287

102 West Austin Street, Suite 205
Jefferson, Texas 75657

FILED FOR RECORD
23 JAN -3 PM 2:05
KIMBERLY WISE
CO. CLERK, MARION CO.
BY ______ DEPUTY

(903) 665-3261
Fax (903) 665-8732

Hon. Leward J. LaFleur
Marion County Judge

Commissioner J.R. Ashley
Commissioner Ralph Meisenheimer
Commissioner Jacob Pattison
Commissioner Gered R. Lee

Notice is hereby given that a special meeting of the Marion County Commissioners Court will be held on the 6th January, 2023 at 2:00 p.m. in the County Commissioners Courtroom, 114 W. Austin 2nd Floor, Jefferson, TX and that the following subjects will be discussed:

1. **Consent agenda:**
   a. **Consider approval of minutes - December 30, 2022, January 3, 2023**
   b. **Court to examine all accounts and reports relating to finances of County**
   c. **Court to audit and settle all accounts against County and direct their payment**

2. **Consider for approval payroll from December 1-15, 2022 and December 16-31, 2022.**

3. **Consider for approval 2023 Budget Amendments by Line-Item Transfers per LGC 111.010(d).**

4. **Consider for approval Rod L Abbott, CPA PLLC to perform year-end audit for December 31, 2022 at a cost of $14,740 plus actual cost of mileage, lodging, etc., authorizing County Judge to sign engagement letter.**

5. **Consider for approval Resolution appointing board member to Marion Central Appraisal District Board.**

Leward J. LaFleur
County Judge
Marion County, Texas

MINUTES OF MARION COUNTY COMMISSIONERS' COURT

JANUARY 6, 2023

The Commissioners' Court of Marion County met in Special Session at 2:00 p.m. on January 6, 2023. All members present with County Judge Leward LaFleur presiding.

J.R. (JOHN ROSS) ASHLEY, COMMISSIONER, PRECINCT # 1
JACOB PATTISON, COMMISSIONER, PRECINCT #2 -- ABSENT
RALPH MEISENHEIMER, COMMISSIONER, PRECINCT # 3
GERED R. LEE, COMMISSIONER, PRECINCT#4

ITEM NO. 1

CONSENT AGENDA:

a. ORDER APPROVING MINUTES OF MEETING ON DECEMBER 30,2022 AND JANUARY 3, 2023

b. ORDER TO EXAMINE ALL ACCOUNTS AND REPORTS RELATING TO FINANCES OF THE COUNTY

Investment	3rd Quarter	2022
Treasurer	August	2022
Treasurer	September	2022
Treasurer	3rd Quarter	2022
Treasurer	October	2022
Treasurer	November	2022
District Clerk	October	2022
District Clerk	November	2022
Sheriff	December	2022
County Clerk	December	2022
J.P., Pct. #2	December	2022

c. ORDER TO AUDIT AND SETTLE ALL ACCOUNTS AGAINST COUNTY AND DIRECT THEIR PAY

Motion by Ashley, seconded by Meisenheimer to approve consent agenda. All members present voted Aye. Motion carried 3-0.

ITEM NO. 2

ORDER TO APPROVE PAYROLL OUR FROM DECMBER 1-15, 2022 AND DECEMBER 16-31, 2022 AS PRESENTED BY OUR STEP IN TREASURER TERRI NEUVILLE TREASURER RETIRED

Motion by Ashley, seconded by Meisneheimer. All members present voted Aye. Motion carried 3-0.

See Exhibit "A" attached

ITEM NO. 3

ORDER TO APPROVE 2023 BUDGET AMENDMENTS BY LINE-ITEM TRANSFERS PER LGC 111.010(D)

Motion by Ashley, seconded by. All members present voted Aye. Motion carried 3-0.

See Exhibit "B" attached

ITEM NO. 4

ORDER APPROVING ROD L ABBOTT CPA PLLC TO PERFORM YEAR-END AUDIT FOR DECEMBER 31, 2022 AT A COST OF $14,740 PLUS ACTUAL COST OF MILEAGE, LODGING, ETC., AUTHORIZING COUNTY JUDGE TO SIGN ENGAGEMENT LETTER

Motion by Meisenheimer, seconded by Ashley. All members present voted Aye. Motion carried 3-0.

See Exhibit "C" attached

ITEM NO. 5

ORDER APPROVING RESOLUTION APPOINTING BOARD MEMBER TO MARION COUNTY CENTRAL APPRAISAL DISTRICT BOARD DR. BRUCE BRADLEY AND ALLOW THE JUDGE TO SIGN

Motion by Ashley, seconded by Meisenheimer. All members present voted Aye. Motion carried 3-0.

See Exhibit "D" attached

ORDER TO ADJOURN

Motion by Ashley, seconded by Meisenheimer. All members present voted Aye. Motion carried 3-0. Meeting adjourned at 2:14 p.m.

****

There being no further business brought to the attention of the Commissioners' Court, it is ordered that the Commissioners' Court of Marion County, Texas, adjourn and stand adjourned until the next Regular Session, unless and until called together in Special Session before that time

I attest to the accuracy of
the foregoing minutes.

COUNTY CLERK

COUNTY JUDGE

NOTE: ALL REPORTS, LETTERS OR OTHER ATTACHMENTS MENTIONED IN THE ABOVE MINUTES ARE ON FILE IN THE OFFICE OF THE COUNTY CLERK

Exhibit "A"

201

PAYROLL..........M MARION
HOME EMPR........1 MARION COUNTY
HOME FUND.......10 GENERAL FUND

PAYROLL CALCULATION TOTALS

PERIOD 1 DATING 12/01/2022-12/15/2022 CHECK DATE 12/15/2022

RUN-12/14/2022 12.49.11 PAGE 1

PR302R-V14.18 Paymate

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	17,859.11	1,144.00	02-01 SALARY-EMPLOY	41,840.68	3,054.75
03-01 EXTRA HELP	3,004.00	286.25	05-05 OVERTIME	5,550.89	244.50
30-30 VAC ACCRUED		23.38	32-31 VAC TAKEN-EMP	1,769.68	112.00
40-40 SL LV ACCRUED		104.86	42-41 SK LV TAK-EMP	729.42	56.00
SP-70 STATE SUP PAY	1,050.00		TT-70 TRAVEL ALLOW	854.16	
99-99 NET PAY	54,744.90				
GROSS PAY	72,657.94	4,897.50			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
DC-20 DEF. COMP.	100.00	CA-30 CAFETERIA	726.34
H1-30 HEALTH CHILD	213.68	H3-30 HEALTH SPOUSE	428.36

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1,033.71	71,289.56	SS-10 FICA W/H	4,419.93	71,289.56
TC-20 TCDRS W/H	4,979.82	71,140.20	FD-40 FEDERAL W/H	5,002.17	66,209.74

DED CODE & DESCRIPTION	AMOUNT	DED CODE & DESCRIPTION	AMOUNT
A1-02 COLONIAL ADDL	884.93	NF-02 CIGNA	47.30
UG-02 UNI GUARANTY	67.50	VE-02 VISION EMPLOY	9.30

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	5.04	SX-05 SUTA-EX HELP	2.33
MC-10 MEDC TAX OFF	284.98	MR-10 MEDC TAX XHEP	47.38
MT-10 MEDC TAX EMP	701.35	SR-10 FICA-EX HELP	202.62
SS-10 FICA-OFF	1,218.43	ST-10 FICA-EMP	2,998.88
SD-15 SUP DEATH-OFF	115.19	SE-15 SUP DEATH-EMP	332.98
TC-15 TCDRS-OFF	2,370.00	TD-15 TCDRS-EMP	6,849.79
AF-20 AFLAC	29.97	A1-20 COLONIAL ADDL	266.04
CI-20 DEP. CHILD	213.68	DF-20 DENT. FAMILY	216.09
DI-20 DENT INS-OFF	205.28	DJ-20 DENT INS-EMP	769.80
DS-20 DENT. SPOUSE	24.01	HI-20 MED INS-OFF	7,121.52
HJ-20 MED INS-EMP	23,738.40	SI-20 DEP. SPOUSE	428.36
TK-20 TERM LIFE/OFF	39.50	TM-20 TERM LIFE-EMP	118.50
UL-20 GUARDIAN	123.23	VE-20 VISION EMPLOY	43.40
VS-20 VISION SPOUSE	23.60		

FILED FOR RECORD
23 JAN -5 PM 4:03
KIMBERLY WISE
CO. CLERK, MARION CO.
BY______DEPUTY

PAYROLL..........M MARION
HOME EMPR........1 MARION COUNTY
HOME FUND.......15 ROAD & BRIDGE FUND

PAYROLL CALCULATION TOTALS

PERIOD 1 DATING 12/01/2022-12/15/2022 CHECK DATE 12/15/2022

PR302R-V14.18 Paymate

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	6,049.16	352.00	02-01 SALARY-EMPLOY	11,730.50	824.00
03-01 EXTRA HELP	841.68	78.00	30-30 VAC ACCRUED		10.02
32-31 VAC TAKEN-EMP	348.96	24.00	40-40 SL LV ACCRUED		33.40
42-41 SK LV TAK-EMP	461.20	32.00	CT-70 TRAVEL ALLOW	633.34	
TT-70 TRAVEL ALLOW	633.34		99-99 NET PAY	15,434.00	
GROSS PAY	20,698.18	1,310.00			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
CA-30 CAFETERIA	219.63		

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	296.95	20,478.55	SS-10 FICA W/H	1,269.66	20,478.55
TC-20 TCDRS W/H	1,337.75	19,110.54	FD-40 FEDERAL W/H	1,441.62	19,140.80

DED CODE & DESCRIPTION	AMOUNT	DED CODE & DESCRIPTION	AMOUNT
A1-02 COLONIAL ADDL	210.57	CC-10 CHILD SUPPORT	245.50
CH-10 CHILD SUPPORT	92.50	CT-10 CHILD SUPPORT	150.00

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	1.19	SX-05 SUTA-EX HELP	0.52
MC-10 MEDC TAX OFF	104.10	MR-10 MEDC TAX XHEP	12.21
MT-10 MEDC TAX EMP	180.64	SR-10 FICA-EX HELP	52.18
SS-10 FICA-OFF	445.09	ST-10 FICA-EMP	772.39
SD-15 SUP DEATH-OFF	38.12	SE-15 SUP DEATH-EMP	82.27
TC-15 TCDRS-OFF	783.96	TD-15 TCDRS-EMP	1,692.79
AF-20 AFLAC	32.89	A1-20 COLONIAL ADDL	69.08
DF-20 DENT. FAMILY	48.02	DI-20 DENT INS-OFF	76.98
DJ-20 DENT INS-EMP	282.26	HI-20 MED INS-OFF	2,373.84
HJ-20 MED INS-EMP	7,912.80	TK-20 TERM LIFE/OFF	15.80
TM-20 TERM LIFE-EMP	39.50	UL-20 GUARDIAN	45.14
VE-20 VISION EMPLOY	18.60	VS-20 VISION SPOUSE	5.90

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	103.00	88.00	99-99 NET PAY	87.91	
GROSS PAY	103.00	88.00			

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1.49	103.00	SS-10 FICA W/H	6.39	103.00
TC-20 TCDRS W/H	7.21	103.00	FD-40 FEDERAL W/H		95.79

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
MT-10 MEDC TAX EMP	1.49	ST-10 FICA-EMP	6.39
SE-15 SUP DEATH-EMP	0.65	TD-15 TCDRS-EMP	13.35

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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	1,337.50	88.00	30-30 VAC ACCRUED		1.67
40-40 SL LV ACCRUED		3.34	99-99 NET PAY	1,041.22	
GROSS PAY	1,337.50	88.00			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
CA-30 CAFETERIA	36.57		

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	18.86	1,300.93	SS-10 FICA W/H	80.66	1,300.93
TC-20 TCDRS W/H	93.63	1,337.50	FD-40 FEDERAL W/H	66.56	1,207.30

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
MT-10 MEDC TAX EMP	18.86	ST-10 FICA-EMP	80.66
SE-15 SUP DEATH-EMP	8.43	TD-15 TCDRS-EMP	173.34
DF-20 DENT. FAMILY	24.01	DJ-20 DENT INS-EMP	25.66
HJ-20 MED INS-EMP	791.28	TM-20 TERM LIFE-EMP	3.95
UL-20 GUARDIAN	12.56		

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	23,908.27	1,496.00	02-01 SALARY-EMPLOY	55,011.68	4,054.75
03-01 EXTRA HELP	3,845.68	364.25	05-05 OVERTIME	5,550.89	244.50
30-30 VAC ACCRUED		35.07	32-31 VAC TAKEN-EMP	2,118.64	136.00
40-40 SL LV ACCRUED		141.60	42-41 SK LV TAK-EMP	1,190.62	88.00
CT-70 TRAVEL ALLOW	633.34		SP-70 STATE SUP PAY	1,050.00	
TT-70 TRAVEL ALLOW	1,487.50		99-99 NET PAY	71,308.03	
GROSS PAY	94,796.62	6,383.50			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
DC-20 DEF. COMP.	100.00	CA-30 CAFETERIA	982.54
H1-30 HEALTH CHILD	213.68	H3-30 HEALTH SPOUSE	428.36

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1,351.01	93,172.04	SS-10 FICA W/H	5,776.64	93,172.04
TC-20 TCDRS W/H	6,418.41	91,691.24	FD-40 FEDERAL W/H	6,510.35	86,653.63

DED CODE & DESCRIPTION	AMOUNT	DED CODE & DESCRIPTION	AMOUNT
A1-02 COLONIAL ADDL	1,095.50	NF-02 CIGNA	47.30
UG-02 UNI GUARANTY	67.50	VE-02 VISION EMPLOY	9.30
CC-10 CHILD SUPPORT	245.50	CH-10 CHILD SUPPORT	92.50
CT-10 CHILD SUPPORT	150.00		

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	6.23	SX-05 SUTA-EX HELP	2.85
MC-10 MEDC TAX OFF	389.08	MR-10 MEDC TAX XHEP	59.59
MT-10 MEDC TAX EMP	902.34	SR-10 FICA-EX HELP	254.80
SS-10 FICA-OFF	1,663.52	ST-10 FICA-EMP	3,858.32
SD-15 SUP DEATH-OFF	153.31	SE-15 SUP DEATH-EMP	424.33
TC-15 TCDRS-OFF	3,153.96	TD-15 TCDRS-EMP	8,729.27
AF-20 AFLAC	62.86	A1-20 COLONIAL ADDL	335.12
CI-20 DEP. CHILD	213.68	DF-20 DENT. FAMILY	288.12
DI-20 DENT INS-OFF	282.26	DJ-20 DENT INS-EMP	1,077.72
DS-20 DENT. SPOUSE	24.01	HI-20 MED INS-OFF	9,495.36
HJ-20 MED INS-EMP	32,442.48	SI-20 DEP. SPOUSE	428.36
TK-20 TERM LIFE/OFF	55.30	TM-20 TERM LIFE-EMP	161.95
UL-20 GUARDIAN	180.93	VE-20 VISION EMPLOY	62.00
VS-20 VISION SPOUSE	29.50		

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NET PAY

12/15/2022

GENERAL	10.000.1012	$54,744.90
ROAD & BRIDGE	15.000.1012	$15,922.00
LAKE PATROL	41.000.1012	$0.00
PRETRIAL DEVERS.	50.000.1012	$87.91
SECURITY FUND	51.000.1012	1041.22
		$71,796.03

TAXES

GENERAL FUND		
F.I.C.A.	10.000.2203	$8,839.86
MEDICARE	10.000.2203	$2,067.42
W/HOLDINGS	10.000.2202	$5,002.17
ROAD & BRIDGE		
F.I.C.A.	15.000.2203	$2,539.32
MEDICARE	15.000.2203	$593.90
W/HOLDINGS	15.000.2202	$1,441.62
LAKE PATROL FUND		
F.I.C.A.	41.000.2203	$0.00
MEDICARE	41.000.2203	$0.00
W/HOLDINGS	41.000.2202	$0.00
PRETRIAL DEVERS.		
F.I.C.A.	50.000.2203	$12.78
MEDICARE	50.000.2203	$2.98
W/HOLDINGS	50.000.2202	$0.00
SECURITY FUND		
F.I.C.A.	51.000.2203	$161.32
MEDICARE	51.000.2203	$37.72
W/HOLDINGS	51.000.2202	$66.56
		$20,765.65

Ralph Marini
Arnold R

297

PAYROLL..........M MARION
HOME EMPR........1 MARION COUNTY
HOME FUND.......10 GENERAL FUND

PAYROLL CALCULATION TOTALS

PERIOD 2 DATING 12/16/2022-12/31/2022 CHECK DATE 12/30/2022

RUN-12/29/2022 11.08.01 PAGE 1
PR302R-V14.18 Paymate

PAY CODE & DESCRIPTION		AMOUNT	HOURS	PAY CODE & DESCRIPTION		AMOUNT	HOURS
01-01	SALARIES-OFFI	17,859.11	1,144.00	02-01	SALARY-EMPLOY	41,629.46	3,038.00
03-01	EXTRA HELP	2,582.50	237.75	11-01	HOLIDAY PAY	6,456.80	400.00
05-05	OVERTIME	5,514.84	242.00	30-30	VAC ACCRUED		23.14
32-31	VAC TAKEN-EMP	3,586.65	259.00	40-40	SL LV ACCRUED		100.82
42-41	SK LV TAK-EMP	1,611.28	124.00	SP-70	STATE SUP PAY	1,050.00	
TT-70	TRAVEL ALLOW	854.16		99-99	NET PAY	60,540.78	
	GROSS PAY	81,144.80	5,444.75				

ABT CODE & DESCRIPTION		AMOUNT	ABT CODE & DESCRIPTION		AMOUNT
DC-20	DEF. COMP.	100.00	CA-30	CAFETERIA	948.34
H1-30	HEALTH CHILD	213.68	H3-30	HEALTH SPOUSE	428.36

TAX CODE & DESCRIPTION		AMOUNT	TAXABLE	TAX CODE & DESCRIPTION		AMOUNT	TAXABLE
MC-10	MEDICARE TAX	1,153.54	79,554.42	SS-10	FICA W/H	4,932.38	79,554.42
TC-20	TCDRS W/H	5,576.82	79,668.56	FD-40	FEDERAL W/H	6,241.87	73,877.60

DED CODE & DESCRIPTION		AMOUNT	DED CODE & DESCRIPTION		AMOUNT
A1-02	COLONIAL ADDL	884.93	NF-02	CIGNA	47.30
UG-02	UNI GUARANTY	67.50	VE-02	VISION EMPLOY	9.30

BEN CODE & DESCRIPTION		AMOUNT	BEN CODE & DESCRIPTION		AMOUNT
SV-05	SUTA-EMP	5.30	SX-05	SUTA-EX HELP	1.73
MC-10	MEDC TAX OFF	281.76	MR-10	MEDC TAX XHEP	39.36
MT-10	MEDC TAX EMP	832.42	SR-10	FICA-EX HELP	168.31
SS-10	FICA-OFF	1,204.67	ST-10	FICA-EMP	3,559.40
SD-15	SUP DEATH-OFF	115.19	SE-15	SUP DEATH-EMP	386.68
TC-15	TCDRS-OFF	2,370.00	TD-15	TCDRS-EMP	7,955.05
AF-20	AFLAC	29.97	A1-20	COLONIAL ADDL	488.04
CI-20	DEP. CHILD	213.68	DF-20	DENT. FAMILY	216.09
DS-20	DENT. SPOUSE	24.01	SI-20	DEP. SPOUSE	428.36
UL-20	GUARDIAN	123.23	VE-20	VISION EMPLOY	43.40
VS-20	VISION SPOUSE	23.60			

PAYROLL..........M MARION
HOME EMPR........1 MARION COUNTY
HOME FUND.......15 ROAD & BRIDGE FUND

PAYROLL CALCULATION TOTALS

PERIOD 2 DATING 12/16/2022-12/31/2022 CHECK DATE 12/30/2022

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	6,049.16	352.00	02-01 SALARY-EMPLOY	7,870.50	560.00
03-01 EXTRA HELP	1,613.12	128.00	30-30 VAC ACCRUED		9.62
32-31 VAC TAKEN-EMP	4,098.56	280.00	40-40 SL LV ACCRUED		32.12
42-41 SK LV TAK-EMP	571.60	40.00	CT-70 TRAVEL ALLOW	633.34	
TT-70 TRAVEL ALLOW	633.34		99-99 NET PAY	16,107.74	
GROSS PAY	21,469.62	1,360.00			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
CA-30 CAFETERIA	219.63		

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	308.13	21,249.99	SS-10 FICA W/H	1,317.49	21,249.99
TC-20 TCDRS W/H	1,341.35	19,161.98	FD-40 FEDERAL W/H	1,476.71	19,908.64

DED CODE & DESCRIPTION	AMOUNT	DED CODE & DESCRIPTION	AMOUNT
A1-02 COLONIAL ADDL	210.57	CC-10 CHILD SUPPORT	245.50
CH-10 CHILD SUPPORT	92.50	CT-10 CHILD SUPPORT	150.00

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	0.67	SX-05 SUTA-EX HELP	0.57
MC-10 MEDC TAX OFF	104.10	MR-10 MEDC TAX XHEP	23.39
MT-10 MEDC TAX EMP	180.64	SR-10 FICA-EX HELP	100.01
SS-10 FICA-OFF	445.09	ST-10 FICA-EMP	772.39
SD-15 SUP DEATH-OFF	38.12	SE-15 SUP DEATH-EMP	82.59
TC-15 TCDRS-OFF	783.96	TD-15 TCDRS-EMP	1,699.45
AF-20 AFLAC	32.89	A1-20 COLONIAL ADDL	69.08
DF-20 DENT. FAMILY	48.02	UL-20 GUARDIAN	45.14
VE-20 VISION EMPLOY	18.60	VS-20 VISION SPOUSE	5.90

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	103.00	88.00	99-99 NET PAY	87.91	
GROSS PAY	103.00	88.00			

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1.49	103.00	SS-10 FICA W/H	6.39	103.00
TC-20 TCDRS W/H	7.21	103.00	FD-40 FEDERAL W/H		95.79

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
MT-10 MEDC TAX EMP	1.49	ST-10 FICA-EMP	6.39
SE-15 SUP DEATH-EMP	0.65	TD-15 TCDRS-EMP	13.35

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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	1,337.50	88.00	30-30 VAC ACCRUED		1.59
40-40 SL LV ACCRUED		3.18	99-99 NET PAY	1,041.22	
GROSS PAY	1,337.50	88.00			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
CA-30 CAFETERIA	36.57		

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	18.86	1,300.93	SS-10 FICA W/H	80.66	1,300.93
TC-20 TCDRS W/H	93.63	1,337.50	FD-40 FEDERAL W/H	66.56	1,207.30

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
MT-10 MEDC TAX EMP	18.86	ST-10 FICA-EMP	80.66
SE-15 SUP DEATH-EMP	8.43	TD-15 TCDRS-EMP	173.34
DF-20 DENT. FAMILY	24.01	UL-20 GUARDIAN	12.56

PERIOD 2 DATING 12/16/2022-12/31/2022 CHECK DATE 12/30/2022 PR302R-V14.18 Paymate

PAY CODE & DESCRIPTION		AMOUNT	HOURS
01-01	SALARIES-OFFI	23,908.27	1,496.00
03-01	EXTRA HELP	4,195.62	365.75
05-05	OVERTIME	5,514.84	242.00
32-31	VAC TAKEN-EMP	7,685.21	539.00
42-41	SK LV TAK-EMP	2,182.88	164.00
SP-70	STATE SUP PAY	1,050.00	
99-99	NET PAY	77,777.65	
	GROSS PAY	104,054.92	6,980.75

PAY CODE & DESCRIPTION		AMOUNT	HOURS
02-01	SALARY-EMPLOY	50,940.46	3,774.00
11-01	HOLIDAY PAY	6,456.80	400.00
30-30	VAC ACCRUED		34.35
40-40	SL LV ACCRUED		136.12
CT-70	TRAVEL ALLOW	633.34	
TT-70	TRAVEL ALLOW	1,487.50	

ABT CODE & DESCRIPTION		AMOUNT
DC-20	DEF. COMP.	100.00
H1-30	HEALTH CHILD	213.68

ABT CODE & DESCRIPTION		AMOUNT
CA-30	CAFETERIA	1,204.54
H3-30	HEALTH SPOUSE	428.36

TAX CODE & DESCRIPTION		AMOUNT	TAXABLE
MC-10	MEDICARE TAX	1,482.02	102,208.34
TC-20	TCDRS W/H	7,019.01	100,271.04

TAX CODE & DESCRIPTION		AMOUNT	TAXABLE
SS-10	FICA W/H	6,336.92	102,208.34
FD-40	FEDERAL W/H	7,785.14	95,089.33

DED CODE & DESCRIPTION		AMOUNT
A1-02	COLONIAL ADDL	1,095.50
UG-02	UNI GUARANTY	67.50
CC-10	CHILD SUPPORT	245.50
CT-10	CHILD SUPPORT	150.00

DED CODE & DESCRIPTION		AMOUNT
NF-02	CIGNA	47.30
VE-02	VISION EMPLOY	9.30
CH-10	CHILD SUPPORT	92.50

BEN CODE & DESCRIPTION		AMOUNT
SV-05	SUTA-EMP	5.97
MC-10	MEDC TAX OFF	385.86
MT-10	MEDC TAX EMP	1,033.41
SS-10	FICA-OFF	1,649.76
SD-15	SUP DEATH-OFF	153.31
TC-15	TCDRS-OFF	3,153.96
AF-20	AFLAC	62.86
CI-20	DEP. CHILD	213.68
DS-20	DENT. SPOUSE	24.01
UL-20	GUARDIAN	180.93
VS-20	VISION SPOUSE	29.50

BEN CODE & DESCRIPTION		AMOUNT
SX-05	SUTA-EX HELP	2.30
MR-10	MEDC TAX XHEP	62.75
SR-10	FICA-EX HELP	268.32
ST-10	FICA-EMP	4,418.84
SE-15	SUP DEATH-EMP	478.35
TD-15	TCDRS-EMP	9,841.19
A1-20	COLONIAL ADDL	557.12
DF-20	DENT. FAMILY	288.12
SI-20	DEP. SPOUSE	428.36
VE-20	VISION EMPLOY	62.00

301

NET PAY
12/31/2022

GENERAL	10.000.1012	$60,540.78
ROAD & BRIDGE	15.000.1012	$16,595.74
LAKE PATROL	41.000.1012	$0.00
PRETRIAL DEVERS.	50.000.1012	$87.91
SECURITY FUND	51.000.1012	1041.22
		$78,265.65

TAXES

GENERAL FUND		
F.I.C.A.	10.000.2203	$9,864.76
MEDICARE	10.000.2203	$2,307.08
W/HOLDINGS	10.000.2202	$6,241.87
ROAD & BRIDGE		
F.I.C.A.	15.000.2203	$2,634.98
MEDICARE	15.000.2203	$616.26
W/HOLDINGS	15.000.2202	$1,476.71
LAKE PATROL FUND		
F.I.C.A.	41.000.2203	$0.00
MEDICARE	41.000.2203	$0.00
W/HOLDINGS	41.000.2202	$0.00
PRETRIAL DEVERS.		
F.I.C.A.	50.000.2203	$12.78
MEDICARE	50.000.2203	$2.98
W/HOLDINGS	50.000.2202	$0.00
SECURITY FUND		
F.I.C.A.	51.000.2203	$161.32
MEDICARE	51.000.2203	$37.72
W/HOLDINGS	51.000.2202	$66.56
		$23,423.02

TCDRS

Date/Time	01-09-2023 / 04:52 PM
Submitted By	tneuville257
Pay Date	12-31-2022
Employee Deposits	$13,437.37
Employer Contributions	$24,878.33
Group Term Life Premiums	$1,209.36
Total	$39,525.06
Comments	
Payroll File	DEC22.xlsx

CLOSE

PRINT

COUNTY OF MARION

102 WEST AUSTIN STREET, ROOM 101
JEFFERSON, TEXAS 75657

88-315
1119

NO. 076454 304

VERABANK
109 E. BROADWAY
JEFFERSON, TEXAS 75657

DATE	CHECK NO.	AMOUNT
12/31/2022	076454	$200.00

TWO HUNDRED AND NO/100--DOLLARS

VOID AFTER 90 DAYS

PAY TO THE ORDER OF
NATIONWIDE RETIREMENT SOLUTIONS
P.O. BOX 183154
COLUMBUS, OH 43218

COUNTY AUDITOR

COUNTY TREASURER

⑈076454⑈ ⑆111903151⑆ ⑈300⑉933⑉5⑈

VENDOR # 321 NATIONWIDE RETIREMENT SOLUTIONS 12/31/2022 CHECK # 076454

FUND & ACCOUNT	INVOICE#	DESCRIPTION	AMOUNT
10.000.2241	ENTITY #	12/15/2022 DEFERRED COMP	100.00
10.000.2241	0025026001	12/31/2022 DEFERRED COMP	100.00
		TOTAL	$200.00

tsn

Exhibit "B"

2023 Budget Amendments - January 2023

1. General fund amendments due to change in health coverage – lower premium – and new stipend policy adoption
    a. Moved funds from decrease in health premium to the stipend line items – difference of $11,752.00 taken from courthouse maintenance capital outlay
    b. Bottom line budget for 2023 remains the same
    c. Also added line items to start tracking inmate feeding and inmate medical

2. Road and bridge amendments due to change in health coverage – lower premium – and new stipend policy adoption
    a. Moved funds from decrease in health premium to the stipend line items
    b. Bottom line budget for 2023 remains the same

3. Technology amendment due to fact that $1800 approved for video magistrate for JP 2 was not added into the bottom line total – reduced Judge outlay to cover difference – bottom line is the same
4. Special district sales tax amendment due to budgeting error – should have budgeted 80% for R/B and 20% for Sheriff and I posted to wrong lines

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Revenues:			
Ad Valorem Taxes	3945245	3945245	
Sales Taxes	450000	450000	
Beer & Liquor	3000	3000	
Game Room Permits	6000	6000	
Solid Waste Permits	20000	20000	
Entitlement Lands	65000	65000	
State Revenues	48200	48200	
Federal Revenues	0	0	
City & Hospital Collections	28948	28948	
School Collections	45610	45610	
Fees Of Office	310000	310000	
Depository Interest	30000	30000	
Bond Income	3000	3000	
Oil & Gas Royalties	1000	1000	
Sundry Receipts	30000	30000	
Total Revenues	4986003	4986003	
Expenditures:			
County Judge			
Salary/Official	43044	43044	
State Judicial Supplement	25200	25200	
Salary/Employees	30321	30321	
COLA Stipend		500	-500
Extra Help	0	0	
Auto Allowance	4400	4400	
Employee Benefits/Employees	16990	16400	590
Employee Benefits/Official	24766	24050	716
Supplies	3000	3000	
Telephone	1000	1000	
Education & Travel	5500	5500	
Liability Insurance	375	375	
Bonds	1400	1400	
Capital Outlay	0	0	
Total County Judge	155996	155190	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
County Clerk			
Salary/Official	43044	43044	
Salary/Employees	58867	58867	
Extra Help	15600	15600	
COLA Stipend		1250	-1250
Overtime	1300	1300	
Employee Benefits/Employees	37221	36050	1171
Employee Benefits/Official	13915	18600	-4685
Supplies	15000	15000	
Software Maintenance	25360	25360	
Reducing Books	0	0	
Digital Imaging Services	32000	32000	
Commitment Fees	4000	4000	
Telephone	0	0	
Education & Travel	3000	3000	
Probate Training	2000	2000	
Bonds	1500	1500	
Capital Outlay	0	0	
Total County Clerk	252807	257571	
District Clerk			
Salary/Official	43044	43044	
Salary/Employees	58867	58867	
Extra Help	12800	12800	
COLA Stipend		1250	-1250
Overtime	500	500	
Employee Benefits/Employees	36261	35100	1161
Employee Benefits/Official	19315	18600	715
Supplies	9000	9000	
Software Maintenance	32895	32895	
Microfilm Services	0	0	
Telephone	0	0	
Education & Travel	2300	2300	
Bonds	1000	1000	
Capital Outlay	0	0	
Total District Clerk	215982	215356	
District Court/District Judges			
Court Reporter Salary	35000	35000	
Bailiff	0	0	
Benefits & Other Expenses	15000	15000	
Supplies- First Admin Region	1200	1200	
Supplies	2550	2550	
Education & Travel	500	500	
Visiting Judges	1500	1500	
Facility Rental Fee	0	0	
Civil Attorney Fees	40000	40000	
Total District Court & Judges	95750	95750	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Indigent Defense			
Public Defenders	80000	80000	
Investigation/Attny Expense	2000	2000	
Interpreters	0	0	
Forensic/Evaluations	6250	6250	
Regional Public Defender Office	0	0	
Total Indigent Defense	88250	88250	
Justice Court #1			
Salary/Official	38943	38943	
Salary/Employees	28546	28546	
COLA Stipend		500	-500
Auto Allowance	6900	6900	
Employee Benefits/Employees	16625	16300	325
Employee Benefits/Official	19000	18300	700
Supplies	2650	2650	
Software Maintenance	3183	3183	
Telephone	1000	1000	
Education & Travel	1800	1800	
Bonds	400	400	
Capital Outlay	0	0	
Total Justice Court #1	119047	118522	
Justice Court #2			
Salary/Official	23312	23312	
Auto Allowance	5400	5400	
Employee Benefits/Official	15715	15000	715
Supplies	1500	1500	
Software Maintenance	3183	3183	
Telephone	2000	2000	
Education & Travel	1700	1700	
Bonds	400	400	
Capital Outlay	0	0	
Total Justice Court #2	53210	52495	
County Attorney			
Salary/Official	10800	10800	
Salary/Employees	62768	62768	
Extra-Help	10000	10000	
Overtime	1000	1000	
COLA Stipend	0	1250	-1250
Employee Benefits/Employees	25882	25450	432
Employee Benefits/Official	2200	2200	
Supplies	3500	3500	
Software Maintenance	13410	13410	
Bond Forfeitures	0	0	
Education / Travel	1955	1955	
Bonds	200	200	
Capital Outlay	0	0	
Total County Attorney	131715	132533	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
County Auditor			
Salary/Official	41318	41318	
Salary/Employees	0	0	
Extra Help	0	0	
Employee Benefits/Employees	0	0	
Employee Benefits/Official	8661	8661	
Supplies	2000	2000	
Telephone	0	0	
Education & Travel	1000	1000	
Bonds	100	100	
Publications	3000	3000	
Software Maintenance	15700	15700	
Capital Outlay	0	0	
Total County Auditor	71779	71779	
County Treasurer			
Salary/Official	43044	43044	
Extra Help	13640	13640	
COLA Stipend		250	-250
Employee Benefits/Employee	3000	3000	
Employee Benefits/Official	19310	18600	710
Supplies	6000	6000	
Telephone	0	0	
Education & Travel	4000	4000	
Bonds	500	500	
Capital Outlay	0	0	
Total County Treasurer	89494	89034	
Tax Assessor Collector			
Salary/Official	43044	43044	
Salary/Employees	115959	115959	
Extra Help	11625	11625	
Overtime	1500	1500	
COLA Stipend	0	2500	-2500
Employee Benefits/Employees	69715	67400	2315
Employee Benefits/Official	19315	18600	715
Supplies	37000	37000	
Software Maintenance	38890	38890	
Telephone	0	0	
Education & Travel	6000	6000	
Burglary Insurance	500	500	
Bonds	3800	3800	
Capital Outlay	0	0	
Total Tax Assessor Collector	347348	346818	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Maintenance			
Supplies & Repairs	58000	58000	
Courthouse Maintenance	34000	34000	
Courthouse Landscaping	3000	3000	
Telephone	30000	30000	
Utilities	73500	73500	
Professional Services	0	0	
Grant Moving Expenses	0	0	
Capital Outlay	40000	28248	11752
Total Maintenance	238500	226748	
Constable #1			
Salary/Official	37008	37008	
Auto Allowance	0	0	
Employee Benefits/Official	18580	17860	720
Supplies	800	800	
Software Maintenance	945	945	
Uniforms	400	400	
Fuel	6500	6500	
Auto Maintenance	1500	1500	
Telephone	0	0	
Communications	650	650	
Education & Travel	750	750	
Liability Insurance	0	0	
Auto Insurance	1200	1200	
Bonds	200	200	
Capital Outlay	0	0	
Total Constable #1	68533	67813	
Constable #2			
Salary/Official	25247	25247	
Auto Allowance	0	0	
Employee Benefits/Official	16009	15300	709
Supplies	700	700	
Software Maintenance	945	945	
Uniforms	400	400	
Fuel	5500	5500	
Auto Maintenance	1500	1500	
Telephone	600	600	
Communications	650	650	
Education & Travel	750	750	
Liability Insurance	0	0	
Auto Insurance	1200	1200	
Bonds	200	200	
Capital Outlay	0	0	
Total Constable #2	53701	52992	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Sheriff			
Salary/Official	49917	49917	
Salary/Employees	809740	809740	
Extra Help	30000	30000	
Overtime	60000	60000	
COLA Stipend	0	12500	-12500
Holiday Pay	50000	50000	
Employee Benefits/Employees	430127	427400	2727
Employee Benefits/Official	21195	20500	695
Supplies	20000	20000	
Software Maintenance	55367	55367	
Hardware (911) Maintenance	2000	2000	
Uniforms	4500	4500	
Prisoner Medical	0	0	
Prisoner Feeding	0	0	
Prisoner Care	120000	120000	
Fuel	55000	55000	
Auto Maintenance	28000	28000	
Telephone	6000	6000	
Communications	4500	4500	
Education & Travel	3500	3500	
Employee Insurance	24000	24000	
Auto Insurance	11000	11000	
Bonds	800	800	
Capital Outlay	40000	40000	
Total Sheriff	1825646	1834724	
Solid Waste #1			
Salary/Employees	8112	8112	
COLA Stipend		250	-250
Employee Benefits/Employees	2040	2090	-50
Maintenance & Operations	16000	16000	
Total Solid Waste #1	26152	26452	
Solid Waste #2			
Salary/Employees	8736	8736	
COLA Stipend		250	-250
Employee Benefits/Employees	2087	2140	-53
Maintenance & Operations	11000	11000	
Total Solid Waste #2	21823	22126	
Solid Waste #3			
Salary/Employees	8112	8112	
COLA Stipend		250	-250
Employee Benefits/Employees	2040	2090	-50
Maintenance & Operations	14000	14000	
Total Solid Waste #3	24152	24452	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Solid Waste #4			
Salary/Employees	8112	8112	
COLA Stipend		250	-250
Employee Benefits/Employees	2040	2090	-50
Maintenance & Operations	7000	7000	
Total Solid Waste #4	17152	17452	
Emergency Management Coordinator			
Salary/Employee	4500	4500	
Employee Benefits/Employees	1050	1050	
Supplies	1500	1500	
Total Emergency Management Coordinator	7050	7050	
State Agency Law Enforcement			
Telephone	0	0	
Supplies	2250	2250	
Capital Outlay	0	0	
Total State Agency Law Enforcement	2250	2250	
Agricultural Extension			
Salary/Official	16930	16930	
Salary/Employees	0	0	
Extra Help	0	0	
COLA Stipend		500	-500
Auto Allowance	5000	5000	
Employee Benefits/Employees	0	0	
Employee Benefits/Official	1930	2110	-180
Supplies	2500	2500	
Telephone	1500	1500	
Travel	3000	3000	
4H Club	1000	1000	
Capital Outlay	0	0	
Total Agricultural Extension	31860	32540	
Veteran Service Officer			
Salary/Official	7620	7620	
COLA Stipend		250	-250
Employee Benefits/Official	1850	1900	-50
Supplies	500	500	
Telephone	500	500	
Travel	1500	1500	
Total Veteran Service Officer	11970	12270	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Election Expenses			
Extra Help	11625	11625	
Supplies	25000	25000	
Election Seminar	2000	2000	
Utilities	1800	1800	
Maintenance Agreements	21500	21500	
Redistricting Expenses	6750	6750	
Leases	0	0	
Rents	400	400	
Publications	1800	1800	
Judges & Clerks	12000	12000	
Capital Outlay	1100	1100	
Total Election Expenses	83975	83975	
Ambulance Service			
Champion EMS	0	0	
Mims Ambulance	4000	4000	
Total Ambulance Service	4000	4000	
Fire Protection			
Precinct #1	11000	11000	
Precinct #2	14000	14000	
Precinct #3	12000	12000	
Precinct #4	12000	12000	
Total Fire Protection	49000	49000	
Insurance			
Kellyville Building	2000	2000	
Annex Building	8000	8000	
Courthouse Building	16000	16000	
General Liability	7400	7400	
Political Officials Liability	13500	13500	
Total Insurance	46900	46900	
Radio Tower			
Maintenance & Operations	3600	3600	
Total Radio Tower	3600	3600	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Non-Departmental			
Appraisal District	196939	196939	
Audit	20000	20000	
Juvenile Probation	50000	50000	
Child Welfare Board	7000	7000	
Library	7500	7500	
Marion/Cass Soil Conservation	2000	2000	
East Texas Council on Alcohol & Drugs	3000	3000	
Community Healthcore	7500	7500	
Cypress Valley Navigation	7500	7500	
MC Historical Commission	2000	2000	
Emergency Management	4500	4500	
Victims of Crime	9513	9513	
Professional Services	3500	3500	
ETEDD	1167	1167	
Health Deducible Benefits	10000	10000	
Autopsies	50000	50000	
Pauper's Burial	3000	3000	
Legislative & Administrative Activities	0	0	
Miscellaneous	6000	6000	
Total Non-Departmental	391119	391119	
Total Expenditures	4528761	4528761	0
Excess of Revenues Over (Under) Expenditures	457242	457242	
Other Financing Sources & (Uses)			
Capital Lease Proceeds	0	0	
Transfers In	0	0	
Transfers Out			
To Jury Fund	-5000	-5000	
To Capital Projects - CH	0	0	
To grant	0	0	
To Law Library Fund	-30000	-30000	
To Technology Fund	-50000	-50000	
To Courthouse Security Fund	-35000	-35000	
To Walcott Bldg. Fund	-10000	-10000	
To Airport Fund	0	0	
To Kelly Park Fund	-20000	-20000	
To Pretrial Diversion Fund	0	0	
To Road & Bridge	-236841	-236841	
Total Other Financing Sources & (Uses)	-386841	-386841	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	70401	70401	
Add: Fund Balance January 1	1845079.19	1845079.19	
Increase (Decrease) in Fund Balance	0	0	
Fund Balance December 31	1915480.19	1915480.19	

Changes due to change in BCBS health plan for 2023 and Stipend policy - same bottom line, took difference from Maintenance Capital Outlay

Marion County, Texas
Road Bridge Fund
Fiscal Year Ending December 31, 2023

	2,023.00 Adopted Budget	2,023.00 Amended Budget	Changes
Revenues:			
Ad Valorem Taxes	493,159.00	493,159.00	
Auto Registration	500,000.00	500,000.00	
Boat Fees	1,600.00	1,600.00	
Lateral Road Allocation	17,500.00	17,500.00	
Federal Funding	0.00	0.00	
Federal Flood Control	2,000.00	2,000.00	
Depository Interest	1,500.00	1,500.00	
Sundry Receipts	1,000.00	1,000.00	
Total Revenues	1,016,759.00	1,016,759.00	
Expenditures:			
Precinct #1			
Salary/Official	38,295.00	38,295.00	
Salary/Employees	98,837.00	98,837.00	
Salary/Extra Help	8,700.00	8,700.00	
COLA Stipend	0.00	2,000.00	-2,000.00
Auto Allowance	8,000.00	8,000.00	
Employee Benefits/Employees	56,603.00	55,318.00	1,285.00
Employee Benefits/Official	18,965.00	18,250.00	715.00
Supplies & Equipment Maintenance	115,000.00	115,000.00	
Telephone	0.00	0.00	
Travel	1,200.00	1,200.00	
Liability Insurance	375.00	375.00	
Bonds	200.00	200.00	
Capital Outlay	0.00	0.00	
Total Precinct #1	346,175.00	346,175.00	
Precinct #2			
Salary/Official	38,295.00	38,295.00	
Salary/Employees	98,837.00	98,837.00	
Salary/Extra Help	8,700.00	8,700.00	
COLA Stipend	0.00	2,000.00	-2,000.00
Auto Allowance	8,000.00	8,000.00	
Employee Benefits/Employees	56,603.00	55,318.00	1,285.00
Employee Benefits/Official	18,965.00	18,250.00	715.00
Supplies & Equipment Maintenance	115,000.00	115,000.00	
Telephone	650.00	650.00	
Travel	1,200.00	1,200.00	
Liability Insurance	375.00	375.00	
Bonds	200.00	200.00	
Capital Outlay	0.00	0.00	
Total Precinct #2	346,825.00	346,825.00	
Precinct #3			
Salary/Official	38,295.00	38,295.00	
Salary/Employees	98,837.00	98,837.00	
Salary/Extra Help	8,700.00	8,700.00	
COLA Stipend	0.00	2,000.00	-2,000.00
Auto Allowance	8,000.00	8,000.00	
Employee Benefits/Employees	56,603.00	55,318.00	1,285.00

Marion County, Texas
Road Bridge Fund
Fiscal Year Ending December 31, 2023

Employee Benefits/Official	18,965.00	18,250.00	715.00
Supplies & Equipment Maintenance	115,000.00	115,000.00	
Telephone	650.00	650.00	
Travel	1,200.00	1,200.00	
Liability Insurance	375.00	375.00	
Bonds	200.00	200.00	
Capital Outlay	0.00	0.00	
Total Precinct #3	346,825.00	346,825.00	
Precinct #4			
Salary/Official	38,295.00	38,295.00	
Salary/Employees	98,837.00	98,837.00	
Salary/Extra Help	8,700.00	8,700.00	
COLA Stipend	0.00	2,000.00	-2,000.00
Auto Allowance	8,000.00	8,000.00	
Employee Benefits/Employees	56,603.00	55,318.00	1,285.00
Employee Benefits/Official	18,965.00	18,250.00	715.00
Supplies & Equipment Maintenance	115,000.00	115,000.00	
Telephone	1,000.00	1,000.00	
Travel	1,200.00	1,200.00	
Liability Insurance	375.00	375.00	
Bonds	200.00	200.00	
Capital Outlay	0.00	0.00	
Total Precinct #4	347,175.00	347,175.00	0
Total Expenditures	1,387,000.00	1,387,000.00	
Excess of Revenues Over (Under) Expenditures	-370,241.00	-370,241.00	
Other Financing Sources & (Uses)			
Transfers In (Out)			
From Self Insurance Fund	0.00	0.00	
To Self Insurance Fund	0.00	0.00	
From General Fund	236,841.00	236,841.00	
Total Other Financing Sources & (Uses)	236,841.00	236,841.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	-133,400.00	-133,400.00	
Add: Fund Balance January 1	1,379,236.00	1,379,236.00	
Increase (Decrease) in Fund Balance	0.00	0.00	
Fund Balance December 31	1,245,836.00	1,245,836.00	

Changes due to addition of COLA Stipend and Health Plan
increased deductible resulting in lower premiums
Bottom line is still the same

Marion County, Texas
Technology Fund
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Revenues:			
Depository Interest	500	500	
Sundry Receipts	0	0	
Total Revenues	500	500	
Expenditures:			
County Judge			
Supplies	0	0	
Capital Outlay	25000	23200	1800
Total County Judge	25000	23200	
County Clerk			
Supplies	0	0	
HAVA Election Security Grant - Machines	0	0	
Total County Clerk	0	0	
District Clerk			
Supplies	0	0	
Software Maintenance	0	0	
Capital Outlay	0	0	
Total District Clerk	0	0	
Justice Court #1			
Supplies	0	0	
Capital Outlay	0	0	
Total Justice Court #1	0	0	
Justice Court #2			
Supplies	1800	1800	
Capital Outlay	0	0	
Total Justice Court #2	0	1800	-1800
County Attorney			
Supplies	0	0	
Capital Outlay	0	0	
Total County Attorney	0	0	
County Auditor			
Supplies	0	0	
Capital Outlay	0	0	
Total County Auditor	0	0	
County Treasurer			
Supplies	0	0	
Capital Outlay	4000	4000	
Total County Treasurer	4000	4000	
Tax Assessor Collector			

Marion County, Texas
Technology Fund
Fiscal Year Ending December 31, 2023

Supplies	0	0
Software Maintenance	0	0
Capital Outlay	0	0
Total Tax Assessor Collector	0	0
Sheriff		
Supplies	0	0
Software Maintenance	9792	9792
Capital Outlay	0	0
Total Sheriff	9792	9792
Constable #1		
Supplies	0	0
Capital Outlay	0	0
Total Constable Office	0	0
Constable #2		
Supplies	0	0
Capital Outlay	0	0
Total Constable Office	0	0
Veteran Service Officer		
Supplies	0	0
Capital Outlay	0	0
Total Veteran Service Officer	0	0
Data Processing		
Supplies	10000	10000
Telephone	0	0
Hardware Maintenance	39500	39500
Capital Outlay	0	0
Total Data Processing	49500	49500
Total Expenditures	88292	88292
Excess of Revenues Over (Under) Expenditures	-87792	-87792
Other Financing Sources & (Uses)		
Capital Lease Proceeds	0	0
Transfers In		
From General Fund	50000	50000
Total Other Financing Sources & (Uses)	50000	50000
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	-37792	-37792
Add: Fund Balance January 1	37871.26	37871.26
Increase (Decrease) in Fund Balance	0	0
Fund Balance December 31	79.26	79.26

$1800 from JP 2 was approved but not totaled correctly into bottom calculation - correcting w/admin reduction

Marion County, Texas
Special District Sales Tax
Fiscal Year Ending December 31, 2023

	2023 Adopted Budget	2023 Amended Budget	Changes
Revenues:			
Sales Tax - sheriff	80000	20000	60000
Sales Tax - Road & Bridge	20000	80000	-60000
Total Revenues	100000	100000	0
Expenditures:			
Road & Bridge			
precinct 1 road oil	20000	20000	
precinct 1 - capital outlay	10000	10000	
precicnt 2 - road oil	20000	20000	
precinct 2 - capital outlay	10000	10000	
precinct 3 road oil	20000	20000	
precinct 3 - capital outlay	10000	10000	
precinct 4 road oil	20000	20000	
precinct 4 -capital outlay	10000	10000	
Total Road & Bridge	120000	120000	
Sheriff Department			
Capital Outlay	30000	30000	
	0	0	
	0	0	
Total Sheriff Department	30000	30000	
Total Expenditures	150000	150000	
Excess of Revenues Over (Under) Expenditures	-50000	-50000	
Other Financing Sources & (Uses)			
Transfers In			
From General Fund	0	0	
Total Other Financing Sources & (Uses)	0	0	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	-50000	-50000	
Add: Fund Balance January 1	50000	50000	
Increase (Decrease) in Fund Balance	0	0	
Fund Balance December 31	0	0	

Budgeted amounts incorrectly should be 80% R/B 20% Sheriff

Exhibit "C"

Rod L. Abbott, CPA PLLC

Certified Public Accountant

December 10, 2022

To Honorable Judge LaFleur, Members of the Commissioners' Court, and Management of
Marion County, Texas
102 W. Austin, Room 102
Jefferson, Texas 75657

I am pleased to confirm my understanding of the services I am to provide Marion County, Texas ("County") for the year ended December 31, 2022.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Marion County, Texas as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to the County's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis,
2) Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund
3) Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual – Road and Bridge Fund
4) Schedule of Changes in Net Pension Liability and Related Ratios - T.C.D.R.S. - Last Ten Measurement Years
5) Schedule of Employer Pension Contributions - T.C.D.R.S. - Last Ten Fiscal Years
6) Schedule of Changes in Total OPEB Liability and Related Ratios - T.C.D.R.S. - Last Ten Measurement Years
7) Schedule of Employer OPEB Contributions - T.C.D.R.S. - Last Ten Fiscal Years

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I have also been engaged to report on supplementary information other than RSI that accompanies the County's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and I will provide an opinion on it in relation to the financial statements as a whole, in a report combined with my auditor's report on the financial statements:

1) Combining Statements for Non-Major Governmental Funds
2) Combining Statements for Trust Funds
3) Combining Statement for Agency Funds

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS and will include tests of your accounting records and other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as your auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as your auditor.

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I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement.

Audit Procedures—Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Since my audit planning has not yet commenced, I have not yet identified any significant risk(s) of material misstatement as part of my audit planning.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the County's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion.

Other Services

I will also prepare the financial statements of the County in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

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Management is responsible for making all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services I provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

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The audit documentation for this engagement is the property of Rod L. Abbott, CPA PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to applicable federal or state grantors or their designees. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Rod L. Abbott, CPA. Furthermore, upon request, I may provide copies of selected audit documentation to applicable federal or state grantors or their designees. Applicable federal or state grantors or their designees may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Rod Abbott is the engagement partner and is responsible for supervising the engagement and signing the report. I expect to begin my audit in May or June of 2023 and to issue my reports no later than September of 2023.

I estimate my fee for the audit and other services will be $14,740 for the fiscal year ended December 31, 2022. You will also be billed for report reproduction, postage, lodging, and mileage at the applicable IRS rate. These costs will be billed at actual costs and are estimated at $1,000. My invoices for these fees will be in the form of a $3,500 retainer (billed later), and a final invoice at audit issuance that is payable on presentation. If a Single Audit performed under Uniform Guidance is required, then an additional fee in the range of $4,500 to $6,500 will apply. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Reporting

I will issue a written report upon completion of my audit of the County's financial statements. My report will be addressed to the County Judge, Commissioners' Court Members, and Management of Marion County, Texas. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or withdraw from this engagement.

I appreciate the opportunity to be of service to the County and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the attached copy and return it to me.

Very truly yours,

Rod L. Abbott, CPA PLLC

P.O. Box 75 Tom Bean, TX. 75489 (214) 856-9603 rodabbottcpa@hotmail.com

RESPONSE:

This letter correctly sets forth the understanding of Marion County, Texas.

Governance signature: ______________________
Title: County Judge______________________
Date: 1-6-2023

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Exhibit "D"

RESOLUTION

A RESOLUTION FOR THE MARION CENTRAL APPRAISAL DISTRICT BOARD MEMBER APPOINTMENT

WHEREAS, the Marion County Commissioners Court has considered and does hereby appoint, Dr. Bruce Bradley, for the 2023 - 2024 term to the Marion Central Appraisal District Board of Directors.

NOW THEREFORE BE IT RESOLVED that by majority vote of the Marion County Commissioners Court on this the 6th day of January, 2023.

Leward J. LaFleur, County Judge

ATTEST:

Kimberly Wise, County Clerk