK will perform all election services in accordance and compliance with the time requirements set out in the Texas Election Code.

ARTICLE V SERVICES NOT PROVIDED BY COUNTY

5.01 The ERA ISD will be responsible for:

(A) preparing, adopting, publishing all required election orders, resolutions, notices, and other documents, including bilingual materials, evidencing action by the governing authority of the ERA ISD necessary to the conduct of the election;

(B) preparing the text for the ERA ISD official ballot in English and Spanish, or other languages as required by law;

(C) on or before August 20, 2020, providing County Clerk with a copy of a document

showing the propositions/places that are to appear on the official ballot for the ERA ISD;

- (D) conducting the official canvass of the ERA ISD election;
- (E) having a ERA ISD representative serve as the custodian of its election records; and
- (F) filing the ERA ISD annual voting system report to the Secretary of State as required under Chapter 123 et seq. of the Texas Election Code.

5.02 Pursuant to Section 271.006(c), the ERA ISD designates COOKE COUNTY CLERK to serve as “regular early voting clerk” for the ERA ISD to receive requests for applications for early voting ballots.

5.03 The Secretary of the governing body of the ERA ISD will serve as the Custodian of Records for the ERA ISD to complete those tasks in the Election Code that the Cooke County Clerk will not perform.

ARTICLE VI TERM

6.01 Except as hereinafter set out, the term of this Contract shall be from the time of execution until all items with respect to this Contract and the election held and administered by COOKE COUNTY CLERK for the ERA ISD hereunder have been completed.

ARTICLE VII COST OF SERVICE AND BILLING

7.01 In consideration for the services provided hereunder by COUNTY CLERK, the ERA ISD agrees to pay COOKE COUNTY its pro rata share of performing the services. A cost estimate for election expenses is attached hereto and made a part of this contract as **Exhibit “A”**. The Parties agree that this is an estimate only and that the ERA ISD is obligated to pay the actual expenses of the election as set forth herein. COUNTY CLERK agrees to advise the ERA ISD if it appears that the actual expenses incurred by COOKE COUNTY will exceed by 20% or more the estimated expenses to be paid initially by the COUNTY and reimbursed by the ERA ISD. The ERA ISD shall also pay COOKE COUNTY an administrative fee equal to 10% of the actual costs set forth in Section 7.02(a) below, as permitted under Section 31.100(d) of the Texas Election Code.

7.02 As soon as reasonably possible after the election, COUNTY CLERK will submit an itemized invoice to the ERA ISD for (a) actual expenses directly attributable to the coordination, supervision, and running of the election and incurred on behalf of the ERA ISD by COOKE COUNTY, including expenses for supplies in connection with the election, election supplies, wages paid to COUNTY CLERK employees for services under this contract performed outside of normal business hours, election workers, and any other expenses reasonably and directly related to the election, including, without limitation, rental and programming of direct recording electronic voting devices and audio ballots, and (b) an administrative fee as provided in Section 7.01 above. Expenses related to wages shall be supported by compensation sheets. Other expenses shall be supported by invoices or receipts, except that the price of items coming out of COUNTY CLERK stock of election supplies shall be supported by COOKE COUNTY certificate about the number of items used and the unit cost therefore according to the vendor’s standard price list. The total amount due according to these invoices shall be offset by any payments previously made pursuant to this Contract.

7.03 The ERA ISD shall pay COOKE COUNTY'S invoice within 30 days from the date of receipt to: **COOKE COUNTY, Attn: Pam Harrison, County Clerk, 101 S. Dixon St. Room 108, Gainesville, TX 76240.** If the ERA ISD disputes any portion of the invoice, the ERA ISD shall pay the undisputed portion of the invoice, and the Parties will discuss in good faith a resolution of the disputed portion.

ARTICLE VIII GENERAL PROVISIONS

8.01 In accordance with Section 31.096 of the Texas Election Code, nothing in this contract shall be construed as changing

- a) the authority with whom applications of candidates for a place on the ballot are filed;
- b) the authority with whom documents relating to political funds and campaigns under Title 15 of the Texas Election Code are filed; or
- c) the authority to serve as custodian of voted ballots or other election records, except that the COUNTY CLERK, if requested in writing by the ERA ISD, will become the custodian of the voted ballots.

8.02 The parties acknowledge that the COOKE COUNTY CLERK may contract with other entities holding elections at the same time as the ERA ISD on November 3, 2020.

8.03 In accordance with Section 31.099 of the Texas Election Code, the COUNTY CLERK agrees to file copies of this contract with the County Judge and the County Auditor of Cooke County, Texas.

8.05 This Contract shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Cooke County, Texas.

8.06 In case any one or more of the provisions contained in this Contract shall for any reason be held to be invalid, illegal or unenforceable in any respect, the invalidity, illegality, or unenforceability shall not affect any other provision, and this Contract shall be construed as if the invalid, illegal, or unenforceable provision had never been a part of the Contract.

8.07 This Contract constitutes the only agreement of the Parties hereto and supersedes any prior understanding or written or oral agreement between the parties respecting the written subject matter.

8.08 No amendment, modification, or alteration of this Contract shall be binding unless it is in writing, dated subsequent to the date of the Contract and duly executed by all of the Parties.

8.09 Any notice to be given hereunder by any party to the other shall be in writing and may be effected by personal delivery, by certified mail, or by common carrier. Notice to a party shall be addressed as follows:

ERA ISD

Secretary
Karen Sprabary
108 Hargrove St.
Era, TX 76238
Tel: (940) 665-5961 Ext. 224
Email: sprabaryk@eraisd.net

COUNTY CLERK:

Pam Harrison
Cooke County Clerk
101 S. Dixon St. Rm 108
Gainesville, TX 76240
Tel: (940) 668-5437
Fax: (940) 668-5522
Email: pam.harrison@co.cooke.tx.us

COUNTY VOTER REGISTRAR:

Brandy Carr
Cooke County Voter Registrar
112 S. Dixon St.
Gainesville, TX 76240
Tel: (940) 668-5595
Fax: (940) 668-5497
Email: brandy.carr@co.cooke.tx.us

Notice by hand-delivery is deemed effective immediately, notice by certified mail is deemed effective three days after deposit with a U.S. Postal Office or in a U.S. Mail Box, and notice by a common carrier, is deemed effective upon receipt. Each party may change the address for notice to it by giving notice of such change in accordance with the provisions of this Section.

Executed to be effective the ____ day of _____, 2020.

COUNTY:

BY: _____

Jason Brinkley
County Judge
Cooke County, Texas

COUNTY CLERK:

BY: _____

Pam Harrison
County Clerk "Early Voting Clerk"
Cooke County, Texas

Executed to be effective the ____ day of _____, 2020.

ERA ISD:

BY: _____

Jeffrey Stevens
Board President
Era ISD Board of Trustees

EXHIBIT "A"

ESTIMATED COST FOR ERA ISD:

COOKE COUNTY REGISTERED VOTERS "26043"

ERA ISD; REGISTERED VOTERS "1464"

COST ESTIMATE 4%

Election Expenses	Amount
Ballot Order 4,100.00 X 4%	\$164.00
Polling Location Cost \$850.00 4%	\$34.00
(1) Early Voting Judge/3 weeks 10 hours per day @ 12.00 per hr	\$1,800.00
(1)Election Day Judge, (1) Alt. Judge and (2) Clerks + Training (5 out of 16 Voting Locations Used)	\$793.00
Programming for Electronic Voting Machines, Pct. Scanner, Tabulator and Election Management System. (ES&S) Estimate	\$800.00
Mail Ballot Env., Processing and Mail Expense (Based on Number of Ballots Mailed. Location Supplies. 4%	\$96.00
SUBTOTAL	\$3,687.00
10% Administrative Fee	\$369.00
TOTAL DUE	\$4,056.00