

102 West Austin Street, Suite 205
Jefferson, Texas 75657



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Hon. Leward J. LaFleur

Commissioner J.R. Ashley
Commissioner Paul D. Webb

Marion County Judge

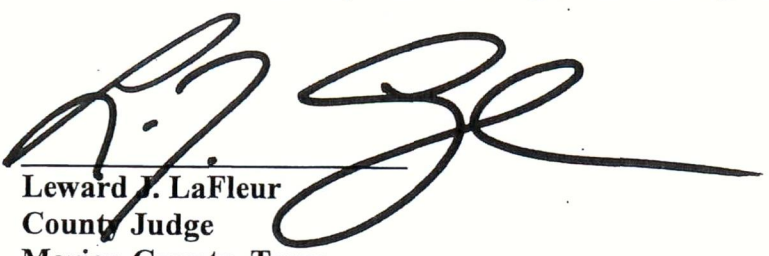
Commissioner Jacob Pattison
Commissioner Gered R. Lee

Notice is hereby given that the next meeting of the Marion County Commissioners Court will be held on the 14th April, 2025 at 9:00 a.m. in the County Commissioners Courtroom, 114 W. Austin 2nd Floor, Jefferson, TX and that the following subjects will be discussed:

Prayer

Pledges of the American and Texas Flag

1. Consent agenda:
 - a. Consider approval of minutes – March 31, 2025
 - 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 March 1-15, 2025 and March 16-31, 2025.
3. Present to the Court 2024 Safety Award from the Texas Association of Counties.
4. Marc Eichenbaum to present Fiber Update for Marion County.
5. Consider for approval Proclamation declaring April as Child Abuse Awareness Month.
6. Auditor to present Financial Statements for Fiscal Year End December 2024.
7. Consider for approval setting date and time to award bids and authorize County Auditor to advertise for road and bridge supplies and fuel.
8. Consider for approval Liability Renewal Quote through Texas Association of Counties for Pubic Officials Liability, Law Enforcement Liability and Privacy or Security Event Liability and Expense Coverage, authorizing County Judge to sign.


Leward J. LaFleur
County Judge
Marion County, Texas

FILED FOR RECORD
25 APR 10 AM 10:20
KIMBERLY WISE
CLERK MARION CO.
BY  DEPUTY

MINUTES OF MARION COUNTY COMMISSIONERS' COURT

APRIL 14, 2025

The Commissioners' Court of Marion County met in Regular Session at 9:00 a.m. on April 14, 2025. All members present with County Judge Leward LaFleur presiding.

J.R. (JOHN ROSS) ASHLEY, COMMISSIONER, PRECINCT #1
JACOB PATTISON, COMMISSIONER, PRECINCT #2
PAUL D. WEBB, COMMISSIONER, PRECINCT #3
GERED R. LEE, COMMISSIONER, PRECINCT #4

ITEM NO. 1

CONSENT AGENDA:

a. ORDER APPROVING MINUTES OF MEETING ON MARCH 31, 2025

b. ORDER APPROVING REPORTS OF COUNTY OFFICIALS

District Clerk	February	2025
Treasurer	February	2025
J.P. Pct. #1	February	2025
County Clerk	March	2025
J.P. Pct. #2	March	2025
Sheriff	March	2025
J.P. Pct. #1	March	2025

c. ENTER INTO MINUTES PUBLIC INFORMATION ACT AND OPEN MEETINGS ACT TRAINING CERTIFICATES FOR PAUL D. WEBB

d. ORDER TO AUDIT AND SETTLE ALL ACCOUNTS AGAINST COUNTY AND DIRECT THEIR PAYMENT

Motion by Ashley, seconded by Pattison to approve the consent agenda with the extras added by B.J. All members present voted Aye. Motion carried 4-0.

ITEM NO. 2**ORDER APPROVING PAYROLL FOR MARCH 1-15, 2025 AND MARCH 16-31, 2025**

Motion by Lee, seconded by Webb. All members present voted Aye. Motion carried 4-0.

See Exhibit "A" attached

ITEM NO. 3**PRESENT TO THE COURT 2024 SAFETY AWARD FROM THE TEXAS
ASSOCIATION OF COUNTIES.**

See Exhibit "B" attached

ITEM NO. 4**MARC EICHENBAUM TO PRESENT FIBER UPDATE FOR MARION COUNTY.**

No Action Taken

ITEM NO. 5**ORDER APPROVING PROCLAMATION DECLARING APRIL AS CHILD ABUSE
AWARENESS MONTH.**

Motion by Lee, seconded by Ashley. All members present voted Aye. Motion carried 4-0.

See Exhibit "C" attached

ITEM NO. 6**AUDITOR TO PRESENT FINANCIAL STATEMENT FOR FISCAL YEAR END
DECEMBER 2024.**

No Action Taken

See Exhibit "D" attached

ITEM NO. 7**ORDER TO SET THE DATE AS TUESDAY MAY 27, 2025 BY 9:00 A.M. OF
COMMISSIONERS COURT TO AWARD THE BIDS AND AUTHORIZE COUNTY
AUDITOR TO ADVERTISE FOR THE ROAD AND BRIDGE SUPPLIES AND FUEL.**

Motion by Lee, seconded by Ashley. All members present voted Aye. Motion carried 4-0.

See Exhibit "E" attached

ITEM NO. 8**ORDER TO APPROVE LIABILITY RENEWAL QUOTE THROUGH TEXAS
ASSOCIATION OF COUNTIES FOR PUBLIC OFFICIALS LIABILITY, LAW
ENFORCEMENT LIABILITY AND PRIVACY OR SECURITY EVENT LIABILITY
WITH A MAX AMOUNT OF COVERAGE WHICH IS A MILLION DOLLARS
AGGREGATE, A TEN THOUSAND DOLLAR DEDUCTABLE AND A SEVENTY FIVE
HUNDRED DOLLAR CONTRIBUTION AND AUTHORIZE THE COUNTY JUDGE TO
SIGN,**

Motion by Lafleur, seconded by Pattison. All members present voted Aye. Motion carried 4-0.

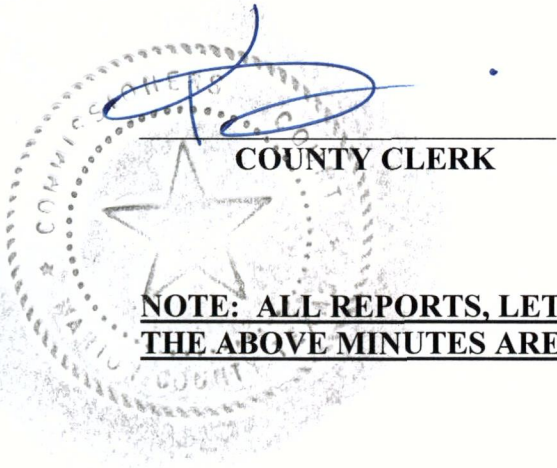
See Exhibit "F" attached

ORDER TO ADJOURN

Motion by Ashley, seconded by Pattison. All members present voted Aye. Motion carried 4-0.
Meeting adjourned at 9:38 a.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"

PAYROLL.....M MARION

PAYROLL CALCULATION TOTALS

RUN- 3/11/2025 08.41.07 PAGE 6

PERIOD 1 DATING 3/01/2025 - 3/15/2025 CHECK DATE 3/14/2025 PR302R-V14.24 Paymate

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	30,652.80	1,600.00	02-01 SALARY-EMPLOY	75,579.74	5,503.50
03-01 EXTRA HELP	5,629.75	372.75	06-01 ELECT STIPEND	187.50	80.00
11-01 HOLIDAY PAY	3,097.84	152.00	05-05 OVERTIME	1,736.01	61.00
07-05 ALT OVERTIME	10,153.26	346.00	30-30 VAC ACCRUED	21.71	21.71
32-31 VAC TAKEN-EMP	461.24	28.00	40-40 SL LV ACCRUED	1,383.32	143.62
42-41 SK LV TAK-EMP	1,335.78	68.50	CT-70 TRAVEL ALLOW	1,020.83	
SP-70 STATE SUP PAY	1,050.00		TT-70 TRAVEL ALLOW		
99-99 NET PAY	100,950.95				
GROSS PAY	132,288.07	8,211.75			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	1,094.68		H1-30 HEALTH CHILD	343.32	
H2-30 HEALTH CHILDR	242.14				
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1,893.83	130,607.93	SS-10 FICA W/H	8,097.75	130,607.93
TC-20 TCDRS W/H	8,944.37	127,776.34	FD-40 FEDERAL W/H	9,148.32	121,663.56
DED CODE & DESCRIPTION	AMOUNT		DED CODE & DESCRIPTION	AMOUNT	
A1-02 COLONIAL ADDL	1,154.71		NF-02 CIGNA	22.50	
CC-10 CHILD SUPPORT	245.50		CT-10 CHILD SUPPORT	150.00	
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SU-05 SUTA-OFF	20.79		SV-05 SUTA-EMP	640.88	
SX-05 SUTA-EX HELP	45.11		MC-10 MEDC TAX OFF	487.45	
MR-10 MEDC TAX XHEP	93.44		MT-10 MEDC TAX EMP	1,312.94	
SR-10 FICA-EX HELP	399.48		SS-10 FICA-OFF	2,084.26	
ST-10 FICA-EMP	5,614.01		SD-15 SUP DEATH-OFF	167.47	
SE-15 SUP DEATH-EMP	522.52		TC-15 TCDRS-OFF	3,709.80	
TD-15 TCDRS-EMP	11,572.26		AF-20 AFLAC	119.81	
A1-20 COLONIAL ADDL	499.21		CI-20 DEP. CHILD	343.32	
DF-20 DENT. FAMILY	240.20		DI-20 DENT. INS-OFF	333.58	
DJ-20 DENT. INS-EMP	1,000.74		E2-20 CHILDREN HINS	242.14	
HI-20 MED INS-OFF	11,018.02		HJ-20 MED INS-EMP	32,106.52	
TK-20 TERM LIFE/OFF	42.84		TM-20 TERM LIFE-EMP	116.28	
VE-20 VISION EMPLOY	54.96		VF-20 VISION FAMILY	13.52	
VP-20 VSP VISION	153.90		VS-20 VISION SPOUSE	13.08	

PAYROLL.....M MARION
HOME EMPR.....1 MARION COUNTY
HOME FUND.....51 SECURITY FUND

PAYROLL CALCULATION TOTALS

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PERIOD 1 DATING 3/01/2025 - 3/15/2025 CHECK DATE 3/14/2025 PR302R-V14.24 Paymate

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	1,406.70	72.00	40-40 SL LV ACCRUED		
42-41 SK LV TAK-EMP	180.80	8.00	99-99 NET PAY	1,232.92	3.34
GROSS PAY	1,587.50	80.00			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	55.39				
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	22.22	1,532.11	SS-10 FICA W/H	94.99	1,532.11
TC-20 TCERS W/H	111.13	1,587.50	FD-40 FEDERAL W/H	70.85	1,420.98
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SV-05 SUTA-EMP	11.11		MT-10 MEDC TAX EMP	22.22	
ST-10 FICA-EMP	94.99		SE-15 SUP DEATH-EMP	8.57	
TD-15 TCERS-EMP	189.87		A1-20 COLONIAL ADDL	20.11	
DF-20 DENT. FAMILY	24.02		DJ-20 DENT INS-EMP	25.66	
HJ-20 MED INS-EMP	847.54		TM-20 TERM LIFE-EMP	3.06	
VP-20 VSP VISION	11.26				

PAYROLL.....M MARION COUNTY
HOME EMPLR.....1 MARION COUNTY
HOME FUND.....50 PRETRIAL INTERVENTION

PAYROLL CALCULATION TOTALS

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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	103.00	80.00	99-99 NET PAY	87.91	
GROSS PAY	103.00	80.00			

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 TCDCRS W/H	7.21	103.00	FD-40 FEDERAL W/H		95.79

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	0.72	MT-10 MEDC TAX EMP	1.49
ST-10 FICA-EMP	6.39	SE-15 SUP DEATH-EMP	0.56
TD-15 TCDCRS-EMP	12.32		

PAYROLL.....M MARION COUNTY
HOME EMPR.....1 MARION
HOME FUND.....49 SALARY ASST SB22

PAYROLL CALCULATION TOTALS

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Paymate

PERIOD 1 DATING 3/01/2025 - 3/15/2025 CHECK DATE 3/14/2025 PR302R-V14.24

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	1,141.38	240.00	02-01 SALARY-EMPLOY	6,797.14	1,760.00
30-30 VAC ACCRUED		1.67	40-40 SL LV ACCRUED		3.34
99-99 NET PAY	6,246.41				
GROSS PAY	7,938.52	2,000.00			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
CA-30 CAFETERIA	52.13		

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	114.38	7,886.39	SS-10 FICA W/H	488.97	7,886.39
TC-20 TCDS W/H	555.71	7,938.52	FD-40 FEDERAL W/H	472.67	7,330.68

DED CODE & DESCRIPTION	AMOUNT	DED CODE & DESCRIPTION	AMOUNT
A1-02 COLONIAL ADDL	8.25		

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	47.60	MC-10 MEDC TAX OFF	16.56
MT-10 MEDC TAX EMP	97.82	SS-10 FICA-OFF	70.76
ST-10 FICA-EMP	418.21	SD-15 SUP DEATH-OFF	6.16
SE-15 SUP DEATH-EMP	36.72	TC-15 TCDS-OFF	136.51
TD-15 TCDS-EMP	812.93	A1-20 COLONIAL ADDL	21.35
DF-20 DENT. FAMILY	24.02	VF-20 VISION FAMILY	6.76

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

PAYROLL CALCULATION TOTALS
PERIOD 1 DATING 3/01/2025 - 3/15/2025 CHECK DATE 3/14/2025

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PR302R-V14.24 Paymate

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	22,462.26	1,040.00	02-01 SALARY-EMPLOY	52,547.04	2,807.50
03-01 EXTRA HELP	3,483.75	235.25	06-01 ELECT STIPEND	187.50	80.00
11-01 HOLIDAY PAY	3,097.84	152.00	05-05 OVERTIME	1,736.01	61.00
07-05 ALT OVERTIME	10,153.26	346.00	30-30 VAC ACCRUED		11.69
32-31 VAC TAKEN-EMP	461.24	28.00	40-40 SL LV ACCRUED		103.54
42-41 SK LV TAK-EMP	1,090.06	56.50	SP-70 STATE SUP PAY	1,050.00	
TT-70 TRAVEL ALLOW	1,020.83		99-99 NET PAY	74,315.30	
GROSS PAY	97,289.79	4,806.25			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	667.42		H1-30 HEALTH CHILD	343.32	
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1,396.03	96,279.05	SS-10 FICA W/H	5,969.32	96,279.05
TC-20 TCDRS W/H	6,648.35	94,976.38	FD-40 FEDERAL W/H	6,951.21	89,630.70
DED CODE & DESCRIPTION	AMOUNT		DED CODE & DESCRIPTION	AMOUNT	
A1-02 COLONIAL ADDL	976.34		NF-02 CIGNA	22.50	
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SU-05 SUTA-OFF	20.79		SV-05 SUTA-EMP	477.91	
SX-05 SUTA-EX HELP	30.08		MC-10 MEDC TAX OFF	354.68	
MR-10 MEDC TAX XHEP	62.32		MT-10 MEDC TAX EMP	979.03	
SR-10 FICA-EX HELP	266.43		SS-10 FICA-OFF	1,516.60	
SE-15 SUP DEATH-EMP	4,186.29		SD-15 SUP DEATH-OFF	123.23	
TD-15 TCDRS-EMP	389.61		TC-15 TCDRS-OFF	2,730.21	
A1-20 COLONIAL ADDL	8,628.96		AF-20 AFLAC	29.97	
DF-20 DENT. FAMILY	341.57		CI-20 DEP. CHILD	343.32	
DJ-20 DENT. INS-EMP	144.12		DI-20 DENT INS-OFF	230.94	
HJ-20 MED INS-EMP	769.80		HI-20 MED INS-OFF	8,475.40	
TM-20 TERM LIFE-EMP	25,426.20		TK-20 TERM LIFE/OFF	30.60	
VP-20 VSP VISION	88.74		VE-20 VISION EMPLOY	41.22	
	101.82		VS-20 VISION SPOUSE	8.72	

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

PAYROLL CALCULATION TOTALS

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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	7,049.16	320.00	02-01 SALARY-EMPLOY	14,725.86	784.00
03-01 EXTRA HELP	2,146.00	137.50	30-30 VAC ACCRUED	64.92	8.35
40-40 SL LV ACCRUED	1,383.32	33.40	42-41 SK LV TAK-EMP	19,068.41	4.00
CT-70 TRAVEL ALLOW	25,369.26	1,245.50	99-99 NET PAY		
GROSS PAY					
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	319.74		H2-30 HEALTH CHILDR	242.14	
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	359.71	24,807.38	SS-10 FICA W/H	1,538.08	24,807.38
TC-20 TCDRS W/H	1,621.97	23,170.94	FD-40 FEDERAL W/H	1,653.59	23,185.41
DED CODE & DESCRIPTION	AMOUNT		DED CODE & DESCRIPTION	AMOUNT	
A1-02 COLONIAL ADDL	170.12		CC-10 CHILDR SUPPORT	245.50	
CT-10 CHILDR SUPPORT	150.00				
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SV-05 SUTA-EMP	103.54		SX-05 SUTA-EX HELP	15.03	
MC-10 MEDC TAX OFF	116.21		MR-10 MEDC TAX XHEP	31.12	
MT-10 MEDC TAX EMP	212.38		SR-10 FICA-EX HELP	133.05	
SS-10 FICA-OFF	496.90		ST-10 FICA-EMP	908.13	
SD-15 SUP DEATH-OFF	38.08		SE-15 SUP DEATH-EMP	87.06	
TC-15 TCDRS-OFF	843.08		TD-15 TCDRS-EMP	1,928.18	
AF-20 AFLAC	89.84		A1-20 COLONIAL ADDL	116.18	
DF-20 DENT. FAMILY	48.04		DI-20 DENT. INS-OFF	102.64	
DJ-20 DENT. INS-EMP	205.28		E2-20 CHILDRN HINS	242.14	
HI-20 MED. INS-OFF	2,542.62		HJ-20 MED. INS-EMP	5,932.78	
TK-20 TERM LIFE/OFF	12.24		TM-20 TERM LIFE-EMP	24.48	
VE-20 VISION EMPLOY	13.74		VF-20 VISION FAMILY	6.76	
VP-20 VSP VISION	40.82		VS-20 VISION SPOUSE	4.36	

NET PAY**3/15/2025**

GENERAL	10.000.1012	\$74,315.30
ROAD & BRIDGE	15.000.1012	\$19,463.91
LAKE PATROL	41.000.1012	\$0.00
SB22 GRANT	49.000.1012	\$6,246.41
PRETRIAL DEVERS.	50.000.1012	\$87.91
SECURITY FUND	51.000.1012	<u>\$1,232.92</u>

\$101,346.45

FILED FOR RECORD

25 APR 10 PM 2:49

KIMBERLY WISE
CO. CLERK, MARION CO.

BY _____ DEPUTY

TAXES**GENERAL FUND**

F.I.C.A.	10.000.2203	\$11,938.64
MEDICARE	10.000.2203	\$2,792.06
W/HOLDINGS	10.000.2202	\$6,951.21

ROAD & BRIDGE

F.I.C.A.	15.000.2203	\$3,076.16
MEDICARE	15.000.2203	\$719.42
W/HOLDINGS	15.000.2202	\$1,653.59

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

SB22 GRANT FUND

F.I.C.A.	49.000.2203	\$977.94
MEDICARE	49.000.2203	\$228.76
W/HOLDINGS	49.000.2202	\$472.67

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	\$189.98
MEDICARE	51.000.2203	\$44.44
W/HOLDINGS	51.000.2202	<u>\$70.85</u>

\$29,131.48

[Handwritten signatures]
David R Z
Paul H. Hill
David E. Patton

PAYROLL.....M MARION

PAYROLL CALCULATION TOTALS

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PERIOD 2 DATING 3/16/2025- 3/31/2025 CHECK DATE 3/31/2025 PR302R-V14.24

Paymate

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	30,652.80	1,760.00	02-01 SALARY-EMPLOY	73,136.15	5,926.00
03-01 EXTRA HELP	6,997.75	447.75	06-01 ELECT STIPEND	187.50	88.00
05-05 OVERTIME	1,660.38	66.00	07-05 ALT OVERTIME	6,462.95	215.00
30-30 VAC ACCRUED		21.71	32-31 VAC TAKEN-EMP	2,582.84	136.00
40-40 SL LV ACCRUED		146.96	42-41 SK LV TAK-EMP	2,789.86	149.00
CT-70 TRAVEL ALLOW	1,383.32		SP-70 STATE SUP PAY	1,050.00	
TT-70 TRAVEL ALLOW	1,020.83		99-99 NET PAY	98,138.91	
GROSS PAY	127,924.38	8,787.75			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	1,092.39		H1-30 HEALTH CHIL	343.32	
H2-30 HEALTH CHILDR	242.14				
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1,830.56	126,246.53	SS-10 FICA W/H	7,827.37	126,246.53
TC-20 TCERS W/H	8,606.14	122,944.40	FD-40 FEDERAL W/H	8,270.84	117,640.39
DED CODE & DESCRIPTION	AMOUNT		DED CODE & DESCRIPTION	AMOUNT	
A1-02 COLONIAL ADDL	1,154.71		NF-02 CIGNA	22.50	
CC-10 CHILD SUPPORT	245.50		CT-10 CHILD SUPPORT	150.00	
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SU-05 SUTA-OFF	20.79		SV-05 SUTA-EMP	606.43	
SX-05 SUTA-EX HELP	48.99		MC-10 MEDC TAX OFF	487.45	
MR-10 MEDC TAX XHEP	101.48		MT-10 MEDC TAX EMP	1,241.63	
SR-10 FICA-EX HELP	433.87		SS-10 FICA-OFF	2,084.26	
ST-10 FICA-EMP	5,309.24		SD-15 SUP DEATH-OFF	167.47	
SE-15 SUP DEATH-EMP	496.39		TC-15 TCERS-OFF	3,709.80	
TD-15 TCERS-EMP	10,994.41		AF-20 AFLAC	119.81	
A1-20 COLONIAL ADDL	499.21		CI-20 DEP CHILD	343.32	
DE-20 DENT. FAMILY	240.20		E2-20 CHILDREN HINS	242.14	
VE-20 VISION EMPLOY	52.67		VF-20 VISION FAMILY	13.52	
VP-20 VSP VISION	153.90		VS-20 VISION SPOUSE	13.08	

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

PAYROLL CALCULATION TOTALS
PERIOD 2 DATING 3/16/2025 - 3/31/2025 CHECK DATE 3/31/2025

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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	22,462.26	1,144.00	02-01 SALARY-EMPLOY	49,937.93	2,950.00
03-01 EXTRA HELP	3,561.75	237.75	06-01 ELECT STIPEND	187.50	88.00
05-05 OVERTIME	1,660.38	66.00	07-05 ALT OVERTIME	6,462.95	215.00
30-30 VAC ACCRUED		11.69	32-31 VAC TAKEN-EMP	2,157.08	112.00
40-40 SL LV ACCRUED		103.54	42-41 SK LV TAK-EMP	2,189.14	117.00
SP-70 STATE SUP PAY	1,050.00		TT-70 TRAVEL ALLOW	1,020.83	
99-99 NET PAY	69,692.38				
GROSS PAY	90,689.82	4,929.75			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	667.42		H1-30 HEALTH CHILD	343.32	
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	1,300.30	89,679.08	SS-10 FICA W/H	5,560.14	89,679.08
TC-20 TCDRS W/H	6,161.50	88,021.16	FD-40 FEDERAL W/H	5,965.92	83,517.58
DED CODE & DESCRIPTION	AMOUNT		DED CODE & DESCRIPTION	AMOUNT	
A1-02 COLONIAL ADDL	976.34		NF-02 CIGNA	22.50	
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SU-05 SUTA-OFF	20.79		SV-05 SUTA-EMP	436.84	
SX-05 SUTA-EX HELP	24.93		MC-10 MEDC TAX OFF	354.68	
MR-10 MEDC TAX XHEP	51.65		MT-10 MEDC TAX EMP	893.97	
SR-10 FICA-EX HELP	220.83		SS-10 FICA-OFF	1,516.60	
ST-10 FICA-EMP	3,822.71		SD-15 SUP DEATH-OFF	123.23	
SE-15 SUP DEATH-EMP	352.01		TC-15 TCDRS-OFF	2,730.21	
TD-15 TCDRS-EMP	7,797.18		AF-20 AFLAC	29.97	
A1-20 COLONIAL ADDL	341.57		CI-20 DEP. CHILD	343.32	
DF-20 DENT. FAMILY	144.12		VE-20 VISION EMPLOY	41.22	
VP-20 VSP VISION	101.82		VS-20 VISION SPOUSE	8.72	

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

FUND

PERIOD 2 DATING 3/16/2025 - 3/31/2025

CHECK DATE 3/31/2025

PR302R-V14.24

08.42.30

PAGE 2
Paymate

PAYROLL CALCULATION TOTALS

PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-EMPH	7,049.16	352.00	02-01 SALARY-EMPLOY	14,891.38	872.00
03-01 EXTRA HELP	3,436.00	210.00	30-30 VAC ACCRUED		8.35
32-31 VAC TAKEN-EMP	425.76	24.00	40-40 SL LV ACCRUED		36.74
42-41 SK LV TAK-EMP	419.92	24.00	CT-70 TRAVEL ALLOW	1,383.32	
99-99 NET PAY	20,879.29				
GROSS PAY	27,605.54	1,482.00			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	317.45		H2-30 HEALTH CHILDR	242.14	
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	392.17	27,045.95	SS-10 FICA W/H	1,676.88	27,045.95
TC-20 TCDRS W/H	1,770.59	25,294.22	FD-40 FEDERAL W/H	1,761.40	25,275.36
DED CODE & DESCRIPTION	AMOUNT		DED CODE & DESCRIPTION	AMOUNT	
A1-02 COLONIAL ADDL	170.12		CC-10 CHILDR SUPPORT	245.50	
CT-10 CHILDR SUPPORT	150.00				
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SV-05 SUTA-EMP	110.16		SX-05 SUTA-EX HELP	24.06	
MC-10 MEDC TAX OFF	116.21		MR-10 MEDC TAX XHEP	49.83	
MT-10 MEDC TAX EMP	226.13		SR-10 FICA-EX HELP	213.04	
SS-10 FICA-OFF	496.90		ST-10 FICA-EMP	966.94	
SD-15 SUP DEATH-OFF	38.08		SE-15 SUP DEATH-EMP	98.53	
TC-15 TCDRS-OFF	843.08		TD-15 TCDRS-EMP	2,182.11	
AF-20 AFLAC	89.84		A1-20 COLONIAL ADDL	116.18	
DF-20 DENT. FAMILY	48.04		E2-20 CHILDREN HINS	242.14	
VE-20 VISION EMPLOY	11.45		VF-20 VISION FAMILY	6.76	
VP-20 VSP VISION	40.82		VS-20 VISION SPOUSE	4.36	

PAYROLL.....M MARION
HOME EMPR.....1 MARION COUNTY
HOME FUND.....49 SALARY ASST SB22 GRA

PAYROLL CALCULATION TOTALS
PERIOD 2 DATING 3/16/2025 - 3/31/2025 CHECK DATE 3/31/2025

RUN- 3/26/2025 08.42.30 PAGE 3
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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
01-01 SALARIES-OFFI	1,141.38	264.00	02-01 SALARY-EMPLOY	6,797.14	1,936.00
30-30 VAC ACCRUED		1.67	40-40 SL LV ACCRUED		3.34
99-99 NET PAY	6,246.41				
GROSS PAY	7,938.52	2,200.00			

ABT CODE & DESCRIPTION	AMOUNT	ABT CODE & DESCRIPTION	AMOUNT
CA-30 CAFETERIA	52.13		

TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	114.38	7,886.39	SS-10 FICA W/H	488.97	7,886.39
TC-20 TCDRS W/H	555.71	7,938.52	FD-40 FEDERAL W/H	472.67	7,330.68

DED CODE & DESCRIPTION	AMOUNT	DED CODE & DESCRIPTION	AMOUNT
A1-02 COLONIAL ADDL	8.25		

BEN CODE & DESCRIPTION	AMOUNT	BEN CODE & DESCRIPTION	AMOUNT
SV-05 SUTA-EMP	47.60	MC-10 MEDC TAX OFF	16.56
MT-10 MEDC TAX EMP	97.82	SS-10 FICA-OFF	70.76
ST-10 FICA-EMP	418.21	SD-15 SUP DEATH-OFF	6.16
SE-15 SUP DEATH-EMP	36.72	TC-15 TCDRS-OFF	136.51
TD-15 TCDRS-EMP	812.93	A1-20 COLONIAL ADDL	21.35
DF-20 DENT. FAMILY	24.02	VF-20 VISION FAMILY	6.76

PAYROLL.....M MARION COUNTY
 HOME EMPR.....1 MARION COUNTY
 HOME FUND.....50 PRETRIAL INTERVENTION PERIOD 2 DATING 3/16/2025 - 3/31/2025 CHECK DATE 3/31/2025 RUN - 3/26/2025 08.42.30 PAGE 4
 Paymate

PAYROLL CALCULATION TOTALS

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	
SV-05 SUTA-EMP	0.72		MT-10 MEDC TAX EMP	1.49	
ST-10 FICA-EMP	6.39		SE-15 SUP DEATH-EMP	0.56	
TD-15 TCDRS-EMP	12.32				

PAYROLL.....M MARION
HOME EMPLR.....1 MARION COUNTY
HOME FUND.....51 SECURITY FUND

PAYROLL CALCULATION TOTALS
PERIOD 2 DATING 3/16/2025 - 3/31/2025 CHECK DATE 3/31/2025

RUN - 3/26/2025 08.42.30 PAGE 5
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PAY CODE & DESCRIPTION	AMOUNT	HOURS	PAY CODE & DESCRIPTION	AMOUNT	HOURS
02-01 SALARY-EMPLOY	1,406.70	80.00	40-40 SL LV ACCRUED	1,232.92	3.34
42-41 SK LV TAK-EMP	180.80	8.00	99-99 NET PAY		
GROSS PAY	1,587.50	88.00			
ABT CODE & DESCRIPTION	AMOUNT		ABT CODE & DESCRIPTION	AMOUNT	
CA-30 CAFETERIA	55.39				
TAX CODE & DESCRIPTION	AMOUNT	TAXABLE	TAX CODE & DESCRIPTION	AMOUNT	TAXABLE
MC-10 MEDICARE TAX	22.22	1,532.11	SS-10 FICA W/H	94.99	1,532.11
TC-20 TCDRS W/H	111.13	1,587.50	FD-40 FEDERAL W/H	70.85	1,420.98
BEN CODE & DESCRIPTION	AMOUNT		BEN CODE & DESCRIPTION	AMOUNT	
SV-05 SUTA-EMP	11.11		MT-10 MEDC TAX EMP	22.22	
ST-10 FICA-EMP	94.99		SE-15 SUP DEATH-EMP	8.57	
TD-15 TCDRS-EMP	189.87		A1-20 COLONIAL ADDL	20.11	
DF-20 DENT. FAMTLY	24.02		VP-20 VSP VISION	11.26	

NET PAY
3/31/2025

GENERAL	10.000.1012	\$69,692.38
ROAD & BRIDGE	15.000.1012	\$21,274.79
LAKE PATROL	41.000.1012	\$0.00
SB22 GRANT	49.000.1012	\$6,246.41
PRETRIAL DEVERS.	50.000.1012	\$87.91
SECURITY FUND	51.000.1012	<u>\$1,232.92</u>
		<u>\$98,534.41</u>

FILED FOR RECORD

25 APR 10 PM 2:49

KIMBERLY WISE
CO. CLERK, MARION CO.

BY _____ DEPUTY

TAXES

GENERAL FUND

F.I.C.A.	10.000.2203	\$11,120.28
MEDICARE	10.000.2203	\$2,600.60
W/HOLDINGS	10.000.2202	\$5,965.92

ROAD & BRIDGE

F.I.C.A.	15.000.2203	\$3,353.76
MEDICARE	15.000.2203	\$784.34
W/HOLDINGS	15.000.2202	\$1,761.40

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

SB22 GRANT FUND

F.I.C.A.	49.000.2203	\$977.94
MEDICARE	49.000.2203	\$228.76
W/HOLDINGS	49.000.2202	\$472.67

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	\$189.98
MEDICARE	51.000.2203	\$44.44
W/HOLDINGS	51.000.2202	<u>\$70.85</u>

\$27,586.70

[Handwritten signatures]
Paul D. Will
Jawel E. Patton



Texas Association of Counties Risk Management Pool

WORKERS' COMPENSATION PROGRAM

Recognizes

Marion County

Zero Lost Time

2024



TEXAS ASSOCIATION OF COUNTIES
RISK MANAGEMENT POOL

**PROCLAMATION
CHILD ABUSE PREVENTION MONTH**

WHEREAS, the health, safety, and welfare of children are the shared responsibility of families, communities, and institutions, and it is our collective duty to create environments where every child is protected and valued;

WHEREAS, child abuse and neglect remain critical issues, with an estimated 558,899 children in the United States identified as victims of abuse and neglect in 2022, equating to 8 children out of every 1,000;

WHEREAS, the trauma of child abuse can lead to long-term consequences, including mental health challenges such as depression and anxiety, behavioral issues, and even physical health problems like heart disease and diabetes later in life;

WHEREAS, child abuse is a deadly issue, with approximately 1,990 children losing their lives to abuse and neglect in the United States in 2022;

WHEREAS, child abuse is a preventable tragedy, and raising awareness and fostering education about prevention empowers individuals, families, and communities to recognize and act against harm, ensuring every child is protected;

WHEREAS, prevention of child abuse requires a community-wide effort, involving education, awareness, support services, and a commitment to addressing the root causes of abuse and neglect to ensure a brighter future for all children;

WHEREAS, organizations, educators, healthcare providers, policymakers, and individuals have a vital role in advocating for the prevention of abuse and ensuring access to critical resources such as counseling, parenting support, and safe shelter for children in need;

WHEREAS, April has been designated as a time to shine a light on these issues, promoting not only awareness but also action, through events, programs, and outreach efforts dedicated to eradicating child abuse;

2024 Marion County Annual Report



MARION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2024

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MARION COUNTY AUDITOR
102 W Austin, Room 102
Jefferson, Texas 75657
(903) 665-7240

April 4, 2025

Honorable District Judges
115th and 276th Judicial Districts
and Commissioner's Court
Marion County, Texas

Honorable Judges:

Marion County began 2024 with a total of \$3,336,400.78 of fund balances in the General, Jury, and Road and Bridge Funds. We ended 2024 with a total of \$3,937,960.02 of fund balances in the above-mentioned funds.

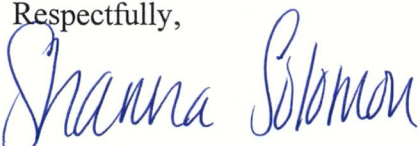
In compliance with Subsection 114.025 of the Texas Local Government Code, herewith is submitted the Annual Financial Report of Marion County, Texas for the year ended December 31, 2024.

The purpose of the annual financials is to report the combined financial position and results of operations for all component units of the reporting entity as if all the activities, organizations, and functions were operated as a part of the oversight unit, reflecting a combining of all operations comprising the reporting entity.

Marion County operated on a modified accrual basis and currently prepares annual budgets for every fund as of 2024.

I hereby certify that this report is true and correct to the best of my knowledge and belief.

Respectfully,



Shanna Solomon, CPA
County Auditor
Marion County, Texas

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET-ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 2024

EXHIBIT A-1

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (MEMO ONLY)	
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	DECEMBER 31, 2024			
ASSETS:										
CASH	\$2,278,758.05	\$2,225,468.45	\$42,000.00	\$13,301.26	\$0.00	\$0.00	\$4,559,527.76			
CERTIFICATES OF DEPOSIT	600,000.00	0.00	0.00	27,000.00	0.00	0.00	\$627,000.00			
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00			
PREPAID	6,735.00	20,749.31	0.00	0.00	0.00	0.00	\$27,484.31			
ACCOUNTS RECEIVABLE	151,137.72	721,389.32	0.00	0.00	0.00	0.00	\$872,527.04			
CURRENT TAXES RECEIVABLE	3,166,302.12	407,090.32	0.00	0.00	0.00	0.00	\$3,573,392.44			
DELINQUENT PROPERTY TAXES RECEIVABLE	1,795,018.46	(40,550.90)	0.00	0.00	0.00	0.00	\$1,754,467.56			
ALLOWANCE FOR UNCOLLECTABLE TAXES	(178,641.15)	0.00	0.00	0.00	0.00	0.00	(\$178,641.15)			
DUE FROM OTHER GOVERNMENTS	58,352.60	0.00	0.00	0.00	0.00	0.00	\$58,352.60			
LAND	0.00	0.00	0.00	0.00	0.00	0.00	\$565,409.00			
BUILDINGS	0.00	0.00	0.00	0.00	10,719,944.90	0.00	\$10,719,944.90			
FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	627,471.76	0.00	\$627,471.76			
MACHINERY, EQUIPMENT, & VEHICLES	0.00	0.00	0.00	0.00	2,684,350.33	0.00	\$2,684,350.33			
IMPROVEMENTS OTHER THAN BUILDINGS	0.00	0.00	0.00	0.00	904,874.70	0.00	\$904,874.70			
CONSTRUCTION IN PROGRESS	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00			
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	(6,974,881.19)	0.00	(\$6,974,881.19)			
TOTAL ASSETS	\$7,877,662.80	\$3,334,146.50	\$42,000.00	\$40,301.26	\$8,527,169.50	\$0.00	\$19,821,280.06			
LIABILITIES & FUND EQUITY:										
LIABILITIES:										
ACCOUNTS PAYABLE	\$74,003.10	\$11,438.21	\$0.00	\$0.00	\$0.00	\$0.00	\$85,441.31			
PAYROLL TAXES & BENEFITS PAYABLE	76,958.92	18,748.56	0.00	0.00	0.00	0.00	\$95,707.48			
DUE TO OTHER FUNDS/GOV.	20,946.32	0.00	0.00	0.00	0.00	0.00	\$20,946.32			
DEFERRED REVENUES	4,822,864.70	1,122,052.87	0.00	0.00	0.00	0.00	\$5,944,917.57			
BONDS PAYABLE (NOTE 3)	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00			
TOTAL LIABILITIES	\$4,994,773.04	\$1,152,239.64	\$0.00	\$0.00	\$0.00	\$0.00	\$6,147,012.68			
FUND EQUITY:										
INVESTMENT IN GEN. FIXED ASSETS	0.00	0.00	0.00	0.00	8,527,169.50	0.00	\$8,527,169.50			
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00			
RESTRICTED FUND BALANCE	0.00	1,441,319.32	42,000.00	0.00	0.00	0.00	\$1,483,319.32			
COMMITTED FUND BALANCE	0.00	404,516.71	0.00	0.00	0.00	0.00	\$404,516.71			
ASSIGNED FUND BALANCE	0.00	336,070.83	0.00	40,301.26	0.00	0.00	\$376,372.09			
UNASSIGNED FUND BALANCE	2,882,889.76	0.00	0.00	0.00	0.00	0.00	\$2,882,889.76			
TOTAL FUND BALANCES	\$2,882,889.76	\$2,181,906.86	\$42,000.00	\$40,301.26	\$8,527,169.50	\$0.00	\$13,674,267.38			
TOTAL LIABILITIES & FUND BALANCES	\$7,877,662.80	\$3,334,146.50	\$42,000.00	\$40,301.26	\$8,527,169.50	\$0.00	\$19,821,280.06			

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY) DECEMBER 31, 2024
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
REVENUES:					
TAXES	\$4,512,110.69	\$1,084,957.60	\$0.00	\$0.00	\$5,597,068.29
LICENSES AND PERMITS	29,855.00	457,391.89	0.00	0.00	487,246.89
INTERGOVERNMENTAL REVENUES	138,217.03	81,686.17	0.00	0.00	219,903.20
CHARGES FOR SERVICES	351,944.76	125,390.27	0.00	0.00	477,335.03
MISCELLANEOUS REVENUES	143,981.09	13,794.55	0.00	2,678.03	160,453.67
TOTAL REVENUES	\$5,176,108.57	\$1,763,220.48	\$0.00	\$2,678.03	\$6,942,007.08
EXPENDITURES:					
ADMINISTRATION	159,074.50	0.00	0.00	0.00	159,074.50
COUNTY CLERK	258,547.60	0.00	0.00	0.00	258,547.60
DISTRICT CLERK	178,355.49	0.00	0.00	0.00	178,355.49
DISTRICT COURT	156,646.80	0.00	0.00	0.00	156,646.80
JUSTICE COURT #1	119,244.55	0.00	0.00	0.00	119,244.55
JUSTICE COURT #2	59,664.32	0.00	0.00	0.00	59,664.32
COUNTY ATTORNEY	150,690.50	0.00	0.00	0.00	150,690.50
COUNTY AUDITOR	73,848.32	0.00	0.00	0.00	73,848.32
TREASURER	92,257.78	0.00	0.00	0.00	92,257.78
TAX OFFICE	383,819.40	0.00	0.00	0.00	383,819.40
MAINTENANCE	214,143.78	0.00	0.00	0.00	214,143.78
CONSTABLE #1	71,002.59	0.00	0.00	0.00	71,002.59
CONSTABLE #2	69,620.44	0.00	0.00	0.00	69,620.44
SHERIFF	1,896,840.43	0.00	0.00	0.00	1,896,840.43
SOLID WASTE #1	57,732.66	0.00	0.00	0.00	57,732.66
SOLID WASTE #2	59,105.22	0.00	0.00	0.00	59,105.22
SOLID WASTE #3	20,592.36	0.00	0.00	0.00	20,592.36
SOLID WASTE #4	15,022.27	0.00	0.00	0.00	15,022.27
EMERGENCY MANAGEMENT COORD	5,438.20	0.00	0.00	0.00	5,438.20

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY)
			TRUST & AGENCY		
	GENERAL	SPECIAL REVENUE			
GAME WARDENS & DPS	2,329.46	0.00	0.00	0.00	2,329.46
AGRICULTURAL EXTENSION	30,746.56	0.00	0.00	0.00	30,746.56
VETERAN SERVICE OFFICER	13,195.17	0.00	0.00	0.00	13,195.17
DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
ELECTION EXPENSES	136,228.94	0.00	0.00	0.00	136,228.94
AMBULANCE SERVICE	4,000.00	0.00	0.00	0.00	4,000.00
FIRE PROTECTION	49,000.00	0.00	0.00	0.00	49,000.00
INSURANCE	58,902.00	0.00	0.00	0.00	58,902.00
RADIO TOWER	3,806.52	0.00	0.00	0.00	3,806.52
NON-DEPARTMENTAL	464,610.69	0.00	0.00	0.00	464,610.69
JURY EXPENDITURES	0.00	18,813.25	0.00	0.00	18,813.25
SPECIAL DISTRICT SALES TAX	0.00	553,699.16	0.00	0.00	553,699.16
ROAD & BRIDGE #1	0.00	382,933.00	0.00	0.00	382,933.00
ROAD & BRIDGE #2	0.00	355,518.53	0.00	0.00	355,518.53
ROAD & BRIDGE #3	0.00	278,678.13	0.00	0.00	278,678.13
ROAD & BRIDGE #4	0.00	325,895.79	0.00	0.00	325,895.79
SELF INSURANCE FUND	0.00	36,500.00	0.00	0.00	36,500.00
LAW LIBRARY EXPENDITURES	0.00	41,588.71	0.00	0.00	41,588.71
CIVIL FEES	0.00	339.47	0.00	0.00	339.47
TECHNOLOGY FUND	0.00	83,681.35	0.00	0.00	83,681.35
KELLY PARK	0.00	22,322.33	0.00	0.00	22,322.33
WALCOTT BUILDING	0.00	14,023.58	0.00	0.00	14,023.58
AIRPORT FUND	0.00	90,224.58	0.00	0.00	90,224.58
LAKE PATROL FUND	0.00	19,564.48	0.00	0.00	19,564.48
COUNTY DISPUTE RESOLUTION FUND	0.00	0.00	0.00	0.00	0.00
COUNTY ATTORNEY FORFEITURE FUND	0.00	0.00	0.00	0.00	0.00
COUNTY ATTORNEY HOT CHECK FUND	0.00	181.00	0.00	0.00	181.00
RECORD PRESERV. FUND	0.00	0.00	0.00	0.00	0.00
SHERIFF DRUG FORFEITURE FUND	0.00	280.72	0.00	0.00	280.72
PRETRIAL INTERVENTION PROGRAM	0.00	2,918.04	0.00	0.00	2,918.04
COURTHOUSE SECURITY FUND	0.00	54,591.22	0.00	0.00	54,591.22
CLERK RECORD MANAGEMENT FUND	0.00	2,999.85	0.00	0.00	2,999.85
VITAL STATISTICS	0.00	0.00	0.00	0.00	0.00
SHERIFF, CONSTABLE, ATTORNEY LEOSE	0.00	3,965.11	0.00	0.00	3,965.11
LOCAL TRUANCY PREVENTION	0.00	0.00	0.00	0.00	0.00
SPECIALTY COURT	0.00	0.00	0.00	0.00	0.00
TIME PAYMENT FUND	0.00	0.00	0.00	0.00	0.00
JP #1 TECH FUND	0.00	870.00	0.00	0.00	870.00

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
JP #2 TECH FUND	0.00	150.00	0.00	0.00	150.00
COUNTY CLERK TECH FUND	0.00	0.00	0.00	0.00	0.00
DISTRICT CLERK TECH FUND	0.00	628.00	0.00	0.00	628.00
HEALTHY COUNTY	0.00	0.00	0.00	0.00	0.00
HISTORICAL COMMISSION	0.00	0.00	0.00	5,931.40	5,931.40
SEDBERRY CEMETERY FUND	0.00	0.00	0.00	0.00	0.00
RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00
OPIOD SETTLEMENT	0.00	5,821.00	0.00	0.00	5,821.00
ARCHITECT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$4,804,466.55	\$2,296,187.30	\$0.00	\$5,931.40	\$7,106,585.25
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	371,642.02	(532,966.82)	0.00	(3,253.37)	(164,578.17)
OTHER FINANCING SOURCES & (USES)					
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS IN	6,000.00	453,422.00	0.00	0.00	459,422.00
TRANSFERS OUT	(416,322.00)	(43,100.00)	0.00	0.00	(459,422.00)
TOTAL OTHER FINANCING SOURCES & (USES)	(410,322.00)	410,322.00	0.00	0.00	0.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(38,679.98)	(122,644.82)	0.00	(3,253.37)	(164,578.17)
ADD: FUND BALANCE JANUARY 1	2,921,569.74	2,304,551.68	42,000.00	43,554.63	5,311,676.05
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC. 31, 2024	\$2,882,889.76	\$2,181,906.86	\$42,000.00	\$40,301.26	\$5,147,097.88

The notes to the financial statements are an integral part of this statement.

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:									
AD VALOREM TAXES	\$4,103,583.00	\$3,962,537.30	(\$141,045.70)	\$672,006.00	\$645,095.13	(\$26,910.87)	\$4,775,589.00	\$4,607,632.43	(\$167,956.57)
SALES TAXES	500,000.00	549,573.39	49,573.39	400,000.00	439,862.47	39,862.47	900,000.00	\$989,435.86	89,435.86
BEER & LIQUOR	3,000.00	115.00	(2,885.00)	0.00	0.00	0.00	3,000.00	\$115.00	(2,885.00)
GAME ROOM PERMITS	6,000.00	1,000.00	(5,000.00)	0.00	0.00	0.00	6,000.00	\$1,000.00	(5,000.00)
AUTO REGISTRATION	0.00	0.00	0.00	500,000.00	454,744.10	(45,255.90)	500,000.00	\$454,744.10	(45,255.90)
BOAT REGISTRATION	0.00	0.00	0.00	1,600.00	2,647.79	1,047.79	1,600.00	\$2,647.79	1,047.79
RES. SOLID WASTE PERMITS	20,000.00	28,740.00	8,740.00	0.00	0.00	0.00	20,000.00	\$28,740.00	8,740.00
ENTITLEMENT LANDS ALLOC.	65,000.00	77,882.00	12,882.00	0.00	0.00	0.00	65,000.00	\$77,882.00	12,882.00
LATERAL ROAD ALLOCATION	0.00	0.00	0.00	17,500.00	0.00	(17,500.00)	17,500.00	\$0.00	(17,500.00)
STATE FUNDING	57,710.65	60,335.03	2,624.38	14,500.00	54,147.84	39,647.84	72,210.65	\$114,482.87	42,272.22
FEDERAL FUNDING	0.00	0.00	0.00	34,260.00	22,098.53	(12,161.47)	34,260.00	\$22,098.53	(12,161.47)
LEOSE FUNDS	0.00	0.00	0.00	2,040.00	5,239.80	3,199.80	2,040.00	\$5,239.80	3,199.80
CITY & HOSPITAL COLLECTIONS	28,948.00	27,573.80	(1,374.20)	0.00	0.00	0.00	28,948.00	\$27,573.80	(1,374.20)
SCHOOL COLLECTIONS	45,610.00	40,617.63	(4,992.37)	0.00	0.00	0.00	45,610.00	\$40,617.63	(4,992.37)
FEES OF OFFICE	300,000.00	283,753.33	(16,246.67)	107,150.00	123,289.95	16,139.95	407,150.00	\$407,043.28	(106.72)
DEPOSITORY INTEREST	30,000.00	41,171.15	11,171.15	3,150.00	4.30	(3,145.70)	33,150.00	\$41,175.45	8,025.45
BOND INCOME	3,000.00	0.00	(3,000.00)	0.00	0.00	0.00	3,000.00	\$0.00	(3,000.00)
OIL & GAS ROYALTY	1,000.00	0.00	(1,000.00)	0.00	0.00	0.00	1,000.00	\$0.00	(1,000.00)
RENTAL FEES	0.00	0.00	0.00	5,700.00	6,600.00	900.00	5,700.00	\$6,600.00	900.00
SUNDRY RECEIPTS	42,775.37	102,809.94	60,034.57	1,800.00	9,490.57	7,690.57	44,575.37	\$112,300.51	67,725.14
TOTAL REVENUES	\$5,206,627.02	\$5,176,108.57	(\$30,518.45)	\$1,759,706.00	\$1,763,220.48	\$3,514.48	\$6,966,333.02	\$6,939,329.05	(\$27,003.97)
EXPENDITURES:									
ADMINISTRATOR:									
SALARIES/COUNTY JUDGE	45,044.00	45,043.92	0.08	0.00	0.00	0.00	45,044.00	\$45,043.92	0.08
SALARIES/EMPLOYEES	32,321.00	32,321.04	(0.04)	0.00	0.00	0.00	32,321.00	\$32,321.04	(0.04)
STATE SUPPLEMENT - JUDGE	25,200.00	25,200.00	0.00	0.00	0.00	0.00	25,200.00	\$25,200.00	0.00
COLA STIPEND	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
AUTO ALLOWANCE	4,400.00	4,399.92	0.08	0.00	0.00	0.00	4,400.00	\$4,399.92	0.08
EMPLOYEE BENEFITS/EMPLOYEES	17,860.00	16,862.25	997.75	0.00	0.00	0.00	17,860.00	\$16,862.25	997.75
EMPLOYEE BENEFITS/OFFICIAL	26,000.00	24,934.42	1,065.58	0.00	0.00	0.00	26,000.00	\$24,934.42	1,065.58
SUPPLIES	5,000.00	4,470.36	529.64	405.00	405.00	0.00	5,405.00	\$4,875.36	529.64
TELEPHONE	1,000.00	839.24	160.76	0.00	0.00	0.00	1,000.00	\$839.24	160.76
TRAVEL	5,500.00	4,578.35	921.65	0.00	0.00	0.00	5,500.00	\$4,578.35	921.65
LIABILITY INSURANCE	375.00	375.00	0.00	0.00	0.00	0.00	375.00	\$375.00	0.00
BONDS	200.00	50.00	150.00	0.00	0.00	0.00	200.00	\$50.00	150.00
CAPITAL OUTLAY	0.00	0.00	0.00	350.00	350.00	0.00	350.00	\$350.00	0.00
TOTAL-ADMINISTRATION	163,400.00	159,074.50	4,325.50	755.00	755.00	0.00	164,155.00	\$159,829.50	4,325.50

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COUNTY CLERK:									
SALARIES/OFFICIAL	45,044.00	45,043.92	0.08	0.00	0.00	0.00	45,044.00	\$45,043.92	0.08
SALARIES/EMPLOYEES	93,313.00	90,015.34	3,297.66	0.00	0.00	0.00	93,313.00	\$90,015.34	3,297.66
COLA STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
EXTRA HELP	4,398.00	4,370.15	27.85	0.00	0.00	0.00	4,398.00	\$4,370.15	27.85
OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BENEFITS/EMPLOYEES	54,600.00	49,965.65	4,634.35	0.00	0.00	0.00	54,600.00	\$49,965.65	4,634.35
BENEFITS/OFFICIAL	20,510.00	19,585.21	924.79	0.00	0.00	0.00	20,510.00	\$19,585.21	924.79
SUPPLIES	13,000.00	9,575.38	3,424.62	1,785.00	285.00	1,500.00	14,785.00	\$9,860.38	4,924.62
RECORDS STABILIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
DATA PROCESSING	30,000.00	27,147.29	2,852.71	150,000.00	0.00	150,000.00	180,000.00	\$27,147.29	152,852.71
COMMITMENT FEES	4,000.00	2,800.00	1,200.00	0.00	0.00	0.00	4,000.00	\$2,800.00	1,200.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	5,300.00	2,824.66	2,475.34	0.00	0.00	0.00	5,300.00	\$2,824.66	2,475.34
BONDS	600.00	525.00	75.00	0.00	0.00	0.00	600.00	\$525.00	75.00
MAINTENANCE AGREEMENTS	6,795.00	2,795.00	4,000.00	0.00	0.00	0.00	6,795.00	\$2,795.00	4,000.00
CAPITAL OUTLAY	4,200.00	3,900.00	300.00	0.00	0.00	0.00	4,200.00	\$3,900.00	300.00
TOTAL-COUNTY CLERK	281,760.00	258,547.60	23,212.40	151,785.00	285.00	151,500.00	433,545.00	258,832.60	174,712.40
DISTRICT CLERK:									
SALARIES/OFFICIAL	45,044.00	45,043.92	0.08	0.00	0.00	0.00	45,044.00	\$45,043.92	0.08
SALARIES/EMPLOYEES	54,467.00	53,180.17	1,286.83	0.00	0.00	0.00	54,467.00	\$53,180.17	1,286.83
COLA STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
EXTRA HELP	16,848.00	15,962.29	885.71	13,000.00	0.00	13,000.00	29,848.00	\$15,962.29	13,885.71
OVERTIME	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
BENEFITS/EMPLOYEES	34,060.00	31,075.25	2,984.75	3,000.00	0.00	3,000.00	37,060.00	\$31,075.25	5,984.75
BENEFITS/OFFICIAL	20,510.00	19,568.76	941.24	0.00	0.00	0.00	20,510.00	\$19,568.76	941.24
SUPPLIES	12,500.00	11,200.25	1,299.75	840.00	840.00	0.00	13,340.00	\$12,040.25	1,299.75
DATA PROCESSING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	2,100.00	2,064.85	35.15	0.00	0.00	0.00	2,100.00	\$2,064.85	35.15
BONDS	525.00	260.00	265.00	0.00	0.00	0.00	525.00	\$260.00	265.00
MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TECHNOLOGY EXP	0.00	0.00	0.00	9,000.00	628.00	8,372.00	9,000.00	\$628.00	8,372.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-DISTRICT COURT	186,554.00	178,355.49	8,198.51	25,840.00	1,468.00	24,372.00	212,394.00	179,823.49	32,570.51

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
DISTRICT COURT/DIST. JUDGES:								
CT REPORTER SAL & PRORATION	37,000.00	35,772.01	1,227.99	0.00	0.00	0.00	37,000.00	\$35,772.01
BALIFF/CHS DEPUTY	0.00	0.00	0.00	38,100.00	36,100.08	1,999.92	38,100.00	\$36,100.08
BENEFITS & OTHER EXPENSES	23,000.00	14,412.20	8,587.80	20,105.00	18,491.14	14,770.38	43,105.00	\$32,903.34
FIRST ADMIN REGION	1,200.00	1,062.99	137.01	0.00	0.00	0.00	1,200.00	\$1,062.99
SUPPLIES-276th DISTRICT	550.00	200.38	349.62	0.00	0.00	0.00	550.00	\$200.38
PUBLIC DEFENDERS	88,000.00	83,472.51	4,527.49	0.00	0.00	0.00	88,000.00	\$83,472.51
INVESTIGATION/ATTY EXP	2,000.00	228.71	1,771.29	0.00	0.00	0.00	2,000.00	\$228.71
INTERPRETERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
CIVIL ATTORNEY FEES	16,865.00	14,998.00	1,867.00	0.00	0.00	0.00	16,865.00	\$14,998.00
FORENSIC/EVALS	6,500.00	6,500.00	0.00	0.00	0.00	0.00	6,500.00	\$6,500.00
SPECIAL FUND EXPENSES	0.00	0.00	0.00	31,470.00	6,160.47	25,309.53	31,470.00	\$6,160.47
SPECIAL PROSECUTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TRAVEL	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00
VISITING JUDGES	1,500.00	0.00	1,500.00	0.00	0.00	0.00	1,500.00	\$0.00
TOTAL-DIST. CT./DIST. JUDGES	176,865.00	156,646.80	20,218.20	89,675.00	60,751.69	28,923.31	266,540.00	217,398.49
JUSTICE COURT #1								
SALARY/OFFICIAL	40,943.00	40,943.04	(0.04)	0.00	0.00	0.00	40,943.00	\$40,943.04
SALARIES/EMPLOYEES	30,546.00	30,531.31	14.69	0.00	0.00	0.00	30,546.00	\$30,531.31
COLA STIPEND	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00
AUTO ALLOWANCE	6,900.00	6,900.00	0.00	0.00	0.00	0.00	6,900.00	\$6,900.00
BENEFITS/EMPLOYEES	19,291.00	16,751.53	2,539.47	0.00	0.00	0.00	19,291.00	\$16,751.53
BENEFITS/OFFICIAL	19,770.00	19,676.46	93.54	0.00	0.00	0.00	19,770.00	\$19,676.46
SUPPLIES	2,650.00	2,642.83	7.17	1,145.00	1,049.90	95.10	3,795.00	\$3,692.73
TELEPHONE	1,000.00	419.62	580.38	0.00	0.00	0.00	1,000.00	\$419.62
TRAVEL	1,800.00	1,329.76	470.24	0.00	0.00	0.00	1,800.00	\$1,329.76
UTILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
BONDS	400.00	50.00	350.00	0.00	0.00	0.00	400.00	\$50.00
TECHNOLOGY EXP	0.00	0.00	0.00	2,000.00	870.00	1,130.00	2,000.00	\$870.00
MAINTENANCE AGREEMENTS	183.00	0.00	183.00	0.00	0.00	0.00	183.00	\$0.00
TOTAL- JUST CT. #1	123,983.00	119,244.55	4,738.45	3,145.00	1,919.90	1,225.10	127,128.00	121,164.45
JUSTICE COURT #2								
SALARIES/OFFICIAL	33,750.00	33,750.00	0.00	0.00	0.00	0.00	33,750.00	\$33,750.00
AUTO ALLOWANCE	5,400.00	5,400.00	0.00	0.00	0.00	0.00	5,400.00	\$5,400.00
BENEFITS/OFFICIAL	18,600.00	17,784.78	815.22	0.00	0.00	0.00	18,600.00	\$17,784.78
SUPPLIES	1,500.00	846.52	653.48	2,000.00	1,918.05	81.95	3,500.00	\$2,764.57
TELEPHONE	2,000.00	761.69	1,238.31	0.00	0.00	0.00	2,000.00	\$761.69
TRAVEL	1,700.00	1,121.33	578.67	0.00	0.00	0.00	1,700.00	\$1,121.33
BONDS	400.00	0.00	400.00	0.00	0.00	0.00	400.00	\$0.00
MAINTENANCE AGMT / TECH EXP	183.00	0.00	183.00	500.00	150.00	350.00	683.00	\$150.00
TOTAL-JUST CT. #2	63,533.00	59,664.32	3,868.68	2,500.00	2,068.05	431.95	66,033.00	61,732.37
TOTAL	240,398.00	216,291.17	24,106.83	92,175.00	62,769.74	29,405.26	332,573.00	319,130.86

MARION COUNTY, TEXAS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL-ALL BUDGETED FUNDS
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
			VARIANCE FAVORABLE (UNFAVORABLE)			VARIANCE FAVORABLE (UNFAVORABLE)			VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL		BUDGET	ACTUAL		BUDGET	ACTUAL	
COUNTY ATTORNEY:									
SALARY/OFFICIAL	14,580.00	14,580.00	0.00	0.00	0.00	0.00	14,580.00	\$14,580.00	0.00
SALARIES/EMPLOYEES	75,888.96	75,812.07	56.89	2,500.00	2,472.00	28.00	78,388.96	\$78,284.07	84.89
EXTRA HELP	900.00	697.50	0.00	0.00	0.00	0.00	900.00	\$697.50	202.50
OVERTIME	650.00	444.17	205.83	0.00	0.00	0.00	650.00	\$444.17	205.83
BENEFITS/EMPLOYEES	27,807.00	27,789.63	17.37	600.00	446.04	153.96	28,407.00	\$28,235.67	171.33
BENEFITS/OFFICIAL	3,800.00	3,528.80	271.20	0.00	0.00	0.00	3,800.00	\$3,528.80	271.20
SUPPLIES	5,100.00	5,095.82	4.18	488.00	668.40	(180.40)	5,588.00	\$5,764.22	(176.22)
FUEL	2,500.00	2,418.08	81.92	0.00	0.00	0.00	2,500.00	\$2,418.08	81.92
UNIFORMS	700.00	635.96	64.04	0.00	0.00	0.00	700.00	\$635.96	64.04
BOND FORFEITURE	0.00	0.00	0.00	693.00	0.00	693.00	693.00	\$0.00	693.00
TELEPHONE	500.00	429.62	70.38	0.00	0.00	0.00	500.00	\$429.62	70.38
TRAVEL	2,455.00	2,082.84	372.16	664.00	150.00	514.00	3,119.00	\$2,232.84	886.16
BONDS/INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
MAINTENANCE AGREEMENTS	10.00	0.00	10.00	0.00	0.00	0.00	10.00	\$0.00	10.00
CAPITAL OUTLAY	17,500.00	17,176.01	0.00	1,500.00	999.00	501.00	19,000.00	\$18,175.01	824.99
TOTAL-COUNTY ATTORNEY	152,370.96	150,690.50	1,680.46	6,445.00	4,735.44	1,709.56	158,815.96	155,425.94	3,390.02
COUNTY AUDITOR:									
SALARIES/OFFICIAL	43,383.00	43,383.12	(0.12)	0.00	0.00	0.00	43,383.00	\$43,383.12	(0.12)
EXTRA HELP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BENEFITS/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BENEFITS/OFFICIAL	9,085.00	8,773.92	311.08	0.00	0.00	0.00	9,085.00	\$8,773.92	311.08
SUPPLIES	2,000.00	1,263.58	736.42	0.00	0.00	0.00	2,000.00	\$1,263.58	736.42
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	1,500.00	1,461.80	38.20	0.00	0.00	0.00	1,500.00	\$1,461.80	38.20
BONDS	100.00	0.00	100.00	0.00	0.00	0.00	100.00	\$0.00	100.00
PUBLICATIONS	3,000.00	1,909.55	1,090.45	0.00	0.00	0.00	3,000.00	\$1,909.55	1,090.45
COMPUTER	17,200.00	17,056.35	143.65	0.00	0.00	0.00	17,200.00	\$17,056.35	143.65
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-COUNTY AUDITOR	76,268.00	73,848.32	2,419.68	0.00	0.00	0.00	76,268.00	73,848.32	2,419.68
COUNTY TREASURER:									
SALARIES/OFFICIAL	45,044.00	45,043.92	0.08	0.00	0.00	0.00	45,044.00	\$45,043.92	0.08
EXTRA HELP	16,720.00	14,897.02	1,822.98	0.00	0.00	0.00	16,720.00	\$14,897.02	1,822.98
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
BENEFITS/EMPLOYEES	4,005.00	1,742.22	2,262.78	0.00	0.00	0.00	4,005.00	\$1,742.22	2,262.78
BENEFITS/OFFICIAL	20,480.00	19,573.95	906.05	0.00	0.00	0.00	20,480.00	\$19,573.95	906.05
SUPPLIES	9,500.00	9,304.63	195.37	150.00	150.00	0.00	9,650.00	\$9,454.63	195.37
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	2,000.00	1,696.04	303.96	0.00	0.00	0.00	2,000.00	\$1,696.04	303.96
BONDS	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
CAPITAL OUTLAY	0.00	0.00	0.00	450.00	450.00	0.00	450.00	\$450.00	0.00
TOTAL - COUNTY TREASURER	98,499.00	92,257.78	6,241.22	600.00	600.00	0.00	99,099.00	92,857.78	6,241.22

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

MARION COUNTY, TEXAS

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
CONSTABLE #2								
SALARIES/OFFICIAL	42,250.00	42,187.50	62.50	0.00	0.00	0.00	42,250.00	\$42,187.50
BENEFITS/OFFICIAL	20,300.00	20,300.85	(0.85)	0.00	0.00	0.00	20,300.00	\$20,300.85
SUPPLIES	700.00	76.56	623.44	0.00	0.00	0.00	700.00	\$76.56
UNIFORMS	400.00	268.79	131.21	0.00	0.00	0.00	400.00	\$268.79
FUEL	3,500.00	3,259.38	240.62	0.00	0.00	0.00	3,500.00	\$3,259.38
AUTO MAINTENANCE	2,500.00	2,439.74	60.26	0.00	0.00	0.00	2,500.00	\$2,439.74
TELEPHONE	600.00	419.62	180.38	0.00	0.00	0.00	600.00	\$419.62
COMMUNICATIONS	650.00	0.00	650.00	0.00	0.00	0.00	650.00	\$0.00
TRAVEL - LEASE EXPENDITURES	750.00	0.00	750.00	1,000.00	15.00	985.00	1,750.00	\$15.00
AUTO INSURANCE	1,200.00	688.00	532.00	0.00	0.00	0.00	1,200.00	\$688.00
BONDS	200.00	0.00	200.00	0.00	0.00	0.00	200.00	\$0.00
MAINTENANCE AGREEMENTS	945.50	0.00	945.50	0.00	0.00	0.00	945.50	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TOTAL-CONSTABLE #2	73,995.50	69,620.44	4,375.06	1,000.00	15.00	985.00	74,995.50	69,635.44
SHERIFF:								
SALARIES/OFFICIAL	51,967.00	51,946.24	20.76	400.00	0.00	400.00	52,367.00	\$51,946.24
SALARIES/EMPLOYEES	804,440.00	803,425.94	1,014.06	3,900.00	2,904.92	995.08	808,340.00	\$806,330.86
EXTRA HELP	35,000.00	34,207.84	792.16	500.00	422.12	77.88	35,500.00	\$34,629.96
OVERTIME	142,000.00	141,487.77	512.23	10,600.00	10,522.85	77.15	152,600.00	\$152,010.62
HOLIDAY PAY	59,000.00	58,973.68	26.32	0.00	0.00	0.00	59,000.00	\$58,973.68
BENEFITS/EMPLOYEES	430,942.00	430,668.34	273.66	6,780.00	2,686.13	4,093.87	437,722.00	\$433,354.47
BENEFITS/OFFICIAL	22,475.00	21,613.34	861.66	100.00	70.35	29.65	22,575.00	\$21,683.69
SUPPLIES	25,000.00	17,236.00	7,764.00	8,500.00	6,829.21	1,670.79	33,500.00	\$24,065.21
UNIFORMS	4,800.00	4,765.24	34.76	0.00	0.00	0.00	4,800.00	\$4,765.24
PRISONER FEEDING	70,500.00	69,892.91	607.09	0.00	0.00	0.00	70,500.00	\$69,892.91
PRISONER MEDICAL	56,200.00	52,243.11	3,956.89	0.00	0.00	0.00	56,200.00	\$52,243.11
PRISONER CARE	15,000.00	13,712.56	1,287.44	0.00	0.00	0.00	15,000.00	\$13,712.56
FUEL	61,000.00	60,998.54	1.46	0.00	0.00	0.00	61,000.00	\$60,998.54
AUTO MAINTENANCE	42,775.37	37,727.82	5,047.55	9,980.00	2,958.11	7,021.89	52,755.37	\$40,685.93
TELEPHONE	6,000.00	4,931.28	1,068.72	0.00	0.00	0.00	6,000.00	\$4,931.28
COMMUNICATIONS	4,500.00	3,112.80	1,387.20	32,000.00	10,900.00	21,100.00	36,500.00	\$14,012.80
TRAVEL	3,500.00	2,366.97	1,133.03	0.00	0.00	0.00	3,500.00	\$2,366.97
LEASE EXPENDITURES	0.00	0.00	0.00	10,000.00	3,470.79	6,529.21	10,000.00	\$3,470.79
EMPLOYEE INSURANCE	16,000.00	15,952.00	48.00	0.00	0.00	0.00	16,000.00	\$15,952.00
AUTO INSURANCE	11,500.00	11,020.00	480.00	0.00	0.00	0.00	11,500.00	\$11,020.00
BONDS	800.00	142.00	658.00	0.00	0.00	0.00	800.00	\$142.00
MAINTENANCE AGREEMENTS	55,367.00	55,367.00	0.00	10,308.00	10,307.97	0.03	65,675.00	\$65,674.97
911 MAINTENANCE	2,550.00	2,517.85	32.15	0.00	0.00	0.00	2,550.00	\$2,517.85
CAPITAL OUTLAY	2,600.00	2,531.20	68.80	88,450.00	88,072.00	378.00	91,050.00	\$90,603.20
TOTAL-SHERIFF	1,923,916.37	1,896,840.43	27,075.94	181,518.00	139,144.45	42,373.55	2,105,434.37	2,035,984.88
								69,449.49

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
SOLID WASTE #1:								
SALARIES	9,786.00	9,779.30	6.70	0.00	0.00	0.00	9,786.00	\$9,779.30
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00
EMPLOYEE BENEFITS/EMPLOYEES	2,075.00	2,069.88	5.12	0.00	0.00	0.00	2,075.00	\$2,069.88
MAINTENANCE OPERATION	46,000.00	45,883.48	116.52	0.00	0.00	0.00	46,000.00	\$45,883.48
TOTAL-SOLID WASTE #1	58,111.00	57,732.66	378.34	0.00	0.00	0.00	58,111.00	57,732.66
SOLID WASTE #2:								
SALARIES	9,548.00	9,409.92	138.08	0.00	0.00	0.00	9,548.00	\$9,409.92
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00
EMPLOYEE BENEFITS/EMPLOYEES	2,268.00	1,999.81	268.19	0.00	0.00	0.00	2,268.00	\$1,999.81
MAINTENANCE OPERATION	48,000.00	47,695.49	304.51	0.00	0.00	0.00	48,000.00	\$47,695.49
TOTAL-SOLID WASTE #2	60,066.00	59,105.22	960.78	0.00	0.00	0.00	60,066.00	59,105.22
SOLID WASTE #3:								
SALARIES	8,736.00	8,624.00	112.00	0.00	0.00	0.00	8,736.00	\$8,624.00
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00
EMPLOYEE BENEFITS/EMPLOYEES	2,125.00	1,838.35	286.65	0.00	0.00	0.00	2,125.00	\$1,838.35
MAINTENANCE OPERATION	10,500.00	10,130.01	369.99	0.00	0.00	0.00	10,500.00	\$10,130.01
TOTAL-SOLID WASTE #3	21,611.00	20,592.36	1,018.64	0.00	0.00	0.00	21,611.00	20,592.36
SOLID WASTE #4:								
SALARIES	8,736.00	8,624.00	112.00	0.00	0.00	0.00	8,736.00	\$8,624.00
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00
EMPLOYEE BENEFITS/EMPLOYEES	2,125.00	1,838.29	286.71	0.00	0.00	0.00	2,125.00	\$1,838.29
MAINTENANCE OPERATION	7,000.00	4,559.98	2,440.02	0.00	0.00	0.00	7,000.00	\$4,559.98
TOTAL-SOLID WASTE #4	18,111.00	15,022.27	3,088.73	0.00	0.00	0.00	18,111.00	15,022.27
EMERGENCY MANAGEMENT COORD								
SALARIES	4,500.00	4,500.00	0.00	0.00	0.00	0.00	4,500.00	\$4,500.00
BENEFITS/EMPLOYEES	1,050.00	938.20	111.80	0.00	0.00	0.00	1,050.00	\$938.20
SUPPLIES	1,300.00	0.00	1,300.00	0.00	0.00	0.00	1,300.00	\$0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL-EMC	6,850.00	5,438.20	1,411.80	0.00	0.00	0.00	6,850.00	5,438.20
GAME WARDENS & DPS:								
DPS SUPPLIES	900.00	866.10	33.90	0.00	0.00	0.00	900.00	\$866.10
GAME WARDEN SUPPLIES	800.00	755.11	44.89	0.00	0.00	0.00	800.00	\$755.11
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TX RANGER SUPPLIES	750.00	708.25	41.75	0.00	0.00	0.00	750.00	\$708.25
TOTAL-GAME WARDENS & DPS	2,450.00	2,329.46	120.54	0.00	0.00	0.00	2,450.00	2,329.46

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AGRICULTURAL EXTENSION:									
SALARIES/OFFICIALS	18,930.00	18,930.00	0.00	0.00	0.00	0.00	18,930.00	\$18,930.00	0.00
SALARIES/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
COLA STIPEND	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
AUTO ALLOWANCE	5,000.00	4,999.92	0.08	0.00	0.00	0.00	5,000.00	\$4,999.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BENEFITS/OFFICIALS	2,165.00	1,863.12	301.88	0.00	0.00	0.00	2,165.00	\$1,863.12	301.88
SUPPLIES	2,500.00	983.68	1,516.32	0.00	0.00	0.00	2,500.00	\$983.68	1,516.32
TELEPHONE	1,500.00	1,319.02	180.98	0.00	0.00	0.00	1,500.00	\$1,319.02	180.98
TRAVEL	3,000.00	1,752.32	1,247.68	0.00	0.00	0.00	3,000.00	\$1,752.32	1,247.68
4-H CLUB	1,000.00	898.50	101.50	0.00	0.00	0.00	1,000.00	\$898.50	101.50
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-AGRICULTURAL EXTENSION	34,595.00	30,746.56	3,848.44	0.00	0.00	0.00	34,595.00	30,746.56	3,848.44
VETERAN SERVICE OFFICER:									
SALARIES/OFFICIALS	9,500.00	9,499.92	0.08	0.00	0.00	0.00	9,500.00	\$9,499.92	0.08
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
BENEFITS/OFFICIALS	2,270.00	1,928.28	341.72	0.00	0.00	0.00	2,270.00	\$1,928.28	341.72
SUPPLIES	700.00	620.42	79.58	150.00	150.00	0.00	850.00	\$770.42	79.58
TELEPHONE	500.00	382.41	117.59	0.00	0.00	0.00	500.00	\$382.41	117.59
TRAVEL	1,800.00	764.14	1,035.86	250.00	250.00	0.00	2,050.00	\$1,014.14	1,035.86
TOTAL-VET SVC OFFICER	15,020.00	13,195.17	1,824.83	400.00	400.00	0.00	15,420.00	13,595.17	1,824.83
DEBT SERVICE:									
PRINCIPAL RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
INTEREST & FISCAL CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DATA PROCESSING									
SUPPLIES	0.00	0.00	0.00	21,174.00	20,426.54	747.46	21,174.00	\$20,426.54	747.46
TELEPHONE	0.00	0.00	0.00	734.00	733.20	0.80	734.00	\$733.20	0.80
MAINTENANCE AGREEMENTS	0.00	0.00	0.00	33,832.00	33,832.00	0.00	33,832.00	\$33,832.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL DATA PROCESSING	0.00	0.00	0.00	55,740.00	54,991.74	748.26	55,740.00	54,991.74	748.26
ELECTION EXPENSES:									
SALARIES/EXTRA HELP	42,000.00	41,516.97	483.03	0.00	0.00	0.00	42,000.00	\$41,516.97	483.03
SUPPLIES	44,100.00	44,060.82	39.18	0.00	0.00	0.00	44,100.00	\$44,060.82	39.18
UTILITIES	3,500.00	3,292.61	207.39	0.00	0.00	0.00	3,500.00	\$3,292.61	207.39
MAINTENANCE AGREEMENTS	28,500.00	28,402.50	97.50	0.00	0.00	0.00	28,500.00	\$28,402.50	97.50
ELECTION SEMINAR	4,700.00	4,633.85	66.15	0.00	0.00	0.00	4,700.00	\$4,633.85	66.15
LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
RENTS	750.00	150.00	600.00	0.00	0.00	0.00	750.00	\$150.00	600.00
PUBLICATIONS	800.00	610.94	189.06	0.00	0.00	0.00	800.00	\$610.94	189.06
JUDGES & CLERKS	9,000.00	8,801.25	198.75	0.00	0.00	0.00	9,000.00	\$8,801.25	198.75
CAPITAL OUTLAY	5,000.00	4,760.00	240.00	0.00	0.00	0.00	5,000.00	\$4,760.00	240.00
TOTAL-ELECTION EXPENSES	138,350.00	136,228.94	2,121.06	0.00	0.00	0.00	138,350.00	136,228.94	2,121.06

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
AMBULANCE SERVICE:								
CHAMPION EMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
MIMS AMBULANCE SERVICE	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	\$4,000.00
TOTAL-AMBULANCE SERVICE	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00
FIRE PROTECTION:								
PRECINCT #1	11,000.00	11,000.00	0.00	0.00	0.00	0.00	11,000.00	\$11,000.00
PRECINCT #2	14,000.00	14,000.00	0.00	0.00	0.00	0.00	14,000.00	\$14,000.00
PRECINCT #3	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	\$12,000.00
PRECINCT #4	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	\$12,000.00
TOTAL-FIRE PROTECTION	49,000.00	49,000.00	0.00	0.00	0.00	0.00	49,000.00	49,000.00
ADULT PROBATION:								
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
MAINTENANCE AGREEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
TOTAL-ADULT PROBATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE:								
KELLYVILLE CENTER	2,750.00	2,733.00	17.00	0.00	0.00	0.00	2,750.00	\$2,733.00
ANNEXWALCOTT BDLG INSURANCE	15,000.00	14,988.00	12.00	8,000.00	7,443.00	557.00	23,000.00	\$22,431.00
COURTHOUSE INSURANCE	23,200.00	23,147.00	53.00	0.00	0.00	0.00	23,200.00	\$23,147.00
GENERAL LIABILITY	3,400.00	3,213.00	187.00	0.00	0.00	0.00	3,400.00	\$3,213.00
POLITICAL OFFICIALS' LIABILITY	15,000.00	14,821.00	179.00	0.00	0.00	0.00	15,000.00	\$14,821.00
TOTAL-INSURANCE	59,350.00	58,902.00	448.00	8,000.00	7,443.00	557.00	67,350.00	66,345.00
AIRPORT								
MAINTENANCE & OPERATIONS	40.00	0.00	40.00	102,720.00	90,224.58	12,495.42	102,760.00	\$90,224.58
TOTAL-AIRPORT	40.00	0.00	40.00	102,720.00	90,224.58	12,495.42	102,760.00	90,224.58
RADIO TOWER								
MAINTENANCE & OPERATIONS	3,810.00	3,806.52	3.48	0.00	0.00	0.00	3,810.00	\$3,806.52
TOTAL - RADIO TOWER	3,810.00	3,806.52	3.48	0.00	0.00	0.00	3,810.00	3,806.52

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

MARION COUNTY, TEXAS

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
NON-DEPARTMENTAL:									
APPRAISAL DISTRICT	221,630.00	221,462.55	167.45	0.00	0.00	0.00	221,630.00	\$221,462.55	167.45
AUDIT	20,500.00	20,409.65	90.35	0.00	0.00	0.00	20,500.00	\$20,409.65	90.35
ETEDD	6,667.00	6,642.69	24.31	0.00	0.00	0.00	6,667.00	\$6,642.69	24.31
JUVENILE PROBATION	54,200.00	53,297.52	902.48	0.00	0.00	0.00	54,200.00	\$53,297.52	902.48
CHILD WELFARE BOARD	7,000.00	7,000.00	0.00	0.00	0.00	0.00	7,000.00	\$7,000.00	0.00
LIBRARY	7,500.00	7,500.00	0.00	0.00	0.00	0.00	7,500.00	\$7,500.00	0.00
ECONOMIC DEVELOPMENT	15,000.65	15,000.00	0.65	0.00	0.00	0.00	15,000.65	\$15,000.00	0.65
FRIENDS OF JEFFERSON ANIMALS	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00	\$5,000.00	0.00
MARION/CASS SOIL CONSERVATION	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	\$2,000.00	0.00
TEXANS FEEDING TEXANS	889.50	889.50	0.00	0.00	0.00	0.00	889.50	\$889.50	0.00
HEALTH DEDUCTIBLE	22,800.00	22,708.51	91.49	0.00	0.00	0.00	22,800.00	\$22,708.51	91.49
E. TX COUNCIL ON ALC. & DRUGS	3,000.00	3,000.00	0.00	0.00	0.00	0.00	3,000.00	\$3,000.00	0.00
COMMUNITY HEALTHCARE	7,500.00	7,500.00	0.00	0.00	0.00	0.00	7,500.00	\$7,500.00	0.00
CYPRESS VALLEY NAVIGATION	7,500.00	7,500.00	0.00	0.00	0.00	0.00	7,500.00	\$7,500.00	0.00
MC HIST COMMISSION	2,000.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	\$2,000.00	0.00
EMERGENCY MANAGEMENT	5,500.00	0.00	5,500.00	0.00	0.00	0.00	5,500.00	\$0.00	5,500.00
VICTIMS OF CRIME	12,113.00	6,829.38	5,283.62	0.00	0.00	0.00	12,113.00	\$6,829.38	5,283.62
PAUPER'S BURIAL	3,000.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	\$0.00	3,000.00
AUTOPSIES	65,000.00	63,686.50	1,313.50	0.00	0.00	0.00	65,000.00	\$63,686.50	1,313.50
PROFESSIONAL SERVICES	3,500.00	1,700.00	1,800.00	0.00	0.00	0.00	3,500.00	\$1,700.00	1,800.00
MISCELLANEOUS	10,500.00	10,484.39	15.61	47,874.00	41,588.71	6,285.29	58,374.00	\$52,073.10	6,300.90
TOTAL-MISCELLANEOUS	482,800.15	464,610.69	18,189.46	47,874.00	41,588.71	6,285.29	530,674.15	506,199.40	24,474.75
JURY EXPENDITURES:									
SUPPLIES	0.00	0.00	0.00	6,000.00	3,743.25	2,256.75	6,000.00	\$3,743.25	2,256.75
JURORS	0.00	0.00	0.00	24,000.00	15,070.00	8,930.00	24,000.00	\$15,070.00	8,930.00
TOTAL-JURY EXPENDITURES	0.00	0.00	0.00	30,000.00	18,813.25	11,186.75	30,000.00	18,813.25	11,186.75
ROAD & BRIDGE PRECINCT #1:									
SALARY/OFFICIAL	0.00	0.00	0.00	40,295.00	40,295.04	(0.04)	40,295.00	\$40,295.04	(0.04)
SALARY/EMPLOYEES	0.00	0.00	0.00	68,837.00	66,850.61	1,986.39	68,837.00	\$66,850.61	1,986.39
SALARIES/EXTRA HELP	0.00	0.00	0.00	23,700.00	19,346.94	4,353.06	23,700.00	\$19,346.94	4,353.06
COLA STIPEND	0.00	0.00	0.00	2,000.00	0.00	5,790.04	2,000.00	\$0.00	2,000.00
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	5,790.04	2,000.00	\$0.00	2,000.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	\$7,999.92	0.08	8,000.00	\$7,999.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	40,511.00	38,436.50	2,074.50	40,511.00	\$38,436.50	2,074.50
BENEFITS/OFFICIAL	0.00	0.00	0.00	19,135.00	17,919.67	1,215.33	19,135.00	\$17,919.67	1,215.33
SUPPLIES	0.00	0.00	0.00	327,528.00	326,106.68	1,421.32	327,528.00	\$326,106.68	1,421.32
TELEPHONE	0.00	0.00	0.00	500.00	419.62	80.38	500.00	\$419.62	80.38
TRAVEL	0.00	0.00	0.00	2,000.00	1,247.48	752.52	2,000.00	\$1,247.48	752.52
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	375.00	0.00	375.00	\$375.00	0.00
BONDS	0.00	0.00	0.00	200.00	0.00	200.00	200.00	\$0.00	200.00
CAPITAL OUTLAY	0.00	0.00	0.00	21,186.00	16,500.00	4,686.00	21,186.00	\$16,500.00	4,686.00
TOTAL-ROAD & BRIDGE PRECINCT #1	0.00	0.00	0.00	556,267.00	535,497.46	20,769.54	556,267.00	535,497.46	20,769.54

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL--ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)	
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL
ROAD & BRIDGE PRECINCT #2								
SALARY/OFFICIAL	0.00	0.00	0.00	40,295.00	40,295.04	(0.04)	40,295.00	\$40,295.04
SALARY/EMPLOYEES	0.00	0.00	0.00	92,837.00	90,858.69	1,978.31	92,837.00	\$90,858.69
COLA STIPEND	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
EXTRA HELP	0.00	0.00	0.00	16,700.00	14,434.30	2,265.70	16,700.00	\$14,434.30
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	\$7,999.92
BENEFITS/EMPLOYEES	0.00	0.00	0.00	50,511.00	44,294.56	6,216.44	50,511.00	\$44,294.56
BENEFITS/OFFICIAL	0.00	0.00	0.00	22,935.00	20,654.02	2,280.98	22,935.00	\$20,654.02
SUPPLIES	0.00	0.00	0.00	241,872.00	236,405.96	5,466.04	241,872.00	\$236,405.96
TELEPHONE	0.00	0.00	0.00	650.00	0.00	650.00	650.00	\$0.00
TRAVEL	0.00	0.00	0.00	3,000.00	2,884.04	115.96	3,000.00	\$2,884.04
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	375.00	0.00	375.00	\$375.00
BONDS	0.00	0.00	0.00	200.00	0.00	200.00	200.00	\$0.00
RIGHT OF WAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	65,298.48	56,380.07	8,918.41	65,298.48	\$56,380.07
TOTAL-ROAD & BRIDGE PRECINCT #2	0.00	0.00	0.00	546,673.48	514,581.60	32,091.88	546,673.48	\$514,581.60
ROAD & BRIDGE PRECINCT #3								
SALARY/OFFICIAL	0.00	0.00	0.00	40,295.00	40,295.04	(0.04)	40,295.00	\$40,295.04
SALARY/EMPLOYEES	0.00	0.00	0.00	89,837.00	88,532.79	1,304.21	89,837.00	\$88,532.79
EXTRA HELP	0.00	0.00	0.00	14,700.00	12,865.89	1,834.11	14,700.00	\$12,865.89
COLA STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	\$7,999.92
BENEFITS/EMPLOYEES	0.00	0.00	0.00	51,511.00	43,566.22	7,944.78	51,511.00	\$43,566.22
BENEFITS/OFFICIAL	0.00	0.00	0.00	10,135.00	7,796.22	2,338.78	10,135.00	\$7,796.22
SUPPLIES	0.00	0.00	0.00	193,500.00	192,359.77	1,140.23	193,500.00	\$192,359.77
TELEPHONE	0.00	0.00	0.00	650.00	436.88	213.12	650.00	\$436.88
TRAVEL	0.00	0.00	0.00	3,400.00	3,334.27	65.73	3,400.00	\$3,334.27
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	375.00	0.00	375.00	\$375.00
BONDS	0.00	0.00	0.00	200.00	0.00	200.00	200.00	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	33,125.00	30,000.00	3,125.00	33,125.00	\$30,000.00
TOTAL-ROAD & BRIDGE PRECINCT #3	0.00	0.00	0.00	447,728.00	427,562.00	20,166.00	447,728.00	\$427,562.00
ROAD & BRIDGE PRECINCT #4								
SALARY/OFFICIAL	0.00	0.00	0.00	40,295.00	40,295.04	(0.04)	40,295.00	\$40,295.04
SALARY/EMPLOYEES	0.00	0.00	0.00	74,837.00	72,753.46	2,083.54	74,837.00	\$72,753.46
SALARIES/EXTRA HELP	0.00	0.00	0.00	18,700.00	17,586.44	1,113.56	18,700.00	\$17,586.44
COLA STIPEND	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	\$7,999.92
BENEFITS/EMPLOYEES	0.00	0.00	0.00	45,511.00	38,799.38	6,711.62	45,511.00	\$38,799.38
BENEFITS/OFFICIAL	0.00	0.00	0.00	21,135.00	18,154.60	2,980.40	21,135.00	\$18,154.60
SUPPLIES	0.00	0.00	0.00	220,000.00	121,305.59	98,694.41	220,000.00	\$121,305.59
TELEPHONE	0.00	0.00	0.00	1,000.00	419.62	580.38	1,000.00	\$419.62
TRAVEL	0.00	0.00	0.00	3,000.00	2,872.50	127.50	3,000.00	\$2,872.50
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	375.00	0.00	375.00	\$375.00
BONDS	0.00	0.00	0.00	200.00	0.00	200.00	200.00	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	110,030.27	36,500.00	73,530.27	110,030.27	\$36,500.00
TOTAL-ROAD & BRIDGE PRECINCT #4	0.00	0.00	0.00	447,728.00	427,562.00	20,166.00	447,728.00	\$427,562.00
ROAD & BRIDGE PRECINCT #5								
SALARY/OFFICIAL	0.00	0.00	0.00	40,295.00	40,295.04	(0.04)	40,295.00	\$40,295.04
SALARY/EMPLOYEES	0.00	0.00	0.00	74,837.00	72,753.46	2,083.54	74,837.00	\$72,753.46
SALARIES/EXTRA HELP	0.00	0.00	0.00	18,700.00	17,586.44	1,113.56	18,700.00	\$17,586.44
COLA STIPEND	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,000.00	7,999.92	0.08	8,000.00	\$7,999.92
BENEFITS/EMPLOYEES	0.00	0.00	0.00	45,511.00	38,799.38	6,711.62	45,511.00	\$38,799.38
BENEFITS/OFFICIAL	0.00	0.00	0.00	21,135.00	18,154.60	2,980.40	21,135.00	\$18,154.60
SUPPLIES	0.00	0.00	0.00	220,000.00	121,305.59	98,694.41	220,000.00	\$121,305.59
TELEPHONE	0.00	0.00	0.00	1,000.00	419.62	580.38	1,000.00	\$419.62
TRAVEL	0.00	0.00	0.00	3,000.00	2,872.50	127.50	3,000.00	\$2,872.50
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	375.00	0.00	375.00	\$375.00
BONDS	0.00	0.00	0.00	200.00	0.00	200.00	200.00	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	110,030.27	36,500.00	73,530.27	110,030.27	\$36,500.00
TOTAL-ROAD & BRIDGE PRECINCT #5	0.00	0.00	0.00	447,728.00	427,562.00	20,166.00	447,728.00	\$427,562.00

MARION COUNTY, TEXAS
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL-ALL BUDGETED FUNDS
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TOTAL-ROAD & BRIDGE PRECINCT #4	0.00	0.00	0.00	547,083.27	357,061.55	190,021.72	547,083.27	357,061.55	190,021.72
TOTAL EXPENDITURES	\$4,954,866.48	\$4,804,466.55	\$150,399.93	\$2,849,903.75	\$2,296,187.30	\$553,716.45	\$7,797,920.23	\$7,095,215.65	\$702,704.58
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	251,760.54	371,642.02	119,881.48	(1,090,197.75)	(532,966.82)	557,230.93	911,830.64 (838,437.21)	(161,324.80)	677,112.41
OTHER FINANCING SOURCES & (USES):									
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRANSFERS IN	48,000.00	6,000.00	(42,000.00)	416,322.00	453,422.00	37,100.00	464,322.00	\$459,422.00	(4,900.00)
TRANSFERS OUT	(416,322.00)	(416,322.00)	0.00	(43,100.00)	(43,100.00)	0.00	(459,422.00)	(\$459,422.00)	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	(368,322.00)	(410,322.00)	(42,000.00)	373,222.00	410,322.00	37,100.00	4,900.00	0.00	(4,900.00)
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	(116,561.46)	(38,679.98)	77,881.48	(716,975.75)	(122,644.82)	594,330.93	(833,537.21)	(\$161,324.80)	672,212.41
ADD: FUND BALANCE JANUARY 1	2,921,569.74	2,921,569.74	0.00	2,304,551.68	2,304,551.68	0.00	5,226,121.42	\$5,226,121.42	0.00
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
FUND BALANCE DECEMBER 31, 2024	\$2,805,008.28	\$2,862,869.76	\$77,861.48	\$1,587,575.93	\$2,181,906.86	\$594,330.93	\$4,392,584.21	\$5,064,796.62	\$672,212.41

The notes to the financial statements are an integral part of this statement.

**MARION COUNTY, TEXAS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

1. Summary of Significant Accounting Principles

The accounting policies of Marion County substantially comply with those prescribed by the Governmental Accounting Standards Board and National Council on Governmental Accounting, including utilization of fund accounting and other generally accepted accounting principles applicable to governments.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

Governmental Fund Types include:

- (1) The General Fund – to account for all financial resources except those required to be accounted for in another fund.
- (2) Special Revenue Fund – to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or for major capital projects) that are legally restricted to expenditures for specified purposes.
- (3) Capital Projects Funds – to account for financial resources to be used for acquisition or construction of major capital facilities.
- (4) Debt Service Fund – to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

2. Fixed assets of the County are recorded partially at cost and partially at an estimate by County officials.

3. Cash & Investments

To facilitate better management of the County's cash resources, excess cash is combined in a pooled operating account. Each Fund's portion of total cash is based on its equity in the pooled cash account. Investments are valued at cost or market, whichever is lower. Writedowns from cost to market are recognized when there has been a decline that is other than temporary.

4. Debt

The county currently has no debt.

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-1

ASSETS:	JURY	SPECIAL DISTRICT TAX	ROAD & BRIDGE	RIGHT OF WAY	SELF INSURANCE FUND	LAW LIBRARY FUND
CASH	\$30,826.74	\$354,706.57	\$1,074,323.18	\$1,527.04	\$141,939.79	\$13,997.95
CERTIFICATES OF DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00
PREPAID	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	4,282.01	0.00	3,100.52	0.00	0.00	665.00
CURRENT TAXES RECEIVABLE	0.00	0.00	721,389.32	0.00	0.00	0.00
DELINQUENT PROPERTY TAXES RECEIVABLE	0.00	0.00	407,090.32	0.00	0.00	0.00
ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00	0.00	(40,550.90)	0.00	0.00	0.00
TOTAL ASSETS	\$35,108.75	\$354,706.57	\$2,165,352.44	\$1,527.04	\$141,939.79	\$14,662.95
=====						
LIABILITIES & FUND BALANCES						
LIABILITIES:						
ACCOUNTS PAYABLE	\$0.00	\$0.00	\$4,655.58	\$0.00	\$0.00	\$2,665.09
PAYROLL TAXES & BENEFITS PAYABLE	0.00	0.00	18,682.48	0.00	0.00	0.00
DEFERRED REVENUES	0.00	0.00	1,122,052.87	0.00	0.00	0.00
TOTAL LIABILITIES	\$0.00	\$0.00	\$1,145,390.93	\$0.00	\$0.00	\$2,665.09
FUND BALANCES:						
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED FUND BALANCE	0.00	0.00	1,019,961.51	0.00	0.00	0.00
COMMITTED FUND BALANCE	35,108.75	354,706.57	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	1,527.04	141,939.79	11,997.86
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCES	35,108.75	354,706.57	1,019,961.51	1,527.04	141,939.79	11,997.86
TOTAL LIABILITIES AND FUND BALANCES	\$35,108.75	\$354,706.57	\$2,165,352.44	\$1,527.04	\$141,939.79	\$14,662.95
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The notes to the financial statements are an integral part of this statement

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-1 123

TECHNOLOGY FUND	KELLY PARK	AIRPORT FUND	WALCOTT BUILDING FUND	LAKE PATROL FUND	COUNTY DISPUTE RESOLUTION FUND	COUNTY ATTORNEY FORFEITURE FUND	COUNTY ATTORNEY HOT CHECK FUND	CIVIL FEES	COUNTY RECORD PRESERV. FUND
\$49,006.66	\$27,022.26	\$99,344.74	\$3,909.71	\$18.90	\$473.00	\$9,865.18	\$2,014.47	\$27,304.43	\$271,236.47
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	357.00	0.00	0.00	1,182.00	7,835.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$49,006.66	\$27,022.26	\$99,344.74	\$3,909.71	\$18.90	\$830.00	\$9,865.18	\$2,014.47	\$28,486.43	\$279,071.47
0.00	\$1,233.96	\$385.69	\$202.47	\$0.00	\$0.00	\$218.00	\$0.00	\$2.90	\$0.00
0.00	0.00	0.00	0.00	18.90	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$0.00	\$1,233.96	\$385.69	\$202.47	\$18.90	\$0.00	\$218.00	\$0.00	\$2.90	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	830.00	9,647.18	2,014.47	28,483.53	279,071.47
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49,006.66	25,788.30	98,959.05	3,707.24	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
49,006.66	25,788.30	98,959.05	3,707.24	0.00	830.00	9,647.18	2,014.47	28,483.53	279,071.47
\$49,006.66	\$27,022.26	\$99,344.74	\$3,909.71	\$18.90	\$830.00	\$9,865.18	\$2,014.47	\$28,486.43	\$279,071.47

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-1

ASSETS:	SHERIFF DRUG FORFEITURE FUND	PRETRIAL INTERVENTION PROGRAM	COURTHOUSE SECURITY FUND	CLERKS RECORD MGMT FUND	VITAL STATS	SHERIFF Constable Attorney LEOSE	LOCAL TRUANCY PREVENTION
CASH	\$3,516.83	\$19,497.13	\$17,174.79	\$831.10	\$1,496.42	\$16,554.01	\$13,510.10
CERTIFICATES OF DEPOSIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INVESTMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ACCOUNTS RECEIVABLE	0.00	0.00	1,211.60	148.75	16.00	0.00	753.45
CURRENT TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DELINQUENT PROPERTY TAXES RECEIVABLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS	\$3,516.83	\$19,497.13	\$18,386.39	\$979.85	\$1,512.42	\$16,554.01	\$14,263.55
LIABILITIES & FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$270.10	\$0.00	\$1,508.76	\$295.66	\$0.00	\$0.00	\$0.00
PAYROLL TAXES & BENEFITS PAYABLE	0.00	47.18	0.00	0.00	0.00	0.00	0.00
DEFERRED REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL LIABILITIES	\$270.10	\$47.18	\$1,508.76	\$295.66	\$0.00	\$0.00	\$0.00
FUND BALANCES:							
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED FUND BALANCE	3,246.73	19,449.95	16,877.63	684.19	1,512.42	16,554.01	14,263.55
COMMITTED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCES	3,246.73	19,449.95	16,877.63	684.19	1,512.42	16,554.01	14,263.55
TOTAL LIABILITIES AND FUND BALANCES	\$3,516.83	\$19,497.13	\$18,386.39	\$979.85	\$1,512.42	\$16,554.01	\$14,263.55

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-1 125

SPECIALTY COURT FUND	TIME PAYMENT FUND	COUNTY CLERK TECH FUND	DISTRICT CLERK TECH FUND	JP #1 TECH FUND	JP #2 TECH FUND	OPIOD SETTLEMENT FUND	HEALTHY COUNTY FUND	TOTALS DECEMBER 31, 2024
\$4,807.95	\$7,223.14	\$956.23	\$8,205.50	\$5,504.76	\$827.12	\$14,701.39	\$3,144.89	\$2,225,468.45
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
199.01	342.60	19.79	10.11	626.47	0.00	0.00	0.00	\$20,749.31
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$721,389.32
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$407,090.32
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$40,550.90)
\$5,006.96	\$7,565.74	\$976.02	\$8,215.61	\$6,131.23	\$827.12	\$14,701.39	\$3,144.89	\$3,334,146.50
=====	=====	=====	=====	=====	=====	=====	=====	=====
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,438.21
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$18,748.56
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,122,052.87
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,152,239.64
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
5,006.96	7,565.74	976.02	8,215.61	6,131.23	827.12	0.00	0.00	\$1,441,319.32
0.00	0.00	0.00	0.00	0.00	0.00	14,701.39	0.00	\$404,516.71
0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,144.89	\$336,070.83
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
5,006.96	7,565.74	976.02	8,215.61	6,131.23	827.12	14,701.39	3,144.89	\$2,181,906.86
\$5,006.96	\$7,565.74	\$976.02	\$8,215.61	\$6,131.23	\$827.12	\$14,701.39	\$3,144.89	\$3,334,146.50
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MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-2

	JURY	SPECIAL DISTRICT TAX	ROAD & BRIDGE	RIGHT OF WAY	SELF INSURANCE FUND	LAW LIBRARY FUND	TECHNOLOGY FUND
REVENUES:							
TAXES	\$0.00	\$439,862.47	\$645,095.13	\$0.00	\$0.00	\$0.00	\$0.00
LICENSES & PERMITS	0.00	0.00	457,391.89	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	17,466.00	0.00	2,534.05	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	1,811.24	0.00	0.00	0.00	0.00	5,880.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	5,940.55	0.00	0.00	0.00	0.00
TOTAL REVENUES	\$19,277.24	\$439,862.47	\$1,110,961.62	\$0.00	\$0.00	\$5,880.00	\$0.00
EXPENDITURES:							
PAYROLL	0.00	0.00	806,030.13	0.00	0.00	0.00	0.00
SUPPLIES & OPERATIONS	3,743.25	379,697.09	507,380.91	0.00	0.00	41,588.71	83,681.35
OTHER COSTS	15,070.00	0.00	13,114.41	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	174,002.07	16,500.00	0.00	36,500.00	0.00	0.00
TOTAL EXPENDITURES	18,813.25	553,699.16	1,343,025.45	0.00	36,500.00	41,588.71	83,681.35
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	463.99	(113,836.69)	(232,063.83)	0.00	(36,500.00)	(35,708.71)	(83,681.35)
OTHER FINANCING SOURCES & (USES)							
BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER IN	5,000.00	0.00	219,322.00	0.00	37,100.00	35,000.00	100,000.00
TRANSFER OUT	0.00	0.00	(37,100.00)	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	5,000.00	0.00	182,222.00	0.00	37,100.00	35,000.00	100,000.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,463.99	(113,836.69)	(49,841.83)	0.00	600.00	(708.71)	16,318.65
ADD: FUND BALANCE JANUARY 1	29,644.76	468,543.26	1,069,803.34	1,527.04	141,339.79	12,706.57	32,688.01
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2024	\$35,108.75	\$354,706.57	\$1,019,961.51	\$1,527.04	\$141,939.79	\$11,997.86	\$49,006.66
	=====	=====	=====	=====	=====	=====	=====

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES-ALL SPECIAL REVENUE FUNDS
 DECEMBER 31, 2024

EXHIBIT B-2

KELLY PARK	AIPORT FUND	WALCOTT BUILDING FUND	LAKE PATROL FUND	COUNTY DISPUTE RESOLUTION FUND	COUNTY ATTORNEY FORFEITURE FUND	COUNTY ATTORNEY HOT CHECK FUND	CIVIL FEES	RECORD PRESERV. FUND
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	36,681.84	0.00	19,564.48	0.00	0.00	0.00	0.00	0.00
0.00	29,329.48	0.00	0.00	830.00	0.00	378.77	10,277.00	54,588.94
4,500.00	3.98	7.75	0.00	0.00	0.00	0.00	0.00	0.00
\$4,500.00	\$66,015.30	\$7.75	\$19,564.48	\$830.00	\$0.00	\$378.77	\$10,277.00	\$54,588.94
0.00	0.00	0.00	16,606.37	0.00	0.00	0.00	0.00	0.00
16,337.33	74,626.36	6,580.58	2,958.11	0.00	0.00	181.00	339.47	0.00
0.00	5,098.22	7,443.00	0.00	0.00	0.00	0.00	0.00	0.00
5,985.00	10,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22,322.33	90,224.58	14,023.58	19,564.48	0.00	0.00	181.00	339.47	0.00
(17,822.33)	(24,209.28)	(14,015.83)	0.00	830.00	0.00	197.77	9,937.53	54,588.94
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	(3,000.00)	0.00	0.00	0.00
22,000.00	0.00	0.00	0.00	0.00	(3,000.00)	0.00	0.00	0.00
4,177.67	(24,209.28)	(14,015.83)	0.00	830.00	(3,000.00)	197.77	9,937.53	54,588.94
21,610.63	123,168.33	17,723.07	0.00	0.00	12,647.18	1,816.70	18,546.00	224,482.53
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$25,788.30	\$98,959.05	\$3,707.24	\$0.00	\$830.00	\$9,647.18	\$2,014.47	\$28,483.53	\$279,071.47

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-2

	SHERIFF DRUG FORFEITURE FUND	PRETRIAL INTERVENTION PROGRAM	COURTHOUSE SECURITY FUND	COURTHOUSE RECORD MANAGEMENT FUND	VITAL STATISTICS	SHERIFF CONSTABLE ATTORNEY LEOSE	LOCAL TRUANCY PREVENTION
REVENUES:							
TAXES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LICENSES & PERMITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	0.00	0.00	0.00	0.00	0.00	5,239.80	0.00
CHARGES FOR SERVICES	0.00	3,000.00	7,607.01	1,633.04	340.00	0.00	3,532.69
MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	\$0.00	\$3,000.00	\$7,607.01	\$1,633.04	\$340.00	\$5,239.80	\$3,532.69
EXPENDITURES:							
PAYROLL	0.00	2,918.04	54,591.22	0.00	0.00	0.00	0.00
SUPPLIES & OPERATIONS	280.72	0.00	0.00	2,999.85	0.00	3,965.11	0.00
OTHER COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	280.72	2,918.04	54,591.22	2,999.85	0.00	3,965.11	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(280.72)	81.96	(46,984.21)	(1,366.81)	340.00	1,274.69	3,532.69
OTHER FINANCING SOURCES & (USES)							
BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER IN	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00
TRANSFER OUT	0.00	(3,000.00)	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	0.00	(3,000.00)	35,000.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(280.72)	(2,918.04)	(11,984.21)	(1,366.81)	340.00	1,274.69	3,532.69
ADD: FUND BALANCE JANUARY 1	3,527.45	22,367.99	28,861.84	2,051.00	1,172.42	15,279.32	10,730.86
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2024	\$3,246.73	\$19,449.95	\$16,877.63	\$684.19	\$1,512.42	\$16,554.01	\$14,263.55

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2024

EXHIBIT B-2

SPECIALTY COURT FUND	TIME PAYMENT FUND	COUNTY CLERK TECH FUND	DISTRICT CLERK TECH FUND	JP #1 TECH FUND	JP #2 TECH FUND	OPIOD SETTLEMENT FUND	HEALTHY COUNTY FUND	TOTALS DECEMBER 31, 2024
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,084,957.60
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$457,391.89
0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	\$81,686.17
1,236.04	1,590.78	127.21	210.09	2,678.22	339.76	0.00	0.00	\$125,390.27
0.00	0.00	0.00	0.00	0.00	0.00	3,342.27	0.00	\$13,794.55
\$1,236.04	\$1,590.78	\$127.21	\$210.09	\$2,678.22	\$339.76	\$3,342.27	\$200.00	\$1,763,220.48
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$880,145.76
0.00	0.00	0.00	628.00	870.00	150.00	0.00	0.00	\$1,126,007.84
0.00	0.00	0.00	0.00	0.00	0.00	5,821.00	0.00	\$46,546.63
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$243,487.07
0.00	0.00	0.00	628.00	870.00	150.00	5,821.00	0.00	\$2,296,187.30
1,236.04	1,590.78	127.21	(417.91)	1,808.22	189.76	(2,478.73)	200.00	(\$532,966.82)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$453,422.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$43,100.00)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$410,322.00
1,236.04	1,590.78	127.21	(417.91)	1,808.22	189.76	(2,478.73)	200.00	(\$122,644.82)
3,770.92	5,974.96	848.81	8,633.52	4,323.01	637.36	17,180.12	2,944.89	\$2,304,551.68
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
\$5,006.96	\$7,565.74	\$976.02	\$8,215.61	\$6,131.23	\$827.12	\$14,701.39	\$3,144.89	\$2,181,906.86

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET-ALL TRUST AGENCY FUNDS
DECEMBER 31, 2024

EXHIBIT B-3

	MARION CO. HISTORICAL COMMISSION	SEDBERRY CEMETERY	TOTALS DECEMBER 31, 2024
ASSETS:			
CASH	\$9,800.11	\$3,501.15	\$13,301.26
CERTIFICATES OF DEPOSIT	15,000.00	12,000.00	\$27,000.00
TOTAL ASSETS	\$24,800.11	\$15,501.15	\$40,301.26
LIABILITIES & FUND BALANCES			
LIABILITIES:			
ACCOUNTS PAYABLE	\$0.00	\$0.00	\$0.00
DUE TO OTHER FUNDS	0.00	0.00	\$0.00
TOTAL LIABILITIES	\$0.00	\$0.00	\$0.00
FUND BALANCES:			
NON-SPENDABLE FUND BALANCE	0.00	0.00	\$0.00
RESTRICTED FUND BALANCE	0.00	0.00	\$0.00
COMMITTED FUND BALANCE	0.00	0.00	\$0.00
ASSIGNED FUND BALANCE	24,800.11	15,501.15	\$40,301.26
UNASSIGNED FUND BALANCE	0.00	0.00	\$0.00
TOTAL FUND BALANCES	24,800.11	15,501.15	\$40,301.26
TOTAL LIABILITIES AND FUND BALANCES	\$24,800.11	\$15,501.15	\$40,301.26

The notes to the financial statements are an integral part of this statement.

MARION COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES-ALL TRUST AGENCY FUNDS
 DECEMBER 31, 2024

EXHIBIT B-4

	MARION CO. HISTORICAL COMMISSION	SEDBERRY CEMETERY	TOTALS DECEMBER 31, 2024
REVENUES:			
LOCAL REVENUES	\$2,375.51	\$302.52	\$2,678.03
TOTAL REVENUES	\$2,375.51	\$302.52	\$2,678.03
EXPENDITURES:			
OPERATING COSTS	5,931.40	0.00	\$5,931.40
TOTAL EXPENDITURES	\$5,931.40	\$0.00	\$5,931.40
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(3,555.89)	302.52	(\$3,253.37)
ADD: FUND BALANCE JANUARY 1	28,356.00	15,198.63	\$43,554.63
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	\$0.00
FUND BALANCE DEC 31, 2024	\$24,800.11	\$15,501.15	\$40,301.26
	=====	=====	=====

The notes to the financial statements are an integral part of this statement.

Marion County, Texas

Federal & State Awards Section

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET
FEDERAL STATE PROGRAM FUNDS
DECEMBER 31, 2024

EXHIBIT B-5

	ARPA	LATCF	SB 22	CDBG GLO-HMAP	TOTALS DECEMBER 31, 2024
ASSETS:					
CASH	\$280,155.76	\$19,212.27	\$360,124.91	\$0.00	\$659,492.94
CERTIFICATES OF DEPOSIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOUNTS RECEIVABLE	0.00	0.00	0.00	0.00	\$0.00
TOTAL ASSETS	\$280,155.76	\$19,212.27	\$360,124.91	\$0.00	\$659,492.94
LIABILITIES & FUND BALANCES					
LIABILITIES:					
ACCOUNTS PAYABLE	\$0.00	\$6,491.18	\$0.00	\$0.00	\$6,491.18
PAYROLL BENEFITS	0.00	0.00	3,420.86	0.00	\$3,420.86
DUE TO THE STATE	\$0.00	\$0.00	\$6,704.05	\$0.00	\$6,704.05
DEFERRED REVENUES	\$0.00	\$0.00	\$350,000.00	\$0.00	\$350,000.00
TOTAL LIABILITIES	0.00	6,491.18	360,124.91	0.00	366,616.09
FUND BALANCES:					
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
RESTRICTED FUND BALANCE	280,155.76	12,721.09	0.00	0.00	\$292,876.85
COMMITTED FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	\$0.00
TOTAL FUND BALANCES	280,155.76	12,721.09	0.00	0.00	\$292,876.85
TOTAL LIABILITIES AND FUND BALANCES	\$280,155.76	\$19,212.27	\$360,124.91	\$0.00	\$659,492.94

MARION COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FEDERAL STATE PROGRAM FUNDS
 DECEMBER 31, 2024

EXHIBIT B-6

	ARPA	LATCF	SB22	CDBG GLO-HMAP	TOTALS DECEMBER 31, 2024
REVENUES:					
INTERGOVERNMENTAL REVENUES	\$0.00	\$0.00	\$355,176.05	\$0.00	\$355,176.05
INTEREST	\$0.00	\$0.00	\$391.61	\$0.00	\$391.61
TOTAL REVENUES	\$0.00	\$0.00	\$355,567.66	\$0.00	\$355,567.66
EXPENDITURES:					
DA SALARIES	0.00	0.00	100,072.11	0.00	\$100,072.11
CONSTABLE 1 SALARIES	0.00	0.00	1,808.41	0.00	\$1,808.41
CONSTABLE 2 SALARIES	0.00	0.00	3,410.49	0.00	\$3,410.49
SHERIFF SALARIES	0.00	0.00	193,158.65	0.00	\$193,158.65
SHERIFF CAPITAL OUTLAY	0.00	0.00	57,118.00	0.00	\$57,118.00
REV LOSS - BENEFICIARIES	100,800.00	0.00	0.00	0.00	\$100,800.00
REV LOSS - PRECINCT EQUIP	390,264.07	0.00	0.00	0.00	\$390,264.07
REV LOSS - KELLY PARK ROOF	135,678.00	0.00	0.00	0.00	\$135,678.00
REV LOSS - ELEVATORS	7,653.28	0.00	0.00	0.00	\$7,653.28
REV LOSS-TRUCKS	0.00	0.00	0.00	0.00	\$0.00
ADMINISTRATIVE	47,850.60	0.00	0.00	0.00	\$47,850.60
ENGINEERING	58,200.00	0.00	0.00	0.00	\$58,200.00
JAIL/ANNEX REMODEL	243,198.78	49,193.42	0.00	0.00	\$292,392.20
GENERAL GOVERNMENT	0.00	9,062.31	0.00	0.00	\$9,062.31
INFRASTRUCTURE	0.00	49,500.00	0.00	0.00	\$49,500.00
DA CAPITAL OUTLAY	0.00	48,215.00	0.00	0.00	\$48,215.00
TOTAL EXPENDITURES	\$983,644.73	\$155,970.73	\$355,567.66	\$0.00	\$1,495,183.12
OTHER FINANCING SOURCES & (USES)					
TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	0.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(983,644.73)	(155,970.73)	0.00	0.00	(\$1,139,615.46)
ADD: FUND BALANCE JANUARY 1	1,263,800.49	168,691.82	0.00	0.00	\$1,432,492.31
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2024	\$280,155.76	\$12,721.09	\$0.00	\$0.00	\$292,876.85

The notes to the financial statements are an integral part of this statement.

Bid Notice

In accordance with Sections 262.021 through 262.037, inclusive, of Vernon's Texas Codes Annotated Local Government Code, the County of Marion, State of Texas, hereby gives public notice of its intent to seek bids.

Sealed bids are to be received in the Office of the County Judge, 102 W Austin, Room 205, Jefferson, TX 75657, by 9:00 a.m. Tuesday, May 27, 2025. Clearly mark bids 'road supplies'. Bids will be opened at 9:00 a.m.

The items to be bid are as follows: recycled road topping, sand, clay, gravel – including contract gravel delivery, pre-mixed oil dirt, road oil, on-road and off-road diesel, and unleaded gasoline.

The specifications for same may be obtained in the Office of the County Auditor during normal office hours. The methods of payment and bond requirements are to be in accordance with the terms stated in the general specifications.

By: Shanna Solomon
Marion County Auditor



TEXAS ASSOCIATION of COUNTIES RISK MANAGEMENT POOL

Liability Contribution & Coverage Declarations - Proposal

Member: Marion County

Coverage Period: June 17, 2025 through June 17, 2026

This proposal Contribution & Coverage Declarations (CCD) is part of the Coverage Documents between the Texas Association of Counties Risk Management Pool (Pool) and the Named Member shown above, subject to the terms, conditions, definitions, exclusions, and sub-limits contained in the Coverage Documents, any endorsements, and the Interlocal Participation Agreement (IPA).

LAW ENFORCEMENT LIABILITY	Retroactive Date	Limits of Liability	Deductible Per Claim	Contribution	Select Coverage
Law Enforcement Liability	Full Prior Acts	\$2,000,000 Per Claim \$2,000,000 Aggregate	\$5,000	\$16,649	☒
Optional Coverage					
District Judge	06/17/2016	Per Endorsement		\$500	☒
District Attorney	06/17/2001	Per Endorsement		\$500	☒
Covered Law Enforcement Departments or Agency					
Marion County Attorney's Office Marion County Constable's Offices Marion County Employees Of The District Attorney's Office Marion County Juvenile Probation Department Marion County Sheriff's Office					
LAW ENFORCEMENT LIABILITY CONTRIBUTION				\$17,649	

PRIVACY OR SECURITY EVENT LIABILITY AND EXPENSE	Retroactive Date	Limits of Liability	Deductible Per Covered Event	Contribution	Select Coverage
Privacy or Security Event Liability and Expense	06/17/2024	\$1,000,000 Annual Aggregate	\$10,000	\$7,500	☒
Included Coverage					
Business Interruption		\$250,000 / \$250,000			
Electronic Equipment and Data Recovery		\$250,000 / \$250,000			
eCrime		\$250,000 / \$250,000			
Extortion		\$25,000 / \$25,000			
Split Retroactive Coverage Dates					
Privacy or Security Event Liability and Expense	05/01/2015	\$1,000,000 Annual Aggregate			
Privacy or Security Event Liability and Expense	06/17/2018	\$2,000,000 Annual Aggregate			
PRIVACY OR SECURITY EVENT LIABILITY AND EXPENSE CONTRIBUTION				\$7,500	

PUBLIC OFFICIALS LIABILITY	Retroactive Date	Limits of Liability	Deductible Per Claim	Contribution	Select Coverage
Public Officials Liability	Full Prior Acts	\$2,000,000 Per Claim \$2,000,000 Aggregate	\$5,000	\$10,279	☒
Optional Coverage					
District Attorney	06/17/2001	Per Endorsement		\$500	☒
PUBLIC OFFICIALS LIABILITY CONTRIBUTION				\$10,779	
TOTAL CONTRIBUTIONS				\$35,928	

NOTICE OF ACCIDENT/CLAIM

Notice of an accident or claim (including service of process, if any) is to be delivered immediately to the Pool via the Texas Association of Counties Claims Department at:

Texas Association of Counties
Attention: CLAIMS
P. O. Box 2131
Austin, Texas 78768
Fax Number: 512-615-8942
Email: claims-cs@county.org

Any notice of claim and/or related documents should be mailed to the above immediately or by fax or email.

CONDITIONS

Coverage: This CCD is to outline limits, deductibles, and contributions only. All coverage is subject to the terms, conditions, definitions, exclusions, and sub-limits described in the Coverage Documents, any endorsements, and the IPA.

Claims Reporting: The Named Member shall submit claims to the Pool as set forth in each applicable Coverage Document or as otherwise required by the Pool or state law.

Failure to Maintain Coverage: The Named Member's failure to maintain at least one coverage through the Pool will result in the automatic and immediate termination of the IPA.

Named Member Compliance: By executing the IPA, the Named Member agrees to comply with and abide by the Pool's Bylaws, applicable Coverage Documents, and the Pool's policies, as now in effect and as amended.

Payment of Annual Contribution: The Named Member shall pay contributions as outlined on invoices and as per the terms of the IPA.

Pool's Right to Audit: The Pool has the right, but no obligation, to audit and inspect the Named Member's operations and property at any time upon reasonable notice and during regular business hours, as the Pool deems necessary to protect the interest of the Pool.

Property Appraisal: Property coverage is blanket and based on Replacement Cost. The Pool will provide a formal physical appraisal of the Member's property on a periodic basis and the Member agrees to accept the values provided by the Pool's appraisal firm. Member agrees to report all buildings and contents prior to renewal.

Pool Coordinator: The Named Member shall appoint a Pool Coordinator. The name of the Pool Coordinator and the address for which notices may be given by the Pool shall be set forth in the space provided at the end of the IPA. The Pool Coordinator shall promptly provide the Pool with any required information.

The Named Member may change its Pool Coordinator and the address for notice by giving written notice to Pool of the change before the effective date of the change.

Any failure or omission of the Named Member's Pool Coordinator shall be deemed a failure or omission of the Named Member. The Pool is not required to contact any other individual regarding the Named Member's business except the named Pool Coordinator unless notice or contact to another individual is required by applicable law. Any notice given by Pool or its contractor to the Pool Coordinator or such individual as is designated by law for a particular notice, shall be deemed notice to the Named Member.

Split Retroactive Coverage Dates: Means the period of time between the Split Retroactive Coverage Dates shown on the CCD and the Retroactive Date shown on the CCD.

Submission of Information: The Named Member shall timely submit to the Pool documentation necessary for the Pool to use to determine the risk to be covered for the next renewal period and to properly underwrite the risk exposure. The Pool will provide forms identifying the information requested.

Termination and Renewal: The coverage outlined in this CCD may be terminated or not renewed by either party as outlined in the IPA or applicable Coverage Document.

Termination for Failure to Pay: Notwithstanding any other provision in the IPA, if any payment or contribution for coverage owed by the Named Member to the Pool is not paid as required by the IPA, the Pool may cancel coverage or terminate coverage and the IPA, as the Pool deems appropriate, in accordance with the Pool's Bylaws and the applicable Coverage Document. The Named Member shall remain obligated for such unpaid contribution or charge for the period preceding termination.

COVERAGE ACCEPTANCE

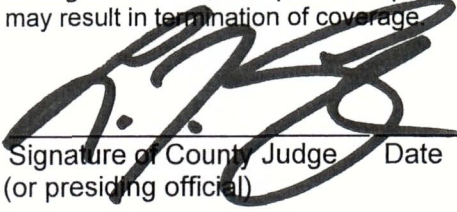
Acceptance is not valid unless received by Texas Association of Counties Risk Management Pool not later than 60 days from the proposal date, unless extension is granted by the Pool.

Coverage is subject to receipt of the signed Interlocal Participation Agreement and completed Proposal. Failure to disclose to the Pool known, past, present and potential claims, may result in termination of coverage.


Authorized signature

04/07/2025

Date


Signature of County Judge Date
(or presiding official)

Public Official / LE Liability								
	<u>Public Official</u>	<u>Law Enforcement</u>	<u>Cyber Coverage</u>	<u>Total</u>	<u>change</u>			
2016	\$ 12,223.00	\$ 11,909.00	\$ -	\$ 24,132.00				
2017	\$ 12,152.00	\$ 12,398.00	\$ -	\$ 24,550.00	\$418.00			
2018	\$ 12,628.00	\$ 12,678.00	\$ -	\$ 25,306.00	\$756.00			
2019	\$ 11,805.00	\$ 11,016.00	\$ -	\$ 22,821.00	(\$2,485.00)			
2020	\$ 9,687.00	\$ 11,049.00	\$ -	\$ 20,736.00	(\$2,085.00)			
2021	\$ 8,892.00	\$ 14,074.00	\$ -	\$ 22,966.00	\$2,230.00			
2022	\$ 8,908.00	\$ 13,897.00	\$ -	\$ 22,805.00	(\$161.00)			
2023	\$ 9,044.00	\$ 14,771.00	\$ -	\$ 23,815.00	\$1,010.00			
2024	\$ 9,821.00	\$ 15,952.00	\$ -	\$ 25,773.00	\$1,958.00	2655		
2025	\$ 10,779.00	\$ 17,649.00	\$ 5,000.00	\$ 33,428.00	\$ 7,655.00	Option 1		
2025	\$ 10,779.00	\$ 17,649.00	\$ 7,500.00	\$ 35,928.00	\$ 10,155.00	Option 2		