STATE OF TEXAS §

COUNTY OF POLK §

DATE: February 24, 2026
REGULAR MEETING
ALL PRESENT

COMMISSIONER'S COURT
AGENDA POSTING # 2026 - 005

Call to Order. * Invocation * Pledges of Allegiance

Be it remembered on this the 24th day of February 2026, the Honorable Commissioners Court met in "REGULAR" called meeting with the following officers and members present, to wit;

Honorable Sydney Murphy – County Judge presiding,
Guylene Robertson – Commissioner Pct #1,
Mark DuBose – Commissioner Pct #2,
Milton Purvis – Commissioner Pct #3,
Jerry Cassity - Commissioner Pct #4,
Wendy Timm – Deputy County Clerk and
Louis Ploth – County Auditor.

WELCOMED & CALLED TO ORDER AT 10:00 AM BY JUDGE SYDNEY MURPHY.

- INVOCATION LED BY BRAD BUTLER WITH FIRST BAPTIST CHURCH OF LIVINGSTON.
- PLEDGES TO U.S. & TEXAS FLAGS LED BY WENDY TIMM.

Public Comments

Received goose report from Billy Lambeth.

Informational Reports

Judge Murphy & Commissioner Purvis discussed a grant opportunity that we are pursuing in partnership with Lamar College and the Texas State University System for a CDL training facility in Leggett.

1. NOTICE OF COUNTY COURTHOUSE TOWN HALL FOR OPEN QUESTION-AND-ANSWER SESSION WITH TEXAS HISTORIC COMMISSION REPRESENTATIVES, FEBRUARY 26, 2026, AT 5:30 PM, AT THE DUNBAR GYM.
   Judge Murphy announced that this meeting has been postponed and will be rescheduled at the Texas Historical Commission's convenience.

2. FIRE MARSHAL'S INFORMATIONAL REPORT ON THE DIFFERENT MEDICAL RESPONSE CAPABILITIES OF VOLUNTEER FIRE DEPARTMENTS.
   Received report from Fire Marshal John Fugate.

New Business - Consent Agenda

JUDGE MURPHY NOTED ADDENDUMS TO ITEM 4 IN THE AMOUNTS OF $27,150.59 AND $48,519.62. MOTIONED BY JERRY CASSITY, SECONDED BY MILT PURVIS, TO APPROVE THE CONSENT AGENDA AS FOLLOWS: (ALL VOTING YES)

3. APPROVE MINUTES OF PREVIOUS MEETING: February 10, 2026 (Regular Session)

4. APPROVE SCHEDULES OF BILLS.

DATE	AMOUNT	FUND	CHECK #
2/6/2026	36,783.14	General	314697-314713

2/10/2026	321,419.97	Grants	1436
2/11/2026	14.77	General	314867
2/13/2026	32,241.05	General	314852-314866
2/24/2026	995,147.34	Grants	ACH 035/1447/ ACH 010/314871-314981
TOTAL:	**1,385,606.27**		

5. RECEIVE AND RECORD PERSONNEL ACTION FORMS SUBMITTED BY ELECTED OFFICIALS SINCE LAST MEETING.

6. RECEIVE COUNTY AUDITOR’S MONTHLY REPORT, PURSUANT TO LOCAL GOVERNMENT CODE SEC. 114.025.

7. RECEIVE COUNTY TREASURER'S REPORT FOR JANUARY 2026.

8. APPROVE ORDER DESIGNATING SURPLUS PROPERTY.
   The exhibit reflects various items no longer in use by the Maintenance Department.

9. APPROVE 2026 RENEWAL OF AFFORDABLE CARE ACT REPORTING AND TRACKING SERVICE (ARTS) PROGRAM WITH TEXAS ASSOCIATION OF COUNTIES.

10. APPROVE RESOLUTION FOR ADOPTION OF THE POLK COUNTY (SECTION 125) CAFETERIA PLAN FOR FY2026.

11. RATIFY REVISED RESOLUTION FOR GRANT APPLICATION TO THE U.S. DEPARTMENT OF JUSTICE, BUREAU OF JUSTICE ASSISTANCE (BJA), IN THE AMOUNT OF $53,047.22 FOR EVIDENCE/PROCUREMENT MANAGER POSITION.

12. APPROVE COUNTY CLERK REQUEST FOR APPOINTMENT OF ELECTION JUDGES AND ALTERNATES AND EARLY VOTING BALLOT BOARD JUDGE FOR THE MARCH 3, 2026 PRIMARY ELECTION.

13. APPROVE CONSOLIDATION OF VOTING PRECINCTS REQUESTED BY COUNTY CLERK SCHELANA HOCK, AS ELECTIONS ADMINISTRATOR FOR THE MARCH 3, 2026 PRIMARY ELECTION.

14. APPROVE AMENDMENT NO. 1 TO AGREEMENTS WITH GOODWIN LASSITER STRONG FOR HAZARD MITIGATION GRANT PROGRAM 4485 GENERATOR PROJECTS AT DALLARDSVILLE, TEMPE, SODA, AND RESORT COUNTRY WATER SUPPLY COMPANIES.

15. APPROVE AGREEMENT WITH DEEP EAST TEXAS COUNCIL OF GOVERNMENTS (DETCOG) FOR FY2026 SOLID WASTE PROJECT FUNDING FOR THE TIRE AND LARGE ITEM COLLECTION EVENT SCHEDULED FOR MARCH 14, 2026, AT THE POLK COUNTY COMMERCE CENTER.

New Business - Regular Agenda

16. CONSIDER APPROVAL OF PERSONNEL MATTERS, AS FOLLOWS:

A. PERSONNEL ACTION FORM REQUESTS SUBMITTED BY DEPARTMENT HEADS SINCE LAST MEETING AND REVIEW OF ANY AUTHORIZED EMERGENCY HIRING.
JUDGE MURPHY NOTED THAT THERE WERE NO EMERGENCY HIRES. MOTIONED BY MILT PURVIS, SECONDED BY MARK DUBOSE, TO APPROVE.
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

17. CONSIDER REQUESTS FOR REVISIONS AND AMENDMENTS TO THE BUDGET, AS FOLLOWS:

A. FY2026 BUDGET REVISIONS AND AMENDMENTS, AS PRESENTED BY THE COUNTY AUDITOR'S OFFICE;
MOTIONED BY MARK DUBOSE, SECONDED BY JERRY CASSITY, APPROVAL OF BUDGET REVISIONS #2026-12 AND AMENDMENTS #2026-12(A).
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

18. CONSIDER ANY AND ALL NECESSARY ACTION RELATED TO BID #2026-17 FOR ROAD PAVING SERVICES FOR VARIOUS SECTIONS OF ROAD IN ROAD & BRIDGE PRECINCT 3.
MOTIONED BY MILT PURVIS, SECONDED BY GUYLENE ROBERTSON, TO AWARD BID TO PINTO CONSTRUCTION OUT OF NACOGDOCHES IN THE AMOUNT OF $752,930.
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

19. CONSIDER APPROVAL OF REQUESTS FROM PINEY RANCH RV PARK, PRECINCT 3 FOR EXEMPTIONS FROM THE POLK COUNTY RV PARKS REGULATIONS, AS FOLLOWS:

A. REQUEST FOR VARIANCE FROM SECTION 9.B OF THE POLK COUNTY SUBDIVISION REGULATIONS.
MOTIONED BY MILT PURVIS, SECONDED BY JERRY CASSITY, TO APPROVE THE REQUESTED VARIANCE FROM THE REGULATIONS WHICH REQUIRE ALL BUILDINGS TO BE SET BACK FIFTY FEET FROM THE EDGE OF THE RIGHT-OF-WAY ON ALL STATE AND FEDERAL ROADS FOR THE EXISTING OFFICE / WASHATERIA / BATH HOUSE ONLY.
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

B. REQUEST FOR VARIANCE FROM SECTION 12.1 ROAD CONSTRUCTION SPECIFICATIONS OF THE SUBDIVISION REGULATIONS.
MOTIONED BY MILT PURVIS, SECONDED BY MARK DUBOSE, TO APPROVE THE REQUESTED VARIANCE FROM THE REGULATIONS WHICH REQUIRE A MINIMUM CROWN WIDTH OF ROADWAYS / PAVEMENT OF TWENTY FEET, ALLOWING A MINIMUM ROADWAY WIDTH OF 14.5 FEET FOR THE EXISTING PORTION OF THE RV PARK ONLY. APPROVAL OF THIS REQUEST WAS BASED ON THE FOLLOWING

FACTORS:
1. THIS EXISTING CONCRETE ROADWAY IS INTEGRAL TO THE EXISTING RV PARK, WHICH HAS HISTORICALLY BEEN OPERATED IN SUCH CAPACITY.
2. THE ROADWAY IS TO BE USED FOR ONE-WAY TRAFFIC ONLY. SIGNS WILL BE POSTED IN THE PARK CLEARLY DESIGNATING THE ROADWAY AS ONE-WAY. THE ROADWAY WILL BE MODIFIED TO PROVIDE A MINIMUM TURNING RADIUS OF 32' AT EXISTING TIGHT CURVES.
3. THE EXISTING CONCRETE SURFACE OF THIS EXISTING ROADWAY EXCEEDS THE MINIMUM ALLOWABLE UNPAVED ROADWAY SURFACE.
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

20. CONSIDER APPROVAL, APPROVAL UPON CONDITIONS MET, OR REJECTION OF PINEY RANCH RV PARK, LOCATED IN PRECINCT 3.
MOTIONED BY MILT PURVIS, SECONDED BY GUYLENE ROBERTSON, APPROVAL OF THE RV PARK INFRASTRUCTURE DEVELOPMENT PLAN. THE FOLLOWING MUST BE ADDRESSED PRIOR TO ISSUANCE OF A CERTIFICATE OF COMPLETION:
1. PROOF OF COMPLIANCE WITH TEXAS ACCESSIBILITY STANDARDS WILL NEED TO BE PROVIDED. THIS MUST INCLUDE ANY EXISTING SERVICE FACILITIES WHICH WILL SERVE THE PROPOSED EXPANSION. (SECTION 1.4.(A)(9))
2. ALL SERVICE BUILDINGS, INCLUDING THE EXISTING OFFICE / WASHATERIA / BATHHOUSE, MUST MEET THE REQUIREMENTS OF SECTION 1.4.(B)&(C).
3. PROVIDE A LETTER OF CERTIFICATION BY LEGGETT WSC THAT WATER IS AVAILABLE FOR EACH OF THE PLANNED SPACES (SECTION 1.3.(3)).
4. PROVIDE APPROPRIATE APPROVAL OF OSSF DESIGN (SECTION 1.3.(S)B OR C).
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

21. DISCUSS WEBSITE DOCUMENT ACCESSIBILITY REPORT AND CONSIDER ANY AND ALL NECESSARY REMEDIAL ACTION.
MOTIONED BY MARK DUBOSE, SECONDED BY MILT PURVIS, TO APPROVE ACCESSIBLE DOCUMENT SERVICE AGREEMENT WITH DOCACCESS, WITH AN INITIAL PRORATED COST OF $2,600 FOR JULY 1 - SEPTEMBER 30, TO BE PAID FROM CONTINGENCIES, AND ANNUAL COST OF $10,400 TO BE INCLUDED IN THE FY2027 BUDGET.
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

Adjourn
MOTIONED BY MILT PURVIS, SECONDED BY JERRY CASSITY, TO ADJOURN AT 10:21 A.M.
VOTES NO: 0
VOTES YES: 5
VOTES RESULT: CARRIED

SYDNEY MURPHY, COUNTY JUDGE

ATTEST:

____
SCHELANA HOCK, COUNTY CLERK

BY: ______________________________
WENDY TIMM, DEPUTY CLERK

STATE OF TEXAS §

COUNTY OF POLK §

DATE: February 10, 2026
REGULAR MEETING
SYDNEY MURPHY - ABSENT

COMMISSIONER'S COURT
AGENDA POSTING # 2026 - 004

Call to Order. * Invocation * Pledges of Allegiance

Be it remembered on this the 10th day of February 2026, the Honorable Commissioners Court met in "REGULAR" called meeting with the following officers and members present, to wit;

Honorable Milton Purvis – Commissioner Pct #3 presiding,
Guylene Robertson – Commissioner Pct #1,
Mark DuBose – Commissioner Pct #2,
Jerry Cassity - Commissioner Pct #4,
Wendy Timm – Deputy County Clerk and
Louis Ploth – County Auditor.

WELCOMED & CALLED TO ORDER AT 10:00 AM BY COMMISSIONER MILTON PURVIS.

- INVOCATION LED BY SONNY HATHAWAY OF CENTRAL BAPTIST CHURCH.
- PLEDGES TO U.S. & TEXAS FLAGS LED BY WENDY TIMM.

Public Comments

There were nine Polk County residents who signed up for public comment; eight addressed their opinions regarding agenda item #19.
Bob Price spoke in favor.
Individuals that spoke in opposition (names listed in alphabetical order, by last name):
Joy Bergfalk
Carolyn Bischoff
Richard Burr
Jennifer Knapp
Susan Muzny
Ann Turney
Willie White
And Billy Lambeth attended to provide the Lakeside Village Goose report.

Informational Reports

Commissioner Purvis provided an informational report on CDL Training Funding Opportunity. Federal funding has been approved that will allow Polk County to move forward with a Department of Transportation grant application for a new Commercial Driver License (CDL) training school. This funding functions as a directed grant opportunity for which only Polk County is eligible to apply.

1. DISTRICT ATTORNEY'S INFORMATIONAL REPORT.
   RECEIVED REPORT FROM DISTRICT ATTORNEY SHELLY SITTON, AND REQUEST FOR A COURT WORKSHOP TO ADDRESS STAFFING ISSUES IN HER OFFICE.

Old Business

2. CONSIDER APPROVAL OF OFFERS TO PURCHASE TAX FORECLOSED PROPERTIES, AS FOLLOWS:

A. R W RUSSEL SURVEY, ABSTRACT 68, TRACT 39, 4.34 ACRES, CAUSE #T12-135, PRECINCT 3.
MOTIONED BY MILT PURVIS, SECONDED BY MARK DUBOSE, APPROVAL TO SELL.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

New Business - Consent Agenda
COMMISSIONER PURVIS NOTED ADDENDUMS TO ITEM 4 ON THE AGENDA IN THE AMOUNTS OF $112,561.70 AND $299,829.02. MOTIONED BY JERRY CASSITY, SECONDED BY GUYLENE ROBERTSON, TO APPROVE THE CONSENT AGENDA AS FOLLOWS: (ALL VOTING YES)

3. APPROVE MINUTES OF PREVIOUS MEETING: January 27, 2026 (Regular Session)

4. APPROVE SCHEDULES OF BILLS.

DATE	AMOUNT	FUND	CHECK #
1/21/2026	38,594.60	Gramts	1424
1/21/2026	22.50	General	314527
1/23/2026	5,362.46	General	314536-314542
1/28/2026	14.77	General	314573
1/29/2026	346,439.44	Retiree Health Trust	ACH 083/630-631/ ACH 010/314601-314605
1/29/2026	11,204.26	General	314595-314600
1/30/2026	7,407.60	General	314592-314594
1/30/2026	162,551.68	General	ACH 5067,5072,5073,5074, 5068,5070,5071
2/1/2026	27,150.59	General	314574-314578
2/3/2026	70,121.00	General	314606
2/3/2026	70,881.04	Grants	1429
2/3/2026	46,115.90	Grants	ACH 035/1430-1432/ ACH 010/314607-314609
2/4/2026	26,112.48	General	314696
2/10/2026	842,773.98	Grants	ACH 035/1433-1434/ ACH 010/314610-314695
2/12/2026	1,158,137.63	General	ACH 5078,5079,5080

2/12/2026	339,206.25	General	ACH 5081,5082
2/12/2026	136,957.50	General	ACH 5083
TOTAL:	**3,289,053.68**		

5. APPROVE ORDER DESIGNATING SURPLUS PROPERTY.
   The exhibit reflects various items no longer in use by the Environmental Enforcement and Maintenance Departments.

6. RECEIVE AND RECORD PERSONNEL ACTION FORMS SUBMITTED BY ELECTED OFFICIALS SINCE LAST MEETING.

7. RECEIVE AND RECORD SIGNED INDEPENDENT CONTRACT ATTORNEY AGREEMENT BETWEEN THE DISTRICT ATTORNEY'S OFFICE AND CAROLYN ALLEN, EFFECTIVE JANUARY 1, 2026.

8. RECEIVE AND RECORD NOTICE OF TERMINATION OF INDEPENDENT CONTRACT ATTORNEY AGREEMENT BETWEEN THE DISTRICT ATTORNEY'S OFFICE AND MARK A. BOEMIO, EFFECTIVE JANUARY 19, 2026.

9. RATIFY APPROVAL OF RE-APPOINTMENT OF JOHN ALLEN SLOCUMB TO WORKFORCE DEVELOPMENT BOARD FOR A THREE-YEAR TERM, BEGINNING JANUARY 1, 2026.

10. APPROVE INTERLOCAL AGREEMENT BETWEEN POLK COUNTY AND CITY OF ONALASKA FOR THE COUNTY'S PROVISION OF ELECTION EQUIPMENT AND SERVICES FOR THE MAY 2, 2026 ELECTION, AS RECOMMENDED BY THE COUNTY CLERK.

11. APPROVE RENTAL AGREEMENT BETWEEN POLK COUNTY AND THE CITY OF GOODRICH FOR USE OF THE GOODRICH COMMUNITY CENTER FOR PRIMARY ELECTION DAY VOTING (VOTING BOX 3).

12. ACCEPT DONATION IN THE AMOUNT OF $25,456 TO THE POLK COUNTY SHERIFF'S OFFICE FOR THE PURCHASE OF LAW ENFORCEMENT EQUIPMENT.

13. APPROVE REQUEST FROM SHERIFF'S OFFICE FOR ASSET FORFEITURE EXPENDITURES IN THE AMOUNT OF $21,798.77 FOR NEW OFFICE CONSTRUCTION FOR THE CRIMINAL INVESTIGATION DEPARTMENT, TO BE COMPLETED BY DP FCI CONSTRUCTION.

14. APPROVE THE ABANDONMENT OF (A PORTION OF) ROCKING P ARENA ROAD, A THIRD-CLASS COUNTY ROAD LOCATED IN PRECINCT 1, DETERMINED TO SERVE NO PUBLIC PURPOSE, AND AUTHORIZE RELATED UPDATES TO THE MASTER STREET ADDRESS GUIDE (MSAG).

New Business - Regular Agenda

15. CONSIDER APPROVAL OF PERSONNEL MATTERS, AS FOLLOWS:

A. PERSONNEL ACTION FORM REQUESTS SUBMITTED BY DEPARTMENT HEADS

SINCE LAST MEETING AND REVIEW OF ANY AUTHORIZED EMERGENCY HIRING.
MOTIONED BY MARK DUBOSE, SECONDED BY JERRY CASSITY, TO APPROVE LISTING, WHICH INCLUDED NO EMERGENCY HIRES.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

16. CONSIDER REQUESTS FOR REVISIONS AND AMENDMENTS TO THE BUDGET, AS FOLLOWS:

A. FY2026 BUDGET REVISIONS AND AMENDMENTS, AS PRESENTED BY THE COUNTY AUDITOR'S OFFICE;
MOTIONED BY JERRY CASSITY, SECONDED BY GUYLENE ROBERTSON, TO APPROVE REVISIONS #2026-11 AND AMENDMENTS #2026-11(A).
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

17. CONSIDER ORDER AUTHORIZING THE SALE OF FIREWORKS DURING THE TEXAS INDEPENDENCE DAY PERIOD OF FEBRUARY 25, 2026, THROUGH MIDNIGHT MARCH 2, 2026.
MOTIONED BY GUYLENE ROBERTSON, SECONDED BY MARK DUBOSE, APPROVE ORDER AUTHORIZING THE SALE.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

18. CONSIDER PARTICIPATION IN A NO-COST INFORMATION SECURITY PILOT PROGRAM OFFERED THROUGH THE TEXAS ASSOCIATION OF COUNTIES.
MOTIONED BY GUYLENE ROBERTSON, SECONDED BY MARK DUBOSE, APPROVE PARTICIPATION AGREEMENT.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

19. CONSIDER RESOLUTION AUTHORIZING POLK COUNTY'S PARTICIPATION IN THE U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT (ICE) 287(G) WARRANT SERVICE OFFICER (WSO) MODEL PROGRAM AND AUTHORIZING THE COUNTY JUDGE TO EXECUTE ALL NECESSARY AGREEMENTS AND RELATED DOCUMENTS.
MOTIONED BY MARK DUBOSE, SECONDED BY JERRY CASSITY, APPROVAL OF RESOLUTION.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

20. DISCUSS AND CONSIDER ANY AND ALL NECESSARY ACTION RELATED TO REQUEST FROM THE LIVINGSTON VOLUNTEER FIRE DEPARTMENT TO CONVEY CERTAIN COUNTY-OWNED REAL PROPERTY, AS FOLLOWS:
COMMISSIONER DUBOSE REQUESTED AND RECEIVED CONFIRMATION THAT THE DEEDS WOULD BE WRITTEN TO ENSURE THE LANDS WOULD REVERT

BACK TO THE COUNTY IF THEY NO LONGER SERVED THE INTENDED PURPOSES OF FIRE RESPONSE AND FIREFIGHTER TRAINING FOR ALL POLK COUNTY VOLUNTEER FIRE DEPARTMENTS. THE DEEDS WILL BE PRESENTED TO THE COURT AT A LATER DATE FOR APPROVAL.

A.

CONVEY THE PORTION OF BLOCK 1 UNDERLYING FIRE STATION NO. 1 TO THE CITY OF LIVINGSTON;

MOTIONED BY JERRY CASSITY, SECONDED BY GUYLENE ROBERTSON, APPROVAL TO MOVE FORWARD WITH PREPARATION OF DEEDS AND LEGAL REVIEW AT THE LIVINGSTON FIRE DEPARTMENT'S EXPENSE.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

B. CONVEY APPROXIMATELY 17.896 ACRES OF THE FIREMAN'S TRAINING FIELD PROPERTY (THE PORTION OF THE 21.25-ACRE TRACT LOCATED NORTH OF THE U.S. HIGHWAY 190 RIGHT-OF-WAY) TO THE LIVINGSTON VOLUNTEER FIRE DEPARTMENT.
MOTIONED BY MARK DUBOSE, SECONDED BY GUYLENE ROBERTSON, APPROVAL TO MOVE FORWARD WITH PREPARATION OF DEEDS AND LEGAL REVIEW AT THE LIVINGSTON FIRE DEPARTMENT'S EXPENSE.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

21. DISCUSS AND CONSIDER COMPENSATION RESOLUTION FOR POLK COUNTY PERSONNEL WHO WORKED DURING THE COUNTY-DECLARED WINTER STORM FERN DISASTER PERIOD.
MOTIONED BY JERRY CASSITY, SECONDED BY MARK DUBOSE, APPROVE RESOLUTION.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

22. DISCUSS AND CONSIDER RESOLUTION SUPPORTING LEGISLATION TO EXEMPT TEXAS COUNTIES FROM THE STATE HOTEL OCCUPANCY TAX.
MOTIONED BY JERRY CASSITY, SECONDED BY MARK DUBOSE, APPROVE RESOLUTION.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

23. DISCUSS AND CONSIDER RESOLUTION SUPPORTING LEGISLATION TO IMPROVE COUNTY ROAD INFRASTRUCTURE AND SAFETY.
MOTIONED BY GUYLENE ROBERTSON, SECONDED BY JERRY CASSITY, APPROVE RESOLUTION.
VOTES NO: 0
VOTES YES: 4

VOTES RESULT: CARRIED

Adjourn
MOTIONED BY JERRY CASSITY, SECONDED BY MARK DUBOSE, ADJOURN AT 11:01 A.M.
VOTES NO: 0
VOTES YES: 4
VOTES RESULT: CARRIED

SYDNEY MURPHY, COUNTY JUDGE

ATTEST:

Schelana Hock
SCHELANA HOCK, COUNTY CLERK

BY: Wendy Timm
WENDY TIMM, DEPUTY CLERK

FEBRUARY 11, 2026 THROUGH FEBRUARY 24, 2026

NO.	EMPLOYEE	DEPT	JOB DESCRIPTION	TYPE OF EMPLOYMENT	GROUP STEP & WAGE	ACTION TAKEN
(1)	JAMEE DAVIS	SHERIFF OFFICE	1035 DETECTIVE	REGULAR FULL-TIME	216/2 $52,583.00	DISCRETIONARY INCREASE TO 216/4, $54,859 EFFECTIVE 2/23/2026
(2)	ROPER ELLISON	SHERIFF OFFICE	1035 DETECTIVE	REGULAR FULL-TIME	216/7 $58,491.00	DISCRETIONARY INCREASE TO 216/8, $59,764 EFFECTIVE 2/23/2026
(3)	DEREK FOSTER	SHERIFF OFFICE	1037 DEPUTY SHERIFF PATROL	REGULAR FULL-TIME	215/2 $50,450.00	DISCRETIONARY INCREASE TO 215/3, $51,521 EFFECTIVE 2/23/2026
(4)	DEVON FRANZ	SHERIFF OFFICE	1037 DEPUTY SHERIFF PATROL	REGULAR PART-TIME	215/3 $51,521.00	DISCRETIOINARY INCREASE TO 215/4, $52,618 EFFECTIVE 2/23/2026
(5)	KEAGAN NEWMAN	SHERIFF OFFICE	1035 DETECTIVE	REGULAR FULL-TIME	216/3 $53,707.00	DISCRETIONARY INCREASE TO 216/4, $54,859 EFFECTIVE 2/3/2026
(6)	BRANDON SANFORD	SHERIFF OFFICE	1041 CORPORAL	REGULAR FULL-TIME	216/4 $54,859.00	DISCRETIONARY INCREASE TO 216/6, $57,250 EFFECTIVE 2/3/2026
(7)	TED SMITH	SHERIFF OFFICE	1037 DEPUTY SHERIFF PATROL	REGULAR FULL-TIME	215/5 $53,743.00	DISCRETIONARY INCREASE TO 215/6, $54,896 EFFECTIVE 2/23/2026
(8)	ROBERT LAWSON	SHERIFF OFFICE	1036 SERGEANT	REGULAR FULL-TIME	217/3 $56,002.00	DISCRETIONARY INCREASE TO 217/5, $58,452 EFFECTIVE 2/23/2026
(9)	SAVANNAH BRATCHER	SHERIFF OFFICE	1043 TELECOMMUICATIONS	REGULAR FULL-TIME	111/3 $41,969.00	EMERGENCY NEW HIRE EFFECTIVE 2/17/2026
(10)	NICOLAS HANCOCK	JAIL	1055 CORRECTIONS OFFICER	REGULAR FULL-TIME	211/3 $46,169.00	NEW HIRE EFFECTIVE 2/23/2026
(11)	JOSH BEBEE III	JAIL	1055 CORRECTIONS OFFICER	REGULAR FULL-TIME	211/3 $46,169.00	NEW HIRE EFFECTIVE 2/23/2026
(12)	AUTUM TOON	JAIL	1055 CORRECTIONS OFFICER	REGULAR FULL-TIME	211/3 $46,169.00	NEW HIRE EFFECTIVE 2/23/2026
(13)	ALLISON SILCOX	JAIL	1055 CORRECTIONS OFFICER	REGULAR FULL-TIME	211/3 $46,169.00	NEW HIRE EFFECTIVE 2/23/2026

POLK COUNTY TREASURER Jan. 2026

FUND	BEG BALANCE	RECEIPTS	DISBURSEMENTS	END BALANCE	INVESTMENT BAL	END BALANCE
GENERAL	3,284,423.66	8,178,644.46	4,353,292.49	7,109,775.63	16,414,665.95	23,524,441.58
HOTEL TAX	222,389.02	20,401.83	77,037.21	165,753.64	-	165,753.64
JCTF	69,972.06	38.37	4.00	70,006.43	-	70,006.43
CO CHILD ABUSE PREV	2,763.69	0.01	-	2,763.70	-	2,763.70
ROAD & BRIDGE LEASE	(57,878.77)	-	-	(57,878.77)	-	(57,878.77)
FIRE MARSHAL	18,411.91	850.00	-	19,261.91	39,424.35	58,686.26
ENERGY SAVINGS PROGRAI	-	-	-	-	-	-
GUARDIANSHIP FUND	41,167.21	360.00	-	41,527.21	-	41,527.21
COURT FACILITY FEE FUND	86,146.39	1,486.40	-	87,632.79	-	87,632.79
ROAD & BRIDGE PCT 1	2,048,294.69	656,169.84	120,850.55	2,583,613.98	403,993.62	2,987,607.60
ROAD & BRIDGE PCT 2	1,194,828.58	689,083.46	155,610.51	1,728,301.53	24,465.83	1,752,767.36
ROAD & BRIDGE PCT 3	1,554,286.64	804,195.00	144,328.92	2,214,152.72	770,420.88	2,984,573.60
ROAD & BRIDGE PCT 4	1,079,696.85	833,881.76	136,184.54	1,777,394.07	392,271.65	2,169,665.72
LATERAL ROAD PCT 1	-	-	-	-	132,078.65	132,078.65
LATERAL ROAD PCT 2	-	-	-	-	118,163.98	118,163.98
LATERAL ROAD PCT 3	-	-	-	-	195,639.33	195,639.33
LATERAL ROAD PCT 4	-	-	-	-	61,744.18	61,744.18
COUNTY SPECIALTY COURT	4,502.59	-	-	4,502.59	-	4,502.59
JP SECURITY	43,495.47	8.61	1.00	43,503.08	-	43,503.08
SECURITY	80,580.92	1,786.29	30,219.69	52,147.52	-	52,147.52
COURT REPORTER SERV	2,304.63	30.59	-	2,335.22	-	2,335.22
LOCAL TRUANCY PRE	-	-	-	-	-	-
ENV SERVICE	484,625.66	93,123.64	-	577,749.30	-	577,749.30
DISASTER REIMB	-	-	-	-	-	-
LANGUAGE ACCESS FUND	12,499.08	222.96	-	12,722.04	-	12,722.04
LAW LIBRARY	205,225.29	2,602.20	515.00	207,312.49	-	207,312.49
OPIOID ABATEMENT TRUST	249,543.18	-	-	249,543.18	-	249,543.18
SALARY GRANTS	180,570.52	30,310.31	25,435.96	185,444.87	-	185,444.87
JURY DONATION-VETERANS	1,078.00	118.00	-	1,196.00	-	1,196.00
RESTORATION PROJECTS	229,840.28	-	505,603.42	(275,763.14)	6,246,579.93	5,970,816.79
SB22 SALARY ASST GRANT	840,636.93	21,710.70	9,472.12	852,875.51	-	852,875.51
PRE TRIAL INTERVENTION	192,834.77	3,699.00	3,673.84	192,859.93	-	192,859.93
D A SPECIAL	1,038.59	-	-	1,038.59	-	1,038.59
D A HOT CHECK	25,318.65	-	-	25,318.65	-	25,318.65
TRUANCY COURT COST	11,423.35	520.00	-	11,943.35	-	11,943.35
AGING	224,115.84	47,047.50	44,652.26	226,511.08	54,152.36	280,663.44
MUSEUM FUND	-	-	-	-	-	-
LONG TERM RECOVERY	4,925.56	-	37.21	4,888.35	-	4,888.35
SHERIFF COMMISSARY	269,914.84	5,912.45	-	275,827.29	-	275,827.29
DEBT SERVICE	1,263,801.18	937,560.11	-	2,201,361.29	1,816.98	2,203,178.27
DEBT SVC-ENV SVC	-	-	-	-	948,031.94	948,031.94
IAH CIVIGENICS-ICE DISBUR:	-	11,442,388.68	11,442,388.68	-	-	-
JUDICIARY	250,424.79	87,116.84	216,188.91	121,352.72	-	121,352.72
SHERIFF DEPT ASSET FOR	16,796.95	-	-	16,796.95	75,445.78	92,242.73
DA CONTRABAND	14,960.54	-	-	14,960.54	139,728.87	154,689.41
CONSTABLE 1 CONTRA	9,690.63	-	5,427.79	4,262.84	2,848.64	7,111.48
DRG SEIZURE PEND	1,587.09	6,214.00	6,214.00	1,587.09	225,362.94	226,950.03
CO CLERK RECORDS MGMT	287,739.01	18,172.00	-	305,911.01	373,080.35	678,991.36
CO RECORDS MGMT FUND	22,421.96	268.11	-	22,690.07	-	22,690.07
DC RECORDS MGMT	144,807.45	2,728.86	7,046.11	140,490.20	-	140,490.20
CO & DIST CT TECH	5,836.29	112.30	-	5,948.59	-	5,948.59
PROBATION	(147,206.44)	437,276.49	223,340.54	66,729.51	-	66,729.51
TOTAL	14,479,835.53	24,324,040.77	17,507,524.75	21,296,351.55	26,620,116.21	47,916,467.76
CREDIT CARDS	195.00	166,039.67	166,223.97	10.70	-	10.70
CC COUNTY CLERK	-	-	-	-	-	-
JP#3	-	11,619.00	11,619.00	-	-	-
HISTORICAL COMMISSION	236,791.70	732.04	-	237,523.74	-	237,523.74
AMERICAN RESCUE PLAN	745,888.44	2,305.92	-	748,194.36	656,862.90	1,405,057.26
GRANT FUNDS	669,670.21	1,384,302.05	798,661.09	1,255,311.17	-	1,255,311.17
CDBG BUYOUT	-	-	-	-	-	-
LOCAL ASSIST&TRIBAL CON	138,021.36	426.69	-	138,448.05	-	138,448.05
D.A. CHECK RESTITUTION	213.26	-	-	213.26	-	213.26
RETIREE HEALTH INS	5,196,008.27	21,917.45	51,983.47	5,165,942.25	-	5,165,942.25
CONST. PCT 1 FED REV	-	-	-	-	-	-
PAYROLL	-	1,691,421.86	1,691,421.86	-	-	-
PERMANENT SCHOOL	14,150.19	43.61	45.47	14,148.33	538,261.32	552,409.65
AVAILABLE SCHOOL	92,991.28	333.26	-	93,324.54	226,352.92	319,677.46
FED EQUITABLE SHARE	50,320.02	-	-	50,320.02	-	50,320.02
GRAND TOTAL	21,624,085.26	27,603,182.32	20,227,479.61	28,999,787.97	28,041,593.35	57,041,381.32

I HEREBY CERTIFY THAT THE FOREGOING
REPORT IS TRUE AND CORRECT

Terri Williams

COUNTY TREASURER

SUBSCRIBED AND SWORN TO BEFORE ME

THIS 13TH DAY OF FEBRUARY 2026

Michelle Laird

NOTARY PUBLIC STATE OF TEXAS

MICHELLE LAIRD
NOTARY PUBLIC
STATE OF TEXAS
ID # 130458306
My Comm. Expires 12-11-2027

Polk County, Texas

ORDER

OF THE POLK COUNTY COMMISSIONERS COURT

Designating Surplus/Salvage Property and Disposition thereof

WHEREAS, in a regular meeting of the Polk County Commissioners Court held February 24, 2026 certain item/s as listed on Asset Management Forms attached hereto as Exhibit "A" were determined to be surplus/salvage property as defined by Local Government Code, Chapter 263 Subchapter D, Section 263.151;

THEREFORE, the aforementioned item/s listed on Exhibit "A" of this Order are hereby designated as Surplus/Salvage Property of the County and shall be disposed of in a Public Auction to be held online by the County's contracted auctioneer and administered by the County Auditor;

BE IT FURTHER ORDERED, that any or all of the property listed on Exhibit "A" of this Order may be destroyed as worthless if the County undertakes to sell that property (by public auction) and is unable to do so because no bids are made or the property is unclaimed by a successful bidder for a period of thirty (30) days following the close of the auction. In this instance, the Auditor shall properly note such disposition for each item so destroyed.

Sydney Murphy

Sydney Murphy, County Judge

CERTIFICATE OF THE COUNTY CLERK

The undersigned, being the County Clerk of Polk County, Texas, does hereby certify that this ORDER was duly adopted by the Commissioners Court for Polk County on February 24, 2026.

IN WITNESS WHEREOF, I have affixed my signature and the official seal of the Polk County Commissioners Court.

Schelana Hock

(Seal)

COMMISSIONERS COURT OF POLK COUNTY, TEXAS

Schelana Hock, County Clerk
Polk County, Texas

Polk County
Asset Management Form

Type of Request (check one):

Transfer	✓
Surplus/Salvage	
Waste	

Date of Request: 2-3-26

Inventory Items

Description of Equipment	Serial Number/VIN	County Asset Number
3 boxes of bolts	N/A	N/A
2 boxes of sign pole hardware	N/A	N/A

Transferring/Selling Dept: Maintenance

Dept Head Signature:

Receiving Department: Road & Bridge Pct #3

Dept Head Signature:

Notes:
Supplies just sitting in a closet. Pct#3 only one who uses supplies. Would like to transfer to them for their use. For street sign poles + installation.

Texas Association of Counties
Health and Employee Benefits Pool

February 2, 2026

Affordable Care Act Reporting and Tracking Service (ARTS) Renewal Information

The Texas Association of Counties Health and Employee Benefits Pool (TAC HEBP) has begun the renewal process for those counties and districts participating in the Affordable Care Act Reporting and Tracking Service (ARTS). Renewal will enable your entity to produce the forms required by IRS Sections 6055/6056 for calendar year 2026, assuming this reporting continues to be a requirement. Reporting will consist of Form 1095C in electronic format, which must be made available to employees and filed with the IRS (plus transmittal Form 1094C, filed with IRS). Current law requires all employers with 50 or more full-time equivalent employees to file these forms. ARTS will provide measurement period tracking for 2026 and beyond (to determine whether an employee must be offered health coverage), as well as affordability testing for groups that require employee contributions toward the cost of their own health coverage.

As your county or district provides health benefits through TAC HEBP, ARTS will continue to be available at NO COST in 2026, assuming program deadlines are met.

Your entity will need to continue sending employee, payroll, and unpaid leave of absence files to TAC HEBP in order to utilize this service for the 2026 reports. **Payroll data must be provided for each payroll cycle. Employee files must be provided, at a minimum, once per quarter. LOA files may be provided if and when applicable.** The information provided will be used to determine:

1) whether individuals are eligible for a federal premium subsidy or tax credit; and
2) whether your entity is subject to penalties under the ACA employer mandate.

Some payroll vendors have worked with TAC to produce these files for you. You will be responsible for the completion of required information in your payroll system and submission to TAC, but this eliminates the need for manually producing additional spreadsheets.

If you use a payroll system that will produce the required IRS forms, and you determine that your entity does not need measurement period tracking or affordability monitoring, you may not need ARTS. It is a service offered by TAC and is completely optional.

Enclosed is the **2026 ARTS Renewal Confirmation Program Agreement** on page 1. Please return a signed copy (initials on pages 1 and 2, signature on page 3) to your Employee Benefits Consultant or email to ARTS@county.org no later than 3/31/2026 if your entity wishes to continue its participation in the program. If you have any questions, please contact your Employee Benefits Consultant at (800) 456-5974.

TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

ACA Reporting and Tracking Service (ARTS)

2026 ARTS Renewal Confirmation Program Agreement

HEBP Member: (Pooled Group or ASO)

Program Services

The ARTS program includes the following services:

- *Measurement, Administrative, and Stability Period tracking for 2026 and notification of eligibility for part-time / variable / seasonal employees (can provide tracking back to beginning of Measurement Period if 2025 data was provided by county/district).*
- *Reporting for your county/district regarding the status of potential benefits-eligible employees.*
- *Production of your county/district's 1095C forms, provided electronically* in PDF format*
- *Transmission of your county/district's 1094C and 1095C forms to the IRS.*

*optional: printed forms to employer or direct mail service to employees for additional fee(s)

Program Requirements

1) Participants agree to provide employer, payroll, employee and unpaid leave of absence (LOA) files related to the group's Health Benefits Plan in the file format designated by TAC HEBP (**ARTS Data File Guide** attached):
   - **Payroll data files must be provided for each payroll cycle and should be submitted at least once per calendar month.**
   - **Employee data files must be provided, at a minimum, once per quarter.**
   - **LOA data files may be provided if and when applicable.**

   NOTE: ***It is critical that we receive the files in the proper format and the correct naming convention. Failure to do so may result in our inability to provide this service to your county or district.***

2) Group agrees to pay program fees as described in the **2026 ARTS Fee Schedule** on page 2.

Enrollment and Data Submission Deadlines

- Please refer to the enclosed "**2026 Deadlines for ARTS Files**" document for details.
- Groups who wish to participate in the ARTS program must return the signed documents to TAC HEBP no later than **March 31, 2026** in order to participate.
- Data file transmission to TAC HEBP must begin no later than August 7, 2026, to avoid late fees, however, **we recommend that you continue sending your files after each payroll or at least monthly** to avoid getting backlogged.

Initials

TEXAS ASSOCIATION *of* COUNTIES
HEALTH AND EMPLOYEE BENEFITS POOL

ACA Reporting and Tracking Service (ARTS)
HEBP Member (Fully Insured or ASO)
2026 Fee Schedule for Renewing Participant

1	☑	ARTS Annual Subscription Fee	*$4.75 / form	**Waived**
2	☐	Late fee for service election form *(after 3/31/2026)*	$1,500	
3	☐	Late fee for data submission *(after 8/7/2026 and/or 1/8/2027)*	$3,000	If applicable, will be billed in 2027 after forms are produced
4	☐	**Optional** Printed Forms** *(group chooses to have TAC print forms and mail to group contact listed on page 3)*	$3 / form	If applicable, will be billed in 2027 after forms are produced
5	☐	**Optional** Forms Distribution Postage *(group chooses to have TAC mail printed forms directly to employees)*	$1.50 / form	If applicable, will be billed in 2027 after forms are produced
		Total Amount Due: (if zero, enter 0.00)	$ ____________	

**Per 1095C form*

***** You are not required to provide printed forms. If you do not, the requirements for making forms available to your employees are:***

- *Provide a written notification to your full-time / benefits-eligible employees to let them know that printed forms will not be automatically provided to them.*
- *Provide a place on your County/District website where employees can request a copy of their 1095-C form.*
- *Upon receipt of a request, you have 30 days to respond and provide the requested form.*

Note: Fees subject to change annually

Jm Initials

Texas Association *of* Counties
Health and Employee Benefits Pool

ACA Reporting and Tracking Service (ARTS)
Contact Designation Form

Contracting Authority: Polk County (Group Name) hereby designates and appoints, as indicated in the space provided below, a Contracting Authority of department head rank or above and agrees that any notice to, or agreement by, a Group's Contracting Authority, with respect to service or claims hereunder, shall be binding on the Group. Each Group reserves the right to change its Contracting Authority from time to time by giving written notice to HEBP.

Name: James Mostek **Title:** Human Resources Director

Address: 602 E Church St Suite 105 Livingston Tx 77351

Phone: 936-327-6802 **Fax:** 936-327-6879

Email: James.mostek@polktx.gov

Primary Contact: Main contact for data file and reporting matters pertaining to the ARTS program.

Name: James Mostek **Title:** Human Resources Director

Mailing Address: 602 E Church St Suite 105

Delivery Address (no PO Boxes): Same as mailing

Phone: 936-327-6802 **HIPAA Secured Fax#:** 936-327-6879

Email: James.mostek@polktx.gov

Other Contact Emails for ARTS correspondence regarding data files, if any:

Signature of County Judge or Contracting Authority

February 24, 2026
Date

Sydney Murphy, Polk County Judge
Print Name and Title

Payroll Software provider: Tyler Technologies
Software Version #: Incode 10

STATE OF TEXAS §
COUNTY OF §

RESOLUTION OF THE POLK COUNTY COMMISSIONERS COURT FOR THE ADOPTION OF THE COUNTY OF POLK CAFETERIA PLAN

On this date, the POLK COUNTY Commissioners Court (governing body) did meet to discuss the implementation of THE COUNTY OF POLK CAFETERIA PLAN (POLK COUNTY Flexible Benefits Plan) to be effective, October 01, 2025. Let it be known that the following resolutions were duly adopted by the POLK COUNTY Commissioners Court and that such resolutions have not been modified or rescinded as of the date hereof;

RESOLVED, that the form of Cafeteria Plan, as authorized under Section 125 of the Internal Revenue Code of 1986, presented to this meeting is hereby adopted and approved and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator one or more copies of the Plan.

RESOLVED, that the Plan Year shall be for a period beginning on October 01, 2025 and ending September 30, 2026.

RESOLVED, that the Employer shall contribute to the Plan amounts sufficient to meet its obligation under the Cafeteria Plan, in accordance with the terms of the Plan Document and shall notify the Plan Administrator to which periods said contributions shall be applied.

RESOLVED, that the proper officers of the Employer shall act as soon as possible to notify employees of the adoption of the Cafeteria Plan by delivering to each Employee a copy of the Summary Plan Description presented to this meeting, which form is hereby approved.

The undersigned certifies that attached hereto as Exhibits A and B respectively are true copies of the Plan Document, and Summary Plan Description for THE COUNTY OF POLK CAFETERIA PLAN (POLK COUNTY's Flexible Benefits Plan) approved and adopted in the foregoing resolutions.

The undersigned further certifies and attests that the above resolutions were made with the consent of the full governing body, each of whom were in attendance on this date:

PASSED AND APPROVED THIS 24th day of February 2026.

Murphy

Sydney Murphy
County Judge
Polk County, Texas

Attest:

Schelana Hock

Schelana Hock, County Clerk

Seal

COMMISSIONERS COURT POLK COUNTY, TEXAS

EXHIBIT A

Higginbotham™

Polk County

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351

Section 125 Premium Only Plan

Plan Document

Effective October 01, 2025

TABLE OF CONTENTS

14. CONTINUATION OF COVERAGE

15. FAMILY AND MEDICAL LEAVE ACT

16. HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT

17. UNIFORMED SERVICES EMPLOYMENT AND REEMPLOYMENT RIGHTS ACT

18. GENETIC INFORMATION NONDISCRIMINATION ACT

Introduction

The company has adopted this Plan effective October 01, 2025. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the Polk County Premium Only Plan (the "Plan").

I. Article - Definitions

01. **"Administrator"** means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the plan. In the event an Administrator has not been appointed, or resigns from an appointment, the Employer shall be deemed to be the Administrator.

02. **"Benefit"** means any of the optional benefit choices available to a Participant as outlined in the Section titled: "Benefit Options".

03. **"Code"** means Section 125 of the Internal Revenue Code of 1986, as amended or replaced from time to time, and any governing regulations or applicable guidance thereunder.

04. **"Compensation"** means the total cash remuneration received by the Participant from the Employer during a Plan Year, prior to any reductions pursuant to an Election to Participate form authorized hereunder.

05. **"Dependent"** means any individual who is so defined under an Insurance Contract or who is (i) a Qualifying Child (within the meaning of Code Section 152(c), subject to the exceptions of Code Section 152(b)) or Participant's child (within the meaning of Code Section 152(f)(1)) who has not attained age 27 as of the end of the taxable year, or (ii) a Qualifying Relative who qualifies as a dependent under an Insurance Contract or under (within the meaning of Code Section 152(d), subject to the exceptions of Code Section 152(b)) (as modified by Code Section 105(b)), as applicable. Certain provisions of "Michelle's Law," in which the requirement that a Dependent child have a full-time status in order to extend coverage past a stated age, will generally not apply if the child's failure to maintain full-time status is due to a medically necessary leave of absence or other change in enrollment (such as a reduction of hours). Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.

06. **"Effective Date"** means the effective date of the Plan which is October 01, 2025.

07. **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Section titled: "Initial Elections".

08. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility". However, 2% shareholders as defined under Code Section 1372(b) and self-employed individuals as defined under Code Section 401(c) shall not be eligible to participate in this Plan. An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

09. **"Employee"** means any person who is employed by the Employer, but generally excludes any person who is employed as an independent contractor and any person who is considered self-employed under Code Section 401(c), as well as any person who is a greater than two percent (2%) shareholder in a Subchapter S corporation, a partner in a partnership or an owner or member of a limited liability company that elects partnership status on its tax return. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2), unless excluded by the terms of an Insurance Contract.

10. **"Employer"** means the State/Local Government or any such entity specified in Item 1 of the Adoption Agreement, and any Affiliated Employer (as defined in the Article titled: "Definitions"), that adopts this Plan; and any successor, that maintain this Plan; and any predecessor that has maintained this Plan.

11. **"Health Savings Account"** means an account established in accordance with Code Section 223(d) to which part of any Eligible Employee's Salary Redirection amounts may be allocated.

12. **"Highly Compensated Employee"** means, for the purposes of determining discrimination, an Employee so described in Code Section 125 and the Treasury Regulations thereunder.

13. **"HSA Trustee"** means the designated Trustee (as defined under Code Section 223(d)(1)(B)) of any Trust established for qualifying account beneficiaries who elect to establish a Health Savings Account.

15. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the Section titled: "Benefit Options" of this Plan, that provides for the payment of Premium Expenses.

16. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.

17. **"Key Employee"** means an employee defined in Code Section 416(i)(1) and the Treasury regulations there under.

18. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.

19. **"Plan"** means the Section 125 Premium Only Plan described in this instrument, including all amendments thereto.

20. **"Plan Year"** means the 12-month period beginning and ending on the dates specified in the Adoption Agreement. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

21. **"Premium Expenses"** or **"Premiums"** mean the Participant's cost for the insured Benefits described in the Section titled: "Benefit Options".

22. **"Regulations"** means either temporary, proposed or final regulations, as applicable, issued from the Department of Treasury, as well as any guidance or interpretations issued in connection therewith.

23. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants in accordance with the Section titled: "Salary Redirection". These contributions shall be allocated to the funds or accounts established for cost of applicable Benefits provided under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".

24. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.

25. **"Uniformed Services"** means the Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or emergency.

All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.

II. Article - Participation

01. **Eligibility**

As to each Benefit provided hereunder, any Eligible Employee shall be eligible to participate as of the date he or she satisfies the eligibility conditions set forth in the policy or plan providing such Benefit (the "Eligibility Requirements"), the provisions of which are specifically incorporated herein by reference.

02. **Effective Date of Participation**

(a) An Eligible Employee shall become a Participant effective as of the later of the date on which he or she satisfies the Eligibility Requirements of the Plan or the Effective Date of this Plan.

(b) If an Eligible Employee terminates employment after commencing participation in the Plan, except as otherwise provided in the applicable policy or plan providing a Benefit, and such terminated Eligible Employee is rehired within 30 days or less of the date of termination of employment, such rehired Eligible Employee shall not be considered a newly eligible employee and will be reinstated with the same election(s) such individual had before termination. If a terminated Eligible Employee is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, the individual shall be treated as a newly Eligible Employee and may make a new election under procedures otherwise set forth within this section or the Section titled: "Initial Elections" below as applicable.

03. **Application to Participate**

An Employee who is eligible to participate in this Plan may, during the applicable Election Period, complete an Election to Participate form that the Administrator shall furnish to the Employee. The Election to Participate form is an irrevocable election made by the Employee to redirect and reduce taxable compensation to cover the Employee's applicable cost of Benefits elected, which shall be applicable until the end of the current Plan Year, unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change of Elections".

Such election shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

04. **Termination of Participation**

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events: (a) His or her termination of employment, subject to the provisions of the Section titled: "Termination of Employment"; (b) His or her death; or (c) The termination of this Plan, subject to the provisions of the Section titled: "Termination".

05. **Termination of Employment**

If a Participant terminates employment with the Employer for any reason other than death, his or her participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid or any other ability to continue participation in a Health Savings Account pursuant to Code Section 223.

When an Employee ceases to be a Participant, the cafeteria plan must pay the Employee any amount the Employee previously paid for coverage or Benefits to the extent the previously paid amount relates to the period from the date the Employee ceases to be a Participant through the end of that Plan Year.

III. Article - Contributions to the Plan

01. **Salary Redirection**

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit and to pay the Participant's Premium Expenses. The amount of such Salary Redirection shall be specified by the Plan Sponsor and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirections shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made in accordance with the Article titled: "Participant Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election after the Plan Year has commenced and make a new Election to Participate (or decline participation on the Election to Not Participate form) with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Election forms are deemed to be part of this Plan and incorporated herein by reference.

02. **Application of Contributions**

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirections to provide the Benefits elected by the affected Participants. Any contributions made or withheld from an Employee's compensation, pursuant to the Employee's signed Election to Participate for the Health Savings Account shall be credited to such account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

03. **Periodic Contributions**

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. In the event Salary Redirections are not made on a pro rata basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to the Section titled: "Termination of Employment".

IV. Article - Benefits

01. **Benefit Options**

Each Participant may elect to have his or her full compensation paid to him in taxable compensation or elect to have the amount of his or her Salary Redirection amounts applied to any one or more of the optional Benefits or any other group-insured or self-funded Benefit permitted under Code Section 125, that is offered by the Employer as set forth in the Adoption Agreement. If selected as an available Benefit Option under the Employer's Adoption Agreement, each Eligible Individual may elect coverage under the Health Savings Account Program option, in which case the Article titled: "Health Savings Account Program" shall apply.

The Employer may select suitable health and hospitalization Insurance Contracts for use in providing health Benefits, which policies will provide uniform benefits for all Participants electing this Benefit.

02. **Description of Benefits**

Each Eligible Employee may elect to have the Administrator pay those contributions that the Employee is required to make to the Benefit options described under the Section titled: "Benefit Options", as a condition for the Employee and his or her Dependents to participate in those Benefit options.

03. **Nondiscrimination Requirements**

(a) It is the intent of this Plan to provide benefits to a classification of Employees that the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination is prohibited under Code Section 125 or applicable Regulations thereunder.

(b) If the Administrator deems it necessary, in order, to avoid discrimination or possible taxation to Highly Compensated Employees, Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this section. Any act taken by the Administrator under this section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among all insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the Plan surplus.

04. **Non-Tax Dependent Coverage**

a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.

V. Article - Participant Elections

01. **Initial Elections**

An Employee who meets the Eligibility Requirements of the Plan on the first day of, or during, a Plan Year will automatically participate in this Plan for all or the remainder of such Plan Year unless the employee completes the Election Form - Election Not To Participate. For any such newly Eligible Employee, if coverage is effective as of the date of hire pursuant to the Section titled: "Effective date of Participation" above, such Employee shall be eligible to participate retroactively as of their date of hire. Newly Eligible Employee Election amounts will be collected on the first pay period.

02. **Subsequent Annual Elections**

a. A Participant will automatically be enrolled in subsequent plan years unless the Participant terminates his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;

b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;

c. An Employee who elects to not participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Elections".

03. **Change of Elections**

a. Any Participant may change a Benefit election after the Plan Year has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status that is recognized under rules and regulations adopted by the Department of the Treasury. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with provisions of this Plan, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a spouse, the death of a spouse or dependent, or a dependent ceasing to satisfy the Eligibility Requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such an event. In addition, if the Participant, spouse or dependent gains or loses eligibility for coverage under a family member's plan as a result of a change in marital status or a change in employment status, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under the family member's plan.

Regardless of the consistency requirement, if the individual, the individual's spouse, or dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;

2. Number of Dependents: Events that change a Participant's number of dependents, including birth, adoption, placement for adoption, or death of a dependent;

3. Employment Status: Any of the following events that change the employment status of the Participant, spouse, or dependent: termination or commencement of employment, a strike or lockout, commencement of return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or another employee benefit plan of the employer of the spouse, or dependent, depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the applicable plan, then that change constitutes a change in employment under this subsection;

4. Dependent satisfies or ceases to satisfy the Eligibility Requirements: an event that causes the Participant's dependent to satisfy or cease to satisfy the requirements for coverage due to

coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f) pertaining to HIPAA special enrollment rights or the Family and Medical Leave Act.

An affected Participant may change an election for accident or health coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants).

Such change shall take place on a prospective basis, unless required by Code Section 9801(f) to be retroactive.

c. Notwithstanding subsection (a), in the event of a judgment, decree, or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) that requires accident or health coverage for a Participant's child (including a foster child who is a dependent of the Participant):

   1. The Plan may change an election in order to provide coverage for the child if the order requires coverage under the Participant's plan; or

   2. The Participant shall be permitted to change an election in order to cancel coverage for the child if the order requires the former spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.

d. Notwithstanding subsection (a), Participants may change elections in order to cancel accident or health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's spouse or dependent who has been entitled to Medicaid or Medicare coverage loses such eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

e. Notwithstanding subsection (a), Participants may make a prospective election change to add group health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent loses coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program (CHIP) under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code Section 7701 (a) (40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).

   Further, if the Participant or the Participant's spouse or dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may elect to prospectively commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.

f. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., at least 30 hours of service per week) to part-time employment (i.e., less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.

g. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.

h. Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage; or drop coverage prospectively if there is no other benefit package option available

Employer, or an action taken by an Insurer.

i. Notwithstanding subsection (a), if the cost of a Benefit package option provided under the plan decreases significantly during a Plan Year, the Administrator shall permit the affected Participants to make corresponding changes in their payments; and employees who are otherwise eligible under the Plan may elect the Benefit package option, subject to the terms and limitations of the Benefit package option.

   If the coverage under a Benefit is significantly curtailed, and such curtailment results in a complete loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if there is no other Benefit package option available that provides similar coverage.

   If the coverage under a Benefit is significantly curtailed, and such curtailment does not result in a loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage.

   If, during the period of coverage, a new Benefit package option or other coverage option is added (or an existing Benefit package option or other coverage option is eliminated) or a significantly improved existing Benefit package option is added, then the affected Participants and employees who are otherwise eligible under the Plan may elect the newly-added or significantly improved option (or elect another option if an option has been eliminated) prospectively and make corresponding election changes with respect to other Benefit package options providing similar coverage.

j. Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, or the Participant's Spouse or Dependent, if such individual loses group health coverage under a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

k. Health Savings Account changes. Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

VI. Article - Health Savings Account Program

01. **Establishment of Program**

This Health Savings Account Program (hereinafter the "HSA") is intended to qualify as a program under Code Section 223 and shall be interpreted in a manner consistent with such Code Section. The Health Savings Account Program is provided and administered by the HSA Trustee.

02. **Coordination with Premium Only Plan Benefits**

All Participants in the Premium Only Plan are eligible to receive Benefits under this HSA, as long as they otherwise meet the definition of an Eligible Individual set forth in Code Section 223. The Employer may allow Employees to make contributions to the HSA with pre-tax dollars, as governed and elected under the Adoption Agreement. In circumstances in which Employees are allowed to make pre-tax contributions to the HSA, the Employer shall also have the option of making contributions to the Employee's HSA as well, through usage of this Plan and as otherwise set forth herein after consideration of, among other provisions. The Articles titled: "Contributions to the Plan", and "Benefits" as they relate to applicability of Employer contributions and applicable nondiscrimination standards. The enrollment and termination of participation under the Premium Only Plan shall constitute enrollment and termination of participation under this HSA. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of this Premium Only Plan.

VII. Article - Administration

01. **Plan Administration**

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer, to take effect at a date specified therein, or upon delivery to the Employer if no date is specified. The Administrator may be removed by the Employer by delivering a written notice of removal to the Administrator, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

a. To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

b. To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;

d. To reject elections or to limit contributions or Benefits for certain Highly Compensated Participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

e. To provide Employees with a reasonable notification of their benefits available under the Plan;

f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

g. To keep and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and

h. To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

02. **Examination of Records**

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their respective interests under the Plan for examination at reasonable times during normal business hours.

03. **Payment of Expenses**

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Employees.

04. **Application of Benefit Plan Surplus**

Any forfeited amounts credited to the Benefit Plan surplus by virtue of the failure of a Participant to incur a qualified expense may, but need not be, separately accounted for after the close of the Plan Year in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the Benefit Plan surplus shall first be used to defray any administrative costs and experience losses and thereafter be retained by the Employer.

particular Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the Benefits Participants are entitled to and the circumstances under which insurance terminates.

06. **Indemnification of Administrator**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

VIII. Article - Amendment or Termination of Plan

01. **Amendment**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with federal, state or local laws, statutes or regulations.

02. **Termination**

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Contract.

Any amounts remaining in any such fund or account as of the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the Benefit Plan surplus.

IX. Article - Miscellaneous

01. **Plan Interpretation**

All provisions of this Plan shall be governed and interpreted by the Employer, or it's delegated Administrator, as applicable, in its full and complete discretion and shall be otherwise applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

02. **Gender and Number**

Wherever any words are used herein in the masculine, or feminine, or are gender neutral, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

03. **Written Document**

This Plan document, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Regulations thereunder relating to Cafeteria Plans.

04. **Exclusive Benefit**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

05. **Participant's Rights**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed (i) to give any Participant, or (ii)Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

06. **Action by the Employer**

Whenever under the terms of the Plan the Employer is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer to do so.

07. **Employer's Protective Clauses**

a. Upon the failure of the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), a Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

b. The Employer's liability to a Participant shall only extend to and shall be limited to any payment actually received by the Employer from the Insurer. In the event that the full insurance Benefit contemplated is not promptly received by the Employer within a reasonable time after submission of a claim, then the Employer shall notify the Participant of such facts and the Employer shall no longer have any legal obligation whatsoever (except to execute any document called for by a settlement reached by the Participant). The Participant shall be free to settle, compromise or refuse the claim as the Participant, in his or her sole discretion, shall see fit.

c. The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

08. **No Guarantee of Tax Consequences**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

09. **Indemnification of Employer by Participants**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

10. **Funding**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer until the Premium Expense required under the Plan has been paid. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. **Governing Law**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the state of Texas.

12. **Severability**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. **Captions**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge, or describe the scope or intent of the Plan, nor in any way shall they affect the Plan or the construction of any provision thereof.

14. **Continuation of Coverage**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B.

15. **Family and Medical Leave Act**

Notwithstanding any provision in this Plan to the contrary, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA and, after consideration of Treasury Regulation Section 1.125-3 as applicable, the Employer will continue to maintain the Participant's benefits under this Plan on the same terms and conditions as though he/she were still an active Employee (i.e., the Employer will continue to pay its share of the premium to the extent the Employee opts to continue his or her coverage). If the Employee opts to continue his or her coverage, the Employee may pay his or her share of the premium with after-tax dollars while on leave (or pre-tax dollars to the extent he/she receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his or her share of the premium for the expected duration of the leave on a pre-tax salary reduction basis out of his or her pre-leave Compensation by making a special election to that effect prior to the date such Compensation would normally be made available to him or her (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold "catch-up" amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his or her leave, or as otherwise required by the FMLA.

Furthermore, if a Participant goes on a qualifying paid leave under the FMLA, to the extent required by the FMLA, the Employee will continue coverage while on FMLA by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

16. **Health Insurance Portability and Accountability Act**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. **Uniformed Services Employment and Reemployment Rights Act**

Not withstanding any provision of this Plan to the contrary, contributions, benefits and service credit with

Adoption Agreement

For Polk County
Section 125 Premium Only Plan

The undersigned Employer adopted the Premium Only Plan for those Employees who shall qualify as Participants thereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

1. **Name of Employer: Polk County**
2. **Effective Date:** This adopted Premium Only Plan shall be effective as of **October 01, 2025**
3. **Plan Year:** Your Plan's records are maintained on the basis of a twelve-month period. This is known as the Plan Year. The adopted plan year begins on October 01 and ends on September 30.
4. **Employer's Principal Office:**
   602 E Church Street, Suite 105
   Livingston, TX 77351
5. **Benefits:** All the benefits listed below are included in this plan:
   - **Health Plan.** Premiums that are payroll deducted on a pre-tax basis may include the following:
     - Short-Term Disability
     - Group Medical Plan
     - Group Dental Plan
     - Group Vision Plan
     - HSA Contributions
     - Critical Illness
     - Hospital Indemnity Insurance
     - Voluntary Benefit(s)
     - Accident Insurance
   - **Short-term Disability Plan** – If premiums are pre-taxed benefits will be taxable to the employee.

POLK COUNTY

Signature:

James Mostek

Name, Title: James Mostek, Human Resources Director

Date: 02/17/2026

1771355119-8221464

CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **Polk County** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on **February 17th, 2026**, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Welfare Benefit Plan, effective October 01, 2025, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of Polk County's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: Polk County

Signature:

James Mostek

Name, Title: James Mostek, Human Resources Director

Date: 02/17/2026

1771355119-8221464

EXHIBIT B

Higginbotham™

Polk County

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351

Section 125 Premium Only Plan

Summary Plan Description

Effective October 01, 2025

INTRODUCTION

The Company's Premium Only Plan ("Plan") has been established to allow Eligible Employees to pay for certain benefits on a pre-tax basis. There are specific benefits that you may elect, and they are outlined in this Summary Plan Description. You will also be informed about other important information concerning the Plan, such as the conditions you must satisfy before you can join and the laws that protect your rights.

Read this Summary Plan Description ("SPD") carefully so that you understand the provisions of the Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the Plan document, which governs the operation of the Plan. The Plan document is written in much more technical language. Please note that if the non-technical language in this SPD and the legal language of the Plan document conflict, the Plan document will always govern the Plan. Also, if there is a conflict between any of the insurance contracts and either the Plan document or this Summary Plan Description, the insurance contracts will control the respective insurance policies or other benefit programs, if self funded. If you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan is subject to the Internal Revenue Code and other federal and state laws and regulations that may affect your rights under this plan. This SPD explains the current details of the Plan in order to comply with all applicable legal requirements. From time to time, the Plan may be revised due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. This Plan may be amended or terminated by the Company. If the Plan is ever amended or changed, the Company will notify you.

This SPD was designed to provide you with information regarding the Company Premium Only Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other assigned person). The name and address of the Administrator can be found within this SPD

Overview

This section contains general information, which you may need to know about the Polk County Premium Only Plan.

General Information

1. The name of the Plan is the Polk County Premium Only Plan.
2. The company has adopted this Plan effective October 01, 2025.
3. This Plan's records are maintained over a twelve-month period. This is known as the Plan Year. The adopted plan year begins on October 01 and ends on September 30.
4. This Plan is unfunded, meaning that the funds to pay Benefits and to otherwise operate the Plan come from the general assets of the Employer and not from a separate trust arrangement or fully-insured insurance arrangement.

Employer Information:

Your Employer's name, address, and tax identification number are:

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351
Federal Employer I.D. Number: 74-6001621

Plan Administrator Information:

The name, address, and tax identification number of your Plan's Administrator are:

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351
Federal Employer I.D. Number: 74-6001621

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about the Plan. You may contact the Administrator for any further information about the Plan.

Service of Legal Process

The name and address of the Plan's agent for service of legal process are:

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351
Federal Employer I.D. Number: 74-6001621

Type of Administration

The type of Plan administration is Employer Administration.

01. **How Does This Plan Operate?**

Before the start of each Plan Year, you will be able to elect to have some of your future salary or other compensation contributed to the Plan in lieu of receiving those amounts in cash, and your future salary or other compensation will be automatically reduced by the amount elected as a contribution to the Plan. The money contributed will be used to pay for benefits you have elected based on the options sponsored by your Employer (and as identified on your "Election to Participate" form). The portion of your pay that is contributed to pay for the benefits provided for under the Plan is not subject to State or Federal income or Social Security taxes. In other words, the Plan allows you to use tax-free dollars to pay for insurance coverage, premium amounts, or other allowable plan contributions or expenses which you normally pay for with out-of-pocket, taxable dollars.

02. **What Happens to Contributions Made to the Plan?**

Before each Plan Year begins, you will select the benefits or programs you desire to pay for through the Plan with your own pre-tax contributions. Then, during each pay period during that Plan Year, the contributions deducted from your paycheck will be used to pay your portion of your employer-sponsored benefit coverage. Any contribution amounts that are not used during a Plan year to provide insurance benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan year with the exception of HSA contributions that remain available for your use under terms established under your HSA arrangement.

03. **When Is the "Election Period" for Our Plan?**

Your initial election period will start on the date you first meet the "eligibility requirements" and end 30 days thereafter. Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all participants. It will be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period. Your previous elections will be maintained unless a change request is provided to the Plan Administrator by the deadline of the Open Enrollment period.

04. **May I Change My Elections During the Plan Year?**

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. For example: you are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the "change in status." Currently, Federal law considers the following events to be "changes in status":

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: commencement or termination of employment, a strike or lockout, commencement of or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance, including a change to cover adult children who have not attained age 27 as of the end of the taxable year; and
- A change in the place of residence of you, or your spouse or dependent.
- A change in your Full-Time status that results in a reduction in work hours that are consistently below an average of 30 hours per week.
- When you or your dependents elect to enroll in a qualified health plan in a Marketplace during the Annual Open Enrollment or a qualifying Special Enrollment Period of that Marketplace.

There are detailed rules on when a change in election is deemed to be consistent with a "change in status." In addition, there are separate laws that give you rights to change accident and/or health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to (i) make corresponding changes in your payments, (ii) revoke your election and obtain coverage under another benefit package option with similar coverage, or (iii) revoke your election entirely.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a complete loss of coverage, then you may revoke your elections and elect to receive, on a prospective basis, coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, or significantly improve an existing option, you may elect the newly added or improved option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse's, former spouse's or dependent's employer.

A change in compensation or a financial "hardship" is not a reason to change your election amount.

If you have declined enrollment in the Plan for you or your dependents (including a spouse) because of coverage under Medicaid or the Children's Health Insurance Program (CHIP), there may be a right to enroll in this Plan if there is a loss of eligibility for the government-provided coverage. However, a request for enrollment must be made within 60 days after the government-provided coverage ends.

In addition, if you declined enrollment in the Plan for you or your dependents (including spouse), and later become eligible for state assistance through a Medicaid or Children's Health Insurance Program that provides help with paying for Plan coverage, there may be a right to enroll in this Plan. However, a request for enrollment must be made within 60 days after the determination of eligibility for the state assistance.

However, with respect to the Health Savings Account, you may modify or revoke your elections without having had a change in status

05. **May I Make New Elections in Future Plan Years?**

You will automatically be enrolled in subsequent plan years unless you terminate your participation in the Plan by notifying the Administrator in writing during the Election Period that you do not want to participate in the Plan for the next Plan Year.

06. **What Insurance Coverage May I Purchase?**

Under our Plan, you can choose to receive your entire compensation in taxable compensation or use a portion to pay premiums on a pre-tax basis for any one or more insured benefits that we decide to offer through the Plan. However, you should note that if disability insurance is paid for on a pre-tax basis, any benefits you receive under your disability insurance policy may be taxable. You should contact your own tax advisor or accountant to determine the most appropriate election for these coverages under the Plan.

Certain limits may apply on the amount of coverage that we obtain on your behalf. The insurance contracts will normally control.

We may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing the benefits described above. We will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance coverage terminates.

Any benefits to be provided by insurance will be provided only after (i) you have provided the Administrator the necessary information to apply for insurance, and (ii) the insurance is in effect for you.

If you cover your children (up to age 26) under your insurance, you can pay for that coverage through the Plan.

You may purchase:

- Short-Term Disability
- Group Medical Plan
- Group Dental Plan
- Group Vision Plan
- HSA Contributions
- Critical Illness
- Hospital Indemnity Insurance
- Voluntary Benefit(s)
- Accident Insurance

07. **Will My Social Security Benefits Be Affected?**

Your Social Security benefits may be slightly reduced, because when you use part of your compensation to pay for insurance premiums on a tax-free basis under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

08. **What if I take a Family or Medical Leave?**

If you take an unpaid leave under the Family and Medical Leave Act, you may revoke or change your existing elections for health insurance and you may participate in annual enrollment. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you may reinstate coverage for the remaining portion of the Plan Year upon your return.

Your employer may choose to continue coverage on your behalf during your FMLA leave. Your employer will arrange a schedule for you to "catch up" your payments when you return.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage through payroll deduction prior to the start of your leave, provided such payroll deduction is for benefits within the remaining portion of the plan year, or you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

If you take a paid leave under the Family and Medical Leave Act, you may participate in annual enrollment, and you will be required to continue coverage while on FMLA, your share of the premiums being paid by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

09. **Do Limitations Apply to Highly Compensated Employees?**

provisions are also applicable if your Employer makes Employer contributions through the Plan on your behalf.

Your own circumstances will dictate whether contribution limitations on "highly compensated employees" or "key employees" will apply. You will be notified of these limitations if you are affected.

10. **What Happens If I Terminate Employment?**

If you leave our employ during the Plan Year, you will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment. Any amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan Year.

If you are enrolled in a Health Savings Account and are making contributions through the Plan, any unused amounts within your HSA will continue to be available to you for withdrawal to pay qualified expenses on a tax-free basis, or may be distributed to you, subject to applicable IRS guidelines or the terms of your HSA account. You should contact the HSA Trustee to discuss any questions regarding any rights you may have to unused amounts held in your Health Savings Account at termination.

11. **What is a Health Savings Account?**

In addition to the Premium Only Plan benefits, described above, this Plan also may provide for contributions (via payroll deduction) to be made by you on a pre-tax basis to a "Health Savings Account" (also referred to as an "HSA Program"). The HSA is a type of account that enables those who elect to participate in this program to pay eligible HSA Medical Expenses or allow distribution of remaining balances for other qualifying purposes. The HSA Program, if applicable, is separately provided and administered through an HSA Trustee or similar custodial account. Your Employer's election to enable you to make contributions to the HSA Program merely provides the opportunity for you to contribute such amounts through this Plan on a pre-tax basis.

In general, unless otherwise excluded from participation, all Participants in the Premium Only Plan are eligible to receive benefits under the HSA Program. Enrollment and termination under the Premium Only Plan shall generally constitute enrollment and termination of participation under the HSA Program as well. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Premium Only Plan; if your Employer allows you to make contributions through this Plan to your HSA plan; you elect the amount to be withdrawn from your salary in the same manner as otherwise set forth above. Your employer may also elect to contribute employer contribution amounts to your HSA plan, on a discretionary basis, and in accordance with the Plan's general limitations on the allow ability of employer contributions overall (NOTE: You should contact the HSA Trustee for any other questions you may have about eligibility to establish or participate in an HSA, what benefits may be received through participation in such program and how contributed HSA amounts are used to pay for qualifying expenses under the HSA program).

The eligible Employee will establish a Health Savings Account for contributions as elected for the HSA Program established or provided by the HSA Trustee. (NOTE: You should contact the HSA Trustee for more information about the amount you may contribute each year. The HSA Trustee will provide more information to you regarding the requirements for participation in the HSA Program and the benefits you are entitled to thereunder. To the extent of any conflict between the terms of this Plan and those of the HSA Program, the terms of the HSA Program will control.) We are not responsible for the decisions and operations of the HSA Trustee in the administration of the HSA Program.

12. **Qualified Medical Child Support Order**

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a Participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

Higginbotham™

Polk County

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351

Section 125 Premium Only Plan

Plan Document

Effective October 01, 2025

TABLE OF CONTENTS

Introduction

The company has adopted this Plan effective October 01, 2025. Its purpose is to provide benefits for those Employees who shall qualify hereunder and their Dependents and beneficiaries. The concept of this Plan is to allow Employees to elect between cash compensation or certain nontaxable benefit options as they desire. The Plan shall be known as the Polk County Premium Only Plan (the "Plan").

I. Article - Definitions

01. **"Administrator"** means the individual(s) or corporation appointed by the Employer to carry out the administration of the Plan. The Employer shall be empowered to appoint and remove the Administrator from time to time as it deems necessary for the proper administration of the plan. In the event an Administrator has not been appointed, or resigns from an appointment, the Employer shall be deemed to be the Administrator.

02. **"Benefit"** means any of the optional benefit choices available to a Participant as outlined in the Section titled: "Benefit Options".

03. **"Code"** means Section 125 of the Internal Revenue Code of 1986, as amended or replaced from time to time, and any governing regulations or applicable guidance thereunder.

04. **"Compensation"** means the total cash remuneration received by the Participant from the Employer during a Plan Year, prior to any reductions pursuant to an Election to Participate form authorized hereunder.

05. **"Dependent"** means any individual who is so defined under an Insurance Contract or who is (i) a Qualifying Child (within the meaning of Code Section 152(c), subject to the exceptions of Code Section 152(b)) or Participant's child (within the meaning of Code Section 152(f)(1)) who has not attained age 27 as of the end of the taxable year, or (ii) a Qualifying Relative who qualifies as a dependent under an Insurance Contract or under (within the meaning of Code Section 152(d), subject to the exceptions of Code Section 152(b)) (as modified by Code Section 105(b)), as applicable. Certain provisions of "Michelle's Law," in which the requirement that a Dependent child have a full-time status in order to extend coverage past a stated age, will generally not apply if the child's failure to maintain full-time status is due to a medically necessary leave of absence or other change in enrollment (such as a reduction of hours). Notwithstanding anything in the Plan to the contrary, the Plan will comply with Michelle's Law.

06. **"Effective Date"** means the effective date of the Plan which is October 01, 2025.

07. **"Election Period"** means the period immediately preceding the beginning of each Plan Year established by the Administrator for the election of Benefits and Salary Redirections, such period to be applied on a uniform and nondiscriminatory basis for all Employees and Participants. However, an Employee's initial Election Period shall be determined pursuant to the Section titled: "Initial Elections".

08. **"Eligible Employee"** means any Employee who has satisfied the provisions of the Section titled: "Eligibility". However, 2% shareholders as defined under Code Section 1372(b) and self-employed individuals as defined under Code Section 401(c) shall not be eligible to participate in this Plan. An individual shall not be an "Eligible Employee" if such individual is not reported on the payroll records of the Employer as a common law employee. In particular, it is expressly intended that individuals not treated as common law employees by the Employer on its payroll records are not "Eligible Employees" and are excluded from Plan participation even if a court or administrative agency determines that such individuals are common law employees and not independent contractors.

09. **"Employee"** means any person who is employed by the Employer, but generally excludes any person who is employed as an independent contractor and any person who is considered self-employed under Code Section 401(c), as well as any person who is a greater than two percent (2%) shareholder in a Subchapter S corporation, a partner in a partnership or an owner or member of a limited liability company that elects partnership status on its tax return. The term Employee shall include leased employees within the meaning of Code Section 414(n)(2), unless excluded by the terms of an Insurance Contract.

10. **"Employer"** means the State/Local Government or any such entity specified in Item 1 of the Adoption Agreement, and any Affiliated Employer (as defined in the Article titled: "Definitions"), that adopts this Plan; and any successor, that maintain this Plan; and any predecessor that has maintained this Plan.

11. **"Health Savings Account"** means an account established in accordance with Code Section 223(d) to which part of any Eligible Employee's Salary Redirection amounts may be allocated.

12. **"Highly Compensated Employee"** means, for the purposes of determining discrimination, an Employee so described in Code Section 125 and the Treasury Regulations thereunder.

13. **"HSA Trustee"** means the designated Trustee (as defined under Code Section 223(d)(1)(B)) of any Trust established for qualifying account beneficiaries who elect to establish a Health Savings Account.

15. **"Insurance Premium Payment Plan"** means the plan of benefits contained in the Section titled: "Benefit Options" of this Plan, that provides for the payment of Premium Expenses.

16. **"Insurer"** means any insurance company that underwrites a Benefit or any self-funded arrangement under this Plan.

17. **"Key Employee"** means an employee defined in Code Section 416(i)(1) and the Treasury regulations there under.

18. **"Participant"** means any Eligible Employee who elects to become a Participant pursuant to the Section titled: "Application to Participate" and has not for any reason become ineligible to participate further in the Plan.

19. **"Plan"** means the Section 125 Premium Only Plan described in this instrument, including all amendments thereto.

20. **"Plan Year"** means the 12-month period beginning and ending on the dates specified in the Adoption Agreement. The Plan Year shall be the coverage period for the Benefits provided for under this Plan. In the event a Participant commences participation during a Plan Year, then the initial coverage period shall be that portion of the Plan Year commencing on such Participant's date of entry and ending on the last day of such Plan Year.

21. **"Premium Expenses"** or **"Premiums"** mean the Participant's cost for the insured Benefits described in the Section titled: "Benefit Options".

22. **"Regulations"** means either temporary, proposed or final regulations, as applicable, issued from the Department of Treasury, as well as any guidance or interpretations issued in connection therewith.

23. **"Salary Redirection"** means the contributions made by the Employer on behalf of Participants in accordance with the Section titled: "Salary Redirection". These contributions shall be allocated to the funds or accounts established for cost of applicable Benefits provided under the Plan pursuant to the Participants' elections made under the Article titled: "Participant Elections".

24. **"Spouse"** means "spouse" as defined in an Insurance Contract, then, for purposes of coverage under that Insurance Contract only, "spouse" shall have the meaning stated in the Insurance Contract. In all other cases, "spouse" shall have the meaning stated under applicable federal or state law.

25. **"Uniformed Services"** means the Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President of the United States in time of war or emergency.

All other defined terms in this Plan shall have the meanings specified in the various Articles of the Plan in which they appear.

II. Article - Participation

01. Eligibility

As to each Benefit provided hereunder, any Eligible Employee shall be eligible to participate as of the date he or she satisfies the eligibility conditions set forth in the policy or plan providing such Benefit (the "Eligibility Requirements"), the provisions of which are specifically incorporated herein by reference.

02. Effective Date of Participation

(a) An Eligible Employee shall become a Participant effective as of the later of the date on which he or she satisfies the Eligibility Requirements of the Plan or the Effective Date of this Plan.

(b) If an Eligible Employee terminates employment after commencing participation in the Plan, except as otherwise provided in the applicable policy or plan providing a Benefit, and such terminated Eligible Employee is rehired within 30 days or less of the date of termination of employment, such rehired Eligible Employee shall not be considered a newly eligible employee and will be reinstated with the same election(s) such individual had before termination. If a terminated Eligible Employee is rehired more than 30 days following termination of employment and is otherwise eligible to participate in the Plan, the individual shall be treated as a newly Eligible Employee and may make a new election under procedures otherwise set forth within this section or the Section titled: "Initial Elections" below as applicable.

03. Application to Participate

An Employee who is eligible to participate in this Plan may, during the applicable Election Period, complete an Election to Participate form that the Administrator shall furnish to the Employee. The Election to Participate form is an irrevocable election made by the Employee to redirect and reduce taxable compensation to cover the Employee's applicable cost of Benefits elected, which shall be applicable until the end of the current Plan Year, unless the Participant is entitled to change his or her Benefit elections pursuant to the Section titled: "Change of Elections".

Such election shall be effective for the first pay period beginning on or after the Employee's effective date of participation pursuant to the Section titled: "Effective Date of Participation".

04. Termination of Participation

A Participant shall no longer participate in this Plan upon the occurrence of any of the following events: (a) His or her termination of employment, subject to the provisions of the Section titled: "Termination of Employment"; (b) His or her death; or (c) The termination of this Plan, subject to the provisions of the Section titled: "Termination".

05. Termination of Employment

If a Participant terminates employment with the Employer for any reason other than death, his or her participation in the Plan shall cease, subject to the Participant's right to continue coverage under any Insurance Contract for which premiums have already been paid or any other ability to continue participation in a Health Savings Account pursuant to Code Section 223.

When an Employee ceases to be a Participant, the cafeteria plan must pay the Employee any amount the Employee previously paid for coverage or Benefits to the extent the previously paid amount relates to the period from the date the Employee ceases to be a Participant through the end of that Plan Year.

III. Article - Contributions to the Plan

01. **Salary Redirection**

Benefits under the Plan shall be financed by Salary Redirections sufficient to support Benefits that a Participant has elected hereunder and to pay the Participant's Premium Expenses. The salary administration program of the Employer shall allow each Participant to agree to reduce his or her pay during a Plan Year by an amount determined necessary to purchase the elected Benefit and to pay the Participant's Premium Expenses. The amount of such Salary Redirection shall be specified by the Plan Sponsor and shall be applicable for a Plan Year. Notwithstanding the above, for new Participants, the Salary Redirections shall only be applicable from the first day of the pay period following the Employee's entry date up to and including the last day of the Plan Year. These contributions shall be allocated to the funds or accounts established under the Plan pursuant to the Participants' elections made in accordance with the Article titled: "Participant Elections".

Any Salary Redirection shall be determined prior to the beginning of a Plan Year (subject to initial elections pursuant to the Section titled: "Initial Elections") and prior to the end of the Election Period and shall be irrevocable for such Plan Year. However, a Participant may revoke a Benefit election after the Plan Year has commenced and make a new Election to Participate (or decline participation on the Election to Not Participate form) with respect to the remainder of the Plan Year, if both the revocation and the new election are on account of and consistent with a change in status and such other permitted events as determined under the Article titled: "Participant Elections" of the Plan and consistent with the rules and regulations of the Department of the Treasury. Salary Redirection amounts shall be contributed on a pro rata basis for each pay period during the Plan Year. All individual Election forms are deemed to be part of this Plan and incorporated herein by reference.

02. **Application of Contributions**

As soon as reasonably practical after each payroll period, the Employer shall apply the Salary Redirections to provide the Benefits elected by the affected Participants. Any contributions made or withheld from an Employee's compensation, pursuant to the Employee's signed Election to Participate for the Health Savings Account shall be credited to such account. Amounts designated for the Participant's Premium Expense Reimbursement Account shall likewise be credited to such account for the purpose of paying Premium Expenses.

03. **Periodic Contributions**

Notwithstanding the requirement provided above and in other Articles of this Plan that Salary Redirections be contributed to the Plan by the Employer on behalf of an Employee on a level and pro rata basis for each payroll period, the Employer and Administrator may implement a procedure in which Salary Redirections are contributed throughout the Plan Year on a periodic basis that is not pro rata for each payroll period. In the event Salary Redirections are not made on a pro rata basis, upon termination of participation, a Participant may be entitled to a refund of such Salary Redirections pursuant to the Section titled: "Termination of Employment".

IV. Article - Benefits

01. **Benefit Options**

Each Participant may elect to have his or her full compensation paid to him in taxable compensation or elect to have the amount of his or her Salary Redirection amounts applied to any one or more of the optional Benefits or any other group-insured or self-funded Benefit permitted under Code Section 125, that is offered by the Employer as set forth in the Adoption Agreement. If selected as an available Benefit Option under the Employer's Adoption Agreement, each Eligible Individual may elect coverage under the Health Savings Account Program option, in which case the Article titled: "Health Savings Account Program" shall apply.

The Employer may select suitable health and hospitalization Insurance Contracts for use in providing health Benefits, which policies will provide uniform benefits for all Participants electing this Benefit.

02. **Description of Benefits**

Each Eligible Employee may elect to have the Administrator pay those contributions that the Employee is required to make to the Benefit options described under the Section titled: "Benefit Options", as a condition for the Employee and his or her Dependents to participate in those Benefit options.

03. **Nondiscrimination Requirements**

(a) It is the intent of this Plan to provide benefits to a classification of Employees that the Secretary of the Treasury finds not to be discriminatory in favor of the group in whose favor discrimination is prohibited under Code Section 125 or applicable Regulations thereunder.

(b) If the Administrator deems it necessary, in order, to avoid discrimination or possible taxation to Highly Compensated Employees, Key Employees or a group of employees in whose favor discrimination is prohibited by Code Section 125, it may, but shall not be required to, reduce contributions or non-taxable Benefits in order to assure compliance with this section. Any act taken by the Administrator under this section shall be carried out in a uniform and nondiscriminatory manner. If the Administrator decides to reduce contributions or non-taxable Benefits, it shall be done in the following manner. First, the non-taxable Benefits of the affected Participant (either an employee who is highly compensated or a Key Employee, whichever is applicable) who has the highest amount of non-taxable Benefits for the Plan Year shall have his or her non-taxable benefits reduced until the discrimination tests set forth in this Section are satisfied or until the amount of his or her non-taxable Benefits equals the non-taxable Benefits of the affected Participant who has the second highest amount of non-taxable Benefits. This process shall continue until the nondiscrimination tests set forth in this Section are satisfied. With respect to any affected Participant who has had Benefits reduced pursuant to this Section, the reduction shall be made proportionately among all insured Benefits. Contributions which are not utilized to provide Benefits to any Participant by virtue of any administrative act under this paragraph shall be forfeited and deposited into the Plan surplus.

04. **Non-Tax Dependent Coverage**

a. If (i) Employee Salary Redirections are made to fund Benefits under the Plan, and (ii) the Employer allows a Participant to elect to cover a Non-Tax Dependent through the Participant's coverage under group Medical, Dental or Vision benefit(s), a Participant who elects to participate in the Salary Redirection program may pay on a pre-tax basis through salary reduction contributions the Participant's portion of the premium cost of coverage under the Employer's Medical, Dental or Vision Benefits, provided that the full fair market value of such Medical, Dental or Vision coverage for any such Non-Tax Dependent shall be includible in the Participant's gross income as a taxable benefit in accordance with applicable federal income tax rules. For purposes of this Plan, the Participant electing coverage for Non-Tax Dependent(s) shall be treated as receiving, at the time that coverage is received, cash compensation equal to the full fair market value of such coverage and then as having purchased the coverage with after-tax employee contributions.

V. Article - Participant Elections

01. **Initial Elections**

An Employee who meets the Eligibility Requirements of the Plan on the first day of, or during, a Plan Year will automatically participate in this Plan for all or the remainder of such Plan Year unless the employee completes the Election Form – Election Not To Participate. For any such newly Eligible Employee, if coverage is effective as of the date of hire pursuant to the Section titled: "Effective date of Participation" above, such Employee shall be eligible to participate retroactively as of their date of hire. Newly Eligible Employee Election amounts will be collected on the first pay period.

02. **Subsequent Annual Elections**

a. A Participant will automatically be enrolled in subsequent plan years unless the Participant terminates his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;

b. A Participant may terminate his or her participation in the Plan by notifying the Administrator in writing during the Election Period that he or she does not want to participate in the Plan for the next Plan Year;

c. An Employee who elects to not participate for the Plan Year following the Election Period will have to wait until the next Election Period before again electing to participate in the Plan, except as provided for in the Section titled: "Change of Elections".

03. **Change of Elections**

a. Any Participant may change a Benefit election after the Plan Year has commenced and make new elections with respect to the remainder of such Plan Year if, under the facts and circumstances, the changes are necessitated by and are consistent with a change in status that is recognized under rules and regulations adopted by the Department of the Treasury. Notwithstanding anything herein to the contrary, if the rules and regulations conflict with provisions of this Plan, then such rules and regulations shall control.

In general, a change in election is not consistent if the change in status is the Participant's divorce, annulment or legal separation from a spouse, the death of a spouse or dependent, or a dependent ceasing to satisfy the Eligibility Requirements for coverage, and the Participant's election under the Plan is to cancel accident or health insurance coverage for any individual other than the one involved in such an event. In addition, if the Participant, spouse or dependent gains or loses eligibility for coverage under a family member's plan as a result of a change in marital status or a change in employment status, then a Participant's election under the Plan to cease or decrease coverage for that individual under the Plan is consistent with that change in status only if coverage for that individual becomes applicable or is increased under the family member's plan.

Regardless of the consistency requirement, if the individual, the individual's spouse, or dependent, becomes eligible for continuation coverage under the Employer's group health plan as provided in Code Section 4980B or any similar state law, then the individual may elect to increase payments under this Plan in order to pay for the continuation coverage. However, this does not apply for COBRA eligibility due to divorce, annulment or legal separation.

Any new election shall be effective at such time as the Administrator shall prescribe, but not earlier than the first pay period beginning after the election form is completed and returned to the Administrator. For the purposes of this subsection, a change in status shall only include the following events or other events permitted by Treasury regulations:

1. Legal Marital Status: events that change a Participant's legal marital status, including marriage, divorce, death of a spouse, legal separation or annulment;

2. Number of Dependents: Events that change a Participant's number of dependents, including birth, adoption, placement for adoption, or death of a dependent;

3. Employment Status: Any of the following events that change the employment status of the Participant, spouse, or dependent: termination or commencement of employment, a strike or lockout, commencement of return from an unpaid leave of absence, or a change in worksite. In addition, if the eligibility conditions of this Plan or another employee benefit plan of the employer of the spouse, or dependent, depend on the employment status of that individual and there is a change in that individual's employment status with the consequence that the individual becomes (or ceases to be) eligible under the applicable plan, then that change constitutes a change in employment under this subsection;

4. Dependent satisfies or ceases to satisfy the Eligibility Requirements: an event that causes the Participant's dependent to satisfy or cease to satisfy the requirements for coverage due to

coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f) pertaining to HIPAA special enrollment rights or the Family and Medical Leave Act.

An affected Participant may change an election for accident or health coverage during a Plan Year and make a new election in accordance with the special enrollment rights provided in Code Section 9801(f), including those authorized under the provisions of the Children's Health Insurance Program Reauthorization Act of 2009 (CHIP); provided that such Participant meets the sixty (60) day notice requirement imposed by Code Section 9801(f) (or such longer period as may be permitted by the Plan and communicated to Participants).

Such change shall take place on a prospective basis, unless required by Code Section 9801(f) to be retroactive.

c. Notwithstanding subsection (a), in the event of a judgment, decree, or order ("order") resulting from a divorce, legal separation, annulment, or change in legal custody (including a qualified medical child support order defined in ERISA Section 609) that requires accident or health coverage for a Participant's child (including a foster child who is a dependent of the Participant):

   1. The Plan may change an election in order to provide coverage for the child if the order requires coverage under the Participant's plan; or

   2. The Participant shall be permitted to change an election in order to cancel coverage for the child if the order requires the former spouse to provide coverage for such child, under that individual's plan, and such coverage is actually provided.

d. Notwithstanding subsection (a), Participants may change elections in order to cancel accident or health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent is enrolled in the accident or health coverage of the Employer and becomes entitled to coverage (i.e., enrolled) under Part A or Part B of the Title XVIII of the Social Security Act (Medicare) or Title XIX of the Social Security Act (Medicaid), other than coverage consisting solely of benefits under section 1928 of the Social Security Act (the program for distribution of pediatric vaccines). If the Participant or the Participant's spouse or dependent who has been entitled to Medicaid or Medicare coverage loses such eligibility, that individual may prospectively elect coverage under the Plan if a benefit package option under the Plan provides similar coverage.

e. Notwithstanding subsection (a), Participants may make a prospective election change to add group health coverage for the Participant or the Participant's spouse or dependent if the Participant or the Participant's spouse or dependent loses coverage under any group health coverage sponsored by a governmental or educational institution, including (but not limited to) the following: a state children's health insurance program (CHIP) under Title XXI of the Social Security Act; a medical care program of an Indian Tribal government (as defined in Code Section 7701 (a) (40)), the Indian Health Service, or a tribal organization; a state health benefits risk pool; or a foreign government group health plan, subject to the terms and limitations of the applicable benefit package option(s).

   Further, if the Participant or the Participant's spouse or dependent who has been entitled to Medicare or Medicaid loses eligibility for such coverage, the Participant may elect to prospectively commence or increase the accident or health coverage of the individual who loses Medicare or Medicaid eligibility.

f. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant changes from full-time employment (i.e., at least 30 hours of service per week) to part-time employment (i.e., less than 30 hours of service per week), even if the Participant continues to be eligible for coverage under the group health plan, and (ii) the Participant, and any related individuals whose coverage is also to be revoked, intend to enroll in another plan that provides minimum essential coverage and is effective no later than the first day of the second month after the month during which the revocation is effective.

g. Notwithstanding subsection (a), a Participant may prospectively revoke his or her election of group health plan coverage if (i) the Participant is eligible for a Special Enrollment Period to enroll in a Qualified Health Plan through a Marketplace, or seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period, and (ii) the Participant, or any covered dependents intend to enroll in a Qualified Health Plan through a Marketplace that is effective no later than the day immediately following the effective date of the revocation.

h. Notwithstanding subsection (a), if the cost of a Benefit provided under the Plan increases or decreases during a Plan Year, then the Plan shall automatically increase or decrease, as the case may be, the Salary Redirections of all affected Participants for such Benefit. Alternatively, if the cost of a benefit package option increases significantly, the Administrator shall permit the affected Participants to either make corresponding changes in their payments or revoke their elections and, in lieu thereof, receive on a prospective basis coverage under another benefit package option with similar coverage; or drop coverage prospectively if there is no other benefit package option available

Employer, or an action taken by an Insurer.

i. Notwithstanding subsection (a), if the cost of a Benefit package option provided under the plan decreases significantly during a Plan Year, the Administrator shall permit the affected Participants to make corresponding changes in their payments; and employees who are otherwise eligible under the Plan may elect the Benefit package option, subject to the terms and limitations of the Benefit package option.

   If the coverage under a Benefit is significantly curtailed, and such curtailment results in a complete loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage, or drop coverage prospectively if there is no other Benefit package option available that provides similar coverage.

   If the coverage under a Benefit is significantly curtailed, and such curtailment does not result in a loss of coverage, affected Participants may revoke their elections of such Benefit and, in lieu thereof, elect to receive on a prospective basis coverage under another plan with similar coverage.

   If, during the period of coverage, a new Benefit package option or other coverage option is added (or an existing Benefit package option or other coverage option is eliminated) or a significantly improved existing Benefit package option is added, then the affected Participants and employees who are otherwise eligible under the Plan may elect the newly-added or significantly improved option (or elect another option if an option has been eliminated) prospectively and make corresponding election changes with respect to other Benefit package options providing similar coverage.

j. Notwithstanding subsection (a), a Participant may make a prospective election change to add group health coverage for the Participant, or the Participant's Spouse or Dependent, if such individual loses group health coverage under a governmental or educational institution, including a state children's health insurance program under the Social Security Act, the Indian Health Service or a health program offered by an Indian tribal government, a state health benefits risk pool, or a foreign government group health plan.

k. Health Savings Account changes. Notwithstanding subsection (a), with regard to the Health Savings Account Benefit specified in the Article titled: "Benefits", a Participant who has elected to make elective contributions under such arrangement may modify or revoke the election prospectively, provided such change is consistent with Code Section 223 and the Treasury regulations thereunder.

VI. Article - Health Savings Account Program

01. Establishment of Program

This Health Savings Account Program (hereinafter the "HSA") is intended to qualify as a program under Code Section 223 and shall be interpreted in a manner consistent with such Code Section. The Health Savings Account Program is provided and administered by the HSA Trustee.

02. Coordination with Premium Only Plan Benefits

All Participants in the Premium Only Plan are eligible to receive Benefits under this HSA, as long as they otherwise meet the definition of an Eligible Individual set forth in Code Section 223. The Employer may allow Employees to make contributions to the HSA with pre-tax dollars, as governed and elected under the Adoption Agreement. In circumstances in which Employees are allowed to make pre-tax contributions to the HSA, the Employer shall also have the option of making contributions to the Employee's HSA as well, through usage of this Plan and as otherwise set forth herein after consideration of, among other provisions. The Articles titled: "Contributions to the Plan", and "Benefits" as they relate to applicability of Employer contributions and applicable nondiscrimination standards. The enrollment and termination of participation under the Premium Only Plan shall constitute enrollment and termination of participation under this HSA. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of this Premium Only Plan.

VII. Article - Administration

01. Plan Administration

The Employer shall be the Administrator, unless the Employer elects otherwise. The Employer may appoint any person or persons, including, but not limited to, one or more Employees of the Employer, to perform the duties of the Administrator. Any person so appointed shall signify acceptance by filing written acceptance with the Employer. An Administrator may resign by delivering a written resignation to the Employer, to take effect at a date specified therein, or upon delivery to the Employer if no date is specified. The Administrator may be removed by the Employer by delivering a written notice of removal to the Administrator, to take effect at a date specified therein, or upon delivery to the Administrator if no date is specified. Upon the resignation or removal of any individual performing the duties of the Administrator, the Employer may designate a successor.

The operation of the Plan shall be under the supervision of the Administrator. It shall be a principal duty of the Administrator to see that the Plan is carried out in accordance with its terms, and for the exclusive benefit of Employees entitled to participate in the Plan. The Administrator shall have full power to administer the Plan in all of its details, subject, however, to the pertinent provisions of the Code. The Administrator's powers shall include, but shall not be limited to the following authority, in addition to all other powers provided by this Plan:

a. To make and enforce such rules and regulations as the Administrator deems necessary or proper for the efficient administration of the Plan;

b. To interpret the Plan, the Administrator's interpretations thereof in good faith to be final and conclusive on all persons claiming benefits by operation of the Plan;

c. To decide all questions concerning the Plan and the eligibility of any person to participate in the Plan and to receive benefits provided under the Plan;

d. To reject elections or to limit contributions or Benefits for certain Highly Compensated Participants if it deems such to be desirable in order to avoid discrimination under the Plan in violation of applicable provisions of the Code;

e. To provide Employees with a reasonable notification of their benefits available under the Plan;

f. To keep and maintain the Plan documents and all other records pertaining to and necessary for the administration of the Plan;

g. To keep and communicate procedures to determine whether a medical child support order is qualified under ERISA Section 609; and

h. To appoint such agents, counsel, accountants, consultants, and actuaries as may be required to assist in administering the Plan.

Any procedure, discretionary act, interpretation or construction taken by the Administrator shall be done in a nondiscriminatory manner based upon uniform principles consistently applied and shall be consistent with the intent that the Plan shall continue to comply with the terms of Code Section 125 and the Treasury regulations thereunder.

02. Examination of Records

The Administrator shall make available to each Participant, Eligible Employee and any other Employee of the Employer such records as pertain to their respective interests under the Plan for examination at reasonable times during normal business hours.

03. Payment of Expenses

Any reasonable administrative expenses shall be paid by the Employer unless the Employer determines that administrative costs shall be borne by the Participants under the Plan or by any Trust Fund which may be established hereunder. The Administrator may impose reasonable conditions for payments, provided that such conditions shall not discriminate in favor of Highly Compensated Employees.

04. Application of Benefit Plan Surplus

Any forfeited amounts credited to the Benefit Plan surplus by virtue of the failure of a Participant to incur a qualified expense may, but need not be, separately accounted for after the close of the Plan Year in which such forfeitures arose. In no event shall such amounts be carried over to reimburse a Participant for expenses incurred during a subsequent Plan Year for the same or any other Benefit available under the Plan; nor shall amounts forfeited by a particular Participant be made available to such Participant in any other form or manner, except as permitted by Treasury regulations. Amounts in the Benefit Plan surplus shall first be used to defray any administrative costs and experience losses and thereafter be retained by the Employer.

particular Insurer or other benefit program that is self-insured whose product is then being used in conjunction with this Plan, the terms of the Insurance Contract shall control as to those Participants receiving coverage under such Insurance Contract. For this purpose, the Insurance Contract shall control in defining the persons eligible for insurance, the dates of their eligibility, the conditions which must be satisfied to become insured, if any, the Benefits Participants are entitled to and the circumstances under which insurance terminates.

06. **Indemnification of Administrator**

The Employer agrees to indemnify and to defend to the fullest extent permitted by law any Employee serving as the Administrator or as a member of a committee designated as Administrator (including any Employee or former Employee who previously served as Administrator or as a member of such committee) against all liabilities, damages, costs and expenses (including attorney's fees and amounts paid in settlement of any claims approved by the Employer) occasioned by any act or omission to act in connection with the Plan, if such act or omission is in good faith.

VIII. Article - Amendment or Termination of Plan

01. **Amendment**

The Employer, at any time or from time to time, may amend any or all of the provisions of the Plan without the consent of any Employee or Participant. No amendment shall have the effect of modifying any benefit election of any Participant in effect at the time of such amendment, unless such amendment is made to comply with federal, state or local laws, statutes or regulations.

02. **Termination**

The Employer is establishing this Plan with the intent that it will be maintained for an indefinite period of time. Notwithstanding the foregoing, the Employer reserves the right to terminate the Plan, in whole or in part, at any time. In the event the Plan is terminated, no further contributions shall be made. Benefits under any Insurance Contract shall be paid in accordance with the terms of the Contract.

Any amounts remaining in any such fund or account as of the end of the Plan Year in which Plan termination occurs shall be forfeited and deposited in the Benefit Plan surplus.

IX. Article - Miscellaneous

01. **Plan Interpretation**

All provisions of this Plan shall be governed and interpreted by the Employer, or it's delegated Administrator, as applicable, in its full and complete discretion and shall be otherwise applied in a uniform, nondiscriminatory manner. This Plan shall be read in its entirety and not severed except as provided in the Section titled: "Severability".

02. **Gender and Number**

Wherever any words are used herein in the masculine, or feminine, or are gender neutral, they shall be construed as though they were also used in another gender in all cases where they would so apply, and whenever any words are used herein in the singular or plural form, they shall be construed as though they were also used in the other form in all cases where they would so apply.

03. **Written Document**

This Plan document, in conjunction with any separate written document which may be required by law, is intended to satisfy the written Plan requirement of Code Section 125 and any Regulations thereunder relating to Cafeteria Plans.

04. **Exclusive Benefit**

This Plan shall be maintained for the exclusive benefit of the Employees who participate in the Plan.

05. **Participant's Rights**

This Plan shall not be deemed to constitute an employment contract between the Employer and any Participant or to be a consideration or an inducement for the employment of any Participant or Employee. Nothing contained in this Plan shall be deemed (i) to give any Participant, or (ii)Employee the right to be retained in the service of the Employer or to interfere with the right of the Employer to discharge any Participant or Employee at any time regardless of the effect which such discharge shall have upon him as a Participant of this Plan.

06. **Action by the Employer**

Whenever under the terms of the Plan the Employer is permitted or required to do or perform any act or matter or thing, it shall be done and performed by a person duly authorized by the Employer to do so.

07. **Employer's Protective Clauses**

a. Upon the failure of the Employer to obtain the insurance contemplated by this Plan (whether as a result of negligence, gross neglect or otherwise), a Participant's Benefits shall be limited to the insurance premium(s), if any, that remained unpaid for the period in question and the actual insurance proceeds, if any, received by the Employer or the Participant as a result of the Participant's claim.

b. The Employer's liability to a Participant shall only extend to and shall be limited to any payment actually received by the Employer from the Insurer. In the event that the full insurance Benefit contemplated is not promptly received by the Employer within a reasonable time after submission of a claim, then the Employer shall notify the Participant of such facts and the Employer shall no longer have any legal obligation whatsoever (except to execute any document called for by a settlement reached by the Participant). The Participant shall be free to settle, compromise or refuse the claim as the Participant, in his or her sole discretion, shall see fit.

c. The Employer shall not be responsible for the validity of any Insurance Contract issued hereunder or for the failure on the part of the Insurer to make payments provided for under any Insurance Contract. Once insurance is applied for or obtained, the Employer shall not be liable for any loss which may result from the failure to pay Premiums to the extent Premium notices are not received by the Employer.

08. **No Guarantee of Tax Consequences**

Neither the Administrator nor the Employer makes any commitment or guarantee that any amounts paid to or for the benefit of a Participant under the Plan will be excludable from the Participant's gross income for federal or state income tax purposes, or that any other federal or state tax treatment will apply to or be available to any Participant. Notwithstanding the foregoing, the rights of Participants under this Plan shall be legally enforceable.

09. **Indemnification of Employer by Participants**

If any Participant receives one or more payments or reimbursements under the Plan that are not for a reimbursements had been made to the Participant as regular cash compensation, plus the Participant's share of any Social Security tax that would have been paid on such compensation, less any such additional income and Social Security tax actually paid by the Participant.

10. **Funding**

Unless otherwise required by law, contributions to the Plan need not be placed in trust or dedicated to a specific Benefit, but shall instead be considered general assets of the Employer until the Premium Expense required under the Plan has been paid. Furthermore, and unless otherwise required by law, nothing herein shall be construed to require the Employer or the Administrator to maintain any fund or segregate any amount for the benefit of any Participant, and no Participant or other person shall have any claim against, right to, or security or other interest in, any fund, account or asset of the Employer from which any payment under the Plan may be made.

11. **Governing Law**

This Plan is governed by the Code and the Treasury regulations issued thereunder (as they might be amended from time to time). In no event does the Employer guarantee the favorable tax treatment sought by this Plan. To the extent not preempted by federal law, the provisions of this Plan shall be construed, enforced and administered according to the laws of the state of Texas.

12. **Severability**

If any provision of the Plan is held invalid or unenforceable, its invalidity or unenforceability shall not affect any other provisions of the Plan, and the Plan shall be construed and enforced as if such provision had not been included herein.

13. **Captions**

The captions contained herein are inserted only as a matter of convenience and for reference, and in no way define, limit, enlarge, or describe the scope or intent of the Plan, nor in any way shall they affect the Plan or the construction of any provision thereof.

14. **Continuation of Coverage**

Notwithstanding anything in the Plan to the contrary, in the event any benefit under this Plan subject to the continuation coverage requirement of Code Section 4980B becomes unavailable, each Participant will be entitled to continuation coverage as prescribed in Code Section 4980B.

15. **Family and Medical Leave Act**

Notwithstanding any provision in this Plan to the contrary, if a Participant goes on a qualifying unpaid leave under the Family and Medical Leave Act of 1993 (FMLA), to the extent required by the FMLA and, after consideration of Treasury Regulation Section 1.125-3 as applicable, the Employer will continue to maintain the Participant's benefits under this Plan on the same terms and conditions as though he/she were still an active Employee (i.e., the Employer will continue to pay its share of the premium to the extent the Employee opts to continue his or her coverage). If the Employee opts to continue his or her coverage, the Employee may pay his or her share of the premium with after-tax dollars while on leave (or pre-tax dollars to the extent he/she receives compensation during the leave), or the Employee may be given the option to pre-pay all or a portion of his or her share of the premium for the expected duration of the leave on a pre-tax salary reduction basis out of his or her pre-leave Compensation by making a special election to that effect prior to the date such Compensation would normally be made available to him or her (provided, however, that pre-tax dollars may not be utilized to fund coverage during the next plan year), or via other arrangements agreed upon between the Employee and the Administrator (e.g., the Administrator may fund coverage during the leave and withhold "catch-up" amounts upon the Employee's return). Upon return from such leave, the Employee will be permitted to reenter the Plan on the same basis the Employee was participating in the Plan prior to his or her leave, or as otherwise required by the FMLA.

Furthermore, if a Participant goes on a qualifying paid leave under the FMLA, to the extent required by the FMLA, the Employee will continue coverage while on FMLA by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

16. **Health Insurance Portability and Accountability Act**

Notwithstanding anything in this Plan to the contrary, this Plan shall be operated in accordance with HIPAA and regulations thereunder.

17. **Uniformed Services Employment and Reemployment Rights Act**

Not withstanding any provision of this Plan to the contrary, contributions, benefits and service credit with

Notwithstanding any provision of this Plan to the contrary, this Plan shall be operated in accordance with GINA and regulations thereunder.

Adoption Agreement

For Polk County
Section 125 Premium Only Plan

The undersigned Employer adopted the Premium Only Plan for those Employees who shall qualify as Participants thereunder. It shall be effective as of the date specified below. The Employer hereby selects the following Plan specifications:

1. **Name of Employer: Polk County**
2. **Effective Date:** This adopted Premium Only Plan shall be effective as of **October 01, 2025**
3. **Plan Year:** Your Plan's records are maintained on the basis of a twelve-month period. This is known as the Plan Year. The adopted plan year begins on October 01 and ends on September 30.
4. **Employer's Principal Office:**
   602 E Church Street, Suite 105
   Livingston, TX 77351
5. **Benefits:** All the benefits listed below are included in this plan:
   - **Health Plan.** Premiums that are payroll deducted on a pre-tax basis may include the following:
     - Short-Term Disability
     - Group Medical Plan
     - Group Dental Plan
     - Group Vision Plan
     - HSA Contributions
     - Critical Illness
     - Hospital Indemnity Insurance
     - Voluntary Benefit(s)
     - Accident Insurance
   - **Short-term Disability Plan** - If premiums are pre-taxed benefits will be taxable to the employee.

POLK COUNTY

Signature:

James Mostek

Name, Title: James Mostek, Human Resources Director

Date: 02/17/2026

1771355119-8221464

CERTIFICATE OF RESOLUTION

The undersigned authorized representative of **Polk County** (the Employer) hereby certifies that the following resolutions were duly adopted by the governing body of the Employer on **February 17th, 2026**, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Welfare Benefit Plan, effective October 01, 2025, presented to this meeting (and a copy of which is attached hereto) is hereby approved and adopted, and that the proper agents of the Employer are hereby authorized and directed to execute and deliver to the Administrator of said Plan one or more counterparts of the Plan.

RESOLVED, that the Administrator shall be instructed to take such actions that the Administrator deems necessary and proper in order to implement the Plan, and to set up adequate accounting and administrative procedures for the provision of benefits under the Plan.

RESOLVED, that the proper agents of the Employer shall act as soon as possible to notify the employees of the Employer of the adoption of the Plan and to deliver to each employee a copy of the Summary Plan Description of the Plan, which Summary Plan Description is attached hereto and is hereby approved.

The undersigned further certifies that attached hereto as Exhibits, are true copies of Polk County's Benefit Plan Document and Summary Plan Description approved and adopted at this meeting.

Company: Polk County

Signature:

James Mostek

Name, Title: James Mostek, Human Resources Director

Date: 02/17/2026

1771355119-8221464

Higginbotham™

Polk County

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351

Section 125 Premium Only Plan

Summary Plan Description

Effective October 01, 2025

INTRODUCTION

The Company's Premium Only Plan ("Plan") has been established to allow Eligible Employees to pay for certain benefits on a pre-tax basis. There are specific benefits that you may elect, and they are outlined in this Summary Plan Description. You will also be informed about other important information concerning the Plan, such as the conditions you must satisfy before you can join and the laws that protect your rights.

Read this Summary Plan Description ("SPD") carefully so that you understand the provisions of the Plan and the benefits you will receive. This SPD describes the Plan's benefits and obligations as contained in the Plan document, which governs the operation of the Plan. The Plan document is written in much more technical language. Please note that if the non-technical language in this SPD and the legal language of the Plan document conflict, the Plan document will always govern the Plan. Also, if there is a conflict between any of the insurance contracts and either the Plan document or this Summary Plan Description, the insurance contracts will control the respective insurance policies or other benefit programs, if self funded. If you wish to receive a copy of the legal Plan document, please contact the Plan Administrator.

The Plan is subject to the Internal Revenue Code and other federal and state laws and regulations that may affect your rights under this plan. This SPD explains the current details of the Plan in order to comply with all applicable legal requirements. From time to time, the Plan may be revised due to a change in laws or due to pronouncements by the Internal Revenue Service (IRS) or other federal agencies. This Plan may be amended or terminated by the Company. If the Plan is ever amended or changed, the Company will notify you.

This SPD was designed to provide you with information regarding the Company Premium Only Plan. If this SPD does not answer all of your questions, please contact the Administrator (or other assigned person). The name and address of the Administrator can be found within this SPD

Overview

This section contains general information, which you may need to know about the Polk County Premium Only Plan.

General Information

1. The name of the Plan is the Polk County Premium Only Plan.
2. The company has adopted this Plan effective October 01, 2025.
3. This Plan's records are maintained over a twelve-month period. This is known as the Plan Year. The adopted plan year begins on October 01 and ends on September 30.
4. This Plan is unfunded, meaning that the funds to pay Benefits and to otherwise operate the Plan come from the general assets of the Employer and not from a separate trust arrangement or fully-insured insurance arrangement.

Employer Information:

Your Employer's name, address, and tax identification number are:

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351
Federal Employer I.D. Number: 74-6001621

Plan Administrator Information:

The name, address, and tax identification number of your Plan's Administrator are:

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351
Federal Employer I.D. Number: 74-6001621

The Administrator keeps the records for the Plan and is responsible for the administration of the Plan. The Administrator will also answer any questions you may have about the Plan. You may contact the Administrator for any further information about the Plan.

Service of Legal Process

The name and address of the Plan's agent for service of legal process are:

Polk County
602 E Church Street, Suite 105
Livingston, TX 77351
Federal Employer I.D. Number: 74-6001621

Type of Administration

The type of Plan administration is Employer Administration.

01. How Does This Plan Operate?

Before the start of each Plan Year, you will be able to elect to have some of your future salary or other compensation contributed to the Plan in lieu of receiving those amounts in cash, and your future salary or other compensation will be automatically reduced by the amount elected as a contribution to the Plan. The money contributed will be used to pay for benefits you have elected based on the options sponsored by your Employer (and as identified on your "Election to Participate" form). The portion of your pay that is contributed to pay for the benefits provided for under the Plan is not subject to State or Federal income or Social Security taxes. In other words, the Plan allows you to use tax-free dollars to pay for insurance coverage, premium amounts, or other allowable plan contributions or expenses which you normally pay for with out-of-pocket, taxable dollars.

02. What Happens to Contributions Made to the Plan?

Before each Plan Year begins, you will select the benefits or programs you desire to pay for through the Plan with your own pre-tax contributions. Then, during each pay period during that Plan Year, the contributions deducted from your paycheck will be used to pay your portion of your employer-sponsored benefit coverage. Any contribution amounts that are not used during a Plan year to provide insurance benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan year with the exception of HSA contributions that remain available for your use under terms established under your HSA arrangement.

03. When Is the "Election Period" for Our Plan?

Your initial election period will start on the date you first meet the "eligibility requirements" and end 30 days thereafter. Then, for each following Plan Year, the election period is established by the Administrator and applied uniformly to all participants. It will be a period of time prior to the beginning of each Plan Year. The Administrator will inform you each year about the election period. Your previous elections will be maintained unless a change request is provided to the Plan Administrator by the deadline of the Open Enrollment period.

04. May I Change My Elections During the Plan Year?

Generally, you cannot change the elections you have made after the beginning of the Plan Year. However, there are certain limited situations when you can change your elections. For example: you are permitted to change elections if you have a "change in status" and you make an election change that is consistent with the "change in status." Currently, Federal law considers the following events to be "changes in status":

- Marriage, divorce, death of a spouse, legal separation or annulment;
- Change in the number of dependents, including birth, adoption, placement for adoption, or death of a dependent;
- Any of the following events for you, your spouse or dependent: commencement or termination of employment, a strike or lockout, commencement of or return from an unpaid leave of absence, a change in worksite, or any other change in employment status that affects eligibility for benefits;
- One of your dependents satisfies or ceases to satisfy the requirements for coverage due to change in age, student status, or any similar circumstance, including a change to cover adult children who have not attained age 27 as of the end of the taxable year; and
- A change in the place of residence of you, or your spouse or dependent.
- A change in your Full-Time status that results in a reduction in work hours that are consistently below an average of 30 hours per week.
- When you or your dependents elect to enroll in a qualified health plan in a Marketplace during the Annual Open Enrollment or a qualifying Special Enrollment Period of that Marketplace.

There are detailed rules on when a change in election is deemed to be consistent with a "change in status." In addition, there are separate laws that give you rights to change accident and/or health coverage for you, your spouse, or your dependents. If you change coverage due to rights you have under the law, then you can make a corresponding change in your elections under the Plan. If any of these conditions apply to you, you should contact the Administrator.

If the cost of a benefit provided under the Plan increases or decreases during a Plan Year, then we will automatically increase or decrease, as the case may be, your salary redirection election. If the cost increases significantly, you will be permitted to (i) make corresponding changes in your payments, (ii) revoke your election and obtain coverage under another benefit package option with similar coverage, or (iii) revoke your election entirely.

If the coverage under a Benefit is significantly curtailed, and such curtailment results in a complete loss of coverage, then you may revoke your elections and elect to receive, on a prospective basis, coverage under another plan with similar coverage. In addition, if we add a new coverage option or eliminate an existing option, or significantly improve an existing option, you may elect the newly added or improved option (or elect another option if an option has been eliminated) and make corresponding election changes to other options providing similar coverage. If you are not a Participant, you may elect to join the Plan. There are also certain situations when you may be able to change your elections on account of a change under the plan of your spouse's, former spouse's or dependent's employer.

A change in compensation or a financial "hardship" is not a reason to change your election amount.

If you have declined enrollment in the Plan for you or your dependents (including a spouse) because of coverage under Medicaid or the Children's Health Insurance Program (CHIP), there may be a right to enroll in this Plan if there is a loss of eligibility for the government-provided coverage. However, a request for enrollment must be made within 60 days after the government-provided coverage ends.

In addition, if you declined enrollment in the Plan for you or your dependents (including spouse), and later become eligible for state assistance through a Medicaid or Children's Health Insurance Program that provides help with paying for Plan coverage, there may be a right to enroll in this Plan. However, a request for enrollment must be made within 60 days after the determination of eligibility for the state assistance.

However, with respect to the Health Savings Account, you may modify or revoke your elections without having had a change in status

05. **May I Make New Elections in Future Plan Years?**

You will automatically be enrolled in subsequent plan years unless you terminate your participation in the Plan by notifying the Administrator in writing during the Election Period that you do not want to participate in the Plan for the next Plan Year.

06. **What Insurance Coverage May I Purchase?**

Under our Plan, you can choose to receive your entire compensation in taxable compensation or use a portion to pay premiums on a pre-tax basis for any one or more insured benefits that we decide to offer through the Plan. However, you should note that if disability insurance is paid for on a pre-tax basis, any benefits you receive under your disability insurance policy may be taxable. You should contact your own tax advisor or accountant to determine the most appropriate election for these coverages under the Plan.

Certain limits may apply on the amount of coverage that we obtain on your behalf. The insurance contracts will normally control.

We may terminate or modify Plan benefits at any time, subject to the provisions of any insurance contracts providing the benefits described above. We will not be liable to you if an insurance company fails to provide any of the benefits described above. Also, your insurance will end when you leave employment, are no longer eligible under the terms of any insurance policies, or when insurance coverage terminates.

Any benefits to be provided by insurance will be provided only after (i) you have provided the Administrator the necessary information to apply for insurance, and (ii) the insurance is in effect for you.

If you cover your children (up to age 26) under your insurance, you can pay for that coverage through the Plan.

You may purchase:

- Short-Term Disability
- Group Medical Plan
- Group Dental Plan
- Group Vision Plan
- HSA Contributions
- Critical Illness
- Hospital Indemnity Insurance
- Voluntary Benefit(s)
- Accident Insurance

07. **Will My Social Security Benefits Be Affected?**

Your Social Security benefits may be slightly reduced, because when you use part of your compensation to pay for insurance premiums on a tax-free basis under our Plan, it reduces the amount of contributions that you make to the Federal Social Security system as well as our contribution to Social Security on your behalf.

08. **What if I take a Family or Medical Leave?**

If you take an unpaid leave under the Family and Medical Leave Act, you may revoke or change your existing elections for health insurance and you may participate in annual enrollment. If your coverage in these benefits terminates, due to your revocation of the benefit while on leave or due to your non-payment of contributions, you may reinstate coverage for the remaining portion of the Plan Year upon your return.

Your employer may choose to continue coverage on your behalf during your FMLA leave. Your employer will arrange a schedule for you to "catch up" your payments when you return.

If you continue your coverage during your unpaid leave, you may pre-pay for the coverage through payroll deduction prior to the start of your leave, provided such payroll deduction is for benefits within the remaining portion of the plan year, or you may pay for your coverage on an after-tax basis while you are on leave, or you and your Employer may arrange a schedule for you to "catch up" your payments when you return.

If you take a paid leave under the Family and Medical Leave Act, you may participate in annual enrollment, and you will be required to continue coverage while on FMLA, your share of the premiums being paid by the method normally used during any paid leave.

In all instances, a paid or unpaid leave under FMLA will be treated in the same manner and consistent with a non-FMLA paid or unpaid leave.

09. **Do Limitations Apply to Highly Compensated Employees?**

Under the Internal Revenue Code, "highly compensated employees" and "key employees" generally are Participants provisions are also applicable if your Employer makes Employer contributions through the Plan on your behalf.

Your own circumstances will dictate whether contribution limitations on "highly compensated employees" or "key employees" will apply. You will be notified of these limitations if you are affected.

10. **What Happens If I Terminate Employment?**

If you leave our employ during the Plan Year, you will remain covered by insurance, but only for the period for which premiums have been paid prior to your termination of employment. Any amounts that are not used during a Plan Year to provide benefits will be forfeited and may not be paid to you in cash or used to provide benefits specifically for you in a later Plan Year.

If you are enrolled in a Health Savings Account and are making contributions through the Plan, any unused amounts within your HSA will continue to be available to you for withdrawal to pay qualified expenses on a tax-free basis, or may be distributed to you, subject to applicable IRS guidelines or the terms of your HSA account. You should contact the HSA Trustee to discuss any questions regarding any rights you may have to unused amounts held in your Health Savings Account at termination.

11. **What is a Health Savings Account?**

In addition to the Premium Only Plan benefits, described above, this Plan also may provide for contributions (via payroll deduction) to be made by you on a pre-tax basis to a "Health Savings Account" (also referred to as an "HSA Program"). The HSA is a type of account that enables those who elect to participate in this program to pay eligible HSA Medical Expenses or allow distribution of remaining balances for other qualifying purposes. The HSA Program, if applicable, is separately provided and administered through an HSA Trustee or similar custodial account. Your Employer's election to enable you to make contributions to the HSA Program merely provides the opportunity for you to contribute such amounts through this Plan on a pre-tax basis.

In general, unless otherwise excluded from participation, all Participants in the Premium Only Plan are eligible to receive benefits under the HSA Program. Enrollment and termination under the Premium Only Plan shall generally constitute enrollment and termination of participation under the HSA Program as well. In addition, other matters concerning contributions, elections and the like shall be governed by the general provisions of the Premium Only Plan; if your Employer allows you to make contributions through this Plan to your HSA plan; you elect the amount to be withdrawn from your salary in the same manner as otherwise set forth above. Your employer may also elect to contribute employer contribution amounts to your HSA plan, on a discretionary basis, and in accordance with the Plan's general limitations on the allow ability of employer contributions overall (NOTE: You should contact the HSA Trustee for any other questions you may have about eligibility to establish or participate in an HSA, what benefits may be received through participation in such program and how contributed HSA amounts are used to pay for qualifying expenses under the HSA program).

The eligible Employee will establish a Health Savings Account for contributions as elected for the HSA Program established or provided by the HSA Trustee. (NOTE: You should contact the HSA Trustee for more information about the amount you may contribute each year. The HSA Trustee will provide more information to you regarding the requirements for participation in the HSA Program and the benefits you are entitled to thereunder. To the extent of any conflict between the terms of this Plan and those of the HSA Program, the terms of the HSA Program will control.) We are not responsible for the decisions and operations of the HSA Trustee in the administration of the HSA Program.

12. **Qualified Medical Child Support Order**

A medical child support order is a judgment, decree or order (including approval of a property settlement) made under state law that provides for child support or health coverage for the child of a Participant. The child becomes an "alternate recipient" and can receive benefits under the health plans of the Employer if the order is determined to be "qualified." You may obtain, without charge, a copy of the procedures governing the determination of qualified medical child support orders from the Plan Administrator.

STATE OF TEXAS §
COUNTY OF §

RESOLUTION
EVIDENCE/ PROCUREMENT MANAGER GRANT APPLICATION SUBMINSSION

WHEREAS, The POLK COUNTY COMMISSIONER'S COURT finds it in the best interest of the citizens of POLK COUNTY, TEXAS that the EVIDENCE/ PROCUREMENT MANAGER be operated for the year 2026 - 2027; and

WHEREAS, the POLK COUNTY COMMISSIONER'S COURT agrees to provide applicable matching funds for said project as required by the EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT application; and

WHEREAS, the POLK COUNTY COMMISSIONER'S COURT agrees that in the event of loss or misuse of the Office of the Governor funds, the POLK COUNTY COMMISSIONER'S COURT assures that the funds will be returned to the Office of the Governor in full.

WHEREAS, The POLK COUNTY COMMISSIONER'S COURT designates POLK COUNTY JUDGE as the grantee's authorized official. The authorized official is given the power to apply for, accept, reject, alter or terminate the grant on behalf of the applicant agency.

WHEREAS, Polk County Commissioner's Court designates Polk County Auditor as the grantee's financial officer. The financial officer is given the power to submit financial and/or programmatic reports or alter a grant on behalf of the applicant agency.

NOW THEREFORE, BE IT RESOLVED that the POLK COUNTY COMMISSIONER'S COURT approves submission of the grant application for the EVIDENCE/ PROCUREMENT MANAGER to the Office of the Governor.

APPROVED and ADOPTED this 24th day of February 2026.

Sydney Murphy, County Judge

Guylene Robertson, Precinct 1

Mark DuBose, Precinct 2

Milt Purvis, Precinct 3

Jerry Cassity, Precinct 4

Office of the Governor
Public Safety Office –CEO/Law Enforcement Certifications and Assurances Form

Entity Name: POLK COUNTY	**Date: 02/09/2026**
Agency/Department Name: POLK COUNTY SHERIFF'S OFFICE	
Name of Chief Executive Officer: COUNTY JUDGE SYDNEY MURPHY	
Name of Head of Law Enforcement Agency: SHERIFF BYRON LYONS	

Certification Required by CEO and Head of Law Enforcement Agency

In our respective capacities as chief executive officer of POLK COUNTY JUDGE SYDNEY MURPHY and as head of POLK COUNTY SHERIFF BYRON LYONS, we hereby each certify that Grantee and Agency participate fully, and will continue to participate fully from the date of this certification until the later of August 31, 2027 or the end of the grant project period, in all aspects of the programs and procedures utilized by the U.S. Department of Homeland Security ("DHS") to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency's custody; and (2) detain such illegal aliens in accordance with requests by DHS.

We further certify that Grantee and Agency do not have, and will continue not to have until the later of August 31, 2027 or the end of the grant project period, any policy, procedure, or agreement (written or unwritten) that in any way limits or impedes Agency's receipt or DHS's issuance of detainer requests, or in any way limits or restricts Grantee's and Agency's full participation in all aspects of the programs and procedures utilized by DHS to: (1) notify DHS of all information requested by DHS related to illegal aliens in Agency's custody; and (2) detain such illegal aliens in accordance with requests by DHS.

Additionally, we certify that neither Grantee nor Agency have in effect, purport to have in effect, or are subject to or bound by any law, rule, policy, or practice (written or unwritten) that would: (1) require or authorize the public disclosure of federal law enforcement information in order to conceal, harbor, or shield from detection fugitives from justice or aliens illegally in the United States, 8 U.S.C. § 1324(a)(1)(A)(iii); (2) impede federal officers from exercising authority under 8 U.S.C. § 1226(a), § 1226(c), § 1231(a), § 1357(a), § 1366(1), or § 1366(3); (3) encourage or induce an alien to come to, enter, or reside in the United States in violation of law, 8 U.S.C. § 1324(a)(1)(A)(iv); or (4) result in the illegal transport or movement of aliens within the United States, 8 U.S.C. § 1324(a)(1)(A)(ii).

Lastly, we certify that Grantee and Agency will comply with all provisions, policies, and penalties found in Chapter 752, Subchapter C of the Texas Government Code.

We acknowledge that failure to comply with this certification may result in OOG, in its sole discretion, terminating any grant made by OOG to Grantee, and that Grantee must return all funds received from OOG for any grant terminated under this certification. We further acknowledge that Grantee will remain ineligible for OOG funding until it provides satisfactory evidence that the jurisdiction has complied with this certification for at least one year.

Signature
Chief Executive Officer for Grantee

Signature
Head of Agency

Primary Election – March 3, 2026 – Democratic Party Poll Staff

Location	Election Day Judge/Assist Judge (++contact information) -experienced	Clerk/ Alternate Clerk
ESCAPEES ACTIVITY CENTER	Jennifer Knapp	Bonnie Breaux
GOODRICH	Elizabeth Clark	Linda Kersten
SCENIC LOOP FIRE STATION	Sandra Overhoff	Ron Breaux
ONALASKA SUB-COURTHOUSE	Ginny LeGroue	(various)
BLANCHARD BAPT. CHURCH	Jackie Thomas	John Muzny
ST. JOSEPH CATH CHURCH	Susan Muzny	Larry Craft
DUNBAR COMM CENTER	Mary Walls	Tracy Rupp
SECHREST WEBSTER COMM CTR	Constance Jolly	(various)
ALABAMA-COUSHATTA ADMIN	Cherie Thomas	
SCHWAB CITY BAPTIST	Mike Hessel	Jimmy Reader
SODA BAPTIST	Bev Roth	Joy Bergfalk
JUDICIAL CENTER	Ruth Johnson	(various)

Primary Election – March 3, 2026 – Democratic Party Poll Staff

Location	Election Day Judge/Assist Judge (++contact information) - experienced	
Escapees Activity Center	Jennifer Knapp	
Goodrich	Clyde Haynes/Garland Davis	
Scenic Loop Fire Station	Michael Hessel	
Onalaska Sub-courthouse	Ginny LeGrow	
Blanchard Bapt. Church	Wally Tuthill	
St. Joseph Cath Church	Susan Muzny	
Dunbar Comm Center	Ron Breaux	
Sechrest Webster Comm Ctr	Constance Jolly	
Alabama-Coushatta Admin	Cherie Thomas	
Schwab City Baptist	Mary Walls	
Soda Baptist	Bonnie Breaux	
Judicial Center	Ruth Johnson	

Republican Party Poll Workers

for the

03 March 2026 Primary and Early Voting (and May 2026 Run-Off)

Election Judges - Early Voting (17 - 27 Feb)		
Brooksie Parrott	Corrigan (Sechrest Webster Comm Ctr)	(936) 433-7733
Herman Bishop	Judicial Center	(936) 252-0094
Steve Eckert	Onalaska Sub Courthouse	(281) 732-4819
Election Clerks - Early Voting (17 - 27 Feb)		
Cristina Gallegos	Corrigan (Sechrest Webster Comm Ctr)	(936) 223-4154
DaLinda Lee	Corrigan (Sechrest Webster Comm Ctr)	(713) 530-2245
Sherry Parrish	Corrigan (Sechrest Webster Comm Ctr)	(936) 465-6298
Cathie Randall	Judicial Center	(713) 296-0897
Bobbie Cox	Judicial Center (Part - Time)	(936) 433-4400
Rosemary Rubio-Barnes	Judicial Center (Part - Time)	(713) 206-0971
Cherry Pratt	Judicial Center (Part - Time)	(936) 433-8536
Terry Daniel	Judicial Center	(713) 494-0062
Delores Olin	Onalaska Sub Courthouse	(713) 598-4373
Anita Garner	Onalaska Sub Courthouse	(936) 433-5636
Catherine Flynn	Onalaska Sub Courthouse	(281) 435-9665

EVBB: Paul Laverty

Judy Blain

Delores Olin

Republican Party Poll Workers
for the
03 March 2026 Primary and Early Voting (and May 2026 Run-Off)

Election Judges - Primary Election Day (03 Mar)		
Brooksie Parrott	Corrigan (Sechrest Webster Comm Ctr)	(936) 433-7733
Herman Bishop	Judicial Center	(936) 252-0094
Steve Eckert	Onalaska Sub Courthouse	(281) 732-4819
Judy Blain	Escapees Club House	(979) 661-1406
Monica Williams	Alabama-Coushatta Admin Bldg	(936) 433-2954
Randy Weber	Goodrich ISD Admin Building	(360) 909-6090
Julie Barnett	Schwab City Baptist Church	(936) 252-6650
Betty Masters	Blanchard Baptist Church	(281) 432-9125
Lynne McCrary	Scenic Loop VFD	(832) 453-0342
Pat Trull	Soda Baptist Church	(832) 549-1059
Doyle Dewayne Coburn	St. Josephs Catholic Church	(936) 239-5375
Cathie Randall	Dunbar Community Center	(713) 296-0897

Election Clerks - Primary Election Day (03 Mar)		
Cristina Gallegos	Corrigan (Sechrest Webster Comm Ctr)	(936) 223-4154
DaLinda Lee	Corrigan (Sechrest Webster Comm Ctr)	(713) 530-2245
Sherry Parrish	Corrigan (Sechrest Webster Comm Ctr)	(936) 465-6298
Jeanie Holub	Judicial Center	(936) 328-6164
Bobbie Cox	Judicial Center	(936) 433-4400
Ann Lheureux	Judicial Center	(865) 556-2253
Terry Daniel	Judicial Center	(713) 494-0062
Delores Olin	Onalaska Sub Courthouse	(713) 598-4373
Anita Garner	Onalaska Sub Courthouse	(936) 433-5636
Catherine Flynn	Onalaska Sub Courthouse	(281) 435-9665
Cheri Story	Escapees Club House	(832) 746-8834
Sheri Shields	Escapees Club House	(951) 265-6172
Gene Kohrman	Alabama-Coushatta Admin Bldg	(409) 540-3706
Arrysa Trejo	Alabama-Coushatta Admin Bldg	(832) 926-3178
Barbara Dickens	Goodrich ISD Admin Building	(281) 630-5120
Kim Clark	Goodrich ISD Admin Building	(832) 265-8852
Sharon Caruso	Schwab City Baptist Church	(832) 259-3677
Virginia Key	Schwab City Baptist Church	(832) 545-5332
Cherry Pratt	Blanchard Baptist Church	(936) 433-8536
Billy Masters	Blanchard Baptist Church	(281) 797-0509
Colleen Provasek	St. Josephs Catholic Church	(936) 327-6558
Earnest Provasek	St. Josephs Catholic Church	(936) 327-6545
Tyra Karp	Scenic Loop VFD	(484) 868-6468
Rosemary Rubio-Barnes	Scenic Loop VFD	(713) 206-0971
Kenneth Trull	Soda Baptist Church	(832) 600-1033
Devan Shannon	Soda Baptist Church	(936) 252-1396
Deirdre McClendan	Dunbar Community Center	(832) 622-6850
Roger Pratt	Dunbar Community Center	(936) 513-7649

March 3, 2026

JOINT PRIMARY ELECTION

Election Day Locations
Polls Open 7 AM to 7 PM

Escapees Club House 372 Escapees Drive, Livingston, 77351	**Sechrest Webster Community Center** 100 W Front St, Corrigan, 75939
Goodrich Community Center 857 State Hwy Loop 393, Goodrich, 77335	**Alabama-Coushatta Admin Bldg** 571 State Park Rd #56, Livingston, 77351
Onalaska Sub-Courthouse 14111 US Hwy 190 W, Onalaska, 77360	**Judicial Center** 101 W. Mill St, Livingston, 77351
Blanchard Baptist Church 2450 FM 2457, Livingston, 77351	**Schwab City Baptist Church** 10998 State Hwy 146 S, Livingston, 77351
Soda Baptist Church 8135 US Hwy 190 E. Livingston, 77351	**St Joseph Catholic Church Family Center** 2590 Hwy 190 West. Livingston, 77351
Scenic Loop Fire Department 1406 FM 3277, Livingston, 77351	**Dunbar Gym** 1103 Dunbar St, Livingston, 77351

Amendment 1

to Contract Agreement for Professional Services dated 12/11/2024
Polk County Dallardsville Segno WSC
Emergency Generators Project

This amendment, labeled Amendment 1, amends the referenced Contract, dated 12/11/2024 by adding the following:

Federal Contract Provisions

In compliance with 2CFR Part 200, Appendix II and other applicable federal regulations, the following clauses are herby incorporated into the agreement and shall be binding upon ENGINEER and all subconsultants:

1. **Termination for Cause and Convenience** (2 CFR Part 200, Appendix (B))
   OWNER reserves the right to terminate this Agreement for cause or for convenience as provided under applicable federal regulations and the terms of this Agreement.

2. **Suspension and Debarment** (2CFR 200, Appendix II(H))
   This agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, ENGINEER is required to verify that none of ENGINEER's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

   ENGINEER must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters.

   This certification is a material representation of fact relied upon by OWNER. If it is later determined that ENGINEER did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to OWNER, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

   ENGINEER agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. ENGINEER further agrees to include a provision requiring such compliance in its lower tier covered transactions.

3. **Byrd Anti-Lobbying Amendment** (2 CFR Part 200, Appednix II(I))
   If ENGINEER 's fee is more $100,000, ENGINEER shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of

any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the federal agency.

Inconclusion: A signed Byrd Anti-Lobbying Certification document shall be provided by ENGINEER and incorporated into this agreement as Attachment A.

4. **Recycled Materials** (2 CFR 200 §200.323)
   In the performance of this contract, ENGINEER shall make maximum use of products containing recovered materials that are Environmental Protection Agency (EPA) -designated items unless the product cannot be acquired -
      a. Competitively within a timeframe providing forcompliance with the contract performance schedule;
      b. Meeting contract performance requirements; or
      c. At a reasonable price

   Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines Program – US EPA. ENGINEER also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

5. **Prohibition on Certain Telecommunications and Video Surveillance Services or Equipment** (2CFR 200 §200.216)
   a. *Definitions.* As used in this clause, the terms backhaul; covered foreign country; covered telecommunications equipment or services; interconnection arrangements; roaming; substantial or essential component; and telecommunications equipment or services have the meaning as defined in Federal Emergency Management Agency (FEMA) Policy 405-143-1, Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services, as used in this clause-

   b. *Prohibitions.*
      (1) Section 889(a)(1)(A) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2019, from obligating or expending grant , cooperative agreement, loan, or loan guarantee funds on certain telecommunications products or from certain entities for national security reasons.
      (2) Unless an exception in paragraph (c) of this clause applies, ENGINEER and its subconsultants may not use grant, cooperative agreement, loan, or loan guarantee funds from FEMA to:

(a) Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system or as critical technology of any system;
(b) Enter, extend, or renew a contract to procure or obtain any equipment system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
(c) Enter, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system; or
(d) Provide, as part of its performance of this agreement, subcontract, or other contractual instrument, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

c. *Exceptions.*

(1) This clause does not prohibit ENGINEER from providing-
(a) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or
(b) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(2) By necessary implications and regulation, the prohibitions also do no apply to:
(a) Covered telecommunications equipment or services that:
1. Are not used as a substantial or essential component of any system; and
2. Are not used as critical technology of any system.
(b) Other telecommunications equipment or services that are not considered covered telecommunications equipment or services.

d. Reporting requirements.

(1) In the event ENGINEER identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or ENGINEER is notified of such by a subcontractor at any tier or by any other source, ENGINEER shall report the information in Paragraph (d)(2) of this clause to recipient or subrecipient in writing or via email, unless elsewhere in this agreement are established procedures for reporting information.

(2) ENGINEER shall report the following information pursuant to paragraph (d)(l) of this clause:
(a) Within one business day from the date of such identification or notification: the contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and

any readily available information about mitigation actions undertaken or recommended.

(b) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: any further available information about mitigation actions undertaken or recommended. In addition, the Contractor shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

e. *Subcontracts.*

ENGINEER shall insert the substance of this clause, including this paragraph (e), in all subcontracts and other contractual instruments.

6. **Domestic Preference for Procurement** (2CFR §200.322)

ENGINEER should, to the greatest extent practicable and consistent with the law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This includes, but is not limited to, iron, steel, cement, and other manufactured products.

For purposes of this clause:

Produced in the United States means, for iron and steel, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States

7. **Clean Air Act** (2CFR 200 Appendix II (G))

ENGINEER agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

ENGINEER agrees to report each violation to OWNER and understands and agrees that OWNER will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

ENGINEER agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with federal assistance provided by FEMA.

8. **Federal Water Pollution Control Act** (2CFR 200 Appendix II (G))

ENGINEER agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. § 1251 et seq.

ENGINEER agrees to report each violation to OWNER and understands and agrees that OWNER will, in turn, report each violation as required to assure notification to the (name of the pass-through entity, if applicable), Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

ENGINEER agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with federal assistance provided by FEMA.

Execution. The following parties have executed this amendment, making it pat of the original contract:

OWNER	ENGINEER
By: ______________________	By: ______________________
Title: County Judge	Title: ENG. DIR.
Date: 2-24-26	Date: 1-8-26

Amendment 1

to Contract Agreement for Professional Services dated
Polk County Soda WSC WTP
Emergency Generators Project

This amendment, labeled Amendment 1, amends the referenced Contract, dated 02/20/2025 by adding the following:

Federal Contract Provisions

In compliance with 2CFR Part 200, Appendix II and other applicable federal regulations, the following clauses are herby incorporated into the agreement and shall be binding upon ENGINEER and all subconsultants:

1. **Termination for Cause and Convenience** (2 CFR Part 200, Appendix (B))
   OWNER reserves the right to terminate this Agreement for cause or for convenience as provided under applicable federal regulations and the terms of this Agreement.

2. **Suspension and Debarment** (2CFR 200, Appendix II(H))
   This agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, ENGINEER is required to verify that none of ENGINEER's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

   ENGINEER must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters.

   This certification is a material representation of fact relied upon by OWNER. If it is later determined that ENGINEER did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to OWNER, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

   ENGINEER agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. ENGINEER further agrees to include a provision requiring such compliance in its lower tier covered transactions.

3. **Byrd Anti-Lobbying Amendment** (2 CFR Part 200, Appednix II(I))
   If ENGINEER 's fee is more $100,000, ENGINEER shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of

any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the federal agency.

Inconclusion: A signed Byrd Anti-Lobbying Certification document shall be provided by ENGINEER and incorporated into this agreement as Attachment A.

4. **Recycled Materials** (2 CFR 200 §200.323)
   In the performance of this contract, ENGINEER shall make maximum use of products containing recovered materials that are Environmental Protection Agency (EPA) -designated items unless the product cannot be acquired -
   a. Competitively within a timeframe providing forcompliance with the contract performance schedule;
   b. Meeting contract performance requirements; or
   c. At a reasonable price

   Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines Program – US EPA. ENGINEER also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

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   a. *Definitions.* As used in this clause, the terms backhaul; covered foreign country; covered telecommunications equipment or services; interconnection arrangements; roaming; substantial or essential component; and telecommunications equipment or services have the meaning as defined in Federal Emergency Management Agency (FEMA) Policy 405-143-1, Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services, as used in this clause-

   b. *Prohibitions.*
      (1) Section 889(a)(1)(A) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2019, from obligating or expending grant , cooperative agreement, loan, or loan guarantee funds on certain telecommunications products or from certain entities for national security reasons.
      (2) Unless an exception in paragraph (c) of this clause applies, ENGINEER and its subconsultants may not use grant, cooperative agreement, loan, or loan guarantee funds from FEMA to:

(a) Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system or as critical technology of any system;
(b) Enter, extend, or renew a contract to procure or obtain any equipment system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
(c) Enter, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system; or
(d) Provide, as part of its performance of this agreement, subcontract, or other contractual instrument, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

c. *Exceptions.*

(1) This clause does not prohibit ENGINEER from providing-
(a) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or
(b) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(2) By necessary implications and regulation, the prohibitions also do no apply to:
(a) Covered telecommunications equipment or services that:
1. Are not used as a substantial or essential component of any system; and
2. Are not used as critical technology of any system.
(b) Other telecommunications equipment or services that are not considered covered telecommunications equipment or services.

d. Reporting requirements.

(1) In the event ENGINEER identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or ENGINEER is notified of such by a subcontractor at any tier or by any other source, ENGINEER shall report the information in Paragraph (d)(2) of this clause to recipient or subrecipient in writing or via email, unless elsewhere in this agreement are established procedures for reporting information.

(2) ENGINEER shall report the following information pursuant to paragraph (d)(l) of this clause:
(a) Within one business day from the date of such identification or notification: the contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and

any readily available information about mitigation actions undertaken or recommended.

(b) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: any further available information about mitigation actions undertaken or recommended. In addition, the Contractor shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

e. *Subcontracts.*

ENGINEER shall insert the substance of this clause, including this paragraph (e), in all subcontracts and other contractual instruments.

6. **Domestic Preference for Procurement** (2CFR §200.322)

ENGINEER should, to the greatest extent practicable and consistent with the law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This includes, but is not limited to, iron, steel, cement, and other manufactured products.

For purposes of this clause:

Produced in the United States means, for iron and steel, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States

7. **Clean Air Act** (2CFR 200 Appendix II (G))

ENGINEER agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

ENGINEER agrees to report each violation to OWNER and understands and agrees that OWNER will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

ENGINEER agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with federal assistance provided by FEMA.

8. **Federal Water Pollution Control Act** (2CFR 200 Appendix II (G))

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ENGINEER agrees to include these requirements in each subcontract exceeding $150,000 financed in whole or in part with federal assistance provided by FEMA.

Execution. The following parties have executed this amendment, making it pat of the original contract:

OWNER	ENGINEER
By:	By: Pat K. Oates
Title: County Judge	Title: ENG. DIR.
Date: 2-24-26	Date: 1-8-26

Amendment 1

to Contract Agreement for Professional Services dated 02/20/2025
Polk County Tempe WSC WTP
Emergency Generators Project

This amendment, labeled Amendment 1, amends the referenced Contract, dated 02/20/2025 by adding the following:

Federal Contract Provisions

In compliance with 2CFR Part 200, Appendix II and other applicable federal regulations, the following clauses are herby incorporated into the agreement and shall be binding upon ENGINEER and all subconsultants:

1. **Termination for Cause and Convenience** (2 CFR Part 200, Appendix (B))
   OWNER reserves the right to terminate this Agreement for cause or for convenience as provided under applicable federal regulations and the terms of this Agreement.

2. **Suspension and Debarment** (2CFR 200, Appendix II(H))
   This agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, ENGINEER is required to verify that none of ENGINEER's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

   ENGINEER must comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, and must include a requirement to comply with these regulations in any lower tier covered transaction it enters.

   This certification is a material representation of fact relied upon by OWNER. If it is later determined that ENGINEER did not comply with 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C, in addition to remedies available to OWNER, the Federal Government may pursue available remedies, including but not limited to suspension and/or debarment.

   ENGINEER agrees to comply with the requirements of 2 C.F.R. pt. 180, subpart C and 2 C.F.R. pt. 3000, subpart C while this offer is valid and throughout the period of any contract that may arise from this offer. ENGINEER further agrees to include a provision requiring such compliance in its lower tier covered transactions.

3. **Byrd Anti-Lobbying Amendment** (2 CFR Part 200, Appednix II(I))
   If ENGINEER 's fee is more $100,000, ENGINEER shall file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of

any agency, a Member of Congress, officer or employee of Congress, or an employee of a Member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Each tier shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the recipient who in turn will forward the certification(s) to the federal agency.

Inconclusion: A signed Byrd Anti-Lobbying Certification document shall be provided by ENGINEER and incorporated into this agreement as Attachment A.

4. **Recycled Materials** (2 CFR 200 §200.323)
   In the performance of this contract, ENGINEER shall make maximum use of products containing recovered materials that are Environmental Protection Agency (EPA) -designated items unless the product cannot be acquired -
   a. Competitively within a timeframe providing forcompliance with the contract performance schedule;
   b. Meeting contract performance requirements; or
   c. At a reasonable price

   Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines Program – US EPA. ENGINEER also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

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   a. *Definitions.* As used in this clause, the terms backhaul; covered foreign country; covered telecommunications equipment or services; interconnection arrangements; roaming; substantial or essential component; and telecommunications equipment or services have the meaning as defined in Federal Emergency Management Agency (FEMA) Policy 405-143-1, Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services, as used in this clause-

   b. *Prohibitions.*
      (1) Section 889(a)(1)(A) of the John S. McCain National Defense Authorization Act for Fiscal Year 2019 (Pub. L. 115-232) prohibits the head of an executive agency on or after August 13, 2019, from obligating or expending grant , cooperative agreement, loan, or loan guarantee funds on certain telecommunications products or from certain entities for national security reasons.
      (2) Unless an exception in paragraph (c) of this clause applies, ENGINEER and its subconsultants may not use grant, cooperative agreement, loan, or loan guarantee funds from FEMA to:

(a) Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system or as critical technology of any system;

(b) Enter, extend, or renew a contract to procure or obtain any equipment system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;

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(d) Provide, as part of its performance of this agreement, subcontract, or other contractual instrument, any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

c. *Exceptions.*

(1) This clause does not prohibit ENGINEER from providing-

(a) A service that connects to the facilities of a third-party, such as backhaul, roaming, or interconnection arrangements; or

(b) Telecommunications equipment that cannot route or redirect user data traffic or permit visibility into any user data or packets that such equipment transmits or otherwise handles.

(2) By necessary implications and regulation, the prohibitions also do no apply to:

(a) Covered telecommunications equipment or services that:

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(1) In the event ENGINEER identifies covered telecommunications equipment or services used as a substantial or essential component of any system, or as critical technology as part of any system, during contract performance, or ENGINEER is notified of such by a subcontractor at any tier or by any other source, ENGINEER shall report the information in Paragraph (d)(2) of this clause to recipient or subrecipient in writing or via email, unless elsewhere in this agreement are established procedures for reporting information.

(2) ENGINEER shall report the following information pursuant to paragraph (d)(l) of this clause:

(a) Within one business day from the date of such identification or notification: the contract number; the order number(s), if applicable; supplier name; supplier unique entity identifier (if known); supplier Commercial and Government Entity (CAGE) code (if known); brand; model number (original equipment manufacturer number, manufacturer part number, or wholesaler number); item description; and

any readily available information about mitigation actions undertaken or recommended.

(b) Within 10 business days of submitting the information in paragraph (d)(2)(i) of this clause: any further available information about mitigation actions undertaken or recommended. In addition, the Contractor shall describe the efforts it undertook to prevent use or submission of covered telecommunications equipment or services, and any additional efforts that will be incorporated to prevent future use or submission of covered telecommunications equipment or services.

e. *Subcontracts.*

ENGINEER shall insert the substance of this clause, including this paragraph (e), in all subcontracts and other contractual instruments.

6. **Domestic Preference for Procurement** (2CFR §200.322)

ENGINEER should, to the greatest extent practicable and consistent with the law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. This includes, but is not limited to, iron, steel, cement, and other manufactured products.

For purposes of this clause:

Produced in the United States means, for iron and steel, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States

7. **Clean Air Act** (2CFR 200 Appendix II (G))

ENGINEER agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.

ENGINEER agrees to report each violation to OWNER and understands and agrees that OWNER will, in turn, report each violation as required to assure notification to the Federal Emergency Management Agency, and the appropriate Environmental Protection Agency Regional Office.

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Execution. The following parties have executed this amendment, making it pat of the original contract:

OWNER	ENGINEER
By:	By:
Title: County Judge	Title: ENG. DIR.
Date: 2-24-26	Date: 1-8-26

Amendment 1

to Contract Agreement for Professional Services dated 03/18/2024
Polk County RC WSC
Emergency Generators Project

This amendment, labeled Amendment 1, amends the referenced Contract, dated 03/18/2024 by adding the following:

Federal Contract Provisions

In compliance with 2CFR Part 200, Appendix II and other applicable federal regulations, the following clauses are herby incorporated into the agreement and shall be binding upon ENGINEER and all subconsultants:

1. **Termination for Cause and Convenience** (2 CFR Part 200, Appendix (B))
   OWNER reserves the right to terminate this Agreement for cause or for convenience as provided under applicable federal regulations and the terms of this Agreement.

2. **Suspension and Debarment** (2CFR 200, Appendix II(H))
   This agreement is a covered transaction for purposes of 2 C.F.R. pt. 180 and 2 C.F.R. pt. 3000. As such, ENGINEER is required to verify that none of ENGINEER's principals (defined at 2 C.F.R. § 180.995) or its affiliates (defined at 2 C.F.R. § 180.905) are excluded (defined at 2 C.F.R. § 180.940) or disqualified (defined at 2 C.F.R. § 180.935).

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Inconclusion: A signed Byrd Anti-Lobbying Certification document shall be provided by ENGINEER and incorporated into this agreement as Attachment A.

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Information about this requirement, along with the list of EPA-designated items, is available at EPA's Comprehensive Procurement Guidelines Program – US EPA. ENGINEER also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.

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Execution. The following parties have executed this amendment, making it pat of the original contract:

OWNER	ENGINEER
By:_______________	By:_______________
Title: County Judge	Title: ENG. DIR.
Date: 2-24-26	Date: 1-8-26

Main Contract # 582-26-00077
Subcontract # 26-14-07

DEEP EAST TEXAS COUNCIL OF GOVERNMENTS
CONTRACT FOR SOLID WASTE PROJECT

The Texas Commission on Environmental Quality (TCEQ) has certified that it has the authority to contract with Deep East Texas Council of Governments (DETCOG) by authority granted in the Current Appropriations Act; Texas Water Code, section 5.229 and Texas Health and Safety Code, Chapter 371. Funds for this subcontract are provided from the Solid Waste Fee Revenues. The DETCOG has certified, and the SUBCONTRACTOR certifies that it has authority to perform the services contracted for by authority granted in "The Interlocal Cooperation Act," Texas Government Code, Chapter 791.

This Solid Waste Contract is entered into by and between the parties named below. Neither the FUNDING AGENCY (Texas Commission on Environmental Quality) nor the State of Texas is a party to this Contract.

I. **CONTRACTING PARTIES:**

The Contractor: **Deep East Texas Council of Governments**
Herein referred to as "DETCOG"

The Subcontractor: **Polk County**
Herein referred to as "SUBCONTRACTOR"

II. **SERVICES TO BE PERFORMED:**

See "Attachment B - Work Program of SUBCONTRACTOR"
See "Attachment C- Schedule of Deliverables for SUBCONTRACTOR"

III. **BUDGET AND PAYMENT PROCEDURES:**

See "Attachment D - SUBCONTRACTOR Budget and Authorizations"

IV. **ADDITIONAL CONTRACT PROVISIONS:**

See "Attachment A - Special Contract Provisions" & Attachment E - General Contract Provisions"

COUNCIL OF GOVERNMENT	SUBCONTRACTOR
Deep East Texas Council of Governments	**Polk County**
Lonnie Hunt	
Lonnie Hunt	**Entity approved**
Executive Director	Sydney Murphy-County Judge
Date: 2.25.2026	Date: February 24 , 2026

Deep East Texas Council of Governments
Solid Waste Contract
Table of Contents

Appendix

- Exhibit 1, Attachment A
- Exhibit 2, Attachment A
- Exhibit 3, Attachment A (forms required vary by type of project)

Deep East Texas Council of Governments
Solid Waste Contract

Attachment A: Special Contract Provisions

Article 1 Period of Performance

The period of performance of this Solid Waste Interlocal Agreement (hereafter, the Contract) begins on **September 1, 2025** and ends on **June 30, 2026**

Article 2 Scope of Services

All parties agree that the SUBCONTRACTOR, in consideration of compensation hereinafter described, shall provide the services with DETCOG as specifically described in Attachment B and C of this Contract.

The SUBCONTRACTOR agrees to implement the Project according to the agreed upon expense standards and authorized budget shown in Attachment D of this Contract.

Failure on the part of the SUBCONTRACTOR to comply with the conditions set forth in this Contact shall be the basis for termination of the Contract and/or revocation of any unexpended or inappropriately expended funds.

Article 3 DETCOG Obligations

(a). Measure of Liability

In consideration of full and satisfactory performance hereunder, DETCOG will be liable to SUBCONTRACTOR in an amount equal to the actual costs incurred by SUBCONTRACTOR in rendering such performance, subject to the following limitations:

1. DETCOG is not liable for expenditures made in violation of the Authorized Budget and funding guidelines in Attachment D, which outlines the standards, which shall apply to the SUBCONTRACTOR'S use of funds provided under this Contract, including prohibited activities and expense categories as defined by the TNRCC.

2. DETCOG is not liable for any costs incurred by SUBCONTRACTOR in the performance of this Contract, which have not been billed, to DETCOG within fifteen (15) days following termination of this Contract.

3. DETCOG is not liable to SUBCONTRACTOR for costs incurred or performance rendered by SUBCONTRACTOR before commencement of this Contract or after termination of this Contract.

4. Except as specifically authorized by DETCOG in writing, DETCOG is liable only for expenditures made in compliance with the cost principles and administrative requirements set forth in Federal OMB Circular A-87.

(b). **Method and Schedule of Payment**

To be eligible for payment under this contract, costs must have been incurred and either paid by SUBCONTRACTOR prior to claiming reimbursement from DETCOG or incurred by the last day of the time period indicated on a Request for Reimbursement form and liquidated no later than forty-five (45) days after the end of the period.

1. **Financial reporting.** SUBCONTRACTOR will submit to DETCOG a completed, signed and dated "Request for Reimbursement" form (Exhibit 1, Attachment A) for expenses incurred. Expenditures shall be consolidated and "Request for Reimbursement" submitted no more than twice a month. All "Requests for Reimbursement" shall include documentation of each detailed paid expenditure listed, to include the appropriate paid invoices, canceled checks and signed time sheets. Each request should also include and updated, signed and dated "Financial Status Report" form (Exhibit 2, Attachment A).

2. **Documentation required.** In general, SUBCONTRACTOR will maintain whatever expenditure documentation is necessary to demonstrate that the work was indeed performed and that the expense was, in fact, incurred. In addition, the documentation should also support the fact that the expenditure was reasonable and necessary to the implementation of the project. The records, which shall be maintained, include but are not limited to the following:

(i). SALARY/WAGES-	Time sheets that have been signed and approved.
(ii). TRAVEL-	Documentation should be consistent with State Travel Regulations. The purpose of the travel should be documented and supported with actual receipts for hotel accommodations, public transportation receipts, etc.
(iii). EQUIPMENT-	Purchase orders, invoices and canceled checks.
(Iv). SUPPLIES-	Purchase orders (if issued), invoices, and canceled checks.
(v). CONTRACTUAL-	All of the above, plus documentation that the costs were reasonable and necessary. The same standards shall be applicable to subcontractors.
(vi). OTHER-	All of the above apply.

3. **Payments.** Upon review and approval of each "Request for Reimbursement" and accompanying "Financial Status Report" by DETCOG, payment shall be made to SUBCONTRACTOR against DETCOG liabilities to be accrued hereunder. Payments (reimbursements) required under this contract may be withheld by DETCOG until such a time as any past due Reports are received (see Attachment A, Article 4).

(c). **SUBCONTRACTOR Close Out Report**

No later than thirty (30) days following the termination of this Contract, SUBCONTRACTOR must submit to DETCOG a final "Financial Status report," on which item (5) of the form indicates that the report is the "Final report." If all expenditures have been completed before the end of the Contract, SUBCONTRACTOR shall submit the final "Financial Status Report" with final "Request for Reimbursement."

Article 4. Reporting Requirements

(a). The SUBCONTRACTOR shall prepare and submit to the DETCOG, biannual written Summary and Results Reports (Exhibit 3, Attachment A) concerning performance under this Contract, documenting accomplishments and units of work performed under Attachment B of this Contract. All Summary/Results Reports shall be submitted by the dates indicated below:

September 01, 2025 For period of **September 1, 2025 to June 30, 2026**

(b). The **June 10, 2026** report shall serve as a "Final Report," and will certify in writing that the SUBCONTRACTOR has satisfactorily completed all tasks and deliverables required under this contract. If a grant-funded activity ends well before **May 31, 2026**, the SUBCONTRACTOR will continue to submit biannual Summary/Results Reports and a Final Report, unless a written request to do otherwise is approved by DETCOG.

(c). The SUBCONTRACTOR shall continue to track the results of the project activities for the life of the project and shall provide a written Follow-up Report in **December 31, 2026** on a form to be provided by DETCOG.

(d). The SUBCONTRACTOR biannual Summary and results Reports required under part (a) of Article 4 contains descriptions of activities and expenditures for the DETCOG to ensure that the provisions of this Contract are being complied with. In particular, any legal research and related legal activities shall be clearly detailed in the biannual Summary and Results Reports in order to assure the DETCOG that the activities are not prohibited under Articles 1 and 2 of Attachment D (relating to funding guidelines). The SUBCONTRACTOR shall comply with any reasonable request by the DETCOG for additional information on activities conducted in order for the DETCOG to monitor adequately the SUBCONTRACTOR'S progress in completing the requirements of and adhering to the provisions of this Contract.

(e). The SUBCONTRACTOR'S failure to comply with the requirements of this Article shall constitute a breach of this Contract.

Article 5 Monitoring Requirements

(a). DETCOG may periodically monitor SUBCONTRACTOR for:

1. The degree of compliance with the terms of this Contract, including compliance with applicable rules, regulations, and promulgations referenced herein; and

2. The administrative and operational effectiveness of the project.

(b). DETCOG shall conduct periodic analysis of SUBCONTRACTOR'S performance under this Contract, including site visits, for the purpose of assessing the degree to which contractual objectives and performance standards, as identified in this Contract or as subsequently amended, are achieved by SUBCONTRACTOR.

Article 6. Purchase, Title and management of Equipment and Constructed Facilities

(a). Equipment items with a unit purchase cost of less than $5000 are not listed in this Contract and are not subject to prior approval by DETCOG before being purchased. However, DETCOG will evaluate all such expenditures which utilize grant funds to determine that such items legitimately serve to fulfill the scope and purpose of the grant. If expenditures do not legitimately serve to fulfill the scope and purpose of the grant, then DETCOG will not reimburse the SUBCONTRACTOR.

(b). Unless specifically authorized in Attachment D, Contract Budget, no purchase of equipment (items costing $5000 or <u>any</u> computer hardware or software) or expenditures for construction of facilities shall be eligible for reimbursement under this contract unless expenditures are approved ahead of time, in writing, by DETCOG.

(c). Title to equipment and any constructed facilities (hereafter, "property") acquired from funds provided under this Contract shall, throughout the term of this Contract, be in the name of the SUBCONTRACTOR. All parties agree that upon full performance of this Contract, title shall remain with the SUBCONTRACTOR, provided however, that this contract is terminated, due to substantial failure by the SUBCONTRACTOR to fulfill its obligations under this Contract, title and physical possession of all property shall, upon written notification from DETCOG, be transferred in good condition and within five (5) working days to DETCOG.

(d). The use of property acquired under this Contract and the useful life of the property, shall be in accordance with Section 361.014 (b) of the TEX. HEALTH & SAFETY CODE ANN., which directs that a project or service funded under this program must promote cooperation between public and private entities and may not be otherwise readily available or create a competitive advantage over a private industry that provides recycling or solid waste services.

(e). The SUBCONTRACTOR agrees to conduct physical property inventories, to maintain property records and necessary control procedures, and to provide adequate maintenance with respect to all property acquired under this Contract, as set forth below.

1. The SUBCONTRACTOR shall develop and use a property management system that conforms with all applicable state and local laws, rules and regulations. If an adequate system for accounting for personal property owned by the SUBCONTRACTOR or its subgrantee is not in place or currently in use, the Property Accounting System Manual issued by the State of Texas General Services Commission shall be used as a guide for establishing such a system.

2. A physical inventory of all property acquired or replaced under this Contract having an initial per-unit purchase price of $5000 or more, shall be conducted no less frequently than once every two years and results of such inventories reconciled with the appropriate property record. Property control procedures utilized by the SUBCONTRACTOR shall include adequate safeguards to prevent loss, damage, or theft of acquired property. The SUBCONTRACTOR shall develop and carry out a program of property maintenance as necessary to keep both originally acquired and

replaced property in good condition, and to utilize proper sales procedures to ensure the highest possible return, in the event such equipment or property is sold.

3. All property acquired or replaced under this Contract shall be used by the SUBCONTRACTOR or its subgrantees, to support the purposes of this Contract, for as long as the property is needed for such purposes, whether or not the original projects or programs continue to be supported by State funds.

4. For property with a current fair market, per-unit value of $5000 or less, the SUBCONTRACTOR or its subgrantee, may for the purpose of replacing the property acquired under this Contract, either trade-in or sell the property and use the proceeds of such proceeds of such trade-in or sale to offset the cost of acquiring needed replacement property.

5. For property with a current fair market, per-unit value in excess of $5000, the SUBCONTRACTOR or its subgrantee shall, for purposes of replacing the property acquired under this Contract, within six (6) years of the initiation date of this Contract, obtain written authorization from DETCOG prior to trading in or selling the property and using the proceeds of such trade-in or sale to offset the cost of acquiring needed replacement property.

6. Property with a current fair market, per-unit value of $5000 or less, if no longer needed for the support of the authorized projects or programs under this Contract, whether original or replacement, may be used in support of other activities currently or previously supported by the DETCOG, or alternatively, may be made available for use on other projects or programs, providing such other use will not interfere with the work on other projects or programs for which such property was originally acquired or constructed.

7. For property with a current fair market, per-unit value in excess of $5000, if no longer needed for support of authorized projects or programs under this Contract, whether original or replacement, and within six (6) years of the initiation date of the Contract, the SUBCONTRACTOR shall obtain written authorization from DETCOG prior to changing the use of the property, to include selling or transferring ownership of the property. In requesting authorization for a change in use of property, the SUBCONTRACTOR shall provide information as requested by the DETCOG, to include information to assure that the new use of the property will adhere to the requirements of Section (d) of this article. Prior to authorizing the SUBCONTARCTOR to change the use of the property, the DETCOG may, at its discretion, require the SUBCONTRACTOR to notify and request input from private industry providers of recycling or solid waste services in the area of the proposed new use or activity, to determine that a competitive advantage issue does not exist. After six (6) years of the initiation date of the Contract, the SUBCONTRACTOR is not required to obtain authorization for a change in the use of the property acquired under this Contract, but provisions of Section (d) shall still apply.

8. If any property acquired or replaced under this Contract is sold or transferred within six (6) years of the initiation date of this Contract, TCEQ is entitled to a share of the proceeds from such sale or may require the transfer of ownership of the property to a

third party, provided the fair market, per-unit value of the property at the time of the sale is in excess of $5000. TCEQ 's share of the sale proceeds shall be the same

percentage as was the funding provided under the Contract that enabled the original purchase or acquisition of the property in question. Property that is no longer needed and that has a fair market, per-unit value of five thousand dollars ($5000) or less may be retained, sold, transferred, or otherwise disposed of with no further obligation to TCEQ, provided the other requirements set forth in this Article are met, including the requirements of Section (d).

9. If, prior to the termination date of this Contract, the SUBCONTRACTOR or its subgrantees determine that any property acquired with funds provided by this Contract is no longer needed for support of the authorized programs, DETCOG may require the SUBCONTRACTOR to transfer title and possession to such property to a third party named by DETCOG.

10. The SUBCONTRACTOR shall not grant or allow to a third party a security interest in any original or replacement materials, equipment, or facilities purchased or constructed with funds made available under this Contract.

(f). The SUBCONTRACTOR agrees that, in the event any funds provided under this Contract are in turn awarded to any subgrantee for the purchase of any equipment or constructed facilities, by such other party, the SUBCONTRACTOR'S contact with that subgrantee shall include the applicable requirements set forth in the Article.

<u>Article 7. Compliance with Applicable Laws</u>

The SUBCONTRACTOR shall give all notices and comply with all laws, ordinances, rules, regulations and order of any public authority bearing on the performance of this contract, including, but not limited to, the laws referred to in this Contract. If the SUBCONTRACTOR or DETCOG observes that this Contract is at variance therewith in any respect, the observing party shall promptly notify the other party in writing, and any necessary changes shall be adjusted by appropriate Contract modification.

<u>Article 8. Authorized Representatives</u>

(a). The DETCOG hereby designates the person in Exhibit A-1, Project Representative, as the individual authorized to give direction to the SUBCONTRACTOR for the purposes of this Contract. The DETCOG Project Representative shall not be deemed to have authority to bind the DETCOG in contract unless the EXECUTIVE DIRECTOR of the DETCOG has delegated such authority.

(b). The SUBCONTRACTOR shall identify, as its Project Representative, the person authorized to receive direction from the DETCOG, to manage the work being performed, and to act on behalf of the SUBCONTRACTOR. The SUBCONTRACTOR'S Project Representative shall be deemed to have authority to bind the SUBCONTRACTOR in contract unless the SUBCONTRACTOR, in writing, specifically limits or denies such authority to the SUBCONTRACTOR'S Project Representative.

(c). Either party may change its Project Representative. In addition, the Project Representative of either party may further delegate his or her authority as necessary, including any delegation of authority to a new Project Representative. The party making the change in

Project Representative shall provide written notice of the change to the other party.

(d). The SUBCONTRACTOR shall ensure that its Project Representative, or his or her delegate, is available at all times for consultation with the DETCOG.

The TCEQ hereby designates the individual below as the person to give direction to the DETCOG as Project Representative of TCEQ:

Jessica Uramkin, Grant Manager
Waste Permits Division (MC 126)
TCEQ
P.O. Box 13087
Austin, Texas 78711-3087
TEL (512)239-6016; FAX (512)239-6166

The DETCOG hereby designates the individual named below as the person authorized to receive direction from the DETCOG, to manage the work being performed, and to act on behalf of the DETCOG as a Project Representative:

Joshua Fleming, Solid Waste Program Coordinator
Deep East Texas Council of Governments
1405 Kurth Drive
Lufkin, TX 75904
TEL (936) 634-2247; Ext. 5210 FAX (936) 639-2700 The SUBCONTRACTOR hereby designates the individual named below as the person authorized to receive direction from DETCOG, to manage the work being performed, and to act on behalf of SUBCONTRACTOR as a Project Representative/Coordinator:

Judge Sydney Murphy
County Judge
Polk County
410 E. Church Street
Livingston, Texas 77351
(936) 327-6813

The SUBCONTRACTOR designates the following location for record access and review pursuant to Attachment A & Attachment D of this Contract or any other applicable provision:

Polk County
410 E. Church Street
Livingston, Texas 77351

Deep East Texas Council of Governments
Solid Waste Interlocal Agreement

.ATTACHMENT B: Work Program of SUBCONTRACTOR

PROJECT GOAL STATEMENT- The purpose of this project: Source Reduction & Recycling

Phase I- Planning

Task 1: Identify Project Representative/Coordinator

Deliverable: Complete p.10 of the Contract, designating a responsible individual familiar with the project to receive direction from DETCOG, to manage the work being performed and to act on behalf of the SUBCONTRACTOR.

Task 2: Evaluate Needs

Deliverable: Meet with DETCOG Staff to discuss specific project goals and develop appropriate work program, budget and schedule of deliverables.

Phase II- Contract Execution

Task 3: Coordinate Contract Execution with Officials

Deliverable: Present completed contract to officials for approval and authorization to sign the document, coordinate return of signed copy to DETCOG.

Task 4: Coordinate Contract Execution with DETCOG

Deliverable: Coordinate with designated DETCOG Project Representative to ensure timely return of fully executed contracts to officials, indicating authorization to begin formal implementation of the project.

Phase III-Implementation

Task 5: Prepare Specifications/Design Project

Deliverable: Provide project specifications and summary of proposed project to DETCOG for review and approval, based on previously evaluated needs, before advertising for bids.

Task 6: Advertise for Bids

Deliverable: Provide copies of bids received to DETCOG with request to authorize spending.

Task 7: Purchase Equipment/Construct Facility

Deliverable: Submit Requests for Reimbursement with invoices and updated Financial Status Report to DETCOG following purchases in order to receive funds.

Task 8: Receive Equipment/Complete Construction

Deliverable Upon receipt of equipment/completion of construction or project, all items will be inventoried properly; provide notification and photo to DETCOG.

Task 9: Operate Equipment/Facility

Deliverable: Maintain logs of operation and track waste diversion; keep records for onsite visits and inspections.

Task 10: Publicity and Education

Deliverable: Submit copies of all instructional fliers, educational materials and news articles to DETCOG.

Phase IV- Monitoring and Reporting

Task 11: Maintain Adequate Records

Deliverable: Record and compile daily/weekly/monthly activities; submit as requested to DETCOG.

Task 12: Quarterly Reporting and Evaluation

Deliverable: Submit quarterly Summary and Results Reports to DETCOG with updated evaluation of project results, as detailed in Attachment A, Article 4 of the Contract.

Task 13: Follow-up Monitoring

Deliverable: Track results/activities for the life of the project; submit one-year follow-up
Results Report on waste diversion rates, and others if requested by DETCOG and TCEQ.

Deep East Texas Council of Governments
Solid Waste Interlocal Agreement

ATTACHMENT C : Schedule of Deliverables from SUBCONTRACTOR

Tasks	Description of Deliverables	Schedule
	Phase I – Planning	
1	Identify Project Representative /Coordinator	09/12/2025
2	Evaluate Needs	11/07/2025
	Phase II - Contract Execution	
3	Execute Contract With TCEQ Officials	01/07/2026
4	Execute Contract with DETCOG	02/09/ 2026
	Phase III – Implementation	
5	Prepare Specifications/Design Project	11/07/2025
6	Advertise for Bids	
7	Purchase Equipment/Construct Facilities	
8	Receive Equipment/Complete Construction or Project	06/01/2026
9	Operate Equipment/Facility or Implement Project	03/31/2026
10	Publicity and education	
	Phase IV - Monitoring and Reporting	
11	Maintain Adequate Records	as required
12	Reporting and Evaluation to DETCOG by requested date	Quarterly
13	Follow-up Quarterly Results Report # 1 to DETCOG by requested date. Follow-up Quarterly Results Report with cumulative totals of # 1 & # 2 to DETCOG by requested date. Final Report with cumulative totals of # 1, # 2, & # 3.to DETCOG by requested date.	12/10/2025 10/01/2026 12/10/2026

Deep East Texas Council of Governments
Solid Waste Contract
Attachment D: SUBCONTRACTOR Budget and Authorizations

Article 1 Expense Category Standards

In addition to the standards and requirements of this Contract, the definitions and requirements set forth in Sections (a).-(h). below shall apply to the SUBCONTRACTOR's use of funds provided under this Contract and assignment of expenses to the expense categories of the Authorized Budget.

(a). Personnel

1. Appropriate salaries and fringe benefits for employees working directly on the funded project may be authorized.
2. Proposed changes in personnel must be approved by DETCOG.

(b). Travel

1. Travel expenses directly related to the conduct of the funded program, incurred by employees assigned to the project, may be authorized.
2. The SUBCONTRACTORS shall obtain prior written authorization from DETCOG for expenditures under this Contract of any travel outside the State of Texas.
3. In accordance with the UGCMS, if the SUBCONTRACTOR does not have an established written travel policy approved by the local jurisdiction, all employee-related travel expenses must be claimed at no higher than the rates allowed by the State of Texas for its employees.

(c). Supplies

1. Expenses for supplies for the conduct of the funded project may be authorized. Expenses include non-construction related costs for goods and materials having a unit acquisition cost (including freight) of less than $1,000. Such expenditures shall generally relate to routine purchase of office supplies and other goods consumed by the SUBCONTRACTOR in a relatively short time in the performance of this contract.
2. Non-routine expenditures of goods and materials not defined as equipment should be charged to the "Other" expense category.

(d). Equipment

1. Equipment purchases necessary and appropriate for the approved project may be authorized and include expenditures for non-construction related, tangible, personal property having a unit acquisition cost of $5,000 or more (including freight and set-up costs) and an estimated useful life of more than one year.
2. No equipment is to be purchased by the SUBCONTRACTOR unless approved in advance in writing by the DETCOG.
3. Any equipment that will be used for other activities, in addition to the funded project, may only be funded at an amount reflecting the appropriate percentage of time it will be directly used for the funded project.

(e). Construction

1. Appropriate construction costs, related to the enhancement of building of permanent facilities, may be authorized, including costs of planning, of materials and labor, of attached equipment and of any subcontracts performed as part of the project.
2. No expenditures under the "Construction" expense category shall be allowed unless approved in advance by DETCOG in advance.
3. All applicable laws and regulations concerning bidding and contracting for service must be followed.

(f). Contractual Expenses

1. Expenses for professional services and tasks provided by a firm or individual who is not employed by the SUBCONTRACTOR, and which are related directly to the approved implementation project may be authorized.
2. No contractual costs should be incurred by the SUBCONTRACTOR unless the contract is approved in advance by DETCOG in writing.
3. All applicable laws and regulations concerning bidding and contracting for service must be followed.

(g). Other Expenses

1. Other expenses, not falling under the main categories, may be authorized, if appropriate for the proposed project.
2. Any "Other" category expenses not specifically spelled out in this agreement, including computer hardware or software purchases not included under the "Equipment" expense category, shall be reimbursed only if approved by DETCOG in writing.
3. Other expenses, related directly to the approved implementation project, for which prior authorization is not generally required include:
   (i) Books and reference materials, subscriptions, dues, membership, training and registration fees;
   (ii) Postage, telephone, FAX and utilities expenses;
   (iii) Space and equipment rentals, office furniture, repair and maintenance costs;
   (iv) Printing and reproduction, advertising, public notices, signs.

(h). Indirect Costs

1. Indirect costs may be authorized, if applicable to the project.
2. If the SUBCONTRACTOR has current <u>approved</u> cost allocation plans prepared in accordance with OMB Circular No. A-87 of UGCMA, the SUBCONTRACTOR may use the indirect rates in accordance with that plan.
3. If the SUBCONTRACTOR does not have an approved cost allocation plan, the indirect rate used may not exceed the maximum amounts listed on the Indirect Cost Computation table established in the UGCMS.

Article 2. Supplemental Funding Standards

In addition to the standards set forth in applicable statutes and regulations, the standards outlined below apply to all uses of funds provided under this Contract. Unless authorization is otherwise specifically provided for in or under the terms of this Contract, the SUBCONTRACTOR shall ensure that the use of funds provided under this Contract, to include funds provided for pass-through grants, is in accordance with the supplemental funding standards set forth in this Article.

(a). Payment of Fees. Pass-through grant recipients must not be in arrears on payment of their solid waste disposal fees to TCEQ at the time an implementation project is selected for funding.

(b). Land Acquisition Costs. Funds provided under this Contract may not be used to acquire land or an interest in land.

(c). Municipal Solid Waste-Related Programs Only. Funds provided under this Contract may not be used for programs dealing with wastes that are not considered municipal solid waste (MSW), including programs dealing with industrial or hazardous wastes.

(d). Collection of Certain Special Wastes. Funds provided under this Contract may not be used for programs and activities solely related to the management of scrap tires, used oil, oil filters, antifreeze, lead-acid batteries or special wastes excluded from the disposal in MSW landfills. However, collection of these materials may be included as part of a more comprehensive project, so long as that is not the sole intent of the program.

(e). Disposal of Municipal Solid Waste. Funds provided under this Contract may not be used for the costs of disposal of municipal solid waste (MSW). This restriction includes: solid waste collection and transportation to a disposal facility; waste combustion (incineration or waste-to-energy); processing for volume reduction; any landfill-related facilities or activities, including closure and post-closure care of a landfill; or other activities and facilities associated with the ultimate disposal of municipal solid waste (MSW). Activities specifically included under an authorized project category (e.g., landfill scales, citizen's collection stations and small registered transfer stations) and activities that would otherwise be eligible for funding (e.g., recycling), but are located at a disposal facility may be funded.

(f). Projects Requiring a TCEQ Permit. Funds provided under this Contract may not be used for projects or facilities that require a permit from TCEQ under state regulations. This provision, however, does not apply to projects or activities that may be located on a permitted facility which, by themselves, would not require a permit and would otherwise be eligible for funding (e.g., recycling collection at a permitted transfer station).

(g). Projects Requiring TCEQ Registration. Projects or facilities that require registration with TCEQ under state regulations, and which are otherwise eligible, may be funded as an implementation project. However, only those expenses related to design and engineering work necessary prior to obtaining a registration may be reimbursable before the registration is finally received. No actual site development, construction, equipment purchased, or similar expenses may be reimbursed prior to and until such time that a required registration is received.

(h). Projects that Create a Competitive Advantage over Private Industry. In accordance with Section 361.014(b) of the Texas Health and Safety Code, a project or service funded under this program must promote cooperation between public and private entities, and may not be otherwise readily available or create a competitive advantage over a private industry that provides recycling or solid waste services. Under this definition, the term private industry includes non-profit entities.

(i). Supplanting Existing Funds. Funds may not be used to supplant salaries of an existing staff person, where the functions assigned to that position will not change. Staff positions where the assigned position will remain the same and that were active at the time of the grant application, and were funded from a source other than the previous solid waste grant, are ineligible for grant funding. This provision, however, does not apply to the salaries for staff of the SUBCONTRACTOR, in its conduct of activities under this Contract.

(j). Acquisition of Goods and Services. Recipients of funds must comply with all state and local laws and regulations pertaining to the acquisition of goods and services. In recognition of the requirement that projects not create a competitive advantage over private industry, it is a goal of this program that competitive processes be used to the extent possible for all purchases using grant funds. In addition, the SUBCONTRACTOR is encouraged to participate in the State Cooperative Purchasing Program.

(k). Legislative and Lobbying Expenses. In accordance with state laws and regulations, funds provided under this Contract may not be used for expenses to support political activity, either directly or indirectly. As required by section 33, Article IX of H.B. 1, the standards set forth in section 5, Article IX of H.B. 1, shall apply to the use of funds provided under this Contract.

(l). Food/Entertainment Expenses. In accordance with UGCMA, funds provided under this Contract may not be used for food or entertainment expenses, including refreshments at meetings and other functions. This provision does not apply to authorized per diem expenses for food costs incurred while on travel status.

(m). Use of Alcoholic Beverages. As required under Section 33, Article IX of H.B. 1, the standards set forth in Section 11, Article IX of H.B. 1, shall apply to the use of funds under this Contract. In accordance with those standards, no funds provided under this Contract shall be used for the payment of salaries to any employee who uses alcoholic beverages on active duty. None of these shall funds be used for the purchase of alcoholic beverages, including travel expenses reimbursed with these funds.

(n.) Funds to Law Enforcement Agencies. Funds provided under this Agreement may not be provided to any law enforcement agency regulated by Chapter 415 of the Texas Government Code, unless the law enforcement agency is in compliance with all rules developed by the Commission on Law Enforcement Officer Standards and Education pursuant to Chapter 415 of the Texas Government Code, or the Commission on Law Enforcement Officer Standards and Education certifies that the requesting agency is in the process of achieving compliance with such rules.

(o). Safety and Protection. Where applicable, Subcontractor shall be responsible for requiring subcontractors and subgrantees to maintain and supervise all necessary safety precautions and programs in connection with work. Subcontractor shall take all necessary safety precautions.

(p). Accounting Systems. The Subcontractor shall have an accountancy system which accounts for costs in accordance with generally accepted accounting standards or principles and complies with applicable State law, regulations, and policies relating to accounting standards or principles. The Subcontractor must account for costs in a manner consistent with such standards or principles.

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Article 3. SUBCONTRACTOR'S Authorized Budget

(a). DETCOG's obligation for expenses (costs) authorized under this Contract shall in no case exceed the maximum DETCOG obligation amount set forth in this attachment of this Contract.

(b). Budgeted expenses for reimbursement under this Contract are as follows:

BUDGET CATEGORY	GRANT FUNDING	
a. Personnel/salaries	$	0.00
b. Fringe benefits	$	0.00
c. Travel	$	0.00
d. Supplies		.00
e. Equipment	$	.00
f. Construction	$	.00
g. Contractual (other than construction)	$	8,344.98
h. Other	$	0.00
i. **TOTAL DIRECT COSTS**	$	0.00
j. Indirect costs *	$	0.00
k. **TOTAL PROJECT COSTS**	$	8,344.98

***Any indirect charges must be in accordance with approved cost allocation plan, or in accordance with the Indirect Cost Computation Table in the current UGCMS, which is available from DETCOG. If you have an approved cost allocation plan, please enclose documentation of your approved indirect rate.**

Deep East Texas Council of Governments
Solid Waste Contract
Attachment E: General Contract Provisions

Article 1 Legal

(a). The SUBCONTRACTOR warrants and assures DETCOG that it possesses adequate legal authority to enter into this Contract. The SUBCONTRACTOR'S governing body where applicable has authorized the signatory official(s) to enter into this Contract and bind the SUBCONTRACTOR to the terms of this Contract and any subsequent amendments hereto. The SUBCONTRACTOR agrees to adhere to the provisions of section 361.014 TEX. HEALTH & SAFETY CODE ANN. (as amended by H.B. 3072, 74th Texas Legislature), section 330.569 of the TCEQ Municipal Solid Waste Regulations (30 TAC Chapter 330); the Uniform Grant & Contract Management Act , TEX. GOV'T CODE., section 783.001 et. seq.; the Uniform and grant Standards, 1 Texas Administrative Code (TAC), section 5.141 et. seq. (collectively ,"UGCMA"); and the contract between TCEQ & DETCOG. The provisions of the Uniform Grant and Contract Management Act, TEXAS GOVERNMENT CODE, Chapter 783 applies to this Agreement, all amendments thereto, and all subcontracts and subagreements. Compliance with the conditions and requirements contained therein is necessary for satisfactory performance of the services and work required under this Agreement.

(b). Unless otherwise provided in the Agreement, Subcontractor shall give all notices and comply with all Laws and Regulations applicable to furnishing and performance of the work. DETCOG and TCEQ shall not be responsible for monitoring the Agreement's compliance with any laws and Regulations.

(c). If Subcontractor performs any work knowing or having reason to know that it is contrary to Laws and Regulations, Subcontractor shall bear all claims, costs, losses and damages caused by, arising out of or resulting therefrom.

(d). Subcontractor, its subcontractors and subgrantees must comply with all applicable Laws and regulations, including but not limited to, those relating to hazardous waste, waste disposal and manifests.

Article 2 Scope of Services

The services to be performed by the SUBCONTRACTOR are herewith outlined in the General Contract Provisions (Attachment E) and Special Contract provisions (Attachment A), which are hereby incorporated into and made a part of this Contract as if set out word-for-word herein.

Article 3 Purpose

(a). The purpose of this Contract is to accomplish the goals of House Bill 3072, 74th Texas Legislature (1995), as they relate to distributing solid waste fee revenue funds to support local and regional solid waste projects consistent with the regional solid waste management plans approved by the TCEQ and to update and maintain those plans.

(b). Under the overall goals of the funding program established under House Bill 3072, the more specific purposes of this CONTRACT are:

1. To enable the DETCOG to carry out or conduct various municipal solid waste management-related services and support activities within the DETCOG's regional jurisdiction; and

2. To administer an efficient and effective, region-wide, pass-through (subgrant) assistance grants program and/or, where authorized by the TCEQ, to conduct various DETCOG - managed projects.

Article 4 Eligible Entities

(a). Only those local and regional political subdivisions located within the State of Texas as listed below are eligible to receive funding from the DETCOG as a pass-through grant:

1. Cities;
2. Counties;
3. Public schools and school districts (does not include Universities or post secondary educational institutions); and
4. Other general and special law districts created in accordance with state law, and with the authority and responsibility for water quality protection or municipal solid waste management, to include river authorities.

(b). Local and regional political subdivisions that are subject to the payment of state solid waste disposal fees and whose fee payments are in arrears, as determined by the TCEQ, are not eligible to receive pass-through grant funding from the DETCOG. The TCEQ shall provide, on a quarterly basis, the DETCOG a list of entities for which fee payments are in arrears. The DETCOG shall allow a potential pass-through grant applicant that is listed as being in arrears in its fee payments the opportunity to provide documentation of payment of the fees owed the state. If the potential applicant provides the DETCOG with documentation of payment of the fees, such as a canceled check or receipt from the state, the DETCOG may consider that applicant to be eligible to receive pass-through grant funding under this Contract. The DETCOG shall notify the TCEQ of any applicants for which a determination of eligibility was made under this subsection.

Article 5. Implementation Project Categories

Only the following project categories are eligible for funding. Under each category heading is a brief description of the purpose of that category, as well as certain special requirements.

1. Local Enforcement

This category consists of projects which contribute to the prevention of illegal dumping of MSW, including liquid wastes. Under this category, grant recipients would investigate illegal dumping problems; enforce laws and regulations pertaining to the illegal dumping of MSW, including liquid waste; establish a program to monitor the collection and transportation of municipal liquid wastes, through administration of a manifesting system; and/or educate the public on illegal dumping laws and regulations.

Funding limitations specific to this category:

1. This category may not include funding for enforcement activities related to the illegal disposal of industrial or hazardous waste. It is understood, however, that industrial or hazardous wastes may periodically be discovered at illegal waste disposal sites. Such instances do not preclude the investigation of that site, so long as the funded program is specifically aimed at illegal disposal of municipal solid waste.

2. Grant funds may not be used for either cleanup of illegal disposal sites or the transportation and/or disposal of wastes collected during such cleanups.

2. Litter and Illegal Dumping Cleanup

This category may include both ongoing and periodic activities to clean up litter and illegal dumping of MSW, excluding cleanup of scrap tire dumping sites. Projects under this category may support Lake and River Cleanup events, conducted in conjunction with the TCEQ's and Keep Texas Beautiful Lake and River Cleanup program. Eligible expenses include waste removal, disposal or recycling of removed materials, fencing and barriers; and signage. Placement of trash collection receptacles in public areas with chronic littering problems may also be funded. Reuse or recycling options should be considered for managing the materials collected through these efforts, to the extent feasible. Cleanup of hazardous waste will not be eligible for funding.

3. Source Reduction and Recycling

This category may include projects which are intended to provide a direct and measurable effect on reducing the amount of MSW going into landfills, by diverting materials from the MSW disposal stream for recycling or reuse, or by reducing waste generation at the source. This category does not include the collection, processing, and/or recycling of scrap tires.

Funding limitations specific to this category:

1. Programs and projects funded under this category must provide a measurable effect on reducing the amount of municipal solid waste going into landfills.

2. Any program or project aimed at demonstrating the use of products made from recycled materials must have as its primary function the education and training of residents, governmental officials, and others, in order to encourage support for recycling efforts.

3. Programs aimed at efficiency improvements to increase the source and recycling of solid waste must be coordinated with TCEQ. Any program to develop a full-cost accounting system should refer to full-cost accounting guidance prepared by the TCEQ.

4. Local Solid Waste Management Plans

This category includes projects to develop and/or amend local solid waste management plans by local governments, in accordance with Subchapter D, Chapter 363, TX Health & Safety Code, as implemented by state rule, Subchapter O, 30 TAC Chapter 330. It is recommended that at least one year be allowed for the completion and adoption of a local plan.

5. Citizens' Collection Stations, "Small" Registered Transfer Stations, and Community Collection Events

This category includes projects to construct MSW collection facilities in areas of the state that are underserved by collection services or lack public access to proper disposal facilities. Projects funded under this category include citizens' collection stations, as these facilities are defined under the TCEQ's MSW regulations (30 TAC Chapter 330); and construction of small municipal solid waste and liquid waste transfer stations that qualify for registration under §330.4(d) or §330.4(r) of the regulations.
Periodic community collection events, to provide for collection of residential waste materials for which there is not a readily-available collection alternative, may also be funded. This type of project may not include regular solid waste collection efforts, such as weekly waste collection. Collection events may be held no more frequently than four times per year, and must only be intended to provide residents an opportunity to dispose of hard-to-collect materials, such as large and bulky items that are not picked up under the regular collection system.

Funding limitations specific to this category:

1. Transfer stations that require a permit from the TCEQ may not be funded.

2. Municipal solid waste transfer stations that qualify for registration under Section 330.4 (d) of the MSW regulations may be funded. Specifically, this section covers a municipal solid waste transfer station facility that is used in the transfer of municipal solid waste to a solid waste processing or disposal facility from:

* a municipality with a population of less than 50,000;
* a county with a population of less than 85,000; or
* a facility used in the transfer of municipal solid waste that transfers or will transfer 125 tons per day or less.

3. Municipal solid waste transfer stations that qualify for a registration only under the provisions of Section 330.4 (q), allowing for registration of facilities that recover 10% or more of the waste stream for reuse or recycling, but not also under the provisions of Section 330.4 (d) may not be funded. However, those components of a transfer facility dedicated to the reuse or recycling activities may qualify for funding under the source reduction and recycling grant category.

4. Municipal solid waste transfer stations that are only in the transfer of grease trap waste, grit trap waste, septage, or other similar liquid waste, and which qualify for registration under Section 330. R) of the MSW regulations may be funded under this category. Specifically, Section 330.4 r). of the regulations allows for registration of a liquid waste transfer facility that will receive 32,000 gallons a day or less.

5. Only the costs necessary to construct the facility and/or purchase and install necessary equipment may be funded. Costs associated with operating a facility once it is completed, to include lease payments or contractual agreements for operations. May not be funded.

6. Household Hazardous Waste (HHW)

This category includes projects which provide a means for the collection, recycling, reuse, or proper disposal of household hazardous waste, including home chemicals and other materials. This category may also include events conducted under the TCEQ's Texas Country Cleanup program. Projects may include permanent collection facilities, periodic collection events, consolidation and transportation of collected materials, recycling or reuse of materials, proper disposal of materials, and education and public awareness programs.

Funding limitations specific to this category:

1. Projects under this category must be coordinated with TCEQ and DETCOG to ensure all applicable regulations and guidelines are followed.

2. Funds provided under this Agreement may not be used for costs related to the disposal of collected wastes.

3. Fund provided under this Agreement may not be used for programs and activities related to the collection and management of commercial, industrial, and hazardous wastes.

4. Funds provided under this Agreement may not be used for programs and activities solely related to the management of scrap tires, used oil, oil filters, antifreeze, lead-acid batteries, and other special wastes excluded from disposal in municipal solid waste landfills. However, collection of these materials may be

included as part of a comprehensive Household Hazardous waste collection and management program, so long as that is not the sole intent of the program.

7. Technical Studies

This category includes projects for the collection of pertinent data, analysis of issues and needs, evaluation of alternative solutions, and identification of recommended actions to assist in making solid waste management decisions at the local or regional level. Projects under this category may also include research and investigations to determine the location, boundaries, and contents of closed old and abandoned MSW landfills, and to assess the possible risks to human health or the environment associated with those landfills or sites.

Funding limitations specific to this category:

1. The total funding provided under this category is limited to no more than ten (10) percent of the total grant budget for DETCOG.

2. All solid waste management plans must be consistent with the adopted regional solid waste management plan, and prepared in accordance with Subchapter O of the TCEQ MSW regulations (31 TAC Chapter 330) and the Content and Format Guideline prepared by TCEQ.

3. All technical studies must be consistent with the adopted regional solid waste management plan, and prepared in accordance with the Content and Format Guidelines prepared by the TCEQ.

4. Funding provided under this category may not be used for final engineering work, designs, or construction plans.

5. A landfill or landfilling may only be the topic of a technical study if it is part of an overall integrated solid waste management plan.

8. Educational and Training Projects

This category is intended for educational projects or training events dealing with a variety of MSW management topics. This category does not include the educational components of projects funded under the other categories.

Funding limitations specific to this category:

Programs and projects funded under this category must be primarily related to issues involved in the management of municipal solid waste. Education or training events that cover a broader range of environmental issues may be funded on a partial basis appropriate to the extent to which municipal solid waste issues are covered.

9. Other Types of Projects

Other types of projects, not specifically prohibited from funding under the more detailed funding standards and restrictions, may be considered by TCEQ on a case-by-case basis. In particular, a COG may request authorization to provide funding for cleanup or remediation of problems at an old or abandoned MSW landfill.
Any project or project category not listed as specifically eligible above, must be identified in the amended regional solid waste management plan. The COG will also need to request authorization from TCEQ to fund the proposed project or type of project. If approved by TCEQ, the additional project eligibility information will be incorporated into the grant contract. Additionally, other types of projects will not be considered for eligibility by the TCEQ if those projects are not included in the amended regional solid waste management plan.

Article 6 Insurance and Liability

(a). The SUBCONTRACTOR shall maintain insurance coverage for work performed or services rendered under this Contract.

(b). The SUBCONTRACTOR understands and agrees that it shall be liable to repay and shall repay upon demand to DETCOG any amounts determined by DETCOG, its independent auditors, or any agency of state or federal governments to have been paid in violation of the terms of this Contract.

Article 7 Audit/Access to Records

(a). The SUBCONTRACTOR shall maintain and make available for review, inspection and/or audit books, records, documents and other evidence reasonably pertinent to performance on all work under this Contract, including negotiated changes or amendments thereto, in accordance with accepted professional practice, appropriate accounting procedures and practices at the SUBCONTRACTOR's office. The SUBCONTRACTOR shall also maintain and make available at its office the financial information and data used by the SUBCONTRACTOR or its designee (including independent financial auditors) in the preparation or support of any cost submission or cost (direct or indirect), price or profit analysis for this Contract or any negotiated subagreement or change order or a copy of the cost summary submitted to DETCOG. The DETCOG, TCEQ, Texas State Auditor's Office or any of the DETCOG's duly authorized representatives, shall have access to such books, records, documents, and other evidence for the purpose of review, inspection and/or audit. During the conduct of any such review, audit or inspection, the SUBCONTRACTOR's books, records, and other pertinent documents may, upon prior conference with the SUBCONTRACTOR, be copied by the DETCOG or any of its duly authorized representatives. All such information shall be handled by the parties in accordance with good business ethics. The SUBCONTRACTOR shall provide proper facilities for such access and inspection.

(b). Audits conducted pursuant to this provision shall be in accordance with state law, regulations and policy, and generally accepted auditing standards and established procedures and guidelines of the reviewing or audit agency(s).

(c). The SUBCONTRACTOR agrees to the disclosure of all information and reports resulting from assess to records pursuant to Section (a). above to the DETCOG. Where the audit concerns the SUBCONTRACTOR, the auditing agency will afford the SUBCONTRACTOR an opportunity to comment on the pertinent portions of the draft audit report.

(d). Records under Section (a). above shall be maintained and made available during the entire period of performance of this Contract and until three (3) years from the date of final DETCOG payment for the project. In addition, those records which relate to any dispute, litigation, or the settlement of claims arising out of such performance, or costs or items to which an audit exception has been taken shall be maintained and made available until completion of such action and resolution of all issues which arise from it, or until the end of the regular three-year period, whichever is later.

(e). Access to records is not limited to the required retention periods. The authorized representative designated in Section (a). of this article shall have access to records at any reasonable time for as long as the records are maintained.

(f). The audit/access to records Article applies to financial records pertaining to all subagreements and all subagreement change orders and amendments. In addition, this right of access applies to all records pertaining to all subagreements, subagreement change orders and subagreement amendments: to the extent the records reasonably pertain to subagreement performance; if there is any indication that fraud, gross abuse or corrupt practices may be involved; of if the subagreement is terminated for default or for convenience.

(g). The DETCOG reserves the right to require the reimbursement of any over-payments determined as a result of any audit or inspection of records kept by the SUBCONTRACTOR on work performed under this Contract.

(h). The SUBCONTRACTOR agrees to include Sections (a). through (g). of this article in all subagreements and all change orders directly related to project performance.

Article 8 Independent Financial Audit

The SUBCONTRACTOR agrees to the Single Audit requirements of the UGCMA. The SUBCONTRACTOR shall deliver to the DETCOG any applicable audit report within thirty (30) days of completion of the audit report. The SUBCONTRACTOR is responsible for including the Single Audit requirements in all subagreements and shall be responsible for insuring adherence to those requirements by all subgrantees and subcontractors. or inspection.

All terms used in connection with audits in this Agreement shall the definitions and meanings assigned in the Single Audit Circular in UGMS. Provisions of the Single Audit Circular in Part IV of UGMS shall apply to all non-state entities expending funds of this grant, whether they are recipients, receiving funds directly from DETCOG, or are subrecipients, receiving funds from a pass-through entity (a recipient or another subrecipient). In addition, the Subcontractor shall require the independent auditor to supply all audit work papers substantiating the work performed, at the request of DETCOG or TCEQ or its designee.

DETCOG reserves the right to conduct or cause to be conducted an independent audit of all funds received under this Contract which may be performed by local government audit staff, a certified public accountant firm, or other auditors as designated by the DETCOG. Such audit conducted in accordance with applicable professional standards and practices. SUBCONTRACTOR understands that the SUBCONTRACTOR shall be liable to the DETCOG for any costs disallowed as a result of audit.

Article 9 Amendments to Contracts

Any alterations, additions, or deletions to the terms of this contract which are required by changes in Federal Law or Regulations are automatically incorporated into this Contract without written amendment hereto, and shall become effective on the date designated by such law or regulation, provided if the SUBCONTRACTOR may not legally comply with such change, SUBCONTRACTOR may terminate its participation herein as authorized by Article 9.

DETCOG may, from time to time, require changes in the Scope of the Services of the SUBCONTRACTOR to be performed hereunder. Such changes that are mutually agreed upon by and between DETCOG and the SUBCONTRACTOR in writing shall be incorporated into this Contract.

Any changes in personnel whose salaries are funded under this Contract or any other Contract amendments, including increasing or decreasing the amount of total funding, altering budget category allocations, extending or shortening the term of the agreement, or making significant changes in the scope of work, schedule, or deliverables, must be approved in advance.by the DETCOG. A detailed description of the proposed change(s) shall be submitted in writing by the SUBCONTRACTOR to DETCOG for approval. Authorization to amend the Contract will be documented in writing and copies of the authorization retained in the files of both the DETCOG and SUBCONTRACTOR.

Article 10 Termination of Contract

(a). This Agreement shall be terminated upon performance of all requirements contained herein, unless extended in writing. This Agreement may be terminated in whole or in part by DETCOG in the event of material failure to comply with the contract terms, in accordance with the Uniform Grant Management Standards: Provided that no such termination may be effected unless the other party is given as set forth in this Section.

1. Not less than ten (10) days written notice (delivered by certified mail, return receipt requested) of intent to terminate.

2. Any opportunity for consultation with the terminating party prior to termination.

(b). This Agreement may be terminated in whole or in part in writing by DETCOG for its convenience, in accordance with the Uniform Grant Management Standards: Provided that the Subcontractor is given not less than ten (10) days written notice (delivered by certified mail, return receipt requested) of intent to terminate. Circumstances in which the DETCOG may terminate for convenience include, but are not limited to, the Texas Legislature's withdrawal of appropriations for this project and the depletion of funds in the Municipal Solid Waste Disposal and Transportation Revenue Fee.

(c). If the DETCOG terminates the Agreement for a material failure to comply with the Agreement terms under items (a) and (b), an adjustment in the Agreement amount shall be made in accordance with the Uniform Grant Management Standards.

(d). Upon receipt of a termination action pursuant to items (a), (b), and (c) above, the Subcontractor shall perform the actions set forth in this Section.

1. Promptly discontinue all services affected (unless the notice directs otherwise).

2. Deliver or otherwise make available to the DETCOG all data, drawings, specifications, reports, estimates, summaries, and such other information and materials as may have been accumulated by the Subcontractor in performing this Agreement, whether completed or in the process.

(e). If, after termination for failure of the Subcontractor to fulfill contractual obligations, it is determined that the Subcontractor had not so failed, the termination shall be deemed to have been effected for the convenience of the DETCOG.

(f). If any delay or failure of performance is caused by force majeure event as described in the force majeure Article of this Agreement, the DETCOG may at its sole discretion terminate this Agreement in whole or part pursuant to this Article.

Article 11 Force Majeure

(a). A force majeure event shall be defined to include decrees of or restraints by a governmental instrumentality, acts of God (except that rain, wind, flood or other natural phenomena normally expected for the locality shall not be construed as an act of God), work stoppages due to labor disputes or strikes, fires, explosions, epidemics, riots, war, rebellion, and sabotage.

(b). Provided this Agreement has not been terminated, and subject to the conditions below, if a delay or failure of performance by either party results from occurrence of a force majeure event, the delay shall be excused and the time fixed for completion of the work extended by a period equivalent to the time lost because of the event, if, and to the extent set forth in this Section.

1. The delay or failure was beyond the control of the party affected and not due to its fault or negligence.

2. The delay or failure was not extended because of the affected party's failure to use all diligence to overcome the obstacle or resume performance immediately after the obstacle was overcome.

(c). No time extension shall be granted under this Article unless the party seeking relief has notified the other in writing within a reasonable time after the commencement of the event, of the anticipated length and cause of delay, the measures taken or to be taken to minimize the delay, and the timetable by which the Subcontractor intends to implement these measures. The party seeking relief shall also give written notice of the ending of the event within a reasonable time after the event has ended.

(d). The DETCOG shall be responsible for costs related to a force majeure event only if they are incurred by the Subcontractor after the prior written request by the DETCOG Project

Representative, to incur such costs in connection with any force majeure event. Neither the DETCOG nor the Subcontractor shall have, and both hereby waive, any claim whatever for any damages resulting from delays caused by force majeure events.

Article 12 Severability

All parties agree that should any provision of this Contract be determined to be invalid or unenforceable, such determination shall not affect any other term of this Contract, which shall continue in full force and effect.

Article 13 Data and Publicity

All data and other information developed under this Contract shall be furnished to the DETCOG and shall be public data and information except to the extent that it is exempted from public access by Texas Public Information Act, TEX. GOV'T CODE Chapter 882 ("Act") Upon termination of this Contract, all copies of data and information shall be furnished, at no charge to DETCOG and TCEQ, upon request, to include data bases prepared using funds provided under this Agreement, and become property of DETCOG and TCEQ. Except as otherwise provided by the Agreement or the Act, the Subcontractor shall not provide data generated or otherwise obtained in the performance of its responsibilities under this Agreement to any party other than the State of Texas and its authorized agents.

Article 14 Intellectual Property

(a). Subcontractor shall pay all license fees and royalties and assumes all costs incident to the use or possession in the performance of the work or the incorporation in the work of any Intellectual Property.

(b). Subcontractor shall promptly notify DETCOG and TCEQ of all Intellectual Property which Subcontractor or Subcontractor's employees, subcontractors, or subcontractor's employees may produce, either solely or jointly with others, during the course of work. In addition, Subcontractor shall promptly notify DETCOG and TCEQ of all Intellectual Property to which Subcontractor may acquire rights in connection with the performance of the work. Any notification under this paragraph shall contain sufficient technical detail to convey a clear understanding of the Intellectual Property, and shall identify any publications, sale, public use, or impending publication. Promptly upon request, Subcontractor shall supply such additional information as DETCOG or TCEQ may request.

(c). With respect to such Intellectual Property as is (1) incorporated in the work (other than Intellectual Property for which DETCOG and TCEQ already possesses equal or grater Intellectual Property Rights by virtue of this Agreement or otherwise), (2) produced by Subcontractor or Subcontractor's employees, subcontractors or subcontractor's employees during the course of performing the work, or (3) specifically identified in the Supplemental Conditions as Intellectual Properties to which Intellectual Property Rights are granted pursuant to this paragraph, Subcontractor hereby grants to DETCOG and TCEQ (1) a nonexclusive, perpetual, irrevocable, enterprise-wide license to reproduce, publish, or otherwise use such Intellectual Property and associated use of documentation, and (2) a nonexclusive, perpetual, irrevocable, enterprise-wide license to authorize others to reproduce, publish, or otherwise use such Intellectual Property for DETCOG and TCEQ purposes.

(d). DETCOG and TCEQ shall have the right, in its own discretion, to independently modify any Intellectual Property to which license is granted herein for DETCOG and TCEQ's own purposes and use, through the services of its own employees or independent contractors. DETCOG and TCEQ shall own all Intellectual Property Rights to such modifications. Subcontractors shall not incorporate any such modification into its Intellectual Property for distribution to third parties unless it first obtains license from DETCOG and TCEQ.

(e). Subcontractor shall comply with all Laws and Regulations relating to Intellectual Property. Subcontractor represents and warrants to DETCOG and TCEQ that Subcontractor will not infringe any Intellectual Property Right of any third party. Subcontractor further represents and warrants to DETCOG and TCEQ that in the course of performing work it will not use or possess any Intellectual Property owned by a third party without paying any required royalty or patent fees. Subcontractor warrants that it has full title and ownership of the Intellectual Property and any enhancements, updates or other modifications, or that it has full power and authority to grant all licenses granted herein, and that such license use by the DETCOG and TCEQ will in no way constitute an infringement or other violation of any Intellectual Property right of any third party. The Subcontractor warrants that it shall have, throughout any applicable license term hereunder, free and clear title to, or the right to possess, use, sell, transfer, assign, license, or sublicense, products that are licensed or provided hereunder to DETCOG and TCEQ by Subcontractor. Except as permitted in the Agreement, Subcontractor shall not create or permit the creation of any lien, encumbrance, or security interest in the work or any part thereof, or any product licensed or provided hereunder to DETCOG and TCEQ for which title has not yet passed to DETCOG and TCEQ, without prior written consent of DETCOG and TCEQ. Subcontractor represents and warrants DETCOG and TCEQ that neither it nor any other company or individual performing the work is under any obligation to assign or give to any third party any Intellectual Property rights granted or assigned to DETCOG and TCEQ, or reserved by DETCOG and TCEQ, pursuant to this Agreement.

(f). Subcontractor expressly acknowledges that state funds may not be expended in connection with the purchase of any automated information system unless that system meets certain statutory requirements of 2157.005 of the Government Code, relating to accessibility by persons with visual impairments. Accordingly, the Subcontractor represents and warrants to DETCOG and TCEQ that technology provided to the DETCOG and TCEQ for purchase is capable, either by virtue of features included within the technology or because it is readily adaptable by use with other technology, of (1) providing equivalent access for effective use by both visual and nonvisual means; (2) presenting information, including prompts used for interactive communications, in formats intended for nonvisual use; and (3) being integrated into networks for obtaining, retrieving, and disseminating information used by individuals who are blind or visually impaired. For purposes of this paragraph, the phrase "equivalent access" means a substantially similar ability to communicate with or make use of the technology, either directly by features incorporated within the technology or by other reasonable means such as assistive devices or services which would constitute reasonable accommodations under the Americans with Disabilities Act or similar state or federal laws. Examples of methods by which equivalent access may be provided include, but are not limited to, keyboard alternatives to mouse commands and other means of navigating graphical displays, and customizable display appearance.

(g). Subcontractor warrants that, with respect to work performed under this Agreement, that all work is Year 2004 Compliant when used in accordance with the applicable documentation, provided that all products used in combination with it (but not themselves included in or work or incorporated into the work) properly exchange date data with the work. Subcontractors warrants that the work meets all applicable standards of the Texas Department if Information Resources relating to Year 2004 Compliance. In the event any work performed under this Agreement is not Year 2004 Compliant, and the Subcontractor is provided written notice thereof, Subcontractor shall at its sole expense immediately cause such work to become Year 2004 Compliant in a manner that will minimize interruption to ongoing business processes, time being of the essence.

(h). The Subcontractor shall include provision adequate to effectuate the purposes of this paragraph in all subcontracts and subgrants under this Agreement in the course of which Intellectual Property may be produced or acquired.

Article 15 Energy Efficiency Standards

The SUBCONTRACTOR is encourages to follow standards and policies on energy efficiency which are contained in the Texas State Energy Conservation Plan issued in compliance with the Energy Policy and Conservation Act (P.L. 94-163).

Article 16 Permits and Licenses

Unless otherwise provided in the Agreement, Subcontractor shall obtain and pay for all construction permits and licenses. Subcontractor shall pay all charges of utility owners for connections to the work, and Subcontractor shall pay all charges for such utility owners for capital costs related thereto such as plant investment fees.

Article 17 Identification of Funding Sources

The SUBCONTRACTOR shall acknowledge the financial support of TCEQ through DETCOG whenever work funded, in whole or part, by this Contract is publicized or reported in news media or publications. All reports and other documents completed as part of this Contract, other than documents prepared exclusively for internal use within TCEQ, shall carry the following notation on the front cover or title page:

PREPARED IN COOPERATION WITH THE
TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
THROUGH THE DEEP EAST TEXAS COUNCIL OF GOVERNMENTS

Article 18 Dispute Resolution

Any and all disputes concerning questions of fact or of law arising under this Contract which are not disposed of by Contract shall be decided by the Executive Director of DETCOG or his designee, who shall reduce his decision to writing and provide notice thereof to the SUBCONTRACTOR. The decision of the Executive Director or his designee shall be final and conclusive unless, within thirty (30) days from the date of receipt of such copy, the SUBCONTRACTOR requests a rehearing from the Executive Director of DETCOG. In connection with any rehearing under this Article, the SUBCONTRACTOR shall be afforded an opportunity to be heard and offer evidence in support of its position. The decision of the Executive Director after any such rehearing shall be final and conclusive. Pending final decision of a dispute hereunder, the SUBCONTRACTOR shall proceed diligently with the performance of the Contract and in accordance with DETCOG's final decision.

Article 19 Oral and Written Contracts

All oral or written Contracts between the parties hereto relating to the subject matter of this Contract which were developed and executed prior to the execution of this Contract have been reduced to writing and are contained herein.

Article 20 ADA Requirements

The SUBCONTRACTOR shall comply with all applicable requirements of the Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (Pamph 1995).

Article 21 Utilization of Small, Minority and Women's Business Enterprises

(a). A Historically Underutilized Business (HUB) is a Corporation, Sole Proprietorship, Partnership, or Joint Venture in which at least 51 percent is owned, operated, controlled and actively managed by a person or persons who are historically underutilized (socially disadvantaged) because of their identification with members of certain groups, including Black Americans, Hispanic Americans, Asian Pacific Americans, Native Americans (American Indians) and Women who suffered the effects of discriminatory practices or similar insidious circumstances over which they have no control.

(b). The SUBCONTRACTOR is encouraged to use qualified Historically Underutilized Businesses (HUBs) in the performance of this Contract.

Article 22 Funding under this Agreement Subject to Funds in the MSWDTRF

It is the understanding of the parties that the source of funds provided by the FUNDING AGENCY is the Municipal Solid Waste Disposal and Transportation Revenue Fee (MSWDTRF). Due to the demands upon that source for funds necessary to protect health and safety of the public, it is possible that the funds contained in the MSWDTRF will be depleted prior to completion of this Agreement. The parties agree that all funding arranged under this Agreement is subject to sufficient funds in the MSWDTRF.

Article 23 Employment Practices & Nondiscrimination

The Subcontractor agrees that in the performance of this Agreement, it will not discriminate against any employee or applicant because of race, religion, color, sex, age, or national origin and will comply with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and supplemented in the Department of Labor Regulations (41 CFR Part 60). The Subcontractor assures that no person will, on the grounds of race, creed, color, handicap, national origin, sex, political affiliation or beliefs, be excluded from, be denied the benefit of, or be subject to discrimination under any program or activity funded in whole or part under this Agreement. The subcontractor shall comply with all applicable state and federal statutes relating to nondiscrimination which include, but not limited to, those listed in the Uniform Grant Management Standards.

Article 24 Concerning Subcontractors, Suppliers and Others

(a). All contractual expenditures using funds provided under this Agreement shall meet all procurement laws and regulations applicable to the Subcontractor and the Uniform Grant and contract Management Act and the Uniform Grant Management Standards. Note that competitive bidding will generally be required. The Subcontractor shall be responsible for the management and fiscal monitoring of all subcontractors and subgrantees. The Subcontractor shall monitor its subcontractors and subgrantees as necessary to ensure that the subcontractors and subgrantees are operating consistently with applicable laws and regulations, applicable contracting policies, and this Agreement. The Subcontractor shall ensure that all subcontractors and subgrantees comply with all record keeping and access requirements set forth in this Agreement. TCEQ and DETCOG reserves the reserves the right to perform an independent audit of the Subcontractor, their subcontractors and their subgrantees. The Subcontractor, their subcontractors and their subgrantees shall maintain detailed records. Funds provided to the Subcontractor pursuant to this Agreement that are paid to the Subcontractor shall be used by the Subcontractor solely to satisfy the purposes of this Agreement.

(b). Subcontractor's contractual costs must comply with allowable costs requirements. Subcontractors which are governmental entities must engage in contractor selection on competitive basis in accordance with their respective policies. If Subcontractor has no competitive procurement policy or is a private entity, Subcontractor must generally select contractors by evaluation and comparison of price, quality of goods or services and past performance. All subgrants awarded by the Subcontractor under this Agreement shall be in accordance with Subpart C, Sec.__.37, Subsection (b) of the State Uniform Administrative Requirements for Grants and Cooperative Agreements as set forth in Part III of the Uniform Grant Management Standards adopted by the Governor's Office of Budget and Planning.

Article 25 Conflict of Interest

Subcontractor shall notify DETCOG immediately upon discovery of any potential or actual conflict of interest. Subcontractor agrees DETCOG has sole discretion whether a conflict exists and that DETCOG may terminate the Agreement at any time, on the grounds of actual or apparent conflict of interest. No employee, officer or agent of Subcontractor shall participate in selection, or in the award or administration of a contract supported by State funds if a conflict of interest, real or apparent would be involved. Such a conflict arises as set forth in this section: (1) the employee, officer or agent, (2) any member of his immediate family, (3) his or her partner, or (4) an organization which employees, or is about to employ any of the above. The Subcontractor shall notify DETCOG in writing of any actual, apparent, or potential conflict of interest regarding any individual performing or having access to information regarding the work. As applicable, the notification shall include both organizational conflicts of interest and personal conflicts of interest. Any individual with personal conflict of interest shall be disqualified from taking part in any way in the performance of any work that created the conflict of interest.

Article 26 Remedies

(a). In accordance with Chapter 2259, Texas Government Code, the following Scheduling of Remedies applies to this contract in the event of substandard performance or other failure to confirm to the requirements of the contract or applicable law as set forth in this Section.

1. Reject substandard performance and request corrections without charge to DETCOG.
2. Issue notice of substandard performance or other non-conforming act or omission.
3. Request and receive return of any over payment or inappropriate payments.
4. Reject reimbursement request and suspend payment pending accepted revision of substandard performance or non-conformity.
5. Suspend all or part of the work and/or payments pending accepted revision of substandard performance or non-conformity.
6. Reject reimbursement requested and withhold all or partial payments. Funds may be retained by DETCOG for recovery or administrative costs or returned to TCEQ as authorized by agreements with TCEQ and by state or federal law.
7. Terminate the contract, demand and receive: return of all equipment purchased of contract funds, return of any unexpended funds, and repayment of expended funds.

(b). If the DETCOG evaluation finds the Subcontractor's performance to be substandard. DETCOG may provide its written evaluation report to other governmental entities at any time. DETCOG may also provide its written evaluation report to the public as authorized by law.

(c). DETCOG may avail itself of any remedy or sanction provided in this Agreement or in law to recover any losses rising from or caused by the Subcontractor's substandard performance or any non-conformity with the Agreement or the law. The remedies and sanctions available to DETCOG in this Agreement shall not limit the remedies available to DETCOG under law.

(d). The duties and obligations imposed in this section, are in addition to, and are not to be in any way as a limitation of, any rights and remedies available to any or all of them which are otherwise imposed or available, by Law and regulation, by special warranty or guarantee or by other provisions of this Agreement, and the provisions of this paragraph will be effective as if it repeated specifically in the Agreement in connection with each particular duty, obligation, right, remedy to which they apply.

Article 27 Contract

This Contract represents the entire Contract between the contracting parties and supersedes any and all prior contracts between the parties, whether written or oral.
All representations, indemnifications, warranties and guarantees made in, required by or given in accordance with the Agreement, as well as all continuing obligations indicated in the Agreement, will survive final payment, completion and acceptance of the work or termination or completion of the Agreement.

Exhibit 1, Attachment A

Request For Reimbursement
FY 2026 Solid Waste Activities

A. Contractor Name & Address
Polk County
410 E. Church Street, Ste E
Livingston, Texas 77351
(936) 327-6813

B. Request # ______________
C. Contract # 26-14-07
D. Contract Period:
From: February 9, 2026
To: June 30, 2026

E.

Date of Expenditure	Description of Expenditure	Amount Expended
XXXXXXXXXXXXXXXXXX	XXXXXX Total Requested	

F. Certification

Services have been rendered as itemized in this invoice and are provided as described by the contract.

Signature ______________ Title ______________ Date ______________

Exhibit 2, Attachment A

DEEP EAST TEXAS COUNCIL OF GOVERNMENTS
FY 2026 Regional Solid Waste Grant
Financial Status Report

1. Date: __________

2. Project Identification Number:
26-14-07

3. Recipient Organization (Name and Complete Address, including ZIP Code)

Polk County
410 E. Church Street, Ste E
Livingston, Texas 77351
(936) 327-6813

4. Request For Reimbursement:
Number: ______________

5. Final Report: ( ) YES ( ) NO

6. Period Covered By This Report:
From: ______ To: ________

7. Total Grant Period:
From: January 19, 2026 to June30, 2026

8. Signature of Authorized Certifying Official:

____

Typed or Printed Name and Title:

9. BUDGET CATAGORIES	Budget	Expenses This Report	Previous Expenses	Total Expenses	Balance
a. Personnel/Salaries	0				
b. Fringe Benefits	0				
c. Travel	0				
d. Supplies	0				
e. Equipment	0				
f. Construction	0				
g. Contractual (other than construction)	$8,344.98				
h. Other Expenses	0				
i. Total Direct (Sum a-h)	0				
j. Indirect Costs	0				
k. Total (Sum I & j)	$8,334.98				

Reviewed and approved by: ________________________ Date: ___________

Joshua Fleming, DETCOG Solid Waste Coordinator

Exhibit 3, Attachment A

INSTRUCTIONS

PASS-THROUGH GRANT SUMMARY REPORT
(Form PT-S1)

The grant contract requires the Council of Governments (COG) to enter into legal agreements with each pass-through grant recipient. Those agreements are to include a defined work program, to include specific tasks and deliverables, with a concise schedule for completing the tasks and providing the deliverables.

The COG is responsible for monitoring each pass-through grant to ensure completion of the grant-funded activities. The attached reporting form provides an **example** format that can be used by the COG to obtain necessary information from pass-through grant recipients on the activities conducted for each project. It is recommended that the COG require submission of this or a similar report with each request for reimbursement of expenses by a grant recipient, as well as upon completion of all grant-funded activities.

The Progress Report Form consists of two sections, as outlined below:

COVER SHEET:

This cover sheet should be completed with each report submitted. The report is to be signed by an authorized official. Also, this signature on the final report would certify that the grant recipient has completed all of the tasks and deliverables required under the project authorization, and that the terms of the grant contract have been met. Any uncompleted requirements should be explained with the report.

STATUS OF COMPLETION OF WORK TASKS:

The report should provide information on the status of completing each major work task or deliverable set forth in the project authorization form. The grant recipient should also provide the COG with copies of all materials and documents produced with grant funds to date (e.g., reports, plans, brochures, educational materials, public notices, advertisements, videos, etc.).

FY 2026 REGIONAL SOLID WASTE GRANT
PASS-THROUGH GRANT SUMMARY REPORT
(FORM PT-S1)

1. Grant Recipient: **Polk County**	2. Contract No.: **26-14-07**
3. Report No.:	4. Report Period: From **February 9, 2026** To: **June 30, 2026**
5. Percent (%) Completed to Date:	6. Estimated Completion Date:

7. STATUS OF COMPLETION OF WORK TASKS*: For **each** major work task or deliverable set forth in your grant contract, provide the following information (use the accompanying sheet):

A. Estimate the percent (%) complete of the task or deliverable.
B. Briefly explain the activities conducted to date towards completing the task or deliverable. Be sure to provide information on the status of equipment purchases and/or facility construction, if applicable.
C. List the major activities remaining to be conducted towards completing the task or deliverable.
D. Provide an estimated date for the completion of the task or deliverable.
E. Explain any problems or delays in completing the task or providing the deliverable.

**Provide copies of all materials and documents produced with grant funds to date (e.g., reports, plans, brochures, edutional materials, videos, etc.).*

8. SIGNATURE:

Signature of Submitting Official

Typed or Printed Name and Title

Date Submitted

9. T If Final Report

Project Completion Certification:

For the final report, the submitting official certifies that to the best of his/her knowledge and belief, all tasks and deliverables required under the grant have been completed, except as noted and fully explained in the report, and the terms of the grant contract have been met.

PASS-THROUGH GRANT SUMMARY REPORT
STATUS OF COMPLETION OF WORK TASKS
Sheet ___ of

1. **Task/deliverable:**

    A. Percent (%) completed:
    B. Activities conducted to date:

    C. Major activities remaining to complete the task:

    D. Estimated completion date:
    E. Comments:

2. **Task/deliverable:**

    A. Percent (%) completed:
    B. Activities conducted to date:

    C. Major activities remaining to complete the task:

    D. Estimated completion date:
    E. Comments:

3. **Task/deliverable:**

    A. Percent (%) completed:
    B. Activities conducted to date:

    C. Major activities remaining to complete the task:

    D. Estimated completion date:
    E. Comments:

ATTACH ADDITIONAL SHEETS, IF NEEDED

PASS-THROUGH GRANT SUMMARY REPORT
STATUS OF COMPLETION OF WORK TASKS
Sheet ___ of

4. Task/deliverable:

A. Percent (%) completed:
B. Activities conducted to date:

C. Major activities remaining to complete the task:

D. Estimated completion date:
E. Comments:

5. Task/deliverable:

A. Percent (%) completed:
B. Activities conducted to date:

C. Major activities remaining to complete the task:
D. Estimated completion date:
E. Comments:

6. Task/deliverable:

A. Percent (%) completed:
B. Activities conducted to date:

C. Major activities remaining to complete the task:

D. Estimated completion date:
E. Comments:

ATTACH ADDITIONAL SHEETS, IF NEEDED

PASS-THROUGH GRANT SUMMARY REPORT
STATUS OF COMPLETION OF WORK TASKS
Sheet ___ of

REMARKS: Explain any problems encountered in conducting the overall project. Provide other information that may be helpful in understanding the status of the project.

INSTRUCTIONS

REPORT ON RESULTS OF GRANT-FUNDED PROJECT (Form PT-R1)

The Deep East Texas Council of Governments (COG) is required to collect the results of each FY 2020 implementation project funded in the region. For each project, data must be collected from the time the project is initiated through approximately one year after the end of the biennium, with the exception of projects which are not ongoing or one-time events; grantees must be made aware of this requirement in COG pass-through grant contracts. This will enable the COG to supply the Texas Commission on Environmental Quality (TCEQ) with two annual regional results reports during the biennium, and a follow-up regional results report approximately one year after the end of the biennium.

In order to better establish routine reporting responsibilities for grantees, it is recommended that the COG require quarterly results reporting for each project, along with quarterly work program progress reports. However, the actual frequency for reporting project results may vary at the COG's discretion. This document provides **example** reporting forms that may be used by the COG to obtain the necessary information.

FORM PT-R1 AND ATTACHMENTS

Form PT-R1 is provided for use by the COG in gathering project results during the biennium. For the most part, in order to facilitate overall results reporting, Form PT-R1 is designed to reflect Form RR-1, which is used by the COG to report regional results to TCEQ. However, the COG may modify Form PT-R1 as necessary.

Quantitative information must be provided in the units of measurement specified on each results sheet. To facilitate this, Form PT-R1 (Supplemental) provides standard volume-to-weight conversion factors for various materials. It is recommended that this or a similar reference sheet be distributed to all grantees along with their reporting forms.

The grantee should complete the cover sheet for Form PT-R1 and indicate which results sheets for specific grant categories (Forms PT-R1A through PT-R1I) are attached to the report. It is important to note that all information provided should be *cumulative*, beginning with the initiation of project activity through the reporting date. Note that for Form I, information should be included for stand-alone education and training projects, as well as projects in other grant categories containing education and training activities. Additional instructions to the grantee are indicated on certain other attachments.

In order for the results report to be acceptable, an authorized representative of the grant recipient should sign and date the certification.

FY 2024 REGIONAL SOLID WASTE GRANTS PROGRAM
REPORT ON RESULTS OF GRANT-FUNDED PROJECT
(FORM PT-R1)

1. Grant Recipient: **Polk County**	2. Contract or Project No. **26-14-07**
3. Report No.:	4. Grant Term: From **February 9, 2026** To: **June 30, 2026**
5. Report Period: From _______________ To:	6. Final FY **2026** Report: Yes __________ No

7. General Questions: Complete the general questions listed on the back of this form, where applicable.

8. Complete the applicable form(s) for the category of project conducted with grant funds. T if attached.

___ FORM A: LOCAL ENFORCEMENT
__X_ FORM B. LITTER & ILLEGAL DUMPING CLEANUP
___ FORM C: SOURCE REDUCTION/RECYCLING
___ FORM D: LOCAL/SUBREGIONAL SOLID WASTE MANAGEMENT PLANS
___ FORM E: CITIZENS COLLECTION STATIONS/SMALL REGISTERED TRANSFER STATIONS
___ FORM F: HOUSEHOLD HAZARDOUS WASTE - Attach a copy(ies) of the completed Data Information Form required to be submitted to TNRCC for each HHW collection activity.
___ FORM G: TECHNICAL STUDIES
___ FORM H: EDUCATIONAL AND TRAINING PROJECTS (use for both stand-alone educational and training projects, or other projects that include an educational component)

9. CERTIFICATION: I certify to the best of my knowledge and belief that this report is correct and complete.

Signature of Authorized Certifying Official

Typed or Printed Name and Title

Date Submitted

Effectiveness of the Grant-Funded Project

a. Describe the goal of the grant-funded project (should be consistent with the initial application information):
b. Is the project achieving the intended goals? **Yes:_______ No:_______ Partially:_______**

Explain below:
 	
We propose to host a one-day tire collection event on Saturday, March 1, 2025, at the Polk County Commerce Center, located at 1017 US Hwy 59 Loop N, Livingston, TX 77351. This event aims to provide residents with a convenient and responsible method to dispose of used and scrap tires. By facilitating proper disposal, we aim to reduce illegal dumping, minimize environmental hazards, and promote recycling within the community.
 	
Alignment with Regional Solid Waste Management Plan:
This project supports the following goals and objectives from the regional solid waste management plan:
• **Goal 1: Reduce Illegal Dumping**
  ○ *Objective 1.1:* Implement programs that provide residents with accessible disposal options for bulky waste items, including tires.
  ○ *Recommendation:* Organize community collection events to prevent improper disposal of waste.
• **Goal 2: Promote Recycling and Waste Reduction**
  ○ *Objective 2.2:* Increase recycling opportunities for hard-to-dispose materials.
  ○ *Recommendation:* Partner with recycling facilities to ensure proper processing of collected materials.

FY 2024 REGIONAL SOLID WASTE GRANTS PROGRAM
Individual Project Results Reports
Form PT-R1 (Supplemental)

Following are standard volume-to-weight conversion factors for various materials. This reference sheet is provided for your convenience, and should not be submitted with the report:

MATERIAL	LEVEL OF PROCESSING	POUNDS PER CUBIC YARD
Glass Containers	Whole	500
	Broken	1,000
	Crushed	1,800
Aluminum Cans	Whole	60
	Flattened	200
	Baled	350
Steel Cans	Whole	150
	Flattened	400
	Baled	850
Appliances	Uncompacted	200
Grass Clippings	Loose	350
	Compacted	650
Leaves	Loose	150
	Compacted	550
Brush and Branches	Loose	250
	Chipped	600
Yard Trimmings	Loose	600
	Compacted	1,040
Newspaper	Loose	430
	Loose, stacked	600
	Baled, downstroke	650
	Baled, horiz. single ram	700
	Baled, horiz. double ram	800

MATERIAL	LEVEL OF PROCESSING	POUNDS PER CUBIC YARD
Corrugated Cardboard	Loose	100
	Compactor truck	250
	Baled, downstroke	500
	Baled, horiz. single ram	650
	Baled, horiz. double ram	750
Computer or Office Paper	Loose	350
	Baled	750
Mixed Paper	Loose	150
PET Soft Drink Bottles	Whole	34
	Flattened	75
	Baled	400
	Baled, perforated	650
	Granulated	550
HDPE Milk or Water Bottles	Whole	30
	Flattened	65
	Baled	400
	Granulated	550
Plastic Film	Baled	850
Wood waste	Loose	300
	Chipped	500
Asphalt	Loose	1,400
Concrete	Loose	4,000

General Conversions:

1 ton = 2,000 pounds
1yard=27cubic feet

FY 2026 REGIONAL SOLID WASTE GRANT
Form PT-R1A: Local Enforcement

Note: If the project contains education or training activities, Attachment I must also be completed.

Reporting Parameter	Cumulative FY 2026 Results
Amount of grant funding	$ .00
Total number of illegal dumping sites investigated	
Number of small illegal dumping sites investigated (<5 lbs.)	
Number of medium illegal dumping sites investigated (5-100 lbs.)	
Number of large illegal dumping sites investigated (>100 lbs.)	
Total number of fines issued	
Total amount of fines issued	
Total number of illegal dumping sites cleaned up through enforcement actions	
Total amount of waste *(in pounds)* removed from illegal dumping sites through enforcement actions	

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1B: Litter and Illegal Dumping Cleanup

Note: If the project contains education or training activities, Attachment I must also be completed.

Reporting Parameter	Cumulative FYFY 2026 Results
Grant funding amount ($)	
Total number of individual cleanup events held	
Total number of participants/volunteers	
For river/lake and neighborhood/park cleanups: If applicable, total waterfront cleaned up *(in miles)*	
If applicable, total land area cleaned up *(in acres)*	
Total debris/litter collected for disposal *(in pounds)*	
Total amount of materials collected for recycling/reuse *(in pounds)*	
For Texas Country Cleanups: Total amount of paint collected for recycling/reuse *(in gallons)*	
Total number of lead-acid batteries collected for recycling/reuse	
Total amount of motor oil collected for recycling/reuse *(in gallons)*	
Total number of oil filters collected for recycling/reuse	
Total amount of antifreeze collected for recycling/reuse *(in gallons)*	
Total number of tires collected for recycling/reuse	
Total number of empty pesticide containers collected for recycling/reuse	

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1C: Source Reduction/Recycling

Note: If the project contains education or training activities, Attachment I must also be completed.

Reporting Parameter	Cumulative FY 2026 Results
Grant funding amount	**$ .00**
Total amount *(in tons)* of materials diverted	
Amount *(in tons)* of brush/yard waste diverted	
Amount *(in tons)* of glass diverted	
Amount *(in tons)* of metal diverted	
Amount *(in tons)* of plastic diverted	
Amount *(in tons)* of cardboard diverted	
Amount *(in tons)* of newspaper diverted	
Amount *(in tons)* of other paper diverted	
Amount *(in tons)* of C&D debris diverted	
Number of months materials collected *(to be used in obtaining averages)*	
Average monthly diversion amount *(in tons)*	
Total number of persons served	
Total revenue from sale of diverted materials	$
Average monthly revenue	$
Total disposal costs avoided *(i.e., what it would have cost to landfill the total amount of materials diverted)*	$
Average monthly disposal costs avoided	$

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1D: Local/Subregional Solid Waste Management Plans

Note: If the project contains education or training activities, Attachment I must also be completed.

Reporting Parameter	Cumulative FY 2026 Results
Grant funding amount ($)	n/a
Total population affected or covered by plan	
Total number of municipalities affected or covered by plan	
Total number of counties affected or covered by plan	
Total number of entities having implemented actions related to plan goals, objectives, or recommendations	

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1E: Citizens Collection Stations/Small Transfer Stations

Note: If the project contains education or training activities, Attachment I must also be completed.

Reporting Parameter	Cumulative FY 2026 Results
Grant funding amount	$ n/a
Total number of persons served	
Total amount of waste collected for disposal *(in tons)*	
Number of months station in operation *(to be used in obtaining averages)*	
Average monthly disposal amount *(in tons)*	
Total amount of materials diverted for beneficial use *(in tons)*	
average monthly diversion amount *(in tons)*	
Total fees collected for station use ($)	$
Average monthly fees collected	$
Total revenue from sale of diverted materials ($)	$
Average monthly revenues	$

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1F: Household Hazardous Waste Management

Note: If the project contains education or training activities, Attachment I must also be completed.

All household hazardous waste collection, recycling, and/or disposal activities must be coordinated with the TCEQ's HHW program staff, (External Relations Division) and all applicable laws, regulations, guidelines, and reporting requirements must be followed.

TCEQ must be notified 45 days prior to the HHW Collection event.

Mailed to:
TCEQ/External Relations Division (MC 118)
HHW Program
P.O. Box 13087
Austin TX 78711-3087

E-mailed to:
Recycle@tceq.texas.gov

Faxed to:
(512) 239-1065, Attn. HHW Program

Reporting Parameter	Cumulative FY 2026 Results
Grant funding amount ($)	$ .00
Total number of individual collection events	
Total number of permanent collection facilities/mobile collection units	
Total number of participants/customers	
Total amount of HHW (excluding hazardous paint) collected *(in pounds)*	
Total amount of hazardous paint collected *(in pounds)*	
Total cost of hazardous materials contractor services ($)	
Total amount of nonhazardous paint collected for reuse/recycling *(in gallons)*	
Total number of lead-acid batteries collected for reuse/recycling	
Total amount of used oil collected for reuse/recycling *(in gallons)*	
Total number of used oil filters collected for reuse/recycling	
Total amount of used antifreeze collected for reuse/recycling *(in gallons)*	
Total number of used tires collected for reuse/recycling	

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1G: Technical Studies

Note: If the project contains education or training activities, Attachment I must also be completed.

Reporting Parameter	Cumulative FY 2026 Results
Grant funding amount ($)	n/a
Total population affected or covered by study	
Total number of municipalities affected or covered by study	
Total number of counties affected or covered by study	
Total number of entities having implemented actions related to study findings or recommendations	

Comments:

FY 2026 REGIONAL SOLID WASTE GRANTS PROGRAM
Form PT-R1H: Education/Training*

Note: Use for stand-alone education and training projects, as well as projects in other grant categories containing education and training activities.

Reporting Parameter	Results
If a stand-alone education/training project, grant funding amount	$ n/a
If project is in another grant category, amount of grant funding applied toward education/training activities	
Total of all education/training events	
Total number of persons involved in education/training events	
Total of all items distributed related to education/training events (e.g., brochures, fliers, manuals, freebies, etc.)	
Total number of mass media activities (e.g., press releases, PSAs, billboards or signs, etc.)	
Estimated total number of people reached through mass media activities	

Comments:

JANUARY 28, 2026 THROUGH FEBRUARY 10, 2026

NO.	EMPLOYEE	DEPT	JOB DESCRIPTION	TYPE OF EMPLOYMENT	GROUP STEP & WAGE	ACTION TAKEN
(1)	CALEB HEAVIN	MAINTENANCE	805 MAINTENANCE TECHNICIAN	REGULAR FULL-TIME	113/1 $43,738.00	DISCRETIONARY INCREASE TO 113/3, $45,656 EFFECTIVE 2/23/2026
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						
(11)						
(12)						
(13)						
(14)						
(15)						
(16)						

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT16670 - K26A12/K26R12

Adjustment Number	Budget Code	Description	Adjustment Date
K26A12	FY2026 General Budget	K26A12 BUDGET AMENDMENTS	2/24/2026

Summary Description: K2612 BUDGET AMENDMENTS FOR COMMISSIONERS COURT APPROVAL

Account Number		Account Name	Adjustment Description	Before	Adjustment	After
010-8700-0450		TRANSFER TO RESTORATION P	FY25 CHECK RECEIVED POSTED TO WRONG FU	300,000.00	100,730.67	400,730.67
February:	100,730.67					
045-370-7010		TRANSFER FROM GENERAL FU	FY25 CHECK RECEIVED POSTED TO WRONG FU	-300,000.00	-100,730.67	-400,730.67
February:	-100,730.67					

Adjustment Number	Budget Code	Description	Adjustment Date
K26R12	FY2026 General Budget	K26R12 BUDGET REVISIONS	2/24/2026

Summary Description: K26R12 BUDGET REVISIONS FOR COMMISSIONERS COURT APPROVAL

Account Number		Account Name	Adjustment Description	Before	Adjustment	After
010-2512-1050		SALARIES	K26R12 BUDGET REVISIONS	2,538,349.00	2,115.00	2,540,464.00
February:	2,115.00					
010-2512-1055		DISCRETIONARY SALARY	K26R12 BUDGET REVISIONS	23,985.00	-2,115.00	21,870.00
February:	-2,115.00					
010-2560-1050		SALARIES - SHERIFF OFFICE	K26R12 BUDGET REVISIONS	2,891,310.16	4,279.00	2,895,589.16
February:	4,279.00					
010-2560-1055		DISCRETIONARY SALARY	K26R12 BUDGET REVISIONS	19,606.00	-4,279.00	15,327.00
February:	-4,279.00					
021-6621-3370		SHOP MATERIALS/SUPPLIES	K26R12 BUDGET REVISIONS	1,750.00	1,200.00	2,950.00
February:	1,200.00					
021-6621-3380		CULVERTS	K26R12 BUDGET REVISIONS	7,000.00	10,000.00	17,000.00
February:	10,000.00					
021-6621-4270		TRAVEL TRAINING	K26R12 BUDGET REVISIONS	500.00	1,200.00	1,700.00
February:	1,200.00					
021-6621-4560		PARTS & REPAIRS	K26R12 BUDGET REVISIONS	50,000.00	20,000.00	70,000.00
February:	20,000.00					
021-6621-4900		MISCELLANEOUS	K26R12 BUDGET REVISIONS	271,760.77	-32,400.00	239,360.77
February:	-32,400.00					

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
FY2026 General	FY2026 General Budget	010-2512-1050	SALARIES	2,538,349.00	2,115.00	2,540,464.00
		010-2512-1055	DISCRETIONARY SALARY	23,985.00	-2,115.00	21,870.00
		010-2560-1050	SALARIES - SHERIFF OFFICE	2,891,310.16	4,279.00	2,895,589.16
		010-2560-1055	DISCRETIONARY SALARY	19,606.00	-4,279.00	15,327.00
		010-8700-0450	TRANSFER TO RESTORATION PROJ	300,000.00	100,730.67	400,730.67
		021-6621-3370	SHOP MATERIALS/SUPPLIES	1,750.00	1,200.00	2,950.00
		021-6621-3380	CULVERTS	7,000.00	10,000.00	17,000.00
		021-6621-4270	TRAVEL TRAINING	500.00	1,200.00	1,700.00
		021-6621-4560	PARTS & REPAIRS	50,000.00	20,000.00	70,000.00
		021-6621-4900	MISCELLANEOUS	271,760.77	-32,400.00	239,360.77
		045-370-7010	TRANSFER FROM GENERAL FUND	-300,000.00	-100,730.67	-400,730.67
			FY2026 General Total:	**5,804,260.93**	**0.00**	**5,804,260.93**
			Grand Total:	**5,804,260.93**	**0.00**	**5,804,260.93**

Fund Summary

Fund		Before	Adjustment	After
Budget Code:FY2026 General - FY2026 General Budget Fiscal: 2025-2026				
010		5,773,250.16	100,730.67	5,873,980.83
021		331,010.77	0.00	331,010.77
045		-300,000.00	-100,730.67	-400,730.67
	Budget Code FY2026 General Total:	**5,804,260.93**	**0.00**	**5,804,260.93**
	Grand Total:	**5,804,260.93**	**0.00**	**5,804,260.93**

Polk County

RFP 2026-17 Road Paving Services in Prcinct 3

Proposed:	Proposal Amount
Pinto Construction Pat Vardeman P.O. Box 631878 Nacogdoches, Texas 75963 936-569-6155	$17.42 Per Sq. Yard $30,000 for Mobilization Total Job $752,930.00
Texas Materials East Preston Bassinger P.O. Box 330 Jasper, Texas 75951 903-363-2751	$19.90 Per Sq. Yard $11,600 for Mobilization Total Job $796,257.00
Forde Construction Paul Forde 6842 Calle Lozano Dr Houston, Texas 77041 713-466-0511	$25.00 Per Sq. Yard $40,000 for Mobilization Total Job $1,077,500.00

ARCHITECTURE • ENGINEERING • INTERIORS
LANDSCAPE • SURVEYING

LUFKIN • BRYAN • TYLER • WACO • GROESBECK

February 16, 2026

Sydney Murphy, Polk County Judge
Polk County Courthouse
101 W. Church Street, Suite 300
Livingston, Texas 77351
(Via email: smurphy@co.polk.tx.us)

**Re: PINEY RANCH RV PARK
REQUEST FOR VARIANCE FROM SECTION 9.b OF SUBDIVISION REGULATIONS
ENGINEER'S RECOMMENDATION**

Dear Judge Murphy,

Acting in the capacity of Polk County Engineer, GLS has reviewed the Developer's request for a variance from Section 9.b of the Subdivision Regulations for the above-referenced RV Park. A copy of the request is attached to this letter.

Section 1.3.(5)d.iii of the Polk County RV Park & Manufactured Home Rental Community Regulations requires Building Set Backs to adhere to Section 9 of the Polk County Subdivision Regulations. Section 9.b of the Polk County Subdivision Regulations requires buildings to be set back fifty feet from the edge of right-of-way on all state and federal roads.

We recommend approval of this request for the existing office/washateria/bath house only. The following factors uniquely support this approval recommendation:

1. This existing building is integral to the existing RV park, which has historically been operated in such capacity.
2. Relocating this building is not a reasonable alternative because it is constructed on a concrete slab.
3. Fencing between the highway and the building mitigate the building's proximity to the highway by deterring pedestrian traffic from inadvertently entering the highway right-of-way.

Should you have any questions or concerns, let us know.

Sincerely,

STATE OF TEXAS
JEROD L. MORRIS
89405
LICENSED
PROFESSIONAL ENGINEER

02/16/26

1609 S. CHESTNUT • SUITE 202
LUFKIN, TEXAS • 75901

PHONE: 936-637-4900
FAX: 936-637-6330

Fairbanks & Associates
CIVIL - STRUCTURAL ENGINEERS
Texas Registered Engineering Firm F-11908
677 Greer Rd Livingston, TX 77351
936-329-2731

February 7, 2026

Polk County Commissioner's Court
Attn. Sydney Murphy, County Judge
410 E. Church Street
Livingston, TX 77351

RE: Piney Ranch RV Park
Variance Request

Dear Judge Murphy,

On behalf of my client, Kiso Construction, LLC, owner and developer of Piney Ranch RV Park, I would like to take this opportunity to formally request a variance from Section 9, subparagraph.b (Page 29) of the Subdivision Regulations that requires a fifty feet (50') setback from the edge of the right-of-way on all state and federal roads. Piney Ranch RV Park is an addition to the existing Gray's Landing RV Park that was built in 2011. The rear of the existing office/washateria/bath house (1040 sf, 52'x20') is approximately seventeen feet (17') from the right-of-way line of US Hwy 59. This building is in excellent condition and was a part of that original construction that, as far as I know, was permitted by the County. I have a copy of the County approved plans for the On-Site Septic Facility (OSSF). There is no new building construction proposed within the fifty feet (50') setback. This variance would simply allow the property owners to continue to utilize this existing building.

Should you or the Court have any questions or need my further assistance, please feel free to contact me at (936) 329-2731 or Len@FairbanksandAssociates.com.

Sincerely,

Len Fairbanks, P.E., Owner
Fairbanks and Associates
677 Greer Road
Livingston, TX 77351
www.FairbanksAndAssociates.net

STATE OF TEXAS
LEN FAIRBANKS
64662
REGISTERED PROFESSIONAL ENGINEER
07FEB26

February 16, 2026

Sydney Murphy, Polk County Judge
Polk County Courthouse
101 W. Church Street, Suite 300
Livingston, Texas 77351
(Via email: smurphy@co.polk.tx.us)

Re: PINEY RANCH RV PARK
REQUEST FOR VARIANCE FROM SECTION 12.1 ROAD CONSTRUCTION SPECIFICATIONS OF SUBDIVISION REGULATIONS
ENGINEER'S RECOMMENDATION

Dear Judge Murphy,

Acting in the capacity of Polk County Engineer, GLS has reviewed the Developer's request for a variance from Section 12.1 Road Construction Specifications of the Subdivision Regulations for the above-referenced RV Park. A copy of the request is attached to this letter.

Section 1.3.(5)d.i of the Polk County RV Park & Manufactured Home Rental Community Regulations requires that streets in RV Park communities to be built to the same standards as the requirements adopted by the Court for subdivisions. Section 12.1 Road Construction Specifications of the Polk County Subdivision Regulations requires a minimum crown width of roadways/pavements of 20 feet.

We recommend approval of this request to allow a minimum roadway width of 14.5 feet for the existing portion of the RV Park. The following factors uniquely support this approval recommendation:

1. This existing concrete roadway is integral to the existing RV park, which has historically been operated in such capacity.
2. The roadway is to be used for one-way traffic only. Signs will be posted in the park clearly designating the roadway as one-way. The roadway will be modified to provide a minimum turning radius of 32' at existing tight curves.
3. The existing concrete surface of this existing roadway exceeds the minimum allowable unpaved roadway surface.

Should you have any questions or concerns, let us know.

Sincerely,

STATE OF TEXAS
JEROD L. MORRIS
89405
LICENSED
PROFESSIONAL ENGINEER
02/16/26

Cc: Milton Purvis, Polk County Precinct 3 Commissioner milton.purvis@co.polk.tx.us
Len Fairbanks Len@fairbanksandassociates.net
Kim Mahboubi kallen826@gmail.com
Kari Miller, Assistant to Polk County Judge kari.miller@co.polk.tx.us
Becky Marsh, County Judge Secretary county.judge@co.polk.tx.us
Carol Loving, carol.loving@co.polk.tx.us
Jeremy Overby joverby@glstexas.com

Fairbanks & Associates
CIVIL - STRUCTURAL ENGINEERS
Texas Registered Engineering Firm F-11908
677 Greer Rd   Livingston, TX 77351
936-329-2731

February 13, 2026

Polk County Commissioner's Court
Attn. Sydney Murphy, County Judge
410 E. Church Street
Livingston, TX 77351

RE: Piney Ranch RV Park
Variance Request – Road Width

Dear Judge Murphy,

On behalf of my client, Kiso Construction, LLC, owner and developer of Piney Ranch RV Park, I would like to take this opportunity to formally request a variance from Section 12, subparagraph 1 (Page 33) of the Subdivision Regulations that requires a minimum road width of twenty feet (20'). Piney Ranch RV Park is an addition to the existing Gray's Landing RV Park that was built in 2011. The existing concrete loop road has a variable width but the minimum is approximately 14.5'. The proposed plans show this loop to be one-way with signage to indicate such. All proposed new roads will be a minimum of twenty-four (24') wide.

Should you or the Court have any questions or need my further assistance, please feel free to contact me at (936) 329-2731 or Len@FairbanksandAssociates.com.

Sincerely,

Len Fairbanks

Len Fairbanks, P.E., Owner
Fairbanks and Associates
677 Greer Road
Livingston, TX 77351
www.FairbanksAndAssociates.net

STATE OF TEXAS
LEN FAIRBANKS
64662
REGISTERED PROFESSIONAL ENGINEER
13FEB26

February 16, 2026

Sydney Murphy, Polk County Judge
Polk County Courthouse
101 W. Church Street, Suite 300
Livingston, Texas 77351
(Via email: smurphy@co.polk.tx.us)

Re: PINEY RANCH RV PARK
ENGINEER'S RECOMMENDATION

Dear Judge Murphy,

Acting in the capacity of Polk County Engineer, GLS has reviewed the Infrastructure Development Plan for PINEY RANCH RV PARK.

We considered the following in our review:

- Application, Piney Ranch RV Park engineering plans, and a copy of application fee by email from county.judge@co.polk.tx.us on 12/23/2025
- Updated Application, by email from county.judge@co.polk.tx.us on 12/24/2025
- Appendix H (unsigned), Firmette, and OSSF Design Report from county.judge@co.polk.tx.us on 01/20/2026
- Signed Appendix H from county.judge@co.polk.tx.us on 02/03/2026
- EAB Registration Receipt from county.judge@co.polk.tx.us on 02/06/2026
- Variance Request and revised engineering plans from county.judge@co.polk.tx.us on 02/09/2026
- Email from Len@FairbanksAndAssociates.net on 02/09/26 confirming that the existing RV spaces are provided underground electrical service, water hook-ups and sewer hook-ups.
- Email from Len@FairbanksAndAssociates.net on 02/09/26 confirming that the existing overhead electric line running west to east across the property will be abandoned.
- Revised engineering plans from county.judge@co.polk.tx.us on 02/13/2026
- Variance Request from county.judge@co.polk.tx.us on 02/13/2026

We recommend approval of the PINEY RANCH RV PARK Infrastructure Development Plan if the Court approves the developer's requests for variance from Section 9.b and Section 12.1.

Prior to issuance of a Certificate of Compliance, the constructed park must meet all of the requirement of Section 1.4. The submitted material does not provide adequate information for us to verify that all of those requirements will be met. Approval of the Infrastructure Development Plan will not imply that these requirements will not have to be met before issuance of the Certificate of Compliance. We noted the following concerns in our review which must be addressed prior to issuance of the Certificate of Compliance:

1. Proof of TAS registration has been provided, but proof of compliance with Texas Accessibility Standards will need to be provided. This must include any existing service facilities which will serve the proposed expansion. (Section 1.4.(A)(9))
2. All service buildings, including the existing office/washateria/bathhouse, must meet the requirements of Section 1.4.(B)&(C).
3. **Provide a letter certification by Leggett WSC that water is available for each of the planned spaces (Section 1.3.(3)).**
4. Provide appropriate approval of OSSF design (Section 1.3.(5)b or c).

Should you have any questions or concerns, let us know.

Sincerely,

STATE OF TEXAS
JEROD L. MORRIS
89405
LICENSED
PROFESSIONAL ENGINEER
02/16/26

Cc: Milton Purvis, Polk County Precinct 3 Commissioner milton.purvis@co.polk.tx.us
Len Fairbanks Len@fairbanksandassociates.net
Kim Mahboubi kallen826@gmail.com
Kari Miller, Assistant to Polk County Judge kari.miller@co.polk.tx.us
Becky Marsh, County Judge Secretary county.judge@co.polk.tx.us
Carol Loving, carol.loving@co.polk.tx.us
Jeremy Overby joverby@glstexas.com

Accessible Document Service Proposal

Transform Your PDFs into Fully Accessible, Searchable, and Translatable Documents

PREPARED FOR

Sydney Murphy

County Judge

Polk County, TX

county.judge@co.polk.tx.us

PREPARED BY

Drew Sanders

Account Executive

DocAccess by CivicPlus

drew.sanders@getstreamline.com

(916) 304-9166

Executive Summary

Polk County, TX faces a critical deadline for PDF accessibility compliance. After analyzing **1,461** links across its web properties, the DocAccess tool discovered at least **946** documents that can—and need to be—served in an accessible format. With this agreement, DocAccess will ensure **all publicly available documents** are served in an accessible format. Traditional remediation of just the documents identified would cost approximately **$244,433** or could take **146 weeks** of dedicated staff time.

DocAccess offers an immediate, cost-effective solution at just $13,000/year — that's **95%** less than traditional remediation in the first year alone, with instant deployment and ongoing compliance.

The Accessibility Challenge

Under the Americans with Disabilities Act (ADA) and recent Department of Justice guidelines, all public-facing digital content must be accessible to people with disabilities. This includes:

- ✓ Meeting WCAG 2.1 AA standards for all PDF documents
- ✓ Providing equal access to information for all users
- ✓ Avoiding costly lawsuits and compliance penalties
- ✓ Serving your community's **15-20%** of residents with disabilities
- ✓ **A significant share of residents in Polk County, TX speak Spanish at home and a non-trivial portion speak English less than 'very well' according to ACS data for East Texas counties. Providing translated public documents (especially into Spanish) will improve access for these limited-English-proficient residents.**

The DocAccess Solution

DocAccess transforms your existing PDFs into fully accessible documents without changing your files or website structure. Our cloud-based solution provides:

Instant Accessibility

Automatic conversion to screen-reader compatible HTML with proper semantic structure and WCAG 2.1 AA compliance.

250 Language Translation

Real-time translation powered by Google Translate, prioritizing languages spoken in your service area.

AI-Powered Search & Q&A

Users can search within documents and ask questions in plain language, getting instant answers in their preferred language.

Live Visual Interpretation

24/7 access to professional interpreters via Aira for users who need additional assistance - included at no extra cost.

Mobile Optimization

Responsive design ensures perfect viewing on all devices, from smartphones to desktop computers.

Smart Image Description

AI-generated comprehensive alt-text for all images, charts, maps, and diagrams following WCAG best practices.

⚖️ Standards & Laws We Help You Meet

🏛️ ADA Title II & III

Compliance with Americans with Disabilities Act requirements for public entities and places of public accommodation.

📋 Section 508

Federal accessibility standard required for all federal agencies and contractors.

🌐 WCAG 2.1 AA

International Web Content Accessibility Guidelines—the gold standard for digital accessibility.

📄 PDF/UA (ISO 14289)

We test your documents against the International standard for universally accessible PDF documents.

✅ Every Plan Includes

- ✓ **Unlimited document views** — No per-view charges, ever
- ✓ **Automatic new document processing** — New PDFs are processed as they're published
- ✓ **250 language translation** — Real-time translation powered by Google Translate
- ✓ **AI-powered Q&A** — Users can ask questions about document content in plain language
- ✓ **Live visual interpretation** — 24/7 Aira access for users who need additional assistance
- ✓ **Compliance dashboard** — Monitor your accessibility status in real-time

✓ **No setup fees** — Simple installation, no hidden costs

📊 How DocAccess Compares to Other Municipal Services

Annual cost per resident comparison

Fire Protection (avg)	**$150-300/resident**
Parks & Recreation (avg)	**$80-150/resident**
Library Services (avg)	**$30-60/resident**
Elections Administration	**$5-15/resident**
🌟 **DocAccess (full ADA compliance)**	**~$0.26/resident**

💰 Why Not Traditional Remediation?

❌ Traditional PDF Remediation

- $7-15+ per page, one-time
- 20+ minutes of staff time per page
- Requires reprocessing when documents update
- No translation or search functionality
- You own the compliance burden forever

✅ DocAccess Solution

- Predictable annual pricing
- Instant processing—no staff time required
- Automatically handles document updates
- Includes translation, search, and Q&A
- We handle compliance—you focus on your mission

Technical Excellence & Compliance

DocAccess is built on industry-leading standards and partnerships:

- ✓ Testing PDFs for WCAG 2.1 AA and PDF/UA compliance verified by VeraPDF validation
- ✓ Section 508 and ADA Title II & III compliance
- ✓ ISO 14289 (PDF/UA) standard adherence
- ✓ Tested with all major screen readers (JAWS, NVDA, VoiceOver)
- ✓ Regular audits by accessibility experts
- ✓ Continuous improvement through user and community feedback

Simple Implementation Process

1. **Quick Installation (15 minutes)**
   Add one line of code to your website - similar to Google Analytics. Works with any CMS or platform.

2. **Automatic Processing (24 hours)**
   DocAccess scans and processes all your PDFs, creating accessible versions without touching your original files.

3. **Go Live & Stay Compliant**
   Your PDFs are now served in an accessible, translatable, and mobile-friendly format. New documents are processed automatically. Full dashboard for monitoring.

Investment & Value

Recommended Plan: Metropolitan - 50,000 Population

$13,000/year

For **Publicly Available PDFs on polkcotx.portal.civicclerk.com, polkcountyit.net, polkcountymemorialmuseum.com, and polktx.gov**

What's Included:

- ✓ Unlimited documents on polkcotx.portal.civicclerk.com, polkcountyit.net, polkcountymemorialmuseum.com, and polktx.gov
- ✓ Unlimited document views and downloads
- ✓ Automatic processing of new documents
- ✓ All accessibility features (translation, Q&A, live assistance)
- ✓ Compliance monitoring dashboard
- ✓ Regular accuracy reviews by experts
- ✓ No setup fees or hidden costs

Cost Comparison:

Traditional PDF remediation: **$244,433** (one-time) plus ongoing costs and/or time spent for all new documents

DocAccess solution: **$13,000/year**

You save $231,433 in the first year alone!

Frequently Asked Questions

Do I need to remediate my existing PDFs?

No. DocAccess creates WCAG 2.1 AA compliant HTML formats that are the gold standard for ADA requirements. Your original PDFs remain unchanged as an alternative format for printing.

How quickly can we be compliant?

Most organizations are fully operational within 24-48 hours of installing the DocAccess code. Complex documents may take slightly longer for our quality review process.

What about documents on external sites we link to?

DocAccess uniquely handles external PDFs you link to, ensuring your users have an accessible experience even with third-party documents.

Is this solution legally compliant?

DocAccess meets all federal ADA requirements and state-specific regulations for accessible document creation. No customer using DocAccess has paid even a dollar for any ADA lawsuit, claim, or fine related to its documents. If you encounter an issue, contact us immediately so we can assist you with our unlimited accessibility and legal support program.

Service Agreement

This Software as a Service Agreement ("Agreement") is entered into on **July 1, 2026**, between CivicPlus, LLC ("Provider") and **Polk County, TX** ("Customer").

Services Provided

DocAccess is a subscription-based accessibility solution that includes:

- Automated document accessibility compliance
- Real-time translation to 250 languages
- AI-powered search and Q&A functionality
- 24/7 live visual interpretation services
- Compliance monitoring and reporting

Subscription

- **Metropolitan - 50,000 Population** Plan - **Publicly Available PDFs on polkcotx.portal.civicclerk.com, polkcountyit.net, polkcountymemorialmuseum.com, and polktx.gov**

Terms

- **Fee: $13,000 per year**
- **Contract Term: Feb 18, 2026 - Sep 30, 2028 - 5% annual uplift**
- **Payment Schedule: Every year, beginning October 1, 2026**
- **Prorated Initial Invoice: You'll receive an initial invoice for approximately $3,276.72 covering the period from July 1, 2026 to September 30, 2026.**
- **Payment Terms: Net 45**
- **Renewal Procedure:** Automatic one-year renewal term, unless 60 days notice provided prior to renewal date

Payment Schedule

Invoice	Dates of Service	Rate	Amount
Complimentary Service	2/18/2026 - 6/30/2026	Free	$0
First Invoice (prorated)	7/1/2026 - 9/30/2026	$13,000/year for 92 days (20% first year discount applied)	$677
Second Invoice	10/1/2026 - 9/30/2027	$13,000/year (20% discount)	$10,400

Invoice	Dates of Service	Rate	Amount
Future Invoice	10/1/2027 - 9/30/2028	$10,400/year + 5% uplift	$10,920

The CivicPlus accounting department will gladly work with you to adjust the payment schedule to meet your needs. Amounts may not include certain state or local imposed sales taxes.

This Service Agreement is governed by the terms and conditions of the Master Services Agreement and the DocAccess Terms and Conditions, both available at: https://www.civicplus.help/docs/legal-terms-and-conditions-for-services (collectively, the "Agreement"). By executing this Service Agreement, Customer acknowledges and agrees to be bound by all terms and conditions set forth in the Agreement referenced above. In the event a Master Services Agreement is already executed between the parties, the existing agreement shall take precedence over the linked Master Services Agreement.

Customer may issue purchase orders for its internal, administrative use only, and not to impose any contractual terms. Any terms contained in any such purchase orders issued by the Customer are considered null and will not alter the Binding Terms, the Agreement, or this service agreement.

CivicPlus, LLC

Name: Mac Clemmens
Title: SVP, DocAccess Co-Founder
Date: July 1, 2026

Polk County, TX

Name: Sydney Murphy
Title: County Judge
Date: July 1, 2026

W-9 available at getstreamline.com/w9 | Fed Tax ID: **48-1202104**