

COMMISSIONERS' COURT
REGULAR SESSION
SEPTEMBER 11, 1991

RECONVENED FROM REGULAR MEETING SEPTEMBER 9, 1991

BE IT REMEMBERED THAT THE TITUS COUNTY COMMISSIONERS' COURT met in Regular Session on Wednesday, September 11, 1991 in the Titus County Courtroom with the following members present:

ALFORD L. FLANAGAN
MIKE PRICE
MIKE FIELDS
J. W. TERRELL, JR.
THOMAS E. HOCKADAY
EUGENIA ROACH

COUNTY JUDGE
COMMISSIONER PRECINCT 1
COMMISSIONER PRECINCT 2
COMMISSIONER PRECINCT 3
COMMISSIONER PRECINCT 4
COUNTY CLERK

ABSENT: NONE

and the following proceedings were had to wit:

IN THE MATTER OF
APPROVING 1992 BUDGET

Motion was made by Commissioner Thomas E. Hockaday and seconded by Commissioner Mike Price approving the treasurer's deputy receiving the salary of \$13,100.00. Motion carried unanimously.

Motion was made by Commissioner Thomas E. Hockaday and seconded by Commissioner Mike Price to accept the budget as presented with the following corrections:

Justice of The Peace, Precinct 2 - the salary of the regular deputy will be \$13,100.00;

The Tax Assessor - Collector - the salary of the new full time deputy will be \$12,500.00 and the \$6,321.00 will be deleted for part time help;

District Clerk - the salary for the part time employee will be \$5,592.00;

Justice of The Peace Precinct 2 - the \$300.00 interpreters fee is deleted.

Voting Yes:

Commissioner Mike Price
Commissioner Mike Fields
Commissioner Thomas E. Hockaday

Voting No:

Commissioner J. W. Terrell, Jr.

IN THE MATTER OF
SETTING 1992 TAX RATE

Motion was made by Commissioner Thomas E. Hockaday and seconded by Commissioner J. W. Terrell, Jr. to adopt the tax rate of \$.13973 for maintenance and operation. Motion carried unanimously.

Motion was made by Commissioner J. W. Terrell, Jr. and seconded by Commissioner Mike Price to adopt the rate of \$.0021 for the Interest and Sinking Fund. Total tax rate to be \$.14183. Motion carried unanimously.



Titus County Commissioners' Court
Mt. Pleasant, Texas

ORDER TO ADOPT TAX RATE

Article 26.05 of the Tax Code places the responsibility of adopting a tax rate each year for Titus County on the Commissioners' Court. The taxes generated by imposing this tax rate on the owners of taxable property in Titus County is necessary for the operation of the Titus County Government.

It is hereby ordered that the Commissioners Court of Titus County adopt the tax rate on taxable property of Titus County for maintenance and operational purposes at \$.13973 per \$100. of taxable value.

It is hereby ordered that the Commissioners' Court of Titus County adopt the rate on taxable property of Titus County for interest and Sinking Fund purposes at \$.0021 per \$100. of taxable value for a total tax rate of \$.14183 per \$100. of taxable value.

It is hereby ordered the 11th day of September, 1991, by the Commissioners' Court, Titus County, Texas.

Alford L. Flanagan
ALFORD L. FLANAGAN, COUNTY JUDGE

Mike Price
COMMISSIONER, PRECINCT #1

J. W. Terrell, Jr.
COMMISSIONER, PRECINCT #3

Mike Fields
COMMISSIONER, PRECINCT #2

Thomas E. Hockaday
COMMISSIONER, PRECINCT #4

IN THE MATTER OF
ADJOURNMENT

Motion was made by Commissioner J. W. Terrell, Jr. and seconded by Commissioner Thomas E. Hockaday to adjourn. Motion carried unanimously.

COMMISSIONERS' COURT
SPECIAL MEETING
SEPTEMBER 23, 1991

BE IT REMEMBERED THAT THE TITUS COUNTY COMMISSIONERS' COURT met in Special Session on Monday, September 23rd, 1991 in the Titus County Courtroom with the following members present:

ALFORD L. FLANAGAN
MIKE PRICE
MIKE FIELDS
J. W. TERRELL, JR.
THOMAS E. HOCKADAY
EUGENIA ROACH

COUNTY JUDGE
COMMISSIONER PRECINCT 1
COMMISSIONER PRECINCT 2
COMMISSIONER PRECINCT 3
COMMISSIONER PRECINCT 4
COUNTY CLERK

ABSENT: NONE
and the following proceedings were had to wit:

IN THE MATTER OF
TITUS COUNTY FIREFIGHTERS ASSOCIATION
COST SHARING OF RADIO SYSTEM

Tabled while a grant is being sought.

IN THE MATTER OF
APPROVING SHERIFF'S FEES

Motion was made by Commissioner J. W. Terrell, Jr. and seconded by Commissioner Thomas E. Hockaday approving Sheriff's fees as presented. Motion carried unanimously.

TITUS COUNTY SHERIFF'S DEPARTMENT

John A. Moss, Sheriff

**FEE SCHEDULE FOR SERVICE OR ATTEMPTED SERVICE IN TITUS COUNTY
BY SHERIFF'S DEPARTMENT AND CONSTABLES:**

SERVICE OF CITATION AND PRECEPTS **\$40.00**
Citations
Show Cause Orders
Forcible Detainers
Subpoenas
Summons

SERVICE OF PRE-JUDGMENT POSSESSORY WRITS **\$40.00**
Writs of Attachment of Property
Writs of Sequestration
Writs of Garnishment

SERVICE OF POST-JUDGMENT POSSESSORY WRITS **\$40.00**
Writ of Execution
Writ of Garnishment
Writs of Possession
Order of Sale
Writs of Restitution

SERVICE OF CITATIONS IN J.P. COURT **\$40.00**
Small Claims Processes

POSTING WRITTEN NOTICES **\$10.00**

TITUS COUNTY COMMISSIONERS COURT, pursuant to the provisions of amended Article 3926a, Vernon's Texas Civil Statutes, set the above fees for the Sheriff and Constables Offices. These fees are effective beginning January 1, 1992.

[Signature]
COUNTY JUDGE

Mike Davis
COMMISSIONER PRECINCT #1

Mike Fields
COMMISSIONER PRECINCT #2

[Signature]
COMMISSIONER PRECINCT #3

Thomas E. Hockaday
COMMISSIONER PRECINCT #4

**IN THE MATTER OF
APPROVING BILLS AND SIGNING
PAY ORDERS**

Motion was made by Commissioner Mike Fields and seconded by Commissioner Thomas E. Hockaday approving signing pay orders and paying bills. Motion carried unanimously.

Motion was made by Commissioner J. W. Terrell, Jr. and seconded by Commissioner Thomas E. Hockaday approving a bill for ambulance service for transporting a juvenile to Wadley Hospital for \$180.00. Motion carried unanimously.

IN THE MATTER OF
BIDS FROM CPA FIRMS FOR
AUDITING IN 1991 - 1992

Motion was made by Commissioner Mike Fields and seconded by Commissioner Thomas E. Hockaday to accept the low bid of Oakerson, Arnold, Walker and Company for 1991 - \$5,725.00 and 1992 - \$5,500.00. (One other bid was from Baker, Johnson & Rhea for \$7,000.00 for 1991 and \$7,000.00 for 1992.) Motion carried unanimously.



OAKERSON, ARNOLD, WALKER & CO.

EARL M. OAKERSON
CERTIFIED PUBLIC ACCOUNTANT
BOB I. ARNOLD
CERTIFIED PUBLIC ACCOUNTANT
LANNY G. WALKER
CERTIFIED PUBLIC ACCOUNTANT
KRIS ARNOLD
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MEMBER
AMERICAN INSTITUTE
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TEXAS STATE SOCIETY
OF CERTIFIED PUBLIC ACCOUNTANTS

Commissioner's Court
Titus County, Texas
Courthouse Annex
Mt. Pleasant, Texas

Honorable Judge and Commissioners:

In response to your request for audit proposals for the years ended September 30, 1991, and September 30, 1992, we submit the following for your consideration.

1. Oakerson, Arnold, Walker & Co. will perform the audits of the County's records in accordance with generally accepted government auditing standards.
2. Oakerson, Arnold, Walker & Co. currently audits four counties each year. We also audit approximately thirty other governmental entities annually including cities, school districts, and tax appraisal districts.
3. These audits would be supervised by a CPA with at least twelve years experience in governmental audits, assisted by other CPA's and degreed audit staff familiar with governmental audits. The supervisor would be a partner in the firm. We would anticipate staffing the engagements so that we would be in your offices no more than two weeks from the time we begin provided the County's books are in balance and all bank accounts are reconciled.
4. Oakerson, Arnold, Walker & Co. has been a member of an external quality control review organization (American Institute of Certified Public Accountants' Private Companies Practice Section) for four years. We have undergone a peer review and are in compliance with all requirements of the quality control review organization. Oakerson, Arnold, Walker & Co. has a system of quality control for its accounting and auditing practice that requires of its staff a minimum of 20 hours per year and a total of 80 hours every two years of continuing professional education. Additionally, for all staff responsible for planning, directing, and conducting substantial portions of the field work, or reporting on this audit engagement, the firm requires that 24 of that 80 hours be in subjects directly related to the government environment and to government auditing.

Titus County, Texas

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5. We would anticipate beginning the work September 30 each year by mailing out required confirmations. We would anticipate beginning other field work no later than mid to late November each year. We would also anticipate being completed and having your reports to you by December 31 each year.
6. Our estimated total fee for these audits would be as follows:

September 30, 1991--	
County Audit	5 425
Close-out of TCDP grant	
#707819	<u>300</u> (Cost covered by grant)
	<u>5 725</u>
September 30, 1992--	
County Audit	<u>5 500</u>

Our per hour cost rates used for the above estimated total fees are as follows:

Partners	\$50 to \$75
Other CPA's	\$35 to \$45
Staff Accountants	\$25 to \$30

In the event significant new grants are obtained, Oakerson, Arnold, Walker & Co. reserves the right to negotiate additional fees to cover the cost to audit the grants based upon rates specified above. Any additional fee would be billed to the grant to the extent possible so that no local expenditure would be required.

This is a proposal, contractual terms will be executed upon notification of acceptance.

Respectfully,

Oakerson, Arnold, Walker & Co.
Oakerson, Arnold, Walker & Co.

September 23, 1991

IN THE MATTER OF
APPROVING REDISTRICTING COUNTY PRECINCTS

Motion was made by Commissioner Mike Price and seconded by Commissioner Thomas E. Hockaday approving the redistricting of the county precincts. Motion carried unanimously.

PRECINCT TOTAL WHITE BLACK OTHER

24009	1	6295	5287	483	525
18664	2	6222	3590	1858	774
3229	3	5347	4290	583	474
2116	4	6145	5497	365	343

DISTRICTS

1	1834	533	1167	334
2	1127	927	173	22
3	812	734	58	20
4	540	515	14	11
5	417	352	62	3
6	1633	1579	23	36
7	1106	911	182	13
8	2372	1578	384	410
9	974	823	114	37
10	817	812	2	3
11	529	487	3	39
12	409	376	13	20
13				
14	2412	1415	645	352
15	767	725	21	21
16	2881	2608	106	167
17	1475	1018	141	316
18	498	464	16	18
19	1544	1249	86	209
20	1857	1758	14	85
	24009	18664	3229	2116