

Exhibit "C"

2025

Marion County Annual Report



**MARION COUNTY, TEXAS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2025**

INDEX

	Exhibit	Page
County Auditor's Statement		1
Combined Balance Sheet - All Fund Types and Account Groups	A-1	2
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – All Government Fund Types and Expendable Trust Types	A-2	3-5
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – All Budgeted Funds	A-3	6-17
Notes to Financial Statements		18
Combining Balance Sheet – All Special Revenue Funds	B-1	19-22
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All Special Revenue Funds	B-2	23-26
Combining Balance Sheet – All Trust and Agency Funds	B-3	27
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – All Trust and Agency Funds	B-4	28
Combining Balance Sheet – Federal Program Funds	B-5	30
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Federal Program Funds	B-6	31

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

May 12, 2026

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

Honorable Judges:

Marion County began 2025 with a total of \$4,024,845.02 of fund balances in the General, Jury, and Road and Bridge Funds. We ended 2025 with a total of \$3,813,528.67 of fund balances in the above-mentioned funds.

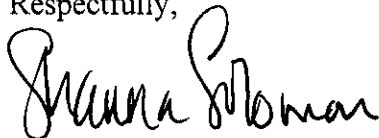
In compliance with Subsection 114.025 of the Texas Local Government Code, herewith is submitted the Annual Financial Report of Marion County, Texas for the year ended December 31, 2025.

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 2025.

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, 2025

EXHIBIT A-1

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUPS			TOTALS (MEMO ONLY) DECEMBER 31, 2025
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
CASH	\$2,464,687.84	\$2,134,143.50	\$42,000.00	\$11,003.95	\$0.00	\$0.00	\$4,651,835.29	
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	942.00	14,479.98	0.00	0.00	0.00	0.00	\$15,421.98	
ACCOUNTS RECEIVABLE	52,597.67	713,248.92	0.00	0.00	0.00	0.00	\$765,846.59	
CURRENT TAXES RECEIVABLE	3,159,298.84	401,107.86	0.00	0.00	0.00	0.00	\$3,560,406.70	
DELINQUENT PROPERTY TAXES RECEIVABLE	1,766,012.20	(40,100.90)	0.00	0.00	0.00	0.00	\$1,725,911.30	
ALLOWANCE FOR UNCOLLECTABLE TAXES DUE FROM OTHER GOVERNMENTS	(176,657.15)	0.00	0.00	0.00	0.00	0.00	(\$176,657.15)	
LAND	52,170.00	0.00	0.00	0.00	0.00	0.00	\$52,170.00	
BUILDINGS	0.00	0.00	0.00	0.00	565,409.00	0.00	\$565,409.00	
FURNITURE & FIXTURES	0.00	0.00	0.00	0.00	11,083,674.50	0.00	\$11,083,674.50	
MACHINERY, EQUIPMENT, & VEHICLES	0.00	0.00	0.00	0.00	758,543.85	0.00	\$758,543.85	
IMPROVEMENTS OTHER THAN BUILDINGS	0.00	0.00	0.00	0.00	2,698,280.83	0.00	\$2,698,280.83	
CONSTRUCTION IN PROGRESS	0.00	0.00	0.00	0.00	928,580.70	0.00	\$928,580.70	
ACCUMULATED DEPRECIATION	0.00	0.00	0.00	0.00	(7,599,297.38)	0.00	(\$7,599,297.38)	
TOTAL ASSETS	\$7,919,051.40	\$3,222,879.36	\$42,000.00	\$38,003.95	\$8,435,191.50	\$0.00	\$19,657,126.21	
LIABILITIES & FUND EQUITY:								
LIABILITIES:								
ACCOUNTS PAYABLE	\$70,038.74	\$71,788.66	\$0.00	\$0.00	\$0.00	\$0.00	\$141,827.40	
PAYROLL TAXES & BENEFITS PAYABLE	78,791.84	25,004.61	0.00	0.00	0.00	0.00	\$103,796.45	
DUE TO OTHER FUNDS/GOV.	18,497.38	0.00	0.00	0.00	0.00	0.00	\$18,497.38	
DEFERRED REVENUES	4,900,823.96	1,098,630.86	0.00	0.00	0.00	0.00	\$5,999,454.82	
BONDS PAYABLE (NOTE 3)	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
TOTAL LIABILITIES	\$5,068,151.92	\$1,195,424.13	\$0.00	\$0.00	\$0.00	\$0.00	\$6,263,576.05	
FUND EQUITY:								
INVESTMENT IN GEN. FIXED ASSETS	0.00	0.00	0.00	0.00	8,435,191.50	0.00	\$8,435,191.50	
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	
RESTRICTED FUND BALANCE	0.00	1,405,072.42	42,000.00	0.00	0.00	0.00	\$1,447,072.42	
COMMITTED FUND BALANCE	0.00	247,251.31	0.00	0.00	0.00	0.00	\$247,251.31	
ASSIGNED FUND BALANCE	0.00	375,131.50	0.00	38,003.95	0.00	0.00	\$413,135.45	
UNASSIGNED FUND BALANCE	2,850,899.48	0.00	0.00	0.00	0.00	0.00	\$2,850,899.48	
TOTAL FUND BALANCES	\$2,850,899.48	\$2,027,455.23	\$42,000.00	\$38,003.95	\$8,435,191.50	\$0.00	\$13,393,550.16	
TOTAL LIABILITIES & FUND BALANCES	\$7,919,051.40	\$3,222,879.36	\$42,000.00	\$38,003.95	\$8,435,191.50	\$0.00	\$19,657,126.21	

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, 2025

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY) DECEMBER 31, 2025
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
REVENUES:					
TAXES	\$4,685,948.51	\$1,211,684.20	\$0.00	\$0.00	\$5,897,632.71
LICENSES AND PERMITS	26,765.00	475,219.41	0.00	0.00	501,984.41
INTERGOVERNMENTAL REVENUES	142,794.67	69,602.65	0.00	0.00	212,397.32
CHARGES FOR SERVICES	355,380.67	139,546.97	0.00	0.00	494,927.64
MISCELLANEOUS REVENUES	106,177.28	79,597.19	0.00	2,677.69	188,452.16
TOTAL REVENUES	\$5,317,066.13	\$1,975,650.42	\$0.00	\$2,677.69	\$7,295,394.24
EXPENDITURES:					
ADMINISTRATION	178,113.02	0.00	0.00	0.00	178,113.02
COUNTY CLERK	291,409.29	0.00	0.00	0.00	291,409.29
DISTRICT CLERK	224,037.12	0.00	0.00	0.00	224,037.12
DISTRICT COURT	134,055.07	0.00	0.00	0.00	134,055.07
JUSTICE COURT #1	116,450.34	0.00	0.00	0.00	116,450.34
JUSTICE COURT #2	67,351.56	0.00	0.00	0.00	67,351.56
COUNTY ATTORNEY	137,436.93	0.00	0.00	0.00	137,436.93
COUNTY AUDITOR	78,425.56	0.00	0.00	0.00	78,425.56
TREASURER	92,440.72	0.00	0.00	0.00	92,440.72
TAX OFFICE	396,123.00	0.00	0.00	0.00	396,123.00
MAINTENANCE	204,343.91	0.00	0.00	0.00	204,343.91
CONSTABLE #1	73,148.49	0.00	0.00	0.00	73,148.49
CONSTABLE #2	74,279.20	0.00	0.00	0.00	74,279.20
SHERIFF	1,952,327.55	0.00	0.00	0.00	1,952,327.55
SOLID WASTE #1	59,745.73	0.00	0.00	0.00	59,745.73
SOLID WASTE #2	61,774.97	0.00	0.00	0.00	61,774.97
SOLID WASTE #3	25,575.17	0.00	0.00	0.00	25,575.17
SOLID WASTE #4	18,399.68	0.00	0.00	0.00	18,399.68
EMERGENCY MANAGEMENT COORD	5,448.60	0.00	0.00	0.00	5,448.60

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, 2025

EXHIBIT A-2

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY) DECEMBER 31, 2025
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
GAME WARDENS & DPS	2,068.31	0.00	0.00	0.00	2,068.31
AGRICULTURAL EXTENSION	33,398.93	0.00	0.00	0.00	33,398.93
VETERAN SERVICE OFFICER	16,188.06	0.00	0.00	0.00	16,188.06
DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
ELECTION EXPENSES	51,659.40	0.00	0.00	0.00	51,659.40
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	69,159.00	0.00	0.00	0.00	69,159.00
RADIO TOWER	3,846.28	0.00	0.00	0.00	3,846.28
NON-DEPARTMENTAL	530,646.52	0.00	0.00	0.00	530,646.52
JURY EXPENDITURES	0.00	13,771.15	0.00	0.00	13,771.15
SPECIAL DISTRICT SALES TAX	0.00	653,556.87	0.00	0.00	653,556.87
ROAD & BRIDGE #1	0.00	432,603.30	0.00	0.00	432,603.30
ROAD & BRIDGE #2	0.00	413,571.56	0.00	0.00	413,571.56
ROAD & BRIDGE #3	0.00	385,870.31	0.00	0.00	385,870.31
ROAD & BRIDGE #4	0.00	342,759.35	0.00	0.00	342,759.35
SELF INSURANCE FUND	0.00	24,433.50	0.00	0.00	24,433.50
LAW LIBRARY EXPENDITURES	0.00	46,088.68	0.00	0.00	46,088.68
CIVIL FEES	0.00	1,126.92	0.00	0.00	1,126.92
TECHNOLOGY FUND	0.00	94,677.48	0.00	0.00	94,677.48
KELLY PARK	0.00	12,934.01	0.00	0.00	12,934.01
WALCOTT BUILDING	0.00	11,155.36	0.00	0.00	11,155.36
AIRPORT FUND	0.00	113,319.70	0.00	0.00	113,319.70
LAKE PATROL FUND	0.00	13,923.84	0.00	0.00	13,923.84
COUNTY DISPUTE RESOLUTION FUND	0.00	0.00	0.00	0.00	0.00
COUNTY ATTORNEY FORFEITURE FUND	0.00	866.03	0.00	0.00	866.03
COUNTY ATTORNEY HOT CHECK FUND	0.00	0.00	0.00	0.00	0.00
RECORD PRESERV. FUND	0.00	4,800.00	0.00	0.00	4,800.00
SHERIFF DRUG FORFEITURE FUND	0.00	686.91	0.00	0.00	686.91
PRETRIAL INTERVENTION PROGRAM	0.00	2,990.00	0.00	0.00	2,990.00
COURTHOUSE SECURITY FUND	0.00	57,599.41	0.00	0.00	57,599.41
CLERK RECORD MANAGEMENT FUND	0.00	2,282.79	0.00	0.00	2,282.79
VITAL STATISTICS	0.00	0.00	0.00	0.00	0.00
SHERIFF, CONSTABLE, ATTORNEY LEOSE	0.00	5,496.62	0.00	0.00	5,496.62
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	765.00	0.00	0.00	765.00

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, 2025

EXHIBIT A-2

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	TOTALS (MEMO ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		
JP #2 TECH FUND	0.00	465.00	0.00	0.00	465.00
COUNTY CLERK TECH FUND	0.00	930.00	0.00	0.00	930.00
DISTRICT CLERK TECH FUND	0.00	2,406.26	0.00	0.00	2,406.26
HEALTHY COUNTY	0.00	0.00	0.00	0.00	0.00
HISTORICAL COMMISSION	0.00	0.00	0.00	4,975.00	4,975.00
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	0.00	0.00	0.00	0.00
CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$4,950,852.41	\$2,639,080.05	\$0.00	\$4,975.00	\$7,594,907.46
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	366,213.72	(663,429.63)	0.00	(2,297.31)	(299,513.22)
OTHER FINANCING SOURCES & (USES)					
LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00
TRANSFERS IN	0.00	506,822.00	0.00	0.00	506,822.00
TRANSFERS OUT	(450,822.00)	(56,000.00)	0.00	0.00	(506,822.00)
TOTAL OTHER FINANCING SOURCES & (USES)	(450,822.00)	450,822.00	0.00	0.00	0.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(84,608.28)	(212,607.63)	0.00	(2,297.31)	(299,513.22)
ADD: FUND BALANCE JANUARY 1 INCREASE (DECREASE) IN FUND BALANCE	2,935,507.76	2,240,062.86	42,000.00	40,301.26	5,257,871.88
	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC. 31, 2025	\$2,850,899.48	\$2,027,455.23	\$42,000.00	\$38,003.95	\$4,958,358.66

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

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, 2026

	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	\$4,345,751.00	\$4,250,221.16	(\$95,529.84)	\$779,879.00	\$760,397.31	(\$19,481.69)	\$5,125,630.00	\$5,010,618.47	(\$115,011.53)
SALES TAXES	550,000.00	435,727.35	(114,272.65)	468,063.00	451,286.89	(16,776.11)	1,018,063.00	\$887,014.24	(131,048.76)
BEER & LIQUOR	1,500.00	115.00	(1,385.00)	0.00	0.00	0.00	1,500.00	\$115.00	(1,385.00)
AUTO REGISTRATION	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	\$1,000.00	0.00
BOAT REGISTRATION	0.00	0.00	0.00	500,000.00	465,024.46	(34,975.54)	500,000.00	\$465,024.46	(34,975.54)
RES. SOLID WASTE PERMITS	0.00	0.00	0.00	1,600.00	10,194.95	8,594.95	1,600.00	\$10,194.95	8,594.95
ENTITLEMENT LANDS ALLOC.	25,000.00	25,650.00	650.00	0.00	0.00	0.00	25,000.00	\$25,650.00	650.00
LATERAL ROAD ALLOCATION	75,000.00	84,790.87	9,790.87	0.00	0.00	0.00	75,000.00	\$84,790.87	9,790.87
STATE FUNDING	0.00	0.00	0.00	17,500.00	15,030.87	(2,469.13)	17,500.00	\$15,030.87	(2,469.13)
FEDERAL FUNDING	48,200.00	58,003.80	9,803.80	18,500.00	35,274.39	16,774.39	66,700.00	\$93,278.19	26,578.19
LEOSE FUNDS	0.00	0.00	0.00	34,260.00	13,923.84	(20,336.16)	34,260.00	\$13,923.84	(20,336.16)
CITY & HOSPITAL COLLECTIONS	0.00	0.00	0.00	2,054.00	5,336.55	3,282.55	2,054.00	\$5,336.55	3,282.55
SCHOOL COLLECTIONS	28,948.00	39,208.00	10,261.00	0.00	0.00	0.00	28,948.00	\$39,208.00	10,261.00
FEES OF OFFICE	45,610.00	24,740.00	(20,870.00)	0.00	0.00	0.00	45,610.00	\$24,740.00	(20,870.00)
DEPOSITORY INTEREST	300,000.00	291,431.67	(8,568.33)	78,350.00	109,281.21	30,931.21	378,350.00	\$400,712.88	22,362.88
BOND INCOME	3,000.00	38,909.97	2,909.97	2,500.00	3.53	(2,496.47)	3,000.00	\$38,913.50	413.50
OIL & GAS ROYALTY	3,000.00	0.00	(3,000.00)	0.00	0.00	0.00	3,000.00	\$0.00	(3,000.00)
RENTAL FEES	1,000.00	0.00	(1,000.00)	0.00	0.00	0.00	1,000.00	\$0.00	(1,000.00)
SUNDRY RECEIPTS	0.00	100.00	100.00	8,700.00	1,175.00	(7,525.00)	8,700.00	\$1,275.00	(7,425.00)
TOTAL REVENUES	\$5,499,668.63	\$5,317,066.13	(\$182,602.50)	\$1,996,757.25	\$1,975,650.42	(\$21,106.83)	\$7,496,425.88	\$7,292,716.55	(\$203,709.33)
EXPENDITURES:									
ADMINISTRATOR:									
SALARIES/COUNTY JUDGE	47,044.00	47,044.08	(0.08)	0.00	0.00	0.00	47,044.00	\$47,044.08	(0.08)
SALARIES/EMPLOYEES	32,821.00	32,511.42	309.58	0.00	0.00	0.00	32,821.00	\$32,511.42	309.58
STATE SUPPLEMENT - JUDGE	32,613.00	32,612.50	0.50	0.00	0.00	0.00	32,613.00	\$32,612.50	0.50
COLA STEPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
AUTO ALLOWANCE	6,300.00	6,300.00	0.00	0.00	0.00	0.00	6,300.00	\$6,300.00	0.00
EMPLOYEE BENEFITS/EMPLOYEES	17,141.00	17,093.29	47.71	0.00	0.00	0.00	17,141.00	\$17,093.29	47.71
EMPLOYEE BENEFITS/OFFICIAL SUPPLIES	27,200.00	27,181.23	18.77	0.00	0.00	0.00	27,200.00	\$27,181.23	18.77
TELEPHONE	3,800.00	3,349.43	450.57	0.00	0.00	0.00	3,800.00	\$3,349.43	450.57
TRAVEL	1,000.00	54.10	945.90	0.00	0.00	0.00	1,000.00	\$945.90	54.10
LIABILITY INSURANCE	8,600.00	8,189.17	410.83	0.00	0.00	0.00	8,600.00	\$8,189.17	410.83
BONDS	375.00	375.00	0.00	0.00	0.00	0.00	375.00	\$375.00	0.00
CAPITAL OUTLAY	1,650.00	1,653.00	(3.00)	0.00	0.00	0.00	1,650.00	\$1,653.00	(3.00)
TOTAL ADMINISTRATION	900.00	876.00	24.00	0.00	0.00	0.00	900.00	\$876.00	24.00
TOTAL ADMINISTRATION	179,444.00	178,113.02	1,330.98	0.00	0.00	0.00	179,444.00	\$178,113.02	1,330.98

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, 2025

	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	47,044.00	47,044.08	(0.08)	0.00	0.00	0.00	47,044.00	\$47,044.08	(0.08)
SALARIES/EMPLOYEES	99,413.00	97,013.04	2,399.96	0.00	0.00	0.00	99,413.00	\$97,013.04	2,399.96
COLA STIPEND	1,250.00	0.00	1,250.00	0.00	0.00	0.00	1,250.00	\$0.00	1,250.00
EXTRA HELP	4,785.00	4,880.04	104.96	0.00	0.00	0.00	4,785.00	\$4,880.04	104.96
OVERTIME	1,300.00	0.00	1,300.00	0.00	0.00	0.00	1,300.00	\$0.00	1,300.00
BENEFITS/EMPLOYEES	56,955.00	51,504.02	5,450.98	0.00	0.00	0.00	56,955.00	\$51,504.02	5,450.98
BENEFITS/OFFICIAL	20,281.00	20,058.78	222.22	0.00	0.00	0.00	20,281.00	\$20,058.78	222.22
SUPPLIES	15,000.00	10,687.58	4,312.42	1,600.00	600.00	1,000.00	16,600.00	\$11,287.58	5,312.42
RECORDS STABILIZATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
DATA PROCESSING	32,000.00	29,107.50	2,892.50	150,000.00	4,800.00	145,200.00	182,000.00	\$33,907.50	148,092.50
COMMITMENT FEES	3,750.00	805.00	2,945.00	0.00	0.00	0.00	3,750.00	\$805.00	2,945.00
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	3,000.00	2,536.75	463.25	0.00	0.00	0.00	3,000.00	\$2,536.75	463.25
BONDS	850.00	849.00	1.00	0.00	0.00	0.00	850.00	\$849.00	1.00
MAINTENANCE AGREEMENTS/TECH FEE	27,123.50	27,123.50	0.00	930.00	930.00	0.00	28,053.50	\$28,053.50	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	549.00	549.00	0.00	549.00	\$549.00	0.00
TOTAL-COUNTY CLERK	312,751.50	291,409.29	21,342.21	153,079.00	6,879.00	146,200.00	465,830.50	\$298,288.29	167,542.21
DISTRICT CLERK:									
SALARIES/OFFICIAL	47,044.00	47,044.08	(0.08)	0.00	0.00	0.00	47,044.00	\$47,044.08	(0.08)
SALARIES/EMPLOYEES	55,867.00	55,606.79	260.21	0.00	0.00	0.00	55,867.00	\$55,606.79	260.21
COLA STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
EXTRA HELP	18,348.00	18,019.83	328.17	13,000.00	0.00	13,000.00	31,348.00	\$18,019.83	13,328.17
OVERTIME	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
BENEFITS/EMPLOYEES	33,246.00	31,052.25	2,193.75	3,000.00	0.00	3,000.00	36,246.00	\$31,052.25	5,193.75
BENEFITS/OFFICIAL	20,041.98	20,041.98	239.02	0.00	0.00	0.00	20,041.98	\$20,041.98	239.02
SUPPLIES	12,500.00	10,041.74	2,458.26	825.00	825.00	0.00	13,325.00	\$10,866.74	2,458.26
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	1,250.00	1,233.95	16.05	0.00	0.00	0.00	1,250.00	\$1,233.95	16.05
BONDS	525.00	315.00	210.00	0.00	0.00	0.00	525.00	\$315.00	210.00
MAINTENANCE AGREEMENTS	40,772.50	40,681.50	91.00	0.00	0.00	0.00	40,772.50	\$40,681.50	91.00
TECHNOLOGY EXP	0.00	0.00	0.00	8,200.00	2,406.26	5,793.74	8,200.00	\$2,406.26	5,793.74
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-DISTRICT COURT	230,333.50	224,037.12	6,296.38	25,025.00	3,231.26	21,793.74	255,358.50	\$227,268.38	28,090.12

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, 2025

EXHIBIT A-3

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
DISTRICT COURT/DIST JUDGES:									
CT REPORTER SAL & PRORATION	35,000.00	30,828.09	4,171.91	0.00	0.00	0.00	35,000.00	\$30,828.09	4,171.91
BAILEY/CHS DEPUTY	0.00	0.00	0.00	40,100.00	38,100.00	2,000.00	40,100.00	\$38,100.00	2,000.00
BENEFITS & OTHER EXPENSES	19,900.00	13,453.87	6,446.13	19,199.00	18,713.88	14,770.38	39,099.00	\$32,167.25	6,931.75
FIRST ADMIN REGION	1,300.00	1,219.18	80.82	0.00	0.00	0.00	1,300.00	\$1,219.18	80.82
SUPPLIES-276th DISTRICT	550.00	508.68	41.32	0.00	0.00	0.00	550.00	\$508.68	41.32
PUBLIC DEFENDERS	74,000.00	71,689.02	2,310.98	0.00	0.00	0.00	74,000.00	\$71,689.02	2,310.98
INVESTIGATION/ATTNRY EXP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
INTERPRETERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
CIVL ATTORNEY FEES	40,000.00	14,488.43	25,511.57	0.00	0.00	0.00	40,000.00	\$14,488.43	25,511.57
FORENSIC/EVALS	6,250.00	1,625.00	4,625.00	0.00	0.00	0.00	6,250.00	\$1,625.00	4,625.00
CIVL FEE EXPENSES	0.00	0.00	0.00	11,470.00	1,126.92	10,343.08	11,470.00	\$1,126.92	10,343.08
SPECIAL PROSECUTOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	500.00	50.00	450.00	0.00	0.00	0.00	500.00	\$50.00	450.00
VISITING JUDGES	1,500.00	192.80	1,307.20	0.00	0.00	0.00	1,500.00	\$192.80	1,307.20
TOTAL-DIST. CT./DIST. JUDGES	179,000.00	134,055.07	44,944.93	70,769.00	57,940.30	12,828.70	249,769.00	\$191,995.37	57,773.63
JUSTICE COURT #1									
SALARY/OFFICIAL	42,943.00	42,942.96	0.04	0.00	0.00	0.00	42,943.00	\$42,942.96	0.04
SALARIES/EMPLOYEES	25,821.00	25,740.72	80.28	0.00	0.00	0.00	25,821.00	\$25,740.72	80.28
COLA STIPEND	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
AUTO ALLOWANCE	7,200.00	7,200.00	0.00	0.00	0.00	0.00	7,200.00	\$7,200.00	0.00
BENEFITS/EMPLOYEES	13,183.00	13,180.00	3.00	0.00	0.00	0.00	13,183.00	\$13,180.00	3.00
BENEFITS/OFFICIAL	19,985.00	19,713.86	2,731.14	0.00	0.00	0.00	19,985.00	\$19,713.86	2,731.14
SUPPLIES	3,650.00	2,915.55	734.45	1,005.00	1,005.00	0.00	4,655.00	\$3,920.55	734.45
TELEPHONE	1,000.00	472.95	527.05	0.00	0.00	0.00	1,000.00	\$472.95	527.05
TRAVEL	1,400.00	794.30	605.70	0.00	0.00	0.00	1,400.00	\$794.30	605.70
CAPITAL OUTLAY	0.00	0.00	0.00	1,045.00	1,044.99	0.01	1,045.00	\$1,044.99	0.01
BONDS	400.00	50.00	350.00	0.00	0.00	0.00	400.00	\$50.00	350.00
TECHNOLOGY EXP	0.00	0.00	0.00	2,000.00	765.00	1,235.00	2,000.00	\$765.00	1,235.00
MAINTENANCE AGREEMENTS	3,442.00	3,442.00	0.00	0.00	0.00	0.00	3,442.00	\$3,442.00	0.00
TOTAL- JUST CT. #1	119,524.00	116,450.34	3,073.66	4,050.00	2,814.99	1,235.01	123,574.00	\$119,265.33	4,308.67
JUSTICE COURT #2									
SALARIES/OFFICIAL	35,750.00	35,749.92	0.08	0.00	0.00	0.00	35,750.00	\$35,749.92	0.08
AUTO ALLOWANCE	5,700.00	5,700.00	0.00	0.00	0.00	0.00	5,700.00	\$5,700.00	0.00
BENEFITS/OFFICIAL	18,384.00	18,233.66	1,503.34	0.00	0.00	0.00	18,384.00	\$18,233.66	1,503.34
SUPPLIES	1,700.00	1,680.45	19.55	1,800.00	532.26	1,267.74	3,500.00	\$2,212.71	1,287.29
TELEPHONE	1,800.00	826.53	973.47	0.00	0.00	0.00	1,800.00	\$826.53	973.47
TRAVEL	1,700.00	919.00	781.00	0.00	0.00	0.00	1,700.00	\$919.00	781.00
BONDS	400.00	0.00	400.00	0.00	0.00	0.00	400.00	\$0.00	400.00
MAINTENANCE AGRMT / TECH EXP	3,442.00	3,442.00	0.00	500.00	465.00	35.00	3,942.00	\$3,907.00	35.00
CAPITAL OUTLAY	1,200.00	800.00	400.00	0.00	0.00	0.00	1,200.00	\$800.00	400.00
TOTAL- JUST CT. #2	70,076.00	67,351.56	2,724.44	2,300.00	997.26	1,302.74	71,176.00	\$68,348.82	2,827.18

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, 2025

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
COUNTY ATTORNEY:									
SALARY/OFFICIAL	15,600.00	15,600.00	0.00	0.00	0.00	0.00	15,600.00	\$15,600.00	0.00
SALARIES/EMPLOYEES	70,788.00	70,767.84	0.16	2,500.00	2,472.00	28.00	73,288.00	\$73,239.84	28.16
COLA STIPEND	1,250.00	0.00	0.00	0.00	0.00	0.00	1,250.00	\$0.00	1,250.00
OVERTIME	1,000.00	1,126.2	887.38	0.00	0.00	0.00	1,000.00	\$1,126.2	887.38
BENEFITS/EMPLOYEES	25,922.00	24,901.98	1,020.02	6,000.00	5,180.00	82.00	26,522.00	\$25,419.98	1,102.02
BENEFITS/OFFICIAL	3,200.00	3,152.84	47.16	0.00	0.00	0.00	3,200.00	\$3,152.84	47.16
SUPPLIES	5,000.00	4,369.40	630.60	8,898.00	2,870.90	6,027.10	13,898.00	\$7,240.30	6,657.70
FUEL	2,500.00	2,337.50	162.50	0.00	0.00	0.00	2,500.00	\$2,337.50	162.50
UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BOND FORFEITURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TELEPHONE	500.00	472.95	27.05	0.00	0.00	0.00	500.00	\$472.95	27.05
TRAVEL/LEASE	1,500.00	644.80	855.20	500.00	500.00	0.00	2,000.00	\$1,144.80	855.20
BONDS/INSURANCE	1,200.00	713.00	487.00	0.00	0.00	0.00	1,200.00	\$713.00	487.00
MAINTENANCE AGREEMENTS	14,364.00	14,364.00	0.00	0.00	0.00	0.00	14,364.00	\$14,364.00	0.00
CAPITAL OUTLAY	1,750.00	0.00	0.00	659.00	659.00	0.00	2,409.00	\$659.00	1,750.00
TOTAL-COUNTY ATTORNEY	144,654.00	137,436.93	7,117.07	13,157.00	7,019.90	6,137.10	157,711.00	144,456.83	13,254.17
COUNTY AUDITOR:									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BENEFITS/EMPLOYEES	9,500.00	9,123.54	376.46	0.00	0.00	0.00	9,500.00	\$9,123.54	376.46
BENEFITS/OFFICIAL	2,550.00	1,737.48	812.52	300.00	300.00	0.00	2,850.00	\$2,037.48	812.52
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TELEPHONE	350.00	350.00	0.00	0.00	0.00	0.00	350.00	\$350.00	0.00
TRAVEL	100.00	92.50	7.50	0.00	0.00	0.00	100.00	\$92.50	7.50
BONDS	2,650.00	2,569.96	80.04	0.00	0.00	0.00	2,650.00	\$2,569.96	80.04
PUBLICATIONS	19,650.00	19,508.16	141.84	0.00	0.00	0.00	19,650.00	\$19,508.16	141.84
COMPUTER	0.00	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	0.00
TOTAL-COUNTY AUDITOR	79,844.00	78,425.56	1,418.44	300.00	300.00	0.00	80,144.00	78,725.56	1,418.44
COUNTY TREASURER:									
SALARIES/OFFICIAL	47,044.00	47,044.08	(0.08)	0.00	0.00	0.00	47,044.00	\$47,044.08	(0.08)
EXTRA HELP	15,720.00	14,755.02	964.98	0.00	0.00	0.00	15,720.00	\$14,755.02	964.98
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
BENEFITS/EMPLOYEES	2,466.00	1,731.76	734.24	0.00	0.00	0.00	2,466.00	\$1,731.76	734.24
BENEFITS/OFFICIAL	20,300.00	20,089.02	210.98	0.00	0.00	0.00	20,300.00	\$20,089.02	210.98
SUPPLIES	7,500.00	7,412.57	87.43	765.00	765.00	0.00	8,265.00	\$8,177.57	87.43
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	1,500.00	1,408.27	91.73	0.00	0.00	0.00	1,500.00	\$1,408.27	91.73
BONDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	4,000.00	3,400.00	600.00	4,000.00	\$3,400.00	600.00
TOTAL - COUNTY TREASURER	94,780.00	92,440.72	2,339.28	4,765.00	4,165.00	600.00	99,545.00	96,605.72	2,939.28

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, 2025

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
TAX ASSESSOR-COLLECTOR:									
SALARIES/OFFICIAL	47,044.00	47,044.08	(0.08)	0.00	0.00	0.00	47,044.00	\$47,044.08	(0.08)
SALARIES/EMPLOYEES	130,759.00	129,985.19	773.81	0.00	0.00	0.00	130,759.00	\$129,985.19	773.81
ELECTION STIPEND	4,500.00	4,500.00	0.00	0.00	0.00	0.00	4,500.00	\$4,500.00	0.00
EXTRA HELP	26,000.00	25,383.20	616.80	0.00	0.00	0.00	26,000.00	\$25,383.20	616.80
OVERTIME	6,500.00	6,163.50	336.50	0.00	0.00	0.00	6,500.00	\$6,163.50	336.50
BENEFITS/EMPLOYEES	72,800.00	72,799.50	0.50	0.00	0.00	0.00	72,800.00	\$72,799.50	0.50
BENEFITS/OFFICIAL	21,291.00	20,642.70	448.30	0.00	0.00	0.00	21,291.00	\$20,642.70	448.30
SUPPLIES	37,440.00	36,108.96	1,331.04	0.00	0.00	0.06	41,761.00	\$40,429.90	1,331.10
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	5,700.00	5,140.87	559.13	0.00	0.00	0.00	5,700.00	\$5,140.87	559.13
BURGLARY INSURANCE	500.00	0.00	500.00	0.00	0.00	0.00	500.00	\$0.00	500.00
BONDS	3,850.00	3,845.00	5.00	0.00	0.00	0.00	3,850.00	\$3,845.00	5.00
MAINTENANCE AGREEMENTS	44,310.00	44,310.00	0.00	0.00	0.00	0.00	44,310.00	\$44,310.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.60	3,513.00	\$3,512.40	0.60
TOTAL TAX ASSESSOR COLLECTOR	400,694.00	396,123.00	4,571.00	7,834.00	7,833.34	0.66	408,528.00	\$403,956.34	4,571.66
MAINTENANCE:									
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
SUPPLIES & REPAIRS	97,000.00	96,592.03	407.97	10,000.00	65.00	9,935.00	107,000.00	\$96,657.03	10,342.97
COURTHOUSE MAINTENANCE	9,000.00	0.00	9,000.00	0.00	0.00	0.00	9,000.00	\$0.00	9,000.00
COURTHOUSE LANDSCAPE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TELEPHONE	22,000.00	18,964.66	3,035.34	0.00	0.00	0.00	22,000.00	\$18,964.66	3,035.34
UTILITIES	83,000.00	77,077.42	5,922.58	28,000.00	17,725.28	10,274.72	111,000.00	\$94,802.70	16,197.30
BASEBALL PARK UTILITIES	0.00	0.00	0.00	4,500.00	3,793.88	706.12	4,500.00	\$3,793.88	706.12
COURTHOUSE MOVE EXPENSES	0.00	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	0.00
INTERNET	13,000.00	11,709.80	1,290.20	0.00	0.00	0.00	13,000.00	\$11,709.80	1,290.20
TOTAL MAINTENANCE	224,000.00	204,343.91	19,656.09	42,500.00	21,584.16	20,915.84	266,500.00	\$225,928.07	40,571.93
CONSTABLE #1									
SALARIES/OFFICIAL	46,702.00	46,625.66	76.34	0.00	0.00	0.00	46,702.00	\$46,625.66	76.34
BENEFITS/OFFICIAL	20,445.00	20,226.38	218.62	0.00	0.00	0.00	20,445.00	\$20,226.38	218.62
SUPPLIES	1,150.00	1,103.63	46.37	0.00	0.00	0.00	1,150.00	\$1,103.63	46.37
UNIFORMS	500.00	362.15	137.85	0.00	0.00	0.00	500.00	\$362.15	137.85
FUEL	5,150.00	1,308.83	3,841.17	0.00	0.00	0.00	5,150.00	\$1,308.83	3,841.17
AUTO MAINTENANCE	1,600.00	1,486.76	113.24	0.00	0.00	0.00	1,600.00	\$1,486.76	113.24
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
COMMUNICATIONS	650.00	0.00	650.00	0.00	0.00	0.00	650.00	\$0.00	650.00
TRAVEL - LEASE EXPENDITURES	750.00	52.08	697.92	1,500.00	75.00	1,425.00	2,250.00	\$127.08	2,122.92
AUTO INSURANCE	1,100.00	795.00	305.00	0.00	0.00	0.00	1,100.00	\$795.00	305.00
BONDS	200.00	178.00	22.00	0.00	0.00	0.00	200.00	\$178.00	22.00
MAINTENANCE AGREEMENTS	1,010.00	1,010.00	0.00	0.00	0.00	0.00	1,010.00	\$1,010.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL CONSTABLE #1	79,257.00	73,148.49	6,108.51	1,500.00	75.00	1,425.00	80,757.00	\$73,223.49	7,533.51

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, 2025

EXHIBIT A-3

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
CONSTABLE #2									
SALARIES/OFFICIAL	46,388.00	46,297.04	90.96	0.00	0.00	0.00	46,388.00	\$46,297.04	90.96
BENEFITS/OFFICIAL	20,570.00	20,477.84	92.16	0.00	0.00	0.00	20,570.00	\$20,477.84	92.16
SUPPLIES	100.00	41.59	58.41	0.00	0.00	0.00	100.00	\$41.59	58.41
UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
FUEL	3,400.00	3,388.02	11.98	0.00	0.00	0.00	3,400.00	\$3,388.02	11.98
AUTO MAINTENANCE	1,800.00	1,785.76	14.24	0.00	0.00	0.00	1,800.00	\$1,785.76	14.24
TELEPHONE	600.00	472.95	127.05	0.00	0.00	0.00	600.00	\$472.95	127.05
COMMUNICATIONS	650.00	0.00	650.00	0.00	0.00	0.00	650.00	\$0.00	650.00
TRAVEL - LEASE EXPENDITURES	750.00	0.00	750.00	0.00	0.00	0.00	1,750.00	\$559.80	1,190.20
AUTO INSURANCE	1,200.00	628.00	572.00	0.00	0.00	0.00	1,200.00	\$628.00	572.00
BONDS	200.00	178.00	22.00	0.00	0.00	0.00	200.00	\$178.00	22.00
MAINTENANCE AGREEMENTS	1,010.00	1,010.00	0.00	0.00	0.00	0.00	1,010.00	\$1,010.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-CONSTABLE #2	76,668.00	74,279.20	2,388.80	1,000.00	559.80	440.20	77,668.00	74,839.00	2,829.00
SHERIFF:									
SALARIES/OFFICIAL	53,917.00	53,916.96	0.04	400.00	0.00	400.00	54,317.00	\$53,916.96	400.04
SALARIES/EMPLOYEES	827,740.00	825,197.01	2,542.99	7,000.00	1,400.00	5,600.00	834,740.00	\$828,597.01	6,142.99
EXTRA HELP	24,000.00	22,930.87	1,069.13	0.00	0.00	0.00	24,000.00	\$22,930.87	1,069.13
OVERTIME	193,500.00	193,488.91	11.09	8,000.00	7,916.96	81.04	201,500.00	\$201,407.87	92.13
HOLIDAY PAY	66,100.00	64,112.88	1,987.12	0.00	0.00	0.00	66,100.00	\$64,112.88	1,987.12
BENEFITS/EMPLOYEES	446,000.00	445,804.07	195.93	6,780.00	1,764.09	5,015.91	452,780.00	\$447,568.16	5,211.84
BENEFITS/OFFICIAL	22,186.00	22,137.74	28.26	100.00	70.56	29.44	22,286.00	\$22,208.30	77.70
SUPPLIES	24,231.00	14,275.55	9,955.45	13,285.00	13,271.88	13.12	37,516.00	\$27,547.43	9,968.57
UNIFORMS	7,000.00	4,324.62	2,675.38	0.00	0.00	0.00	7,000.00	\$4,324.62	2,675.38
PRISONER FEEDING	73,000.00	66,635.52	6,364.48	0.00	0.00	0.00	73,000.00	\$66,635.52	6,364.48
PRISONER MEDICAL	33,200.00	33,137.20	62.80	0.00	0.00	0.00	33,200.00	\$33,137.20	62.80
PRISONER CARE	9,300.00	6,977.87	2,322.13	0.00	0.00	0.00	9,300.00	\$6,977.87	2,322.13
FUEL	58,000.00	55,169.69	2,830.31	0.00	0.00	0.00	58,000.00	\$55,169.69	2,830.31
AUTO MAINTENANCE	40,809.63	40,809.63	0.00	0.00	0.00	0.00	50,789.63	\$42,763.15	8,026.48
TELEPHONE	6,000.00	5,659.50	340.50	0.00	0.00	0.00	6,000.00	\$5,659.50	340.50
COMMUNICATIONS	4,500.00	3,086.75	1,413.25	0.00	0.00	0.00	4,500.00	\$3,086.75	1,413.25
TRAVEL	3,700.00	3,516.64	183.36	0.00	0.00	0.00	3,700.00	\$3,516.64	183.36
LEASE EXPENDITURES	0.00	0.00	0.00	10,000.00	4,361.82	5,638.18	10,000.00	\$4,361.82	5,638.18
EMPLOYEE INSURANCE	17,649.00	17,649.00	0.00	0.00	0.00	0.00	17,649.00	\$17,649.00	0.00
AUTO INSURANCE	12,200.00	12,192.00	8.00	0.00	0.00	0.00	12,200.00	\$12,192.00	8.00
BONDS	800.00	249.00	551.00	0.00	0.00	0.00	800.00	\$249.00	551.00
MAINTENANCE AGREEMENTS	59,387.00	59,385.00	2.00	0.00	0.00	0.00	59,387.00	\$59,385.00	2.00
911 MAINTENANCE	2,800.00	2,517.85	82.15	0.00	0.00	0.00	2,800.00	\$2,517.85	82.15
CAPITAL OUTLAY	0.00	0.00	0.00	187,470.00	187,086.06	383.94	187,470.00	\$187,086.06	383.94
TOTAL-SHERIFF	1,985,799.63	1,952,327.55	33,472.08	243,015.00	218,643.60	24,371.40	2,228,814.63	2,170,971.15	57,843.48

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, 2025

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
SOLID WASTE #1:									
SALARIES	9,710.00	9,708.75	1.25	0.00	0.00	0.00	9,710.00	\$9,708.75	1.25
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
EMPLOYEE BENEFITS/EMPLOYEES	2,350.00	2,094.37	255.63	0.00	0.00	0.00	2,350.00	\$2,094.37	255.63
MAINTENANCE OPERATION	48,000.00	47,942.61	57.39	0.00	0.00	0.00	48,000.00	\$47,942.61	57.39
TOTAL-SOLID WASTE #1	60,310.00	59,745.73	564.27	0.00	0.00	0.00	60,310.00	59,745.73	564.27
SOLID WASTE #2:									
SALARIES	10,080.00	10,014.89	65.11	0.00	0.00	0.00	10,080.00	\$10,014.89	65.11
COLA STIPEND	2,500.00	0.00	2,500.00	0.00	0.00	0.00	2,500.00	\$0.00	2,500.00
EMPLOYEE BENEFITS/EMPLOYEES	2,360.00	1,961.28	398.72	0.00	0.00	0.00	2,360.00	\$1,961.28	398.72
MAINTENANCE OPERATION	50,000.00	49,798.80	201.20	0.00	0.00	0.00	50,000.00	\$49,798.80	201.20
TOTAL-SOLID WASTE #2	64,940.00	61,774.97	3,165.03	0.00	0.00	0.00	64,940.00	61,774.97	3,165.03
SOLID WASTE #3:									
SALARIES	9,360.00	9,180.00	180.00	0.00	0.00	0.00	9,360.00	\$9,180.00	180.00
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
EMPLOYEE BENEFITS/EMPLOYEES	2,350.00	1,987.15	362.85	0.00	0.00	0.00	2,350.00	\$1,987.15	362.85
MAINTENANCE OPERATION	14,500.00	14,408.02	91.98	0.00	0.00	0.00	14,500.00	\$14,408.02	91.98
TOTAL-SOLID WASTE #3	26,460.00	25,575.17	884.83	0.00	0.00	0.00	26,460.00	25,575.17	884.83
SOLID WASTE #4:									
SALARIES	9,360.00	9,352.00	8.00	0.00	0.00	0.00	9,360.00	\$9,352.00	8.00
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
EMPLOYEE BENEFITS/EMPLOYEES	2,350.00	2,022.22	327.78	0.00	0.00	0.00	2,350.00	\$2,022.22	327.78
MAINTENANCE OPERATION	7,500.00	7,025.46	474.54	0.00	0.00	0.00	7,500.00	\$7,025.46	474.54
TOTAL-SOLID WASTE #4	19,460.00	18,399.68	1,060.32	0.00	0.00	0.00	19,460.00	18,399.68	1,060.32
EMERGENCY MANAGEMENT COORD									
SALARIES	4,500.00	4,500.00	0.00	0.00	0.00	0.00	4,500.00	\$4,500.00	0.00
BENEFITS/EMPLOYEES	1,050.00	948.60	101.40	0.00	0.00	0.00	1,050.00	\$948.60	101.40
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TRAVEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL-EMC	5,550.00	5,448.60	101.40	0.00	0.00	0.00	5,550.00	5,448.60	101.40
GAME WARDENS & DPS:									
DPS SUPPLIES	750.00	597.50	0.00	0.00	0.00	0.00	750.00	\$597.50	152.50
GAME WARDEN SUPPLIES	750.00	735.02	677.46	0.00	0.00	0.00	750.00	\$735.02	14.98
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TXRANGER SUPPLIES	750.00	735.79	0.00	0.00	0.00	0.00	750.00	\$735.79	14.21
TOTAL-GAME WARDENS & DPS	2,250.00	2,068.31	677.46	0.00	0.00	0.00	2,250.00	2,068.31	181.69

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, 2025

EXHIBIT A-3

	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	20,930.00	20,929.92	0.08	0.00	0.00	0.00	20,930.00	\$20,929.92	0.08
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	5,300.00	5,299.92	0.08	0.00	0.00	0.00	5,300.00	\$5,299.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
BENEFITS/OFFICIALS	2,440.00	2,098.44	341.56	0.00	0.00	0.00	2,440.00	\$2,098.44	341.56
SUPPLIES	2,500.00	960.90	1,539.10	0.00	0.00	0.00	2,500.00	\$960.90	1,539.10
TELEPHONE	1,500.00	1,297.40	202.60	0.00	0.00	0.00	1,500.00	\$1,297.40	202.60
TRAVEL	3,000.00	2,264.39	735.61	0.00	0.00	0.00	3,000.00	\$2,264.39	735.61
4-H CLUB	1,000.00	547.96	452.04	0.00	0.00	0.00	1,000.00	\$547.96	452.04
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-AGRICULTURAL EXTENSION	37,170.00	33,398.93	3,771.07	0.00	0.00	0.00	37,170.00	33,398.93	3,771.07
VETERAN SERVICE OFFICER:									
SALARIES/OFFICIALS	11,500.00	11,500.08	(0.08)	0.00	0.00	0.00	11,500.00	\$11,500.08	(0.08)
COLA STIPEND	250.00	0.00	250.00	0.00	0.00	0.00	250.00	\$0.00	250.00
BENEFITS/OFFICIALS	2,700.00	2,396.28	303.72	0.00	0.00	0.00	2,700.00	\$2,396.28	303.72
SUPPLIES	500.00	495.00	5.00	389.00	389.00	0.00	889.00	\$884.00	5.00
TELEPHONE	500.00	472.95	27.05	0.00	0.00	0.00	500.00	\$472.95	27.05
TRAVEL	2,000.00	1,323.75	676.25	0.00	0.00	0.00	2,000.00	\$1,323.75	676.25
TOTAL-VET SVC OFFICER	17,450.00	16,188.06	1,261.94	389.00	389.00	0.00	17,839.00	16,577.06	1,261.94
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	19,191.00	17,525.06	1,665.94	19,191.00	\$17,525.06	1,665.94
TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
MAINTENANCE AGREEMENTS	0.00	0.00	0.00	31,190.00	31,190.00	0.00	31,190.00	\$31,190.00	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	50,381.00	48,715.06	1,665.94	50,381.00	48,715.06	1,665.94
ELECTION EXPENSES:									
SALARIES/EXTRA HELP	14,000.00	12,713.27	1,286.73	0.00	0.00	0.00	14,000.00	\$12,713.27	1,286.73
SUPPLIES	26,000.00	19,885.70	6,114.30	0.00	0.00	0.00	26,000.00	\$19,885.70	6,114.30
UTILITIES	3,500.00	2,977.18	522.82	0.00	0.00	0.00	3,500.00	\$2,977.18	522.82
MAINTENANCE AGREEMENTS	7,900.00	7,476.00	424.00	0.00	0.00	0.00	7,900.00	\$7,476.00	424.00
ELECTION SEMINAR	6,100.00	6,085.18	14.82	0.00	0.00	0.00	6,100.00	\$6,085.18	14.82
LEASE PAYMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
RENTS	1,000.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	\$0.00	1,000.00
PUBLICATIONS	1,800.00	538.82	1,261.18	0.00	0.00	0.00	1,800.00	\$538.82	1,261.18
JUDGES & CLERKS	3,130.00	1,983.25	1,146.75	0.00	0.00	0.00	3,130.00	\$1,983.25	1,146.75
CAPITAL OUTLAY	1,100.00	0.00	1,100.00	0.00	0.00	0.00	1,100.00	\$0.00	1,100.00
TOTAL-ELECTION EXPENSES	64,530.00	51,659.40	12,870.60	0.00	0.00	0.00	64,530.00	51,659.40	12,870.60

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, 2025

EXHIBIT A-3

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AMBULANCE SERVICE:									
CHAAMPION EMS	0.00	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	0.00
TOTAL-AMBULANCE SERVICE	4,000.00	4,000.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00
FIRE PROTECTION:									
PRECINCT #1	11,000.00	11,000.00	0.00	0.00	0.00	0.00	11,000.00	\$11,000.00	0.00
PRECINCT #2	14,000.00	14,000.00	0.00	0.00	0.00	0.00	14,000.00	\$14,000.00	0.00
PRECINCT #3	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	\$12,000.00	0.00
PRECINCT #4	12,000.00	12,000.00	0.00	0.00	0.00	0.00	12,000.00	\$12,000.00	0.00
TOTAL-FIRE PROTECTION	49,000.00	49,000.00	0.00	0.00	0.00	0.00	49,000.00	49,000.00	0.00
ADULT PROBATION:									
SUPPLIES	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
MAINTENANCE AGREEMENTS	0.00	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	0.00
TOTAL-ADULT PROBATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INSURANCE:									
KELLVILLE CENTER	2,520.00	2,516.00	4.00	0.00	0.00	0.00	2,520.00	\$2,516.00	4.00
ANNEVVAL COTT BLDG INSURANCE	16,700.00	16,863.00	37.00	8,000.00	4,212.00	3,788.00	24,700.00	\$20,875.00	3,825.00
COURTHOUSE INSURANCE	28,500.00	28,496.00	4.00	0.00	0.00	0.00	28,500.00	\$28,496.00	4.00
GENERAL LIABILITY	10,800.00	10,705.00	95.00	0.00	0.00	0.00	10,800.00	\$10,705.00	95.00
POLITICAL OFFICIALS LIABILITY	13,500.00	10,779.00	2,721.00	0.00	0.00	0.00	13,500.00	\$10,779.00	2,721.00
TOTAL-INSURANCE	72,020.00	69,159.00	2,861.00	8,000.00	4,212.00	3,788.00	80,020.00	73,371.00	6,649.00
AIRPORT									
MAINTENANCE & OPERATIONS	0.00	0.00	0.00	145,735.00	113,319.70	32,415.30	145,735.00	\$113,319.70	32,415.30
TOTAL-AIRPORT	0.00	0.00	0.00	145,735.00	113,319.70	32,415.30	145,735.00	113,319.70	32,415.30
RADIO TOWER									
MAINTENANCE & OPERATIONS	3,850.00	3,846.28	3.72	0.00	0.00	0.00	3,850.00	\$3,846.28	3.72
TOTAL-RADIO TOWER	3,850.00	3,846.28	3.72	0.00	0.00	0.00	3,850.00	3,846.28	3.72

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, 2025

EXHIBIT A-3

	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	267,513.00	267,510.91	2.09	0.00	0.00	0.00	267,513.00	\$267,510.91	2.09
AUDIT	26,200.00	26,110.60	89.40	0.00	0.00	0.00	26,200.00	\$26,110.60	89.40
ETEDD	3,333.36	3,309.36	24.00	0.00	0.00	0.00	3,333.36	\$3,309.36	24.00
JUVENILE PROBATION	65,000.00	64,960.57	39.43	0.00	0.00	0.00	65,000.00	\$64,960.57	39.43
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
FRIENDS OF JEFFERSON ANIMALS	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00	\$10,000.00	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	20,000.00	19,447.07	552.93	0.00	0.00	0.00	22,944.00	\$19,447.07	3,496.93
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	4,500.00	1,050.00	3,450.00	0.00	0.00	0.00	4,500.00	\$1,050.00	3,450.00
VICTIMS OF CRIME	6,513.00	6,097.30	415.70	0.00	0.00	0.00	6,513.00	\$6,097.30	415.70
PAUPER'S BURIAL	6,300.00	6,450.00	50.00	0.00	0.00	0.00	6,500.00	\$6,450.00	50.00
AUTOPSIES	80,000.00	79,855.00	145.00	0.00	0.00	0.00	80,000.00	\$79,855.00	145.00
PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
MISCELLANEOUS	9,000.00	8,466.21	533.79	78,200.00	47,450.71	30,749.29	87,200.00	\$55,916.92	31,283.08
TOTAL-MISCELLANEOUS	535,948.86	530,646.52	5,302.34	81,144.00	47,450.71	33,693.29	617,092.86	\$78,097.23	38,995.63
JURY EXPENDITURES:									
SUPPLIES	0.00	0.00	0.00	6,000.00	2,755.21	3,244.79	6,000.00	\$2,755.21	3,244.79
JURORS	0.00	0.00	0.00	24,000.00	11,015.94	12,984.06	24,000.00	\$11,015.94	12,984.06
TOTAL-JURY EXPENDITURES	0.00	0.00	0.00	30,000.00	13,771.15	16,228.85	30,000.00	\$13,771.15	16,228.85
ROAD & BRIDGE PRECINCT #1:									
SALARY/OFFICIAL	0.00	0.00	0.00	42,295.00	42,294.96	0.04	42,295.00	\$42,294.96	0.04
SALARY/EMPLOYEES	0.00	0.00	0.00	109,046.00	109,036.96	9.04	109,046.00	\$109,036.96	9.04
SALARY/EXTRA HELP	0.00	0.00	0.00	32,000.00	30,023.66	1,976.34	32,000.00	\$30,023.66	1,976.34
COLA STIPEND	0.00	0.00	0.00	150.00	0.00	150.00	150.00	\$0.00	150.00
OVERTIME	0.00	0.00	0.00	2,000.00	364.50	1,635.50	2,000.00	\$364.50	1,635.50
AUTO ALLOWANCE	0.00	0.00	0.00	8,300.00	\$8,299.92	0.08	8,300.00	\$8,299.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	53,340.00	52,437.75	902.25	53,340.00	\$52,437.75	902.25
BENEFITS/OFFICIAL	0.00	0.00	0.00	9,450.00	8,929.80	520.20	9,450.00	\$8,929.80	520.20
SUPPLIES	0.00	0.00	0.00	362,204.37	298,398.98	63,805.39	362,204.37	\$298,398.98	63,805.39
TELEPHONE	0.00	0.00	0.00	500.00	472.95	27.05	500.00	\$472.95	27.05
TRAVEL	0.00	0.00	0.00	2,350.00	2,342.91	7.09	2,350.00	\$2,342.91	7.09
LIABILITY INSURANCE	0.00	0.00	0.00	375.00	0.00	375.00	375.00	\$0.00	375.00
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	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-ROAD & BRIDGE PRECINCT #1	0.00	0.00	0.00	622,210.37	552,602.39	69,607.98	622,210.37	\$552,602.39	69,607.98

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, 2025

EXHIBIT A-3

	GENERAL FUND			SPECIAL REVENUE FUNDS			TOTALS (MEMO ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
ROAD & BRIDGE PRECINCT #2									
SALARY/OFFICIAL	0.00	0.00	0.00	42,295.00	42,294.96	0.04	42,295.00	42,294.96	0.04
SALARY/EMPLOYEES	0.00	0.00	0.00	108,837.00	107,292.00	1,545.00	108,837.00	\$107,292.00	1,545.00
COLA STIPEND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
EXTRA HELP	0.00	0.00	0.00	13,850.00	13,823.01	26.99	13,850.00	\$13,823.01	26.99
OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,300.00	8,299.92	0.08	8,300.00	\$8,299.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	53,290.00	53,285.16	4.84	53,290.00	\$53,285.16	4.84
BENEFITS/OFFICIAL	0.00	0.00	0.00	19,990.00	19,730.70	2,19.30	19,990.00	\$19,730.70	2,19.30
SUPPLIES	0.00	0.00	0.00	304,779.48	295,712.92	9,066.56	304,779.48	\$295,712.92	9,066.56
TELEPHONE	0.00	0.00	0.00	650.00	0.00	650.00	650.00	\$0.00	650.00
TRAVEL	0.00	0.00	0.00	2,050.00	2,014.15	35.85	2,050.00	\$2,014.15	35.85
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
RIGHT OF WAY	0.00	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	0.00
TOTAL-ROAD & BRIDGE PRECINCT #2	0.00	0.00	0.00	554,576.48	542,827.82	11,748.66	554,576.48	542,827.82	11,748.66
ROAD & BRIDGE PRECINCT #3									
SALARY/OFFICIAL	0.00	0.00	0.00	42,295.00	42,294.96	0.04	42,295.00	42,294.96	0.04
SALARY/EMPLOYEES	0.00	0.00	0.00	92,337.00	91,690.12	646.88	92,337.00	\$91,690.12	646.88
EXTRA HELP	0.00	0.00	0.00	22,000.00	20,063.63	1,936.37	22,000.00	\$20,063.63	1,936.37
COLA STIPEND	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00	2,000.00
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00	2,000.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,300.00	8,299.92	0.08	8,300.00	\$8,299.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	50,540.00	47,720.58	2,819.42	50,540.00	\$47,720.58	2,819.42
BENEFITS/OFFICIAL	0.00	0.00	0.00	19,990.00	18,018.38	1,931.62	19,990.00	\$18,018.38	1,931.62
SUPPLIES	0.00	0.00	0.00	354,210.60	288,634.13	65,576.47	354,210.60	\$288,634.13	65,576.47
TELEPHONE	0.00	0.00	0.00	1,150.00	957.30	192.70	1,150.00	\$957.30	192.70
TRAVEL	0.00	0.00	0.00	3,000.00	2,936.12	63.88	3,000.00	\$2,936.12	63.88
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	400.00	0.00	400.00	400.00	\$0.00	400.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	0.00
TOTAL-ROAD & BRIDGE PRECINCT #3	0.00	0.00	0.00	598,557.60	520,990.14	77,567.46	598,557.60	520,990.14	77,567.46
ROAD & BRIDGE PRECINCT #4									
SALARY/OFFICIAL	0.00	0.00	0.00	42,295.00	42,294.96	0.04	42,295.00	42,294.96	0.04
SALARY/EMPLOYEES	0.00	0.00	0.00	81,837.00	76,975.18	4,861.82	81,837.00	\$76,975.18	4,861.82
SALARIES/EXTRA HELP	0.00	0.00	0.00	25,000.00	23,122.21	1,877.79	25,000.00	\$23,122.21	1,877.79
COLA STIPEND	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00	2,000.00
OVERTIME	0.00	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00	\$0.00	2,000.00
AUTO ALLOWANCE	0.00	0.00	0.00	8,300.00	8,299.92	0.08	8,300.00	\$8,299.92	0.08
BENEFITS/EMPLOYEES	0.00	0.00	0.00	44,740.00	40,268.48	4,471.52	44,740.00	\$40,268.48	4,471.52
BENEFITS/OFFICIAL	0.00	0.00	0.00	19,990.00	19,217.22	732.78	19,990.00	\$19,217.22	732.78
SUPPLIES	0.00	0.00	0.00	329,980.27	229,928.12	100,052.15	329,980.27	\$229,928.12	100,052.15
TELEPHONE	0.00	0.00	0.00	1,000.00	474.34	525.66	1,000.00	\$474.34	525.66
TRAVEL	0.00	0.00	0.00	2,000.00	1,753.04	246.96	2,000.00	\$1,753.04	246.96
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	20,050.00	20,050.00	0.00	20,050.00	\$20,050.00	0.00

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, 2025

	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	579,727.27	462,758.47	116,968.80	579,727.27	462,758.47	116,968.80
TOTAL EXPENDITURES	\$5,139,664.49	\$4,950,852.41	\$188,812.08	\$3,240,014.72	\$2,639,080.05	\$600,934.67	\$8,372,929.21	\$7,584,483.86	\$788,445.35
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	360,004.14	366,213.72	6,209.58	(1,243,257.47)	(663,429.63)	579,827.84	911,830.64	(297,215.91)	586,037.42
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	42,000.00	0.00	(42,000.00)	506,822.00	506,822.00	0.00	548,822.00	\$506,822.00	(42,000.00)
TRANSFERS OUT	(450,822.00)	(450,822.00)	0.00	(56,000.00)	(56,000.00)	0.00	(506,822.00)	(\$506,822.00)	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	(408,822.00)	(450,822.00)	(42,000.00)	450,822.00	450,822.00	0.00	42,000.00	0.00	(42,000.00)
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES	(48,817.86)	(84,608.28)	(35,790.42)	(792,435.47)	(212,607.63)	579,827.84	(841,253.33)	(\$297,215.91)	544,037.42
ADD: FUND BALANCE JANUARY 1	2,935,507.76	2,935,507.76	0.00	2,240,082.86	2,240,082.86	0.00	5,175,570.62	\$5,175,570.62	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, 2025	\$2,886,689.90	\$2,850,899.48	(\$35,790.42)	\$1,447,627.39	\$2,027,455.23	\$579,827.84	\$4,334,317.29	\$4,878,354.71	\$544,037.42

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, 2025**

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, 2025

EXHIBIT B-1

ASSETS:	JURY	SPECIAL DISTRICT TAX	ROAD & BRIDGE	RIGHT OF WAY	SELF INSURANCE FUND	LAW LIBRARY FUND
CASH	\$40,520.45	\$175,749.59	\$971,664.77	\$1,527.04	\$208,057.54	\$20,229.17
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	127.68	0.00	2,906.13	0.00	0.00	420.00
CURRENT TAXES RECEIVABLE	0.00	0.00	713,248.92	0.00	0.00	0.00
DELINQUENT PROPERTY TAXES RECEIVABLE	0.00	0.00	401,107.86	0.00	0.00	0.00
ALLOWANCE FOR UNCOLLECTABLE TAXES	0.00	0.00	(40,100.90)	0.00	0.00	0.00
TOTAL ASSETS	\$40,648.13	\$175,749.59	\$2,048,826.78	\$1,527.04	\$208,057.54	\$20,649.17
LIABILITIES & FUND BALANCES						
LIABILITIES:						
ACCOUNTS PAYABLE	\$153.13	\$0.00	\$4,661.90	\$0.00	\$0.00	\$4,394.99
PAYROLL TAXES & BENEFITS PAYABLE	0.00	0.00	23,399.83	0.00	0.00	0.00
DEFERRED REVENUES	0.00	0.00	1,098,630.86	0.00	0.00	0.00
TOTAL LIABILITIES	\$153.13	\$0.00	\$1,126,692.59	\$0.00	\$0.00	\$4,394.99
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	922,134.19	0.00	0.00	0.00
COMMITTED FUND BALANCE	40,495.00	175,749.59	0.00	0.00	0.00	0.00
ASSIGNED FUND BALANCE	0.00	0.00	0.00	1,527.04	208,057.54	16,254.18
UNASSIGNED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FUND BALANCES	40,495.00	175,749.59	922,134.19	1,527.04	208,057.54	16,254.18
TOTAL LIABILITIES AND FUND BALANCES	\$40,648.13	\$175,749.59	\$2,048,826.78	\$1,527.04	\$208,057.54	\$20,649.17

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, 2025**

EXHIBIT B-1

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
\$69,259.83	\$34,281.37	\$100,059.84	\$1,523.10	\$0.00	\$3,879.00	\$11,999.15	\$2,014.47	\$37,187.61	\$323,782.09
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	237.00	0.00	0.00	731.00	5,885.00
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
\$69,259.83	\$34,281.37	\$100,059.84	\$1,523.10	\$0.00	\$4,116.00	\$11,999.15	\$2,014.47	\$37,918.61	\$329,667.09
\$930.65	\$1,152.08	\$56,535.34	\$395.22	\$0.00	\$0.00	\$3,218.00	\$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
\$930.65	\$1,152.08	\$56,535.34	\$395.22	\$0.00	\$0.00	\$3,218.00	\$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	4,116.00	8,781.15	2,014.47	37,918.61	329,667.09
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68,329.18	33,129.29	43,524.50	1,127.88	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
68,329.18	33,129.29	43,524.50	1,127.88	0.00	4,116.00	8,781.15	2,014.47	37,918.61	329,667.09
\$69,259.83	\$34,281.37	\$100,059.84	\$1,523.10	\$0.00	\$4,116.00	\$11,999.15	\$2,014.47	\$37,918.61	\$329,667.09

**MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2025**

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	\$2,829.92	\$28,022.72	\$2,572.14	\$0.00	\$1,820.42	\$16,393.94	\$17,186.32
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	3,000.00	510.81	95.53	46.00	0.00	199.59
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	\$2,829.92	\$31,022.72	\$3,082.95	\$95.53	\$1,866.42	\$16,393.94	\$17,385.91
LIABILITIES & FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$270.10	\$0.00	\$0.00	\$77.25	\$0.00	\$0.00	\$0.00
PAYROLL TAXES & BENEFITS PAYABLE	0.00	62.77	1,542.01	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	\$62.77	\$1,542.01	\$77.25	\$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	2,559.82	30,959.95	1,540.94	18.28	1,866.42	16,393.94	17,385.91
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	2,559.82	30,959.95	1,540.94	18.28	1,866.42	16,393.94	17,385.91
TOTAL LIABILITIES AND FUND BALANCES	\$2,829.92	\$31,022.72	\$3,082.95	\$95.53	\$1,866.42	\$16,393.94	\$17,385.91

**MARION COUNTY, TEXAS
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2025**

EXHIBIT B-1

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	CHILD ABUSE PREVENTION FUND	HEALTHY COUNTY FUND	TOTALS DECEMBER 31, 2025
\$6,175.86	\$8,659.63	\$129.45	\$6,185.75	\$7,483.65	\$720.07	\$31,006.72	\$40.00	\$3,181.89	\$2,134,143.50
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
59.86	43.24	9.74	44.74	163.66	0.00	0.00	0.00	0.00	\$14,479.98
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$713,248.92
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$401,107.86
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$40,100.90)
\$6,235.72	\$8,702.87	\$139.19	\$6,230.49	\$7,647.31	\$720.07	\$31,006.72	\$40.00	\$3,181.89	\$3,222,879.36
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$71,788.66
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$25,004.61
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,098,630.86
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,195,424.13
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6,235.72	8,702.87	139.19	6,230.49	7,647.31	720.07	0.00	40.00	0.00	\$1,405,072.42
0.00	0.00	0.00	0.00	0.00	0.00	31,006.72	0.00	0.00	\$247,251.31
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,181.89	\$375,131.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
6,235.72	8,702.87	139.19	6,230.49	7,647.31	720.07	31,006.72	40.00	3,181.89	\$2,027,455.23
\$6,235.72	\$8,702.87	\$139.19	\$6,230.49	\$7,647.31	\$720.07	\$31,006.72	\$40.00	\$3,181.89	\$3,222,879.36

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2025

EXHIBIT B-2

	JURY	SPECIAL DISTRICT TAX	ROAD & BRIDGE	RIGHT OF WAY	SELF INSURANCE FUND	LAW LIBRARY FUND	TECHNOLOGY FUND
REVENUES:							
TAXES	\$0.00	\$451,286.89	\$760,397.31	\$0.00	\$0.00	\$0.00	\$0.00
LICENSES & PERMITS	0.00	0.00	475,219.41	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL REVENUES	7,380.00	0.00	15,030.87	0.00	0.00	0.00	0.00
CHARGES FOR SERVICES	1,777.40	0.00	0.00	0.00	0.00	5,845.00	0.00
MISCELLANEOUS REVENUES	0.00	0.00	28,740.61	0.00	34,551.25	0.00	0.00
TOTAL REVENUES	\$9,157.40	\$451,286.89	\$1,279,388.20	\$0.00	\$34,551.25	\$5,845.00	\$0.00
EXPENDITURES:							
PAYROLL	0.00	0.00	934,378.86	0.00	0.00	0.00	0.00
SUPPLIES & OPERATIONS	2,755.21	479,940.80	607,770.40	0.00	0.00	46,088.68	94,677.48
OTHER COSTS	11,015.94	0.00	12,605.26	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	173,616.07	20,050.00	0.00	24,433.50	0.00	0.00
TOTAL EXPENDITURES	13,771.15	653,556.87	1,574,804.52	0.00	24,433.50	46,088.68	94,677.48
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,613.75)	(202,269.98)	(295,416.32)	0.00	10,117.75	(40,243.68)	(94,677.48)
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	10,000.00	0.00	219,322.00	0.00	56,000.00	44,500.00	114,000.00
TRANSFER OUT	0.00	0.00	(56,000.00)	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	10,000.00	0.00	163,322.00	0.00	56,000.00	44,500.00	114,000.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,386.25	(202,269.98)	(132,094.32)	0.00	66,117.75	4,256.32	19,322.52
ADD: FUND BALANCE JANUARY 1	35,108.75	378,019.57	1,054,228.51	1,527.04	141,939.79	11,997.86	49,006.66
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2025	\$40,495.00	\$175,749.59	\$922,134.19	\$1,527.04	\$208,057.54	\$16,254.18	\$68,329.18

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, 2025

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	27,894.39	0.00	13,923.84	0.00	0.00	0.00	0.00	0.00
275.00	29,990.76	0.00	0.00	3,286.00	0.00	0.00	10,562.00	55,395.62
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
\$275.00	\$57,885.15	\$0.00	\$13,923.84	\$3,286.00	\$0.00	\$0.00	\$10,562.00	\$55,395.62
0.00	0.00	0.00	11,153.61	0.00	0.00	0.00	0.00	0.00
9,140.13	35,169.75	6,367.36	2,770.23	0.00	866.03	0.00	1,126.92	4,800.00
3,793.88	5,725.75	4,788.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	72,424.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12,934.01	113,319.70	11,155.36	13,923.84	0.00	866.03	0.00	1,126.92	4,800.00
(12,659.01)	(55,434.55)	(11,155.36)	0.00	3,286.00	(866.03)	0.00	9,435.08	50,595.62
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
20,000.00	0.00	8,000.00	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	0.00	0.00
20,000.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7,340.99	(55,434.55)	(3,155.36)	0.00	3,286.00	(866.03)	0.00	9,435.08	50,595.62
25,788.30	98,959.05	4,283.24	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
\$33,129.29	\$43,524.50	\$1,127.88	\$0.00	\$4,116.00	\$8,781.15	\$2,014.47	\$37,918.61	\$329,667.09

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2025

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	5,336.55	0.00
CHARGES FOR SERVICES	0.00	14,500.00	7,262.72	1,616.88	354.00	0.00	3,122.36
MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	\$0.00	\$14,500.00	\$7,262.72	\$1,616.88	\$354.00	\$5,336.55	\$3,122.36
EXPENDITURES:							
PAYROLL	0.00	2,990.00	56,813.38	0.00	0.00	0.00	0.00
SUPPLIES & OPERATIONS	686.91	0.00	0.00	2,282.79	0.00	5,496.62	0.00
OTHER COSTS	0.00	0.00	786.03	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	686.91	2,990.00	57,599.41	2,282.79	0.00	5,496.62	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(686.91)	11,510.00	(50,336.69)	(665.91)	354.00	(160.07)	3,122.36
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	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES & (USES)	0.00	0.00	35,000.00	0.00	0.00	0.00	0.00
EXCESS OF REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(686.91)	11,510.00	(15,336.69)	(665.91)	354.00	(160.07)	3,122.36
ADD: FUND BALANCE JANUARY 1	3,246.73	19,449.95	16,877.63	684.19	1,512.42	16,554.01	14,263.55
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2025	\$2,559.82	\$30,959.95	\$1,540.94	\$18.28	\$1,866.42	\$16,393.94	\$17,385.91

MARION COUNTY, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES-ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 2025

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	CHILD ABUSE PREVENTION FUND	HEALTHY COUNTY FUND	TOTALS DECEMBER 31, 2025
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,211,684.20
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$475,219.41
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00	\$69,602.65
1,228.76	1,137.13	93.17	421.14	2,281.08	357.95	0.00	40.00	0.00	\$139,546.97
0.00	0.00	0.00	0.00	0.00	0.00	16,305.33	0.00	0.00	\$79,597.19
\$1,228.76	\$1,137.13	\$93.17	\$421.14	\$2,281.08	\$357.95	\$16,305.33	\$40.00	\$37.00	\$1,975,650.42
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$1,005,335.85
0.00	0.00	930.00	2,406.26	765.00	465.00	0.00	0.00	0.00	\$1,304,505.57
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$38,714.86
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$290,523.77
0.00	0.00	930.00	2,406.26	765.00	465.00	0.00	0.00	0.00	\$2,639,080.05
1,228.76	1,137.13	(836.83)	(1,985.12)	1,516.08	(107.05)	16,305.33	40.00	37.00	(\$663,429.63)
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	\$508,822.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(\$56,000.00)
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$450,822.00
1,228.76	1,137.13	(836.83)	(1,985.12)	1,516.08	(107.05)	16,305.33	40.00	37.00	(\$212,607.63)
5,006.96	7,565.74	976.02	8,215.61	6,131.23	827.12	14,701.39	0.00	3,144.89	\$2,240,062.86
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
\$6,235.72	\$8,702.87	\$139.19	\$6,230.49	\$7,647.31	\$720.07	\$31,006.72	\$40.00	\$3,181.89	\$2,027,455.23

MARION COUNTY, TEXAS
COMBINING BALANCE SHEET-ALL TRUST AGENCY FUNDS
DECEMBER 31, 2025

EXHIBIT B-3

ASSETS:	MARION CO. HISTORICAL COMMISSION	SEDBERRY CEMETERY	TOTALS DECEMBER 31, 2025
CASH	\$7,201.13	\$3,802.82	\$11,003.95
CERTIFICATES OF DEPOSIT	15,000.00	12,000.00	\$27,000.00
TOTAL ASSETS	\$22,201.13	\$15,802.82	\$38,003.95
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	22,201.13	15,802.82	\$38,003.95
UNASSIGNED FUND BALANCE	0.00	0.00	\$0.00
TOTAL FUND BALANCES	22,201.13	15,802.82	\$38,003.95
TOTAL LIABILITIES AND FUND BALANCES	\$22,201.13	\$15,802.82	\$38,003.95

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, 2025

EXHIBIT B-4

	MARION CO. HISTORICAL COMMISSION	SEDBERRY CEMETERY	TOTALS DECEMBER 31, 2025
REVENUES:			
LOCAL REVENUES	\$2,376.02	\$301.67	\$2,677.69
TOTAL REVENUES	\$2,376.02	\$301.67	\$2,677.69
EXPENDITURES:			
OPERATING COSTS	4,975.00	0.00	\$4,975.00
TOTAL EXPENDITURES	\$4,975.00	\$0.00	\$4,975.00
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	(2,598.98)	301.67	(\$2,297.31)
ADD: FUND BALANCE JANUARY 1	24,800.11	15,501.15	\$40,301.26
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	\$0.00
FUND BALANCE DEC 31, 2025	\$22,201.13	\$15,802.82	\$38,003.95

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, 2025**

EXHIBIT B-5

ASSETS:	TX CDBG	ARPA	LATCF	SB 22	HAVA ELECTIONS	CDBG GLO-HMAP	TOTALS DECEMBER 31, 2025
CASH	(\$11,375.00)	\$0.00	\$9,767.20	\$44,625.47	\$0.00	\$0.00	\$43,017.67
CERTIFICATES OF DEPOSIT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACCOUNTS RECEIVABLE	\$29,070.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29,070.00
TOTAL ASSETS	\$17,695.00	\$0.00	\$9,767.20	\$44,625.47	\$0.00	\$0.00	\$72,087.67
LIABILITIES & FUND BALANCES							
LIABILITIES:							
ACCOUNTS PAYABLE	\$17,695.00	\$0.00	\$0.00	\$24,254.75	\$7,899.00	\$0.00	\$49,848.75
PAYROLL BENEFITS	\$0.00	\$0.00	\$0.00	\$3,756.12	\$0.00	\$0.00	\$3,756.12
DUE TO THE STATE	\$0.00	\$0.00	\$0.00	\$16,614.60	\$0.00	\$0.00	\$16,614.60
DEFERRED REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL LIABILITIES	17,695.00	0.00	0.00	44,625.47	7,899.00	0.00	70,219.47
FUND BALANCES:							
NON-SPENDABLE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00
RESTRICTED FUND BALANCE	0.00	0.00	9,767.20	0.00	(7,899.00)	0.00	\$1,868.20
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	0.00	0.00	9,767.20	0.00	(7,899.00)	0.00	\$1,868.20
TOTAL LIABILITIES AND FUND BALANCES	\$17,695.00	\$0.00	\$9,767.20	\$44,625.47	\$0.00	\$0.00	\$72,087.67

MARION COUNTY, TEXAS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 FEDERAL STATE PROGRAM FUNDS
 DECEMBER 31, 2025

EXHIBIT B-6

	TX CDBG	ARPA	LATCF	SB22	HAVA ELECTIONS	CDBG GLO-HMAP	TOTALS DECEMBER 31, 2025
REVENUES:							
INTERGOVERNMENTAL REVENUES	\$41,950.00	\$0.00	\$0.00	\$351,302.96	\$0.00	\$56,250.00	\$449,502.96
MATCHING FUNDS	\$5,225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,225.00
INTEREST	\$0.00	\$0.00	\$0.00	\$589.34	\$0.00	\$0.00	\$589.34
TOTAL REVENUES	\$47,175.00	\$0.00	\$0.00	\$351,892.30	\$0.00	\$56,250.00	\$455,317.30
EXPENDITURES:							
DA SALARIES	\$0.00	\$0.00	\$0.00	\$100,137.26	\$0.00	\$0.00	\$100,137.26
CONSTABLE 1 SALARIES	\$0.00	\$0.00	\$0.00	\$454.12	\$0.00	\$0.00	\$454.12
CONSTABLE 2 SALARIES	\$0.00	\$0.00	\$0.00	\$851.74	\$0.00	\$0.00	\$851.74
SHERIFF SALARIES	\$0.00	\$0.00	\$0.00	\$192,831.18	\$0.00	\$0.00	\$192,831.18
SHERIFF CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$57,618.00	\$0.00	\$0.00	\$57,618.00
ADMINISTRATIVE	\$18,475.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,250.00	\$74,725.00
ENGINEERING	\$28,700.00	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57,700.00
KP REMODEL	\$0.00	\$251,155.76	\$0.00	\$0.00	\$0.00	\$0.00	\$251,155.76
GENERAL GOVERNMENT	\$0.00	\$0.00	\$2,953.89	\$0.00	\$0.00	\$0.00	\$2,953.89
TRAINING / SECURITY	\$0.00	\$0.00	\$0.00	\$0.00	\$7,899.00	\$0.00	\$7,899.00
TOTAL EXPENDITURES	\$47,175.00	\$280,155.76	\$2,953.89	\$351,892.30	\$7,899.00	\$56,250.00	\$746,325.95
OTHER FINANCING SOURCES & (USES)							
TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER OUT	0.00	0.00	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	0.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES							
ADD: FUND BALANCE JANUARY 1	0.00	(280,155.76)	(2,953.89)	0.00	(7,899.00)	0.00	(\$291,008.65)
INCREASE (DECREASE) IN FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FUND BALANCE DEC 31, 2025	\$0.00	\$0.00	\$9,767.20	\$0.00	(\$7,899.00)	\$0.00	\$1,868.20

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

2025 Year End Financial

Comparison to 2024

1. Page 2

Overall Cash was up in 2025 over 2024 by \$92k

General fund was up \$185k, special funds were down by \$91k and Historical Commission was down by \$2k

Fund Balance was also down by \$341k

2. Page 3

Total Revenue was up \$350k

Expenses were also up by \$488k

3. Page 19 – 22 Balance Sheet – Special Funds –

The following funds were down in Cash and Fund Balance from 2024

Special District Tax Funds

Road & Bridge Funds

Walcott Building

Sheriff Seizure

Courthouse Security

Records Management

County Clerk Technology Fund

District Clerk Technology Fund

JP 2 Technology Fund

4. Pages 23 – 26 – Financial Statement – Special Funds

The following funds had increased revenue as well as increased expenses

Special District Tax Funds

Road & Bridge Funds

Technology fund (transfer in was higher)

Self-Insurance: transfer in was more at year and expenditures were down